

**REQUEST TO CHANGE VALUATION STATUS
FOR A MANUFACTURED HOME**

I hereby request that:

(1) The manufactured home described below be valued for tax purposes as real property and that it not be valued in accordance with Section 7-36-26 NMSA 1978; and

(2) The title to the manufactured home described below is to be deactivated in accordance with 18 NMAC 19.3.18.

This manufactured home has been permanently affixed to the land at the location described below.

I understand that honoring this request may change the amount of property tax assessed for current and future tax years with respect to this manufactured home. I also understand the treatment of this manufactured home as real property applies only for taxation purposes. I understand that I must present the title free of liens and encumbrances to the New Mexico Motor Vehicle Division.

| | |
|---|-----------------------------------|
| Description of manufactured home | |
| Manufacturer _____ | Model _____ Size _____ Year _____ |
| Serial # _____ | Tax # (if applicable) _____ |
| Physical Location _____ | |

Person making request:

Name (Print) _____ Phone _____

Address _____

Signature _____

Following portion to be completed by Colfax County Assessor

This office certifies that the manufactured home described above will be valued for property taxation purposes as real property upon receipt of evidence that the title to the manufactured home has been deactivated in accordance with 18 NMAC 19.3.18.

Signed _____ Date _____

Colfax County Assessor

This form is to be completed to deactivate the motor vehicle title to a manufactured home and to have the manufactured home valued as real property for property taxation purposes. A manufactured home may be valued as real property *only if*:

- (1) The tongue and axles have been removed from the manufactured home;
- (2) The home is affixed to a permanent foundation on the land on which it is located;
- (3) The owner of the manufactured home owns the land on which the manufactured home is located; and
- (4) All liens and encumbrances against the motor vehicle title for the manufactured home have been satisfied or released.

The County Assessor may require evidence, such as a copy of an on-site appraisal, that the first three conditions above have been met.

Please be sure to enter the complete manufacturer's serial number in the space provided.

If the manufactured home has been valued a manufactured home under Section 7-36-26 NMSA 1978 at the same site, enter the property identification number (found on the notice of valuation or the property tax bill) in the space provided.

After this form has been completed by the County Assessor's office, send it *and the motor vehicle title* for the manufactured home to:

Motor Vehicle Division
Vehicle Services Bureau OR **take to your local New Mexico Motor Vehicle**
P. O. Box 1028 **Division**
Santa Fe, New Mexico 87504-1028

The Motor Vehicle Division will deactivate the title only if all liens and encumbrances against the motor vehicle title for the manufactured home have been satisfied or released.

18 NMAC 19.3.18

DEACTIVATION OF TITLE TO A MANUFACTURED HOME: Title issued pursuant to the provisions of the Motor Vehicle Code to a manufactured home shall be deactivated by the Department when:

- (1) The person in whose name the manufactured home is titled requests in writing that the Department deactivate the title;
- (2) The title is free and clear of all recorded liens and encumbrances;
- (3) The valuation authority certifies to the Department that, once title is deactivated, the housing structure will be taxed as real property.

**TO COLFAX COUNTY ASSESSOR
MANUFACTURED HOME (MOBILE HOME) AFFIDAVIT OF AFFIXTURE**

I hereby request that the manufactured home listed below be changed to real property. I fully understand that the method of valuation will change (possibly increase value) and it is not my intent to withdraw this request later. I also understand this real property valuation is for **tax purposes only** and my title to the manufactured home will be deactivated per **18 NMAC 19.3.18**.

The legal description for the real property located in **Colfax County**, New Mexico, is described in the:

Deed recorded in **Book** _____ **Page** _____

Assessor's land tax ID number (**owner#**): _____ or split from tax ID number: _____.

The mobile home **has** _____ **has not** _____ been previously assessed or taxed in New Mexico as personal property.
If previously assessed and taxed, give **manufactured home tax ID number** _____.

(Please Print)

Name (both names if **Joint Tenants**) _____

Mailing Address _____

City _____ **State** _____ **Zip Code** _____

The description for the manufactured home (which is in the same ownership as land) is a _____ **Year** _____ **make/model** and has a **complete serial number** of _____.

All wheels and axles have been removed from the chassis of the manufactured home and it has been blocked and permanently affixed by welded rebar or tie down cable from the chassis to a permanent foundation in accordance with **14 NMAC 12.2** (copies available through the Manufactured Housing Division in Santa Fe).

Signature

Signature

The affiant (owner) does hereby swear (or affirm) that the foregoing is a true and correct statement subscribed and sworn to me this _____ day of _____ 20_____.

Notary Public

My Commission Expires: _____