



Office of the Assessor Sierra County

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MICHAEL D. HUSTON
County Assessor

ASHLEIGH COULTER
Chief Deputy Assessor

Year/Application # _____

Date of Request _____

Received by _____

REQUEST TO ASSESS MANUFACTURED HOME AS REAL PROPERTY

I hereby request that the manufactured home listed below be assessed as real property as per Subsection D of Section 3.6.5.33 NMAC, and fully understand the method of valuation will change. **I may not attempt to change the assessment back to personal property once it has been classified as real property.** The Assessor's Office, Appraiser or Staff will not be liable for determining permanent status for any finance company. The Mortgage or Finance Companies must make their own decisions to whether the property is eligible for a loan as Real Estate. The permanent structure valuation is for **tax purposes only**, and will be based on the following criteria;

- 1) The Assessor's Office has received a request from the owner of the Manufactured Home that it is to be taxed as real property.
- 2) The owner of the Manufactured Home is also the owner of the Real Estate to which the home has been affixed.
- 3) The tongue and axles have been removed from the Manufactured Home and the home has been affixed to a permanent foundation in accordance with Part 14.12.2 NMAC-Manufactured Housing Division.
- 4) The title to the Manufactured Home, issued pursuant to the provisions of the Motor Vehicle Code, is deactivated in accordance with Section 18.19.3.18 NMAC and evidence of the deactivation has been provided to the Assessor's Office.
- 5) All property taxes for the Manufactured Home have been paid in full including current year taxes.

The final determination of the classification (**Real or Personal**) property will be made by our field appraiser upon inspection. Inspections will be made as requests are received.

APPRAISER WILL NOT REMOVE ANY SKIRTING. MH TAXES MUST BE PAID THRU CURRENT YEAR. INCOMPLETE FORM, MH ACCOUNTS OWING TAXES AND FOUNDATION THAT IS NOT VIEWABLE WILL NOT BE PROCESSED.

MH Account # _____	Year _____	Make _____	Size _____
Land Account # _____	Serial/VIN # _____	MH Plate # _____	
Physical Address of MH _____			
Owner Name _____		Phone # _____	
Mailing Address of Owner _____			
City, State, Zip _____			
Date Inspected by NMMHD _____		Inspected by _____	

☐ Copy of NMMHD Inspection Approval

☐ Copy of Engineer's Inspection Approval

I hereby understand the above request and hereby authorize the Sierra County Assessor's Office to continue with the request to review and inspect the above Manufactured Home for Real or Permanent Property for ad valorem tax purposes.

Signature of owner of manufactured home and real estate

Date