



## 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 CHANGE VALUATION STATUS FOR A MANUFACTURED HOME

I hereby request that the Manufactured Home listed below be changed to real property as per Subsection D of Section 3.6.5.33 NMAC and that if not, be valued in accordance with Section 7-36-26-NMSA 1978. I also request the title to the Manufactured Home be deactivated in accordance with 18 NMAC 19.3.18. Real property status will be based on the following:

- 1) Owner of Manufactured Home must own the Real Estate as well.
- 2) Tongue and Axles must be removed and home must be affixed to a permanent foundation (14.12.2 NMAC).
- 3) All taxes for the Manufactured Home have been paid in full including current year taxes.
- 4) Title to Manufactured Home has been deactivated and evidence has been provided to Assessor's Office \*\*\*.

I understand that honoring this request may change the amount of property tax assessed for current and future years with respect to this Manufactured Home. I also understand that treatment of this Manufactured Home as Real Property applies only for property taxation purposes and does not determine whether a property is eligible for financing through a mortgage company. I also understand that I must present the title free of liens and encumbrances to the Motor Vehicle Division for deactivation.

#### MANUFACTURED HOME INFORMATION

MH Account # \_\_\_\_\_ Year \_\_\_\_\_ Make \_\_\_\_\_ Size \_\_\_\_\_

Land Account # \_\_\_\_\_ Serial/VIN # \_\_\_\_\_ MH Plate # \_\_\_\_\_

UPC / Parcel # \_\_\_\_\_

Physical Address of MH \_\_\_\_\_

#### Property Owner making request:

Name (Print): \_\_\_\_\_ Phone # \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Signature of Owner making request \_\_\_\_\_ Date \_\_\_\_\_

#### Following portion to be completed by County Assessor's Office after inspection.

The Sierra County Assessor's 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.

Appraiser Signature \_\_\_\_\_ Date \_\_\_\_\_

#### For Assessor Office Use Only

Receipt of Deactivated Title (Date) \_\_\_\_\_ For Tax Year \_\_\_\_\_

\*\*\*Approval will not be made unless a copy of the deactivated title is received by the Assessor's Office.

Approved ☐ Yes ☐ No Final Approval Date \_\_\_\_\_ Signature \_\_\_\_\_

(Assessor/Authorized Agent)

ORIGINAL ( OWNER )