

Manufactured Housing Department

Procedures to move or transfer a new manufactured home:

On the first day of January of each year, the county assessor of the county in which a manufactured home is located shall list, assess and tax such manufactured homes as required by the Ad Valorem Tax Code as it pertains to real and personal property.[see: 68 O.S. PP2811-2813]

What this means to you as a Manufactured Home Owner

Owners of Manufactured Homes are required to list with their County Assessor between January 1 - March 15 each year for Personal Property Ad Valorem Assessment. Owners who own the Manufactured Home and the Land on which it is located on may file for Homestead Exemption providing it is your principle residence as of January 1. Housing and land will be assessed as Real Estate.

Payment of Ad Valorem tax is in lieu of annual tag purchase. A current year decal will be issued by the County Treasurer upon payment of Ad Valorem tax.

PENALTIES: Failure to file by March 15th will subject owner/s to a mandatory penalty of 10%. If not filed by April 15th the penalty increases to 20%.

To register your Manufactured Home with the Assessor's Office, you will need to bring:

- 1) Title and Tag
- 2) Bill of Sale (if available)
- 3) Location of Manufactured Home
 - a) Land Owner or Park Name
 - b) Legal Description
 - c) Physical Address

There is no fee to register your home with the Assessor's Office.

If you have purchased a new Manufactured Home, you should receive an original Oklahoma Title within 30 days of your purchase.

If you have purchased a used Manufactured Home, you will need to file a 936R form from the Assessor's Office, pre-pay the current year taxes and transfer title with the Tag Agent within 30 days to avoid penalties.

To Move a Manufactured Home or Transfer Title on a Manufactured Home

OTC Form 936R is required to be filed prior to Transfer of Title or before a Manufactured Home can be moved. *This form can only be found in the County Assessors office in the county where the Manufactured Home is located.*

Before you arrive at the Assessor's Office you will need the following:

- 1) Title
- 2) Current location of the Manufactured Home
 - a) Land Owner or Park Name
 - b) Legal Description

- c) Physical Address (Route Addresses not acceptable)
- 3) Change in information such as Buyer's name and mailing address or where Manufactured Home is to be moved (see above requirements).

The 936R authorizes the Tag Agent to process a Title Transfer or for the DPS, Department of Public Service to issue a permit to move the home. You will be required to pre-pay the current year's estimated taxes on the home.
