STATE OF OKLAHOMA

MANUFACTURED HOME

QUICK REFERENCE GUIDE

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OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION

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This publication may also be found online at
http://www.tax.ok.gov/adv4.html

Contact Information
Oklahoma Tax Commission
Motor Vehicle Division
Dennis Roller (405) 521-3221

Location of V.I.N. Information

I.B.T.F. Virginia Data Bank for manufactured home Serial Numbers: (703) 481-2010 or www.IBTF.org.

H.U.D. data plates are red and are affixed at the skirt level at the rear corner of each section.

Modular homes will have a data plate located in the cabinet near the kitchen sink. Some sates have a State Building Code plate in the same general area.

Many homes will have a data plate located in the electrical breaker box, front door frame or hot water tank closet. Different manufacturers attach plates in various places.

Stamped serial numbers are found on the front cross member of the frame. Some homes will have the serial number stamped somewhere on the frame rail. If the tongue has been removed, check the frame rails for the stamped number.

If a serial number cannot be found and if the manufacturer is known, you may call the manufacturer to find the location of the data plate and or serial number. If the data plate has been removed, look on the front cross member or frame rails for the stamped serial number.

If a serial number cannot be found and if the manufacturer is known, you may call the manufacturer to find the location of the data plate. If the data plate has been removed, look on the front cross member or frame rails for the serial number.

Your local dealer may be able to assist in locating the data plate or serial number.

NEW MANUFACTURED HOMES	
TRANSACTION	**OTC FORM 936**
MANUFACTURER TO DEALER.....	**NO 936 REQUIRED**
DEALER TO BUYER	**NO 936 REQUIRED**

No action required by the county assessor. The motor license agent will title and register for the balance of the calendar year.

USED MANUFACTURED HOMES	
TRANSACTION	**OTC FORM 936**
DEALER TO DEALER (Current Registration or Current 936)	**REQUIRED**
DEALER ..... **(On Lot January 1)**	**PREVIOUS 936 REQUIRED*** **(Tag for current year is in-lieu of Ad Valorem Tax)**
DEALER TO BUYER ..... **(On Lot January 1)** **(Currently titled and registered in dealers name)**	**NO 936 REQUIRED***
Sold or assigned after January 1 **(Not On Lot January 1)**	**CURRENT 936 REQUIRED***
DEALER TO BUYER ..... **(On Lot After January 1)**	**CURRENT 936 REQUIRED***
OUT OF STATE (Homes coming into Oklahoma)	**NO 936 REQUIRED**

DPS will issue a permit for homes with current year registration and decal.
Note: If a factory built dwelling unit is designated as a manufactured home on the MSO it is always a manufactured home for taxation unless the title is surrendered. Manufactured home dealers may move a trade-in home to a secure location with a trade-in affidavit. (Available from DPS, Size & Weights) However, all taxes and fees must be paid within 30 days of issuance of the size & weight permit and **prior to any title work**.

Used manufactured home dealers are required to obtain title in their name on homes on their lots on January 1st, on homes acquired with out-of-state titles, or when they are the last assignee on an Oklahoma title. Dealer must purchase tag every year used homes are on the lot. When a dealer is obtaining title in their name due to being the last assignee, proof of **current year** ad valorem taxes, or a release indicating no current year ad valorem taxes are due, must be submitted (OTC Form 936). **Current year decal must be obtained by the selling dealer for homes on a dealer lot January 1.** The assessor will place the home on the assessment roll for the following calendar year. **Subsequent moves are allowed in the same calendar year using the current year registration and decal or OTC Form 936.** Effective 11/01/02, two decals will be issued by the County Treasurer. One for the hard tag and one for the window.

Lenders are always treated as individuals, not a dealer.
***May be original NCR paper copy or photocopy**
Note: $3.50 MV Tax Stamp for new homes only.

ACTIVE DUTY NON-RESIDENT MILITARY PERSON	
TRANSACTION	**OTC FORM 936**
BUYING A USED MANUFACTURED HOME	**CURRENT 936 REQUIRED**
SELLING A USED MANUFACTURED HOME	**CURRENT 936 REQUIRED***
AN ACTIVE DUTY NON-RESIDENT SELLING TO AN ACTIVE DUTY NON-RESIDENT	**NO 936 REQUIRED** **CURRENT REG. REQ.**
AN ACTIVE DUTY NON-RESIDENT SELLING TO A NON ACTIVE DUTY NON-RESIDENT	**CURRENT REG. REQ.**

*Provided a current Armed Forces Registration (OTC-779) is presented, no 936 will be required for title transfer or moving permit. Ref: 47 O.S. Sec. 1127. The annual fee is $21.00.

Applies to all personal motor vehicles in addition to manufactured homes.

The armed forces registration is not applicable if the non-resident military files for homestead exemption.

Note: National Guard or Reserve on Active Duty do not qualify for Active Duty Non-Resident. MV Rule 60-3-131,132. **Must be Non-Resident.**

Spouse or the parents of such active duty military persons are authorized to register on behalf of the military person if that person is unable to register the manufactured home at the appropriate time.

MOTOR VEHICLE TAX STAMPS O.S. 47, § 1137.1; O.S. 68, § 5301	
DEALERS TRANSACTION	**STAMPS**
NEW MANUFACTURED HOME	**REQUIRED**
USED MANUFACTURED HOME	**NOT REQUIRED**

REGISTRATION IN-LIEU OF AD VALOREM – [MOBILE OFFICE]

A trailer which is used as a mobile office or other similar use may pay an expiring commercial registration fee in-lieu of ad valorem. These trailers may not be used for permanent living or sleeping quarters. The motor license agent will determine if a trailer is eligible for such registration. ***[O.S. 47, § 1102-15]***

REPOSSESSION OR DEALER TRADE FOR OKLAHOMA DEALERS ONLY	
TRANSACTION	**OTC FORM 936**
REPOSSESSION..... **OR** **DEALER TRADE***	**REPO. OR TRADE AFFIDAVIT** **(within 30 days of issuance to the Size and Weight Permit)** **CURRENT 936 DUE**

Manufactured home licensed Oklahoma dealers or repossessors may move a repossessed home to a secure location with an Oklahoma Repossession Affidavit (OTC Form 737). However, all taxes and fees shall be paid within 30 days from issuance of the move permit and **prior to any title work**. See: 68 O.S., § 2813 (C)(E).

NOTE: If the home is <u>not</u> moving, no repossession affidavit is required. However, Repossession Affidavit is required to obtain a Repossession Title.

When the motor license agent issues a repossession **title**, proof of paid current year ad valorem taxes (Form 936) must be presented. The $46.00 repossession fee is also due when issuing the title.

Repossessed homes held for consignment are required to have a current year 936 prior to any title transfer.

"Title 42" storage liens request for title are for manufactured homes abandoned and located on property not owned by the owner of the manufactured home. If the land was purchased with the manufactured home, Title 42 does not apply. The process will take a minimum of about six (6) weeks. Tag agent must submit paperwork to Motor Vehicle Division in Oklahoma City for approval.

*Dealer trade affidavits are authorized to licensed Oklahoma dealers only. Forms are available from the Oklahoma Department of Public Safety.

**Lenders are authorized to use Repossession Affidavit but not Dealer Trade Affidavit.

Lenders are always treated as individuals, not as dealers.

COLLECTION OF TAX IN ANOTHER COUNTY	
TRANSACTION	**OTC FORM 936**
REPOSSESSION..... **DEALERS**..... **TRADES** ..... **MILITARY**..... **TITLE TRANSFER** ..... **USED HOMES**.....	**CURRENT 936 REQUIRED** **(***See appropriate page for specific requirements*)

68 O.S. 1998, § 2813-C, effective June 10, 1998, regarding the collection of ad valorem taxes due on manufactured homes, provides for the tax to be collected by **any county treasurer** in the state to initiate an OTC Form 936. This new procedure has been developed by the State Auditors Office for county treasurers to follow. On June 16, 1998 the State Auditors Office mailed SA&I Bulletin #98-10 to all county treasurers to advise them of proper procedure.

PROCEDURE
COLLECTION OF AD VALOREM TAX IN ANOTHER COUNTY

1. Collecting Treasurer: Takes information from the applicant and transmits the information to the home county treasurer/assessor to complete an original Form 936.

2. Home Treasurer/Assessor: Completes an original 936 based on the information from the collecting treasurer. The 936 must be signed by the home assessor (the home treasurer does not sign the original 936). A copy of the completed 936 is then faxed back to the collecting treasurer. Note: The original 936 **MUST** be numbered from the home county.

3. Collecting Treasurer: After payment of taxes the applicant is issued a trust deposit receipt, current decal and a copy of the completed 936. **The treasurer retains a copy of the 936 and mails a copy with the trust voucher to the home treasurer.**

4. Home Treasurer: Attaches the 936 signed copy from the collecting treasurer to the original 936 to complete the procedure. The voucher is then deposited in the treasurer's trust account. The treasurer and assessor make the appropriate record entries.

MANUFACTURED HOME QUICK REFERENCE CHART FOR MOTOR LICENSE AGENTS	
SCENARIO	**REQUIREMENT**
TITLE TRANSFER	**CURRENT YEAR 936 OR CURRENT YEAR TAG**
NEW MANUFACTURED HOME OR MANUFACTURED HOME MOVING TO OKLAHOMA FROM ANOTHER STATE (ORIGINAL TITLE ISSUE)	**CURRENT YEAR TAG**
REPO & TITLE ISSUE..... **DEALER TRADE-IN***	***UPON ISSUANCE OF A REPO TITLE, CURRENT YEAR 936 OR CURRENT TAG. $46.00 REPO FEE IS ALSO DUE.**

In any of the above listed scenarios, when procedures require one type of tax to be collected but the other tax has already been lawfully collected for the same period due to a previous scenario, no ad valorem or registration is due for the remainder of the calendar year.

When the motor license agent issues a repossession **title**, proof of paid current ad valorem taxes (Form 936) must be presented if tag is not current. The $46.00 repossession fee is also due when issuing the title.

*Licensed manufactured home dealers may move a trade-in home to a secure location with a trade-in affidavit. However, all taxes (current 936) and fees shall be paid within 30 days of issuance of the oversize and weight permit by The Department of Public Safety and prior to any title work.

Lenders are always treated as individuals, not dealers.

NON-EXPIRING TRAILER TAGS
* **For Transportation Only!** * **Not for Ad Valorem Tax Exemption** **No 936 needed to move** **Should have Mobil Office Tag**

MANUFACTURED HOMES
TITLE SURRENDER CONVERSION TO REAL ESTATE

As of July 2002 with the passage of Senate Bill 983, manufactured home owners and finance companies are now able to surrender the titles on manufactured homes if the home is permanently attached to the real property.

Only the Tax Commission may purge the title not the finance company. If a lender believes they had surrendered title prior to July 2002, they have not. What they may have done is: 1) Given the owner a title without a lien entered, or 2) Kept the title at the finance company also known as "holding the title" which is prohibited in Oklahoma.

There are several forms available from the Tax Commission, Motor Vehicle Division pertaining to surrender of title.

- Application for Title Cancellation of a Manufactured Home Permanently Affixed to Real Estate
- Notice to County Assessor of Cancellation of Oklahoma Certificate of Title
- Notice to Lien Holder of Application to Cancel Oklahoma Certificate of Title
- Notice to Owner of the Existence of an Active Lien Upon Receipt of Application to Cancel Oklahoma Certificate of Title

Lenders that are holding titles may now apply to surrender those titles and have them purged. If the land/home was transferred by warranty deed or deed of trust the lender will need to call the Motor Vehicle Division at 1-800-522-8165, ext. 13344 for instructions.

Since 1985, Oklahoma law has allowed a manufactured home to be classified as real or personal property. If the home is situated on land owned by the owner of the manufactured home, it should be classified as real property. If it is located on land owned by someone else, it is classified as personal property. In either case, the manufactured home is still subject to title and registration and should be designated as MH on the assessment roll and valued as a separate line item.

Until July 2002, the law did not allow a homeowner or lender to surrender the title and have the home classified as real property. Under Oklahoma law, if the title has been properly surrendered the manufactured home is no longer subject to title and registration under the Motor Vehicle Code.

When a manufactured home is listed with the county assessor as real property, the county assessor is required to separate the account into three (3) line items: 1) Land 2) Mfg. Home and 3) Other Improvements. The owner will be assessed on the total assets listed.

When the home is listed as "personal property", the owner of the home is assessed only on the home and any other improvements they may have on the site. The person that owns the land is responsible for payment of the tax on the land only.

When an owner or finance company properly surrenders the title to the manufactured home, the Motor Vehicle Division will notify the county assessor that the home is now permanently affixed to the real estate and the title has been surrendered. At this point, the home will be assessed as any other real property being land and any and all improvements, and no longer be classified as a manufactured home.

When valuing manufactured homes that have had the titles surrendered, the appraiser should be aware of market conditions and adjustments that may affect the value of the assets. Conventional mass appraisal techniques may be used as with any other real property asset using proper market data and adjustments for this type of asset.

Cancellation of Title Using the MSO

Using MV Form 756, Application for Title Cancellation

- Must be completed by the record owner or agent
- Submitted to assessor with a copy of the MSO
- A copy of the Size and Weight Permit is recommended
- The assessor may sign the form and return it to the owner or agent if all criteria are met. The owner or agent will then return the completed form to the Motor License Agent (MLA).

  Note: *Until the assessor receives the completed FL 756 Form from the Tax Commission, the title is not cancelled. If the applicant does not complete the process within sixty (60) days of the County Assessor's confirmation date, a new Form 756 must be completed and certified.*

Using the MV Form FL 756, Notice to Assessor of Title Cancellation

- Provided to the assessor by OTC or MLA only
- Will be signed by OTC or MLA
- This is the official notification of title cancellation
- Accept no other cancellation documents form any other source
- Any questions, call OTC Motor Vehicle Division or MLA

OTC Rules Reference: Motor Vehicle Rules 710:60-3-133

If you have any questions concerning the surrender of title procedure or reissuance of titles, you may contact the Motor Vehicle Division, Title Section, in Oklahoma City at (405) 521-3344.

REINSTATEMENT OF TITLE

With the amending of 47 O.S., § 1110 in the 2007 legislative session, there will be a specific procedure for issuing new titles for homes which have had their titles cancelled effective November 1, 2007. The statute has been amended to read: The owner of a manufactured home upon which the document of title has been properly surrendered, may apply to the Tax Commission for issuance of a new original certificate of title upon submission of: (1) an attestation from the homeowner indicating ownership of the manufactured home and the nonexistence of any security interest or lien of record in the manufactured home, and (2) a title opinion by a licensed attorney, determining that the owner of the manufactured home has marketable title to the real property upon which the manufactured home is located and that no documents filed of record in the county clerk's office concerning the real property contain a mortgage, recorded financial statement, judgment, or lien of record. Persons or entities to whom the title opinion is addressed may rely on said title opinion.

SALES TAX FOR MODULAR HOMES:

The sales tax will be collected by the vendor based on the rate at the point of delivery. The customer will receive a sales tax receipt. There is no excise tax on a modular home because they are not subject to title and registration as required under Title 47 of the Motor Vehicle Code.

Modular homes will be classified as real property or improvements on leased land and subject to all Ad Valorem taxes. Modular homes are not Manufactured or Mobil Homes and are not subject to Manufactured home requirements.

After November 1, 2004 the first 45% of the sale price will be exempt from sales tax.

Example:

Sale price	$75,000.00
Exempt (45%)	33,750.00
Subject to Tax:	$41,250.00
Sales Tax Rate	.07555*
Total Sales Tax	$3,116.44

*all sales tax levies, city, state, local, at point of delivery

Modular homes are not subject to title and registration. If sales tax (not excise tax) was paid and the homeowner has a receipt, the home will be classified as modular and not manufactured.

Ref: 68 O.S., Section 1354.27; 1357.31
OTC Rule: 710:65-18-1; 65-18-2; 65-18-3

RULES
&
STATUTORY

REFERENCE

GENERAL INFORMATION
[Rule 710:60-3-130 thru 710:60-3-132]

Manufactured homes are defined as structures, transportable in one or more sections, which, in the traveling mode, are eight (8) feet or more in width or forty (40) feet or more in length, or, when erected on site, are more than 320 square feet, and which are built on a permanent chassis and designed to be used as dwellings with or without permanent foundations when connected to the required utilities, and include the plumbing, heating, air conditioning, and electrical systems contained thereon. **[O.S. TITLE 47 § 1102]**

Manufactured homes purchased new or brought in from another state are initially titled and registered at motor license agencies. Thereafter, they are placed on county ad valorem tax rolls and are issued registration renewal decals by the County Treasurer. **[O.S. TITLE 47 § 1113]**

- Registration fees are collected for the balance of the year in which the MH was purchased new, or entered from another state. Refer to **Calendar Year Registration** (non-staggered) in **Chapter III** for information on determining the applicable registration period. **[O.S. TITLE 47 § 1115]**

PURCHASE PRICE/VALUE OF MANUFACTURED HOME

Registration fees and excise tax are based upon the actual purchase price of the home or, if no sale has taken place, the current value of the home. **[O.S. TITLE 68 § 2104.3 & 47 § 1135]**

- The purchase price or current value is to be entered as the factory and total delivered price on an original Oklahoma title. If a purchaser has no bill of sale, a copy of the dealer contract, cancelled check (VIN not required), or bank draft will be acceptable. If none of those items are available, the purchaser may complete a **Declaration of Vehicle Purchase Price** form, or you may email FDP001 for a value to be established.

- When current value is obtained through FDP001, print out and attach to the OTC copy of the title work a copy of the message received from FDP001.

➢ *Prices or values listed on a **Manufactured Home Certificate (OTC Form 936) do not** reflect the actual cash value and are **not** to be utilized in determining taxable value.*

EXCISE TAX RATE

Excise tax on ***new*** manufactured homes is three and one-quarter percent (3¼ %) of one-half (1/2) of the actual purchase price/value.

On a ***used*** manufactured home, the three and one-quarter percent (3¼ %) excise tax rate is applied to sixty five percent (65%) of one half (1/2) of the actual purchase price/value.

Excise Tax Calculation

Used:	65%	of	½	Sale Price	x	3.25%	=	Excise Tax
New:	3.25%	of	½	Sale Price	=	Excise Tax		

VIN FORMATION BY OTC GUIDELINES

When an MSO, out-of-state title or Lien Entry Form contains dashes or slash marks and/or lists more than seventeen (17) alphanumeric characters in the V.I.N., dashes and slash marks are ***ignored*** and additional characters are ***dropped*** from the ***front*** of the number to make a total of seventeen (17) characters.

Over 17 Characters in Serial Number	
Example:	An out of state title lists the V.I.N. as "ARSNNASH-AR9493-AG9493".
Solution:	Ignore slash marks and dashes - they are not to be included in the V.I.N. recorded in the Oklahoma record. The V.I.N. should be entered as "NNASHAR9493AG9493"

DOUBLE WIDE MANUFACTURED HOMES

When processing a title for a double wide manufactured home, two (2) Manufacturer's Statements of Origin (MSO) will normally (*not always*) be submitted. One (1) MSO will list the serial number with an "A" (or some other letter) and One (1) MSO will list the serial number with a "B" (or some other letter different from the accompanying MSO). The letters normally appear at the end of the serial number, but may appear anywhere within the number.

- When issuing the title, list the serial number (once) and place the "A" and "B" (or other such letters) ***together*** in the serial number at whatever point they appear within the serial numbers listed on the MSO's. Such a notation indicates the manufactured home is a double wide.

Double Wide Manufactured Home with Two (2) MSO's	
Example:	MSO #1: V.I.N. listed as "123A456"; MSO # 2: V.I.N. listed as "123B456"
Solution:	Enter V.I.N. on the Oklahoma record as "123AB456."

- If more than seventeen (17) characters remain, drop characters from the ***front*** of the number to make a total of seventeen (17) characters, as in the first example box above.

MOVING A MANUFACTURED HOME
[O.S. TITLE 47 § 1117]

When a home, previously titled in Oklahoma, is to be moved, the owner must obtain a move permit from the Department of Public Safety (D.P.S.). In most instances, proof of paid current year ad valorem taxes, or a current license plate and registration decal, must be presented.

- A repossessor may obtain a D.P.S. move permit prior to obtaining a repossession title. Refer to **Manufactured Home Repossessions** in **Chapter V** for additional information.

- A licensed manufactured home dealer may obtain a D.P.S. move permit by presenting a trade-in affidavit (Affidavit forms provided by D.PS. Size & Weights Division). Refer to **Manufactured Home Dealers** in this **Chapter** for additional information.

MANUFACTURED HOME REGISTRATION
[O.S. Title 47 § 1115] [Rule 710:60-3-12, 710-60-3-13, 710:60-3-130]

Manufactured homes are registered on a calendar year basis (December expiration). The registration period (full year, ¾ year, ½ year or ¼ year) is based on the purchase date/entry date. Refer to **Calendar Year Registration** in **Chapter III** for information on determining the applicable registration periods.

- New manufactured homes ***purchased*** in the month of December and used manufactured homes ***entering*** this state in the month of December, are to be charged a ***full year*** registration to expire at the end of the following year.

- Manufactured homes purchased new or entering Oklahoma ***prior*** to December of any year, but not titled until the ***following*** calendar year must provide proof of paid ad valorem tax for the ***calendar year in which the title is being issued*** (current year) before any transaction will be allowed. In addition, registration fee and penalty is to be collected by the titling motor license agent for the year of purchase or entry.

REGISTRATION PENALTY
[O.S. TITLE 47 § 1115]

Should a new or used manufactured home not be registered within thirty (30) days from the date of purchase or date of entry into this state, a registration penalty in an amount equal to the registration fee, less $5.75, is to be assessed.

For used manufactured homes acquired by a dealer prior to January 1 of any year, but not registered as of February 1, penalty accrues at $1.00 per day for 100 days.

TRANSFER OF OWNERSHIP
[O.S. TITLE 47 § 1113 & 68 § 2813] [RULE 710:60-3-130]

When ownership of a manufactured home previously titled in Oklahoma is being transferred, proof of paid ***current calendar year*** ad valorem taxes, or a release indicating no current calendar year ad valorem taxes are due, must be submitted before transferring title, ***unless*** the home is being sold on a title which is in the name of a licensed dealer (Refer to **Used Manufactured Home Dealers** section), ***or*** an original Oklahoma title was issued earlier that same calendar year and the system reflects current registration.

- Proof of payment or release should be in the form of a **Manufactured Home Certificate** (**OTC Form 936**). Fax copies or photocopies are acceptable.

ADDING OR DROPPING A NAME ON A MANUFACTURED HOME TITLE

A paid current calendar year Form 936 (or current registration, if titled earlier in the calendar year), is required when ***adding or dropping*** a name from a manufactured home title, in the same manner as any other manufactured home change of ownership.

CALENDAR YEAR REGISTRATION (NON-STAGGERED)
[O.S. TITLE 47 § 1115] [RULE 710:60-3-13]

Vehicles registered under the provisions of the International Registration Plan (prorated vehicles), Special Mobilized Machinery, the Installment Registration Plan (1/2 year plates) and manufactured homes are registered on a calendar year basis (***December*** expiration).

The following ***quarterly periods***, in which a vehicle is purchased ***or*** enters the state, determines the portion of a full year registration fee due:

December 1 through March 31:	Full Year tax due
April 1 through June 30:	3/4 Year tax due
July 1 through Sept. 30:	1/2 Year tax due
October 1 through Nov. 30:	1/4 Year tax due

Note: Any manufactured home purchased or entering from another state ***on or after December 1st*** *of any year is to be charged a* ***full year*** *registration to expire the* ***next*** *calendar year.*

To denote other than a full year period on a calendar year registration, enter "**Q3**" for 3/4 year, "**Q2**" for 1/2 year or "**Q1**" for 1/4 year in the "***Special Field***" on the registration entry screen.

Trucks or tractors currently registered in Oklahoma under the staggered registration plan may change to a prorated registration at any time and receive credit for the unused portion of the staggered plate, ***less $5.75***.

NEW AND USED MANUFACTURED HOME DEALER LICENSE PLATES
[O.S. TITLE 47 § 1128 & 1137.1]

Fee: $16.00 ***Expiration:*** December

1. New and used manufactured home dealer plates are issued by the Accounting Section of the Motor Vehicle Division.

2. Before accepting an original or renewal application for new and used manufactured home dealer plates, the applicant must be licensed and approved for ***each*** location by the Used Motor Vehicle & Parts Commission.

3. If additional plates are required, an application must be completed by the dealer and submitted to the Accounting Section.

LICENSE PLATE / REGISTRATION DECAL ISSUANCE
[O.S. TITLE 47 § 1113] [RULE 710:60-3-130]

All manufactured homes are required to display a license plate and two (2) registration decals.

- Two (2) identical registration decals, displaying the same number, are to be issued. One (1) is to be affixed to the license plate and one (1) is to be affixed to the exterior of the window nearest the front door.

Replacement License Plate / Registration Decal

Should a previously titled home need a license plate only, and no change of ownership is taking place, a plate may be issued upon proof of paid current ad valorem tax or registration fee. In this situation (only), current taxes may very well be the previous calendar year.

- For example, if the home is on the ad valorem tax rolls, the tax is usually collected at the end of a calendar year. If no ***move*** or ***ownership change*** has taken place in the current calendar year, the previous year ad valorem taxes may well be the most recent taxes paid. In that situation, upon proof of paid ad valorem taxes for the previous year, a replacement plate ***and*** a registration decal corresponding to that paid tax year (previous calendar year) are to be issued.

The fee for a replacement manufactured home license plate is $3.25, including the MLA fee. To issue a replacement plate, utilize **MVAR** and process as a ***renewal*** registration (*not as a lost, stolen or mutilated transaction*) and enter "**SS**" as a **Special Code**.

Should the taxpayer need a replacement ***only*** for the yearly validation decal ***issued by the county treasurer*** upon payment of ad valorem taxes, they should be directed to obtain a replacement decal from the county treasurer.

NOTE: The county treasurer may issue a previous year decal upon payment of the second half of ad valorem tax. Current year decals are for current year tax payment only.

DUPLICATE MANUFACTURED HOME TITLES

Proof of paid current ad valorem tax or registration fee is ***not*** required for issuance of a duplicate manufactured home title.

MANUFACTURED HOMES ASSESSED AS REAL PROPERTY
[O.S. TITLE 68 § 2105] [RULE 710:60-3-132]

A manufactured home that is assessed as part of the real property on which it is located and sold with the property is exempt from the assessment of excise tax. Documented proof that the manufactured home has been included in the property assessment is required before transferring.

- The proof required is a deed listing the manufactured home by V.I.N., year, make and model. A copy of the deed is to be attached to the title transaction as supporting documentation for the excise exemption. An **OTC 936** form listing the manufactured home as real property is not acceptable documentation to exempt excise tax.

MANUFACTURED HOME DEALERS

There is no licensing distinction between a new and used manufactured home dealer in Oklahoma. Manufactured home dealer licenses are issued by the OK Used Motor Vehicle & Parts Commission and encompass sale of both new and used manufactured homes.

TITLING AND REGISTRATION OF A USED MANUFACTURED HOME [O.S. Title 68 § 2811]

Any used manufactured home on a dealer lot as of January 1 of any year must be titled (if not already) and registered in the dealer's name for that year. The dealer must present proof of paid ad valorem taxes or registration fees for the previous year. A full year registration fee, based upon the purchase price, is to be assessed and a current year registration decal issued. That registration must be renewed the following year, if the home is still in the dealer's possession as of January 1.

- If a dealer does not title such a home by February 1, registration penalty begins accruing at $1.00 per day, to a maximum of $100.00. **[RULE 710:60-3-36]**

Other than the above, manufactured home dealers are required to obtain title in their name when they have acquired homes on out of state titles, or on Oklahoma titles on which they are the last assignee.

- When a dealer is obtaining an original Oklahoma title in their name on a home which has been brought in from out of state, the ***remaining portion of the current calendar years*** registration fees are due. **[O.S. TITLE 47 § 1113]**
- When a dealer is obtaining title in their name due to being the last assignee on the Oklahoma title, proof of ***current calendar year*** registration fees, paid current calendar year ad valorem taxes, or a release indicating no current year ad valorem taxes are due, must be submitted.

MOVING A MANUFACTURED HOME [O.S. TITLE 47 § 1117]

Before a manufactured home dealer may move a home which has been previously titled in Oklahoma, they must obtain a D.P.S move permit. The dealer will be responsible for paying any unpaid ad valorem taxes due on the home within thirty (30) days of the permit issuance date. However, they are not required to title the home in the dealership's name at that time. The title will remain in the name of the former owner, until sold or until January 1 of the following year, at which point – if still in the possession of the dealership – the dealer must obtain title.

TITLING AND REGISTRATION OF A NEW MANUFACTURED HOME [O.S. TITLE 47 § 1117 & 68 § 2104.3]

Licensed Oklahoma manufactured home dealers may reassign ownership on the MSO of new manufactured homes. However, should a manufactured home dealer *choose* to title a new manufactured home in the dealership's name by surrendering an MSO, first year excise tax and registration fee, to expire in December of the current year, are due.

ACTIVE DUTY MILITARY PERSONNEL
[O.S. TITLE 47 § 1127] [RULE 710:60-3-131, 710:60-3-132 & 710:60-3-167]

As described below, ***certain*** manufactured homes owned by active duty military personnel are entitled to the special $21.00 annual registration fee.

The special military registration rate applies ***only*** to the following two (2) scenarios:

- ***Out of state resident*** active duty military personnel ***stationed*** in Oklahoma; *or*
- ***Oklahoma resident*** active duty military personnel, ***when the manufactured home is located out of state***.

A properly completed **U.S. Armed Forces Affidavit** (**OTC Form 779**) must be submitted and sent to OTC, attached to the registration receipt.

➢ *Manufactured homes **located** in Oklahoma and **owned** by Oklahoma resident military personnel are **not** entitled to the special military registration rate. Such manufactured homes are subject to county ad valorem taxation.*

CANCELLATION OF MANUFACTURED HOME TITLE
[O.S. TITLE 47 § 1110]

Owners of manufactured homes that have been ***permanently affixed*** to real estate that they also own ***may*** make application to cancel the Oklahoma certificates of title. Application may be made through OTC or any motor license agency. A ***successful*** cancellation will consist of the following:

- Submission of the Oklahoma certificate of title for the manufactured home, ***in the name of the applicant***.
- Verification that ***no active lien*** appears on the record.
- Completion of an **Application for Title Cancellation of a Manufactured Home Permanently Affixed to Real Estate** (Form 756).
  - › ***Before the title may be cancelled by an MLA***, the applicant must take this form to the applicable County Assessor's office, for their listing and certification of the land description and owner of record. Faxed copies of this completed form are acceptable.
  - › Cancellation of the title must take place within sixty (60) days of the County Assessor's confirmation date. If more than sixty (60) days have elapsed, a new Form 756 must be completed and certified.
- Completion of a **Notice to County Assessor of Cancellation of Oklahoma Certificate of Title** (Form F.L. 756) and forwarding it, along with a copy of the **Application** (Form 756), to the county assessor of the county in which the property on which the manufactured home is permanently affixed is located. The form must be completed in its ***entirety***, including the county of location, owner and a legal description of the property where the manufactured home is located.

- Remittance of an application fee of $5.00, which is retained by OTC or the cancelling motor license agent, ***provided*** the cancellation of title is completed.

After ***all*** of the referenced steps have been completed, the completed **Application**, miscellaneous fee receipt recording the cancellation fee and the title certificate are to be forwarded to OTC, ***bundled separately within the semimonthly report and clearly labeled "Manufactured Home Title Cancellation"***. Upon receipt, the documents will be forwarded to the Title Section for review and cancellation of the title.

TITLE CANCELLATION FEE RECEIPT

Many lenders require from their customers a receipt for the $5.00 manufactured home cancellation fee before closing their loan transaction. Therefore, a miscellaneous fee receipt is to be issued to account for the cancellation fee.

- In the "**Other Type**" field, enter "Cancel". In the "**Remarks**" field, enter the V.I.N. of the manufactured home and the notation "Title Cancelled – Real Estate".

ORIGINAL TITLE CANCELLATION

Should an original title applicant wish to cancel the manufactured home title at time of original title application, that may be accomplished by following all ordinary titling steps (entering title and registration transaction information and collecting all applicable taxes and fees) with the ***addition*** of one step: The title is to be placed on "**CN**" (cancel) hold.

Attach one (1) copy of the title receipt to the miscellaneous fee receipt recording the cancellation fee and the **Application for Title Cancellation of a Manufactured Home Permanently Affixed to Real Estate** (Form 756) and submit to OTC, ***bundled separately within the semimonthly report and clearly labeled "Manufactured Home Title Cancellation"***. Upon receipt, the documents will be forwarded to the Title Section for title cancellation.

- The purpose of the **CN** hold is to prevent issuance of a title while the cancellation documentation is being forwarded to, and processed by, MV personnel.
- A "**CN**" hold is the **only** hold that may be placed on the record. It may not be utilized in conjunction with a document hold. An MSO or out of state title **must** be submitted.
- All other cancellation procedures remain in place.
- All fees remain due, including the $5.00 cancellation fee, title fee, excise tax and registration fee.

CANCELLATION WHEN TITLE HAS BEEN LOST

Should a record owner wish to cancel his or her manufactured home title, but has mislocated their title, they are not required to obtain a duplicate before canceling. Simply print out a copy of the **MVIN** screen and attach to the Form 756 (**Application for Title Cancellation**), as well a copy of the $5.00

miscellaneous fee receipt, and submit to OTC, ***bundled separately within the semimonthly report and clearly labeled "Manufactured Home Title Cancellation"***.

- If the record has been purged, it will have to be researched and rebuilt in the normal manner before cancellation may take place.

All other cancellation procedures will apply.

See: OTC Motor Vehicle Rule 710:60-3-133

CANCELLATION IN CONJUNCTION WITH A LIEN RELEASE

Should a manufactured home title be presented for cancellation which reflects a lien on its face, but a proper lien release for that lien is also presented, the title may be cancelled in the normal manner.

- ***Do not*** release the lien. Attach the lien release to the title and **Application for Title Cancellation** (Form 756) and submit to OTC, along with a copy of the $5.00 miscellaneous fee receipt, ***bundled separately within the semimonthly report and clearly labeled "Manufactured Home Title Cancellation"***.

UNSUCCESSFUL APPLICATION FOR CANCELLATION OF TITLE

Oklahoma statutes require that notice be given to the owner and lienholder of a manufactured home on which an **Application for Cancellation** has been applied for, but must be denied due to the existence of an ***active lien***.

- Should you receive an Application for a manufactured home on which an ***active lien*** is reflected, the application is to be ***denied***. The title and $5.00 fee are to be returned to the applicant.

- A **Notice to Owner of the Existence of an Active Lien Upon Application to Cancel Oklahoma Certificate of Title** (Form F.L. 756 B), listing the active lienholder, is to be completed and returned to the applicant.

- A **Notice to Lienholder of Application to Cancel Oklahoma Certificate of Title** is to be completed and forwarded to the lienholder.

REINSTATEMENT OF CANCELLED MANUFACTURED HOME TITLE [O.S. TITLE 47 § 1110]

Application for reissuance of an original Oklahoma title to a manufactured home on which the previous Oklahoma title was cancelled due to the home's attachment to real estate may be made by following the process outlined below. Bear in mind:

- This reinstatement process is applicable ***only*** to manufactured home titles ***cancelled due to attachment to real estate*** – not Oklahoma titles cancelled due to the manufactured home being titled in another state. The **MVIN** record of a manufactured home cancelled due to real estate attachment will have a notation "**Title Cancelled – Real Estate**" in the **Lessee** field.

If you are uncertain of a manufactured home's eligibility for this reinstatement process, contact the MVD Title section for assistance and direction.

APPLICATION FOR REINSTATEMENT

To apply for reinstatement, the owner is to complete a **Manufactured Home Application for Reinstatement of Cancelled Title** (701-45). As outlined on the form, the applicant is required to provide two (2) documentary items:

(1) an attestation from the homeowner indicating ownership of the manufactured home and the nonexistence of any security interest or lien of record in the manufactured home, and

(2) a title opinion by a licensed attorney, determining that the owner of the manufactured home has marketable title to the real property upon which the manufactured home is located and that no documents filed of record in the county clerk's office concerning the real property contain a mortgage, recorded financial statement, judgment, or lien of record.

The statement required under (1) above is included on the **Application for Reinstatement**. The attorney's title opinion is a separate document that must be provided by the applicant. As outlined in the **Notice** at the bottom of the **Application**, an acceptable title opinion ***must***:

1) Contain all information outlined under (2) above
2) Be signed by the issuing attorney, on his/her letterhead
3) Be dated, or updated, within thirty (30) days of the date application for title reinstatement is submitted to MVD or an MLA

OTC APPROVAL / ISSUANCE OF TITLE

Until further notice, all such applications are to be submitted (mailed or faxed) to the MV Title Consultants for review and approval.

- If approved, a new, ***original*** Oklahoma title is to be issued and registration fee collected for the balance of the calendar year – in the same manner as registration fees are computed for a newly purchased manufactured home. Email FDP001 for a current value.
- No **Form 936** is required. No excise tax is to be collected.

MANUFACTURED HOME REPOSSESSIONS
[O.S. TITLE 47 § 1110] [O.S. TITLE 68 § 2813]

Except as noted below, and except for V.I.N. / odometer inspection requirements – which never apply to manufactured homes – repossession documentation and procedural requirements for manufactured homes are identical to those outlined for vehicles. Just as for vehicles, excise tax is never assessed the repossessor. However, there are significant differences in the areas of manufactured home registration fee assessment and county ad valorem tax verification.

MANUFACTURED HOMES PREVIOUSLY TITLED IN OKLAHOMA

Moving the MH

When a manufactured home previously titled in Oklahoma is being repossessed, the repossessor may initially obtain a D.P.S. move permit without obtaining title in their name. This is to enable the home to be moved immediately. However, in that situation, the repossessor must make application for a repossession title within thirty (30) days of the permit issuance date.

Ad Valorem Taxes

Proof of paid ***current year*** ad valorem taxes or no taxes due, in the form of a copy of the original **OTC Form 936**, must be presented, ***unless*** an ***original*** Oklahoma title was issued earlier that ***same calendar year*** and ***current*** registration is reflected.

License Plate

If needed, a manufactured home license plate may be issued for a fee of $3.25.

MANUFACTURED HOMES NOT PREVIOUSLY TITLED IN OKLAHOMA

When an ***original*** Oklahoma repossession title is being issued to a manufactured home, registration fee for the ***balance*** of the calendar year ***in which the home was purchased*** (if new) or ***entered Oklahoma*** (if previously registered in another state), is to be collected, in addition to the $46.00 repossession fee.

- The date of purchase listed on the contract is to be used to determine the proper quarter of year registration fee due (Full year, ¾, ½, or ¼).

- If the home was originally purchased (new) or entered Oklahoma (used) during the ***current*** calendar year, registration fee for the applicable portion of the current year is to be collected. A license plate and current year registration decal are to be issued.

- If the home was originally purchased (new) or entered Oklahoma (used) during a ***previous*** calendar year, registration fee for the applicable portion of the ***year of purchase/entry*** is to be collected ***and*** a Form 936 reflecting paid ad valorem taxes for the ***current*** calendar year must be submitted. A license plate is to be issued with a ***previous*** year decal.

- No excise tax is due.

No excise tax is due from the repossessor on any repossession title - original or transfer.

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MOTOR VEHICLE DIVISION

RULES

710:60-3

PART 13. MANUFACTURED HOMES

710:60-3-130. Manufactured homes

(a) **Definition. "Manufactured home"** means a residential dwelling built in accordance with the provisions of 42 U.S.C. § 5401.
(b) **Initial title and registration**. In most instances, manufactured homes purchased new or brought in from another state are initially titled and registered at motor license agencies. Thereafter, they are placed on county Ad Valorem tax rolls and will be issued registration renewal decals by the County Treasurer.
(c) **License plate and decal required**. A manufactured home license plate and registration decal are required on all manufactured homes registered in this State.
(d) **Fees may be prorated for remainder of current year**. For those manufactured homes purchased new or coming in from another state, license plates and corresponding registration decals shall be issued upon payment of the applicable registration fee for the balance of the year.
(e) **Issuance of license and decal for currently registered manufactured homes; proof of payment of ad valorem tax**. For those manufactured homes already located and registered in this State on December 1, 1988, a license plate and registration decal shall be issued upon proof of current Ad Valorem taxes paid. Proof of payment must be in the form of a Manufactured Home Tag Certification Form or Manufactured Home Certificate (OTC Form 936). When presented with proof of payment, a license plate and corresponding decal will be issued for a total fee as set forth by statute.
(f) **Basis used for registration fee and excise tax**. Both the registration fee and the excise tax assessment are based upon the selling price of the manufactured home. The selling price will be recorded as both the Factory Delivered Price (FDP) and the Total Delivered Price (TDP) when issuing an original Oklahoma title.
(g) **Excise tax on manufactured homes**. The excise tax on new manufactured homes is levied on one-half 1/2 of the retail selling price. The excise tax on a used manufactured home will be applied to sixty-five percent (65%) of one-half the resale price. The excise tax rate is levied by the Oklahoma Statutes.
(h) **Sale of manufactured home; transfer of title; change of basis**. If the manufactured home is sold, the title must be transferred to the new owner, who will have the title issued in his/her name. The FDP should be changed to reflect the purchase price. However, the TDP listed on the title will not be changed.
(i) **Proof of payment of ad valorem tax required upon transfer**. Proof of current paid ad valorem taxes must be obtained before transferring ownership of a manufactured home.
(j) **Manner of proof**. Acceptable proof of paid ad valorem taxes will be a Form 936 Manufactured Home Certificate or other receipt issued by a county treasurer which lists the manufactured home being transferred and clearly designates that taxes for the current calendar year have been paid in full.
(k) **When other basis used in determining tax**. Should the manufactured home be repossessed or brought in used from out-of-state, the "blue book" suggested selling price will be used as a base price for the registration and collection of excise tax.
(l) **Late registration; penalties**. The penalty for late registration of manufactured homes, which are those not registered within the 30 day period from the date of purchase or the date the manufactured home was brought into this state, shall be an amount equal to the registration fee, less the administrative fee, as set forth by statute.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 13 Ok Reg 3113, eff 7-11-96; Amended at 18 Ok Reg 878, eff 2-23-01 (emergency); Amended at 18 Ok Reg 1340, eff 5-11-01]

710:60-3-131. Manufactured homes generally subject to ad valorem assessment

Since January 1, 1985, all existing manufactured homes have been subject to assessment for real property or personal property ad valorem taxes by the county assessor except for:

(1) Nonresident serviceman's manufactured home.
(2) Manufactured home brought into this State.
(3) New manufactured homes.
(4) Manufactured homes on a dealer’s lot.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92]

710:60-3-132. Specific examples and applications

The following is applicable to manufactured homes by categories:

(1) **Transfer of a new manufactured home from a dealer to owner**. Owner applies for a certificate of title, pays Excise Tax and registration fee and receives license plate and registration decal.
(2) **Transfer of a used manufactured home which has been registered in this state**. The new owner obtains a Certificate of Title upon payment of the excise tax and title fee and furnishing proof of current ad valorem taxes paid.
(3) **Manufactured homes brought into this State**. The owner obtains a Certificate of Title upon registration and pays the excise tax if due. If the nonresident owner registered his home in his former state of residence at least sixty (60) days before moving into this State, no Excise Tax is due.
(4) **Manufactured home of serviceman**. If the owner of the home is an active duty, nonresident serviceman stationed in Oklahoma, or an Oklahoma resident stationed out-of-state due to official assignment, the manufactured home is to be registered annually, at the special, military personnel rate. An Armed Forces Affidavit must be submitted.
(5) **Manufactured homes on a used manufactured home dealer's lot**. Manufactured homes on used dealer lots on January 1st will be exempt from Ad Valorem assessment but must be registered for the full year. A title must be issued in the dealer's name. If the manufactured home is not registered before February 1st, penalty is charged according to 710:60-3-36.
(6) **Repossessed manufactured homes**. The repossessor may title the manufactured home upon furnishing proof of payment from the county treasurer of all current taxes on the manufactured home.
(7) **Transfer of a manufactured home as real property**. A manufactured home which is assessed as part of the property on which it is located and sold with the property is not subject to payment of excise tax by the purchaser. Proof that the manufactured home has been included in the property assessment is required before transferring.

[**Source:** Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 13 Ok Reg 3113, eff 7-11-96]

710:60-3-133. Cancellation of manufactured home title

Owners of manufactured homes that have been permanently affixed to real estate may make application to cancel the Oklahoma certificate of title. Only the owner of record on the Oklahoma title, out of state title, or assigned MSO, may make application through the Tax Commission or any Motor License Agent.

(1) Owners of new manufactured homes, or previously titled manufactured homes entering from another state, may make application to cancel the Oklahoma manufactured home title before it is issued, by submitting the MSO or out-of-state title for cancellation. The Oklahoma title will be placed on 'CN' (cancel) hold.
(2) Other than as described in (1) of this Section, an Oklahoma certificate of title for the manufactured home in the name of the applicant must be submitted. If a record owner seeks to cancel a manufactured home certificate of title, but is unable to produce the title certificate, a printout generated from the Commission computer file, verifying record ownership, will suffice in lieu of a title. The printout is to be attached to the Application for Title Cancellation.
(3) Proof of ownership must be submitted to the county assessor's office where the home is located, along with a completed Application for Title Cancellation. The county assessor's office will ensure the title owner and landowner are one and the same, and validate the cancellation application.
(4) An application fee set forth by statute must be remitted with the cancellation application.
(5) The Tax Commission or Motor License Agent must verify that no active lien appears on the record. If an active lien is reflected, a Cancellation Denial Notice will be given to the owner and the lienholder. The owner will be given a "Notice to Owner of the Existence of an Active Lien upon Application to Cancel Oklahoma Certificate of Title" and the application fee will be returned. The lienholder will be given a "Notice to Lienholder of Application to Cancel Oklahoma Certificate of Title". The Oklahoma title will not be cancelled until all liens are released.
(6) A copy of the "Application for Cancellation Form" and the "Notice to County Assessor Form" will be forwarded to the county assessor of the county in which the property is located by the Motor License Agent after receiving the completed cancellation application documentation, approved by the county assessor's office, and payment of the applicable cancellation fee.

[**Source:** Added at 20 Ok Reg 2173, eff 6-26-03; Amended at 22 Ok Reg 1554, eff 6-11-05]

710:60-3-134. Reinstatement of cancelled manufactured home title

Owner of a manufactured home upon which the certificate of title has previously been cancelled due to attachment to real estate may apply to the Oklahoma Tax Commission or a motor license agent for reinstatement and issuance of a new original certificate of title.

(1) The reinstatement application is to be completed by the owner of record. There are two (2) documentary requirements on the application for reinstatement:
(A) The homeowner must attest ownership of the manufactured home and the nonexistence of any security interest or lien or record in the manufactured home; and
(B) The homeowner shall provide a title opinion by a licensed attorney, declaring that the owner of the manufactured home has a marketable title to the real property upon which the manufactured home is located and that no documents filed of record in the county clerk’s office concerning the real property contain a mortgage, recorded financial statement, judgment, or lien of record. The opinion must be signed by the issuing attorney, on his/her letterhead and be executed, or updated, within thirty (30) days of the application date.
(2) A properly completed application for reinstatement may be submitted to the Oklahoma Tax Commission or a motor license agent. Reinstatement applications submitted to a motor license agent shall be forwarded to the Oklahoma Tax Commission for approval.
(3) Upon approval by the Tax Commission, a new original certificate of title shall be issued and registration fees collected for the balance of the calendar year.

Manufactured Homes
Frequently Asked Questions

TRIBAL REGISTRATION:

Question: If a MH is located on Indian Trust Land and is owned by someone other than the land owner, is the MH exempt from ad valorem tax?

Answer: Only if the owner of the manufactured home is a tribal member in good standing of the same tribe that the land is held in trust for. The owner of the manufactured home does not have to be the same person that owns the land. If the owner of the manufactured home is a member of a different tribe the manufactured home is taxable.

Question: If a manufactured home is registered and has a tribal title and tag but is not located on Indian trust land, is the home taxable ad valorem?

Answer: Yes. The home should have an Oklahoma tag and title. Beginning the following January 1st assessment date after initial tribal registration, the home will be taxed ad valorem as homes with non-tribal registration.

Question: What does the assessor do if the home has a tribal tag and is not located on restricted land? Is it taxable? Does the tribal tag make any difference?

Answer: If not located on restricted land, the home is taxable.

Question: Can the assessor issue a Form 936 if the home has a tribal tag?

Answer: Yes, if the home is taxable, regardless of how it is tagged.

Question: If a manufactured home is located on restricted Indian land, has an Oklahoma title, and owned by a non-tribal member, is it subject to ad valorem tax? What if owned by a tribal member?

Answer: Yes. If a home is located on restricted land and owned by a tribal member it is not subject to ad valorem tax.

SURRENDER OF TITLE:

Question: How is a manufactured home title canceled or surrendered?

Answer: The owner of the manufactured home must begin the process by contacting a Motor License Agent. The agent will process the application and will advise the assessor when the title has been canceled (OTC Form FL-756).

Question: Is the OTC Motor Vehicle Division Form FL-756 the only recognized form for notice of title cancellation or surrender? Some finance companies have their own forms.

Answer: Yes. There are no other forms or notices that are recognized by the state. Forms from lenders or any other entities are not recognized. Do not indicate "canceled" based on any form other than the

OTC Form FL-756.

Question: When completing the Application Form 756, does the taxpayer have to come into the assessor's office to verify ownership or can the mortgage or closing company mail or fax the assessor the form for verification?

Answer: Yes. You may use the mail or fax the Application Form 756.

Question: If a manufactured home owner has surrendered (cancelled) the title and at a future date wants to move the home, what is the procedure?

Answer: The record owner of the manufactured home must apply to the Tax Commission for issuance of a new certificate of title. The homeowner must provide documents that the land owner is the owner of the manufactured home and that there are no security interests or liens. In addition, the owner must provide a title opinion by a licensed attorney determining that the owner of the manufactured home has marketable title to the real property upon which the manufactured home is located. [See: 47 O.S. 2007 Supp., § 1110]

Upon issuance of the new certificate of title, the same moving requirements will apply as for other titled manufactured homes.

Question: If the title has been improperly surrendered "cancelled" on a manufactured home that is not located on land owned by the owner of the manufactured home, what should the assessor do?

Answer: This should no longer be an issue. With the new procedures using OTC Application Form 756, the county assessor must verify the status and ownership of the home prior to cancellation. The applicant must go to the county assessor first to implement the process.

Question: What does "permanently affixed" mean?

Answer: Currently Oklahoma Statutes do not provide a definition. When used in the context of title surrender or cancellation, the owner certifies that the manufactured home is "permanently affixed" to the real estate. Homes that have not had their titles canceled should be carried as manufactured homes on the assessment roll.

Question: Can the "new original" title on cancelled titles be required to have a 936 like the ones for the MSO to the original title?

Answer: There is not a 936 requirement when making application to cancel the title. The statutorily required title opinion will address any outstanding taxes against the property. If the home is to be moved, the same requirements apply as any other used home. The 936 would then be required. The home does not revert to a manufactured home until a new title is issued.

Question: What is the procedure for "reinstatement" of titles that have been previously cancelled? How will the assessor be notified? Is there anything that the assessor needs to do? Are there OTC Rules?

Answer: Refer to the Quick Reference Guide section.

Question: What is the procedure for obtaining a title for a home that has been placed on real estate and there is no MSO or VIN number available?

Answer: Contact the OTC Motor Vehicle Title Section at (405) 521-3221. A Court Order may be required directing the OTC to issue a title.

Question: When a home that has had the title surrendered or cancelled and at a later date makes application for a new title, is there an excise tax paid at the time the new title is issued? If so, does the payment of the excise tax exempt the ad valorem tax for that year?

Answer: There is no excise tax charged when issuing a new title. Only the tag and registration fee is charged. Ad Valorem Tax is still due on the home.

Question: Could the assessor's office get a print-out or list of manufactured homes that have had the titles cancelled located in their county from the Motor Vehicle Division?

Answer: Yes. A semi-annual printout listing from OTC lists all manufactured home activity. A county may also request information printout anytime from the Motor Vehicle Division. (See: 47 O.S. § 1119)

MANUFACTURED HOME CERTIFICATE FORM 936

Question: Do you have to have a current year Form 936 when changing title on a home if the VIN and description is on the warranty deed?

Answer: Yes. There must be a current year Form 936 anytime title is changed. The fact that the VIN appears on the warranty deed exempts the buyer from excise on the home but does not relieve the Form 936 for any future title work.

Question: If the court issues an order for a change of title, is a 936 required?

Answer: Yes. Unless the court provides instructions pertaining to delinquent taxes. A copy of the order must be provided to the assessor prior to issuing a current year 936 prior to any title work

Question: If the owner of a manufactured home does not have an Oklahoma title and wants to assess or move the home, do they need to get an Oklahoma title?

Answer: Yes. If there are ad valorem taxes due on the manufactured home, complete as much information as possible on the OTC Form 936. Inform the county treasurer to accept payment of <u>all</u> taxes and hold the decal **(Do not put the decal number on the 936)**. The owner of the home will present the copy of the Form 936 to the motor license agent with the receipt from the county treasurer for all ad valorem taxes. After the title has been issued, the owner will return to the assessor and treasurer where the Form 936 will be completed and the decal issued.

Question: What if the Form 936 applicant does not know all the information requested on the 936?

Answer: The Form 936 is a tracking devise and a receipt of taxes paid. It is extremely important that all information is properly completed. <u>Insist</u> that all information be properly completed. A short delay may save many hours of frustration later by the homeowner and receiving counties.

Question: How do you get a Form 936 for an out of state title?

Answer: If the home is located in Oklahoma and has taxable situs the owner must have an Oklahoma title. Refer to the motor license agent for an Oklahoma title.

Question: When getting a Form 936, must the owner have a title, hard tag and decal?

Answer: The applicant must have an Oklahoma title. The hard tag may be obtained from the motor license agent when a current year decal is presented.

Question: Do homes coming in to Oklahoma from out of state need a Form 936?

Answer: No. Until the home has taxable situs in Oklahoma, no Form 936 is required.

Question: Does "Current Year Decal" mean the current calendar year or the year that the tax was paid?

Answer: "Current Year Decal" must be the current calendar year. If the Form 936 is issued in 2010, the decal must be a 2010 decal.

Question: Do you have to get a new Form 936 every time a manufactured home moves or title work is done?

Answer: A current calendar year Form 936 should be obtained each time the home is moved if not on a dealer's lot January 1 and titled and registered in the dealer's name. The Form 936 is used as a tracking devise as well as a receipt of taxes paid. If the home is not on the dealer's lot January 1, a current year Form 936 is required. D.P.S. will issue a size and weight permit for homes having a current year decal. A home may be moved unlimited times in the same calendar year with a current year decal.

Question: May a single Form 936 be used for multiple homes?

Answer: No. One Form 936 must be used for each home. The exact amount of tax for the subject home must be indicated by the county treasurer on the form.

Question: Can you move a home as many times as needed on one (1) current year 936?

Answer: If there is a current year 936, the home can be moved multiple times within the same year on the original 936. However, we do recommend that a 936 is issued each time the home is moved for tracking purposes. If only moving, mark the 936 "No Taxes Due".

Question: What are the exceptions that a Form 936 is not required for a move or change in title?

Answer: When Moving:

- Trade in to a dealer
- Repossession (30 day grace period)
- New home moving to buyer or another dealer
- Home moving from out of state to Oklahoma
- Cancelled title
- Current registration (First year in Oklahoma, Title in the name of an Oklahoma MH dealer or Non-resident Military)

Title Changes:

- MH title in the name of a MH dealer with proof of current year registration.

- MH titled by non-resident Military personnel (Armed Forces Affidavit) with proof of current year registration.
- MH title and registered in Oklahoma for the first time with current year registration. (not the $3.25 replacement tag fee)
- Duplicate Title (issued only to the last owner of record according to OTC files)

REPOSSESSIONS AND DEALER TRADES:

Question: When legally repossessing a manufactured home, does a Form 936 have to be issued at time of repossession?

Answer: No. The repossessing agent has thirty (30) days in which to complete all paperwork and pay all outstanding taxes. The title work will not be completed without a current Form 936. They may move the home to a secure location with a Repossession Affidavit available from any motor license agent (OTC Form 737). If not moving, no repossession affidavit is required.

Question: Do repossessing agents or lenders have the same benefits as licensed dealers?

Answer: No. Agents and lenders are treated as individuals unless they are licensed Oklahoma dealers.

Question: Are lenders authorized to use Repossession Affidavits?

Answer: Yes. However, lenders are not authorized to use Dealer Trade Affidavits.

Question: Are repossessed homes held for consignment or resale required to have a current year Form 936?

Answer: Yes. A current year Form 936 is required before any title transfer can be completed.

Question: Who can use a Dealer Trade Affidavit?

Answer: Oklahoma licensed dealers only. (Not out-of-state dealers)

Question: Are repossessed homes held for consignment or resale required to have a current year 936? Do they need a current title also?

Answer: Yes. If the home has been held for resale or consignment, the home must have a 936 issued at the time of moving or thirty (30) days after in order to obtain a "Repo Title". See page three (3) of the Quick Reference Guide.

Question: Trade-in and Repossession Affidavits are causing the assessors problems because the repo. agent or the dealer is not coming in to pay the tax in the 30 day period until the home is sold or moved off the lot. What should the assessor do?

Answer: The statutes require the OTC Form 936 be obtained within 30 days of the event. The statutes do not address a penalty for non-compliance. The assessor may contact the dealer or agent reminding them of the requirements at any time.

COLLECTION OF TAX:

Question: If a dealer sells a home with a current Form 936 and the buyer does not change the title to their name and delinquent taxes accrue, who is responsible?

Answer: A tax lien would be placed against the home by the county treasurer. The county could execute the lien on the home and impound the home for back taxes. If the home was removed from the county prior to impound, the dealer would be held responsible if unable to document the home was sold on a specific date. The burden of proof is on the dealer. If the home was lawfully repossessed by the dealer or a third party lender, the lender would be responsible for the taxes.

Question: If a manufactured home has delinquent tax, is there anyway that the county assessor can make sure that the tax is paid prior to any title work?

Answer: Yes. The county assessor may contact the Motor Vehicle Division and request a "flag" on the VIN for delinquent taxes. This will notify all tag agents there are delinquent taxes that must be paid prior to any title work.

Question: Can tax be paid in another county when requesting a Form 936?

Answer: Yes. The home county assessor and treasurer completes an original Form 936 based on the information from the collecting county's treasurer. The original Form 936 is then faxed to the collecting county treasurer. After payment the applicant is issued a trust deposit receipt, current year decal and a copy of the completed Form 936. [See: 68 O.S. § 2813-C] For specific procedures refer to the Manufactured Home Quick Reference Guide or OTC Web Site (www.oktax.state.ok.us).

Question: When paying tax upon application for Form 936, is the current year estimated tax or is it only the delinquent tax?

Answer: All taxes are due when requesting a Form 936. This includes any and all delinquent taxes and the full amount of tax for the current year. The Form 936 certifies that all taxes including penalties and interest have been paid.

Question: When excise tax is paid on a new home, is ad valorem tax also due for the same year?

Answer: No. When excise tax is paid on a new home ad valorem tax is not assessed until the next January 1. Excise and ad valorem tax are not paid in the same year.

Question: When excise tax is paid on a used home, is ad valorem tax also due for the same year?

Answer: Yes, unless the manufactured home is referenced on the deed by V.I.N. #. If the V.I.N. appears on the deed as part of the described property, there is no excise tax due.

Question: When collecting tax, is the amount based on only the tax due for the subject home requesting the Form 936 or may it include delinquent tax for other personal property owned by the current owner of the home?

Answer: The amount of tax due is only for the subject home requesting the Form 936. Other delinquent personal property accounts that the owner of the subject home may have are independent from the Form 936 transaction.

Question: If a taxpayer has paid both excise and ad valorem tax on a home is there any provision for a refund on one of the two?

Answer: Excise tax is not in-lieu of ad valorem tax. An ad valorem tax refund would be proper depending on the situation.

MODULAR HOMES:

Question: Are modular homes subject to Ad Valorem Tax?

Answer: Yes. Modulars are treated exactly like any other site built structure. The main difference between a modular and a manufactured home is they are not subject to title and registration. Ad Valorem tax for the home is assessed the first January 1 date after the sale, occupancy, or renting of the structure.

Question: How can you determine if a home is a manufactured or a modular?

Answer: It is sometimes very difficult to tell. Some manufacturers have special data plates for modulars. Some have different color data plates. Most of the time you will need to see a copy of the original Manufacturers Statement of Origin (MSO), title or closing statements. If there is any doubt, the burden of proof in on the owner to show it is not a manufactured home. Ask for a sales tax receipt, or contact the manufacturer.

Question: Do modular homes pay sales tax instead of excise tax?

Answer: Yes. Since modulars are not subject to title and registration as manufactured homes, they must pay a sales tax based on the purchase price and tax rate at point of sale.

Note: Beginning November 1, 2004 the first 45% of the purchase price is exempt from sales tax.
(Ref. 68 O.S. § 1357, 31)

For additional information and clarification please refer to the specific references in the Manufactured Home Quick Reference Guide latest edition.

Question: How can the assessor determine if a home is a manufactured subject to title and registration or if it is a modular that is not?

Answer: Some manufacturers will have different colored data plates to distinguish. Some manufacturers will identify by the VIN or control number found on the data plate. Usually there is no or little appearance difference, especially if setting on a full foundation. Ask the owner or agent for the MSO or proof of sales tax payment which is required for all modular homes.

GENERAL AND MISCELLANEOUS

Question: Is there any case where a motor home or travel trailer would be subject to ad valorem tax?

Answer: No. A motor home or travel trailer will always be subject to title and registration. The record title owner does not have a choice which to choose.

Question: When transferring land and home on a warranty deed do you still have to pay the excise tax on the home and the ad valorem tax?

Answer: No. If the home is listed on the deed by VIN, then no excise tax will be charged.

Question: How does the assessor remove a "salvage" MH off the assessment rolls when there is no "salvage title" available? This would be when the home is removed for salvage or scrap meal.

Answer: The title should be signed over to a salvage dealer, providing there is a title, and a 936 should be issued to move the home. If the title has been cancelled, it is no longer a manufactured home and manufactured home rules do not apply.

Question: Is there anything that the assessor needs to do in the case of Title 42 transactions? Does the assessor receive any paperwork that indicates an ownership change if the home is not moving.

Answer: A current Form 936 is required before a title can be issued. The Title 42 instructions issued by OTC will list this as one of the requirements. Ref: OTC Motor Vehicle web site.

Question: Is the maximum time that the assessor can "go back" on a manufactured home for not rendering the home still 15 years on real and 3 years on personal? How does the 7 year statute of limitations affect the 15 years on real property?

Answer: Yes, however the delinquent tax is uncollectible after seven (7) years due to the statute of limitations.

Question: The assessor's office from time-to-time has taxpayers that have manufactured homes that have no title. Some of these homes were never sold with titles. What should the county assessor tell the taxpayer to do?

Answer: Contact the OTC Motor Vehicle Division, Vehicle Title Section at (405) 521-3221 to research the VIN and obtain the procedures. A court order may be required.

COMMERCIAL/NON-COMMERCIAL AND FARM TRAILER TAGS

All tagged motor vehicles are in-lieu of Ad Valorem Tax.

Commercial Trailers are subject to "commercial trailer" tags. Must be pulled by a "commercial vehicle" with proper GVW (gross vehicle weight) registration. Trailer is not subject to Ad Valorem Tax if tagged.

Farm trailer tags are optional but not in-lieu of Ad Valorem Tax. All farm trailers are subject to Ad Valorem Tax unless tagged as a "commercial trailer".

Non-commercial trailers are not subject to tag and should be taxed Ad Valorem. This would include farm, boat, lawn maintenance, utility, race-car and other such trailers pulled by "non commercial' vehicles, i.e.: personal vehicle or farm trucks.

> Any trailer which is used in a commercial business or enterprise is required to be licensed with a commercial trailer tag. Additionally, the pulling unit of any commercial trailer should be licensed as a commercial truck or truck-tractor.
>
> Occasional use of a trailer for a hobby, such as racing cars, or horse trailers, where the pulling unit is licensed as a non-commercial vehicle will not subject to license.

47 O.S. 2001, Sec. 1102 Definitions:

- Commercial Trailer (See 47, Sec. 1133)
- Commercial Vehicle (See 47, Sec. 1133, 1133.1)
- Farm Vehicle (See 47, Sec. 1134)
- Farm Trailer (See 47, Sec. 1134 C)
- Manufactured Home (See 47, Sec. 1117)
- Special Mobilized Machinery (See 47, Sec. 1129)
- Travel Trailer

Motor Vehicle Rules:

- 710: 60-3-111, Farm Trailers
- 710: 60-3-94, Commercial Trailers
- Motor Vehicle Division Letter to Motor License Agents January 24, 1994

COMMERCIAL TRAILERS
[O.S. TITLE 47, § 1133][RULE 710:60-3-94]

Commercial trailers are trailers used in a commercial enterprise. Commercial trailers *must* be pulled by a commercially registered truck.

Commercial trailers are to be issued non-expiring commercial trailer license plates, regardless of their size or weight, with the following exceptions:

- Trailer Mounted Special Mobilized Machinery receives expiring commercial trailer plates.

- Trailers used primarily for the purpose of transporting unfinished and unprocessed forest products may be subject to Forest Trailer registration.

The non-expiring commercial trailer plate is initially issued at a fee of *$46.00*. Thereafter, a fee of $4.00 is to be paid annually for each trailer or semitrailer.

- The fee of $4.00 shall be due and payable on January 1 of each year.

- Upon each *transfer of ownership*, a new plate and registration will be issued at a fee of *$46.00, regardless* of the time of year transferred.

Replacements for lost, stolen or mutilated commercial trailer license plates are issued in the same manner and for the same amount ($9.00) as other type replacement plates.

- Non-expiring commercial trailer plates are not limited only to cargo carrying trailers. Concession trailers and many mobile office trailers are to be issued non-expiring commercial plates.

FARM TRAILERS
[Rule 710:60-3-111]

Farm trailers are trailers or semitrailers owned by a farmer and used *primarily* for the purpose of transporting farm products to the market *or* for the purpose of transporting to the farm material or items to be used on the farm.

Farm trailers are *not required* to be registered in this state.

Should a farm trailer owner *wish* to register the trailer, an *optional* farm trailer plate is available for a fee of *$7.00*.

- These plates are for registration purposes *only. A title is not to be issued.*

- If a serial number is stamped on the trailer, it should be used for the VIN on the registration. Otherwise, the Drivers License number of the owner should be used.

- A farm trailer license plate is to be issued, with monthly and yearly decals expiring one (1) year from the date of registration.

Since farm trailer registration is optional, delinquent registration fees or penalties are *never* charged.

Note: If the pulling unit is registered as a farm truck, the trailer must be either unregistered, or registered with the optional farm trailer plate. A farm truck may not pull a commercially registered trailer.

MISCELLANEOUS VEHICLES

ATV & OFF-ROAD MOTORCYCLE TITLING REQUIREMENT CHANGES HB 1016

Effective November 1, 2007

HB 1016 will extend the mandatory titling requirement of all-terrain vehicles and off-road motorcycles for which the legal ownership is transferred on or after July 1, 2008, to include owners that possess a valid agricultural exemption permit.

- No excise tax is to be assessed Agricultural permit holders upon presentation of his/her permit, only title and registration fees are to be assessed.

- To exempt excise tax to a permit holder, a current permit, in the name of the ATV/ORM owner must be presented. Enter "**AG #**" followed by the permit holder's number in the **SPECIAL INSTRUCTIONS** field of **MVAT**.

- Dealer held ATV and similar vehicles are subject to $3.50 tax stamp in-lieu of Ad Valorem.

HB 1016 also provides that until July 1, 2008, any security interest in an all-terrain vehicle that was attached and perfected before July 1, 2005, and that has not been otherwise terminated, shall remain perfected and shall take priority over and subsequently perfected interest in the same ATV even if a certificate of title has been issued on or after July 1, 2005, with a lien recorded.

TRAVEL TRAILERS OR MANUFACTURED HOMES SOLD BY FEMA

U.S. Government Standard Form 97 is used by the United States Government to transfer ownership of a travel trailer or manufactured home from the government, to an individual or firm.

- Transfers of ownership with properly completed Form 97 do not require OTC approval.
- Issue an original Oklahoma title, even if the travel trailer or manufactured home has been titled in Oklahoma.
- Issue the original Oklahoma title in the same manner as if from an out of state title. (Completed Application for Oklahoma title, serial inspection on travel trailer, etc).

MANUFACTURED HOMES

- Excise tax for manufactured homes is based on actual purchase price (bill of sale, copy of dealer contract or canceled check) if none of those items are available, the purchaser may complete a Declaration of Vehicle Purchase Price (form 722-1)
- Manufactured homes are registered on a calendar year basis (December expiration) after that taxes are collected by the county assessor.

TRAVEL TRAILERS

- Excise tax for travel trailers, price acceptability must be verified by emailing FDP001.
- Travel trailers are issued a standard non-commercial plate and updated yearly through the local tag office or the Oklahoma Tax Commission.
- Brands on travel trailers will apply.

CERTIFICATE NUMBER

COUNTY NUMBER – YEAR – CONSECUTIVE FORM NUMBER

OKLAHOMA MANUFACTURED HOME CERTIFICATE

OTC 936 Revised 1-2001

PRESS FIRMLY FOR LEGIBILITY

TYPE OF RECEIPT

_____ RECEIPT OF TAXES PAID (Pre-pay taxes for current and prior years)

_____ RELEASE OF TAXES PAID (When current & prior years taxes are paid) paid in a prior move within the same year)

TRANSACTION

_____ MOVE _____ TITLE CHANGE
_____ SALE _____ REPO

DEALER I.D.# MH

MOVING DATE

MONTH DAY YEAR

(DATE OR APPROX. DATE TO BE MOVED)

SELLER

Name(s) of Manufactured Homeowner(s)

Seller's Current Mailing Address | City | State | Zip

Seller's New Mailing Address | City | State | Zip

BUYER

Name(s) of Manufactured Home Buyer(s)

Buyer's Current Mailing Address | City | State | Zip

Buyer's New Mailing Address | City | State | Zip

FROM

Landowner or Park Name | Legal Description or Situs Description

City | County

Current Physical Address:

Manufactured Home Assessed As: | Real Property Account No.# | Personal Property Account No.# | Current School District

TO

Landowner or Park Name | Legal Description OR Situs Description

City | County

New Physical Address or Directions of manufactured home if Address is unknown:

ASSESSOR SHALL REQUIRE PROOF OF REGISTRATION BY VEHICLE REGISTRATION RECEIPT OR TITLE.*

IF NO REGISTRATION OR TITLE INFORMATION STOP HERE - Direct mfg. homeowner to the Okla. Tax Commission, Motor Vehicle Div. for duplicate title.

TITLE

If the information is **NOT ON TITLE**, place the letters **N.O.T.** in the space provided below. | VIN

Year | Size | Make | Color | Title# | Model

Date First Sold | Date Issued | Agent # | Tag# | Decal #

Factory Delivered Price $ | Total Delivered Price $ | Assessed Value $ | **ESTIMATED Taxes** Current Year $ _____

DO NOT AFFIX SIGNATURES UNLESS ALL REQUIRED INFORMATION IS COMPLETED * SEE INSTRUCTIONS

ASSESSOR ➧ Certification Signature | Date | County

TREASURER

TREASURER TO COMPLETE THIS BLOCK:

Taxes Due for Prior Years if Unpaid: (Including Penalty & Interest) _____ Year $_____ _____ Year $_____ _____ Year $_____

(Write Pd if Paid) _____ Year $_____ _____ Year $_____ _____ Year $_____ _____ Year $_____

Total Taxes Due for Prior Years if Unpaid: (Write Pd if Paid) $

Current Year Decal #

Certification by Treasurer's Office that all current and prior years taxes have been paid | Date

Tax Receipt # _____

Trust Deposit # _____

APPLICANT ➧ Signature | Date | Area Code ( ) Telephone Number

SIGNATURES FROM THE ASSESSOR'S AND TREASURER'S OFFICES MUST BE AFFIXED FOR LEGAL CERTIFICATION COPIES OF 936 TO BE DISTRIBUTED TO: 1ST COPY - ISSUING COUNTY ASSESSOR, 2ND COPY - OWNER OR APPLICANT, 3RD COPY - RECEIVING COUNTY ASSESSOR, 4TH COPY - COUNTY TREASURER IN ISSUING COUNTY.

GENERAL INSTRUCTIONS FOR OTC FORM 936

***Complete and accurate information is required when completing this 936 form. Incomplete information may result in wrongful taxation and extreme hardship for the receiving county, state agencies and the taxpayer upon transfer of title. The Manufactured Home Certificate 936 is to be fully completed with all required information as stated in 68 O.S. 1991, Sec. 2811-B, 2812-C, 2813-E, Oklahoma Tax Commission Rules, Title 710, Chapter 10, Ad Valorem and Attorney General Opinion 95-47. PROVIDE THE TELEPHONE NUMBER OF APPLICANT REQUESTING THIS FORM. THE COUNTY ASSESSOR SHALL REQUIRE SATISFACTORY PROOF OF REGISTRATION AS STATED IN 68 O.S. 1991, SEC. 2811 B. ALL MANUFACTURED HOMES MUST HAVE A CERTIFICATE OF TITLE AS REQUIRED BY THE STATUTES ACCORDING TO 47 O.S. 1991, SEC. 1117, 1118 & 1119.**

To safeguard the credibility of the contents of this form, it is to be completed in its entirety by the county assessor and county treasurer, and no other party shall participate in its completion. Under no circumstances are blank copies of this form to be distributed to any manufactured homeowner, dealer or mover, or any other person who may request same. The following is a brief summary of the required procedure to be followed in completing the 936 form.

DEPARTMENT OF PUBLIC SAFETY SHALL NOT ISSUE A PERMIT UNTIL EVIDENCE OF ALL REQUIRED REGISTRATION FEES, EXCISE TAXES OR AD VALOREM TAXES HAVE BEEN PAID. REF: 47 O.S. 1991 SEC 14-103.D.

ASSESSOR INFORMATION

IDENTIFICATION NUMBER: Place county number, year 936 is issued and consecutive form numbering system. This number will assist D.P.S. as a tracking tool.

TAXES PAID: Check to indicate if this is a RECEIPT OF TAXES PAID or a RELEASE OF TAXES PAID.

TRANSACTION: Check the appropriate blank to denote the type of movement requiring the necessity of the manufactured home certificate 936.

TO BE MOVED: Enter the month, day and year or approx. date the manufactured home is to be moved.

NAME(S) OF MANUFACTURED HOME OWNER(S): The owner's name on the registration or certificate of title. (Not a repossessor who holds a perfected security interest)

CURRENT MAILING ADDRESS: The address where the manufactured home seller currently receives mail.

SELLER'S NEW MAILING ADDRESS: The new mailing address if the seller moves after the transaction of the 936 form. If same, put the word "same" in this space.

NAME(S) OF MANUFACTURED HOME BUYER(S): The new owner's name should be the same as it will appear on the certificate of title and registration.

BUYER'S CURRENT MAILING ADDRESS: The current address of the buyer of the manufactured home.

BUYER'S NEW MAILING ADDRESS: The new mailing address if the buyer moves to new location. If same as current, put the word "same" in this space.

FROM - LAND OWNER OR PARK NAME: The name of the owner of the property or the park name on which the manufactured home is presently located.

FROM - CITY AND COUNTY: The name of the city and county where the manufactured home was located January 1 of current year.

FROM - LEGAL DESCRIPTION OR SITUS DESCRIPTION: The legal or situs description of where the manufactured home was located January 1 of current year.

CURRENT PHYSICAL ADDRESS: The directions to physically locate the property where the manufactured home is at the current time.

MANUFACTURED HOME ASSESSED AS REAL OR PERSONAL PROPERTY INCLUDING ACCOUNT NUMBER: Current assessment roll as real or personal property and account number.

CURRENT SCHOOL DISTRICT: From the legal or situs description, place the current school district number in this space.

TO - LAND OWNER OR PARK NAME: Place the land owner's name here. If the manufactured home is being moved to mobile home park, list the park's name.

TO - CITY AND COUNTY: List the city and county where the manufactured home will be relocated.

TO - LEGAL DESCRIPTION OR SITUS DESCRIPTION: Place the legal or situs description of where the manufactured home is being relocated in this space.

NEW PHYSICAL ADDRESS: For the new physical address, provide the directions to physically locate the property to where the manufactured home will be moved.

ASSESSOR SHALL REQUIRE PROOF OF REGISTRATION BY VEHICLE REGISTRATION RECEIPT OR CERTIFICATE OF TITLE AS REQUIRED IN 68 O.S. 1991, SEC. 2811-B & 47 O.S. 1991. SEC. 1117.

***IF NO REGISTRATION OR TITLE INFORMATION STOP HERE:** Do not finish completing this form. Direct manufactured homeowner to the Motor Vehicle Division of the Oklahoma Tax Commission. (405) 521-3217 for issuance of a title. All Manufactured Homes must have a certificate of title 47 O.S. 1991, SEC. 1117. **DO NOT COMPLETE FORM UNTIL OWNER RETURNS WITH A REGISTRATION, RECEIPT *FOR TITLE OR NEW TITLE.**

IF THE INFORMATION IS NOT ON TITLE, PLACE THE LETTERS "N.O.T." IN THE SPACE PROVIDED BELOW:

YEAR: The year of construction of the manufactured home is located on the registration and title.

SIZE: Exterior measurements of the manufactured home.

MAKE: The make of the manufactured home. This information may be found on the registration and certificate of title.

VIN: The VIN or Serial Number is placed on the manufactured home by the manufacturer.

COLOR: Exterior color of manufactured home.

TITLE NUMBER (same as registration number): The title number is located on the registration and the top right-hand corner of the certificate of title.

MODEL: The registration and certification of title will list model name, if any, length and width.

DATE FIRST (1st) SOLD: Locate the date first sold on the certificate of title and place in this space.

DATE ISSUED: Place the date that the manufactured home title was issued in the current owner's name in this space.

MOTOR LICENSE (TAG) AGENT CODE NUMBER: Place the motor license (tag) agent code number issued on the certificate of title for future contact and references. By using this code number, the name of the motor license (tag) agent and location can be found in the "Oklahoma Motor License Agents Listing" furnished by the Ad Valorem Division of the Oklahoma Tax Commission. Title 47 §1102

TAG NUMBER: Place the tag number here. This information is located on the registration and is on the license plate (tag) found on the manufactured home.

DECAL NUMBER: The initial decal will be affixed to the license plate (tag) which is issued by the motor licensing agent (tag agent). Thereafter, the decal will be issued on an annual basis by the treasurer of the county in which the manufactured home is located.

FACTORY DELIVERED PRICE: The factory delivered price is based upon the actual purchase price. It changes upon each subsequent transfer of ownership to reflect the latest resale price. This is found on the registration and certificate of title.

TOTAL DELIVERED PRICE: The total price or Port of Entry price, plus the value of all extra or optional equipment/accessories physically attached to the manufactured home at the time of the sale minus the value of optional equipment/accessories sold by the dealer as a "discount package". The total delivered price of a manufactured home is not to be adjusted upon transfers of ownership.

ASSESSED VALUE: The appraised value times the fractional assessment percentage determined by the assessor equals the assessed value. Assessed value times the tax levy equals the tax dollar amount.

TOTAL CURRENT ESTIMATED TAXES DUE: The estimated total current taxes to be pre-paid for the entire year.

CERTIFICATION BY ASSESSOR'S OFFICE: Do not affix signature unless the assessor's block on the 936 form is fully completed with all required information (68 O.S. 1991, Sec. 2811-B, 2812-C, 2813-E, Oklahoma Tax Commission Rules, Title 710, Chapter 10, Ad Valorem and Attorney General Opinion 95-47). When information is complete and assessor's signature is affixed, then forward to treasurer for collection of taxes and special assessments.

COUNTY COMPLETING FORM: The name of the county completing this form.

DATE: The date the assessor's agent placed his/her signature on the 936 form.

TREASURER INFORMATION

TAXES DUE FOR PRIOR YEARS, IF UNPAID: The amount of taxes due for prior years (including penalty and interest) either from omission from the tax rolls (shall collect 3 years prior) or delinquency (shall collect as far back as 7 years). IF TAXES HAVE BEEN PAID, WRITE "PD" IN SPACES PROVIDED.

TOTAL TAXES DUE FOR PRIOR YEARS, IF UNPAID: Place the total of the prior years' taxes due in this space. This will show the amount of the total taxes due for prior years either from omission of the tax rolls or delinquency taxes. To calculate the dollar amount of taxes due on the prior year's, multiply the assessment by the levy for the year that was not paid. IF TAXES HAVE BEEN PAID, WRITE "PD" IN SPACE PROVIDED.

CURRENT YEAR DECAL NUMBER: The current year decal number issued by the treasurer prior to the issuance of the OTC Form 936-R-2001.

CERTIFICATION BY TREASURER'S OFFICE: The treasurer's agent signature certifies that all current and delinquent ad valorem taxes and delinquent special assessments due have been paid. **The treasurer's agent shall not affix signature unless the assessor's and treasurer's part has all the required information (68 O.S. 1991, Sec. 2811 - B, 2812-C, 2813-E, Oklahoma Tax Commission Rules, Title 710, Chapter 10, Ad Valorem and Attorney General Opinion 95-47).**

DATE: Place the date of the signature of the treasurer's agent in this space.

TAX RECEIPT OR TRUST DEPOSIT NUMBER: Place the tax receipt number and the decal number on the **Manufactured Home Certificate 936** upon payment of all ad valorem taxes and special assessments. This is the owner's **RECEIPT OF TAXES PAID OR RELEASE OF TAXES PAID.**

SIGNATURE OF APPLICANT: Applicant signs here. The signature serves to identify the applicant and to verify the correctness of the information he/she provides.

Date: Signed by Applicant.

PHONE NUMBER OF APPLICANT: Provide the telephone number of the person requesting the 936 form.

SIGNATURES FROM THE ASSESSOR'S AND TREASURER'S OFFICES MUST BE AFFIXED FOR LEGAL CERTIFICATION COPIES OF 936-R-2001TO BE DISTRIBUTED TO: Issuing County Assessor, Receiving County Assessor, Owner or applicant, Dept. of Public Safety/Size & Weights Permit and County Treasurer in issuing County.

Form 737
Revised 4-2011

OKLAHOMA TAX COMMISSION/MOTOR VEHICLE DIVISION
AFFIDAVIT OF REPOSSESSION OF A VEHICLE, BOAT OR OUTBOARD MOTOR

Oklahoma Title Number: _____

Model Year & Make: _____ Body Type: _____

VIN/Serial Number (Vehicle or Outboard Motor): _____

HIN Number (Boat): _____ Boat Registration Number: _____

License Plate Number: _____ Year & State: _____

Registration Decal Number: _____ Expiration Date (Month/Year): _____

Repossessed From:

(Name) _____

(City/State) _____

Repossessing Lienholder:

(Name) _____

(Mailing Address) _____
City State Zip Code

Date of Possession: _____

This repossession action is a result of the debtor's default under the terms of a valid security agreement and possession of the property described above was obtained by proper legal proceedings pursuant to Oklahoma law.

☐ Impounded: _____
Name and Address of Impoundment Location

☐ Other: _____

State of Oklahoma)
County of _____) ss:

I, the undersigned, do swear or affirm that I am the individual, or legal agent of the firm, holding a valid security agreement on the described property and that the information provided on this Affidavit is true and accurate.

Signature: _____

Subscribed and sworn to before me this _____ day of _____ , _____.

My commission expires _____, _____.

_____ , Notary Public

Notary Seal

See Reverse Side For Required Supporting Documentation

REQUIRED SUPPORTING DOCUMENTATION:

The repossessing lender must provide the following documentation in order for the Repossession Application to be approved:

A. Properly completed Repossession Affidavit.

B. Actual or certified copy of chattel mortgage, conditional sales contract or other type security agreement.

> Note: Contract must indicate the vehicle, boat or outboard motor has been pledged as collateral and list a complete description of the unit along with a vehicle identification number or hull identification number.

C. An acceptable, signed, lien release form or a notarized lien released statement. If more than one (1) lienholder, the following is also required:

1. A copy of a certified letter from the repossessing lender notifying the second lienholder of the intent to repossess.

   a. Letter must be dated at least ten (10) days prior to the date the repossession affidavit is processed by the motor license agent or the Motor Vehicle Division.

   b. The post office receipt or the return receipt (green card) signed by the second lienholder is required as proof of mailing.

2. If the second lienholder is making application for a repossession title, a signed and dated lien release copy from the previous lienholder(s) is required. In the absence of a copy of the lien release, a notarized lien release statement may be submitted.

D. If a motor vehicle, Insurance Security Verification Form reflecting all required information or an Oklahoma Tax Commission Form 797 "Affidavit of Nonuse in Lieu of Liability Insurance", unless the repossessor is exempt from the insurance verification requirement.

E. Manufactured Homes: Must have proof of current calendar year taxes paid on an OTC Form 936 or a 936 marked taxes are not due. A 936 isn't required if the manufactured home has a current registration on the Oklahoma Tax Commission computer system.

Please direct any questions to the Oklahoma Tax Commission Motor Vehicle Division at (in state toll free) 1-800-522-8165, extension 1-3344, or (direct) (405) 521-3344. Additional information is located in the Motor Vehicle Section of the Oklahoma Tax Commission website: www.tax.ok.gov.

Form 756
Revised December 2005

MVC

OKLAHOMA TAX COMMISSION
MOTOR VEHICLE DIVISION
APPLICATION FOR TITLE CANCELLATION OF A MANUFACTURED HOME PERMANENTLY AFFIXED TO REAL ESTATE

Fee: $5.00

No Title may be cancelled if an active lien is reflected in the records of the Motor Vehicle Division.
No Title may be cancelled unless the landowner and manufactured home owner are one and the same.

YEAR _____ MAKE _____ TITLE NUMBER _____

VEHICLE IDENTIFICATION NUMBER _____

The above listed manufactured home is now *permanently affixed* to the following described real estate:

COUNTY _____ LANDOWNER _____

The following parcel identification and landowner confirmation is to be completed, signed and sealed by an authorized representative of the County Assessor's office of the county in which the manufactured home and land are located.

County Parcel Identification Number: _____

Landowner of Record: _____

County Seal and Signature of County Assessor or Authorized Represnetative _____ Date _____

Notice: Application for Title Cancellation must be made within sixty (60) days of the above County Assessor confirmation date.

Pursuant to the provision of 47 O.S. § 1110, application is hereby made to permanently cancel the Oklahoma Certificate of Title to this manufactured home.

SIGNATURE OF MANUFACTURED HOME OWNER OR LEGAL AGENT _____ DATE _____

MAILING ADDRESS OF MANUFACTURED HOME OWNER _____ CITY _____ STATE _____

Instructions

Attach your Oklahoma Certificate of title for the above listed manufactured home to this completed form and submit, along with your remittance made payable to the Oklahoma Tax Commission in the amount of $5.00, to the Oklahoma Tax Commission or any Oklahoma motor license agent (tag agent).

Incomplete or improperly completed forms will not be processed.

F.L.-756
Created August 2002

OKLAHOMA TAX COMMISSION

Notice To County Assessor of Cancellation of Oklahoma Certificate of Title to a Manufactured Home

Year: _____ Make: _____ Title Number: _____

Vehicle Identification Number: _____

Manufactured Home Owner: _____

County Where Property is Located: _____

Dear County Assessor:

You are hereby advised of the cancellation of the Oklahoma Certificate of Title to the above listed manufactured home, as it has now been permanently affixed to real estate located in your county as certified by the owner on the attached application for Title Cancellation. This notice is provided pursuant to the provisions of O.S. Title 47 § 1110.

If you have any questions concerning this process, please contact the Oklahoma Tax Commission Motor Vehicle Division Title Section at (in state toll free) 1(800)522-8165, extension 1-3221, or (direct) (405) 521-3221.

Submitted by: _____ MLA Number: _____

Sincerely,

Russ Nordstrom, Director
Motor Vehicle Division

2501 NORTH LINCOLN BOULEVARD • OKLAHOMA CITY • OKLAHOMA 73194

IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION

F.L.-756-A
Revised February 2004

OKLAHOMA TAX COMMISSION

Notice To Lienholder of Application to Cancel Oklahoma Certificate of Title to a Manufactured Home

Year: _____ Make: _____ Title Number: _____

Vehicle Identification Number: _____

Manufactured Home Owner: _____

Lienholder: _____

Dear Lienholder:

You are hereby advised that application has been made to cancel the Oklahoma Certificate of Title to the above listed manufactured home, as it has now been permanantly affixed to real estate as certified by the owner on the attached Application for Title Cancellation. However, the records of the Oklahoma Tax Commission reflect the existence of the above described active lien. As a result, the Certificate of Title can not be cancelled until and unless the lien is released.

If you wish to release the described lien, please return to the manufactured home owner either copy number 4 (lien release) of the lien entry form, or a typed, notarized statement of release, listing the name of the secured party, name of the debtor and the Vehicle Identification Number of the manufactured home.

If you have any questions concering this process, please contact the Oklahoma Tax Commission Motor Vehicle Division Lien Section at (in state toll free) 1(800)522-8165, extension 1-3344, or (direct) (405) 521-3344.

Submitted by: _____ MLA Number: _____

Sincerely,

Russ Nordstrom, Director
Motor Vehicle Division

2501 North Lincoln Boulevard • Oklahoma City • Oklahoma 73194

It is our mission to serve the people of Oklahoma by promoting tax compliance through quality service and fair administration

F.L.-756-B
Created August 2002

OKLAHOMA TAX COMMISSION

Notice To Owner of the Existence of an Active Lien Upon Receipt of Application to Cancel Oklahoma Certificate of Title to a Manufactured Home

Year: _____ Make: _____ Title Number: _____

Vehicle Identification Number: _____

Lienholder: _____

Dear Manufactured Home Owner:

You are advised the records of the Oklahoma Tax Commission reflect the existence of the above described active lien. As a result, your request to cancel the Certificate of Title, per the attached Application for Title Cancellation, can not be fulfilled until and unless the lien is released.

We are returning your Oklahoma Certificate of Title. To release the lien, this office must receive either copy number 4 (lien release) of the lien entry form, or a typed, notarized statement of release from the lienholder, listing the name of the secured party, name of the debtor and the Vehicle Identification Number of the manufactured home. A notice of your request to cancel the Oklahoma Certificate of Title has been forwarded to the listed lienholder.

If you have any questions concering this process, please contact the Oklahoma Tax Commission Motor Vehicle Division Lien Section at (in state toll free) 1(800)522-8165, extension 1-3344, or (direct) (405) 521-3344.

Submitted by: _____ MLA Number: _____

Sincerely,

Russ Nordstrom, Director
Motor Vehicle Division

2501 North Lincoln Boulevard • Oklahoma City • Oklahoma 73194

It is our mission to serve the people of Oklahoma by promoting tax compliance through quality service and fair administration

Form 701-45
Created 9-2007

OKLAHOMA TAX COMMISSION / MOTOR VEHICLE DIVISION

MANUFACTURED HOME
APPLICATION FOR REINSTATEMENT OF CANCELLED TITLE

The following information and application is provided pursuant to the provisions of 47 O.S. Section 1110, which allow for application for a new original certificate of title for a manufactured home on which the previous Oklahoma title was cancelled due to attachment to real estate. The referenced statute places two (2) documentary requirements on the applicant, as follows:

(1) an attestation from the homeowner indicating ownership of the manufactured home and the nonexistence of any security interest or lien of record in the manufactured home, and

(2) a title opinion by a licensed attorney, determining that the owner of the manufactured home has marketable title to the real property upon which the manufactured home is located and that no documents filed of record in the county clerk's office concerning the real property contain a mortgage, recorded financial statement, judgement, or lien of record.

Description of Manufactured Home

Please type or print legibly the following information

Identification Number (VIN) _____ Model Year _____

Manufacturer _____ Length / Width / Model _____

Name(s) of Owner(s) _____

Address / City / State / Zip _____ County _____

Record Owner Statement

Pursuant to (1) above, I hereby state the following:

- ***I / We are the owners of the above identified manufactured home.***
- ***There is no security interest or lien of record on this manufactured home.***

Signature(s) of Owner(s): _____

Subscribed and sworn to before me this _____ *day of* _____ *, 20* _____

Notary Public Signature: _____

My Commission Expires: _____ *Commission Number:* _____

* NOTICE *

This completed application must be accompanied by a title opinion by a licensed attorney, containing all required information as outlined under (2) above. The opinion must be signed by the issuing attorney, on his/her letterhead and be executed, or updated, within thirty (30) days of this application date.

APPLICATION FOR:

MANUFACTURED HOME PERMIT

OKLAHOMA DEPARTMENT OF PUBLIC SAFETY
SIZE & WEIGHT PERMIT DIVISION
P.O. BOX 11415, OKLAHOMA CITY, OKLAHOMA 73136
PHONE NO. (405) 425-2206 FAX NO. (405) 424-3890/ (918) 622-5018

PAY METHOD:
ACCT: _____
CASH: _____
CREDIT CARD: _____

OWNER/COMPANY NAME: _____

MAILING ADDRESS: _____
CITY STATE ZIP

OWNER'S NAME: _____

CONTACT PERSON: _____ PHONE NO: _____ FAX NO: _____

☐ NEW

LOAD DESCRIPTION: _____ ☐ USED SERIAL NO: _____

MAX. HEIGHT: _____ MAX. WIDTH: _____ LENGTH: _____
OVERALL

TRUCK MAKE, MODEL & YEAR: _____ LICENSE: _____ STATE: _____

TRAILER MODEL & YEAR: _____ LICENSE: _____ STATE: _____

DECAL #: _____

MOVEMENT FROM: _____ MOVEMENT TO: _____
(EXACT LOCATION) (EXACT LOCATION)

ROUTE: _____

_____

_____

TRIP DATES: _____

I, THE UNDERSIGNED, CERTIFY THAT I AM THE OWNER (OR AUTHORIZED AGENT OF THE OWNER) OF THE ABOVE LISTED VEHICLE AND THAT THE INFORMATION LISTED IS TRUE AND CORRECT AND FURTHER UNDERSTAND THAT THIS PERMIT IS VOID SHOULD ANY OF THE PROVISIONS BE VIOLATED OR THE INFORMATION HEREIN BE ERRONEOUS. I FURTHER AGREE THAT ANY DAMAGE TO THE PUBLIC PROPERTY CAUSED BY THIS LOAD MUST BE REPORTED WITHIN 24 HOURS, AND FURTHER AGREE THAT I, OR THE COMPANY I REPRESENT, ASSUME RESPONSIBILITY FOR SAID DAMAGE. (REFER TO OS47 CHAPTER 14-114).

SIGNATURE: _____

DEPARTMENT OF PUBLIC SAFETY
DEALER TRADE-IN FOR MANUFACTURE HOMES AFFIDAVIT

STATE OF OKLAHOMA)
) SS
COUNTY OF _____)

I, the undersigned, do solemnly swear (or affirm) that I am legal agent of the company, or the actual person, representing the property described below and that the statement contained herein are true.

SIGNATURE: _____

Subscribed and sworn to before me this _____ day of _____, 19 _____

My commission expires _____, 19 _____

_____
Notary Public

OKLAHOMA TITLE NUMBER: _____

MODEL YEAR & MAKE: _____

VIN/SERIAL NUMBER: _____

LICENSE TAG NUMBER: _____ YEAR & STATE: _____

TAG EXPIRES MONTH & YEAR: _____ DECAL NUMBER: _____

TRADE FROM:

(NAME) _____

(CITY/STATE/COUNTY) _____

DEALER NAME:

(NAME) _____ DEALER ID #: _____

(CITY/STATE/COUNTY) _____

DATE OF TRADE: _____

TRADE PROPERTY TAKEN AT:

(CITY/STATE) _____

MOVED TO:

_____
(DEALER LOT OR NEW LOCATION)

_____
(OTHER)

SEE REVERSE SIDE FOR REQUIRED SUPPORTING DOCUMENTATION

REQUIRED SUPPORTING DOCUMENTATION

The Dealer must provide the following documentation in order for the Trade-in Application to be approved:

A. Properly completed Trade-in Affidavit.

B. Actual or copy of conditional sales contract.

> Note: Contract must indicate the manufactured home complete description of the home along with a vehicle identification number.

C. Manufactured Homes: Must have proof of current calendar year taxes paid on an Oklahoma Tax Commission Form 936 or a Form 936 marked taxes are not due. Prior to any title work.

> Licensed manufactured home dealers may move a trade-in home to a secure location provided a Trade-In Affidavit is presented to the Department of Public Safety Size and Weight Division when application for an oversize permit is made. All taxes (Form 936) and fees shall be paid within 30 days of issuance of the size and weight permit and prior to any title work.

DPS COMPUTER DATA
USED IN COUNTY MANUFACTURED HOME REPORTS

Mobile Home Information

County From: _____ OTC Cert No: _____

Move From: _____

County To: _____ Dealer No: _____

Move To: _____

Make: _____

Owner: _____

Serial No: _____ School Dist: _____

The above data is transmitted to Oklahoma Tax Commission from the Department of Public Safety on a monthly basis. This data is used for the manufactured home report which is sent to the counties.

The OTC Form 936 is the basis for the size and weight permit data. Missing data from the Form 936 will show as a blank line on this report.

The Form 936 must be completed with all required information in order to provide data back to affected counties.