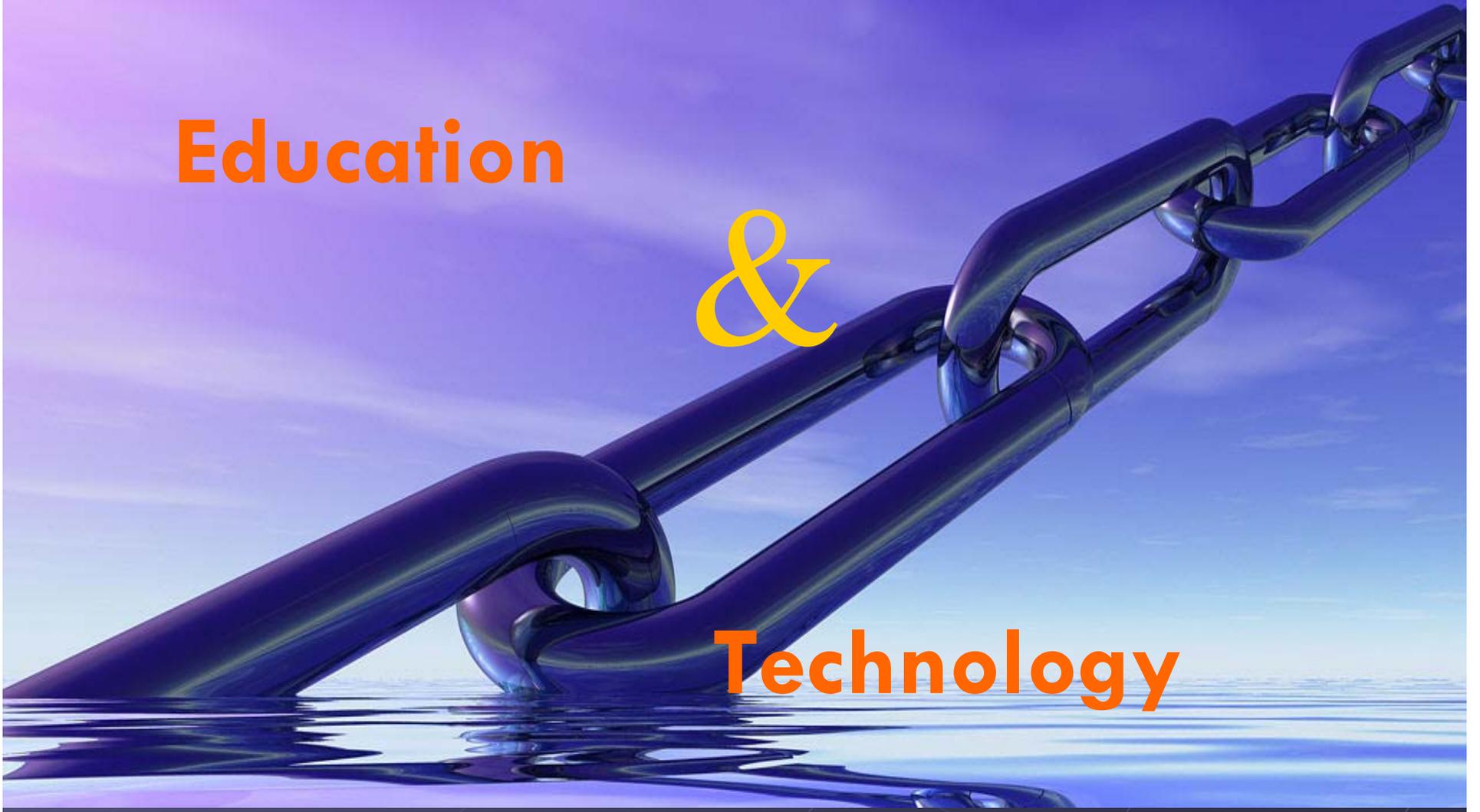


Sinking

Education

&

Technology



MANUFACTURED HOMES

- Kenny Chuculate,
Ad Valorem Division
- Vicki McCartney,
Motor Vehicle Division
- Charles Dry,
Motor Vehicle Division

Unusual Homes



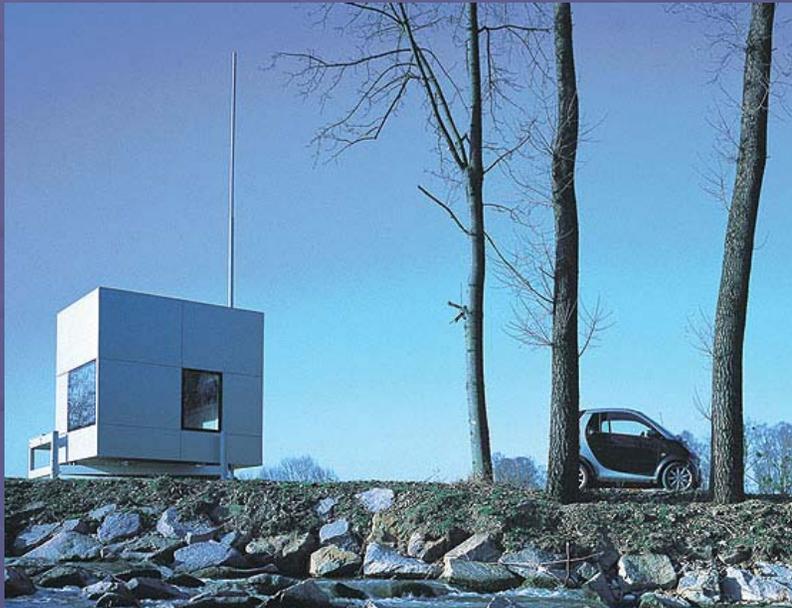
OK, So What Do You Do With This One?!



Small, But Definitely UNIQUE!



Manufactured Homes You Won't Find In The OTC Manual...



Contemporary Architecture



“Top 10” Manufactured Home Counties

● Oklahoma	9,000
● Cleveland	7,400
● Delaware	7,000
● Creek	6,400
● Tulsa	6,100
● Cherokee	5,000
● Rogers	4,700
● Wagoner	4,600
● McIntosh	4,300
● Payne	4,200

Manufactured Home Statistics

- 65,668 Homes on Personal Property, or 40%
- 95,947 Homes on Real Property, or 60%
- 161,615 Homes Total
- 1,369 Decrease From 2008, or .84%
- Total FCV for 2009 \$2.97 Billion
- Estimated Tax for 2009 \$29,644,946.00
- Decrease of 1.7% From 2008

Shipments Year to Date 2009

- 2008 681 New Homes
- 2009 347 New Homes
- Decrease of 334 Homes or -49%
- Single Section Homes 37%
- Multi Section Homes 63%
- Oklahoma Ranks 10th in Shipment of Homes

Modular Homes

- Not Subject to Title and Registration
- Subject to Sales Tax
- First 45% of Sales Price is Exempt
- Classify a Real Property
- No 936 Needed to Transport
- Taxable Ad Valorem as Other Improvements

Issuing New Original Titles

- Law Effective November 1, 2007
- Reinstatement of Cancelled Titles
- For Homes with Titles Previously and Properly Cancelled
- Affidavit of Ownership

- Title to the Real Property
- No Security Interest or Liens on the Home
- Current Title Opinion
- Application on OTC Form 701-45
- No Requirement to Notify Assessor When Issued

Completion of the 936 Form

- Tracking Form
- Receipt Form
- Fill Everything Out
- “I don’t Know Where it is Going”
- Be Kind to Other Counties
- Put Yourself in the Receiving County’s Shoes

Using the 936

- 936 Helps You
- Sometimes It Is Not Easy
- Future Reference Document
- Taxpayers Depend on the 936
- Tag Agents Depend on the 936
- Dealers Depend on the 936
- Counties Depend on the 936
- You Depend on the 936

Paying Tax in Another County

- Any County Treasurer shall Collect All Ad Valorem Tax
- Current and Previous Calendar Years Tax
- Mail or Fax Documents (Scanned Documents Also)
- Shall Issue a 936 and Current Year Decal
- 68 O.S. § 2813(C) is Very Clear
- Payments By Mail Or In Person Only

License Plates on Personal Property Homes

- SB-503 Removes Affixed Tag On Pers. Prop. Homes
- Amends 47 O.S. § 1113 Motor Vehicle Code
- Decals Issued Upon Payment
- Decal Affixed Inside the Window Closest to the Front Door
- No Hard Tag Display is Required
- Effective November 1, 2009

Reinstatement of Cancelled Titles

- Application for Mfg. Home Reinstatement of Cancelled Title
- Required Attachments to OTC Form 701-45 include:
 - Affidavit of Ownership
 - No Security Interests or Liens Against the Home
 - Title Opinion Less Than 30 Days Old

- Submitted to OTC Motor Vehicle Division
- If Approved Title is Issued
- Registration Fee Collected for Balance of Year
- Form 936 Is Not Required
- Excise Tax Is Not Collected

MSO vs. Bill of Sale

- The MSO or Title is a Statement of Ownership Transfer
- New Title Will Be in the Exact Name on the MSO or Title
- A Bill of Sale is Only to Establish Sale Price

Used Homes on Dealers Lots January 1st

- Required to be Titled in the Dealers Name
- Must be Registered for the Coming Year
- These Homes Are Not Required to Have a Tax Stamp

Tribal Titles

- No Charge For Back Taxes on Tribal Titled Vehicles
- Only Tribal Members May Register With The Tribe
- Must Provide Proof of Tribal Membership
Could Include One or More of The Following:
 - Branded title
 - Tribal I.D. Card
 - BIA Card stating tribal affiliation
 - Certificate of tribal membership

- Tribal Titles are Treated The Same as Out of State Titles
- If Proper Certification is Not Provided, Delinquent Taxes and Penalties Are Assessed Back to the Date of the Tribal Title Issuance

Motor Vehicle Tax Stamps

- Tax Stamps are Required to be Affixed by the Dealer
- Includes M-H, Cars, Trucks, ATV's, Motorcycles etc.
- Evidence of Payment of In Lieu of Ad Valorem Tax
- Covers Inventories of New and Used Vehicles
- Tax Stamps Are Not Required For Used M-H, Comm. Trailers or Salvage Vehicles
- Inventories Subject to Tax Stamps Are Not Taxable Ad Valorem