



## The Valencia County Assessor's Office

PO Box 909  
Los Lunas, NM 87031



### **UNDERSTANDING TAXATION OF MANUFACTURED/ MOBILE HOMES IN NEW MEXICO**

Manufactured/mobile homes (MH) are taxed based on their value which is determined in the Assessor's Office by cost manuals, less depreciation. The owner, who has a non-permanent MH and owns the land it sits on, will receive two tax bills, one for the MH and one for the land.

#### **DEFINITION OF A MANUFACTURED/MOBILE HOME**

A Manufactured/Mobile Home means a structure that is transportable in one or more sections that exceeds a width of eight feet and a length of forty feet (8'x 40') when equipped for the road. In the measurements of a Manufactured Home the length includes the tow bar; if the tow bar is missing, three feet must be added to the length.

#### **REPORTING REQUIREMENTS**

The Manufactured/ Mobile Home needs to be on the tax roll in the County. If the MH is not on the tax rolls, the owner shall send a report to the County Assessor, no later than the last day of February. The report shall contain the following information (NMSA 1978 7-36-26, 3.6.5.33): **(This form is on our website, see example on last page. Manufactured/Mobile Home Reporting Form)**

- Owner's name and mailing address, physical address;
- Name of manufacturer, model year, and serial number;
- Size; when measuring the manufactured home the tow bar is to be included but if the tow bar has been removed, add three feet to the exterior length of the unit;
- Date of purchase
- Current Photo of Manufactured/Mobile Home

**\*\*\*Please note that if Manufactured/Mobile Home is assessed on a land account you will receive a Parcel Tracking Sheet instead of a No Tax Liability certificate (Tax Release or Tax Clearance) Form.**

## TO BUY OR SELL A MANUFACTURED/MOBILE HOME

All taxes due or to become due will need to be paid. New Mexico law requires that for Manufactured/Mobile Homes that are going to be sold, moved or converted to real property that all taxes are paid in advance. This is known as "pre-pay" taxes or taxes owed through the current year.

**January 1 determines the taxable status of all property in New Mexico.**

1. A Manufactured/Mobile Home Tax Release Request will need to be completed.
2. You must obtain a No Tax Liability certificate (Tax Release or Tax Clearance) from the County Assessor's Office. (See an example of this form below).
3. Once you receive the No Tax Liability certificate (Tax Release or Tax Clearance) form it will be taken to the County Treasurer's Office and all past and current taxes will need to be paid.
4. Then you will need to take this tax release, receipt of payment, and the mobile home title to the Motor Vehicle Division (MVD) in order to change the name on the title.
5. Bring a copy of the new mobile home title to the Assessor's Office so we can transfer the mobile home tax information into the new owner's name.

**\*\* Please note: The name to be typed on this No Tax Liability certificate (Tax Release or Tax Clearance) must be exactly like the name on the current mobile home title, otherwise, the Motor Vehicle Division will not accept it.)**

Valencia County MOBILE HOME MOVEMENT CERTIFICATE/TAX RELEASE Issue Date: Mar 11, 2021 Expiration Date:			
This certificate is issued pursuant to Section 46-7-10 NMSA 1908. No partial tax movement, originally in New Mexico, of a mobile home is to be issued by the Motor Transportation Department of final highway authority, for what any mobile home be moved under such permit, until the owner of the mobile home or its authorized agent, makes and attaches to the permit this certificate.			
Assessor's Name: MUNDO, RYNEA CR/OWNER, Owner/Address: EUGENIO HECTOR & HECTOR FRANCISCO 5 SILVER LINDA ELIJAS, NM 87031	Parcel No. 98-030301100000 Flow Code: VALENCIA CR/GRAV Location: MOBILE HOME TITLE: 98-030304040000 SERIAL: A01640070 YEAR: 1994 MAKE: REGISTRATION: 10000 SPACED: 25		
NEW Certificate: MUNDO, RYNEA & RAMOS RAMON DAVID 47 DARY ROAD TRUCK 25 LOT LINDAS, NM 87031	NEW Certificate: TRINIDAD 25 LINDAS LINDAS, NM 87031		
Tax Status: YES			
LICENSE NO: 98-030304040000	ISSUE DATE: 03/11/2021	YEAR: 1994	MAKE: MOBILE HOME
Valencia County Assessor			
I hereby certify that the Assessor's Valuation of the above described property is correct as of the date of this certificate.			
Assessor's Name: MUNDO, RYNEA			
Certificate Date: 03/11/2021			
Signature of County Assessor or Deputy			
Valencia County Treasurer			
Name: _____			
Phone: _____			
Previous Taxes: _____			
Taxes Due: _____			
I hereby certify that all taxes shown herein due this county apply to the above described mobile home, have been paid through the current year.			
Date: _____			
Signature of County Treasurer or Deputy			

## **TO MOVE YOUR MANUFACTURED/MOBILE HOME**

1. A Manufactured/Mobile Home Tax Release Request will need to be completed.
2. You must obtain a No Tax Liability certificate (Tax Release or Tax Clearance) from the County Assessor's Office. (See an example of this form on the last page).
3. Once you receive the No Tax Liability certificate (Tax Release or Tax Clearance) form it will be taken to the County Treasurer's Office and all past and current taxes will need to be paid.
4. Then you will need to take this tax release, receipt of payment, and the mobile home title to the Motor Vehicle Division (MVD) in order to change the name on the title.
5. Once the title is in your name you need to bring it along with the No Tax Liability certificate (Tax Release or Tax Clearance) and any other required documents to the permitting office to acquire a moving permit.
6. Once the mobile home is moved the County Assessor's Office needs to be notified so they can update situs address, remove and or add the Manufactured/Mobile home to the tax roll for the upcoming tax year.

**\*\*When moving a Manufactured/Mobile Home you will be required to get a movement permit.**

**Reports to the County Assessor  
must be made by the last day of  
February.**

## **TO DEMOLISH YOUR MANUFACTURED/MOBILE HOME**

1. A Manufactured/Mobile Home Tax Release Request will need to be completed.
2. You must obtain a No Tax Liability certificate (Tax Release or Tax Clearance) from the County Assessor's Office. (See an example of this form on the last page).
3. Once you receive the No Tax Liability certificate (Tax Release or Tax Clearance) form it will be taken to the County Treasurer's Office and all past and current taxes will need to be paid.
4. Then you will need to bring it along with the No Tax Liability certificate (Tax Release or Tax Clearance) and any other required documents to the permitting office to acquire a demolition permit.
5. Once the Manufactured/Mobile Home has been demolished you will need to notify the County Assessor's Office so a field visit of the property can be done and this Manufactured/Mobile home can be removed from the Tax Roll for the next tax year.

## **CONVERTING YOUR MANUFACTURED/MOBILE HOME TO REAL PROPERTY (PERMANENT)**

The process of making a manufactured home permanent involves three different departments:

- Manufactured Housing Division of the New Mexico Regulation and Licensing Department
- County Assessor
- Motor Vehicle Division (MVD)

The most important and first step in this process is to have the home certified as having a permanent foundation by either a certified New Mexico Engineer or an inspector from the Manufactured Housing Division of the Regulation and Licensing Department.

For information on permanent foundations:

- Send an e-mail to [CID.Inspection@state.nm.us](mailto:CID.Inspection@state.nm.us).
- Call their support center at (505) 222-9813 in the Albuquerque area, or (877) 243-0979 from any other location in New Mexico.

### **The County Assessor's Office will need:**

1. The land and mobile home must be in the same owner's name and must be on record in the County Assessor's Office.
2. A copy of the "Permanent Foundation Inspection" or "Engineers Report".
3. A "**Request To Change Valuation Status For Manufactured/Mobile Home**" form (see form on last Page) filled in and signed by the property owner. The Assessor or staff will sign this form after all of the taxes have been paid or prepaid and has proof that the foundation passed inspection.
4. The MVD will need your Title, the tax clearance, and an Assessor's approved Request to Change Valuation Status for Manufactured/Mobile Home.
5. Once approved, the MVD will Stamp/Print "INACTIVE" on the title.
6. Finally, bring the inactive title to the County Assessor's Office. We will then go out to the physical situs address of the MH, measure it, take a picture, and begin assessing it as real estate

