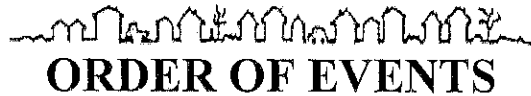


**EDDY COUNTY
ASSESSOR'S OFFICE
MANUFACTURED HOME**

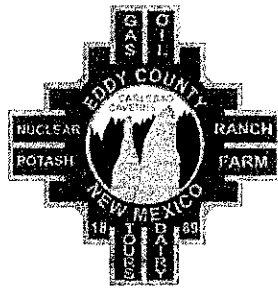


1. The owner must own the land before the home can be classified as real property.
2. The lending institution needs to be contacted about assessing your manufactured as real property.
3. Ms. Betty Blanton can be reached at 575-590-1055 and will do the inspection at a cost of \$65.00 per visit. Be sure to follow the criteria for permanent foundation to the letter or you will be charged for more than one inspection.
4. Ms. Betty Blanton will give you a signed certificate after the inspection is passed. This certificate is what you will need to give to the Assessor's Office.
(VERY IMPORTANT)
5. A "Request to change valuation status for a manufactured home" must be completed. This form is available at the Assessor's Office. **The Assessor's Office will give you the signed request form, stating that this office intends to assess the manufactured home as real property upon evidence of deactivated title.** This signed form can be taken to you lender as evidence that the manufactured home will be assessed as real property.
6. All taxes on the manufactured home **must be paid in full** prior to reclassification taking place.
7. Procedures for deactivating your Mobile Home title can be completed at any state, municipality, or fee agent Motor Vehicle Division. You will need your **(Lien Free)** title of your manufactured home, foundation inspection form, tax release and the signed Assessor's Office Request form. It is your responsibility to take deactivated title back to the to the Assessor's Office, for proof that the title has been deactivated.
8. The Assessor's Office will then complete the appraisal on the manufactured home and will assess the manufactured home as real property for the following tax year after all requirements have been completed.
9. If you have any questions please feel free to contact the Eddy County Assessor's Office at 575-885-3813

Thank you,

Lee O'Brien or Anna Ramirez
Manufactured Home Appraiser

101 W. Greene Street
 Suite 319
 Carlsbad, New Mexico 88220
 (575) 885-3813
 www.co.eddy.nm.us



602 S. First Street
 Artesia, New Mexico 88210
 (575) 746-9870

Gemma Ferguson
 County Assessor

REQUEST TO CHANGE VALUATION STATUS

FOR A MANUFACTURED HOME TO BE VALUED AS REAL PROPERTY

1. 3.6.5.33 Special method of valuation. Manufactured homes: when valued as real property.
2. A manufactured home becomes a housing structure that is to be valued and taxed for property taxation purposes as real property when:
 - (a) The valuation authority has received a request from the owner of a manufactured home that it be taxed as real property:
 - (b) The tongue and axle have been removed from the manufactured home and the manufactured home has been affixed to a permanent foundation in accordance with Part 14.12.2. NMAC:
 - (c) The owner of the manufactured home owns the real estate to which the manufactured home has been affixed and
 - (d) Title to the manufactured home, issued pursuant to the provisions of the Motor Vehicle Code, is deactivated in accordance with Section 18.19.3.16NMAC and evidence of the deactivation has been provided to the valuation authority.

As owner of the following described manufactured home, I hereby request to be taxed as real property: In addition, certify I have affixed the manufactured home to a permanent foundation in accordance with Part 14.12.2NMAC; of the New Mexico Manufactured housing division permanent foundation regulation.

Manufacturer	Model	Size	Year
Copy of NMMHD Inspection yes or no			
MH License Plate	Serial Number	MH owner#	
Legal Description	Physical Location		

OWNER MAKING REQUEST: (please print)

Names: _____

Address: _____

Signature: _____

Phone: _____ Date: _____

FOLLOWING PORTION TO BE COMPLETED BY COUNTY ASSESSOR'S OFFICE

(Eddy County Assessor's Office)

This Office certifies that the manufactured home described above will be valued for property taxation purposes as real property upon request of evidence that the title to the manufactured home has been deactivated in accordance with 18 NMAC 19.3.18.

Assessor's Signature _____

Title: _____ Date: _____

Receipt of Deactivated Title _____ For Tax Year _____ Signed _____
 (DATE) (ASSESSMENT) (APPRAISER/AUTHORIZED AGENT)