

TERMINOLOGY

For the purpose of this brochure, the term “**manufactured home**” refers to mobile homes, trailer houses, and manufactured homes.

▪ **Mobile Homes/Trailer Houses**

Mobile homes were manufactured prior to 1976. Built to American National Standards Institute (ANSI) standards, mobile homes are typically placed on a temporary foundation and titled by the motor vehicle division.

▪ **Manufactured Homes**

Manufactured homes are built to Department of Housing and Urban Development (HUD) standards and are typically placed on a temporary foundation and titled. However, manufactured homes may be placed on a permanent foundation and not titled.

▪ **Titled Homes**

A titled manufactured home has a Certificate of Title issued by the motor vehicle division. Titled homes are typically located in a manufactured home park.

▪ **Untitled Homes**

A manufactured home may not have a Certificate of Title because one was not required when the home was placed on a permanent foundation, or the Certificate of Title may have been purged from the records of the motor vehicle division when the home was permanently affixed to the land.

PROPERTY TAXATION

Manufactured homes are subject to property taxation as real property.

▪ **Valuation**

Manufactured homes that are used as a residence are valued using the market approach to value. In this approach, the value of the manufactured home is based on an analysis of the sales prices of comparable manufactured homes. For tax years 2009 and 2010, the comparable properties must have sold between January 1, 2007 and June 30, 2008. However, if an insufficient number of comparable sales occurred during that timeframe, the county assessor is authorized to analyze sales that occurred up to five years preceding June 30, 2008.

Manufactured homes that are used for *non-residential* purposes are classified according to their use and valued by consideration of the market, cost, and income approaches to value.

PROPERTY TAXATION (Continued)

The county assessor mails Real Property Notices of Valuation to property owners by May 1 of each year. The notice lists the location, classification, characteristics, and actual value of the property for both the previous and current years.

The value of a titled manufactured home is prorated when it is moved into or out of Colorado. When a titled manufactured home is brought into Colorado, the value is prorated for the number of months remaining in the year. When a titled manufactured home is moved out of Colorado, the value is prorated for the number of months it was in the state.

▪ **Protest and Appeal Rights**

If a manufactured homeowner disagrees with the actual value or classification of the property, oral or written objections may be presented to the county assessor on or before June 1.

Under the standard protest process, the assessor must make a decision on protests and mail Notices of Determination by the last regular working day in June. Under the alternate protest process, the Notice of Determination mailing date may be extended to the last regular working day in August.

If the owner disagrees with the county assessor's decision, an appeal may be submitted to the county board of equalization on or before July 15. The county board of equalization conducts hearings through August 5. If the county has elected to use the extended appeal period, appeals to the county board of equalization must be made on or before September 15, and hearings are conducted through November 1. The board must render written decisions within five business days of the date of its decision.

If the owner disagrees with the county board of equalization's decision, an appeal may be submitted to an arbitrator, district court, or to the Board of Assessment Appeals within 30 days of the date of the decision.

▪ **Property Tax Bill and Payment**

Property tax bills are mailed in January and reflect taxes owed for the previous year.

If the tax amount is greater than \$25, the taxes may be paid in one payment by April 30 or in two equal payments. The first half payment is due by the last day of February. The second half payment is due by June 15. If the tax amount is \$25 or less, payment in full is due on April 30.

BUYING/SELLING A TITLED MANUFACTURED HOME

The seller must provide the following documents to the buyer:

- A Certificate of Title signed by the seller.
- A Certificate of Taxes Paid or an Authentication of Paid Ad Valorem Taxes issued by the county treasurer.
- A completed Manufactured Home Transfer Declaration (MHTD).

The buyer must apply for a new title from the motor vehicle division in the county in which the titled manufactured home will be located. The application for a new title must be made within 45 days of the purchase of a new manufactured home or within 30 days of the purchase of a used, titled manufactured home. *Failure to file an application for a new title may result in a fine of not less than \$100 and not more than \$500.*

Every application for a Certificate of Title must be accompanied by the Certificate of Taxes Paid or an Authentication of Paid Ad Valorem Taxes (authentication form) and a Manufactured Home Transfer Declaration (MHTD). *If the MHTD is not submitted, the county assessor may impose an annual penalty of \$25 or .025% of the sales price, whichever is greater, until the MHTD is submitted or the manufactured home is sold.*

A titled manufactured home is valued and taxed separately from the land on which it is located until the home becomes permanently affixed to land.

BUYING/SELLING AN UNTITLED MANUFACTURED HOME

Ownership of a manufactured home that is permanently affixed to the land is transferred by deed.

A Real Property Transfer Declaration (TD 1000) must also be submitted with the deed. *If the TD 1000 is not submitted, the county assessor may impose an annual penalty of \$25 or .025% of the sales price, whichever is greater, until the TD 1000 is submitted or the manufactured home is sold.*

PERMANENTLY AFFIXING A TITLED MANUFACTURED HOME TO THE LAND

When a titled manufactured home is no longer capable of being drawn over the public highways and is permanently affixed to land, the owner must submit the following documents to the county clerk and recorder:

- Certificate of Title
- Application to purge title
- Certificate of Permanent Location
- Manufacturer's Certificate or Statement of Origin and Bill of Sale or dealer's invoice (if new).

If a manufactured home is permanently affixed to the land but the owner has no proof that title was purged prior to July 1, 2008, the owner must record an Affidavit of Real Property for a Manufactured Home to ensure that the county records reflect that the manufactured home is permanently affixed to the land.

RELOCATING A TITLED MANUFACTURED HOME

▪ **New Titled Manufactured Homes**

When an individual buys a new manufactured home from a dealer, the dealer typically has obtained the permit(s) required to transport the manufactured home using the dealer's vehicle(s).

▪ **Existing Titled Manufactured Homes**

Before a titled manufactured home is moved, the owner must pre-pay the property taxes and notify the county assessor and the county treasurer of the impending move. *Failure to prepay the taxes and notify the assessor and treasurer of the impending move may result in a fine of not less than \$100 and not more than \$1,000.*

The county treasurer or assessor will issue an Authentication of Paid Ad Valorem Taxes (authentication form) and a transportable manufactured home permit. The transportable manufactured home permit is an orange placard that must be prominently displayed on the rear of the titled manufactured home during transit. *The fine for moving a titled manufactured home without either a permit or an authentication form is \$200.*

If the move is on state highways, an excess size transport permit must also be obtained from the Colorado Department of Transportation.

Within 20 days following the move, the owner must provide the assessor and the treasurer of the county in which the titled manufactured home is now located with the mailing address of the owner and the physical location of the titled manufactured home.

RELOCATING AN UNTITLED MANUFACTURED HOME

Before an untitled manufactured home can be moved from its permanent location, the owner must submit a Certificate of Removal to the county clerk and recorder, apply for a Certificate of Title, and then follow the procedures for relocating an existing titled manufactured home.

DESTRUCTION OF A TITLED MANUFACTURED HOME

If a titled manufactured home is destroyed, dismantled, sold as salvage, or otherwise disposed of, the owner must file a Certificate of Destruction and an application to cancel a Certificate of Title with the county clerk and recorder.

DESTRUCTION OF AN UNTITLED MANUFACTURED HOME

If a manufactured home that is permanently affixed to the land is destroyed, dismantled, sold as salvage, or otherwise disposed of, the owner must file a Certificate of Destruction with the county clerk and recorder.

ADDITIONAL INFORMATION

The forms listed below are available on the Colorado Division of Property Taxation's website at www.dola.colorado.gov/dpt/forms

- Manufactured Home Transfer Declaration
- Certificate of Permanent Location for a Manufactured Home
- Affidavit of Real Property for a Manufactured Home
- Certificate of Removal for a Manufactured Home
- Certificate of Destruction for a Manufactured Home

For additional information regarding manufactured homes, contact the Division of Property Taxation at (303) 866-2371, or contact the county assessor or county clerk and recorder.

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MANUFACTURED HOMES IN COLORADO

- Property Taxation -
- Buying and Selling -
- Permanently Affixing to Land -
- Relocating -
- Destroying -



This brochure provides general information about manufactured homes. For further information please visit our website at www.dola.colorado.gov/dpt