



GRANT COUNTY ASSESSOR'S OFFICE
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COUNTY ASSESSOR
Misty A. Trujillo

VALUATION STATUS CHANGE FOR MANUFACTURED HOMES ORDER OF EVENTS

This document represents the steps typically required to convert a manufactured home to real property. The owner must own both the land and the manufactured home before the manufactured home can be reclassified as real property. Please note that this value change applies only for property taxation purposes and does not determine whether a property is eligible for financing through a lending institution.

1. LENDING INSTITUTION

- Contact your lending institution about assessing your manufactured home as real property. The title of the manufactured home must be lien free for it to be valued as real property.

2. NEW MEXICO MANUFACTURED HOUSING DIVISION (NMMHD)

PERMANENT FOUNDATION INSPECTION

Regulation and Licensing Department
575-524-6320 (main line)

- If your MH has not yet been installed, inform the MH Seller that you want a permanent foundation. Once the MH is installed, contact the NMMHD Inspector for a **FOUNDATION INSPECTION**.
- If your MH is already installed, contact the NMMHD Inspector for a **FOUNDATION INSPECTION**. Inform the inspector that the MH has already been installed.
- The inspector will give you a **SIGNED CERTIFICATE** after the inspection is passed. This certificate must be provided to the Assessor's Office in the next step.
- Any questions concerning a permanent foundation should be addressed to the NMMHD Inspector.

3. ASSESSOR'S OFFICE

- Compete a **TAX RELEASE** from the Assessor's Office. All Taxes, including Solid Waste, must be paid in advance on the MH at this time.
- Provide the Assessor with the signed certificate received from NMMHD.
- Complete a **REQUEST TO CHANGE THE VALUATION STATUS OF A MANUFACTURED HOME**. The Assessor's Office will sign the request form, thereby confirming that this office intends to assess the manufactured home as real property upon evidence of a deactivated title. This signed form can be taken to your lender as evidence that the manufactured home will be assessed as real property.

4. MOTOR VEHICLE DIVISION (MVD)

- **DEACTIVATE THE MANUFACTURED HOME TITLE.** This can be completed at any MVD office. However, the MVD will deactivate the title ONLY if title is free and clear of all liens and encumbrances.
- Documents required by the MVD:
 - Original Title (Lien Free)
 - Signed Foundation Inspection Certificate from the NM Manufactured Housing Division
 - Tax Release from the Assessor's Office
 - Signed Request to Change the Valuation Status of a Manufactured Home from the Assessor's Office

5. RETURN TO THE ASSESSOR'S OFFICE

- Bring a Copy of the **DEACTIVATED TITLE** to the Assessor's Office to complete the process of Valuation Status Change. The MH will be assessed as real property for **the following tax year**.

6. FIELD VISIT BY THE ASSESSOR'S OFFICE

- An Appraiser from the assessor's office will visit the property to review the site and update our records as appropriate. Any new data collected at this time will be applied to the record for the following tax year. The property owner does not need to be present for this review.