TERMINOLOGY

- **Mobile Homes/Trailer Houses**
  Mobile homes were manufactured prior to June 15, 1976. Most mobile homes were built to American National Standards Institute (ANSI) standards, and are typically placed on a temporary foundation and titled by the County Clerk and Recorder.

- **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 with proper documentation recorded.

- **Titled Homes**
  A titled manufactured home has a Colorado Certificate of Title issued by the County Clerk and Recorder. 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 County Clerk and Recorder when the home was permanently affixed to the land. As of July 1, 2008, owners of manufactured homes which are permanently affixed to the land must record proper documentation.

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

PROPERTY TAXATION

Manufactured homes are subject to property taxation as if they were 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 2015 and 2016, the comparable properties must have sold between January 1, 2013 and June 30, 2014.

- **Valuation** (Continued)
  However, if insufficient data existed during that timeframe, data from each preceding six-month period (up to a period of five years preceding June 30, 2014) may be utilized.

  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.

  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.

  Manufactured homes that are listed as dealer inventory in a sales display lot are exempt from property taxation. When they are sold or taken out of inventory, they are taxable according to their value and prorated by the number of days remaining in the year.

- **Protest and Appeal Rights**
  If the owner of a manufactured home 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 conducts hearings through August 5. If the county has elected to use the extended appeal period, appeals to the county board must be made on or before September 15, and hearings are conducted through November 1. The board's written decisions must be mailed within five business days of the date of its decision. (*If dates fall on a week-end, the deadline moves to the next working day*)

- **Protest and Appeal Rights** (Continued)
  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 the decision was mailed.

- **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.

TITLED MANUFACTURED HOMES

Buying/Selling

In order to obtain a new title on a manufactured home, the following documents must be submitted to the County Clerk and Recorder:

- 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 County Clerk and Recorder of 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.

NOTE: Ownership of a manufactured home that is permanently affixed to the land is transferred by deed or other type of conveyance document. A Real Property Transfer Declaration (TD-1000) must be submitted to the county clerk and recorder when the conveyance document is recorded. *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 Home to 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 the 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 valued and taxed with the land.

When a titled manufactured home is no longer capable of being drawn over the public highways and is permanently affixed to land subject to a long-term lease of at least 10 years, the owner must submit the following documents to the county clerk and recorder.

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

Relocating 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.

Destruction of 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. If a titled manufactured home is deemed hazardous by a governmental agency, the land owner can file a Certificate of Destruction along with the 'Evidence of Violation' in order to have the home removed or disposed of.

UNTITLED MANUFACTURED HOMES

Relocating 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.

If a manufactured home was permanently affixed to land prior to July 1, 2008, the owner must submit the following documents to the county clerk and recorder before the manufactured home can be moved.

- Affidavit of Real Property for a Manufactured Home
- Verification of VIN number
- Certificate of Removal
- Copies of deeds that were recorded since the home became permanently affixed
- Application for a Certificate of Title

Destruction of 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.

DESTRUCTION BY NATURAL CAUSES

When residential improvements are destroyed, demolished, or relocated as a result of a natural cause on or after January 1, 2010, the residential land classification shall remain in place for the year of destruction and the two following property tax years. The residential land classification may remain in place for additional property tax years but no more than a total of five property tax years, if the assessor determines there is evidence the owner intends to rebuild or locate a residential improvement on the land.

ADDITIONAL INFORMATION

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

- Manufactured Home Transfer Declaration
- Certificate of Permanent Location for a Manufactured Home
- Certificate of Permanent Location for a Manufactured Home Subject to a Long-Term Land Lease.
- 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) 864-7777, 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.