

Niobrara County Assessor's Office Policy

On

Manufactured Housing Relinquishing/Surrendering Title

The following procedure is intended to describe the common practice of this office when a property owner requests that their manufactured housing be listed as "real property". Due to the fact that the Wyoming Statutes and the Rules and Regulations set forth by the Department of Revenue do not speak specifically to this issue, this policy is being written for the sole purpose of assuring the taxpayer and the staff of the Niobrara County Assessor's Office of a uniform process for dealing with owners of manufactured housing requesting their property be listed as "real property".

When a property owner requests that their manufactured housing be listed as "real property", the Niobrara County Assessor's Office, in accordance with Wyoming Statute Section 31-2-502, requires the following:

1. The mobile home and land it is on must be owned by the same person or persons.
2. The mobile home must be affixed to a permanent foundation, i.e., cement blocks or cement slab.
3. The Certificate of Title or the Manufacturer's Statement of Origin must be surrendered to and cancelled by the Niobrara County Clerk. (See W.S. Section 31-2-502(b)).
4. The owner/owners must complete the Manufactured Housing Affidavit (available from the Niobrara County Assessor), secure notarization, and return it to the Niobrara County Clerk together with the original Certificate of Title or Manufacturer's Statement of Origin.

The Niobrara County Assessor's Office will accept a relinquished title from the owner of any manufactured housing if the owner completes the Manufactured Housing Affidavit which instructs the Niobrara County Clerk to surrender the Certificate of Title or Manufacturer's Statement of Origin. The Affidavit shall accompany the original Certificate of Title when relinquished to this office. The Niobrara County Assessor's Office shall, upon receiving the relinquished title and affidavit, inform the owner of the following:

1. The mobile home will cease to exist as a mobile home and will be listed as a permanent structure to the land. The structure will continue to be listed for valuation with a **built as** code of *modular* with all characteristics being listed the same as a stick built home.
2. Title 39 of the Wyoming Statutes requires that all mobile homes used in a residential or commercial capacity be valued at 9.5% of market value. It further requires that the County Assessor value all property based on the prescribed method of the Department of Revenue.

The Niobrara County Assessor's Office will not be held responsible for determining whether or not the mobile home is "real property". The act of putting the mobile home on a permanent foundation, on land owned by the same person, filing the Manufactured Housing Affidavit, and surrendering the Certificate of Title become the determining factors.

MANUFACTURED HOUSING AFFIDAVIT

STATE OF WYOMING)
 : ss
COUNTY OF NIOBRARA)

REFERENCE: _____ (year) Manufactured Home
MAKE: _____
V.I.N. _____

OWNER INFORMATION: Name(s): _____
Address: _____
City: _____ State: _____ Zip: _____

We (I), the undersigned, residents of Niobrara County, State of Wyoming, do hereby acknowledge and swear to the following, to-wit:

1. That we (I) are the owners of the above referenced manufactured housing unit as evidenced by the attached certificate of title # _____ or M.S.O.
2. That this home was affixed upon a permanent foundation on the following described land owned by us (me) on _____ (date) and should now be taxable as real property for all purposes, as an appurtenance to the land.

Legal description: _____

3. That the physical address of the referenced manufactured housing unit is _____
_____.

4. That pursuant to Wyoming Statute 31-2-502, we (I) have surrendered the Certificate of Title or Manufacturer's Statement of Origin to the Niobrara County Clerk for cancellation.

Owner's Signature

Owner's Signature

OATH/VERIFICATION

STATE OF _____)
 : ss
COUNTY OF _____)

Before me, _____, a Notary Public, personally appeared _____
_____ and he/she/they being first duly sworn by me upon oath, did say that the facts alleged in the foregoing instrument are true and correct.

WITNESS MY HAND AND OFFICIAL SEAL this ____ day of _____, 20__.

Notary Public

My Commission Expires: _____

Receipt of the above referenced Certificate of Title or Manufacturer's Statement of Origin for cancellation is hereby acknowledged this ____ day of _____, 20__.

Clerk/Deputy Clerk