



**LUNA COUNTY  
OFFICE OF THE ASSESSOR**  
700 S Silver Ave.  
Deming NM 88030  
Phone (575)546-0404 Fax (575)546-4580



Luna County Established 1901  
Courthouse Erected 1910

**LUNA COUNTY  
Manufactured Home Real Property  
ORDER OF EVENTS**

1. Contact your lending institution about a complete appraisal of your manufactured home.
2. If your manufactured home has yet to be installed. Talk to your MH dealer and have them contact **(Inspector – Carl “Trey” Malm) 1-505-469-8109** at the Manufactured Housing Division about a foundation inspection, notify installer that you want a permanent foundation. You may also contact the main office: **Manufactured Housing Division; 575-524-6320; 505 S. Main Ste. 118, Las Cruces, NM 88004.**
  - a. If the manufactured home is already installed, contact **(Inspector – Carl “Trey” Malm)** at the Manufactured Housing Division about a foundation inspection, and for any further explanation pertaining to the foundation.
  - b. Mr. Malm will do the inspection; there will be a fee per visit. Be sure to follow the criteria for permanent foundation to the letter or you will be charged for one more inspection.
3. After you pass the inspection, Mr. Malm will issue a pass inspection sheet/green sticker. This Permit approval is what you will need to give the Assessor’s Office **(Very Important)**.
4. All taxes on the manufactured home are to be paid in full prior to reclassification. Once they are paid a tax release will be issued by the Assessor’s Office. Manufactured homes with no title only a certificate of origin purchased in the current year must be titled first and may or may not be required to pay taxes.
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 verify that the manufactured home and the land that it is on, are in the same name, and will require from you the pass inspection number of the engineer’s inspection. The Assessor’s Office will give you a signed request form, stating that this office **intends to assess the manufactured home as real property**. This form can then be taken to your lending institution for your closing.
6. You must provide a **(lien free)** title of your manufactured home, the tax release, and signed Assessor’s Office form to **your local Motor Vehicle Division, at 700 E Spruce, Deming NM 88030** for deactivation. There may be a processing fee from the Motor Vehicle Division. Upon deactivation at Motor Vehicle Division, you **MUST return to the Luna County Assessor’s Office** and **provide a copy of the deactivated title to the Luna County Assessor’s Office for proof of deactivation (Very Important)**.
7. Once all the requirements have been met and the property owner has passed inspection, the manufactured home and land are in the same name, all taxes have been paid, the mobile home is free of any liens and the title has been deactivated through Motor Vehicle Department, the Assessor Office will then schedule an appointment with the property owner and send an appraisal team out to conduct an appraisal on the home together with the land. This real property assessment will not be assessed on the assessor’s records until the following year tax year if all steps are completed by December 31<sup>st</sup> of current year.

**THIS POLICY WILL BE IN EFFECT JULY 1, 2005**

Revised 5/2/2017



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### **Instructions Regarding Deactivation Form for Manufactured Homes**

This form must be completed to deactivate the motor vehicle title to a manufactured home and to have the manufactured home assessed as real property for property taxation purposes. A manufactured home may be assessed as real property only if:

- 1) The tongue and axles have been removed from the manufactured home.
- 2) The home is affixed to a permanent foundation on the land on which it is located. (As Per instruction from Manufactured Housing Division – Inspector – Carl “Trey” Malm 505-469-8109)
- 3) The Owner of the Manufactured Home owns the land on which the Manufactured Home is located.
- 4) All liens and encumbrances against the manufactured home title have been satisfied or released.
- 5) All Taxes must be paid in full before the Manufactured Home can be classified as Real Property

After this form has been signed by the Assessor’s Office, you must mail or hand deliver this form and the Manufactured Home Title to any New Mexico Motor Vehicle Division office for Deactivation.

**New Mexico Location:** Motor Vehicle Division      Or  
700 E Spruce St.  
Deming, NM 88030  
(575)546-2088

**Mail to:** Motor Vehicle Division  
Vehicle Services Bureau  
P O Box 1028  
Santa Fe, NM 87504-1028

The Motor Vehicle Division will deactivate the title only if liens and encumbrances against the motor vehicle title for the manufactured home have been satisfied or released.

18 NMAC 19.3/18

#### **DEACTIVATION OF TITLE TO A MANUFACTURED HOME:**

Title issued pursuant to the provisions of the Motor Vehicle Code to a manufactured home shall be deactivated by the department when:

- 1) The person in whose name the manufactured home is titled requests in writing that the Department deactivate the title;
- 2) The title is free and clear of all recorded liens or encumbrances and;
- 3) The valuation authority certifies to the Department that once title is deactivated, the housing structure will be taxed as real property.

**\*\*Once the Motor Vehicle Division has stamped the title as “INACTIVE” a copy must be brought back to the Assessor’s Office to finalize the process of assessing your manufactured home as real property.**



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**REQUEST TO INSPECT MANUFACTURED HOME**

I hereby request that the manufactured home listed below be changed to a permanent structure. I fully understand that the method of valuation will change and I will not attempt to withdraw this request at a later date. The Assessor's Office will not be liable for determining permanent structure status for mortgage companies. The mortgage company must make their own decisions as to whether the property is eligible for a loan as Real Estate. The permanent structure valuation is for tax purposes only and will be based on the following minimum criteria:

1. Manufactured home must be anchored to permanent foundation, as per instruction from **Manufactured Housing Division – Inspector Carl “Trey” Malm 505-469-8109**
2. Provide Assessor copy of Fee Appraisal done for lending institution.
3. Title deactivated within 45 days (lending institution will be notified if not complied)
4. All taxes must be paid in full upon the Manufactured Home being classified as Real Property.

**\*\*\*(COPY OF DEACTIVATED TITLE MUST BE PROVIDED TO ASSESSOR'S OFFICE)\*\*\***

The final determination of the classification (real or personal) for tax purposes will be made by the Assessor's Office upon all requirements meeting the specified criteria set by the **Manufactured Housing Division – Inspector Carl “Trey” Malm, 1-505-469-8109.**

Make & Model: \_\_\_\_\_ Year: \_\_\_\_\_ Size: \_\_\_\_\_

Serial# \_\_\_\_\_ License# \_\_\_\_\_ Location: \_\_\_\_\_

Date of Inspection: \_\_\_\_\_ Inspector: \_\_\_\_\_

Is a permanent structure: \_\_\_\_\_ Is not a permanent structure: \_\_\_\_\_

Names (printed) \_\_\_\_\_  
(As Shown on Title)

Mailing Address: \_\_\_\_\_

Physical Address: \_\_\_\_\_

Telephone# \_\_\_\_\_ Date: \_\_\_\_\_

Signature of person making request **must be the manufactured home owner and land owner.**

Signatures: \_\_\_\_\_  
(As Shown on Title)

Lending Institution: \_\_\_\_\_ Phone# \_\_\_\_\_

Address: \_\_\_\_\_ Contact Person: \_\_\_\_\_

A request has been made to put this manufactured home on as real property. It is the intention of the Assessor's office that this property will be placed on the tax roll as real property for the tax year \_\_\_\_\_, **once the owner has complied with all the requirements listed above.**

\_\_\_\_\_  
 Luna County Assessor or Agent

\_\_\_\_\_  
 Date



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**OWNER'S REQUEST AND AGREEMENT FORM  
TO CHANGE VALUATION STATUS FOR A MANUFACTURED HOME**

I HEREBY AGREE TO THE FOLLOWING:

The manufactured home described below be valued for property tax purposes as real property and that it NOT be valued in accordance with Section 7-36-26 NMSA 1978 and the title to the manufactured home described below is to be deactivate by home owner in accordance with 18 NMAC 19.3.18; that this manufactured home has been permanently affixed to the \*(Land at the location described below)

I understand that this request may change the amount of property tax assessed for current and future tax years with respect to this manufactured home also, that I must present the title free of liens and encumbrances to the motor vehicle division for deactivation of title; and all taxes will need to be paid in full to complete this request. Any request once approved will not be changed.

**DESCRIPTION OF MANUFACTURED HOME**

NAME: \_\_\_\_\_ PHONE#: \_\_\_\_\_  
(As Shown on Title or MSO)

MAILING ADDRESS: \_\_\_\_\_

PHYSICAL ADDRESS: \_\_\_\_\_

MAKE: \_\_\_\_\_ MODEL: \_\_\_\_\_ SIZE: \_\_\_\_\_ YEAR: \_\_\_\_\_

VIN OR SERIAL# \_\_\_\_\_

\*LEGAL DESCRIPTION/LOCATION: \_\_\_\_\_

\_\_\_\_\_  
HOME OWNER'S OR AUTHORIZED AGENT'S SIGNATURE

\_\_\_\_\_  
DATE

**This portion to be filled-out by County Assessor's Office:**

This office herby certified that the above-described manufactured home has been valued as real property for property taxation purposes, upon receipt of evidence that the title to the manufactured home has been deactivated in accordance with 18 NMAC 19.3.18.

For the Tax Year \_\_\_\_\_ and all Subsequent Years

Assessor's Property Owner No. \_\_\_\_\_ Assessor's Deleted MH Owner No. \_\_\_\_\_

Employee's Signature \_\_\_\_\_

Employee's Title \_\_\_\_\_ Date \_\_\_\_\_

***This Form and Assessor's Request form must be sent to the following address for Title Deactivation:***

*Motor Vehicle Department Vehicle Services Bureau  
700 E Spruce  
Deming NM 88030*

*Motor Vehicle Department-Vehicle Services Bureau  
P O Box 1028  
Santa Fe NM 87504-1028*