

# Apache County Assessor

## Manufactured Homes

Definition per A.R.S. 42-19151

A “manufactured Home” means a structure transportable in one or more sections including the plumbing, heating, air conditioning and electrical systems contained in such structure which, when erected on site, is either of the following:

- Greater than eight (8) body feet in width, thirty-two (32) body feet or more in length and built on a permanent chassis.
- Regardless of the size, used as a single family dwelling or for commercial purposes with or without a permanent foundation.

A manufactured home may be treated as real or personal property, depending on who owns the property on which the manufactured home is located. Persons owning a manufactured home and real property on which it is located can record an Affidavit of Affixture. Once the Affidavit is recorded, the manufactured home is considered real property, subject to real property taxes once per year, and billed on a single tax bill. Manufactured home owners are also subject to the \$.50 per \$100 of assessed value manufactured home relocation tax.

### Manufactured Home Valuation Process

In Arizona manufactured homes are valued by taking the original factory list price minus a depreciation factor based on age, as set by the Arizona Department of Revenue.

Improvements or additions such as awnings, rooms, porches, storages etc. are valued by using replacement cost new less depreciation for the age.

### Moving a Manufactured Home

A form 504 (tax clearance) is required by law when moving a manufactured home. This permit is issued by the county in which the manufactured home is currently located.

The information required to obtain this permit is:

- Year, make, size, factory list price and serial number of the manufactured home
- Owner of manufactured home
- Mailing address of current owner
- Current location of unit
- Name of Mover (company)
- New owner, if there is one
- Mailing address of new or current owner
- New physical location of the unit.

A form 504 tax clearance **cannot** be issued if there are any taxes owing on the unit.

### Affidavit of Affixture

Affidavit of Affixture form 82528

Any person who owns both the manufactured home and the land on which the manufactured home is located may file an affidavit of affixture with the Records Office in the county the manufactured home is located.

This affidavit changes the classification of the manufactured home from personal property to real property on the Assessor's tax records.

After the affidavit has been recorded, the manufactured home will remain on the unsecured personal property roll until the next real property tax roll is prepared.

After obtaining proof of updated taxes paid on unit, the title would then be surrendered to the Motor Vehicle Division (MVD). At that time the mobile home information would be listed at the bottom of the affidavit of affixture.

This form may be obtained from the County Assessor's office.

Regardless of whether a manufactured home is listed as personal property or as an affidavit of affixture it is valued in an identical manner.

### **Reverting from Affidavit of Affixture to Manufacture Home**

If the manufactured home is removed from the parcel that it was affixed to or has been sold separate from the property, you **must** re-title the manufactured home through the Arizona Department of Transportation Motor Vehicle Division (MVD).

In order to re-title the manufactured home the homeowner **must**:

1. Complete an application for Arizona certificate of title and registration
2. Submit a copy of the affidavit of affixture
3. Submit a lien clearance, if applicable
4. Submit a tax clearance for the real property
5. Have the manufactured home inspected to verify the vehicle identification number (VIN)
6. Submit a notarized bill of sale if the owner indicated on the affidavit of affixture has transferred ownership