

# Manufactured Structure Taxation Information

Property taxes on manufactured structures fall under the same due dates as all other forms of taxable properties. Statements are mailed by the county to taxpayers by October 25.

You must pay at least one-third of your tax bill by November 15 to avoid interest charges. If you pay the full amount by November 15, you get a 3 percent discount. If you pay two-thirds of the full amount by November 15, you get a 2 percent discount on the amount you pay. You can also pay in thirds, with the first third due November 15, the second due February 15 and the third due May 15.

You're responsible to pay any taxes if you're listed as the owner of record of a manufactured structure on the latest tax roll. If you sell or trade in the structure, you're responsible for paying the taxes until you notify the county assessor to transfer the ownership.

**TREATED AS PERSONAL PROPERTY** - All manufactured structures are personal property, but may be assessed and treated as personal or real property for property tax purposes. If your manufactured structure is treated as personal property and you do not pay at least one-third of the taxes by November 15, the total tax bill will be considered delinquent and the county tax collector can begin collection proceedings. This means the county can seize the home or take legal action against the owner or person in possession of the structure. A personal property tax warrant is recorded by the tax collector and applicable fees are added to the amount due in addition to property taxes and interest.

**TREATED AS REAL PROPERTY** - If the manufactured structure is treated as real property and property taxes are not paid, the county can foreclose on both the manufactured structure and the land. The tax can be enforced as a lien on the land, even if the manufactured structure has been sold or moved to a new location.

The ownership records of the manufactured structure and the land in which it is sitting on determine whether or not the manufactured structure is being treated as real or personal property. A manufactured structure owned by the same person(s) as the land on which it sits is treated as real property. An owner may also apply to have their manufactured structure treated as real property if they hold a lease on the land of 20 years or more and the lease explicitly allows it. All other manufactured structures are treated as personal property for property tax purposes.