



Vehicle Services Bureau

Instructions for Statement of Intent to Declare a Manufactured Home an Improvement to Real Property (Form MV72)

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General Information	<p>A manufactured home is considered an improvement to real property for tax purposes if:</p> <ul style="list-style-type: none"> • the running gear is removed; and • the manufactured home is attached to a permanent foundation on land that is: <ul style="list-style-type: none"> ○ owned or being purchased by the owner of the manufactured home, ○ Indian trust land allotted, leased or subleased to the owner of the manufactured home, or ○ owned by another person, with the permission of that landowner. <p>A "manufactured home" means a residential dwelling built in a factory in accordance with U.S. Department of Housing and Urban Development code and federal Manufactured Home Construction and Safety Standards. A manufactured home does not include:</p> <ul style="list-style-type: none"> • any form of housing known as "trailers," "house-trailers" or "trailer coaches" exceeding 8 feet in width or 45 feet in length, designed to be moved from one place to another by an independent power connected to them, or any trailer, house-trailer or trailer coach up to 8 feet in width or 45 feet in length used as a principal residence (MCA 15-1-101); • a trailer or semi-trailer that is designed, constructed and equipped as a dwelling place, living abode or sleeping place (either permanently or temporarily) and is equipped for use as a conveyance on streets and highways, or a trailer or semi-trailer whose chassis and exterior shell is designed and constructed for use as a house-trailer but that is used permanently or temporarily for the advertising, sales, display or promotion of merchandise or services or for any commercial purpose except the transportation of property for hire or the transportation of property for distribution by a private carrier (MCA 15-24-201); or • a mobile home or house-trailer constructed before the federal Manufactured Home Construction and Safety Standards went into effect on June 15, 1976. A mobile home older than 1977 cannot be de-titled.
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Declaring a Manufactured Home an Improvement to Real Property	<p>Be sure that all taxes, interest and penalties on the manufactured home have been paid in full; otherwise, a Statement of Intent cannot be processed.</p> <p>Complete a Statement of Intent (Form MV72) in its entirety (both pages), including the signatures, where required, of all secured parties and the landowner (if the landowner is not the owner of the manufactured home).</p> <p>Submit the statement to the Clerk and Recorder's office of the county in which the real property is located. Recording fees will be due at that time.</p> <p>Submit a certified copy of the recorded statement, the certificate of origin or certificate of title for the manufactured home, and a \$10.30 fee to the county treasurer's office of the same county. Fee includes a 3% administration fee per MCA 61-3-111.</p> <p>Upon receipt of the Statement from the Motor Vehicle Division:</p> <ul style="list-style-type: none"> • resubmit it to the Clerk and Recorder's office; and • submit a certified copy to the County Appraisal/Assessment Office. <p>The process is then complete and the manufactured home may not be physically removed without the consent of all persons who have an interest in the manufactured home.</p>
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Reversal	<p>If at some point in the future you wish to remove the manufactured home from the real property, you will need to obtain a Reversal of Declaration of Manufactured Home as an Improvement to Real Property (Form MV73) from your county treasurer's office and re-title the manufactured home.</p>
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Montana county and state authorities reserve the right to reject any form that has been altered.