



## **INSTRUCTIONS FOR STATEMENT OF INTENT TO DECLARE A MANUFACTURED HOME AS REAL PROPERTY**

Numbered instructions correspond to numbered items on the form. Attach additional information if necessary. The blank area in the upper right part of the form is for county use only; do not write in this area.

1. Print or type names of applicants. Enter the full names of all owners as they appear on the title, Manufacturer's Statement of Origin (MSO), or Manufacturer's Certificate of Origin (MCO) and on the deed or documents transferring ownership of the land. The ownership of the manufactured home and the land must be the same for the manufactured home to be eligible to be declared real property. When the assessor is contacted to obtain the information for items 4, 5, and 6, ask the assessor what information will be needed to verify that the ownership of the manufactured home and the land is the same.
2. Enter the mailing address of the applicant or other individual to whom correspondence should be addressed, including the assessment notice and tax bill.
3. Enter the street address for the location of the manufactured home.
4. Enter the complete legal description of only the land where the manufactured home will be located. This legal description will appear on the deed or other document transferring ownership of the land. You may also contact the assessor to verify that the correct legal description is entered.
5. Enter the real property parcel number for the land. You may find this parcel number on the assessment notice for the land or contact the assessor to obtain this parcel number.
6. Enter the parcel number for the manufactured home. When available, this number may be obtained from the assessor. If a parcel number is not available, have the assessor initial this box.
7. Identify the type of land ownership. Check the appropriate box to indicate whether the property ownership instrument is a deed or a contract. Assistance in determining this information is available from the assessor, lender, or selling agent. Check the appropriate box to indicate whether the ownership instrument has been recorded with the county recorder.
8. Describe the manufactured home by entering the make, model, year built, size (such as 27 feet wide and 66 feet long), and serial number of the manufactured home. This information is shown on the title, MSO, or MCO. Also enter the name of the individual(s) or financial institution(s) holding a mortgage or other loan instrument for the manufactured home and their mailing address. This information is available on the title document and in financing agreements that have been signed.
9. Signature and date of signature are required for each owner. This must be signed in the presence of a Notary Public. After completion of items 1 – 8, sign item 9 in the presence of a Notary Public. The part of this form between items 9 and 10 must be completed by a Notary Public.
10. This item is to be signed and dated by authorized officials, who will certify the removal of the running gear and that the manufactured home is permanently affixed to the land. The assessor can identify any authorized officials. The property owner should not sign this item. The Idaho Manufactured Home Installation Standard is available from the State of Idaho Division of Building Safety.
11. This item is to be signed and dated by an agent of the county assessor's office. The assessor or agent must verify ownership and collect the sales tax on a new manufactured home or require that the owner provide proof of payment of sales tax.
12. Enter the name of any recorded lienholder and obtain the signature from that lienholder consenting to the cancellation of the title, MSO, or MCO.