



Manufactured Housing

Introduction

Manufactured homes, sometimes called mobile homes, offer a flexible housing solution that combines affordability, quality, and convenience. These homes are built in a factory and then transported to a specific location, making them distinct from traditional site-built houses. This unique construction process introduces a set of considerations and procedures when it comes to registration, taxation, and valuation. This pamphlet has been created to simplify the complexities and provide you with a clear roadmap to navigate the DMV and Assessor's Office procedures.

DMV RESPONSIBILITIES

- Titles—The title of a manufactured home serves as a legal document that establishes ownership and provides information about the home.
- Real Property Declaration—declaring a manufactured home as real property.

TREASURER RESPONSIBILITIES

- Prepayment of Taxes—the Treasurer is responsible for estimating and collecting any prepayment of taxes necessary before any title or ownership change can be processed.
- Annual Taxes—the Treasurer is responsible for collecting the taxes each year.

ASSESSOR RESPONSIBILITIES

- Location—the Assessor is responsible for locating and assessing each manufactured home in Twin Falls County
- Valuation—the Assessor is responsible for valuing the manufactured home as of January 1 of the current year.
- Appeals—you may appeal the assessed value of your manufactured home with the Appraisal Department on or before the Fourth Monday in June. Appeals dated after the fourth Monday will be considered for the following year.
- Homeowner's Exemption—a manufactured home that is owner-occupied may be eligible for the homeowner's exemption.

(Applicant must be the current owner of title to receive the homeowner's exemption.)

Frequently Asked Questions

I've lost my title, now what?

You will need to contact the DMV to apply for a duplicate title.

The manufactured home on the back of my property has been destroyed, what's next?

Notify the Appraisal Department in the Assessor's office so that they can verify and remove the record for the upcoming year.

My manufactured home burnt down, what do I do?

Contact the Assessor's office about the fire to discuss options for casualty loss or re-appraisal.

Why am I still receiving notices for a manufactured home that I sold?

Until ownership has been transferred through the Department of Motor Vehicles and the County Assessor, you are still the owner of record and will receive all county notices and could be responsible for the annual property taxes.

Why am I receiving two assessment notices/tax bills?

Manufactured homes are classified and taxed as "Residential Personal Property", while any stick built structures or land is considered "Real Property". Unless a manufactured home is declared as real property, you will continue to receive a notice for both the manufactured home and real property.

Common Processes

Ownership Transfer

- Taxes must be prepaid (Treasurer)
- Submit Bill of Sale, Title, and Tax Prepayment receipt to DMV
- DMV Processes Title Work
- Assessor's office updates ownership for valuation and tax purposes

Moving a Manufactured Home

- Taxes must be prepaid (Treasurer)
- Obtain permit (Planning & Zoning)
- Contact Assessor's Office to let them know where it's moving, or that it's been destroyed
- Assessor's office will verify and update as of January 1st of the upcoming year.

Manufactured Home was Destroyed

- Taxes must be prepaid (Treasurer)
- Obtain permit (Planning & Zoning)
- Visit DMV to finalize title work. (purging title)
- Contact Assessor's Office to let them know that it's been destroyed.
- Assessor's office will verify and update as of January 1st of the upcoming year.

Contact Information

630 Addison Ave W, Twin Falls, ID 83301
twinfallscounty.org/assessor/manufactured-homes/

Assessor

Suite 1300
Phone: 208-736-4010
Fax: 208-736-4181
E-mail: tfcassessor@tfco.org

Department of Motor Vehicles

Suite 1201 (Registration Side)
Phone: 208-735-4870
Fax: 208-736-4212

Treasurer

Suite 2200 (2nd Floor)
Phone: 208-736-4008
Fax: 208-736-4097