



ADMINISTRATIVE RULES OF MONTANA



42.20.117 CLASSIFICATION CHANGE FOR MANUFACTURED HOME OR MOBILE HOME

- (1) To change the status of the tax classification of a manufactured home, as required by [15-1-116](#) and [15-1-118](#), MCA, an owner of a manufactured home may obtain a form titled "statement of intent to declare a manufactured home real property" or "statement of reversal of declaration" from the county clerk and recorder.
- (2) The only time the department will require the owner of record of a manufactured home, or his agent, to provide the department with a copy of either of the documents in (1) is when they are formally requesting a change in the tax status of a manufactured home from real to personal property or from personal to real property. The owner shall provide a copy of the final document which identifies that the process has been completed for surrendering the title or restoring the certificate of origin or certificate of title. For purposes of this section, the classification of the manufactured home as real property is dependent on it meeting the requirements of this section and (5) .
- (3) The owner of a mobile home, or his agent, may request a change in the tax status of a mobile home from real to personal property or from personal to real property, by completing a "Property Adjustment Form" (AB-26) . The form must be returned to the local department office.
- (4) If in the normal course of business, the department field staff identifies a manufactured home or mobile home that meets the requirements of (5) , it will be classified as real property.
- (5) Manufactured or mobile homes will be valued and classified as real property when the home meets all of the following guidelines:
 - (a) the running gear is removed; and
 - (b) the manufactured or mobile home is attached to a permanent foundation, which cannot feasibly be relocated. Two possible foundation types exist:
 - (i) a concrete, concrete block, or wood perimeter foundation setting on a concrete or concrete block footing;
 - (ii) concrete stringers with footings or concrete columns with attachment points and the manufactured or mobile home is anchored and permanently blocked and skirted; and
 - (c) it is placed on land that is owned or being purchased by the owner of the manufactured home or mobile home or, if the land is owned by another person, it is placed on the land with the permission of the landowner.
- (6) For tax purposes, any classification change from personal property to real property made by the department that occurs after January 1 will become effective for the succeeding tax year.

- (7) For tax purposes, any classification change from real property to personal property made by the department that occurs after January 1 will take immediate effect for the current tax year.

Authorizing statute(s): 15-1-201, MCA

Implementing statute(s): 15-1-116, 15-1-118, MCA

History: NEW, 2006 MAR p. 88, Eff. 1/13/06; AMD, 2006 MAR p. 1961, Eff. 8/11/06.