Relocating Home

New Titled Manufactured Homes

When an individual buys a new manufactured home from a dealer, the dealer typically will have obtained the permits required to transport the manufactured home from the dealer's warehouse.

Existing Titled Manufactured Homes

Before a titled manufactured home is moved, the owner must prepare the property taxes and notify the county assessor and the county treasurer of the impending move. Failure to prepare the taxes and notify the assessor and treasurer of the impending move may result in a fine of not less than $100 and not more than $1,000.

The county treasurer or assessor will issue an Authentication of Paid Ad Valorem Taxes (authentication form) and a transportable manufactured home permit. The transportable manufactured home permit is an orange placard that must be prominently displayed on the rear of the titled manufactured home during transit. The fine for moving a titled manufactured home without either a permit or an authentication form is $200.

If the move is on state highways, an excess size transport permit must also be obtained from the Colorado Department of Transportation.

Within 20 days following the move, the owner must provide the assessor and the treasurer of the county in which the titled manufactured home is now located with the mailing address of the owner and the physical location of the titled manufactured home.

Destruction of Home

If a titled manufactured home is destroyed, dismantled, sold as salvage, or otherwise disposed of, the owner must file a Certificate of Destruction and an application to cancel a Certificate of Title with the county clerk and recorder. If a titled manufactured home is deemed hazardous by a governmental agency, the land owner may file a Certificate of Destruction along with the “Evidence of Violation” in order to have the home removed or disposed of.

UNTITLED MANUFACTURED HOMES

Relocating Home

Before an untitled manufactured home can be moved from its permanent location, the owner must submit a Certificate of Removal to the county clerk and recorder, apply for a Certificate of Title, and then follow the procedures for relocating an existing titled manufactured home.

If a manufactured home was permanently affixed to land prior to July 1, 2008, the owner must submit the following documents to the county clerk and recorder before the manufactured home can be moved:

- Affidavit of Real Property for a Manufactured Home
- Verification of VIN number
- Certificate of Removal
- Copies of deeds that were recorded since the home became permanently affixed
- Application for a Certificate of Title

Destruction of Home

If a manufactured home that is permanently affixed to the land is destroyed, dismantled, sold as salvage, or otherwise disposed of, the owner must file a Certificate of Destruction with the county clerk and recorder.

DESTRUCTION BY NATURAL CAUSES

When residential improvements are destroyed, demolished, or relocated as a result of a natural cause on or after January 1, 2010, the residential land classification shall remain in place for the year of destruction and the two following property tax years. The residential land classification may remain in place for additional property tax years but no more than a total of five property tax years, if the assessor determines there is evidence the owner intends to rebuild or relocate a residential improvement on the land.

ADDITIONAL INFORMATION

The forms listed below are available on the Colorado Division of Property Taxation's website at colorado.gov/tdl/property-taxation.

- Manufactured Home Transfer Declaration
- Certificate of Permanent Location for a Manufactured Home
- Certificate of Permanent Location for a Manufactured Home Subject to a Long-Term Land Lease
- Affidavit of Real Property for a Manufactured Home
- Certificate of Removal for a Manufactured Home
- Certificate of Destruction for a Manufactured Home

For additional information regarding manufactured homes, contact the Division of Property Taxation at (303) 864-7777, or contact the county assessor of county clerk and recorder.
**Terminology**

- **Mobile Homes/Trailer Homes**
  Mobile homes were manufactured prior to July 15, 1976. More mobile homes were built to American National Standards Institute (ANSI) standards, and are typically placed on a temporary foundation and titled by the County Clerk and Recorder.

- **Manufactured Homes**
  Manufactured homes are built to Department of Housing and Urban Development (HUD) standards and are typically placed on a permanent foundation and titled. However, manufactured homes may be placed on a permanent foundation and not titled with proper documentation recorded.

- **Titled Homes**
  A titled manufactured home has a Colorado Certificate of Title issued by the County Clerk and Recorder. Titled homes are typically located in a manufactured home park.

- **Untitled Homes**
  A manufactured home may not have a Certificate of Title because one was not required when the home was placed on a permanent foundation, or the Certificate of Title may have been purged from the records of the County Clerk and Recorder when the home was permanently affixed to the land. As of July 1, 2008, owners of manufactured homes which are permanently affixed to the land must record proper documentation.

For the purpose of this brochure, the term “manufactured home” refers to mobile homes, trailer homes, and manufactured homes.

**Property Taxation**

Manufactured homes are subject to property taxation as if they were real property.

- **Valuation**
  Manufactured homes that are used as a residence are valued using the market approach to value. In this approach, the value of the manufactured home is based on an analysis of the sales prices of comparable manufactured homes. For tax years 2015 and 2016, the comparable properties must have sold between January 1, 2013 and June 30, 2014.

- **Protest and Appeal Rights**
  If the owner disagrees with the county board of equalization’s decision, an appeal may be submitted to an arbitrator, district court, or to the Board of Assessment Appeals within 30 days of the date the decision was mailed.
  - **Property Tax Bill and Payment**
  Property tax bills are mailed in January and reflect taxes owed for the previous year.
  - **If the tax amount is greater than $25, the tax may be paid in one payment by April 30 or in two equal payments. The first half payment is due by the last day of February. The second half payment is due by June 15. If the tax amount is $25 or less, payment in full is due on April 30.**

**Titled Manufactured Homes**

- **Buying/Selling**
  In order to obtain a new title on a manufactured home, the following documents must be submitted to the County Clerk and Recorder:
  - A Certificate of Title signed by the seller.
  - A Certificate of Taxes Paid or an Affidavit of Taxes Due issued by the county treasurer.
  - A completed Manufactured Home Transfer Declaration (MHTD).

  The buyer must apply for a new title from the County Clerk and Recorder of the county in which the titled manufactured home is located. The application for a new title must be made within 45 days of the purchase of a new manufactured home or within 30 days of the purchase of a used, titled manufactured home. Failure to file an application for a new title may result in a fine of not less than $100 and not more than $500.

  Every application for a Certificate of Title must be accompanied by the Certificate of Taxes Paid or an Affidavit of Taxes Due issued by the county treasurer, a Manufacturing Transfer Declaration (MHTD), and the MHTD is not submitted, the county assessor may impose an annual penalty of $25 or 0.25% of the sales price, whichever is greater, until the MHTD is submitted or the manufactured home is sold.

A titled manufactured home is valued and taxed separately from the land on which it is located until the home becomes permanently affixed to land.

**NOTE:** Ownership of a manufactured home that is permanently affixed to the land is transferred by deed or other type of conveyance document. A Real Property Transfer Declaration (TD-100) must be submitted to the county clerk and recorder when the conveyance document is recorded. If the TD-100 is not submitted, the county assessor may impose an annual penalty of $25 or 0.25% of the sales price, whichever is greater, until the TD-100 is submitted or the manufactured home is sold.

**Permanently Affixing Home to Land**

When a titled manufactured home is no longer capable of being drawn over the public highways and is permanently affixed to the land, the owner must submit the following documents to the county clerk and recorder:

- Certificate of Title
- Application for a new title
- Certificate of Permanent Location
- Manufacturer's Certificate or Statement of Origin and Bill of Sale or dealer's invoice (if new).

If a manufactured home is permanently affixed to the land, but the owner has no proof that the title was purged prior to July 1, 2008, the owner must record an Affidavit of Real Property for a Manufactured Home to ensure that the county records reflect that the manufactured home is valued and taxed with the land.

When a titled manufactured home is no longer capable of being drawn over the public highways and is permanently affixed to the land subject to a long-term lease of at least 10 years, the owner must submit the following documents to the county clerk and recorder:

- Certificate of Title
- Application for a new title
- Certificate of Permanent Location, LTL
- Copy of land lease
- Manufacturer’s Certificate or Statement of Origin and Bill of Sale or dealer’s invoice (if new).