

Manufactured Structure Assessment and Taxation



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www.oregon.gov/DOR

If you own a manufactured structure in Oregon, you must pay property tax on it. Manufactured structures are assessed each January 1, based on real market value.

What is a manufactured structure?

For tax purposes, a manufactured structure is a:

- Manufactured dwelling, or
- Prefabricated structure more than 8-1/2 feet wide that can be moved to a new location, or
- Recreational vehicle more than 8-1/2 feet wide, constructed for movement on public highways.

It can be used for a residence or for business, commercial, or office purposes. Most manufactured structures are assessed by the county.

The law does not consider a travel trailer, special-use trailer, or mobile modular unit a manufactured structure. By definition, a travel trailer is less than 8-1/2 feet wide and may be a manufactured dwelling, recreational dwelling, or a prefabricated structure not used for commercial or business purposes. A special-use trailer is less than 8-1/2 feet wide used for commercial or business purposes, or a trailer used exclusively on construction sites for office purposes, regardless of width. A mobile modular unit is a prefabricated structure more than 8-1/2 feet wide used for commercial or business purposes that can be moved on the highway.

Travel trailers, special-use trailers, and recreational vehicles are titled and registered for highway use by the Oregon Driver and Motor Vehicle Services Division (DMV).

Contact your county assessor if you own a travel trailer, special-use trailer, or recreational vehicle that you use as a residence and want to place on the tax roll instead of registering it with DMV.

How do I pay my taxes?

Property tax statements are mailed by the county to taxpayers by October 25. If your mortgage payment includes taxes, the statement will usually go to the mortgage company as your agent, and you'll get a statement for information only.

You must pay at least one-third of your tax bill by November 15 to avoid interest charges. If you pay the full amount by November 15, you get a 3 percent discount. If you pay two-thirds of the full amount by November 15, you get a 2 percent discount on the amount you pay. You can also pay in thirds, with the first third due November 15, the second due February 15 and the third due May 15.

You're responsible to pay any taxes if you're listed as the owner of record of a manufactured structure on the latest tax roll. If you sell or trade in the structure, you're responsible for paying the taxes until you notify the county assessor to transfer the ownership.

All manufactured structures are personal property, but may be assessed and treated as personal or real property for property tax purposes. If your manufactured structure is treated as personal property and you do not pay at least one-third of the taxes by November 15, the total tax bill will be considered delinquent and the county tax collector will begin collection proceedings. This means the county can seize the home or take legal action against the owner or person in possession of the structure.

If the manufactured structure is treated as real property and property taxes are not paid, the county can foreclose on both the manufactured structure and the land. The tax can be enforced as a lien on the land, even if the manufactured structure has been sold or moved to a new location.

Is my manufactured structure treated as real property or personal property?

A manufactured structure owned by the same person(s) as the land on which it sits is treated as real property. An owner may also apply to have their manufactured structure treated as real property if they hold a lease on the land of 20 years or more and the lease explicitly allows it.

All other manufactured structures are treated as personal property for property tax purposes.

Do I have the right to appeal?

You have the right to appeal if you feel the value of your manufactured structure shown on your tax statement is too high. Your appeal must be based on the value as of January 1, not on the amount of your tax bill.

File your appeal with your county Board of Property Tax Appeals no later than December 31 the same year as the assessment you want to appeal. To get a value reduction, you must prove that your property is overvalued.

For more information on property value appeals, go to www.oregon.gov/DOR and see How to Appeal Your Property Value, publication 150-303-668. You can also write to Publications, Oregon Department of Revenue, 955 Center St. NE, Salem OR 97301-2555, or call your county assessor.

How do I register my manufactured structure?

A manufactured structure treated as personal property must be registered and all ownership interests must be recorded on an ownership document issued by the Oregon Building Codes Division (BCD), part of the Department of Consumer and Business Services.

Ownership interests include the owner(s) or the person(s) buying a structure on contract, and any security interest holder such as a lender or mortgage company. You'll receive an ownership document when you buy a new personal property manufactured structure.

You must apply to BCD for a new ownership document any time a manufactured structure is sold or moved to a new location.

Most Oregon counties act as registration agents for the Building Codes Division. Contact the assessor in the county where the structure is located to find out which office handles these transactions.

Manufactured structures that meet certain standards may be exempted from registration. If you're the owner of the manufactured structure and the owner of record of the land upon which the manufactured structure sits, or if you own the structure

and hold a lease on the land of at least 20 years that explicitly allows exemption, you may apply to be exempt from registration and have the home treated as real property.

For more information on exempting your manufactured structure from registration, contact the Building Codes Division in Salem at (503) 378-4133, go to their Web site at www.cbs.state.or.us/bcd, or call your county assessor.

What do I need to move my structure?

You need a trip permit from the county assessor or tax collector before moving your manufactured structure. All property taxes and special assessments must be paid before you'll be given a permit. You must also provide the building or land use permit number for the new location and a document showing the move has been approved by any security interest holders. You may also need an over-dimensional permit from DMV depending on the size of the structure if it's to be moved on public roads.

If the manufactured structure is exempt from registration because it is treated as real property, you must register it with the Building Codes Division before you can get a trip permit.

Contact the local government in the area you're moving to for any additional requirements before moving your manufactured structure to another site in Oregon.

Questions?

For general tax information: www.oregon.gov/DOR

Telephone: Salem503-378-4988
Toll-free within Oregon ... 1-800-356-4222

TTY (hearing or speech impaired; machine only): 503-945-8617 (Salem) or 1-800-886-7204 (toll-free within Oregon).

Americans with Disabilities Act (ADA): This information is available in alternative formats. Call 503-378-4988 (Salem) or 1-800-356-4222 (toll-free within Oregon).

Asistencia en español. Llame al 503-945-8618 en Salem o llame gratis al 1-800-356-4222 en Oregon.