

## **GUIDELINE PROCEDURES FOR MOBILE HOME TO SINGLE FAMILY CONVERSION**

Upon request the procedure to be followed is:

1. The owner must put their request in writing. The letter must include a request to have a physical inspection done of the property to determine if the mobile home has been assimilated into the total structure, or has lost all mobile home characteristics and can no longer be moved without destroying it and the additions. The letter must state that the owner understands that the valuation and property tax liability may increase significantly as a result of this request. It must also state that once the change has been made, it will not be reversed. The change will be considered a physical change and will be effected on the next notice of value in February or September, whichever is appropriate. It must also include a phone number so that an Appraiser can contact the taxpayer to schedule an appointment for the review.
2. If the property owner has recorded an Affidavit of Affixture for the mobile home, then the property owner must record an Affidavit of Removal for the home. If the mobile does not have an Affidavit of Affixture, the owner must request a Dismantling Title from the MVD, if the Assessor determines that it qualifies to be converted to a single family dwelling.
3. At the time of the review, the Assessor's Office will determine whether the property qualifies to be converted to a single family dwelling. If it qualifies the improvements will be listed like any other single family dwelling.
4. The taxpayer will be notified in writing of the status of the review. If it qualifies, a before and after printout with the values will be included with the letter. The taxpayer can then see the results of the changes.
5. Effective July 1, 2009, a service fee of \$76.00 will be required in advance; this fee is **NON-REFUNDABLE**.
6. The conversion of a property by the Assessor's Office is made for tax purposes only. The Assessor's Office assumes no liability as to either subsequent appraisals or the ability to obtain financing.