

Manufactured Structure Assessment and Taxation



www.oregon.gov/dor

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

What is a manufactured structure?

For tax purposes, a manufactured structure is a:

- Manufactured dwelling, or
- Prefabricated structure more than 8½ feet wide that can be moved to a new location, or
- Recreational vehicle more than 8½ 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 following aren't considered taxable manufactured structures:

- Travel trailer—manufactured dwelling, recreational dwelling prefabricated structure less than 8½ feet wide. May not be used for a commercial or business purpose.
- Special-use trailer—trailer used for commercial or business purposes that is less than 8½ feet wide, or a trailer of any length used exclusively on construction sites for office purposes.
- Mobile modular unit—a prefabricated structure used for commercial or business purposes more than 8½ feet wide that can be moved on the highway.

Travel trailers and special-use trailers are generally titled and registered for highway use by the Oregon Driver and Motor Vehicle Services Division (DMV). However, if you own a travel trailer, special-use trailer, or recreational vehicle and use it as a residence, you can choose to place it on the tax roll instead of registering it with DMV. Contact your county assessor if you want to place it on the tax roll.

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 don't 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 aren't 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.

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 isn't correct. Your appeal must be based on the value as of January 1.

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, visit www.oregon.gov/dor and search, *How to Appeal Your Property Value*, 150-303-668. You can also 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, visit 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. To get a permit, all property taxes and special assessments must be paid. You must 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. Depending on the size of the structure, you may also need an over-dimensional permit from DMV 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.

Have questions? Need help?

Registration and trip permits: ... www.cbs.state.or.us/bcd

Building Codes Division:..... (503) 378-4133

Real and personal property taxes on manufactured structures: Contact your county assessor or tax collector: www.oregon.gov/dor/ptd.

General tax information www.oregon.gov/dor
Salem (503) 378-4988
Toll-free from an Oregon prefix..... 1 (800) 356-4222

Asistencia en español:
En Salem o fuera de Oregon (503) 378-4988
Gratis de prefijo de Oregon..... 1 (800) 356-4222

TTY (hearing or speech impaired; machine only):
Salem area or outside Oregon (503) 945-8617
Toll-free from an Oregon prefix..... 1 (800) 886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers above for information in alternative formats.