

# STATE OF N.M. Bernalillo County Assessor

## *Steps to Obtain a Tax Release on a Manufactured Home*

### Step 1: Tax Release Request Process from the Bernalillo County Assessor's Office

1. Complete the Manufactured Home Tax Release Form on our website [www.bernco.gov/assessor](http://www.bernco.gov/assessor) or pick up the form in person at 501 Tijeras Ave, NW Albuquerque, NM
2. Bring completed form to our office with one of the following:
  - Manufactured Home Title (if copy, we need front and back); or
  - Manufactured Home Registration; or
  - MCO (Manufactured Certificate of Origin); or
  - VIN Inspection with Surety Bond
3. If taxes were paid from 2012 to present in another county; we need a copy of the tax release from that County for the requested mobile home

If you are moving the Manufactured Home to a private land located within the county line; you need to obtain a placement permit from the Bernalillo County Zoning Department before obtaining a tax request to move the Manufactured Home.

4. In the event that the Manufactured Home is being converted to Real Property and deactivating the manufactured home title; all of the following documents are required:
  - Request to Change Valuation Status Form
  - Certification/Acknowledgement Form
  - State of New Mexico Certificate from the Manufactured Housing Division showing the permanent foundation passed inspection

The deadline to convert Manufactured Home to Real Property is January 1st; otherwise:

- A protest form will need to be filed within 30 days of mailing of the Notices of Value to convert the Manufactured Home to Real Property to current tax year, or
- If a protest form is not filed, then a request for tax release can be obtained to convert Manufactured Home and deactivate the title and it will convert the following year

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### Step 2: Obtain a Tax Release from the Bernalillo County Treasurer's Office

1. Take the Manufactured Home Tax Release Request to the Bernalillo County Treasurer's office
2. The Bernalillo County Treasurer's office will verify if taxes are owed
  - If taxes are owed, they will need to be paid in full and if no taxes are owed, the Treasurer's office will issue the Tax Release (yellow paper) - make sure the information printed on the Tax Release is correct

In the event that the Manufactured Home will be moved in addition to the Tax Release (yellow paper), the Bernalillo County Treasurer's office will also provide a green permit to move the Manufactured Home; provide the Tax Release (yellow paper) and the green permit to the individual who is going to move the manufactured home

### Step 3: Take the Tax Release to the Motor Vehicle Department

1. The manufactured home can now be moved and/or take the Tax Release to the Motor Vehicle Department to:
  - Obtain a New Manufactured Home Title  
-OR-
  - Obtain a Duplicate Manufactured Home Title  
-OR-
  - Remove Lien  
-OR-
  - Deactivate Manufactured Home Title
2. Bring a copy (front and back) of the Deactivated Manufactured Home Title to the Bernalillo County Assessor's Office

All three steps need to be completed by the last day of December otherwise a new New Tax Release Request will need to be obtained, start the process again, and all taxes will need to be paid for the following year in advance. If a Tax Release was requested during the month of December, the Tax Release is only good until the last day of December.

*The Manufactured Home Department issues Tax Releases Monday through Friday from 8 a.m. to 3 p.m. (505) 222-3700*



**Tanya R. Giddings**  
Bernalillo County Assessor  
501 Tijeras, NW, Albuquerque, NM 87102  
(505) 222-3700; assessor@bernco.gov  
www.bernco.gov/assessor

