



Instructions for Reversal of Declaration of Manufactured Home as Improvement to Real Property

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General Information

A manufactured home is considered an improvement to real property for tax purposes if:

- the running gear is removed; and
- the manufactured home is attached to a permanent foundation on land that is:
 - owned or being purchased by the owner of the manufactured home,
 - Indian trust land allotted, leased, or subleased to the owner of the manufactured home, or
 - owned by another person, with the permission of that landowner.

A "manufactured home" means a residential dwelling built in a factory in accordance with U.S. Department of Housing and Urban Development code and federal Manufactured Home Construction and Safety Standards. A manufactured home does not include:

- any form of housing known as "trailers," "house-trailers" or "trailer coaches" exceeding 8 feet in width or 45 feet in length, designed to be moved from one place to another by an independent power connected to them, or any trailer, house-trailer or trailer coach up to 8 feet in width or 45 feet in length used as a principal residence ([§ 15-1-101, MCA](#));
- a trailer or semi-trailer that is designed, constructed and equipped as a dwelling place, living abode or sleeping place (either permanently or temporarily) and is equipped for use as a conveyance on streets and highways, or a trailer or semitrailer whose chassis and exterior shell is designed and constructed for use as a house-trailer but that is used permanently or temporarily for the advertising, sales, display or promotion of merchandise or services or for any commercial purpose except the transportation of property for hire or the transportation of property for distribution by a private carrier ([§ 15-24-201, MCA](#)); or
- a mobile home or house-trailer constructed before the federal Manufactured Home Construction and Safety Standards went into effect on June 15, 1976. A mobile home older than 1977 cannot be de-titled.

Reversal of Declaration of Manufactured Home as an Improvement to Real Property

Be sure that all taxes, interest, and penalties on the manufactured home have been paid in full to the county treasurer; otherwise, a Reversal of Declaration cannot be processed.

Complete a Reversal of Declaration (MV73) in its entirety (both pages), including the signatures, where required, of all secured parties and the owner of the real property if another person.

Submit the Reversal of Declaration to the Clerk and Recorder's office of the county in which the real property is located.

- Recording fees will be due at that time.;
- The Clerk and Recorder's Office will forward the recorded Declaration to the County Treasurer's Office;
- The County Treasurer's Office will collect the fee of \$10.30 (fee includes 3% administration fee per [§ 61-3-111, MCA](#)), enter the record in the motor vehicle system, and forward the Declaration to the Motor Vehicle Division;
- The Motor Vehicle Division will restore the title or certificate of original and return the Reversal of Declaration to the owner.

Upon receipt of the Statement from the Motor Vehicle Division:

- resubmit it to the Clerk and Recorder's office; and
- submit a certified copy to the local Department of Revenue, Property Assessment Division field office. Contact information for the field offices can be found at MTRevenue.gov

The process is then complete.