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DIRECTIVE
(06-138)

TO: WYOMING COUNTY ASSESSORS

FROM: WADE W. HALL, ADMINISTRATOR, PROPERTY TAX DIVISION

DATE: 10/25/06

SUBJECT: ABSTRACTING OF MOBILE HOMES IN REALWARE

The Property Tax Division is in the process of finalizing the Abstract Codes that will be in place in RealWare for Tax Year 2007. As part of this process, DOR wishes to clarify under what Abstract Codes and Account Types "mobile homes" should be listed. As you are undoubtedly aware, titled mobile homes are considered personal property under Wyoming Statute, while mobile homes where the title has been surrendered and cancelled become part of the real property.

Titled mobile homes should be listed under an "M" account type in RealWare. This account type is specifically earmarked for titled mobile homes. "M" accounts will receive a separate Assessment Notice from Real Property ("R" accounts in RealWare), and are conveyed as a separate item from Real Property to the tax roll, *unless the Assessor uses the "Group Account" function to group to group an "M" account with an "R" account.* Under no circumstances should the Assessor use the Group Account function to group "R" and/or "M" accounts together that are NOT located in the same tax district. The County Treasurer may also combine the mobile home with the real property for purposes of the tax lien *if* the name(s) on the mobile home title and real property are *identical*, but the mobile home is still separately conveyable from the real property via lawful conveyance of the mobile home title. Specific Abstract Codes are being created in RealWare for titled mobile homes for purposes of tracking mobile homes in the abstract.

Mobile homes that have had the title surrendered and cancelled (often referred to informally as "purged") become part of the real property and should be listed under the "R" account. The assessor should use the appropriate real property Abstract Code for the "purged" mobile home (for example, "10102 Residential – Single Family Residence – Mobile Home").

Mobile homes that have been permanently affixed to real property, but still have an active title, present a unique circumstance. The titled mobile home itself should still be listed under an “M” account, but any other associated real property items (for example, an attached garage) should be listed on the “R” account under the appropriate abstract. This method, listing what may appear to be portions of a single structure on two separate account types, may seem “disjointed” from an appraisal standpoint—but from a legal standpoint, the mobile home title can still be conveyed separately from the real property until such time as the title is surrendered and cancelled. For this reason, the titled mobile home should still be listed as an “M” account under the appropriate titled mobile home abstract code until “purging” of title occurs. Admittedly, there will be questions from taxpayers who do not understand why they may be getting two assessment notices and/or two tax bills for what they perceive as one structure. An explanation to the taxpayer that the assessor’s record accurately reflects the differing legal status of the titled mobile home from that of the real property should clear up such confusion.

Please feel free to contact Ken Uhrich (307-777-5232), David Chapman (307-777-5289), or me (307-777-5235) if you have questions concerning this Directive.

Thank you.

Cc: County Treasurers
State Board of Equalization