

OFFICE OF THE ASSESSOR  
PAYETTE COUNTY

Sharon Worley, Assessor  
1130 3<sup>rd</sup> Ave N Room 102

Sandy Clason, Senior Deputy  
Payette, Idaho 83661

**Statement of Intent To Declare A Manufactured  
Home as Real Property (SID)**

- Statement of Intent form:
  - Complete legal description \_\_\_\_\_
  - Deed showing property in  
Same name as MH \_\_\_\_\_
  - Signed by lien holder –if loan \_\_\_\_\_
  - Signed off by building inspector \_\_\_\_\_
  - Signed by Assessor’s Office \_\_\_\_\_
  - Notarized \_\_\_\_\_
  - Recorded \_\_\_\_\_
  
- VIN inspection: \_\_\_\_\_
  
- Ownership docs:
  - MSO (Manufacture Statement of Origin)
    - Contract showing sales tax paid \_\_\_\_\_
  - **OR** -
  - Title
    - Pre-paid tax form from Treasurer \_\_\_\_\_

**The Assessor’s Office will work with you on each of the above steps to assist in any way possible (208-642-6012).**

# STATEMENT OF INTENT TO DECLARE A MANUFACTURED HOME AS REAL PROPERTY

(See instructions on the back of the form.)

1. Owner Name(s)	
2. Mailing Address	
3. Property Address	
4. Legal Description	
5. Real Property Parcel Number	6. Manufactured Home Parcel Number
7. Land Ownership	<input type="checkbox"/> Deed <span style="margin-left: 100px;"><input type="checkbox"/> Recorded</span> <input type="checkbox"/> Contract of Sale <span style="margin-left: 95px;"><input type="checkbox"/> Unrecorded</span>
8. Manufactured Home Description: Make _____ Model _____ Year _____ Size _____  Serial Number _____ Lien Holder (if any) _____	

The undersigned, being duly sworn, states that the above information is true and correct, and does hereby exercise a "STATEMENT OF INTENT", declaring the above referenced manufactured home to be real property according to Idaho Code Section 63-304. The undersigned further states that the running gear has been removed from the manufactured home and the manufactured home will be permanently affixed to the land owned or being purchased by the owner or purchaser of the manufactured home.

9. Signature	Date	Signature	Date
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STATE OF IDAHO                               )  
   ) S.S.  
 COUNTY OF \_\_\_\_\_ )

On this \_\_\_\_ day of \_\_\_\_\_, in the year of 20\_\_\_\_, before me, \_\_\_\_\_,  
 personally appeared \_\_\_\_\_, proved to me on the basis of  
 satisfactory evidence to be the person(s) whose name(s) is (are) subscribed to this instrument and acknowledged that he (she)(they)  
 executed the same.

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\_\_\_\_\_  
 Notary Public  
 My Commission Expires on \_\_\_\_\_

Signatures - Pursuant to Idaho Code Section 63-304	
<b>10. BUILDING AND ZONING DEPARTMENT OR OTHER AUTHORIZED OFFICIAL</b>  A. Removal of running gear.  B. Permanently affixed to a foundation on the land. (See the Idaho Manufactured Home Installation Standard.)	_____ Authorized Signature <span style="float: right;">Date</span>  _____ Authorized Signature <span style="float: right;">Date</span>
<b>11. COUNTY ASSESSOR</b> Verified ownership of land and manufactured home and payment of sales tax on new manufactured home.	_____ Authorized Signature <span style="float: right;">Date</span>
<b>12. CONSENT OF LIENHOLDER</b>  Name _____ Date _____	_____ Authorized Signature <span style="float: right;">Date</span>

## **INSTRUCTIONS FOR STATEMENT OF INTENT TO DECLARE A MANUFACTURED HOME AS REAL PROPERTY**

Numbered instructions correspond to numbered items on the form. Attach additional information if necessary. The blank area in the upper right part of the form is for county use only; do not write in this area.

1. Print or type names of applicants. Enter the full names of all owners as they appear on the title, Manufacturer's Statement of Origin (MSO), or Manufacturer's Certificate of Origin (MCO) and on the deed or documents transferring ownership of the land. The ownership of the manufactured home and the land must be the same for the manufactured home to be eligible to be declared real property. When the assessor is contacted to obtain the information for items 4, 5, and 6, ask the assessor what information will be needed to verify that the ownership of the manufactured home and the land is the same.
2. Enter the mailing address of the applicant or other individual to whom correspondence should be addressed, including the assessment notice and tax bill.
3. Enter the street address for the location of the manufactured home.
4. Enter the complete legal description of only the land where the manufactured home will be located. This legal description will appear on the deed or other document transferring ownership of the land. You may also contact the assessor to verify that the correct legal description is entered.
5. Enter the real property parcel number for the land. You may find this parcel number on the assessment notice for the land or contact the assessor to obtain this parcel number.
6. Enter the parcel number for the manufactured home. When available, this number may be obtained from the assessor. If a parcel number is not available, have the assessor initial this box.
7. Identify the type of land ownership. Check the appropriate box to indicate whether the property ownership instrument is a deed or a contract. Assistance in determining this information is available from the assessor, lender, or selling agent. Check the appropriate box to indicate whether the ownership instrument has been recorded with the county recorder.
8. Describe the manufactured home by entering the make, model, year built, size (such as 27 feet wide and 66 feet long), and serial number of the manufactured home. This information is shown on the title, MSO, or MCO. Also enter the name of the individual(s) or financial institution(s) holding a mortgage or other loan instrument for the manufactured home and their mailing address. This information is available on the title document and in financing agreements that have been signed.
9. Signature and date of signature are required for each owner. This must be signed in the presence of a Notary Public. After completion of items 1 – 8, sign item 9 in the presence of a Notary Public. The part of this form between items 9 and 10 must be completed by a Notary Public.
10. This item is to be signed and dated by authorized officials, who will certify the removal of the running gear and that the manufactured home is permanently affixed to the land. The assessor can identify any authorized officials. The property owner should not sign this item. The Idaho Manufactured Home Installation Standard is available from the State of Idaho Division of Building Safety.
11. This item is to be signed and dated by an agent of the county assessor's office. The assessor or agent must verify ownership and collect the sales tax on a new manufactured home or require that the owner provide proof of payment of sales tax.
12. Enter the name of any recorded lienholder and obtain the signature from that lienholder consenting to the cancellation of the title, MSO, or MCO.

# REVERSAL OF DECLARATION OF A MANUFACTURED HOME AS REAL PROPERTY

(See instructions on the back of the form.)

1. Owner Name(s)
2. Mailing Address
3. Property Address
4. New Parcel Number for Manufactured Home
5. Manufactured Home Description: Make _____ Mode _____ Year _____ Size _____ Serial Number _____ Lien Holder (if any) _____ Mailing Address _____

6. This document rescinds the Statement of Intent To Declare this manufactured home as real property, which was recorded on _____ Date with _____ Instrument Number
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<input type="checkbox"/> Destroyed I hereby certify that the above described manufactured home has been destroyed. Date of removal _____
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The undersigned, being duly sworn, states that the above information is true and correct, and does hereby exercise a "Reversal," declaring the "Statement of Intent to Declare" the above referenced manufactured home as real property to be null and void according to Idaho Code Section 63-305.

Signature	Date	Signature	Date
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STATE OF IDAHO )  
 ) S.S.  
 COUNTY OF )  
 \_\_\_\_\_ )

On this \_\_\_\_ day of \_\_\_\_\_, in the year of 20\_\_\_\_, before me, \_\_\_\_\_, personally appeared \_\_\_\_\_, proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is (are) subscribed to this instrument and acknowledged that he (she)(they) executed the same.

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\_\_\_\_\_  
 Notary Public  
 My Commission Expires on \_\_\_\_\_

## Signatures - Pursuant to Idaho Code Section 63-305

8. COUNTY TREASURER'S SIGNATURE

9. COUNTY ASSESSOR'S SIGNATURE

\_\_\_\_\_  
 Authorized Signature Date

\_\_\_\_\_  
 Authorized Signature Date

## **INSTRUCTIONS FOR REVERSAL OF DECLARATION OF A MANUFACTURED HOME AS REAL PROPERTY**

Numbered instructions correspond to numbered items on the form. Attach additional information if necessary. The blank area in the upper right part of the form is for county use only; do not write in this area.

1. Print or type the full names of all applicants as these names will appear on the title of the manufactured home. All owners of the manufactured home must be listed.
2. Enter the mailing address of the applicant or other individual to whom correspondence, including the assessment notice and property tax bill, should be addressed.
3. Enter the street address for the location of the manufactured home.
4. Enter the parcel number for the manufactured home. The assessor will need to provide the new parcel number being assigned to the manufactured home or initial item 4 on the form.
5. Describe the manufactured home by entering the make, model, year built, size (such as 27 feet wide and 66 feet long), and serial number of the manufactured home. This information is available in financing records or from the assessor. Also enter the name of the individual(s) or financial institution(s) holding a mortgage or other loan instrument for the manufactured home and their mailing address. This information is available in financing agreements that have been signed.
6. Enter the date the "Statement of Intent to Declare" (SID) the manufactured home as real property was recorded and the instrument number for that recording. The county recorder placed the date and the instrument number on the SID.
7. Signature and date of signature are required from each owner. After completion of items 1 – 6, sign item 7 in the presence of a Notary Public. The part of the form between items 7 and 8 must be completed by a Notary Public.
8. Upon verification that property taxes are paid, this is to be signed and dated by an agent of the county treasurer's office and constitutes the treasurer's written approval for the reversal of the declaration of the manufactured home as real property. The property taxes must be paid current before this reversal can be accepted. The property owner should not sign this item.
9. Obtain from a title company a title report identifying those individuals or entities whose consent must be obtained for the declaration of the manufactured home as real property to be reversed. When submitting this "Reversal of Declaration of a Manufactured Home as Real Property" to the county assessor's office, include a copy of this title report with the signatures of consent. An agent of the county assessor's office will sign this item to verify the receipt of:
  - a.) 30 days written notice of intent to reverse the declaration of manufactured home as real property,
  - b.) the title reports, and
  - c.) signatures of consent.