

TITLE 710. OKLAHOMA TAX COMMISSION
CHAPTER 10. AD VALOREM

RULEMAKING ACTION: Notice of proposed **PERMANENT** rulemaking.

PROPOSED RULES:

Chapter 10. Ad Valorem

Subchapter 9. Manufactured Homes

710:10-9-1. Listing and assessment of manufactured homes for ad valorem taxes
[AMENDED]

SUMMARY:

Amendments streamline 710:10-9-1, which relates to the completion of Form 936.

AUTHORITY: 68 O.S. §§ 2813 & 2898; Oklahoma Tax Commission

COMMENT PERIOD: Persons wishing to present their views in writing may do so by 4:30 p.m., January 6, 2026, at the following address: Oklahoma Tax Commission, Tax Policy and Research Division, Oklahoma City, Oklahoma 73194, Attention: Corey Jager, or by email to OTCadminrules@tax.ok.gov.

PUBLIC HEARING: A public hearing is scheduled for 9 a.m., on Tuesday, January 6, 2026, at the Oklahoma Tax Commission, in Conference Room 6, located on the 28th Floor, 123 Robert S. Kerr Ave, Oklahoma City, Oklahoma. Those wishing to make oral comments at the public hearing should request placement on the docket well in advance of the hearing date by calling (405) 521-3133. Time limitations may be imposed on oral presentations to ensure that all persons who have filed written requests for placement on the docket will have an opportunity to speak.

To facilitate entry into the building, those wishing to appear should contact the Tax Policy and Research Division at (405) 521-3133 at least 24 hours prior to the hearing date to complete their visitor pre-registration. To gain access to the hearing, attendees must register at the information desk in the lobby by presenting a driver license or other photo identification.

REQUEST FOR COMMENTS FROM BUSINESS ENTITIES: Although nothing in this rulemaking action has been determined to adversely impact small business, the Oklahoma Tax Commission requests that, pursuant to 75 O.S. § 303(B)(6), business entities affected by these rules provide the OTC, within the comment period, in dollar amounts, if possible, information on any increase in direct costs, such as fees, and indirect costs, such as those associated with reporting, recordkeeping, equipment, construction, labor, professional services, revenue loss,

or other costs expected to be incurred by a particular entity due to compliance with the proposed rules.

COPIES OF PROPOSED RULES: Copies of the proposed rules may be obtained from the below listed contact person. The proposed rules may also be viewed on the agency's website at tax.ok.gov.

RULE IMPACT STATEMENT: Pursuant to 75 O.S. § 303(D), a Rule Impact Statement is available from the below listed contact person. The Rule Impact Statement may also be viewed on the agency's website at tax.ok.gov.

CONTACT PERSON: Corey Jager, Agency Liaison, Tax Policy Division, Oklahoma Tax Commission, Oklahoma City, Oklahoma 73194; Telephone number: (405) 521-4155; Email: corey.jager@tax.ok.gov

CHAPTER 10. AD VALOREM

SUBCHAPTER 9. MANUFACTURED HOMES

710:10-9-1. Listing and assessment of manufactured homes for ad valorem taxes

(a) **Manufactured homes subject to ad valorem taxation.** On the first day of January of each year, the county assessor of the county in which a manufactured home is located shall list, assess and tax such manufactured homes as required by the Ad Valorem Tax Code as it pertains to real and personal property. [See: 68 O.S. §§2811-2813] If a manufactured home is permanently affixed to the real estate, the ~~original document of title~~ may be surrendered to Service Oklahoma, ~~a division of the Oklahoma Office of Management and Enterprise Services (hereinafter "Service Oklahoma")~~ for cancellation, in accordance with 47 O.S. § 1110, provided there is no outstanding lien recorded on the title. Thereafter, these homes will be assessed as other real property improvements.

(b) **New manufactured homes sold and properly registered between December 1st and January 31st.** New manufactured homes which are sold and properly registered between December 1st and January 31st pursuant to this subsection shall be exempt from ad valorem taxes for the assessment period beginning January 1st. [See: 710:10-9-4 for proper listing and assessment of used manufactured homes held for resale.]

(c) **New manufactured homes.** The purchaser of a new manufactured home will not be subject to ad valorem taxes until January 1st of the following year, if the new manufactured home is properly registered, titled, and tagged, as required by law.

(d) **Properly registered manufactured homes.** Manufactured homes properly registered as provided by ~~Section 1117 of the Vehicle License and Registration Act~~ 47 O.S. § 1117 with payment of applicable title, registration and excise taxes will not be liable for ad valorem taxes until the following tax year.

(e) **Improperly registered manufactured home remaining in this state in excess of ~~(sixty)~~ 60 days.** A manufactured home improperly registered which remains in Oklahoma in excess of ~~sixty (60)~~ 60 days establishes taxable situs and will be assessed ad valorem taxes.

(f) **Information required.** ~~Data~~ Minimum data elements required for listing a manufactured home with a ~~completed~~ certified OTC Form 936, Manufactured Home Certificate (~~Manufactured Home Certificate 936~~) ~~consist of~~ are listed in 68 O.S. § 2813.

- (1) ~~Receipt or Release for taxes paid;~~
- (2) ~~Type of manufactured home transaction;~~
- (3) ~~Date to be moved;~~
- (4) ~~Name of current manufactured home owner(s);~~
- (5) ~~Seller's current mailing address;~~
- (6) ~~Seller's new mailing address;~~
- (7) ~~Name of manufactured home buyer;~~
- (8) ~~Buyer's current mailing address;~~
- (9) ~~Buyer's new mailing address;~~
- (10) ~~Information describing where manufactured home is being moved from, such as:~~
 - (A) ~~Landowner's or park's name;~~
 - (B) ~~City;~~
 - (C) ~~County, and~~
 - (D) ~~Legal description, or~~
 - (E) ~~Situs description;~~
- (11) ~~Current physical address;~~
- (12) ~~Real property account number or personal property account number;~~
- (13) ~~Information describing where manufactured home is being moved to, such as:~~
 - (A) ~~Landowner's or park's name;~~
 - (B) ~~City;~~
 - (C) ~~County, and~~
 - (D) ~~Legal description, or~~
 - (E) ~~Situs description;~~
- (14) ~~New physical address;~~
- (15) ~~School district;~~
- (16) ~~Certificate of Title information, consisting of:~~
 - (A) ~~Vehicle identification number (VIN);~~
 - (B) ~~Year of manufacture;~~
 - (C) ~~Size;~~
 - (D) ~~Make;~~
 - (E) ~~Title number;~~
 - (F) ~~Body type;~~
 - (G) ~~Model;~~

- (H) Agent number;
- (I) Factory delivered price;
- (J) Total delivered price.
- (17) Fair cash value;
- (18) Total current estimated taxes due;
- (19) Taxes due from prior years, if unpaid;
- (20) Total of prior years' taxes due, if unpaid;
- (21) Signature of applicant and date;
- (22) Certification by assessor's office, evidenced by signature and date;
- (23) Certification by treasurer's office that all current and prior years' taxes have been paid, evidenced by signature, date, and a statement substantially as follows: "THIS DOCUMENT SHALL NOT BE CERTIFIED BY THE TREASURER'S SIGNATURE UNLESS ALL SPACES HAVE BEEN COMPLETED WITH THE INFORMATION REQUESTED"
- (24) Column for remarks;
- (25) Legal certification of the Manufactured Home Certificate 936 requires the signatures of the assessor and treasurer;
- (26) Other information necessary for CAMA valuation;
- (27) Such other information as may be required by the Oklahoma Tax Commission

**TITLE 710. OKLAHOMA TAX COMMISSION
CHAPTER 10. AD VALOREM**

RULE IMPACT STATEMENT

Pursuant to 75 O.S. § 303(D), the Oklahoma Tax Commission provides the following rule impact statement with regard to the proposed rule change to Chapter 10 of Title 710 of the Oklahoma Administrative Code.

DESCRIPTION: Amendments revise and clarify language, remove duplicative or outdated provisions, and streamline the section to reflect current titling practices.

No federal mandate governs this rulemaking.

STATEMENT OF NEED AND LEGAL BASIS: Pursuant to 68 O.S. § 203, the Oklahoma Tax Commission is authorized to promulgate and enforce all rules necessary for the administration and collection of state taxes. Additional changes in this Chapter are authorized under 68 O.S. §§ 2813 & 2898.

This rule change was initiated to support alignment of Form 936 requirements to language and procedures for obtaining and electronic title. Additional amendments streamline the section and remove duplicative information related to the form.

CLASSIFICATION OF RULE: Nonmajor. The rule is not anticipated to have implementation and compliance costs.

CLASSES AFFECTED: Taxpayers completing the Form 936 and county officers tasked with administering the form.

CLASSES BENEFITED: Taxpayers and county officers will benefit from increased clarity on the requirements to complete the form.

COMPREHENSIVE ECONOMIC IMPACT AND METHODOLOGY: The promulgation of this rule is not intended or expected to have any economic impact. The proposed rule is not anticipated to affect the full-time employee count of the agency. Implementation can be managed with existing staff and resources.

The rulemaking action does not levy, implement, or increase any fees.

No direct compliance costs are expected for affected taxpayers. Accordingly, no adverse effect on the state economy is anticipated.

The economic impact analysis was conducted by reviewing statutory requirements, assessing agency resource needs, and evaluating potential effects on affected parties. This review confirmed that the rule does not impose additional financial burdens and instead provide clarity and structure for program administration.

ECONOMIC IMPACT ON POLITICAL SUBDIVISIONS: The promulgation of this rule is not expected to have any economic impact on political subdivisions. While implementation will require their cooperation in enforcing the rule, the amendments are designed to clarify procedures for handling electronic title documents. Streamlining these processes will also support a more efficient and adaptable form update process in the future.

SMALL BUSINESS IMPACT: After consideration pursuant to the Oklahoma Small Business Regulatory Flexibility Act, it has been determined that the proposed rule will have no adverse impact on small businesses.

MEASURES TO MINIMIZE COSTS OF COMPLIANCE: There are no less costly or non-regulatory methods or less intrusive methods for achieving the purpose of the proposed rule. No formalized compliance cost minimization measures have been pursued.

DETERMINATION OF THE EFFECT ON PUBLIC HEALTH, SAFETY AND ENVIRONMENT: The agency does not anticipate any impact on public health, safety, or environment as a result of implementation of the proposed rule at this time.

DETERMINATION OF THE DETRIMENTAL EFFECT WILL THERE BE ON THE PUBLIC HEALTH, SAFETY, AND ENVIRONMENT IF THE RULE CHANGE IS NOT IMPLEMENTED: The agency does not anticipate any detrimental effect on public health, safety, or environment as a result of failure to implement the proposed rule at this time.

DATE PREPARED: November 13, 2025