

Louisiana Department of Public Safety Office of Motor Vehicles Policy 31.00 Classification of a Factory Built Home as Immovable

Section: 4. Motor Vehicle Registration RequirementsEffective Date: 05/01/1986Revised Date: 11/14/2014

Authority:

<u>R.S.9:1149.4</u> <u>R.S.47:301(16)(g)</u>

To view Louisiana Statutes: http://www.legis.state.la.us/

## **Definition:**

- A **factory built home** is a residential structure which is built in a factory in one or more sections and has a chassis or integrated wheel delivery system, which is either:
  - A structure built to federal construction standards as defined in Section 22 5402 of Title 42 of the United States Code.
  - A residential structure built to the Louisiana State Uniform Construction Code.
  - A manufactured home, modular home, mobile home, or residential mobile home with or without a permanent foundation, which includes plumbing, heating, and electrical systems.

## **Requirements:**

- The following must be submitted to the Office of Motor Vehicles when declaring a factory built home as immovable property:
  - The original Certificate of Title or Manufacturers Certificate of Origin
  - A bill of sale
  - o An affidavit to immobilize
    - The affidavit must contain a declaration by the owner and, if applicable, the lienholder, that the factory built home shall remain permanently attached to the lot or tract of land described in the act.
    - The affidavit must also contain a description of the factory built home as described on the certificate of origin.
  - A completed vehicle application form (DPSMV 1799)
  - Taxes on factory built homes must be paid by the 20th of the month following the month in which the factory built home was delivered to the purchaser. Delivery will be considered the day the purchaser takes possession of the home.
    - Penalty will be assessed at the rate of 5% per 30 days or fraction thereof (maximum of 25%) and interest at the rate of 1.25% per 30 days or fraction thereof (no maximum) on files received after the 20th of the month following the month of delivery.
    - Files received after this date must contain either proof of the date of delivery (in the form of a delivery receipt/ticket signed by the customer or installer/deliverer or an affidavit from the dealer or lienholder) or a statement from the buyer stating that no delivery was required.

- The proof of delivery must indicate the customer's name, description (make, year, and VIN), and date of delivery. The delivery date must be entered in the "tax date" field.
- A file should not be rejected for proof of the date of delivery if the file is received on or before the 20th of the month following the month of purchase as penalty and interest are not due. In this case, the purchase date can be entered in the "tax date" field.
- Applicable sales tax, an \$8.00 handling fee, and parish fee (if applicable) must be submitted with each file. Refer to Section IV Policy #47.0 for information pertaining to sales tax.
- Note: A title will not be generated for a factory built home that will be immobilized. Factory built homes not classified as immovable must follow the guidelines set forth in Section IV, Policy #2.0, Basic Requirements for Obtaining Certificate of Title.
- **Reclassifying -** In order to de-immobilize a factory built home and reclassify it as movable property:
  - An authentic act of de-immobilization must be recorded with the Parish Clerk of Court.
  - The act of de-immobilization must contain a declaration by the owner that he no longer intends the factory built home to be immovable.
  - After a factory built home has been de-immobilized (classified as movable), the owner must submit the following items to apply for a certificate of title.
    - A certificate of mortgage from the Clerk of Court in the parish in which the property is situated or certification from the Clerk of Court that no mortgage was recorded.
    - A certified copy (from the Parish Clerk of Court) of the act of deimmobilization.
    - A release of all mortgages previously secured on the manufactured home and/or the property (real estate) upon which the factory built home was located.
    - A notarized bill of sale, if applicable.
    - A completed vehicle application form (DPSMV 1799)
    - Title fee, handling fee, mortgage recordation fee (if financed), and applicable sales tax.
    - Trade credit will only be allowed if the traded unit was purchased after January 1, 2010.
- An owner who purchased a factory built home that is already classified as immovable is not required to title and register the home prior to selling. Once an act of deimmobilization has been recorded, however, the owner must dispose of (sell, trade, etc.) factory built home by the twentieth of the month following the month of filing the act of deimmobilization or else he must apply for a title in his name and pay all applicable fees.

## **Related Policies:**

Section 4, Policy 2.00 Basic Requirements For Obtaining A Certificate Of Title

- Section 4, Policy 2.03 Completion Of Vehicle Application
- Section 4, Policy 47.00 Sales Tax On Vehicle Transfers
- Section 4, Policy 55.00 Penalty And Interest