

PROPERTY TAX EXEMPTIONS:

The Nevada Legislature provides for property tax exemptions to individuals meeting certain requirements. Some of these include veterans, disabled veterans, surviving spouses, blind persons, church and fraternal organizations. These programs are administered by the Assessor's Office. If you have any questions please call our Customer Service representatives at (702) 455-3882.

WHERE CAN I GET A TITLE CHANGED ON A MANUFACTURED HOME?

Manufactured home titles are handled by:

STATE OF NEVADA
MANUFACTURED HOUSING DIVISION
2501 E Sahara Ave Suite 204
Las Vegas NV 89104
(702) 486-4135 or (775) 687-2060

(Manufactured Housing Division requires verification that taxes are paid in full prior to ownership changes.)

DOES THE ASSESSOR'S OFFICE ASSESS TRAVEL TRAILERS AND RECREATIONAL VEHICLES?

Yes. Travel trailers and motor homes are taxable if they do not have a current license plate.

All licensed travel trailers, motor homes and other trailers are licensed by the:

NEVADA DEPARTMENT OF MOTOR VEHICLES
2701 E Sahara Ave • Las Vegas NV
8250 W Flamingo Rd • Las Vegas NV
7170 N Decatur Blvd • Las Vegas NV
1399 American Pacific Dr • Henderson NV
(702) 486-4368

MAIN OFFICE

CLARK COUNTY ASSESSOR
500 S Grand Central Pky 2nd Fl
Las Vegas NV 89155
(702) 455-3882

Hours: 8:00 a.m.— 5:00 p.m.
Monday through Friday

NORTHWEST OFFICE

Doña Maria Plaza
3211 N Tenaya Way Suite 118
Las Vegas NV 89129
(702) 455-3882

Hours: 8:00 a.m.— 12:00 noon
12:30 p.m.— 5:00 p.m.
Monday through Thursday
(Closed Friday)

COMMUNICATION DEVICES FOR THE DEAF

TDD SERVICE: Nevada Relay Number
(800) 326-6868

MANUFACTURED HOUSING

MICHELE W. SHAFE CLARK COUNTY ASSESSOR



(Rev 6/11)

www.ClarkCountyNV.gov/assessor

ARE MANUFACTURED HOMES CONSIDERED TO BE REAL OR PERSONAL PROPERTY?

A manufactured home is considered by definition to be personal property. If a factory built dwelling is converted to real estate it is no longer considered to be a manufactured home; therefore, it is no longer personal property.

HOW IS A MANUFACTURED HOME TAXED?

Manufactured homes are taxed as personal property. The value of the home is determined using a depreciation schedule provided to the Assessor by the Nevada Tax Commission. Once a taxable value is reached, the Nevada assessment ratio of 35% is applied to that value, and the district tax rate is applied to that figure which gives the amount of tax on the home.

NRS 361.4723 provides a partial abatement of taxes. A 3% or no more than an 8% cap may be applied to manufactured homes.

To calculate the tax on a manufactured home that does not qualify for the tax abatement, let's assume you have a manufactured home with a taxable value of \$7,500, located in the City of Las Vegas, with a tax rate of \$3.50 per hundred dollars of assessed value (.035). To determine the assessed value, multiply the taxable value of the home (\$7,500) by the assessment ratio (35%): $\$7,500 \times .35 = 2,625$ assessed value. To calculate the tax, multiply the assessed value (\$2,625) by the tax rate (.035): $\$2,625 \times .035 = \91.88 tax bill for the fiscal year.

If your tax amount increases over 3% from the tax bill of the previous year, a 3% tax cap may be applied for owner occupied primary residences and some rental dwellings that meet the low income rent limits. A cap of no more than 8% will be applied to the tax bill of property that is not owner occupied.

MUST MY ENTIRE TAX BILL BE PAID AT ONCE ON MY MANUFACTURED HOME?

If the tax amount on a manufactured home exceeds \$100.00 per year, the taxpayer has the option of paying the tax in four installments. Taxpayers whose manufactured home tax bill is \$100.00 or less do not have the option of installment payments.

WHEN MUST I PAY TAXES ON MY MANUFACTURED HOME AND WHEN DO THEY BECOME DELINQUENT?

Personal property taxes on manufactured homes are due each year by the third Monday in August. On those that qualify for installments, payments are due on the third Monday in August and the first Mondays in October, January and March. Nevada law requires that once any installment becomes delinquent, penalties accrue at 10%. Delinquent status also initiates tax collection procedures.

MUST I GO IN PERSON TO PAY MY TAX BILL?

No. A return envelope is provided with your tax bill so that you may mail in your tax payment, or you may drop your tax payment off at our tax payment drop box, which is located at our main office, 500 South Grand Central Parkway.

We also offer the option of the Electronic Payment Plan Program. This program will automatically withdraw your payment from your checking or savings account when taxes come due. If your personal property taxes are over \$100, quarterly payments will be withdrawn on the quarterly due dates. For more information regarding this option, and to request an application, please call our Customer Service representatives at (702) 455-3882. Applications can be downloaded from the Assessor's website at ClarkCountyNV.gov/assessor.

WHAT HAPPENS IF I HAVE THE INSTALLMENT OPTION AND WISH TO SELL MY HOME BEFORE THE NEXT TAX PAYMENT?

The tax is the obligation of the owner who was originally assessed. Transfer of ownership on a manufactured home cannot be processed until taxes are paid in full and the Assessor's endorsement verifying the payment is placed on the face of the title.

WHAT HAPPENS IF I BUY A MANUFACTURED HOME ON WHICH THE TAXES ARE NOT PAID?

Property taxes are a lien on the property. If the above happens, you would in effect be purchasing a tax lien along with the manufactured home. To ensure this does not happen to you, you should make sure that the Assessor's endorsement is on the title before you purchase the manufactured home, or call our office at (702) 455-3882, to verify if taxes are paid in full. The law allows 30 days for the purchaser to report the manufactured home sale to the County Assessor.

IF I BRING A MANUFACTURED HOME INTO NEVADA ON WHICH I HAVE ALREADY PAID TAXES FOR THE CURRENT YEAR, WILL I LOSE THAT MONEY PAID TO THE OTHER STATE?

No. Nevada laws allow us to credit the time remaining on a personal property tax paid out of state. The law allows 30 days from the date of entry into the state to report the manufactured home to the County Assessor.

SHOULD I WAIT FOR A TAX BILL?

No. If you have not received a tax bill and the due date is approaching, you should contact the Assessor's Office so that penalties can be avoided. Our phone number is (702) 455-3882.