

Return form to:
Name:
Address:
City, State, and ZIP:



Statement to Declare a Manufactured Home an Improvement to Real Property

MOHO
V1 7/2025

[15-1-116, MCA](#), [15-1-118, MCA](#)

****All information must be printed or typed. See page 3 for Instructions****

Complete this form if you are the legal owner of a manufactured home built before October 1, 2005, that is missing factory-installed identification tags, and you would like the home de-titled and considered an improvement to real property (land). To qualify, the manufactured home must be permanently affixed to the land and been taxed as real property for at least one year.

Manufactured Homeowner/Purchaser Information

Name _____

Mailing Address _____

City _____ State _____ ZIP _____

Real Property Assessment Code/Geocode _____

Real Property Physical Address _____

City _____ State _____ ZIP _____

Legal description of the real property to which the manufactured home is permanently attached

Deed Referenced _____

Manufactured Home Description – If known

Make _____

Model _____

Size _____

Year Built _____

Serial Number _____

Secured Party Declaration – If applicable

The manufactured home is subject to the security interests of the following secured parties (write "none" if none exists). The signature of each secured party is required to declare the manufactured home an improvement to real property.

1st Secured Party Signature _____ Date _____
Printed Name _____
2nd Secured Party Signature _____ Date _____
Printed Name _____

Legal Owner of the Land

The owner of a manufactured home must have legal rights to the land on which the home sits by ownership, land lease, or written permission of the landowner. If you are not the legal owner, explain the situation and provide supporting documentation.

Under penalty of law ([45-7-203, MCA](#)), I certify that:

- The statements made, and information contained on this form are true and correct to the best of my knowledge, information, and belief.
- I am the same person named as owner/purchaser on the certificate of title or as purchaser on the certificate of origin for this manufactured home.
- I make this Statement of Intent declaring the above-referenced manufactured home to constitute an improvement to real property according to Montana statutes.
- The manufactured home is attached to a permanent foundation, with its running gear removed, so that it is no longer capable of being drawn over public highways and is placed on the land described on page 1.
- The manufactured home has been assessed as real property for at least one year.

Printed Name of

Manufactured Homeowner/Purchaser _____

Legal Signature of Registered Owner

(only one owner's signature is required) _____ Date _____

Notary Use Only		Do not notarize or verify unless signed in your presence and printed name of applicant is listed.	
State of	County of	Signed before me on (date)	Notary Stamp/Seal
By (Clearly print name of person signing form)			
Notary signature			

The Department of Revenue will return this form to you after processing, at which time you must submit the form to the Clerk and Recorder's Office to be recorded and to complete the process.

Questions? Call us at (406) 444-6900 or Montana Relay at 711 for the hearing impaired or visit our website at revenue.mt.gov.

Department of Revenue Use Only: I verify the manufactured home has been taxed as real property for at least 1 year.

Department of Revenue Official Signature _____ Date _____

Instructions for Statement to Declare a Manufactured Home an Improvement to Real Property (Form MOHO)

Form instructions

Please complete all fields listed on the form.

The manufactured homeowner's name must be the legal owner of the manufactured home.

You can find the real property (land parcel) assessment code, geocode, and legal description by visiting [Property.Mt.Gov](https://property.mt.gov).

Take the completed form to the local Department of Revenue county field office where the property is located. Go to <https://revenue.mt.gov/contact/field-office-locations/> for local field office locations.

After processing the form, the Department of Revenue will return it to you (at the mailing address provided on page 1) with documentation showing the manufactured home has been taxed as real property for one year.

Take the returned form and documentation to the county clerk and recorder's office where the manufactured home is located.