

BUYER ACKNOWLEDGMENT OF TAXES INSTRUCTIONS (TL-105)

Read instructions carefully to complete this form

The Division prefers both email address and phone number to contact you in case there are corrections needed after your paperwork has been submitted to the Division. If you do not have both email address and phone number, one MUST be provided.

The Dealer Report of Sale (DRS) will be provided by the dealer handling the transaction.

The (YEAR, MANUFACTURER, MODEL, SERIAL #, SIZE, and PHYSICAL LOCATION) can be found on our website: <http://housing.nv.gov/Content/Titling/TitleSearch/>

- Title records can be found by structure serial number, owner name or address. **(the easiest way to find a title record will be by serial number.)**
- The physical location of the structure MUST match our records.
- Signing date is required.
- Please print clearly and legibly the name of the buyer and sign.

In accordance with:

NRS 489.501 Dealer to complete report of sale when new manufactured home, new mobile home, new manufactured building or new commercial coach or new factory-built housing is sold; buyer to sign acknowledgment of taxes; distribution of report of sale.

1. When a new manufactured home, new mobile home, new manufactured building or new commercial coach or new factory-built housing is sold in this State by a dealer, the dealer shall complete a report of sale. The report of sale must be in a form prescribed by the Division and include a description of the manufactured home, mobile home, manufactured building, commercial coach or factory-built housing, the name and address of the seller and the name and address of the buyer. If in connection with the sale a security interest is taken or retained by the seller or dealer to secure all or part of the purchase price, or a security interest is taken by a person who gives value to enable the buyer to acquire rights in the manufactured home, mobile home, manufactured building, commercial coach or factory-built housing, the name and address of the secured party or an assignee thereof must be entered on the report of sale.

2. The dealer shall require the buyer to sign an acknowledgment of taxes, on a form prescribed by the Division, which includes a statement that a manufactured home, mobile home, manufactured building or commercial coach or factory-built housing is taxable in the county in which it is located. A dealer who sells a new manufactured home, new mobile home, new manufactured building or new commercial coach or new factory-built housing shall deliver the buyer's copy of the acknowledgment of taxes to the buyer at the time of sale and submit another copy within 30 days after the date of the sale to the county assessor of the county in which the manufactured home, mobile home, manufactured building, commercial coach or factory-built housing will be located.

3. The dealer shall submit the original of the report of sale and the manufacturer's certificate or statement of origin to the Division within 30 days after the execution of all instruments which the contract of sale required to be executed at the time of sale or within 30 days after the date of sale, whichever is later, unless an extension of time is granted by the Division.

4. A dealer who sells a new manufactured home, new mobile home, new manufactured building or new commercial coach or new factory-built housing shall deliver the buyer's copy of the report of sale to the buyer at the time of sale and submit another copy within 30 days after the date of the sale to the county assessor of the county in which the manufactured home, mobile home, manufactured building, commercial coach or factory-built housing will be located.

NRS 489.511 Dealer to complete dealer's report of sale when used or rebuilt manufactured home, mobile home, manufactured building or commercial coach or used or rebuilt factory-built housing is sold; distribution of dealer's report of sale; buyer to sign acknowledgment of taxes; submission of information to Division when ownership does not pass immediately to buyer.

1. If a used or rebuilt manufactured home, mobile home, manufactured building or commercial coach or used or rebuilt factory-built housing is sold in this State by a dealer, the dealer shall complete a dealer's report of sale. The report must be in a form prescribed by the Division and include a description of the manufactured home, mobile home, manufactured building, commercial coach or factory-built housing, the name and address of the seller and the name and address of the buyer. If a security interest exists at the time of the sale, or if in connection with the sale a security interest is taken or retained by the seller or dealer to secure all or part of the purchase price, or a security interest is taken by a person who gives value to enable the buyer to acquire rights in the manufactured home, mobile home, manufactured building, commercial coach or factory-built housing, the name and address of the secured party must be entered on the dealer's report of sale.

2. The dealer shall submit the original of the dealer's report of sale to the Division within 45 days after the execution of all instruments which the contract of sale requires to be executed at the time of the sale, unless an extension of time is granted by the Division, together with the endorsed certificate of title or certificate of ownership previously issued. The dealer shall furnish one copy of the report of sale to the buyer at the time of the sale. Within 45 days after the sale, the dealer shall furnish one copy of the report of sale to the assessor of the county in which the manufactured home, mobile home, manufactured building, commercial coach or factory-built housing will be located.

3. The dealer shall require the buyer to sign an acknowledgment of taxes, on a form prescribed by the Division, which includes a statement that the manufactured home, mobile home, manufactured building, commercial coach or factory-built housing is taxable in the county in which it is located. The dealer shall deliver the buyer's copy of the acknowledgment to the buyer at the time of sale and submit another copy to the county assessor of the county in which the manufactured home, mobile home, manufactured building, commercial coach or factory-built housing is to be located.

4. If a used or rebuilt manufactured home, mobile home, manufactured building or commercial coach or used or rebuilt factory-built housing is sold by a dealer pursuant to an installment contract or other agreement by which the certificate of title or certificate of ownership does not pass immediately from the seller to the buyer upon the sale, the dealer shall submit to the Division any information required by the regulations adopted by the Administrator pursuant to [NRS 489.272](#).

(Added to NRS by [1979, 1211](#); [A 1983, 791](#); [1993, 233](#); [1997, 190](#); [1999, 2778](#); [2005, 1639](#); [2009, 1919](#))

DEPARTMENT OF BUSINESS AND INDUSTRY
NEVADA HOUSING DIVISION – MANUFACTURED HOUSING
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BUYER ACKNOWLEDGMENT OF TAXES (TL -105)

For Dealers Use Only

Owner(s) Email Address (required): _____/_____

Owner(s) Phone Number (required): _____/_____

This acknowledgment is attached to the Dealer Report of Sale for the purchase of a manufactured home described as:

Year: _____ Manufacturer: _____ Model: _____

Serial #: _____ Size: _____

Physical Location: _____

City: _____ County: _____ State: _____ Zip Code: _____

and is given in accordance with NRS 489.501 and NRS 489.511 which states the dealer shall require the buyer to sign an acknowledgement of taxes which includes a statement that a manufactured home, manufactured building or commercial coach or factory-built housing is taxable in the county in which it is located. The dealer shall deliver a copy of the buyer's acknowledgement of taxes to the buyer at the time of sale and submit another copy within 30 days after the date of sale to the county assessor of the county in which the structure will be located. The undersigned buyer acknowledges they have been informed that the above described manufactured home, manufactured building or commercial coach or factory-built housing is taxable in the county in which it is located. Please contact the county assessor or county treasurer as applicable.

Date (Required): _____

Owner Printed Name(s)

Signature(s)