

Abandonment of Manufactured Homes

1.D Evidence of Tenancy

- a. Occupancy has ended by termination, expiration of a rental agreement, by relinquishment or abandonment of the premises.
- b. Tenants absent from premises continuously for seven days after termination of occupancy by a court order that has not been executed.
- c. The landlord received possession of the premises from the sheriff following restitution pursuant of ORS 115.111.

2.D Abandonment Notice

- a. For details of notice that is required see ORS 91.15 section 3-5.
- b. Notice must be delivered to tenant(s) by hand or first class mail. Copies of the notice must be sent to the premises, any post office box and most recent forwarding address.
- c. A copy of the notice must be given to any lienholder by both first class and certified mail with return receipt request.
- d. A copy of the notice must be given to the Tax Collector and the County Assessor either by personal delivery or first class mail.
- e. Waiting period before beginning the abandonment procedure can be no less than 45 days after personal delivery or mailing of notice.

3.D Abandonment of the Only Tenant Occupying the Home

- a. The rights and responsibilities of the tenant apply to a Personal Representative. A Personal Representative is someone named in a will, appointed by the court to act for the deceased or designated in writing by the tenant to be contacted by the landlord in the event of the tenant's death.
- b. The abandonment notice must be sent to the deceased tenant by first class mail. Also, any personal representative must receive notice through personal delivery or first class mail.
- c. If the personal representative, heir(s) or any person named in the will does not respond within a 45 day period the abandonment process will go forward.
- d. Waiting period before beginning the abandonment procedure can be no less than 45 days after personal delivery or mailing of notice.

4.D Storage of Manufactured Home

- a. The manufactured home must remain on the rented space.
- b. The landlord is entitled to reasonable or actual storage charges and costs incidental to storage or disposal. The charges may not be greater than the monthly space rent last payable by the tenant. With the exception of a facility wide rent increase for all facility tenants.
- c. If the tenant or lienholder, upon receipt of the notice, responds to the notice to by the specified date in the landlord's notice; the landlord must make the personal property available for removal by the tenant or lienholder.

5.D Liability of Abandonment

- a. If the tenant, lienholder, heir(s) or personal representative does not respond within the time provided by the landlord's notice.
- b. The tenant, lienholder, heir(s) or personal representative does not remove the personal property within 31 days after responding to the landlord's notice.

- c. The manufactured home will be considered abandoned from the latest date of scenario A or B.
- d. The tenant, lienholder, heir(s) or personal representative does not have any further rights except with regard to the distribution of sale proceeds pursuant to ORS 91.15 or ORS 91.415 section 13.

6.D Notice of Sale of Manufactured Home Required by the Landlord:

- a. Notice of sale must be placed in a newspaper of general circulation in the county where the manufactured home is located.
- b. Obtain an affidavit of publication from the newspaper to show the notice ran for at least one day in each of two consecutive weeks prior to the date scheduled for the sale.
- c. Obtain a County Certification for taxes paid on manufactured home. **OD** If taxes have not been paid, the county has to authorize the sale with the sale proceeds to be distributed pursuant to subsection 13 of ORS 91.15 or ORS 91.415.
- d. If the real market value is declared \$8,100 or less by the County Assessor, the home may be destroyed or otherwise disposed of without gain.
- e. If the landlord holds a public or private sale and there is no buyer, the manufactured home is then considered to be worth \$8,100 or less, regardless of the current market value, and the landlord shall destroy or otherwise dispose of the manufactured home.

7.D Disbursement of Funds From Sale of Abandoned Manufactured Home (ORS 90.675 & ORS 90.425D seD13):

- a. The landlord can deduct from the sale reasonable or actual costs of notice, storage, sale and unpaid rent.
- b. The landlord shall pay county taxes if the proceeds are greater than his actual costs deducted.
- c. After these deductions, if there is remaining funds, the landlord must remit to the lienholder to the extent of any unpaid balance owed on the lien.
- d. After these deductions listed in a, b, and c, the landlord will remit any remaining balance to the owner or tenant. If after due diligence the tenant cannot be found, the remaining proceeds shall go to the County Treasurer and held for three years. If not claimed, the deposited funds revert to the general fund of the county. (ORS 91.15 subsection 13e)

8.D Cancellation of County Taxes:

- a. If the County Assessor's real market value of the manufactured home is valued \$8,100 or less, and the landlord chooses to destroy or otherwise dispose of the home with no gain; the taxes shall be canceled.
- b. If there is no buyer for the manufactured home at the sale, the manufactured home shall be considered to be worth \$8,100 or less regardless of the current real market value. The landlord must destroy or otherwise dispose of the home with no gain. The taxes shall be canceled.
- c. If the manufactured home is sold and the current market value is \$8,100 or less and the proceeds of the sale are insufficient to satisfy the unpaid property taxes; any remaining unpaid taxes shall be canceled.
- d. If it is a private landlord who buys the home at the sale and the current real market value is more than \$8,100, and the proceeds of the sale are insufficient to satisfy the unpaid

property taxes; the landlord must destroy or disposed of the home with no gain. The taxes shall be canceled (ORS 91.415 sec 14).

9.D Requirements if the Landlord of a Facility Uses the Manufactured Home as the Public Sale:

- a. The landlord may buy the home at the public or private sale only if there is a lien by the county for taxes and/or a lien by the Department of Revenue.
- b. The landlord must buy the home with intent to sell it at an arm's-length transaction to an unrelated buyer whose intent is to occupy the property where it is located in the facility.
- c. The landlord of the facility must file the Abandonment Affidavit for Manufactured Home (OR Form 441-1951) and his intent to improve the manufactured home before the sale (JC Form 1 JC ABI 1).
- d. The landlord must show the sale price of the home and must provide a detailed itemization of his costs (ORS 91.415 subsection 13) and any costs of improvements to the property for sale.
- e. The manufactured home will be placed in the name of the landlord so that a title can be provided to the new buyers. The taxes will remain unpaid until after the landlord sells the home.
- f. The landlord shall provide an updated detailed report showing the sale and the deductions of the landlord's costs. If the proceeds of the sale exceeds the cost of the unpaid taxes and/or liens by the Department of Revenue, the landlord may keep the proceeds. However, if the proceeds of the sale is not sufficient to pay any or all of the county taxes, the county will dismiss any remaining unpaid taxes.

10.D Requirements if the Landlord of a Facility Operates the Manufactured Home as the Public Sale (ORS 90.425 section 14D):

- a. The landlord may buy the home at the public or private sale at the cost of the current market value.
- b. The County Assessor values the Manufactured Home at more than \$8,000.
- c. Detailed report of sale price, deductions of landlord for reasonable or actual costs of notice, storage, sale and unpaid rent. Once taxes are paid in full, any remaining funds shall go to the lienholders to pay any unpaid balance due (if applicable). Then all remaining funds go to the tenant (ORS 91.415 & ORS 91.415 section 13).
- d. The landlord will remit any remaining balance to the owner or tenant. If after due diligence the tenant cannot be found, the remaining proceeds shall go to the County Treasurer and held for three years. If not claimed, the deposited funds revert to the general fund of the county (ORS 91.415 subsection 13e).
- e. If the proceeds of the sale is insufficient to pay the county taxes and/or liens by the Department of Revenue, the taxes are canceled. However, the landlord must destroy or dispose of the home with no gain. The landlord may not retain the property for personal use or benefit.

Requirements for County to Show Steps of Abandonment/Dismissal of Taxes

Home is Valued at \$8,000 or Less by the Assessor's Office and is disposed of by the landlord:

1. Notice of abandonment has been issued to both the Assessor's Office and Tax Collector no less than 45 days. The account should have notations showing the date of the letter and the date we received it from both the County Assessor and the Taxation Office.
 - . Abandonment Affidavit for Manufactured Homes (OR form 44I -I 951)
3. OR Form I 95I – Landlord shows destruction of home or disposal to a non-profit organization.
4. Application for reassessment of destroyed or damaged property and/or Application for Reduction of Maximum Assessed Value of Demolished or removed buildings.
5. Pictures and/or receipts for proof of demolition or donation to non-profit organization with no gain.
 - . \$5 per section - trip permit to move to dump and/or non-profit organization. If moving out of the county a County Notification has to be obtained from the County it is going to.
 - . \$19 Tax Certification Fee
8. Taxes are dismissed. Cancellation of taxes does not remove any warrant fees.

Sale is sufficient to pay outstanding taxes:

1. Notice of abandonment has been issued to both the Assessor's Office and Tax Collector no less than 45 days. The account should have notations showing the date of the letter and the date we received it from both the County Assessor and the Taxation Office.
 - . If taxes are outstanding, the County has to authorize the sale (Co. Certificate for Abandonment) – Supervisor approval needed.
3. Abandonment Affidavit for Manufactured Homes (OR form 44I -I 951).
4. OR Form I 95I – showing sale from landlord to the new owner.
5. Taxes are not dismissed.
 - . Detailed report of sale price, deductions of landlord for reasonable or actual costs of notice, storage, sale and unpaid rent. Once taxes are paid in full, any remaining funds shall go to the lienholders to pay any unpaid balance due (if applicable). Then all remaining funds go to the tenant. (ORS 91 .I 5 & ORS 91 .4I 5 subsection 13).
 - . If the tenant cannot be found after due diligence, the remaining proceeds shall go to the County Treasurer and are held for three years. If not claimed within the three years, the deposited funds revert to the general fund of the County (ORS 91 .I 5 subsection 13e).
8. \$11 County Processing Fee.

Sale is insufficient to pay outstanding taxes and Duplicate value is \$8,000 or Less:

1. Notice of abandonment has been issued to both the Assessor's Office and Tax Collector no less than 45 days. The account should have notations showing the date of the letter and the date we received it from both the County Assessor and the Taxation Office.
 - . If taxes are outstanding, the County has to authorize the sale (Co. Certificate for Abandonment) – Supervisor approval needed.
3. Abandonment Affidavit for Manufactured Homes (OR Form 44I -I 951).
4. OR Form I 95I – showing sale from landlord to the new owner.

5.1 Detailed report of sale price, deductions of landlord for reasonable or actual costs of notice, storage, sale and unpaid rent. If any funds remain, it shall be applied to outstanding taxes and then the remaining taxes will be dismissed. Cancellation of taxes does not remove any warrant fees. All warrant fees must be paid in full in order to transfer ownership. (Pursuant to Sec 13 ORS 91.415 & 91.15).

.1 \$11 County Processing Fee.

Sale was held but heDe was no buyeD(ORS 90.675 seD11 b):D

1.1 Notice of abandonment has been issued to both the Assessor's Office and Tax Collector no less than 45 days. The account should have notations showing the date of the letter and the date we received it from both the County Assessor and the Taxation Office.

.1 If taxes are outstanding, the County has to authorize the sale (Co. Cert for Abandonment) – Supervisor approval needed.

3.1 Abandonment Affidavit for Manufactured Homes (OR form 44I -I 951)

4.1 OR Form I 95I – Landlord shows destruction of home or disposal to a non-profit organization.

5.1 Application for reassessment of destroyed or damaged property and/or Application for Reduction of Maximum Assessed Value of Demolished or removed buildings.

.1 Pictures and/or receipts for proof of demolition or donation to non-profit organization

.1 \$5 per section - trip permit to move to dump and/or non-profit organization. If moving out of the county a County Notification has to be obtained from the County it is going to.

8.1 \$19 Tax Certification Fee

9.1 Taxes are dismissed. Cancellation of taxes does not remove any warrant fees.

LandloD fDm a faDliDy puD hasesDhe ManufaD u ed Home aD he sale (ORS 90.675 seD14 d-e & 15):D

1.1 Notice of abandonment has been issued to both the Assessor's Office and Tax Collector no less than 45 days. The account should have notations showing the date of the letter and the date we received it from both the County Assessor and the Taxation Office.

.1 If taxes are outstanding, the County has to authorize the sale (Co. Cert for Abandonment) – Supervisor approval needed.

3.1 Abandonment Affidavit for Manufactured Homes (OR form 44I -I 951).

4.1 If applicable: Intent to Improve Home Declaration (JC form JC ABI 1).

5.1 OR Form I 95I – placing ownership under the facility name even if there are taxes outstanding.

.1 Original Sale - Detailed report of sale price, deductions of landlord for reasonable or actual costs of notice, storage, sale, unpaid rent and any costs of improvements for re-sale.

Second Sale – to unrelated buyer with intent to occupy the property within the facility.

1.1 Updated Detailed Report - Sale price, deductions of the landlord (reasonable or actual costs of sale, unpaid rent and any costs of improvements for re-sale). The landlord may keep the remaining proceeds of the sale if it exceeds the amount of taxes owed and/or liens by the Department of Revenue.

.1 Payment made for outstanding taxes and/or the liens by the Department of Revenue.

3.1 The landlord **must** pay all warrant fees.

4.1 If sale price after deductions is not sufficient to pay any or all of the taxes, the county will dismiss any remaining unpaid taxes.

- 5.l OR Form I 95I – place ownership with new owner. l
- .l Affidavit from the buyer stating the buyer’s intent is to occupy the property (JC Form JC ABI). l
- .l \$1l County Processing Fee for each OR Form I 95I processed. l

ivaDe LandloDd u hasesDhe ManufaD u ed Home (ORS 90.425 seD14D):D

- 1.l Notice of abandonment has been issued to both the Assessor’s Office and Tax Col ector no less l than 45 days. The account should have notations showing the date of the letter and the date we l received it from both the County Assessor and the Taxation Office. l
- .l If ltaxes lare loutstanding, lthe lCounty lhas lto lauthorize lthe lsale l(Co. lCert lfor lAbandonment) l– lSupervisor approval needed. l
- 3.l The landlord buys the manufactured home at the time of the public or private sale and the current l market value is more than \$8,l . l
- 4.l Abandonment Affidavit for Manufactured Homes (OR form 44l -l 951). l
- 5.l OR Form I 95I – placing ownership into the landlord’s name. l
- .l Detailed lreport lof lsale lprice, ldeductions lof llandlord lfor lreasonable lor lactual lcosts lof lnotice, lstorage, sale and unpaid rent. If any funds remain, it shal be applied to outstanding taxes and l then the remaining taxes wil be dismissed. Cancel ation of taxes does not remove any warrant l fees. (Pursuant to Sec 13 ORS 9l .4l 5 & 9l .l 5). l
- .l The landlord **musD**dispose of the Manufactured Home if the taxes are dismissed. l
- 8.l Application for reassessment of destroyed or damaged property andl or Application for Reduction l of Maximum Assessed Value of Demolished or removed buildings. l
- 9.l Pictures andl or receipts for proof of demolition or donation to non-profit organization. l
- 1l .l \$1l County Processing Fee. l
- 11.l \$5 per section - trip permit to move to dumpl andfil or non-profit organization. If moving out of l the county a County Notification has to be obtained from the County it is going to. l

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