



Assessing Mobile Homes

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Assessment Division
January 2012**



Today's class will cover

- Definition of mobile homes – Annual Assessed and Real Property
- Review of IC 6-1.1-7 and 50 IAC 3.3
- Assessment procedures for real property and annual assessed mobile homes.
- Mobile Home FAQ's



Assessment of Mobile Homes

- Indiana Code - IC 6-1.1-7 / Taxation of Mobile Homes

<http://www.in.gov/legislative/ic/code/title6/ar1.1/ch7.html>

- Indiana Administrative Code – Article 3.3 / 50 IAC
3.3 Assessment of Mobile Homes

<http://www.in.gov/legislative/iac/T00500/A00033.PDF>



Annually Assessed Mobile Home Defined

- Mobile home that has a certificate of title issued by the bureau of motor vehicles under IC 9-17-6.
- and is not on a permanent foundation.



Manufactured Homes

IC 9-17-6-1

Certificate of Title Requirement

A person who owns a manufactured home that is:

- (1) personal property not held for resale; or
- (2) not attached to real estate by a permanent foundation; shall obtain a certificate of title for the manufactured home.



Mobile Home Defined

- 50 IAC 3.3-2.3 - “Mobile Home “ means a “dwelling” as defined in IC 6-1.1-7-1(b)
- A “manufactured home” as defined in IC 9-13-2-96.



Mobile Home Defined

IC 6-1.1-7-1(b)

“Mobile home” means a dwelling which:

- (1) is factory assembled;
 - (2) is transportable;
 - (3) is intended for year around occupancy;
 - (4) exceeds thirty-five (35) feet in length; and
 - (5) is designed either for transportation on its own chassis or placement on a temporary foundation.
- Was built **before June 15, 1976.**



Manufactured Home Defined

IC 9-13-2-96

"Manufactured home" means, except as provided in subsection (b), a structure that:

- (1) is assembled in a factory;
- (2) bears a seal certifying that it was built in compliance with the federal manufactured housing construction and safety standards law (42 U.S.C. 5401 et seq.);
- (3) is designed to be transported from the factory to another site in one (1) or more units;
- (4) is suitable for use as a dwelling in any season; and
- (5) is more than thirty-five (35) feet long.

(b) "Manufactured home", for purposes of IC 9-17-6, means a structure having the meaning set forth in the federal manufactured Housing Construction and Safety Standards Law of 1974 (42 U.S.C. 5401 et seq.).

- **Has the characteristics of a mobile home but was built after June 15, 1976.**



Annually Assessed Mobile Home



55-4381-1166
21625 WOODBURN RD



Real Property Mobile Home Defined

- A mobile home that has an affidavit of transfer to real estate recorded by the county recorder under IC 9-17-6-15.5; (50 IAC 3.3-2-4)

- **or** has a certificate of title issued by the bureau of motor vehicles under IC 9-17-6 and is attached to a **permanent foundation.**



Permanent Foundation Defined

- Any structural system capable of transposing loads from a structure to the earth at a depth below the established frost line.



Transfer to Real Estate

IC 9-17-6-15.5

Application of Transfer to Real Estate

- (1) Manufactured home is attached to real estate by a permanent foundation.
- (2) Affidavit of transfer to real estate and the retired certificate of title, if available, is filed with the county recorder's office.
- (3) Manufactured home deemed an improvement upon the real estate upon which it is located.

Note: Filing is not required for a person who converts a manufactured home that is attached to real estate by a permanent foundation to an improvement upon the real estate upon which it is located.



Rule 3. Method

50 IAC 3.3-3-1

- (a) county assessor or township assessor, if any, shall assess the mobile home for taxation

- (b) A mobile home shall be assessed as real property under the Department of Local Government Finance Real Property Assessment Rules in effect on March 1, if the mobile home meets the definition given in 50 IAC 3.3-2-4.



Rule 3. Method

50 IAC 3.3-3-1 (cont'd)

(c) A mobile home shall be assessed as inventory in accordance with the department of local government finance personal property rules in effect on March 1 if the mobile home is held for sale in the ordinary course of a trade or business.

(This section no longer applies as inventory not subject to assessment)

(d) A mobile home and all exterior features, yard structures, and improvements owned by the mobile homeowner and located on the same parcel as the mobile home shall be annually assessed under 50 IAC 3.3-5-1(b) if the mobile home meets the definition given in 50 IAC 3.3-2-2.



Rule 4 Assessment Dates

50 IAC 3.3-4-1

- (a) An annually assessed mobile home shall be assessed on **January 15 and taxed at the current year's tax rate.** The owner of an annually assessed mobile home shall pay the tax in accordance with IC 6-1.1-7-7.
- (b) A mobile home assessed as real property under 50 IAC 3.3-3-1 shall be assessed on **March 1 and taxed at the following year's rate.**
- (c) A mobile home assessed as personal property under 50 IAC 3.3-3-1(c) shall be assessed on March 1 and taxed at the following year's rate. **(This section no longer applies as inventory not subject to assessment)**
- (d) A mobile home properly assessed under subsection (a) that becomes real property on or before March 1 of the same assessment year shall be assessed and taxed as real property under subsection (b).



Rule 5 Valuation Guide

50 IAC 3.3-5-1

(a) County Assessors or township assessors, if any, shall use the standard of true tax value as set forth in the department of local government finance real property assessment rules in the assessment of mobile homes. **(Assessment of Real Property Mobile Homes)**

(b) All annually assessed mobile homes assessed after January 14, 2007, shall have a true tax value set at the least of the values determined using the following:

- (1) the National Automobile Dealers Association Guide;
- (2) the purchase price of the mobile home if the:
 - (A) sale is of a commercial enterprise nature;
 - (B) buyer and seller are not related by blood or marriage; and
 - (C) the sale date is within one (1) year prior to or subsequent to the January 15 valuation date; or
- (3) sales data for generally comparable mobile homes.

Parcel #		OWNERSHIP		M.H. Make:		
County				M.H. Year:		
Township				M.H. Serial NO.#:		
Corporation				Mfg. Size:		
District						
Section and Plat						
Routing number						
Neighborhood code						
Property Address:		Park Name:	Primary Residence	Yes <input type="checkbox"/> No <input type="checkbox"/>	Homestead	Yes <input type="checkbox"/> No <input type="checkbox"/>

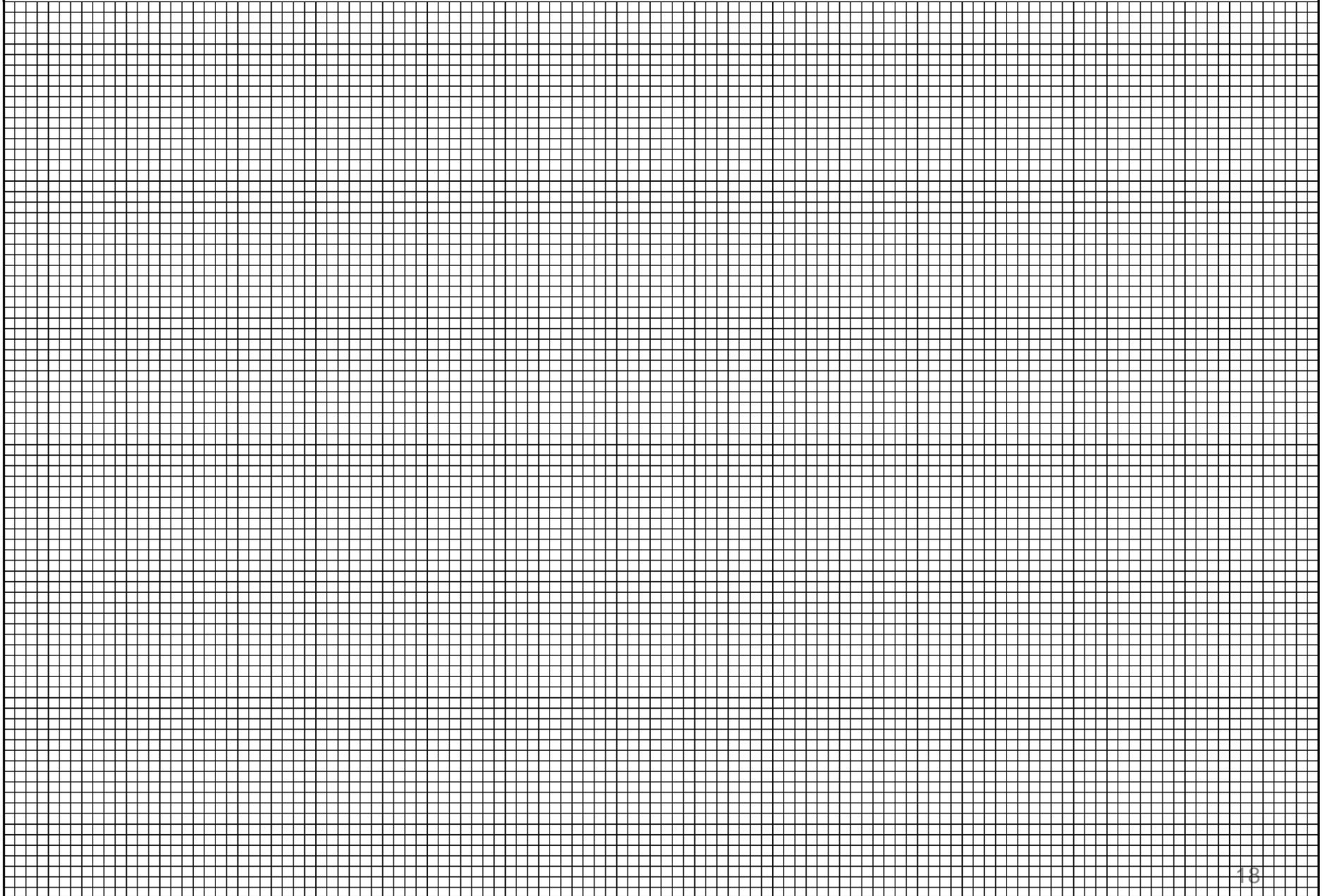
Roofing	APPROACHES TO VALUE	VALUATION RECORD					
Asphalt Shingles	1) National Publication (NADA) (Attach worksheet/print out) Indicated Value = \$ _____	Assessment Year		20__	20__	20__	20__
Metal		True Tax Value Mobile Home (+)					
		True Tax Value Res. Imp. (+)					
Floors	2) Sale of Subject Property (Attach proof of purchase price) (Include delivery & setup costs) Indicated Value = \$ _____	True Tax Value Non-Res. Imp. (+)					
Wood		TOTAL ASSESSED VALUE					
Parquet		General Information (Notes)					
Tile							
Carpet							
Unfinished							

Interior Finish	3) Sales Comparison Approach (Attach comp. sales data)	SUMMARY OF RESIDENTIAL IMPROVEMENTS																		
Plaster or Dry Wall	Comparable # 1 Sale Price \$ _____ Lump Sum Adjustment \$ _____ Total Value \$ _____	ID	Use	Story Hgt.	Const. Type	Grade	Year Const.	Eff. Age	Cond.	Base Rate	Features	L / M	Adj. Rate	Size Area	Replacement Cost	Total Depr.	Remainder Value	% Comp	Improvement Value	
Paneling		01																		
Fiberboard		02																		
		03																		
Accommodations	Comparable # 2 Sale Price \$ _____ Lump Sum Adjustment \$ _____ Total Value \$ _____	04																		
Total Number of Rooms		Total True Tax Value - Residential Improvements																		
Bedrooms																				
Living Rooms																				
Formal Dining Rooms																				
Family Rooms																				

Fire Places	Comparable # 3	SUMMARY OF NON-RESIDENTIAL IMPROVEMENTS																		
Masonry Stacks	Sale Price \$ _____ Lump Sum Adjustment \$ _____ Total Value \$ _____	ID	Use	Story Hgt.	Const. Type	Grade	Year Const.	Eff. Age	Cond.	Base Rate	Features	L / M	Adj. Rate	Size Area	Replacement Cost	Total Depr.	Remainder Value	% Comp	Improvement Value	
Metal Openings		01																		
		02																		
Mfg. Room Addition	Type: TO RO PO Size: ___ x ___ Indicated Value = \$ _____	03																		
Skirting		Total True Tax Value - Non-Residential Improvements																		
None																				
Full Perimeter																				

Plumbing # TF		TRUE TAX VALUE MOBILE HOME (Lowest value of 3 approaches)														
Central Warm Air	Full Bath	Assessment Year		20	20	20	20									
Hot Water or Steam	Half Bath	True Tax Value Mobile Home														
Heat Pump	Kitchen Sink	Home														
NO HEAT	Water Heater	(Lowest value of 3 Approaches)														
Gravity,Wall,Space	Extra Fixture															
Central Air Cond.	TOTAL						17									

SKETCH AREA





Notice of Assessment of Annual Assessed Mobile Home

- Form 2 – This form is mailed to the taxpayer showing make, year, location and assessed valuation. <http://www.in.gov/dlgf/8516.htm>
- If taxpayer disagrees with the assessment, appeal needs to be filed within forty five (45) days of the mailing of this notice.



Movement of Mobile Homes; Transfer of Title; Permits – IC 6-1.1-7-10

Sec. 10. (a) A mobile home may not be moved from one location to another unless the owner or the occupier obtains a permit to move the mobile home from the county treasurer.

(b) The bureau of motor vehicles may not transfer the title to a mobile home unless the owner obtains a permit to transfer the title from the county treasurer.

(c) A county treasurer shall issue a permit which is required to either move, or transfer the title to, a mobile home if the taxes due on the mobile home have been paid. The permit shall state the date it is issued.



Sale of Mobile Home - IC 6-1.1-7-10.4

Sec. 10.4. The owner of a mobile home who sells the mobile home to another person shall provide the purchaser with the permit required by section 10(b) of this chapter before the sale is consummated.



Movers of mobile homes, possession of permit – IC 6-1.1-7-11

Sec. 11. (a) A person who is engaged to move a mobile home may not provide that service unless the owner or occupier presents him with a permit to move the mobile home and the permit is dated not more than one (1) month before the date of the proposed move. The mover shall retain possession of the permit while the mobile home is in transit.

(b) The mover shall return the permit to the owner or occupier of the mobile home when the move is completed.



Violation of IC 6-1.1-7-11(a); offense (IC 6-1.1-7-12)

Sec. 12. A person who violates section 11(a) of this chapter commits a Class C infraction.



Changes to Inventory Definition and Waiver of Property Tax Liability

- Effective Jan. 1, 2010, Sec. 84 of HEA 1001 amends definition of inventory (not subject to assessment & taxation) to include mobile and manufactured homes.
- Sec. 92 of HEA 1001, waiver of property tax liability on abandoned mobile or manufactured homes. (See July 13, 2009 Memorandum)



Waiver of personal property tax liability - IC 6-1.1-7-15

Sec. 15. (a) This section applies to a mobile home or manufactured home:

(1) that has deteriorated to a degree that it can no longer provide suitable protection from the elements as to be used as a primary place of residence;

(2) that has little or no value as a structure to be rehabilitated for use as a primary place of residence;

(3) on which personal property tax liability has been imposed in an amount that exceeds the estimated resale value of the mobile home or manufactured home; and

(4) that has been abandoned in a mobile home community licensed under IC 16-41-27.



Waiver of personal property tax liability - IC 6-1.1-7-15 (cont'd)

(b) The holder of the title of a mobile home or manufactured home described in subsection (a) may submit a written request to the county assessor for the county where the mobile home or manufactured home is located requesting that personal property tax liability imposed on the mobile home or manufactured home be waived. If the county assessor determines that the property that is the subject of the request meets the requirements in subsection (a), the county assessor shall send to the applicant a letter that waives the property taxes, special assessments, interest, penalties, and costs assessed against the property under this article, subject to compliance with subsection (c). The county assessor shall deliver a copy of the letter to the county auditor and the county treasurer.



Waiver of personal property tax liability - IC 6-1.1-7-15 (cont'd)

(c) Upon receipt of a letter waiving property taxes imposed on a mobile home or manufactured home, the holder of the title of the property that is the subject of a letter issued under subsection (b) shall:

(1) deliver a signed statement to the county assessor stating that the mobile home or manufactured home:

(A) will be dismantled or destroyed either at its present site or at a remote site; and

(B) will not be used again as a dwelling or other shelter; and

(2) dismantle or destroy the mobile home or manufactured home and not use the mobile home or manufactured home as a structure after the issuance date of the letter waiving property taxes.

(d) The county auditor shall remove from the tax duplicate the property taxes, special assessments, interest, penalties, and costs for which a waiver is granted under this section.



Mobile Home Frequently Asked Questions

As a follow-up to the October 22, 2010 Conference Calls on Mobile Homes, a list of FAQ's and answers was issued on November 22, 2010.



NADA References

- The NADA 2012 Manufactured Housing Appraisal Guide and/or CD-Rom version can be purchased by contacting NADA.

<http://www.nadaappraisalguides.com/>

- You can also contact NADA directly at (800) 966-6232.



Assessing Mobile Homes

Questions??



Contact Us

- John Toumey
 - Telephone: 317-650-6849
 - E-mail: jtoumey@dlgf.in.gov
- Web site: www.in.gov/dlgf
 - “Contact Us”
<http://www.in.gov/dlgf/2338.htm>

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
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FAX (317) 232-8779

TO: Assessing Officials, County Auditors and County Treasurers

FROM: J. Barry Wood, Assessment Division Director *JBW*

RE: Mobile and Manufactured Homes - Changes to the Inventory Definition and Tax Liability

DATE: July 13, 2009

The purpose of this memorandum is to inform all County Assessors, County Auditors, and County Treasurers of changes to the definition of "inventory" to include certain mobile or manufactured homes and the allowance for a waiver of property taxes, special assessments, interest, penalties, and costs for the holder of an abandoned mobile home or manufactured home with an assessed value less than the taxes owed.

Mobile and Manufactured Homes Defined as Inventory

Effective January 1, 2010, Section 84 of House Enrolled Act (HEA) 1001(ss) – 2009 amends the definition of inventory (not subject to assessment and taxation) to include mobile and manufactured homes, if the mobile or manufactured home:

- (A) does not qualify as real property;
- (B) is located in a mobile home community;
- (C) is unoccupied; and
- (D) is owned and held for sale by the owner of the mobile home community.

The mobile or manufactured home is inventory regardless of whether the mobile home that is held for sale is new or was previously owned.

SECTION 84. IC 6-1.1-1-8.4, AS ADDED BY P.L.146-2008, SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2010]: Sec. 8.4. (a) "Inventory" means:

- (1) materials held for processing or for use in production;
- (2) finished or partially finished goods of a manufacturer or processor; and
- (3) property held for sale in the ordinary course of trade or business.

(b) The term includes:

(1) items that qualify as inventory under 50 IAC 4.2-5-1 (as effective December 31, 2008); and

(2) subject to subsection (c), a mobile home or manufactured home that:

(A) does not qualify as real property;

(B) is located in a mobile home community;

(C) is unoccupied; and

(D) is owned and held for sale by the owner of the mobile home community.

(c) Subsection (b)(2) applies regardless of whether the mobile home that is held for sale is new or was previously owned.

Waiver of Property Taxes

Per Section 92 of HEA 1001(ss)-2009, the holder of an abandoned mobile home or manufactured home with an assessed value less than the taxes owed, may submit a written request to the County Assessor to waive the property taxes, special assessments, interest, penalties, and costs on that property (**effective January 1, 2009 – retroactive**). If the County Assessor agrees, the Assessor shall deliver a copy of the approval letter to the County Auditor and County Treasurer.

The holder of the title to a mobile home or manufactured home may submit a written request to the County Assessor for the county where the mobile home or manufactured home is located requesting that personal property tax liability imposed on the mobile home or manufactured home be waived, if the mobile home or manufactured home:

(1) has deteriorated to a degree that it can no longer provide suitable protection from the elements as to be used as a primary place of residence;

(2) has little or no value as a structure to be rehabilitated for use as a primary place of residence;

(3) personal property tax liability has been imposed on the home in an amount that exceeds the estimated resale value of the mobile home or manufactured home; and

(4) has been abandoned in a licensed mobile home community.

If the County Assessor determines that the property meets the requirements stated above, the County Assessor is required to send to the applicant a letter that waives the property taxes, special assessments, interest, penalties, and costs assessed against the property subject to the title holder's compliance with the actions outlined below. The County Assessor shall deliver a copy of the letter to the County Auditor and the County Treasurer.

Upon receipt of a letter waiving property taxes imposed on a mobile home or manufactured home, the holder of the title of the property must do the following to have the property taxes, special assessments, interest, penalties, and costs waived:

(1) deliver a signed statement to the County Assessor stating that the mobile home or manufactured home:

(A) will be dismantled or destroyed either at its present site or at a remote site; and

(B) will not be used again as a dwelling or other shelter; *and*

(2) dismantle or destroy the mobile home or manufactured home and not use the mobile home or manufactured home as a structure after the issuance date of the letter waiving property taxes.

The County Auditor is required to remove from the tax duplicate the property taxes, special assessments, interest, penalties, and costs for which a waiver is granted.

SECTION 92. IC 6-1.1-7-15 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009 (RETROACTIVE)]: **Sec. 15. (a) This section applies to a mobile home or manufactured home:**

(1) that has deteriorated to a degree that it can no longer provide suitable protection from the elements as to be used as a primary place of residence;

(2) that has little or no value as a structure to be rehabilitated for use as a primary place of residence;

(3) on which personal property tax liability has been imposed in an amount that exceeds the estimated resale value of the mobile home or manufactured home; and

(4) that has been abandoned in a mobile home community licensed under IC 16-41-27.

(b) The holder of the title of a mobile home or manufactured home described in subsection (a) may submit a written request to the county assessor for the county where the mobile home or manufactured home is located requesting that personal property tax liability imposed on the mobile home or manufactured home be waived. If the county assessor determines that the property that is the subject of the request meets the requirements in subsection (a), the county assessor shall send to the applicant a letter that waives the property taxes, special assessments, interest, penalties, and costs assessed against the property under this article, subject to compliance with subsection (c). The county assessor shall deliver a copy of the letter to the county auditor and the county treasurer.

(c) Upon receipt of a letter waiving property taxes imposed on a mobile home or manufactured home, the holder of the title of the property that is the subject of a letter issued under subsection (b) shall:

(1) deliver a signed statement to the county assessor stating that the mobile home or manufactured home:

(A) will be dismantled or destroyed either at its present site or at a remote site; and

(B) will not be used again as a dwelling or other shelter; and

(2) dismantle or destroy the mobile home or manufactured home and not use the mobile home or manufactured home as a structure after the issuance date of the letter waiving property taxes.

(d) The county auditor shall remove from the tax duplicate the property taxes, special assessments, interest, penalties, and costs for which a waiver is granted under this section.

If you have any questions, please contact Assessment Division Director Barry Wood at bwood@dlgf.in.gov or (317) 232-3762.

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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PHONE (317) 232-3777
FAX (317) 232-8779

TO: Assessing Officials
FROM: Barry Wood, Assessment Division Director *JBW*
RE: Mobile Home Frequently Asked Questions
DATE: November 22, 2010

As a follow-up to the October 22, 2010 Conference Calls on Mobile Homes, listed below are some frequently asked questions about mobile homes. If you have any questions, contact Assessment Director Barry Wood at 317.232.3762 or Bwood@dlgf.in.gov, or an Assessment Division Field Representative (see <http://www.in.gov/dlgf/2338.htm#AssessmentFld> for a list of field representatives).

1. *What do we do with mobile homes (like 1950s thru 1960s) that have been built around? Do we assess them as Mobile Homes? These lots are individually owned. Originally, years ago, they were set up as Recreational Parks.*
 - a. There is not enough information to definitively state how these should be assessed. For example, if the original mobile home has had "stick-built" components added to enclose the mobile home to more resemble a "stick-built" house and the mobile home portion cannot be easily removed, the home should be placed on real estate as a "stick-built" structure using Schedule A of the Real Property Guidelines, and the grade adjusted accordingly. Great deference is given to local control; hence, the assessing official is strongly encouraged to establish a local policy that is uniformly enforced with regard to mobile homes. See 50 IAC 3.3-2-4 "Real Property mobile home" defined and 50 IAC 3.3-3-1 "Method".
2. *We have a development around a lake with "park models" that are sold with the lots along with a common lake access. What do we do, in general, with assessments of park models?*
 - a. If the park model is over 35' in length, depending on the circumstances, the mobile home (park model) could be assessed using either the NADA Guide or Schedule A from the Real Property Guidelines.
 - b. If the park model is permanently located in a campground, and there is a wood deck, patio, etc., those yard items would be assessable as real property to the land owner.
 - c. If the "park model" is less than the 35' length, then by statute it would not meet the definition of a "mobile home" and would not be assessable as a mobile home. Beginning in 2010, park models (less than 35') fall under the classification of recreational vehicle, and therefore, are subject to excise tax, which is handled by the Bureau of Motor Vehicles (BMV). For a complete list of Recreational Vehicle Excise Tax Fees see BMV's website: <https://myweb.in.gov/BMV/mybmvportal/RegistrationsAndPlates/RegistrationFees/ExciseTaxRates.aspx>.

3. *How should mobile homes with permanently attached foundations be assessed?*

- a. Mobile homes that are permanently attached to a foundation or mobile home/manufactured homes where the owners have surrendered the certificate of title under IC 9-17-6-15.1 should be assessed as real property. Under IC 6-1.1-2-4(c), an improvement or appurtenance to land that, on the assessment date, is held, possessed, controlled, or occupied by a person other than the owner of the land may be listed and assessed separately from the land only if the improvement or appurtenance is held, possessed, controlled, or occupied under a memorandum of lease or other contract that is recorded with the county recorder before January 1, 1998. IC 6-1.1-2-4 specifies the liability for the taxes. Historically, mobile homes permanently attached to a foundation would be assessed as real property.

4. *How do we handle appeals for mobile homes?*

- a. The appeal should be processed/handled like any other appeal; although the valuation, depending on how the mobile home is assessed, may be based on other criteria like the National Automobile Dealers Association (NADA) Guide (see 50 IAC 3.3-5-1).

5. *How do we define or delineate a neighborhood for Mobile Homes?*

- a. Depending on how the mobile homes are assessed, mobile homes may constitute their own distinct neighborhood. In some situations, mobile or modular homes may closely resemble "stick built" homes, and their market value-in-use may be comparable. In some situations, an area (e.g., a campground) may be stratified to show mobile homes as a specific neighborhood.

6. *Isn't the grade just another way to get to value for mobile homes?*

- a. The grade (or condition) should reflect the design, materials, workmanship, etc. Although the grade may be seen as a way to get to the market value-in-use, there should be market-based information (e.g., sales of comparable properties) to substantiate the value.

7. *Why do we not receive a data compliance report on the mobile home file after it is submitted to the State?*

- a. Generally, the data file is used for informational purposes. While no data compliance report is issued for this file, the file is used during other parts of the data compliance review to explain discrepancies. The file is also used to prepare various other analyses required of the Department. Questions about the data file should be sent to Data@dlgf.in.gov.

8. *How is depreciation calculated on "stick built" mobile homes?*

- a. All homes valued from Residential Schedule A are depreciated as stick-built homes from the depreciation tables included within the Guidelines. A mobile home valued from

Residential Schedule A should be annually adjusted to reflect market value in use. This is done by sales of like assessed property. The mobile homes assessed as real property in most cases are permanently attached to a foundation. These mobile homes will depreciate at a much different rate than annually assessed mobile homes; therefore, do not compare them to each other in value.

9. ***I do not believe mobile homes are “stick built” homes, and so should not be priced as such. Realtors will document these homes as modular homes. Could you provide the statute or rule that states these should be priced off the same schedule as stick built homes?***

- a. Many realtors and even some dealers call every double wide home traveling down the road a modular. This is simply not true in most cases. The Guidelines describe the difference on pages 3 and 4 of Chapter 4 (see <http://www.in.gov/dlgf/files/bk1ch4.pdf>). A vast majority of these double wide structures meet the HUD standard and are defined as manufactured homes, and many of them are comparable to stick built homes. In 2008, 50 IAC 3.3 was adopted by the Department to reflect changes made by the Legislature. One of those changes allows the mobile home owner to surrender the title to the BMV, making the unit a permanent real property structure.

10. ***If there is a mobile home on the same parcel as a home (e.g., a son or daughter has a mobile home on the parents’ parcel), would the mobile home owner still get the homestead (it is permanently attached via piers)?***

- a. Yes, the mobile home owner conceivably could get the homestead. For example, Mr. and Mrs. Smith own two acres of real estate. Mr. and Mrs. Smith reside at their principal place of residence in a home located on this property. In addition, their daughter owns a mobile home which sits on her parents’ property. The daughter resides in the mobile home as her principal place of residence. Mr. and Mrs. Smith may receive the homestead deduction on their dwelling and up to one acre of real estate. The daughter may receive the homestead deduction on the mobile home. Since the daughter does not own the land, no portion of her homestead deduction would be attributed to the land where the mobile home sits.

11. ***How are land leases handled for mobile homes? Who is responsible for the taxes?***

- a. Per IC 6-1.1-2-4, the owner of any real property is liable for the taxes unless a lease or other contract was recorded before January 1, 1998 (see Question #3). However, the land lease does not make the mobile home a real property item unless they have surrendered the title or it is located on a permanent foundation.

12. ***Can Use Code 710 be used for mobile homes?***

- a. Code 710 is not approved for real property mobile homes. The current list of property class codes can be found at <http://www.in.gov/dlgf/files/PropertyTaxManualCodeLists.pdf>. Please review this list to determine the most appropriate property class code as there are a number of codes that deal specifically with mobile homes. The Department does not require a property class code for personal property mobile homes, so counties can make a local decision as to how best to track these records.

13. Can the Sales Disclosure form be changed to include mobile homes, or could a separate mobile home sales disclosure be created?

- a. There are no current plans to change the Sales Disclosure form or create a separate mobile home sales disclosure form.

14. How should we assess recreational vehicles, which are being used as room additions, attached to a mobile home?

- a. If a titled RV is attached to a mobile home like a room addition, it is not assessed by an assessing official. Because the title has not been retired, the RV is still “subject to excise tax.” Excise tax on recreational vehicles is handled by the Bureau of Motor Vehicles (BMV). For a complete list of Recreational Vehicle Excise Tax Fees, see <https://myweb.in.gov/BMV/mybmvportal/RegistrationsAndPlates/RegistrationFees/ExciseTaxRates.aspx>.



MOBILE HOME PERMIT

State Form 7878 (R2 / 10-08)

Prescribed by the Department of Local Government Finance

INSTRUCTIONS:

1. A mobile home may not be moved from one location to another unless the owner or the occupier obtains a permit to move the mobile home from the county treasurer. (I.C. 6-1.1-7-10)
2. The Bureau of Motor Vehicles may not transfer the title to a mobile home unless the owner obtains a permit to transfer the title from the county treasurer. (I.C. 6-1.1-7-10)
3. A county treasurer shall issue a permit which is required to either move, or transfer the title to a mobile home if the taxes due on the mobile home have been paid. The permit shall state the date it is issued. (I.C. 6-1.1-7-10)
4. Mobile home cannot be moved more than one month after the date of issuance of this permit. (I.C. 6-1.1-7-11)
5. Mobile home owner who sells the mobile home to another shall provide the purchaser with the permit required before the sale is consummated. (I.C. 6-1.1-7-10.4) A person who violates this commits a Class C infraction. (I.C. 6-1.1-7-14)
6. Mobile home owner must present a copy of this permit to the Bureau of Motor Vehicles when applying for title transfer. If the mobile home is to be moved, a second permit must be requested by the new owner prior to moving.

ATTENTION: MOVER, HAULER, OR TOWER

A person who is engaged to move a mobile home may not provide that service unless the owner or occupier presents him with a permit to move the mobile home and the permit is dated not more than one (1) month before the date of the proposed move. The mover shall retain possession of the permit while the mobile home is in transit.

Type of mobile home permit:	<input type="checkbox"/> For Moving	<input type="checkbox"/> Transferring Title
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MOVING PERMIT			
Moving permit for:	<input type="checkbox"/> Owner	<input type="checkbox"/> Occupier	Date of issuance of permit (month, day, year) Void after one month
Name of owner or occupier			
Address (number and street, city, state, and ZIP code)			
Make of mobile home	Year	Dimension	Serial number
Address of present location (city, township, county, state)			
New location (city, township, county, state)			

TITLE TRANSFER PERMIT			
Name of owner			
Address (number and street, city, state, and ZIP code)			
Make of mobile home	Year	Dimension	Serial number
Name of purchaser			
Address (number and street, city, state, and ZIP code)			
Purchaser is moving mobile home to:	New location (city, township, county, state)		
<input type="checkbox"/> New location	<input type="checkbox"/> Same		

COUNTY TREASURER'S CERTIFICATION		
The application to move or transfer title (as indicated above) of above described mobile home has been reviewed with the records in this office and I hereby certify that all taxes due on the mobile home have been paid, including any unpaid installment, if mobile home is being moved out outside of County or State.		
Signature of County Treasurer	County	Date signed (month, day, year)