

Proposed Rule
LSA Document #06-560

DIGEST

Adds [50 IAC 3.3](#) regarding the assessment of mobile homes. Repeals [50 IAC 3.2](#). Effective 30 days after filing with the Publisher.

[IC 4-22-2.1-5 Statement Concerning Rules Affecting Small Businesses](#)

[50 IAC 3.2](#); [50 IAC 3.3](#)

SECTION 1. [50 IAC 3.3](#) IS ADDED TO READ AS FOLLOWS:

ARTICLE 3.3. ASSESSMENT OF MOBILE HOMES

Rule 1. Purpose

[50 IAC 3.3-1-1 Purpose](#)

Authority: [IC 6-1.1-7-2](#); [IC 6-1.1-31-1](#)

Affected: [IC 6-1.1-7](#)

Sec. 1. The purpose of this article is to provide the method for the assessment of mobile homes.

(Department of Local Government Finance; [50 IAC 3.3-1-1](#))

Rule 2. Definitions

[50 IAC 3.3-2-1 Definitions](#)

Authority: [IC 6-1.1-7-2](#); [IC 6-1.1-31-1](#)

Affected: [IC 6-1.1-7](#)

Sec. 1. The definitions in this rule apply throughout this article.

(Department of Local Government Finance; [50 IAC 3.3-2-1](#))

[50 IAC 3.3-2-2 "Annually assessed mobile home" defined](#)

Authority: [IC 6-1.1-7-2](#); [IC 6-1.1-31-1](#)

Affected: [IC 6-1.1-7](#); [IC 9-17-6](#)

Sec. 2. "Annually assessed mobile home" means a mobile home that has a certificate of title issued by the bureau of motor vehicles under [IC 9-17-6](#).

(Department of Local Government Finance; [50 IAC 3.3-2-2](#))

[50 IAC 3.3-2-3 "Mobile home" defined](#)

Authority: [IC 6-1.1-7-2](#); [IC 6-1.1-31-1](#)

Affected: [IC 6-1.1-7-1](#)

Sec. 3. "Mobile home" means a dwelling as defined in [IC 6-1.1-7-1\(b\)](#).

(Department of Local Government Finance; [50 IAC 3.3-2-3](#))

[50 IAC 3.3-2-4](#) "Real property mobile home" defined

Authority: [IC 6-1.1-7-2](#); [IC 6-1.1-31-1](#)

Affected: [IC 6-1.1-7](#); [IC 9-17-6-15.5](#)

Sec. 4. "Real property mobile home" means a mobile home that has an affidavit of transfer to real estate recorded by the county recorder under [IC 9-17-6-15.5](#).

(Department of Local Government Finance; [50 IAC 3.3-2-4](#))

Rule 3. Method

[50 IAC 3.3-3-1](#) Method

Authority: [IC 6-1.1-7-2](#); [IC 6-1.1-31-1](#)

Affected: [IC 6-1.1-7](#)

Sec. 1. (a) The township assessor of the township within which the mobile home is located shall assess the mobile home for taxation under this article.

(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](#).

(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.

(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](#).

(Department of Local Government Finance; [50 IAC 3.3-3-1](#))

Rule 4. Assessment Dates

[50 IAC 3.3-4-1](#) Assessment dates

Authority: [IC 6-1.1-7-2](#); [IC 6-1.1-31-1](#)

Affected: [IC 6-1.1-2-1](#); [IC 6-1.1-7-7](#); [IC 6-1.1-22-9](#)

Sec. 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\(b\)](#) 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.

(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).

(Department of Local Government Finance; [50 IAC 3.3-4-1](#))

Rule 5. Valuation Guide

[50 IAC 3.3-5-1](#) Criteria for valuation

Authority: [IC 6-1.1-7-2](#); [IC 6-1.1-31-1](#); [IC 6-1.1-31-7](#)

Affected: [IC 6-1.1-7-2](#)

Sec. 1. (a) Township assessors 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.

(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; and
 - (B) buyer and seller are not related by blood or marriage.
- (3) Sales data for generally comparable mobile homes.

(Department of Local Government Finance; [50 IAC 3.3-5-1](#))

SECTION 2. [50 IAC 3.2](#) IS REPEALED.

[Notice of Public Hearing](#)

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An [html](#) version of this document.