

## Final Rule

LSA Document #11-567(F)

## DIGEST

Amends [50 IAC 3.3-2-2](#) to clarify the definition of "annually assessed mobile home". Amends [50 IAC 3.3-2-3](#) to add "manufactured home" to the definition of "mobile home". Adds [50 IAC 3.3-2-3.5](#) to define "permanent foundation". Amends [50 IAC 3.3-2-4](#) to clarify the definition of "real property mobile home". Amends [50 IAC 3.3-3-1](#) to add "county assessor or township assessor, if any" and to require use of residential cost Schedule A. Adds [50 IAC 3.3-3-2](#) regarding liability for property tax. Amends [50 IAC 3.3-5-1](#) to add "county assessor or township assessor, if any". Effective 30 days after filing with the Publisher.

[50 IAC 3.3-2-2](#); [50 IAC 3.3-2-3](#); [50 IAC 3.3-2-3.5](#); [50 IAC 3.3-2-4](#); [50 IAC 3.3-3-1](#); [50 IAC 3.3-3-2](#); [50 IAC 3.3-5-1](#)

SECTION 1. [50 IAC 3.3-2-2](#) IS AMENDED TO READ AS FOLLOWS:

**[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:

- (1) has a certificate of title issued by the bureau of motor vehicles under [IC 9-17-6](#); and
- (2) is not on a permanent foundation.

(Department of Local Government Finance; [50 IAC 3.3-2-2](#); filed Aug 15, 2007, 10:12 a.m.: [20070912-IR-050060560FRA](#); filed Jan 12, 2012, 10:45 a.m.: [20120208-IR-050110567FRA](#))

SECTION 2. [50 IAC 3.3-2-3](#) IS AMENDED TO READ AS FOLLOWS:

**[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](#); [IC 9-13-2-96](#)

Sec. 3. "Mobile home" means **the following**:

- (1) A dwelling as defined in [IC 6-1.1-7-1\(b\)](#).
- (2) A manufactured home as defined in [IC 9-13-2-96](#).

(Department of Local Government Finance; [50 IAC 3.3-2-3](#); filed Aug 15, 2007, 10:12 a.m.: [20070912-IR-050060560FRA](#); filed Jan 12, 2012, 10:45 a.m.: [20120208-IR-050110567FRA](#))

SECTION 3. [50 IAC 3.3-2-3.5](#) IS ADDED TO READ AS FOLLOWS:

**[50 IAC 3.3-2-3.5](#) "Permanent foundation" 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. 3.5. "Permanent foundation" means any structural system capable of transposing loads from a structure to the earth at a depth below the established frost line.**

(Department of Local Government Finance; [50 IAC 3.3-2-3.5](#); filed Jan 12, 2012, 10:45 a.m.: [20120208-IR-050110567FRA](#))

SECTION 4. [50 IAC 3.3-2-4](#) IS AMENDED TO READ AS FOLLOWS:

**[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](#) 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.

(Department of Local Government Finance; [50 IAC 3.3-2-4](#); filed Aug 15, 2007, 10:12 a.m.: [20070912-IR-050060560FRA](#); filed Jan 12, 2012, 10:45 a.m.: [20120208-IR-050110567FRA](#))

SECTION 5. [50 IAC 3.3-3-1](#) IS AMENDED TO READ AS FOLLOWS:

**[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 **county assessor or** township assessor, ~~of the township within which the mobile home is located if any~~, 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 **using residential cost Schedule A found in the department of local government finance's Real Property Assessment Guideline** 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](#); filed Aug 15, 2007, 10:12 a.m.: [20070912-IR-050060560FRA](#); filed Jan 12, 2012, 10:45 a.m.: [20120208-IR-050110567FRA](#))

SECTION 6. [50 IAC 3.3-3-2](#) IS ADDED TO READ AS FOLLOWS:

**[50 IAC 3.3-3-2](#) Liability for property tax**

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

Affected: [IC 6-1.1-2-4](#); [IC 6-1.1-7](#)

Sec. 2. (a) The owner of a real property mobile home on the assessment date of a year is liable for the taxes imposed for that year on the real property mobile home, unless a person holding, possessing, controlling, or occupying the real property mobile home on the assessment date of a year is liable for the taxes imposed for that year on the property under a memorandum of lease or other contract with the owner that is recorded with the county recorder before January 1, 1998. When a person other than the owner of the real property mobile home pays any property taxes, as required by this section and [IC 6-1.1-2-4](#), that person may recover the amount paid from the owner, unless the parties have agreed to other terms in a contract.

(b) A person holding, possessing, controlling, or occupying an annually assessed mobile home on the assessment date of a year is liable for the taxes imposed for that year on the property unless the:

(1) person establishes that the annually assessed mobile home is being assessed and taxed in the name of the owner; or

(2) owner is liable for the taxes under a contract with that person.

When a person other than the owner of the annually assessed mobile home pays any property taxes, as required by this section and [IC 6-1.1-2-4](#), that person may recover the amount paid from the owner, unless the parties have agreed to other terms in a contract.

(c) An owner of a real property mobile home on the assessment date of a year that has an improvement or appurtenance that is:

(1) assessed as real property; and

(2) owned, held, possessed, controlled, or occupied on the assessment date of a year by a person other than the owner of the land;

is jointly liable for the taxes imposed for the year on the improvement or appurtenance with the person holding, possessing, controlling, or occupying the improvement or appurtenance on the assessment date in accordance with [IC 6-1.1-2-4](#).

(d) An improvement or appurtenance to land that, on the assessment date of a year, is held, possessed, controlled, or occupied by a different person 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, in accordance with [IC 6-1.1-2-4](#).

(Department of Local Government Finance; [50 IAC 3.3-3-2](#); filed Jan 12, 2012, 10:45 a.m.: [20120208-IR-050110567FRA](#))

SECTION 7. [50 IAC 3.3-5-1](#) IS AMENDED TO READ AS FOLLOWS:

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

**Authority:** [IC 6-1.1](#)

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

Sec. 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.

(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.

(Department of Local Government Finance; [50 IAC 3.3-5-1](#); filed Aug 15, 2007, 10:12 a.m.: [20070912-IR-050060560FRA](#); filed Jan 12, 2012, 10:45 a.m.: [20120208-IR-050110567FRA](#))

LSA Document #11-567(F)

Notice of Intent: [20110928-IR-050110567NIA](#)

Proposed Rule: [20111102-IR-050110567PRA](#)

Hearing Held: November 29, 2011

Approved by Attorney General: December 28, 2011

Approved by Governor: January 12, 2012

Filed with Publisher: January 12, 2012, 10:45 a.m.

Documents Incorporated by Reference: None Received by Publisher

*Small Business Regulatory Coordinator: Catherine Wolter, Department of Local Government Finance, Indiana Government Center North, 100 North Senate Avenue, Room 1058(B), Indianapolis, IN 46204, (317) 233-4361, [cwolter@dlgf.in.gov](mailto:cwolter@dlgf.in.gov)*

*Posted: 02/08/2012 by Legislative Services Agency*

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