

## **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; filed Aug 15, 2007, 10:12 a.m.: 20070912-IR-050060560FRA*)

### **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; filed Aug 15, 2007, 10:12 a.m.: 20070912-IR-050060560FRA*)

#### **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; filed Aug 15, 2007, 10:12 a.m.: 20070912-IR-050060560FRA*)

#### **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; filed Aug 15, 2007, 10:12 a.m.: 20070912-IR-050060560FRA*)

#### **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; filed Aug 15, 2007, 10:12 a.m.: 20070912-IR-050060560FRA*)

### **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; filed Aug 15, 2007, 10:12 a.m.: 20070912-IR-050060560FRA)*

#### **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; filed Aug 15, 2007, 10:12 a.m.: 20070912-IR-050060560FRA)*

#### **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;

(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)*

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