

## **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:

(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*)

#### **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*)

#### **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*)

#### **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*)

### **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 county assessor or township assessor, 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*)

#### **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*)

### **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

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:

(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) 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*)

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