

## **IC 6-1.1-7**

### Chapter 7. Taxation of Mobile Homes

#### **IC 6-1.1-7-1**

##### **Assessment and taxation; "mobile home" defined**

Sec. 1. (a) Mobile homes which are located within this state on the assessment date of a year shall be assessed and taxed for that year in the manner provided in this chapter. If a provision of this chapter conflicts with another provision of this article, the provision of this chapter controls with respect to the assessment and taxation of mobile homes.

(b) For purposes of this chapter, "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.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-7-2**

##### **Assessing mobile homes**

Sec. 2. The department of local government finance may adopt rules in order to provide a method for assessing mobile homes. These rules must be consistent with this article, including the factors required under IC 6-1.1-31-7.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.24-1986, SEC.10; P.L.6-1997, SEC.29; P.L.90-2002, SEC.55; P.L.1-2004, SEC.11 and P.L.23-2004, SEC.12.*

#### **IC 6-1.1-7-3**

##### **Placement of mobile home; reports**

Sec. 3. A person who permits a mobile home to be placed on any land which the person owns, possesses, or controls shall report that fact to the assessor of the township in which the land is located, or the county assessor if there is no township assessor for the township, within ten (10) days after the mobile home is placed on the land. The ten (10) day period commences the day after the day that the mobile home is placed upon the land.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.146-2008, SEC.95.*

#### **IC 6-1.1-7-4**

##### **Place of assessment**

Sec. 4. (a) Except as provided in subsection (b) of this section, a mobile home which is located within this state on the assessment date of a year shall be assessed at the place where it is located.

(b) A mobile home which is located within this state on the assessment date of a year and which is owned by a person who is a

resident of this state shall be assessed at the place where the owner resides on that assessment date unless:

(1) the place where the mobile home is located on the assessment date is different from the place where the owner resides on that date; and

(2) the mobile home is either regularly used or permanently situated at the place where it is located.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-7-5**

##### **Township assessor and county assessor duties**

Sec. 5. A mobile home which is subject to taxation under this chapter shall be assessed by the assessor of the township within which the place of assessment is located, or the county assessor if there is no township assessor for the township. Each township assessor and the county assessor shall certify the assessments of mobile homes to the county auditor in the same manner provided for the certification of personal property assessments. The township or county assessor shall make this certification on the forms prescribed by the department of local government finance.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.56; P.L.146-2008, SEC.96.*

#### **IC 6-1.1-7-6**

##### **Rate of tax; taxing district**

Sec. 6. A tax is imposed upon each mobile home which is located within this state on the assessment date of a year. The rate of this tax for the year is the total rate used by the appropriate taxing district for tangible property taxes which are due that same year. The appropriate taxing district is the one in which the place of assessment of the mobile home is located.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-7-7**

##### **Liability for tax; installment payments**

Sec. 7. (a) The owner of a mobile home on the assessment date of a year is liable for the taxes imposed upon the mobile home for that year. Except as provided in subsection (b), the owner shall pay the taxes in two (2) equal, semi-annual installments. These semi-annual installments are due on May 10 and November 10 of the year of assessment.

(b) A county council may adopt an ordinance to require an owner to pay his property tax liability for his mobile home in one (1) installment, if the tax liability for a particular year is less than twenty-five dollars (\$25). If the county council has adopted such an ordinance, then whenever a tax statement mailed under IC 6-1.1-22-8.1 shows that an owner's property tax liability for a particular year for a mobile home is less than twenty-five dollars (\$25), the owner shall pay the entire tax liability for the mobile home for that year on May 10 of that year.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.57-1986, SEC.1; P.L.3-2008, SEC.33.*

#### **IC 6-1.1-7-8**

##### **Receipt for payment**

Sec. 8. When a person pays the taxes imposed upon a mobile home, the county treasurer shall give the person a receipt for the payment. The county treasurer shall prepare the receipt on the form prescribed by the state board of accounts.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-7-9**

##### **Late payment or nonpayment; penalties**

Sec. 9. If a semi-annual installment of taxes imposed for a year upon a mobile home is not paid on or before the due date prescribed under section 7 of this chapter, the same penalties apply that are imposed under IC 1971, 6-1.1-37-10 for the late payment of property taxes. In addition, the mobile home and the personal property of a delinquent taxpayer shall be levied upon and sold in the same manner that a taxpayer's personal property is levied upon and sold under IC 1971, 6-1.1-23 for the non-payment of personal property taxes.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-7-10**

##### **Movement of mobile home; transfer of title; permits**

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.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-7-10.4**

##### **Sale of mobile home**

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.

*As added by Acts 1977, P.L.65, SEC.1.*

#### **IC 6-1.1-7-11**

##### **Movers of mobile homes; possession of permit**

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.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-7-12**

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

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

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1978, P.L.2, SEC.601.*

#### **IC 6-1.1-7-13**

##### **Violation of IC 6-1.1-7-3; offense**

Sec. 13. A person who violates section 3 of this chapter commits a Class C infraction.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1978, P.L.2, SEC.602.*

#### **IC 6-1.1-7-14**

##### **Violation of IC 6-1.1-7-10.4; offense**

Sec. 14. A person who violates section 10.4 of this chapter commits a Class C infraction.

*As added by Acts 1977, P.L.65, SEC.2. Amended by Acts 1978, P.L.2, SEC.603.*

#### **IC 6-1.1-7-15**

##### **Waiver of personal property tax liability on certain mobile homes and manufactured homes; destruction of mobile home or manufactured home by owner required**

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.

*As added by P.L.182-2009(ss), SEC.92.*