

# Mobile Homes

County Treasurers Annual Conference  
August 2019

## TAXATION OF MOBILE HOMES



- Assessment – 50 IAC 3.3 prepared by DLGF
- The tax is due and payable the same year as the assessment is made
  - Assessment date is now January 1.

IC 6-1.1-7-3



- Person who places or allows placement of mobile home on property must report to assessor
- Additional requirements for mobile home community

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MOBILE HOME COMMUNITY



- Allows placement or sells or leases home within community furnish:
  - Notice of sale or lease, if applicable
  - Name of owner
  - Vehicle ID number
  - Copy of title and most recent permit

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IC 6-1.1-7-7



- The owner of a mobile home on the assessment date is liable for the taxes imposed upon that mobile home for that year.
- Owner must have a title document or a BMV affidavit of sale or disposal.

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IC 6-1.1-7-10



- Mobile home may not be moved from one location to another unless the owner or owner's agent obtains a permit to move the mobile home from the county treasurer.
- BMV may not transfer title to a mobile home unless the owner obtains a permit to transfer the title from the county treasurer.

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## PERMITS



- The permit must include the county treasurer's embossed seal.
- The permit is to be issued not later than 2 business days and include the date issued
- Permit is good for 90 days

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## Treasurer Responsibility



A county treasurer shall issue a permit:

- To move a mobile home
- To transfer Title to a mobile home  
if the taxes, special assessments,  
interest, penalties, judgements and costs  
due on the mobile home have been paid.

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## Taxes Due



For permits issued after midnight January 1, the taxes due must be paid before you can issue a permit.

This includes both May and November installments in the current year and any taxes payable in preceding years that remain unpaid.

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## Permits to Transfer Title



The owner of a mobile home is responsible for providing the purchaser with the permit to transfer title before the sale of the mobile home is finalized.

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## Movers of Mobile Homes



- The permit to move a mobile home is also valid for 90 days and must be visibly displayed while the mobile home is in transit. The permit is returned to the owner after the move is completed.

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## Violations



- Moving a mobile home without a permit- Class C Infraction
  - Selling without providing permit prior to finalizing sale- Class C Infraction
- Placing a mobile home on property without notifying the assessor - Class C Infraction
- Class C infraction carries a maximum fine of \$500 – No jail time.

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## Fees



- County may establish a fee for issuing permits
- Need legislative body ordinance (Commissioners) under IC 36-1-3
- Fee must not be greater than the cost of issuing the permit
- Deposit to county general fund.

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## Waiver of Tax Liability

- IC 6-1.1-7-15
  - Deteriorated – no longer provides shelter
  - Has little to no value to be rehabilitated
  - Tax liability exceeds estimated resale value
  - Been abandoned in a mobile home community.

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## Collection Responsibilities



- Charge late payment penalties
- Collect on delinquencies
  - IC 6-1.1-23
  - IC 6-1.1-23.5
    - **Choose the method – must stay with that method.**

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## IC 6-1.1-23



- Collect delinquencies as personal property
  - Issue demand notices
  - Certify for judgment
  - Judgment accrues interest until paid
- Levy on judgment and sell mobile home to collect...

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## Moved to Another County



- Certificate of Judgment
  - County Treasurer
  - DLGF
- Receiving Treasurer enters judgment with clerk



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## IC 6-1.1-23.5



- Prepare tentative auction list
- Demand for payment
- May enter into agreement to pay delinquent taxes
- Public Auction

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IC 6-1.1-23.5



- If the amount received is less than the amount of the delinquencies, the treasurer will apply to the court to remove the unpaid amounts from tax duplicate.
- The mobile home that doesn't sell remains the property of the owner.