
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: All Assessing Officials, County Treasurers, and County Recorders
FROM: Micah G. Vincent, Commissioner *MGV*
RE: SEA 433: Changes Affecting Mobile and Manufactured Homes
DATE: June 19, 2013

Introduction

On May 8, 2013, Governor Mike Pence signed into law Senate Enrolled Act 433 ("SEA 433"). SEA 433 makes several changes to local administration of mobile and manufactured homes. This memorandum addresses these changes, which are effective July 1, 2013, unless otherwise indicated. Please note that this memorandum is intended to be an informative bulletin; it is not a substitute for reading the law. The Department of Local Government Finance will issue a supplemental memorandum when the system for recording mobile home property tax information required by Section 3 has been developed.

I. Moving a Mobile Home to another Location

Section 1 amends IC 6-1.1-7-10 regarding permit procedures for moving a mobile home to another location. References to an "occupier" of a mobile home are deleted, meaning that now only the owner may obtain the permit necessary to relocate a mobile home. Indiana Code 6-1.1-7-10 is also amended to require that after issuing a permit to move a mobile home, a county treasurer must notify the township assessor of the township to which the mobile home will be moved, or the county assessor if there is no township assessor for the township, that the permit to move the mobile home has been issued. These changes were effective May 8, 2013.

II. Mobile Home Registries

Sections 3 and 18 amend statutes governing mobile home registries.

First, Section 3 adds IC 6-1.1-7-16. The Department of Local Government Finance ("Department") must develop a system for recording the property tax information for a mobile home assessed using an identification number unique to the vehicle identification number of the mobile home. The Department must implement this system before January 1, 2015.

Second, Section 18 amends IC 16-41-27-31 to add county or township assessors to those who may inspect a mobile home community's register.

III. Claiming Homestead Deductions on Certain Mobile & Manufactured Homes

Section 4 amends IC 6-1.1-12-37, which governs the homestead deduction. Under this amendment, for applications for the deduction filed for an assessment date occurring after December 31, 2013, an individual buying a mobile or manufactured home not assessed as real property under a contract providing that the individual is to pay the property taxes on the mobile or manufactured home is not entitled to a homestead deduction unless the parties to the contract comply with IC 9-17-6-17 (which governs the certificate of title for manufactured homes). In addition, for applications filed for an assessment date occurring after December 31, 2013, an individual who owns a mobile or manufactured home not assessed as real property must attach a copy of the owner's title to the mobile or manufactured home to the application for the deduction.

IV. Certificates of Title and Recording Manufactured Homes

SEA 433 amends IC 9-17-6 and IC 36-2-11, which govern certificates of title for manufactured homes and the recording of purchase contracts, respectively.

A. Definitions of Mobile Home and Manufactured Home for Purposes of IC 9-17-6

Section 13 amends IC 9-13-2-96 so that the term "manufactured home" now means either:

- (1) a structure having the meaning set forth in the federal Manufactured Housing Construction and Safety Standards Law of 1974 (42 U.S.C. 5401 et seq.); or
- (2) a mobile home.

Section 14 amends IC 9-13-2-103.2 to define "mobile home" as a structure that:

- (1) is assembled in a factory;
- (2) is designed to be transported from the factory to another site in one or more units;
- (3) is suitable for use as a dwelling in any season;
- (4) is more than 35 feet long; and
- (5) either
 - (A) bears a seal certifying that the structure was built in compliance with the federal Manufactured Housing Construction and Safety Standards Law; or
 - (B) was manufactured before the effective date of the Manufactured Housing Construction and Safety Standards Law of 1974.

This definition does not apply to abandoned mobile homes under IC 9-22-1.5, which retain the definition set forth in IC 6-6-5-1.

Section 15 adds IC 9-17-6-0.5 so that, for purposes of IC 9-17-6, references to a manufactured home must be construed to also refer to a mobile home.

B. Purchase Contract Requirements

Section 16 adds IC 9-17-6-17, which provides that a purchase contract for a manufactured home for which a certificate of title must be obtained is subject to the following terms and conditions:

- (1) The seller must provide a copy of the title to the manufactured home.
- (2) The contract must specify whether the seller or buyer is responsible for the payment of property taxes assessed against the manufactured home under IC 6-1.1-7.
- (3) The buyer of the manufactured home must record the contract in the county recorder's office.

C. Recording a Purchase Contract for a Mobile or Manufactured Home

Section 26 adds IC 36-2-11-14.5 to govern the recording of a purchase contract for a mobile home (as defined in IC 6-1.1-7-1(b)) or manufactured home (as defined in IC 9-13-2-96(b)). A person seeking to record a purchase contract must first submit the following to the county recorder:

- (1) A copy of the title to the manufactured home or mobile home.
- (2) An affidavit stating whether the contract requires the seller or the buyer to pay the property taxes imposed on the manufactured home or mobile home.

The person must also pay any applicable recording fees.

If a person satisfies the above, the county recorder must do the following:

- (1) Record the purchase contract.
- (2) Provide to the county treasurer a copy of the title and the affidavit.
- (3) Notify the township assessor of the township in which the mobile home is located or to which the mobile home will be moved, that a contract for the sale of the mobile home has been recorded. If there is no township assessor, the county recorder must notify the county assessor.

Contact Information

If you have any questions, please contact Staff Attorney David Marusarz at 317-233-6770 or dmarusarz@dlgf.in.gov.