

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: All Assessing Officials, County Treasurers, and Software Vendors

FROM: Micah G. Vincent, Commissioner *MGV*

SUBJECT: Property Tax Information – Annually Assessed Mobile Homes

DATE: October 18, 2013

Senate Enrolled Act 433 made several changes to the local administration of mobile and manufactured homes. The purpose of this memo is to outline the system for recording the property tax information for annually assessed mobile homes under IC 6-1.1-7-16.

Under this statute, the Department of Local Government Finance (“Department”) must develop a system for recording the property tax information for an annually assessed personal property mobile home. The system must use an identification number that is unique to the vehicle identification number of the personal property mobile home.

To implement this statute, the Department will begin collecting vehicle identification numbers (“VIN”) for each personal property mobile home in the assessor’s annual submission of the MOBILE file. Three personal property state forms have been amended to include this information. Forms that were amended include the State Forms listed below.

SF 466 (R6/10-13)	Notice of Assessment of Mobile Home (FORM 2)
SF 7878 (R3/10-13)	Mobile Home Permit
SF 23341 (R4/10-13)	Notice of Placing of Mobile Home Upon Land or Lot (FORM 1)

The MOBILE file is required to be submitted to the Department by the county assessor and rolled to the county auditor. As the MOBILE files are the responsibility of the county assessor, it will be the assessor’s responsibility to ensure the VIN field is populated. As some of the amended forms are filed with the treasurer, local coordination will be required to ensure the assessor receives the VIN data. While it is the assessor’s responsibility to ensure the MOBILE file meets data compliance standards, the treasurer is encouraged to work with the assessor to fulfill these requirements. If it is agreeable to the local officials, an installation of the mobile home personal property software can be made available to the county treasurer to assist with data entry. However, the assessor has the ultimate responsibility for data compliance of the MOBILE file.

Software vendors are encouraged to update these fields in their software as soon as possible. The Department is working to amend the 50 IAC 26 file formats. To collect the VIN data, there will be a field added to the end of the MOBILE file formats. To implement the software system by the date required in statute, the Department will need to collect the VIN data for the data submission in

2014. The MOBILE files for taxes payable in 2014 will need to contain the VIN field. Because of the timing, leniency in data compliance will be allowed, as long as assessors have begun to implement collection methods.

For Software Vendors, file formats will likely not be updated before some software vendors undergo Phase I 50 IAC 26 software testing; therefore, the Department will allow vendors to undergo certification testing using the current MOBILE file formats that do not include the VIN field. Before participating in Phase II certification, however, changes will need to be made in the software vendors' respective software systems to include the VIN field in the MOBILE file and integration will be tested using the new file formats.

Additionally, assessors are reminded that IC 16-41-27-31 now allows county and township assessors to inspect mobile home communities' registers in order to facilitate collecting the VIN data.

Questions may be directed to Eric Bussis, Director of Data Analysis, at erbussis@dlgf.in.gov or (317) 232-3759.