

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
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To: Adam M. Horst, Director State Budget Agency and Michael Kos, Budget Analyst

From: Catherine H. Wolter, Assistant General Counsel

Date: September 28, 2011

Re: Fiscal Impact Analysis of the amendments to the Mobile Home Rule-LSA Doc. #11-567

Pursuant to Executive Order 2-89 and Financial Management Circular 2010-4, the Department of Local Government Finance (Department) submits the following fiscal impact analysis, and requests approval of the attached proposed rule which amends 50 IAC 3.3-2-2 to clarify the definition of “annually assessed mobile home”, amends 50 IAC 3.3-2-3 to add “manufactured home” to the definition of “real property mobile home”; adds 50 IAC 3.3-2-3.5 to define “permanent foundation”; amends 50 IAC 3.3-3-1 to add “county assessor or township assessor, if any” and requires use of residential cost schedule A; adds 50 IAC 3.3-3-3-2 regarding liability for property tax; amends 50 IAC 3.3-5-1 to add “county assessor or township assessor, if any”. The rule will become effective 30 days from the date that the rule is accepted for filing under Indiana Code 4-22-2-35. Anticipated effective date is February 15, 2012.

Substance of Rule

The proposed rule clarifies mobile homes types for purposes of assessment, updates the reference to local and county officials and adds the statutory liability for taxes.

Estimated Fiscal Impact

The Department estimates that the proposed rule will have no or minimal fiscal impact on State and local government. The rule simply provides clarity and guidance to the counties in assessing mobile homes.

Sources of Revenue, Appropriations, Distributions, or Expenditures

No revenues, appropriations, distributions, or expenditures will be required as a result of implementation of the proposed rule.

Assumptions Used In Calculation

For purposes of calculating the impact on local governmental units, the Department assumed that local governments will not be affected by the implementation of the rule. Local governments must, by statute, assess mobile homes. The rule, however, adds no additional burden on local governments with respect to the assessment of mobile homes.

Administrative Impact

The Department does not anticipate any administrative impact on State or local government.

Unfunded Mandates

The amendments and additions to 50 IAC 3.3 do not create an unfunded mandate.