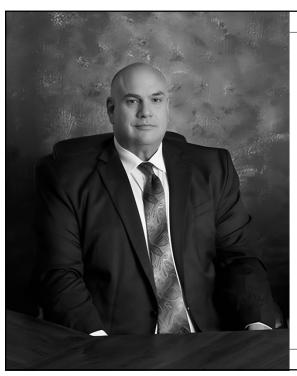
Mobile Homes

2025 County Treasurers Conference



Paul D. Joyce, CPA State Examiner

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PAUL D. JOYCE, CPA STATE EXAMINER

Indiana's State Examiner and the agency head for the State Board of Accounts, Paul Joyce coordinates and manages the post-audits and examinations of over 4,000 state and local governmental entities in Indiana.

Definition "Mobile Home"

☐IC 6-1.1-7-1(b) states in part…"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.

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Assessment 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 (for personal property)
- □Assessment date is now January 1.

Placement of Mobile Home



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
- Most recent permit

Liability for Tax



- 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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Mobile Home 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

Treasurers 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.

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.

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.

Waiver of Tax Liability



- 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.

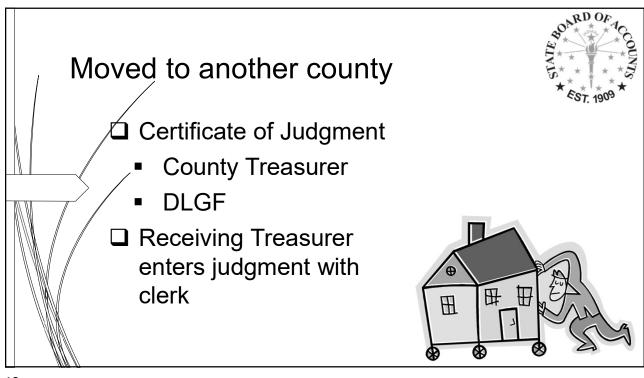
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Collection Responsibilities



- 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.

Delinquencies 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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Delinquencies (Alternative Method) Prepare tentative auction list Demand for payment May enter into agreement to pay delinquent taxes Public Auction

Delinquencies (Alternative Method) If the amount received is less that 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.



