Definitions

A mobile home is defined as a single or multi-sectional structure which is built on a permanent chassis and is either attached to utility services or is 27 feet or more in length. The structure must ordinarily be designed for human living quarters, either on a temporary or permanent basis, and owned or used as a residence or place of business by the owner or occupant. A mobile home which is connected to electric, gas, or other utility services provided by a utility company under the jurisdiction of the public service commission, a rural electric cooperative, or a political subdivision of the state is subject to the mobile home tax.

A mobile home structure, such as a recreational vehicle, which is not permanently attached to the land and is used as living quarters or as a place of business is subject to the mobile home tax provided the structure meets the requirements of a mobile home as defined in N.D.C.C. § 57-55-01.

A mobile home which is vacant with no personal belongings in it and which is physically disconnected from utilities is not subject to tax.

A mobile home permanently attached to a foundation and situated on land that is owned by the owner of the mobile home is considered real property and is therefore subject to assessment pursuant to N.D.C.C. ch. 57-02.

A manufactured home for which an Affidavit of Affixation has been recorded under N.D.C.C. §§ 39-05-35 and 47-10-27 is considered real property and is subject to assessment under N.D.C.C. ch. 57-02.

A park model trailer is not a mobile home if it is used for temporary seasonal or recreational living quarters, is located in a trailer park or campground or is registered as a travel trailer, and the owner has paid a park model trailer fee under N.D.C.C. § 39-18-03.2. A park model trailer is defined as a recreational vehicle not to exceed forty feet in length; is built on a single chassis; has a gross trailer area not exceeding four hundred square feet of enclosed living space in the setup mode; and is certified by the manufacturer as complying with A119.5 Recreational Park Trailer Standard of the American National Standards Institute.

Application for the Mobile Home Tax Permit

The owner of a mobile home must make application for a mobile home tax permit within ten days after the mobile home is acquired, moved or first brought into the state. The owner files the application for a mobile home tax permit with the county director of tax equalization in the county where the mobile home is located.

A mobile home tax permit will be issued to the owner of the mobile home when the tax and any penalties have been paid in full to the county treasurer. A current mobile home tax permit is valid in any county throughout the state.

The mobile home tax permit does not have to be displayed on the mobile home.

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Determination of the Mobile Home Tax

The county director of tax equalization estimates the true and full value of the mobile home. The true and full value is multiplied by 50 percent to determine the assessed valuation. If the mobile home is used for residential purposes, the taxable valuation should represent 9 percent of the assessed valuation. If the property is used for commercial purposes, the taxable valuation should represent 10 percent of the assessed valuation. The taxable valuation is multiplied by the preceding year's total mill levy for the taxing district in which the mobile home is located to determine the mobile home tax.

Mobile home taxes are payable in the year for which they are levied. They differ from real property taxes, which are payable in the year following the year for which they were levied.

There is no statutory provision for assessing possessory interests in personal property; therefore, mobile homes are not subject to a possessory interest assessment.

Any time a mobile home is acquired or moved into the state during the year and does not have a mobile home tax permit, the county director of tax equalization estimates the true and full value for the full year and prorates the tax for the remaining number of months, rounded to the nearest month, the mobile home is subject to the tax.

Classification of Land

Residential property includes land upon which no more than three mobile homes are located. A plot or parcel of land upon which four or more mobile homes are located is classified as commercial.

A parcel of land is classified as commercial if it has hookups and the capacity to handle four or more mobile homes, even though there may be less than four mobile homes located on the parcel as of February 1.

Collection and Enforcement

If the county director of tax equalization determines that any person has failed to make application for the tax permit, the county director has the right to contact the county states attorney to request that a civil action be initiated against the delinquent taxpayer.

If the county director of tax equalization determines that there are mobile homes belonging to transients or nonresidents who have not paid the mobile home tax and the tax will be uncollectible if immediate action is not taken, the county director will notify the county sheriff who will collect the taxes, penalties and any interest due.

When a mobile home which is subject to the mobile home tax has been sold under a conditional sale contract and the contract has been canceled or foreclosed, the mobile home may not be attached, repossessed or acquired by bill of sale until the mobile home tax for the current year and most recent preceding year is paid in full. A mobile home that is assessed as real property is subject to the same collection and enforcement procedures as all other real property.

Assessment of Omitted Property

The county auditor, upon discovery that a mobile home has escaped assessment according to N.D.C.C. ch. 57-55, proceeds to correct the assessment books and tax lists, and add the omitted property and assess it at its true and full value. See N.D.C.C. §§ 57-14-01 through 57-14-07.

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Procedure for Abatement, Refund, or Compromise of Tax

Any person who has any right, title, estate, interest in or lien upon any mobile home which has been assessed for mobile home taxes may apply for abatement, refund, or compromise according to the provisions of N.D.C.C. ch. 57-23 (proceedings to abate or refund taxes).

The application for abatement is filed in triplicate with the county auditor on or before November 1 of the year following the year in which the tax becomes delinquent. If a mobile home is located within a city or organized township, the application must be reviewed by the local governing body. The county commissioners have authority to grant the abatement or compromise if it is established that the assessment contains error or that the valuation was excessive or that the property qualifies for exemption. The decision of the county commissioners may be appealed to district court.

Any refund includes penalty and interest previously paid on the abated portion of the tax.

If the owner paid the full amount of mobile home tax for the current year and the mobile home is destroyed or damaged beyond repair by fire, wind storm, or flood, the owner is entitled to a refund for the remaining portion of the year.

A mobile home owner who moves a mobile home to another state and pays a similar type tax is not eligible for a refund of any portion of the mobile home tax paid in North Dakota.

Moving Mobile Homes

In order to move a mobile home from its current location, a moving permit indicating that all taxes, penalties and interest have been paid must be obtained from the county director of tax equalization and displayed on the rear of the mobile home during transport.

Statement of Mobile Home Full Consideration - Mobile Home Title

Any person making application for a mobile home title must file with the motor vehicle registrar a certified statement of the full consideration paid for the mobile home. No title will be issued without the certified statement. The statements are forwarded to the tax commissioner who conducts an annual sales ratio study of mobile homes.

Statement of Mobile Home Full Consideration - Affidavit of Affixation

Any person who presents an Affidavit of Affixation to real property of a manufactured home in the office of the County Recorder in accordance with N.D.C.C. § 47-10-27 and who acquired the manufactured home before the affixation of the manufactured home to the real property shall either contain in or present in addition to the Affidavit of Affixation any one of the following:

- A statement of the full consideration paid for the property conveyed.
- A statement designating one of the exemptions in subsection 6 which the grantee believes applies to the transaction.

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