

MOBILE HOME

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.

A mobile home structure, such as a recreational vehicle, which is not permanently attached to the land and is used as living quarters or 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 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.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. 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 40 feet in length; is built on a single chassis; has a gross trailer area not exceeding 400 square feet of enclosed living space in the set up mode; and is certified by the manufacturer as complying with A119.5 Recreational Park Trailer Standard of American National Standards Institute.

APPLICATION FOR MOBILE HOME TAX PERMIT

The owner of a mobile home must make application for a mobile home tax permit within ten (10) 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.

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.

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.