



Office of the Lake County Assessor

LAKE COUNTY GOVERNMENT CENTER
2293 NORTH MAIN STREET
CROWN POINT, INDIANA 46307

RE: ANNUALLY ASSESSED MOBILE HOMES

“Annually assessed mobile home” defined as a mobile home that: (1) has a certificate of title issued by the bureau of motor vehicles under IC 9-17-6; and (2) is not on a permanent foundation.

- An annually assessed mobile home and all exterior features, yard structures, and improvements owned by the mobile homeowner and located on the same parcel as the mobile home shall be annually assessed if the mobile home meets the definition given in 50 IAC 3.3-2-2.
- An annually assessed mobile home shall be assessed on January 1 and taxed at the current year's tax rate. The owner of an annually assessed mobile home shall pay the tax in accordance with IC 6-1.1-7-7.

Certificate of Title Requirements - Manufactured or mobile homes that are:

- (A) Personal property not held for resale; or
- (B) Not attached to real estate by a permanent foundation

Movement of Mobile Homes; Transfer of Title; Permits

- A mobile home may not be moved from one location to another unless the owner obtains a permit from the county treasurer to move the mobile home.
- The BMV may not transfer the title to a mobile home or changes the names on the title unless the owner holds a valid permit to transfer the title from the county treasurer.
- A county treasurer shall issue a permit which is required to either move, or transfer the title to, a mobile home if the taxes, special assessments, interest, penalties, judgments, and costs that are due and payable on the mobile home have been paid and the person requesting the permit has a state issued title, a court order, or a bureau of motor vehicles affidavit of sale or disposal.
- The county treasurer shall issue the permit no later than two (2) business days (excluding weekends and holidays) after the date the completed permit application is received by the county treasurer. The permit shall state the date it was issued.

Sale of Mobile Home

- The owner of a mobile home who sells the mobile home to another person shall provide the purchaser with the permit required by section 10(c) before the sale is consummated.
- However, this requirement does not apply to a mobile home that is offered for sale at an auction per IC 9-22-1.5 or IC 9-22-1.7 for the transfer resulting from the auction.

Frequently Asked Questions (FAQs)

Violation of the Statutes & Class C Infractions

- A person who is engaged to move a mobile home may not do so unless the owner presents him with a permit.
- A person that permits a mobile home to be placed on his land shall report that fact to the assessor within 30 days of the placement.
- The owner of a mobile home shall provide the purchaser with a permit before the sale is consummated.
- A person who fails to comply with any of these statutory requirements has committed a Class C infraction. (IC 6-1.1-7-12; IC 6-1.1-7-13; and IC 6-1.1-7-14)
- A Class C infraction may result in a judgment of up to \$500.
- If a mobile home is moved illegally and there are back taxes owed on it, the statute states that this is a Class C infraction for any mobile home to be moved or sold without a proper title transfer or moving permit.

- 1) **Question:** Do delinquent taxes on an annually assessed mobile home follow the mobile home to the new owner or stay with the previous owner?

Answer: The owner of the mobile home on the assessment date is liable for the taxes per IC 6-1.1-7-7(a). Also IC 6-1.1-7-10(c) & (d) states that before title can be transferred and the sale consummated, the taxes must be paid.

- 2) **Question:** How are the property taxes handled on the purchase contract of an annually assessed manufactured home?

Answer: IC 9-17-6-17 states that a purchase contract for an annually assessed manufactured home is subject to the following terms and conditions:

- Seller must provide a copy of the title.
- The contract must specify who is responsible for the taxes.
- Buyer must record the contract.

- 3) **Question:** If the owner of a real property mobile home (title retired) desires to sell and move that mobile home because he wants to build a house on the property, what would need to be done before the mobile home could be sold or moved?

Answer: The Bureau of Motor Vehicles states that the owner would need a court order to transfer the home from real property back to a mobile home. If there is no VIN, one would have to be applied for. Then the owner could file mobile home permits for a transfer of title and to move it.

- 4) **Question:** If someone wanted to learn more about the procedures to deal with abandoned mobile homes, where could they go?

Answer: IC 9-22-1.5 contains the statutes pertaining to abandoned mobile homes. For more information regarding a title application on an abandoned mobile home and/or applying for a VIN, please visit the BMV's website at <https://www.in.gov/bmv/>.