

**ARTICLE 81-02.1  
PROPERTY TAXES**

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**CHAPTER 81-02.1-01  
MOBILE HOME TAX**

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**81-02.1-01-01. Definitions.**

As used in these sections and for the administration of North Dakota Century Code chapter 57-55, unless the context otherwise requires:

1. "Length" means the longest exterior dimension of the area used as a residence or place of business, excluding the hitch, if any.
2. "Lot" means any piece of land of required size intended for occupancy by a mobile home.
3. "Mobile home park" means any contiguous tract of land under the same ownership containing three or more lots intended for occupancy by mobile homes.
4. "Mobile home structure" means a structure as defined in North Dakota Century Code section 57-55-01 and includes a recreational vehicle if it is not permanently attached to the land and is used as living quarters or as a place of business.
5. "Owner" means the person holding legal title to the mobile home for the purpose of determining who must apply for a mobile home tax permit. A vendee, mortgagor, or lessee is the owner if the mobile home is subject to a conditional sales agreement or lease with an option to purchase upon expiration of the agreement and if the vendee, mortgagor, or lessee is entitled to possession of the mobile home.

**History:** Effective June 1, 1984; amended effective July 1, 1985; November 1, 1987; April 1, 1995.

**General Authority:** NDCC 57-55-09

**Law Implemented:** NDCC 57-55-01, 57-55-01.1, 57-55-08

#### **81-02.1-01-02. Filing requirements.**

A mobile home owner exempt from the tax must apply to the county director of tax equalization for a tax-exempt permit. If the owner's exempt status is established, the county treasurer will issue a tax-exempt permit.

**History:** Effective June 1, 1984; amended effective July 1, 1985; November 1, 1987.

**General Authority:** NDCC 57-55-09

**Law Implemented:** NDCC 57-55-01.1, 57-55-10

#### **81-02.1-01-03. Form and contents of application.**

The application for a tax permit must be made on forms approved by the tax commissioner and furnished by the county director of tax equalization. The application must include a full description of the mobile home, name of the manufacturer, serial number, age, length and width, location, and the owner's name and address.

**History:** Effective June 1, 1984; amended effective July 1, 1985; November 1, 1987.

**General Authority:** NDCC 57-55-09

**Law Implemented:** NDCC 57-55-01.1

#### **81-02.1-01-04. Computation of tax.**

The county director of tax equalization shall calculate the mobile home tax in the following manner:

1. The replacement cost new is determined by multiplying the total square feet of the mobile home by the average cost per square foot for the appropriate quality and size as shown in the tax department's guidelines. To adjust for depreciation, replacement cost new is multiplied by a percentage good factor to determine the true and full value.
2. The true and full value is multiplied by fifty percent to determine assessed value.
3. If the mobile home is used for residential purposes, the assessed value is multiplied by nine percent to determine the taxable value. If the mobile home is used for commercial purposes, the assessed value is multiplied by ten percent.
4. The tax due is determined by multiplying the taxable value of the mobile home by the preceding year's total mill levies which applied to property within the taxing district where the mobile home is located.

**History:** Effective June 1, 1984; amended effective November 1, 1987.

**General Authority:** NDCC 57-55-09

**Law Implemented:** NDCC 57-02-01, 57-02-27, 57-55-04

#### **81-02.1-01-05. Filing procedures for the counties - Payment of tax.**

When the computation of the mobile home tax is complete, the county director of tax equalization shall deliver the information to the county treasurer.

When the tax is paid in full, the treasurer shall issue a receipt showing the amount of payment and the type of tax and the tax permit information must be recorded on the back of the receipt.

The county treasurer shall maintain an account for tax payments received in installments. If payment of the tax is made in installments, a receipt indicating the amount of payment and the type of

tax must be issued to the owner. The tax permit must be issued upon payment of the final installment. The county treasurer shall inform the county director of tax equalization if an installment becomes delinquent, and the director shall give the owner notice of the delinquency as provided in North Dakota Century Code section 57-55-11.

**History:** Effective June 1, 1984; amended effective July 1, 1985; November 1, 1987.

**General Authority:** NDCC 57-55-09

**Law Implemented:** NDCC 57-55-03, 57-55-04, 57-55-06

#### **81-02.1-01-05.1. Form of tax permit.**

The tax permit that is recorded on back of the receipt issued for payment in full must contain the following information:

1. Name of county that issues the permit.
2. A statement that the receipt for payment in full constitutes a mobile home tax permit for the mobile home described in this document.
3. Date of expiration of the permit.

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

**History:** Effective November 1, 1987.

**General Authority:** NDCC 57-55-09

**Law Implemented:** NDCC 57-55-06

#### **81-02.1-01-06. Accounting of mobile home taxes.**

Mobile home taxes, including penalties for delinquencies, must be credited by the county treasurer to a special account established for each year. The account must be designated as the "Mobile Home Tax Account" for the year in which the tax permit was issued. The taxes must be retained by the county treasurer in the account until the monthly disbursements are made as provided for in North Dakota Century Code section 11-14-16.

**History:** Effective June 1, 1984; amended effective July 1, 1985.

**General Authority:** NDCC 57-55-09

**Law Implemented:** NDCC 57-55-01.1, 57-55-04

#### **81-02.1-01-07. Due dates.**

The due date for the mobile home tax is the day fixed by law on which the tax first becomes due and payable. If the mobile home is brought into or acquired in this state on or after January first, the tax becomes due on the tenth day thereafter.

The due date must be distinguished from the delinquency date, which is the date penalties fixed by law attach to unpaid taxes.

If a mobile home is acquired, or moved into the state, after January tenth, the entire tax is due within ten days of acquisition or movement into the state. The tax may not be paid in installments and becomes delinquent after the fortieth day.

**History:** Effective June 1, 1984; amended effective July 1, 1985; November 1, 1987.

**General Authority:** NDCC 57-55-09

**Law Implemented:** NDCC 57-55-01.1, 57-55-03

**81-02.1-01-08. Noncompliance by mobile home owner.**

A mobile home owner is not in compliance with the mobile home tax law if the owner:

1. Has not applied for a tax permit within the required time.
2. Has applied for a tax permit but has not paid the tax or installment on time.
3. Has not paid the full penalty which has attached to a delinquent tax.

**History:** Effective June 1, 1984; amended effective July 1, 1985.

**General Authority:** NDCC 57-55-09

**Law Implemented:** NDCC 57-55-07, 57-55-11

**81-02.1-01-09. Penalties cannot be waived.**

No penalties attached to delinquent and unpaid taxes levied under the mobile home tax law may be waived by the county treasurer.

**History:** Effective June 1, 1984.

**General Authority:** NDCC 57-55-09

**Law Implemented:** NDCC 57-55-03

**81-02.1-01-10. Collections.**

The provisions of North Dakota Century Code chapter 57-22 for collection of delinquent personal property tax apply to the collection of delinquent mobile home taxes. Any house trailer or mobile home occupied as a residence by a debtor or a debtor's family is not exempt from process, levy, or sale for tax levied pursuant to the mobile home tax law.

If a delinquent mobile home owner has real estate in the county, the county commissioners shall extend the delinquent mobile home tax as a lien against the owner's real estate in that county.

**History:** Effective June 1, 1984; amended effective November 1, 1987.

**General Authority:** NDCC 57-55-09

**Law Implemented:** NDCC 28-22-02,57-22-21, 57-55-03,57-55-11

**81-02.1-01-11. Application by new owner not required if mobile home has current permit.**

If a mobile home with a current permit is acquired during a year, the new owner is not required to obtain a new permit for that year. If the former owner possesses a tax-exempt permit, the new owner must apply for a tax permit within the statutory time.

**History:** Effective June 1, 1984; amended effective July 1, 1985.

**General Authority:** NDCC 57-55-09

**Law Implemented:** NDCC 57-55-04

**81-02.1-01-12. Permit nontransferable.**

The tax permit issued for a particular mobile home is nontransferable and cannot be used on any other mobile home. If the mobile home is sold, traded in on another mobile home or property, or disposed of in any manner, the permit must remain with the mobile home.

**History:** Effective June 1, 1984; amended effective July 1, 1985.

**General Authority:** NDCC 57-55-09

**Law Implemented:** NDCC 57-55-07

**81-02.1-01-13. Mobile home temporarily in state.**

A mobile home in the state temporarily because it is being transported through the state or being used by persons on vacation or visiting in North Dakota is not subject to tax.

A mobile home brought into North Dakota for use by the owner or another person employed or engaged in a trade, occupation, business, or profession in this state is subject to tax. An application must be filed with the county director of tax equalization on or before the eleventh day it is in the state even though it may be taken out of state at a later date within the year.

**History:** Effective June 1, 1984.

**General Authority:** NDCC 57-55-09

**Law Implemented:** NDCC 57-55-01.1, 57-55-07

**81-02.1-01-14. Tax not applicable to licensed mobile home dealers.**

The mobile home tax does not apply to mobile homes held by a licensed mobile home dealer for resale if the mobile home is not used as a residence or as a place of business.

**History:** Effective June 1, 1984.

**General Authority:** NDCC 57-55-09

**Law Implemented:** NDCC 57-55-01

**81-02.1-01-15. Liability for taxes upon sale of mobile home.**

When a mobile home upon which the yearly permit tax has not been paid is sold, it is presumed that the tax was taken into consideration during the price negotiations between the buyer and the seller. The tax is imposed upon the property itself even though the owner is required to pay it. When the tax remains unpaid after the sale, any agreement made between the buyer and seller will not prevent the collection of the unpaid tax from being collected as follows:

1. The county director of tax equalization will collect the entire tax levied from the seller, including any delinquent tax from prior years.
2. The buyer is liable for tax prorated for the period of ownership during the year of purchase.

**History:** Effective June 1, 1984; amended effective July 1, 1985; November 1, 1987.

**General Authority:** NDCC 57-55-09

**Law Implemented:** NDCC 57-55-01.1, 57-55-04, 57-55-05

**81-02.1-01-15.1. Priority for delinquent taxes.**

When payment is made for any mobile home tax, the payment must be applied first to the oldest unpaid delinquent tax due, if any, shown to exist upon the property for which the tax payment is made, including any penalty and interest.

**History:** Effective May 1, 1991.

**General Authority:** NDCC 57-55-09

**Law Implemented:** NDCC 57-55-01.1, 57-55-04, 57-55-11

**81-02.1-01-16. No refunds or credits upon sale or disposition.**

If tax is levied for a particular year on a mobile home sold during that year, none of the tax will be refunded or abated except as provided in North Dakota Century Code sections 57-55-04.1 and 57-55-12. No refund will be issued if the mobile home sold is moved to another state.

**History:** Effective June 1, 1984.

**General Authority:** NDCC 57-55-09

**Law Implemented:** NDCC 57-55-12

**81-02.1-01-17. Moving permit.**

A licensed mobile home dealer transporting a mobile home from the dealer's lot to a purchaser's lot is not required to display a moving permit.

**History:** Effective June 1, 1984; amended effective July 1, 1985; November 1, 1987.

**General Authority:** NDCC 57-55-09

**Law Implemented:** NDCC 57-55-10, 57-55-11

**81-02.1-01-18. Tax permits lost or destroyed.**

If a tax permit issued by the county treasurer is lost, destroyed, or mutilated, a replacement permit may be obtained from the county treasurer by paying one dollar and furnishing information indicating the reason for the replacement.

**History:** Effective June 1, 1984; amended effective July 1, 1985.

**General Authority:** NDCC 57-55-09

**Law Implemented:** NDCC 57-55-01.1, 57-55-06