

Mobile Homes Application For County Registration

North Dakota Century Code ch. 57-55

Return the completed application to the County Director of Tax Equalization in the county where the mobile home is located. Application must be filed within 10 days after the mobile home is acquired, moved or first brought into this state.

1. Name of Owner and Mailing Address

_____ Home Telephone Number

_____ Work Telephone Number

_____ Place of Employment

_____ Name of Lending Institution

Location of Mobile Home

2. Name of Court: _____ Lot No.: _____

City or Township: _____ School District: _____

If mobile home is located in rural area and not in a designated mobile home court, provide the legal description in the space below:

Section: _____ Township: _____ Range: _____

Description of Mobile Home

3. Make: _____ Model _____

Model Year: _____ Serial Number: _____

Is the mobile home located on:

Size of Mobile Home: Width: _____ Length (Excluding hitch): _____

Blocks _____
Piers _____
Basement _____
Other _____

Slide out or addition(s) _____ x _____, _____ x _____, Entry shed _____ x _____, Garage _____ x _____

Transfer Information

4. Date Acquired: _____ Purchase Price: _____

Purchased From: _____

Date Brought into North Dakota: _____ Date Occupied: _____

5. Was the North Dakota tax permit on this mobile home paid last year? Yes No

If Yes, in what County? _____ Tax/Refund Receipt No.: _____ Expiration Date: _____

Date Moved: _____ Location of Mobile Home Before Move _____

6. If mobile home is a rental unit, please furnish name of renter: _____

I certify that the information contained in this application is correct to the best of my knowledge.

This Application Must Be Signed

Signature of Mobile Home Owner

Date

Definition of a Mobile Home

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. "Mobile home" also includes a manufactured home as defined in North Dakota Century Code Section 41-09-02 other than a manufactured home converted to real property according to N.D.C.C. § 39-05-35(1-3). "Utility services" means services purchased by the occupant from a utility company under the jurisdiction of the public service commission, a rural electric cooperative, or a political subdivision of the state.

Taxation of Mobile Homes - Exemptions

Certain manufactured housing may be exempt from mobile home taxation. Mobile home owners should check with the County Director of Tax Equalization in the county where the mobile home is located to determine the tax status of the mobile home. A mobile home may be exempt from taxation if the mobile home is:

1. Owned and used as living quarters of a military person on active military duty in this state who is a resident of another state.
2. Owned and occupied by a welfare recipient, provided the mobile home is not permanently attached to the land and classified as real property.
3. Owned and used as living quarters by a disabled veteran or unremarried surviving spouse as provided in N.D.C.C. § 57-02-08(20).
4. Owned and used as living quarters by a permanently and totally disabled person or unremarried surviving spouse as provided in N.D.C.C. § 57-02-08(20).
5. Owned and used as living quarters for a blind person as provided in N.D.C.C. § 57-02-08(22).
6. Owned and used as living quarters by a person who qualifies for the homestead credit as provided in N.D.C.C. § 57-02-08.1.
7. Used only for temporary living quarters of the owner or occupant while engaged in recreational or vacation activities, provided that the unit displays a current travel trailer license or is defined as a park model trailer located in a trailer park or campground and the owner has paid a park model trailer fee as provided in N.D.C.C. § 39-18-03.1.
8. A farm residence as provided in N.D.C.C. § 57-02-08(15).
9. Permanently attached to a foundation and assessed as real property.
10. Owned by a licensed mobile home dealer while held for resale and not used as a residence or for conducting business.

The owner who claims exemption from mobile home taxation must file an application for Mobile Home County Registration with the County Director of Taxation and provide the necessary evidence to support the claim.

Notice To Mobile Home Owners

1. **Mobile Home Tax.** *All mobile home owners must apply for a mobile home tax permit at the office of the county director of tax equalization in the county in which the mobile home is located within 10 days after a mobile home is acquired, moved, or first brought into this state.*

Any person who fails to make application according to the provisions of North Dakota Century Code (N.D.C.C.) ch. 57-55 is guilty of a class B misdemeanor.

2. **Taxes In Lieu Of Other Property Taxes.** The mobile home tax provided for in N.D.C.C. ch. 57-55 is in lieu of all property taxes upon the mobile home for the calendar year for which the tax permit is valid. However, the tax shall in no way be construed as exempting any mobile home owner from the requirements of registering the mobile home with the director of the Department of Transportation or securing license plates entitling the mobile home to be transported upon the state's highways pursuant to N.D.C.C. § 39-18-03.
3. **Moving Permit Required.** "Before a mobile home is moved from its existing location, a moving permit must be obtained by the owner from the county director of tax equalization indicating that all taxes, penalties, and interest levied against the mobile home have been paid. While the mobile home is being transported, the moving permit must be displayed on the rear of the mobile home. Any person who violates this provision is guilty of an infraction, for which a fine of no less than one hundred dollars and no more than five hundred dollars may be imposed." N.D.C.C. § 57-55-11(2).
4. **Statements of Full Consideration.** "Any person who has purchased a mobile home and is applying for a title under section 39-18-03 shall present, with the application, a certified statement of the full consideration paid for the mobile home. The director of the department of transportation may not issue a certificate of title to the mobile home until the certified statement is received . . . Any person who, in the statement provided for in this section, willfully falsifies the consideration paid for the transferred mobile home is guilty of a class B misdemeanor." N.D.C.C. § 57-55-01.2.
5. For more information contact your county director of tax equalization, or visit the Office of State Tax Commissioner web site at www.nd.gov/tax.