

TITLE 6. Taxation

ARTICLE 1.1. PROPERTY TAXES

CHAPTER 7. Taxation of Mobile Homes

6-1.1-7-10. Movement of mobile home; transfer of title; permits

IC 6-1.1-7-10 Movement of mobile home; transfer of title; permits

Sec. 10. (a) This section does not apply to a mobile home that is offered for sale at auction under IC 9-22-1.5, IC 9-22-1.7, or IC 6-1.1-23.5 for the transfer resulting from the auction.

(b) A mobile home may not be moved from one (1) location to another unless the owner or the owner's agent obtains a permit to move the mobile home from the county treasurer.

(c) The bureau of motor vehicles may not:

(1) transfer the title to a mobile home; or

(2) change names in any manner on the title to a mobile home;

unless the owner or the owner's agent holds a valid permit to transfer the title that was issued by the county treasurer and includes the county treasurer's embossed seal.

(d) 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 not 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 is issued.

(e) After issuing a permit to move a mobile home under subsection (d), a county treasurer shall notify the township assessor of the township to which the mobile home will be moved, or the county assessor if there is no township assessor for the township, that the permit to move the mobile home has been issued.

(f) A permit to move, or transfer title to, a mobile home that is issued under this section expires ninety (90) days after the date the permit is issued. The permit is invalid after the permit expires. If the owner wishes to move, or transfer title to, the mobile home after the permit has expired, the owner or the owner's agent must obtain a new permit under this section.

(g) A county treasurer is not liable for the county treasurer's good faith efforts to collect taxes that are due and payable for a mobile home. Good faith efforts include the refusal to issue a permit under subsection (d) until all property taxes that are due and payable for a mobile home are paid to the county treasurer.

[Pre-1975 Property Tax Recodification Citation: 6-1-40-10 part.]

Formerly: Acts 1975, P.L.47, SEC.1. As amended by P.L.203-2013, SEC.1; P.L.71-2015, SEC.1; P.L.194-2015, SEC.1; P.L.198-2016, SEC.18; P.L.235-2017, SEC.5.