

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 website at www.tax.nd.gov.