



# NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER GUIDELINE - PROPERTY TAX: TAXATION OF MOBILE HOMES OWNED BY NATIVE AMERICANS

## **Mobile Homes Located Within Reservations**

A mobile home located within the boundaries of a reservation and owned by a Native American who resides within the reservation is not subject to taxation pursuant to North Dakota Century Code (N.D.C.C.) Ch. 57-55.

A mobile home located within the boundaries of a reservation and owned by a Native American who resides outside the reservation is subject to the provisions of N.D.C.C. Ch. 57-55. The owner must file an application for a mobile home tax permit with the county director of tax equalization in the county in which the mobile home is located.

## **Mobile Homes Located Outside Reservations**

A mobile home located outside the boundaries of a reservation, regardless of whether it is owned by a Native American or non-Native American, is subject to taxation pursuant to N.D.C.C. Ch. 57-55.

## **Refund Of The Mobile Home Tax**

A Native American who paid the mobile home tax while residing in a mobile home located within the boundaries of a reservation is eligible for a refund of the mobile home tax.

Application for a refund of the mobile home tax must be made pursuant to N.D.C.C. Ch. 57-23. The application must be in writing and filed with the county auditor of the county in which the mobile home was assessed and the tax was paid. The application must be filed on or before November 1 of the year following the year in which the tax becomes delinquent. Upon approval, the county auditor and the county treasurer will charge the refund against the taxing districts to which the collection was credited.