

# Burke County Mobile Home Application

Return completed and signed application to Burke County Direcorty of Tax Equalization P.O. Box 174, Bowbells ND 58721. Telephone #701-377-2661. Application must be filed within 10 days after the mobile home is acquired, moved or first brought into this state by all owners. (North Dakota Century Code ch. 57-55)

1. Name of Owner and Mailing Address

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Home Phone Number

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Work Phone Number

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Place of Employment

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Name of Lending Institution

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## Location of Mobile Home

2. Name of Court: \_\_\_\_\_ Lot No.: \_\_\_\_\_

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

Legal Description \_\_\_\_\_

## Description of Mobile Home

3. Make: \_\_\_\_\_ Model: \_\_\_\_\_

Year manufactured: \_\_\_\_\_ Serial Number: \_\_\_\_\_

Size of mobile home: Width: \_\_\_\_\_ Length: \_\_\_\_\_ (Excluding hitch)

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

## Transfer Information

4. Date Acquired: \_\_\_\_\_ Purchase Price: \_\_\_\_\_

Purchased From: \_\_\_\_\_

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

If Yes, in what County? \_\_\_\_\_ Tax Permit/Receipt Number \_\_\_\_\_ Expiration Date \_\_\_\_\_

Date Moved: \_\_\_\_\_ Location of Mobile Home Before Move \_\_\_\_\_

6. If not occupying the home, please furnish the name of occupant \_\_\_\_\_

7. If on active military duty, your state of residence \_\_\_\_\_

8. Are you purchasing this mobile home contract for deed? Yes No

a. Which party will be responsible for the property taxes on the mobile home? \_\_\_\_\_

I, the undersigned, hereby certify that the above information is correct to the best of my knowledge.

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.