

## **Appendix 5 – Tax Bulletin # 9 (Movement of Mobile Homes by Dealers or Transporters)**

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Issued April 1, 1985 ; Replaces May 1, 1983 Revision.

REFERENCE: Title 29-A, MRSA, Sections 1002.9, 851-954.

No mobile home shall be moved over the highways of this state unless the operator of the vehicle hauling such mobile home has in his possession a written certificate from the tax collector of the municipality in which the mobile home is situated on the day of the move, identifying the mobile home and stating that all property taxes applicable to the mobile home, including those for the current tax year, have been paid or that the mobile home is exempt from such taxes. The tax year shall be the period from April 1st through March 31st. Applicable property taxes mean committed property taxes.

Mobile home means a structure, transportable in one or more section, which is 8 body feet or more in width and is 32 body feet or more in length, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air conditioning and electrical systems contained therein.

A mobile home remains a mobile home even though it may be used for advertising, sales, display or promotion of merchandise or services, or for any other commercial purposes except the transportation of property.

1. Purpose of the Law . This law is intended to control the movement of mobile homes on which property taxes are due. It applies only to the movement of mobile homes on dealer or transporter plates; it does not apply to movement of mobile homes which are regularly registered, since, a mobile home cannot be registered unless the current taxes are paid. Nor does it apply to the movement of camper trailers. It is to the advantage of tax collectors to make every effort to see that this law is properly utilized.

2. Suggested Form of Certificate . When the tax collector receives a request for the certificate required under the statute, the form on the following page will be satisfactory:

Date \_\_\_\_\_

To Whom It May Concern:

This is to certify that the mobile home described below is situated in the Town of \_\_\_\_\_ and that all property taxes applicable to it, including those for the current year, have been paid, or that the mobile home is exempt from such taxes.

Description of mobile home:

Make \_\_\_\_\_

Model \_\_\_\_\_

Size \_\_\_\_\_

Serial No. \_\_\_\_\_

Tax Collector \_\_\_\_\_ Town  
of \_\_\_\_\_

3. When Taxes Are Due in More Than One Town . Under the statute, the certificate is to be given by the tax collector of the municipality from which the mobile home is being moved. A tax collector should not give a certificate unless the mobile home is located in his town. In the case of a mobile home which had previously been located in some other town, the collector may have no knowledge of prior unpaid taxes. In such case he should withhold the certificate until the mobile home owner satisfies him that tax was in fact paid or that the mobile home was not subject to tax. If the law is properly used, this problem will soon disappear, since a mobile home can now be moved only if properly registered (in which case the tax must be paid before registration), or if the dealer has the necessary certificate (in which case, also, the taxes must be paid.)

4. Mobile Home Owned by Dealers . Where a mobile home dealer is located in a town, arrangements should be worked out between the collector and the dealer so that certificates covering the delivery by the dealer of mobile homes sold by him can be supplied with a minimum of inconvenience. The collector should bear in mind, however, that he can give a certificate only for a mobile home then located in his town; thus if a dealer takes a mobile home in trade, located in some other town, before that mobile home can be moved on dealer plates the certificate must be obtained from the collector in that town.

5. Tax Year . This statute provides that the tax year shall be from April 1 to March 31 and that all taxes, including those for the current year, must be paid before a certificate for removal can be given.

Since mobile homes are no longer assessable as stock in trade in dealer's inventories, the movement certificates should be issued to dealers with a notation "tax exempt."

For mobile homes which are privately owned, if a certificate for removal is requested prior to commitment of property taxes, the excise tax should be collected only if the owner intends to register the mobile home, which is rarely the case. Usually, the owner obtains from the State Motor Vehicle Division a one-way certificate which does not require payment of an excise tax. A tax collector cannot legally refuse to issue a certificate for removal of a mobile home for which all committed property taxes have been paid.

6. Mobile Homes Transported Into the State From Outside the State . The mobile home statute obviously does not apply in the case of a mobile home which is being moved into Maine from a point outside the state; it does apply in the case of a mobile home being moved from Maine to a point outside the state.

7. Illegal Movement of Mobile Homes . If a collector has reason to believe a mobile home is about to be moved in violation of the statute (that is, through use of dealer of transporter plates and without the necessary tax certificate) it should immediately be brought to the attention of the nearest State Police Officer.

8. Transporter Registration Certificate and Plates; Fee . Garage owners, body shops, finance companies, banks and junk dealers may apply for a transporter registration license and plates for the purpose of transportation and delivery of vehicles owned or temporarily in their custody. The holder of a transporter registration plate may transport or deliver using this plate only if the vehicle is accompanied by the owner or someone in his employ. In no event shall any transporter plate be used in lieu of registration plates or be loaned to any person or be used by the holder for personal reasons. Transporter plates shall not be used on a towing vehicle.

NOTE: This bulletin is intended solely as advice to assist persons in determining, exercising or complying with their legal rights, duties or privileges. If further information is needed contact the Property Tax Division of Maine Revenue Services.