



MAINE REVENUE SERVICES PROPERTY TAX DIVISION PROPERTY TAX BULLETIN NO. 9

MOVEMENT OF MOBILE HOMES BY DEALERS OR TRANSPORTERS

REFERENCE: 29-A M.R.S. § 1002(9), § 2382(10)
March 26, 2020; replaces July 14, 2014 revision.

No mobile home shall be moved over the highways of this state unless the operator of the vehicle hauling such mobile home has in their possession a written certificate for removal from the tax collector of the municipality in which the mobile home is situated on the day of the move. The certificate must identify the mobile home and state that all applicable property taxes, 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 1 through March 31.

“Mobile home” means a structure, transportable in one or more sections, which is at least eight feet wide and 32 feet long, built on a permanent chassis and designed to be used as a dwelling when connected to utilities. A mobile home contains plumbing, heating, air conditioning and electrical systems. 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. 36 M.R.S. § 1481(1).

“Applicable property taxes” means all committed property taxes and taxes for the current tax year that are not yet committed. If the property tax for the current year is not yet determinable, the amount must be presumed to be the same as the previous year's tax until the current year's tax is assessed. The tax collector may accept prepayment of these taxes and shall repay any amount paid in excess of that finally assessed, with interest on that amount as provided in 36 M.R.S. § 506-A.

If a mobile home was moved into a municipality after April 1 of the previous year so that no tax was assessed in the previous year and the mobile home is to be moved from the municipality before the commitment of the current year's taxes but after April 1, the term "previous year's tax" means the tax estimated by using the prior year's tax rate.

1. Purpose of the Law

The law (29-A M.R.S. §§ 1002(9) and 2382(10)) 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 or on overlmit movement permits; it does not apply to movement of mobile homes which are 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. A municipality has the option to waive the requirement

to pay taxes owed prior to issuance of an overlimit movement permit, but only if the mobile home is being moved within the borders of the municipality for purposes unrelated to its sale.

2. Procedure

Prior to applying for an overlimit movement permit, the transporter of a mobile home must request a certificate of taxes/sewer fees paid from the municipality where the mobile home is located. If the mobile home is located in the unorganized territory, the transporter must obtain a completed Form MV-47 from the State Tax Assessor.

Once the transporter has a certificate of taxes/sewer fees paid, an application for an overlimit movement permit, including a copy of the certificate of taxes/sewer fees paid, must be submitted to the Bureau of Motor Vehicles. For more information and a copy of the overlimit movement permit application, contact the Bureau of Motor Vehicles at 207-624-9000, extension 52134 or overlimits@maine.gov.

3. When Taxes Are Due in More Than One Municipality

Under 29-A M.R.S. § 1002(9), the certificate for removal is issued by the tax collector of the municipality from which the mobile home is being moved. A tax collector should not issue a certificate unless the mobile home is located in their 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 they should withhold the certificate until the mobile home owner satisfies them that tax was in fact paid or that the mobile home was not subject to tax. A mobile home can only be moved 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. Tax Year

The related 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.

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 Bureau of Motor Vehicles 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 for a mobile home on which all committed property taxes have been paid. If a certificate is issued after April 1 and before property taxes are committed, property taxes for the current tax year, including taxes not yet committed, must be paid.

5. Mobile Homes Transported into the State from Outside the State

The certificate for removal requirement 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.

6. Illegal Movement of Mobile Homes

If a tax 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 certificate for removal) the tax collector should notify their local law enforcement agency.

7. 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 a mobile home using this plate only if the vehicle is accompanied by the owner or someone employed by the owner. In no event shall any transporter plate be used in lieu of registration plates, loaned to any person or 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.

MAINE REVENUE SERVICES
PROPERTY TAX DIVISION
PO BOX 9106
AUGUSTA, MAINE 04332-9106
TEL: (207) 624-5600

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