

12.05.075 Tax payment certificate required for sale of mobile homes.

- A. No person shall sell, dispose of or otherwise divest himself of legal title to any mobile home unless, prior to the sale, disposition or transfer of such title, he furnishes the buyer or recipient with a tax payment certificate obtained from the chief fiscal officer pursuant to subsection C, D or F of this section.
- B. No person, bank, credit union, savings and loan, or other lending institution shall loan funds or otherwise make funds available to any person for the purchase of a mobile home unless the seller of the mobile home first provides the lender with a tax payment certificate obtained from the chief fiscal officer pursuant to subsection C of this section.
- C. On request by the legal or registered owner or agent thereof regarding any real or personal property, the chief fiscal officer shall determine whether outstanding taxes, penalty and interest for which the requesting person would be liable by virtue of his ownership of that property have been fully paid and satisfied. If the chief fiscal officer determines that no such taxes, penalty and interest are owed by the requesting person, he shall promptly issue a tax payment certificate. The certificate shall be conclusive evidence of discharge of those tax obligations by the person to whom the certificate is issued.
- D. In the case of a junk mobile home as defined in subsection E of this section, a tax payment certificate may be issued regardless of whether taxes, penalty, interest and costs are owing provided that the person requesting the tax payment certificate furnishes an affidavit or other documentation satisfactory to the chief fiscal officer that the mobile home is a junk mobile home. The certificate shall be conclusive evidence of discharge of those tax obligations by the person to whom the certificate is issued.
- E. For purposes of this section, a junk mobile home is a mobile home which is stripped, wrecked, decayed, and unusable and which has been abandoned.
- F. In the case of a mobile home which has been abandoned, a tax payment certificate may be issued if the current year and preceding years outstanding taxes are fully paid and satisfied, provided that the person requesting the tax payment certificate furnishes an affidavit or other documentation satisfactory to the chief fiscal officer that the mobile home has been abandoned. Penalty and interest on outstanding taxes for the year of abandonment and years prior to abandonment shall not be collected from the person requesting the tax payment certificate. The certificate shall be conclusive evidence of discharge of those tax obligations by the person to whom the certificate is issued.
- G. If the municipality has not levied taxes for the current year, for the purposes of subsections C and F of this section the municipality shall determine the amount of tax owed for the current year on the basis of a tax rate estimated by the chief fiscal officer. The estimated rate shall not be less than the previous year's rate for the property in question, or greater than the maximum rate permitted by statute. The chief fiscal officer shall maintain all payments based on a tax rate estimated under this subsection in a separate interest-bearing account. On the tax due date, the chief fiscal officer shall deduct from each payment in the account the actual amount of tax owed and refund any surplus to the payor.

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