

SECTION 7

TRANSPORTATION OF MANUFACTURED/MOBILE HOME

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Any transfer or reassignment of a title must be accompanied by an affidavit issued by the county treasurer stating current year's taxes have been paid.

If an owner of a used mobile/manufactured home; regulated lender, as defined in SDCL 54-3-14 (repossessing a used home); transporter; or manufacturer or licensed mobile/manufactured home dealer; prior to moving a home, fails to obtain an affidavit from the county treasurer of the county in which the used home is registered, stating the current year's taxes are paid as described in SDCL 10-21-36 through 10-21-39, inclusive, or SDCL 10-9-3, the department shall assess a monetary penalty of \$250 for the first violation within a one-year period; \$500 for the second violation within a one-year period; and \$1,000 for each subsequent violation within a one year period. The county treasurer shall notify the department, in writing, of any violation for failure to obtain a tax affidavit prior to moving a home.

In addition to a monetary penalty, a transporter or dealer who was responsible for moving a mobile/manufactured home is liable for any property taxes due the county if a tax affidavit is not obtained prior to moving the home.

Any person moving a mobile/manufactured home must have:

- 1) A \$15 single trip permit issued by the county treasurer (unless the home is being moved by or for a licensed mobile/manufactured home dealer).
- 2) An affidavit stating current year's taxes have been paid (issued by the county treasurer where the home is located).

A violation is a Class 2 misdemeanor.

Any manufactured/mobile home purchased or transported by or for a dealer must have:

- 1) On any used home, an affidavit issued by the county treasurer of the county in which the home is registered stating that the current year's taxes have been paid.
- 2) A self-issued permit displayed when moving a used or new mobile/manufactured home.

- 3) When a dealer sells a new, used, or an out-of-state titled mobile/manufactured home and is transporting it to the purchaser, the dealer must file a Property Tax Assessment (PT6) Form with the director of equalization in the county of destination.

Any mobile/manufactured home moved by a transporter must have:

- 1) On any used home, an affidavit issued by the county treasurer of the county in which the home is registered stating the current year's taxes are paid.
- 2) A \$15 single trip permit issued by the county treasurer, unless the home is being moved by or for a licensed mobile/manufactured home dealer.