

N.D.A.G. Letter to Keller (Jan. 19, 1987)

January 19, 1987

Honorable Joe Keller
North Dakota State Senator
State Capitol
Bismarck, ND 58505

Dear Senator Keller:

Thank you for your letter in which you inquire whether the mobile home tax levied pursuant to N.D.C.C. Ch. 57-55 must be paid by a lending institution before repossession of a mobile home financed by a direct loan from the lending institution. I have reviewed the provisions of N.D.C.C. Ch. 57-55 and N.D.C.C. §§ 51-07-11 and 57-22-18 and it is my opinion that the lending institution is not required to remit the mobile home tax prior to repossession of a mobile home financed by a direct loan.

N.D.C.C. § 1-02-05 requires that "[w]hen the wording of a statute is clear and free from all ambiguity, the letter of it is not to be disregarded" It is clear on the face of the above cited sections of the North Dakota Century Code that they apply only when a mobile home is sold under a conditional sales contract and not when it is purchased with a direct lease from a financial institution.

I hope this clarifies this matter for you. If you have any further questions, please do not hesitate to contact me.

Sincerely,

Nicholas J. Spaeth

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