

CHAPTER 133†
MOBILE HOME TAX
S. F. 40

AN ACT relating to the notification of mobile homeowners of tax assessments and providing certain penalties.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section one hundred thirty-five D point twenty-four
2 (135D.24), unnumbered paragraph one (1), Code 1971, is amended
3 as follows:

4 The semiannual tax provided herein shall be due and payable to the
5 county treasurer semiannually on or before January 1 and July 1 in
6 each year; and shall be delinquent February 1 and August 1 in each
7 year, after which a penalty of five percent shall be added each month
8 until paid. The semiannual payment of taxes and license may be paid
9 at one time if so desired. A mobile home parked and put to use at any
10 time after January 1 or July 1 shall be immediately subject to the said
11 taxes prorated for the remaining months or days of the tax period.
12 Said tax shall be due and payable immediately, and delinquent thirty
13 days after said parking and subject to the same penalties herein set
14 out. Not more than thirty days nor less than ten days prior to the
15 date that the tax becomes delinquent, the county treasurer shall cause
16 to be published in a newspaper of general circulation in the county,
17 a notice to mobile homeowners. The notification shall include the date
18 the tax becomes delinquent, and the penalty which will apply when
19 delinquent.

20 Mobile homeowners shall register the address, township, and school
21 district, of the location where the mobile home is parked with the
22 county treasurer's office. Failure to comply shall be punishable as set
23 out in section 18, of this chapter.

1 SEC. 2. Section one hundred thirty-five D point twenty-four
2 (135D.24), unnumbered paragraph three (3), Code 1971, is amended
3 as follows:

4 The county treasurer shall report the name of any owner of a mobile
5 home and the year, make, and serial number of each unit on which
6 there is no current registration plate to the county sheriff, who shall
7 be the enforcement agency for enforcement of the tax provisions im-
8 posed by this chapter.

Approved April 1, 1971.

†See Editor's note, page iii.