

17 in proceedings involving the denial, suspension or revocation of a  
18 license under this chapter.

1 SEC. 2. Section one hundred thirty-five C point twenty-five  
2 (135C.25), Code 1973, is amended to read as follows:

3 135C.25 Care review committee. Each health care facility shall  
4 have a care review committee, ~~established in accordance with the rules~~  
5 ~~of the department, which whose members shall be appointed by the~~  
6 ~~areawide health planning council recognized as such by this state~~  
7 ~~acting through the office for comprehensive health planning in the~~  
8 ~~office for planning and programming.~~ The care review committee shall  
9 periodically review the needs of each individual patient or resident of  
10 the facility. The ~~composition~~ responsibilities of the care review com-  
11 mittee shall be in accordance with rules of the department, which  
12 shall in formulating such rules give consideration to the needs of  
13 patients and residents of each license category of health care facility  
14 and the services facilities of each category are authorized to render.

Approved April 8, 1974

## CHAPTER 1135

### MOBILE HOME TAX RELIEF

S. F. 1308

AN ACT to provide additional property tax relief for owners of mobile homes who are sixty-five years of age and older or are totally disabled.

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

1 SECTION 1. Section one hundred thirty-five D point twenty-two  
2 (135D.22), Code 1973, is amended by striking subsection one (1) and  
3 inserting in lieu thereof the following new subsections:

4 NEW SUBSECTION. Multiply the number of square feet of floor  
5 space each mobile home contains when parked and in use by ten cents.  
6 In computing floor space, the exterior measurements of the mobile  
7 home shall be used as shown on the certificate of registration and title,  
8 but not including any area occupied by a hitching device.

9 NEW SUBSECTION. Effective January 1, 1975, if the owner of the  
10 mobile home is totally disabled as defined in Acts of the Sixty-fifth  
11 General Assembly, 1973 Session, chapter two hundred fifty-one (251),  
12 section three (3), subsection seven (7), or is sixty-five years of age or  
13 older and his income when included with that of his spouse is less than  
14 one thousand dollars per year, the semiannual tax shall be computed  
15 by multiplying the number of square feet in the mobile home by one-  
16 half of one cent. If such income is one thousand dollars or more but  
17 less than two thousand dollars, the semiannual tax shall be computed  
18 at the rate of two cents per square foot, if such income is two thou-  
19 sand dollars or more but less than three thousand dollars, the semi-  
20 annual tax shall be computed at the rate of three and one-half cents per  
21 square foot, if such income is three thousand dollars or more but less  
22 than four thousand dollars, the semiannual tax shall be computed at

23 the rate of five cents per square foot, if such income is four thousand  
 24 dollars or more but less than five thousand dollars, the semiannual tax  
 25 shall be computed at the rate of six and one-half cents per square foot,  
 26 and if such income is five thousand dollars or more but less than six  
 27 thousand dollars, the semiannual tax shall be computed at the rate of  
 28 seven and one-half cents per square foot. For purposes of this sub-  
 29 section, "income" means income as defined in Acts of the Sixty-fifth  
 30 General Assembly, 1973 Session, chapter two hundred fifty-one (251),  
 31 section three (3), subsection one (1).

1 SEC. 2. Acts of the Sixty-fifth General Assembly, 1973 Session,  
 2 chapter two hundred fifty-one (251), section three (3), subsection nine  
 3 (9), is amended to read as follows:

4 9. "Gross rent" means rental paid at arm's length solely for the  
 5 right of occupancy of a homestead or mobile home, including rent for  
 6 space occupied by a mobile home not to exceed one acre, exclusive of  
 7 charges for any utilities, services, furniture, furnishings, or personal  
 8 property appliances furnished by the landlord as a part of the rental  
 9 agreement whether or not expressly set out in the rental agreement.  
 10 If the director of revenue determines that the landlord and tenant have  
 11 not dealt with each other at arm's length, and the director of revenue  
 12 is satisfied that the gross rent charged was excessive, he shall adjust  
 13 the gross rent to a reasonable amount as determined by the director.  
 14 If the landlord does not supply the charges for any utilities, services,  
 15 furniture, furnishings, or personal property appliances furnished by  
 16 him, or if the charges appear to be incorrect, the director of revenue  
 17 may apply a percentage determined from samples of similar gross  
 18 rents paid solely for the right of occupancy.

1 SEC. 3. This Act, being deemed of immediate importance, shall  
 2 take effect and be in force from and after its publication in The Cedar  
 3 Rapids Gazette, a newspaper published in Cedar Rapids, Iowa, and in  
 4 the Clinton Herald, a newspaper published in Clinton, Iowa.

Approved May 10, 1974

I hereby certify that the foregoing Act, Senate File 1308, was published in The Cedar Rapids Gazette, Cedar Rapids, Iowa, May 16, 1974, and in the Clinton Herald, Clinton, Iowa, May 15, 1974.

MELVIN D. SYNHORST, *Secretary of State.*

## CHAPTER 1136

### DELINQUENT MOBILE HOME TAXES

S. F. 19

AN ACT relating to penalty on delinquent mobile home taxes.

*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 1973, is amended to  
 3 read as follows: