## **CHAPTER 98**

## MOBILE HOME CONVERTED FROM REAL PROPERTY S.F. 452

AN ACT authorizing conversion of certain real property to a mobile home.

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

## Section 1. NEW SECTION. 135D.27 CONVERSION TO MOBILE HOME.

- 1. A mobile home converted to real estate under section 135D.26 may be reconverted to a mobile home as provided in this section.
- 2. If the vehicular frame of the former mobile home can be modified to return it to the status of a mobile home, the owner may apply to the county treasurer as provided in section 321.20 for a certificate of title for the mobile home. If a mortgage exists on the real estate, a security interest in the mobile home shall be given to the secured party and noted on the certificate of title with the same priority or a higher priority than the secured party's mortgage interest. A reconversion shall not occur without the written consent of the mortgagee.
- 3. After complying with subsection 2 and receipt of the title, the owner shall notify the assessor of the reconversion. The assessor shall remove the assessed valuation of the mobile home from assessment rolls as of the succeeding January 1 when the mobile home becomes subject to taxation as provided under section 135D.24.
- Sec. 2. Section 135D.26, subsection 1, paragraph b, Code 1985, is amended by striking the paragraph and inserting in lieu thereof the following:
  - b. Modification of the vehicular frame for placement on a permanent foundation.
- Sec. 3. Section 321.30, Code 1985, is amended by adding the following new subsection:

  NEW SUBSECTION. 11. In the case of a mobile home converted from real estate, real estate taxes which are delinquent.

Approved May 9, 1985