

FILED JAN 20 1971

*Calendar 1/20
the County Board 2/1, Pass per amendment 2/17*

SENATE FILE 65

By COMMITTEE ON COUNTY
GOVERNMENT
(Committee on County
Government)

Passed Senate, Date 1-27-71 Passed House, Date 3-5-71

Vote: Ayes 28 Nays 18 Vote: Ayes 21 Nays 7

Approved March 16, 1971

A BILL FOR

1 An Act relating to taxation of mobile homes.
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section one hundred thirty-five D point twenty-
2 five (135D.25), Code 1971, is amended by striking the section
3 and inserting in lieu thereof the following:

4 The tax and penalties collected under the provisions of
5 section one hundred thirty-five D point twenty-four (135D.24),
6 shall be apportioned in the same manner as though they were
7 the proceeds of taxes levied on real property at the same
8 location as such mobile home.

9 Sec. 2. Section one hundred thirty-five D point twenty-
10 eight (135D.28), unnumbered paragraph two (2), Code 1971, is
11 amended by striking the paragraph and inserting in lieu there-
12 of the following:

13 The owner may qualify by filing an affidavit relating to
14 his age and income with the county treasurer, from which the
15 county treasurer shall make a determination of eligibility of
16 the applicant to qualify for the lower tax rate.

17 EXPLANATION

18 Section 1 of this bill allocates the proceeds of the tax
19 collected on mobile homes in the same way the money would be
20 allocated if it were paid as real estate property tax. Sec-
21 tion 2 requires the county treasurer to obtain an affidavit
22 from any mobile home owner claiming the benefit of the reduced
23 tax rate provided for low income elderly persons, as the
24 assessor does in the case of real property. In both instances,
25 the effect of the bill is to bring procedures for taxation
26 of mobile homes more nearly into line with those for taxation
27 of real estate.

1 Amend Senate File 65 by striking lines 4 through 8
2 of Section 1 and inserting in lieu thereof the
3 following:

4 The tax and any penalties provided by section
5 one hundred thirty-five D point twenty-four
6 (135D.24) of the Code shall be allocated to the
7 school fund of the district wherein the mobile home
8 is located.

Filed - ^{withdrawn} ~~last~~ 3/5
February 16, 1971

House
By SCHROEDER of Pottawattamie
District 54

1 Amend Senate File 65 by striking lines 4 through 8
2 of Section 1 and inserting in lieu thereof the
3 following:
4 The tax and any penalties provided by section
5 one hundred thirty-five D point twenty-four
6 (135D.24) of the Code shall be allocated to the
7 school fund of the district wherein the mobile home
8 is located.

Filed - *Last 3/5*
February 17, 1971

By COMMITTEE ON COUNTY GOVERNMENT
REX, Chairman

House
