

FILED MAR 2 1981

SENATE FILE 323
BY RODGERS

Passed Senate, Date 4-30-81 (p. 1524) Passed House, Date _____

Vote: Ayes 39 Nays 5 Vote: Ayes _____ Nays _____

Approved _____

*Motion to reconsider (p. 1521) prevailed 5/1
Passed Senate 5-1-81 (p. 1521)*

39-3

A BILL FOR

1 An Act relating to mobile homes by providing that the semi-
 2 annual mobile home tax is due and payable and delinquent
 3 at the same time as real property taxes, that mobile
 4 homes may be sold for delinquent taxes in the same manner
 5 as real property, that title shall not be transferred if
 6 taxes are owing, that mobile homes are not subject to
 7 annual registration, and that before mobile homes can
 8 be transported a tax clearance that taxes are not owing
 9 must be obtained, requiring that present owners who are
 10 not titled in the county where their mobile homes are
 11 located must notify the county treasurer and providing
 12 a January 1 effective date.

13 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 135D.22, subsection 7, Code 1981, is
2 amended to read as follows:

3 7. On or before ~~February~~ April 1 of each year, each mobile
4 home owner eligible for a reduced tax rate shall file a claim
5 for ~~sueh~~ this tax rate with the county treasurer. The forms
6 for filing the claim shall be provided by the department of
7 revenue. The forms shall require ~~sueh~~ information as ~~is~~
8 determined by the director of revenue. The reduced tax rate
9 ~~shall-be~~ is applicable to both semiannual tax payments due
10 in the calendar year in which the claim is filed. If an
11 eligible mobile home owner fails to file a claim by ~~February~~
12 April 1, ~~no~~ the reduced tax rate shall not be granted for
13 the semiannual tax payment due by ~~February~~ April 1, of that
14 year. Claims filed with the county treasurer after ~~February~~
15 April 1, but before ~~August~~ October 1, ~~shall-be~~ are applicable
16 to the semiannual tax payment due by ~~August~~ October 1, only.

17 On or before ~~March~~ April 15, ~~1977~~, and of each year
18 ~~thereafter~~, the county treasurer ~~of each county~~ shall prepare
19 a statement listing for each taxing district in the county
20 the total amount of taxes which will not be collected for
21 the calendar year ~~1977~~ and ~~each year thereafter~~, by reason
22 of the reduced tax rate granted under subsection 2. The
23 county treasurer shall certify and forward ~~sueh~~ the statement
24 to the director of revenue not later than ~~March~~ April 15 of
25 each year.

26 The director of revenue shall certify to the state
27 comptroller the amount due to each county, which amount shall
28 be the dollar amount which will not be collected due to the
29 granting of the reduced tax rate under ~~this~~ subsection 2.

30 The amounts due each county shall be paid in two equal
31 payments by the state comptroller on ~~April~~ May 15 and ~~October~~
32 November 15 of each year, drawn upon warrants payable to the
33 respective county treasurers. The county treasurer in each
34 county shall apportion ~~sueh~~ the payment in accordance with
35 section 135D.25.

1 There is appropriated annually from the general fund of
2 the state to the department of revenue an amount sufficient
3 to carry out ~~the provisions of~~ this ~~section~~ subsection.

4 Sec. 2. Section 135D.24, Code 1981, is amended to read
5 as follows:

6 135D.24 COLLECTION OF TAX. The semiannual tax ~~provided~~
7 ~~herein shall be~~ is due and payable to the county treasurer
8 semiannually on or before ~~January~~ March 1 and ~~July~~ September
9 1 in each year; and ~~shall be~~ is delinquent ~~February~~ April
10 1 and ~~August~~ October 1 in each year, after which a penalty
11 of one percent shall be added each month until paid except
12 that the limitation in section 445.20 applies. The semiannual
13 payment of taxes ~~and license~~ may be paid at one time if so
14 desired. A mobile home parked and put to use at any time
15 after ~~January~~ March 1 or ~~July~~ September 1 ~~shall be~~ immediately
16 is subject to the said taxes prorated for the remaining months
17 ~~or days~~ of the tax period. ~~Said tax shall be due and payable~~
18 ~~immediately, and delinquent thirty days after said parking~~
19 ~~and subject to the same penalties herein set out~~. Not more
20 than thirty days nor less than ten days prior to the date
21 that the tax becomes delinquent, the county treasurer shall
22 cause to be published in a newspaper of general circulation
23 in the county, a notice to mobile home owners. The
24 ~~notification~~ notice shall include the date the tax becomes
25 delinquent, and the penalty which ~~will apply~~ applies when
26 it is delinquent.

27 Mobile home owners upon issuance of a certificate of title
28 or upon transporting to a new site shall ~~register~~ file the
29 address, township, and school district, of the location where
30 the mobile home is parked with the county treasurer's office.
31 Failure to comply ~~shall be~~ is punishable as set out in section
32 135D.18.

33 Each mobile home park licensee ~~is hereby required to~~ shall
34 keep an accurate and complete record of the number of units
35 of mobile homes harbored in ~~his~~ the park, listing the owner's

1 name, year and make of the unit ~~and-whether-there-is-a-current~~
2 ~~registration-plate~~, and to report ~~such~~ this information on
3 or before the tenth day of ~~January~~ March and ~~July~~ September
4 with supplemental monthly reports listing arrivals, and
5 departures, ~~and-unlicensed~~ of mobile homes to the county
6 treasurer. The records of ~~such~~ the licensee shall be open
7 to inspection by a duly authorized representative of any law
8 enforcement agency. Any property owner, manager or tenant
9 shall report to the ~~assessor-any-and-all~~ county treasurer
10 mobile homes parked upon any property owned, managed, or
11 rented by ~~him~~ that person.

12 ~~The-county-treasurer-shall-report-the-name-of-any-owner~~
13 ~~of-a-mobile-home-and-the-year,-make,-and-serial-number-of~~
14 ~~each-unit-on-which-there-is-no-current-registration-plate~~
15 ~~to-the-county-sheriff,-who-shall-be-the-enforcement-agency~~
16 ~~for-enforcement-of-the-tax-provisions-imposed-by-this-chapter-~~

17 The tax ~~and-registration-fee-shall-be~~ is a lien on the
18 vehicle senior to any other lien ~~there-may-be~~ upon it. The
19 mobile home ~~and-automobile~~ bearing a current registration
20 plates issued by any other state ~~than-the-state-of-Iowa~~ and
21 remaining within this state for an accumulated period not
22 to exceed ninety days in any twelve-month period shall is
23 not be subject to Iowa tax. However, when one or more persons
24 occupying a mobile home bearing a foreign registration are
25 employed in this state, there shall-be is no exemption from
26 the Iowa registration-and tax herein-provided. This tax shall
27 be is in lieu of all other taxes general or local on a mobile
28 home.

29 A modular home as defined by this chapter shall is not
30 be subject to or assessed the semiannual tax pursuant to this
31 section, but shall be assessed and taxed as real estate
32 pursuant to chapter 427.

33 Before a mobile home may be moved from its present site,
34 the company or person transporting the mobile home must obtain
35 a tax clearance from the county treasurer of the county where

1 the present site is located certifying that taxes are not
2 owing under this section for previous years and that the taxes
3 have been paid for the current tax period. The tax clearance
4 form shall be provided by the county treasurer and shall be
5 made out in triplicate. One copy is to be provided to the
6 company or person transporting the mobile home, one copy is
7 to be forwarded to the county treasurer of the county where
8 the mobile home is to be relocated, and one copy is to be
9 retained by the county treasurer issuing the tax clearance
10 form.

11 Sec. 3. Section 135D.25, Code 1981, is amended by adding
12 the following new unnumbered paragraph:

13 NEW UNNUMBERED PARAGRAPH. Chapters 446, 447, and 448 apply
14 to the sale of a mobile home for the collection of delinquent
15 taxes and penalties, the redemption of a mobile home sold
16 for the collection of delinquent taxes and penalties, and
17 the execution of a tax sale certificate of title for the
18 purchase of a mobile home sold for the collection of delinquent
19 taxes and penalties in the same manner as though a mobile
20 home were real property within the meaning of these chapters
21 to the extent consistent with this chapter.

22 Sec. 4. Section 321.24, Code 1981, is amended to read
23 as follows:

24 321.24 ISSUANCE OF REGISTRATION AND CERTIFICATE OF TITLE.
25 Upon receipt of the application for title and payment of the
26 required fees for motor vehicle, trailer, or semitrailer,
27 the county treasurer shall, when satisfied as to the
28 application's genuineness and regularity thereof, and, in
29 the case of a mobile home, that taxes are not owing under
30 chapter 135D, issue a registration receipt and certificate
31 of title and shall file the application, the manufacturer's
32 or importer's certificate, certificate of title, or other
33 evidence of ownership, as prescribed by the department. The
34 registration receipt shall be delivered to the owner and shall
35 contain upon the its face ~~thereof~~ the date issued, the name

1 and address of the owner, the registration number assigned
2 to the vehicle, the title number assigned to the owner of
3 the vehicle, the amount of the fee paid, the amount of tax
4 paid pursuant to section 423.7, type of fuel used and ~~sueh~~
5 a description of the vehicle as determined by the department
6 and upon the reverse side a form for notice of transfer of
7 the vehicle. The county treasurer shall maintain in the
8 county record system information contained on the registration
9 receipt. ~~Sueh~~ The information shall be accessible by
10 registration number and shall be open for public inspection
11 during reasonable business hours. ~~Sueh-copies-as~~ Copies the
12 department ~~may-require~~ requires shall be sent to the department
13 in the manner and at ~~sueh~~ the time as the department may
14 ~~direct~~ directs. The certificate of title shall contain upon
15 ~~the~~ its face ~~thereof~~ the identical information required upon
16 the face of the registration receipt. In addition ~~therete~~,
17 the certificate of title shall contain a statement of the
18 owner's title, the amount of tax paid pursuant to section
19 423.7, the name and address of the previous owner, a statement,
20 in the case of a mobile home, that taxes are not owing under
21 chapter 135D and a statement of all security interests and
22 encumbrances as shown in the application, upon the vehicle
23 ~~therein~~ described including the nature of the security
24 interest, date of notation and name and address of the secured
25 party. ~~Said~~ The certificate shall bear ~~thereon~~ the seal of
26 the county treasurer, the signature of the county treasurer
27 or that of the deputy county treasurer, and shall provide
28 space for the signature of the owner. The owner shall sign
29 the certificate of title in the space provided with pen and
30 ink upon its receipt ~~of-certificate-of-title~~. The certificate
31 of title shall contain upon the reverse side a form for
32 assignment of title or interest and warranty ~~thereof~~ by the
33 owner, for reassignments by a licensed dealer and for
34 application for a new certificate of title by the transferee
35 as provided in this chapter. All certificates of title shall

1 be typewritten or printed by other mechanical means. The
2 original certificate of title shall be delivered to the owner
3 ~~in-the-event~~ if no security interest or encumbrance appears
4 thereon. Otherwise the certificate of title shall be delivered
5 by the county treasurer to the person holding the first
6 security interest or encumbrance as shown in the certificate.
7 The county treasurer shall maintain in the county records
8 system information contained on the certificate of title.
9 ~~Such~~ The information shall be accessible by title certificate
10 number for a period of three years from the date of
11 notification of cancellation of title or that a new title
12 has been issued as provided in this chapter. ~~Such-copies~~
13 as Copies the department ~~may-require~~ requires shall be sent
14 to the department in the manner and at ~~such~~ the time as the
15 department ~~shall-direct~~ directs. The department shall
16 designate a uniform system of title numbers ~~so-as~~ to indicate
17 the county of issuance.

18 If the county treasurer or department is not satisfied
19 as to the ownership of the vehicle, that taxes are not owing
20 under chapter 135D, or that there are no undisclosed security
21 interests in it, the county treasurer or department may
22 register the vehicle but shall as a condition of issuing a
23 certificate of title and registration receipt, require the
24 applicant to file with the department a bond in the form
25 prescribed by the department and executed by the applicant,
26 and either accompanied by the deposit of cash with the
27 department or also executed by a person authorized to conduct
28 a surety business in this state. The bond shall be in an
29 amount equal to one and one-half times the current value of
30 the vehicle as determined by the department and conditioned
31 to indemnify any prior owner and secured party and any
32 subsequent purchaser of the vehicle or person acquiring any
33 security interest in it, and their respective successors in
34 interest, against any expense, loss or damage, including
35 reasonable attorney's fees, by reason of the issuance of the

1 certificate of title of the vehicle or on account of any
2 defect in or undisclosed security interest upon the right,
3 title and interest of the applicant in and to the vehicle.
4 Any such interested person has a right of action to recover
5 on the bond for any breach of its conditions, but the aggregate
6 liability of the surety to all persons shall not exceed the
7 amount of the bond. In the case of a mobile home, the bond
8 is conditioned to indemnify taxing bodies of the state for
9 the taxes, penalties, and interest not paid under chapter
10 135D. The bond, and any deposit accompanying it, shall be
11 returned at the end of three years or prior thereto if the
12 vehicle is no longer registered in this state and the currently
13 valid certificate of title is surrendered to the department,
14 unless the department has been notified of the pendency of
15 an action to recover on the bond.

16 Sec. 5. Section 321.30, Code 1981, is amended by adding
17 the following new subsection:

18 NEW SUBSECTION. In the case of a mobile home, that taxes
19 are owing under chapter 135D for a previous year.

20 Sec. 6. Section 321.39, Code 1981, is amended to read
21 as follows:

22 321.39 EXPIRATION OF REGISTRATION. Every vehicle
23 registration under this chapter and every registration card
24 and registration plate issued ~~hereunder~~ under this chapter
25 except multiyear registration plates issued for trailers or
26 semitrailers registered for a period of three years shall
27 expire at midnight on the thirty-first day of December of
28 each year. ~~The provisions of this~~ This section shall does
29 not apply to any vehicle which is registered without the
30 payment of fees as provided in section 321.19 or registered
31 as a mobile home, but the registration ~~plate or~~ plates issued
32 for such the vehicle shall or mobile home remain valid until
33 suspended or revoked or canceled by the department.

34 Sec. 7. Section 321.45, subsection 2, unnumbered paragraph
35 1, and subsections 3, and 4, Code 1981, are amended to read

1 as follows:

2 No A person shall not acquire any right, title, claim or
3 interest in or to any vehicle subject to registration under
4 this chapter from the owner ~~thereof~~ except by virtue of a
5 certificate of title issued or assigned to ~~him~~ the person
6 for such that vehicle and in the case of a mobile home, only
7 if taxes are not owing under chapter 135D, or by virtue of
8 a manufacturer's or importer's certificate delivered to ~~him~~
9 the person for ~~such~~ the vehicle; nor shall any waiver or
10 estoppel operate in favor of any person claiming title to
11 or interest in any vehicle against a person having possession
12 of the certificate of title or manufacturer's or importer's
13 certificate for ~~such~~ the vehicle for a valuable consideration
14 except in case of:

15 3. Upon the transfer of any registered vehicle, the owner,
16 except as otherwise provided in this chapter, shall endorse
17 an assignment and warranty of title upon the certificate of
18 title for ~~such~~ the vehicle with a statement of all liens and
19 encumbrances thereon, and in the case of a mobile home, a
20 statement that taxes are not owing under chapter 135D, and
21 ~~he~~ shall deliver the certificate of title to the purchaser
22 or transferee at the time of delivering the vehicle except
23 as otherwise provided in this chapter. The owner, except
24 as otherwise provided in this chapter, shall also sign the
25 reverse side of the registration card issued for ~~such~~ the
26 vehicle indicating the name and address of the transferee
27 and the date of the transfer.

28 4. Within ~~five~~ seven days of the sale and delivery of
29 a mobile home, the dealer making the sale shall certify to
30 the county treasurer of the county where the unit is ~~to be~~
31 ~~located~~ delivered, the name and address of the purchaser,
32 the point of delivery to the purchaser, and the make, year
33 of manufacture, taxable size, and identification number of
34 the unit.

35 Sec. 8. Section 321.46, unnumbered paragraph 2, Code 1981,

1 is amended to read as follows:

2 Upon filing the application for a registration transfer
3 and a new title, the applicant shall pay a fee of two dollars.
4 The county treasurer, if satisfied of the genuineness and
5 regularity of the application, and in the case of a mobile
6 home, that taxes are not owing under chapter 135D, and that
7 applicant has complied with all the requirements of this
8 chapter, shall ~~forthwith~~ issue a new certificate of title
9 and registration card to the purchaser or transferee and shall
10 forward the necessary copies to the department on the date
11 of issuance, as prescribed in section 321.24.

12 Sec. 9. Section 321.101, subsection 8, Code 1981, is
13 amended to read as follows:

14 8. The department ~~is hereby authorized, and it~~ shall be
15 ~~its duty, to~~ cancel a certificate of title that appears to
16 have been improperly issued or fraudulently obtained or in
17 the case of a mobile home, if taxes were owing under chapter
18 135D at the time the certificate was issued and have not been
19 paid. However, before the certificate to a mobile home where
20 taxes were owing can be cancelled, notice and opportunity
21 to pay the taxes must be given to the person to whom the
22 certificate was issued. Upon cancellation of any certificate
23 of title the department shall notify the county treasurer
24 who issued ~~the same~~ it, who shall ~~forthwith~~ enter the
25 cancellation upon ~~his~~ the records. The department shall also
26 notify the person to whom ~~such~~ the certificate of title was
27 issued, as well as any lienholders appearing thereon, of the
28 cancellation and shall demand the surrender of ~~such~~ the
29 certificate of title, but the cancellation shall not affect
30 the validity of any lien noted thereon.

31 Sec. 10. Section 321.104, subsection 6, Code 1981, is
32 amended to read as follows:

33 6. For a dealer to sell or transfer a mobile home without
34 delivering to the purchaser or transferee a certificate of
35 title, a manufacturer's or importer's certificate properly

1 assigned to the purchaser, or to transfer a mobile home without
2 disclosing to the purchaser the owner of the mobile home in
3 a manner prescribed by the department pursuant to rules or
4 to fail to certify within seven days to the proper county
5 treasurer the information required under section 321.45,
6 subsection 4.

7 Sec. 11. Section 321.123, unnumbered paragraph 1, Code
8 1981, is amended to read as follows:

9 All trailers except farm trailers and mobile homes, unless
10 otherwise provided in this section, ~~shall-be~~ are subject to
11 a registration fee of four dollars for trailers with a gross
12 weight of one thousand pounds or less and ten dollars for
13 other trailers. Trailers for which the empty weight is two
14 thousand pounds or less ~~shall-be~~ are exempt from the
15 certificate of title and lien provisions of this chapter.
16 Fees collected under this section shall not be reduced or
17 prorated under ~~the-provisions-of~~ chapter 326.

18 Sec. 12. Section 321.123, subsection 1, unnumbered
19 paragraph 1, Code 1981, is amended by striking the paragraph.

20 Sec. 13. Section 321.123, subsection 1, unnumbered
21 paragraph 4, Code 1981, is amended to read as follows:

22 If a ~~mobile-home-or~~ travel trailer ~~shall-have~~ has been
23 registered under ~~the-provisions-of~~ this chapter at any time
24 during a calendar year, ~~said-mobile-home-or~~ the travel trailer
25 ~~shall~~ is not be subject to a personal property tax for ~~said~~
26 that year.

27 Sec. 14. Each owner of a mobile home which is not currently
28 titled in the county where the mobile home is located shall
29 notify the county treasurer, within seven days of the notice
30 given under this section, of the address, township, and school
31 district where the mobile home is located and its make, taxable
32 size, and identification number. If the owner does not have
33 an Iowa certificate of title, the owner shall apply, within
34 seven days of the notice given under this section, for a
35 certificate of title and register the mobile home. Each

1 county treasurer shall publish a notice of the requirements
2 of this section in a newspaper in the county once each week
3 for two consecutive weeks.

4 Sec. 15. This Act takes effect January 1 following its
5 enactment.

6 EXPLANATION

7 The bill provides that the payment and delinquency dates
8 for the mobile home taxes are to be the same as for real
9 property and that the collection of the taxes by means of
10 a tax sale is to be in the same manner as for real property.
11 The bill provides that certificate of title to a mobile home
12 can be transferred only if no taxes on the mobile home is
13 owing and mobile homes will no longer be subject to annual
14 registration. The bill also provides that before a mobile
15 home can be transported to another location a tax clearance
16 that no taxes are owing must be obtained from the county
17 treasurer. Present owners who are not currently registered
18 in the county where their mobile home is located will have
19 seven days from the time of published notice to notify the
20 county treasurer of their address and give a description of
21 their mobile home. If the owner does not have an Iowa
22 certificate of title then the owner must apply for one.

23 The bill takes effect January 1 following its enactment.

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SENATE FILE 323

S-3628

1 Amend Senate File 323 as follows:

2 1. Page 4, by inserting after line 21 the following
3 new section:

4 "Sec. ____ Section 321.18, Code 1981, is amended
5 by adding the following new subsection:

6 NEW SUBSECTION. Any mobile home."

7 2. Page 10, by inserting after line 26 the
8 following new section:

9 "Sec. ____ Chapter 321E, Code 1981, is amended
10 by adding the following new section:

11 NEW SECTION. All mobile homes moved in this state
12 which are not registered in another state shall only
13 be moved on the highways with a permit issued under
14 sections 321E.8 or 321E.9."

15 3. Page 10, lines 27 and 28, by striking the words
16 "currently titled in the county" and inserting in
17 lieu thereof the words "registered in the county on
18 the effective date of the Act".

19 4. Renumber sections and correct internal
20 references as are necessary in accordance with this
21 amendment.

S-3628 FILED AND ADOPTED
MAY 1, 1981 (p 1529)

BY RICHARD F. DRAKE
NORMAN RODGERS

SENATE CLIP SHEET

MARCH 30, 1981

SENATE FILE 323
FISCAL NOTE

REQUESTED BY SENATOR RODGERS

In compliance with a written request there is hereby submitted a Fiscal Note for Senate File 323 pursuant to Joint Rule 16.

Senate File 323 provides that mobile homes be treated like real property in regard to the payment of taxes, collection and delinquency dates, and tax sales. The bill also provides that a certificate of title for a mobile home can be transferred or that a mobile home can be transported only if no taxes are owed on the home. The bill eliminates the current semi-annual registration fee, requires mobile home owners not currently registered in the county where their mobile home is located, register with seven days of published notice, and requires owners who do not have an Iowa certificate of title, make application for one.

S.F. 323 does not alter the current special property tax rate of 10¢ per square foot, nor does it alter the reduced rates for low income elderly or disabled persons.

S.F. 323 is expected to increase the local property tax revenues received from mobile home owners due to better compliance and enforcement of the tax laws. The elimination of the semiannual registration fee of \$2.50 is estimated to decrease Road Use Tax Fund revenues by approximately \$325,000 annually in FY 1982 and in future years.

RECEIVED BY THE SECRETARY OF THE SENATE, MARCH 24, 1981

FILED
MARCH 26, 1981

BY GERRY RANKIN, DIRECTOR
LEGISLATIVE FISCAL BUREAU

See Page Measure 5/5/81
Amended & made Committee bill 4/8 (p. 1382)

Withdrawn 4/20/82
Removed 4/21

SENATE FILE 323

BY RODGERS

(AS AMENDED AND PASSED BY THE SENATE MAY 1, 1981)

Passed Senate, Date _____ Passed House, Date _____

Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____

Approved _____

A BILL FOR

1 An Act relating to mobile homes by providing that the semi-
 2 annual mobile home tax is due and payable and delinquent
 3 at the same time as real property taxes, that mobile
 4 homes may be sold for delinquent taxes in the same manner
 5 as real property, that title shall not be transferred if
 6 taxes are owing, that mobile homes are not subject to
 7 annual registration, and that before mobile homes can
 8 be transported a tax clearance that taxes are not owing
 9 must be obtained, requiring that present owners who are
 10 not titled in the county where their mobile homes are
 11 located must notify the county treasurer and providing
 12 a January 1 effective date.

13 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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_____ = New Language
by the Senate

1 Section 1. Section 135D.22, subsection 7, Code 1981, is
2 amended to read as follows:

3 7. On or before ~~February~~ April 1 of each year, each mobile
4 home owner eligible for a reduced tax rate shall file a claim
5 for ~~such~~ this tax rate with the county treasurer. The forms
6 for filing the claim shall be provided by the department of
7 revenue. The forms shall require ~~such~~ information as ~~is~~
8 determined by the director of revenue. The reduced tax rate
9 ~~shall-be~~ is applicable to both semiannual tax payments due
10 in the calendar year in which the claim is filed. If an
11 eligible mobile home owner fails to file a claim by ~~February~~
12 April 1, ~~no~~ the reduced tax rate shall not be granted for
13 the semiannual tax payment due by ~~February~~ April 1, of that
14 year. Claims filed with the county treasurer after ~~February~~
15 April 1, but before ~~August~~ October 1, ~~shall-be~~ are applicable
16 to the semiannual tax payment due by ~~August~~ October 1, only.

17 On or before ~~March~~ April 15, ~~1977,~~ and of each year
18 ~~thereafter,~~ the county treasurer ~~of each county~~ shall prepare
19 a statement listing for each taxing district in the county
20 the total amount of taxes which will not be collected for
21 the calendar year ~~1977,~~ and each year thereafter, by reason
22 of the reduced tax rate granted under subsection 2. The
23 county treasurer shall certify and forward ~~such~~ the statement
24 to the director of revenue not later than ~~March~~ April 15 of
25 each year.

26 The director of revenue shall certify to the state
27 comptroller the amount due to each county, which amount shall
28 be the dollar amount which will not be collected due to the
29 granting of the reduced tax rate under ~~this~~ subsection 2.

30 The amounts due each county shall be paid in two equal
31 payments by the state comptroller on ~~April~~ May 15 and ~~October~~
32 November 15 of each year, drawn upon warrants payable to the
33 respective county treasurers. The county treasurer in each
34 county shall apportion ~~such~~ the payment in accordance with
35 section 135D.25.

1 There is appropriated annually from the general fund of
2 the state to the department of revenue an amount sufficient
3 to carry out ~~the provisions of~~ this section subsection.

4 Sec. 2. Section 135D.24, Code 1981, is amended to read
5 as follows:

6 135D.24 COLLECTION OF TAX. The semiannual tax ~~provided~~
7 ~~herein shall be~~ is due and payable to the county treasurer
8 semiannually on or before ~~January~~ March 1 and ~~July~~ September
9 1 in each year; and ~~shall be~~ is delinquent ~~February~~ April
10 1 and ~~August~~ October 1 in each year, after which a penalty
11 of one percent shall be added each month until paid except
12 that the limitation in section 445.20 applies. The semiannual
13 payment of taxes and ~~license~~ may be paid at one time if so
14 desired. A mobile home parked and put to use at any time
15 after ~~January~~ March 1 or ~~July~~ September 1 ~~shall be immediately~~
16 is subject to the ~~said~~ taxes prorated for the remaining months
17 ~~ex-days~~ of the tax period. ~~Said tax shall be due and payable~~
18 ~~immediately, and delinquent thirty days after said parking~~
19 ~~and subject to the same penalties herein set out~~. Not more
20 than thirty days nor less than ten days prior to the date
21 that the tax becomes delinquent, the county treasurer shall
22 cause to be published in a newspaper of general circulation
23 in the county, a notice to mobile home owners. The
24 ~~notification~~ notice shall include the date the tax becomes
25 delinquent, and the penalty which ~~will apply~~ applies when
26 it is delinquent.

27 Mobile home owners upon issuance of a certificate of title
28 or upon transporting to a new site shall ~~register~~ file the
29 address, township, and school district, of the location where
30 the mobile home is parked with the county treasurer's office.
31 Failure to comply ~~shall be~~ is punishable as set out in section
32 135D.18.

33 Each mobile home park licensee ~~is hereby required to~~ shall
34 keep an accurate and complete record of the number of units
35 of mobile homes harbored in ~~his~~ the park, listing the owner's

40421 name, year and make of the unit ~~and whether there is a current~~
 2 ~~registration plate~~, and ~~to~~ report ~~such~~ this information on
 3 or before the tenth day of ~~January~~ March and ~~July~~ September
 4 with supplemental monthly reports listing arrivals, and
 5 departures, ~~and unlicensed~~ of mobile homes to the county
 6 treasurer. The records of ~~such~~ the licensee shall be open
 7 to inspection by a duly authorized representative of any law
 8 enforcement agency. Any property owner, manager or tenant
 9 shall report to the ~~assessor any and all~~ county treasurer
 10 mobile homes parked upon any property owned, managed, or
 11 rented by ~~him~~ that person.

12 ~~The county treasurer shall report the name of any owner~~
 13 ~~of a mobile home and the year, make, and serial number of~~
 14 ~~each unit on which there is no current registration plate~~
 15 ~~to the county sheriff, who shall be the enforcement agency~~
 16 ~~for enforcement of the tax provisions imposed by this chapter.~~

17 The tax ~~and registration fee shall be~~ is a lien on the
 18 vehicle senior to any other lien ~~there may be~~ upon it. The
 19 mobile home ~~and automobile~~ bearing a current registration
 20 plates issued by any other state ~~than the state of Iowa~~ and
 21 remaining within this state for an accumulated period not
 22 to exceed ninety days in any twelve-month period ~~shall~~ is
 23 not be subject to Iowa tax. However, when one or more persons
 24 occupying a mobile home bearing a foreign registration are
 25 employed in this state, there ~~shall be~~ is no exemption from
 26 the Iowa ~~registration and tax herein provided~~. This tax ~~shall~~
 27 be is in lieu of all other taxes general or local on a mobile
 28 home.

40429 A modular home as defined by this chapter ~~shall~~ is not
 30 be subject to or assessed the semiannual tax pursuant to this
 31 section, but shall be assessed and taxed as real estate
 32 pursuant to chapter 427.

33 Before a mobile home may be moved from its present site,
 34 the company or person transporting the mobile home must obtain
 35 a tax clearance from the county treasurer of the county where

1 the present site is located certifying that taxes are not
2 owing under this section for previous years and that the taxes
3 have been paid for the current tax period. The tax clearance
4 form shall be provided by the county treasurer and shall be
5 made out in triplicate. One copy is to be provided to the
6 company or person transporting the mobile home, one copy is
7 to be forwarded to the county treasurer of the county where
8 the mobile home is to be relocated, and one copy is to be
9 retained by the county treasurer issuing the tax clearance
10 form.

11 Sec. 3. Section 135D.25, Code 1981, is amended by adding
12 the following new unnumbered paragraph:

13 NEW UNNUMBERED PARAGRAPH. Chapters 446, 447, and 448 apply
14 to the sale of a mobile home for the collection of delinquent
15 taxes and penalties, the redemption of a mobile home sold
16 for the collection of delinquent taxes and penalties, and
17 the execution of a tax sale certificate of title for the
18 purchase of a mobile home sold for the collection of delinquent
19 taxes and penalties in the same manner as though a mobile
20 home were real property within the meaning of these chapters
21 to the extent consistent with this chapter.

22 Sec. 4. Section 321.18, Code 1981, is amended by adding
23 the following new subsection:

24 NEW SUBSECTION. Any mobile home.

25 Sec. 5. Section 321.24, Code 1981, is amended to read
26 as follows:

27 321.24 ISSUANCE OF REGISTRATION AND CERTIFICATE OF TITLE.

28 Upon receipt of the application for title and payment of the
29 required fees for motor vehicle, trailer, or semitrailer,
30 the county treasurer shall, when satisfied as to the
31 application's genuineness and regularity thereof, and, in
32 the case of a mobile home, that taxes are not owing under
33 chapter 135D, issue a registration receipt and certificate
34 of title and shall file the application, the manufacturer's
35 or importer's certificate, certificate of title, or other

1 evidence of ownership, as prescribed by the department. The
2 registration receipt shall be delivered to the owner and shall
3 contain upon ~~the~~ its face ~~thereof~~ the date issued, the name
4 and address of the owner, the registration number assigned
5 to the vehicle, the title number assigned to the owner of
6 the vehicle, the amount of the fee paid, the amount of tax
7 paid pursuant to section 423.7, type of fuel used and ~~such~~
8 a description of the vehicle as determined by the department
9 and upon the reverse side a form for notice of transfer of
10 the vehicle. The county treasurer shall maintain in the
11 county record system information contained on the registration
12 receipt. ~~Such~~ The information shall be accessible by
13 registration number and shall be open for public inspection
14 during reasonable business hours. ~~Such-copies-as~~ Copies the
15 department ~~may-require~~ requires shall be sent to the department
16 in the manner and at ~~such~~ the time as the department ~~may~~
17 ~~direct~~ directs. The certificate of title shall contain upon
18 ~~the~~ its face ~~thereof~~ the identical information required upon
19 the face of the registration receipt. In addition ~~thereto~~,
20 the certificate of title shall contain a statement of the
21 owner's title, the amount of tax paid pursuant to section
22 423.7, the name and address of the previous owner, a statement,
23 in the case of a mobile home, that taxes are not owing under
24 chapter 135D and a statement of all security interests and
25 encumbrances as shown in the application, upon the vehicle
26 ~~therein~~ described including the nature of the security
27 interest, date of notation and name and address of the secured
28 party. ~~Said~~ The certificate shall bear ~~thereon~~ the seal of
29 the county treasurer, the signature of the county treasurer
30 or that of the deputy county treasurer, and shall provide
31 space for the signature of the owner. The owner shall sign
32 the certificate of title in the space provided with pen and
33 ink upon its receipt ~~of-certificate-of-title~~. The certificate
34 of title shall contain upon the reverse side a form for
35 assignment of title or interest and warranty ~~thereof~~ by the

1 owner, for reassignments by a licensed dealer and for
2 application for a new certificate of title by the transferee
3 as provided in this chapter. All certificates of title shall
4 be typewritten or printed by other mechanical means. The
5 original certificate of title shall be delivered to the owner
6 ~~in-the-event~~ if no security interest or encumbrance appears
7 thereon. Otherwise the certificate of title shall be delivered
8 by the county treasurer to the person holding the first
9 security interest or encumbrance as shown in the certificate.
10 The county treasurer shall maintain in the county records
11 system information contained on the certificate of title.
12 ~~Such~~ The information shall be accessible by title certificate
13 number for a period of three years from the date of
14 notification of cancellation of title or that a new title
15 has been issued as provided in this chapter. ~~Such-copies~~
16 as Copies the department ~~may-require~~ requires shall be sent
17 to the department in the manner and at ~~such~~ the time as the
18 department ~~shall-direct~~ directs. The department shall
19 designate a uniform system of title numbers ~~so-as~~ to indicate
20 the county of issuance.

21 If the county treasurer or department is not satisfied
22 as to the ownership of the vehicle, that taxes are not owing
23 under chapter 135D, or that there are no undisclosed security
24 interests in it, the county treasurer or department may
25 register the vehicle but shall as a condition of issuing a
26 certificate of title and registration receipt, require the
27 applicant to file with the department a bond in the form
28 prescribed by the department and executed by the applicant,
29 and either accompanied by the deposit of cash with the
30 department or also executed by a person authorized to conduct
31 a surety business in this state. The bond shall be in an
32 amount equal to one and one-half times the current value of
33 the vehicle as determined by the department and conditioned
34 to indemnify any prior owner and secured party and any
35 subsequent purchaser of the vehicle or person acquiring any

1 security interest in it, and their respective successors in
2 interest, against any expense, loss or damage, including
3 reasonable attorney's fees, by reason of the issuance of the
4 certificate of title of the vehicle or on account of any
5 defect in or undisclosed security interest upon the right,
6 title and interest of the applicant in and to the vehicle.
7 Any such interested person has a right of action to recover
8 on the bond for any breach of its conditions, but the aggregate
9 liability of the surety to all persons shall not exceed the
10 amount of the bond. In the case of a mobile home, the bond
11 is conditioned to indemnify taxing bodies of the state for
12 the taxes, penalties, and interest not paid under chapter
13 135D. The bond, and any deposit accompanying it, shall be
14 returned at the end of three years or prior thereto if the
15 vehicle is no longer registered in this state and the currently
16 valid certificate of title is surrendered to the department,
17 unless the department has been notified of the pendency of
18 an action to recover on the bond.

19 Sec. 6. Section 321.30, Code 1981, is amended by adding
20 the following new subsection:

21 NEW SUBSECTION. In the case of a mobile home, that taxes
22 are owing under chapter 135D for a previous year.

23 Sec. 7. Section 321.39, Code 1981, is amended to read
24 as follows:

25 321.39 EXPIRATION OF REGISTRATION. Every vehicle
26 registration under this chapter and every registration card
27 and registration plate issued ~~hereunder~~ under this chapter
28 except multiyear registration plates issued for trailers or
29 semitrailers registered for a period of three years shall
30 expire at midnight on the thirty-first day of December of
31 each year. ~~The provisions of this~~ This section shall does
32 not apply to any vehicle which is registered without the
33 payment of fees as provided in section 321.19 or registered
34 as a mobile home, but the registration ~~plate or~~ plates issued
35 for such the vehicle shall or mobile home remain valid until

1 suspended or revoked or canceled by the department.

2 Sec. 8. Section 321.45, subsection 2, unnumbered paragraph
3 1, and subsections 3, and 4, Code 1981, are amended to read
4 as follows:

5 ~~Ne~~ A person shall not acquire any right, title, claim or
6 interest in or to any vehicle subject to registration under
7 this chapter from the owner ~~thereof~~ except by virtue of a
8 certificate of title issued or assigned to ~~him~~ the person
9 for such that vehicle and in the case of a mobile home, only
10 if taxes are not owing under chapter 135D, or by virtue of
11 a manufacturer's or importer's certificate delivered to ~~him~~
12 the person for ~~such~~ the vehicle; nor shall any waiver or
13 estoppel operate in favor of any person claiming title to
14 or interest in any vehicle against a person having possession
15 of the certificate of title or manufacturer's or importer's
16 certificate for ~~such~~ the vehicle for a valuable consideration
17 except in case of:

18 3. Upon the transfer of any registered vehicle, the owner,
19 except as otherwise provided in this chapter, shall endorse
20 an assignment and warranty of title upon the certificate of
21 title for ~~such~~ the vehicle with a statement of all liens and
22 encumbrances thereon, and in the case of a mobile home, a
23 statement that taxes are not owing under chapter 135D, and
24 ~~he~~ shall deliver the certificate of title to the purchaser
25 or transferee at the time of delivering the vehicle except
26 as otherwise provided in this chapter. The owner, except
27 as otherwise provided in this chapter, shall also sign the
28 reverse side of the registration card issued for ~~such~~ the
29 vehicle indicating the name and address of the transferee
30 and the date of the transfer.

31 4. Within ~~five~~ seven days of the sale and delivery of
32 a mobile home, the dealer making the sale shall certify to
33 the county treasurer of the county where the unit is ~~to-be~~
34 located delivered, the name and address of the purchaser,
35 the point of delivery to the purchaser, and the make, year

1 of manufacture, taxable size, and identification number of
2 the unit.

3 Sec. 9. Section 321.46, unnumbered paragraph 2, Code 1981,
4 is amended to read as follows:

5 Upon filing the application for a registration transfer
6 and a new title, the applicant shall pay a fee of two dollars.
7 The county treasurer, if satisfied of the genuineness and
8 regularity of the application, and in the case of a mobile
9 home, that taxes are not owing under chapter 135D, and that
10 applicant has complied with all the requirements of this
11 chapter, shall ~~forthwith~~ issue a new certificate of title
12 and registration card to the purchaser or transferee and shall
13 forward the necessary copies to the department on the date
14 of issuance, as prescribed in section 321.24.

15 Sec. 10. Section 321.101, subsection 8, Code 1981, is
16 amended to read as follows:

17 8. The department ~~is hereby authorized, and it~~ shall be
18 ~~its duty, to~~ cancel a certificate of title that appears to
19 have been improperly issued or fraudulently obtained or in
20 the case of a mobile home, if taxes were owing under chapter
21 135D at the time the certificate was issued and have not been
22 paid. However, before the certificate to a mobile home where
23 taxes were owing can be cancelled, notice and opportunity
24 to pay the taxes must be given to the person to whom the
25 certificate was issued. Upon cancellation of any certificate
26 of title the department shall notify the county treasurer
27 who issued ~~the same~~ it, who shall ~~forthwith~~ enter the
28 cancellation upon ~~his~~ the records. The department shall also
29 notify the person to whom ~~sueh~~ the certificate of title was
30 issued, as well as any lienholders appearing thereon, of the
31 cancellation and shall demand the surrender of ~~sueh~~ the
32 certificate of title, but the cancellation shall not affect
33 the validity of any lien noted thereon.

34 Sec. 11. Section 321.104, subsection 6, Code 1981, is
35 amended to read as follows:

1 6. For a dealer to sell or transfer a mobile home without
2 delivering to the purchaser or transferee a certificate of
3 title, a manufacturer's or importer's certificate properly
4 assigned to the purchaser, or to transfer a mobile home without
5 disclosing to the purchaser the owner of the mobile home in
6 a manner prescribed by the department pursuant to rules or
7 to fail to certify within seven days to the proper county
8 treasurer the information required under section 321.45,
9 subsection 4.

10 Sec. 12. Section 321.123, unnumbered paragraph 1, Code
11 1981, is amended to read as follows:

12 All trailers except farm trailers and mobile homes, unless
13 otherwise provided in this section, ~~shall-be~~ are subject to
14 a registration fee of four dollars for trailers with a gross
15 weight of one thousand pounds or less and ten dollars for
16 other trailers. Trailers for which the empty weight is two
17 thousand pounds or less ~~shall-be~~ are exempt from the
18 certificate of title and lien provisions of this chapter.
19 Fees collected under this section shall not be reduced or
20 prorated under ~~the-provisions-of~~ chapter 326.

21 Sec. 13. Section 321.123, subsection 1, unnumbered
22 paragraph 1, Code 1981, is amended by striking the paragraph.

23 Sec. 14. Section 321.123, subsection 1, unnumbered
24 paragraph 4, Code 1981, is amended to read as follows:

25 If a ~~mobile-home-or~~ travel trailer ~~shall-have~~ has been
26 registered under ~~the-provisions-of~~ this chapter at any time
27 during a calendar year, ~~said-mobile-home-or~~ the travel trailer
28 ~~shall~~ is not be subject to a personal property tax for ~~said~~
29 that year.

30 Sec. 15. Chapter 321E, Code 1981, is amended by adding
31 the following new section:

32 NEW SECTION. All mobile homes moved in this state which
33 are not registered in another state shall only be moved on
34 the highways with a permit issued under sections 321E.8 or
35 321E.9.

1 Sec. 16. Each owner of a mobile home which is not
2 registered in the county on the effective date of the Act
3 where the mobile home is located shall notify the county
4 treasurer, within seven days of the notice given under this
5 section, of the address, township, and school district where
6 the mobile home is located and its make, taxable size, and
7 identification number. If the owner does not have an Iowa
8 certificate of title, the owner shall apply, within seven
9 days of the notice given under this section, for a certificate
10 of title and register the mobile home. Each county treasurer
11 shall publish a notice of the requirements of this section
12 in a newspaper in the county once each week for two consecutive
13 weeks.

14 Sec. 17. This Act takes effect January 1 following its
15 enactment.

16

SENATE FILE 323

H-4042

1 Amend Senate File 323 as amended, passed, and
2 reprinted by the Senate as follows:
3 1. Page 3, by striking lines 3 through 11 and
4 inserting in lieu thereof the following: "or before
5 the tenth day of ~~January and July with supplemental~~
6 ~~monthly reports listing arrivals, departures, and~~
7 ~~unlicensed mobile homes to the county treasurer. The~~
8 ~~records of such license shall be open to inspection~~
9 ~~by a duly authorized representative of any law enforce-~~
10 ~~ment agency. Any property owner, manager or tenant~~
11 ~~shall report to the assessor any and all mobile homes~~
12 ~~parked upon any property owned, managed, or rented by~~
13 ~~him March."~~
14 2. Page 3, line 29, by striking the word "is" and
15 inserting in lieu thereof the words "and a mobile home
16 that has a permanent lean-to with cement foundation or
17 has a permanent foundation for the mobile home are".

H-4042 FILED MAY 7, 1981

BY MILLER of Buchanan

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SF 323
mg/slc/26c