

435.35 Existing home outside of manufactured home community or mobile home park exemption.

A taxable mobile home or manufactured home which is not located in a manufactured home community or mobile home park as of January 1, 1995, shall be assessed and taxed as real estate. The home is also exempt from the permanent foundation requirements of this chapter until the home is relocated.

94 Acts, ch 1110, §19, 24; 98 Acts, ch 1107, § 25, 33; 2001 Acts, ch 153, §16