

435.2 Placement and taxation.

1. If a mobile home is placed outside a mobile home park, the home is to be assessed and taxed as real estate.

2. If a manufactured home is placed in a manufactured home community or a mobile home park, the home must be titled and is subject to the manufactured or mobile home square foot tax. If a manufactured home is placed outside a manufactured home community or a mobile home park, the home must be titled and is to be assessed and taxed as real estate.

3. For the purposes of this chapter, a modular home shall not be construed to be a mobile home or manufactured home. If a modular home is placed inside or outside a manufactured home community or a mobile home park, the home shall be considered real property and is to be assessed and taxed as real estate. However, if a modular home is placed in a manufactured home community or mobile home park which was in existence on or before January 1, 1998, that modular home shall be subject to property tax pursuant to section 435.22. This subsection shall not prohibit the location of a modular home within a manufactured home community or mobile home park.

2009 Acts, ch 133, §146; 2010 Acts, ch 1069, §53, 147

[SP] 2010 amendment to subsection 3 applies retroactively to July 1, 2009; 2010 Acts, ch 1069, §147