

**414.28A Land-leased communities.**

1. “*Land-leased community*” means any site, lot, field, or tract of land under common ownership upon which ten or more occupied manufactured homes are harbored, either free of charge or for revenue purposes, and shall include any building, structure, or enclosure used or intended for use as part of the equipment of the land-leased community. The term “*land-leased community*” shall not be construed to include homes, buildings, or other structures temporarily maintained by any individual, educational institution, or company on their own premises and used exclusively to house their own labor or students.

2. A city shall not adopt or enforce zoning or subdivision regulations or other ordinances which disallow or make infeasible the plans and specifications of land-leased communities because the housing within the land-leased community will be manufactured housing.

3. A manufactured home located in a land-leased community shall be taxed under [section 435.22](#) as if the manufactured home were located in a mobile home park.

[97 Acts, ch 86, §4](#); [98 Acts, ch 1107, §16, 33](#); [2018 Acts, ch 1041, §90](#)

Referred to in [§331.301](#), [364.3](#), [435.1](#), [441.21](#), [562B.7](#)