

CHAPTER 105
MOBILE, MODULAR, AND MANUFACTURED HOME TAX

[Prior to 12/17/86, Revenue Department[730]]
[Prior to 11/2/22, see Revenue Department[701] Ch 74]

701—105.1(435) Definitions.

1. “*Mobile home*” means any vehicle without motive power used or so manufactured or constructed as to permit its being used as a conveyance upon the public streets and highways and so designed, constructed, or reconstructed as will permit the vehicle to be used as a place for human habitation by one or more persons; but shall also include any such vehicle with motive power not registered as a motor vehicle in Iowa. A “mobile home” is not built to a mandatory building code, contains no state or federal seals, and was built before June 15, 1976.

2. “*Manufactured home*” is a factory-built structure built under authority of 42 U.S.C. § 5403, is required by federal law to display a seal from the United States Department of Housing and Urban Development, and was constructed on or after June 15, 1976.

3. “*Modular home*” means a factory-built structure which is manufactured to be used as a place of human habitation, is constructed to comply with the state of Iowa building code for modular factory-built structures, and must display the seal issued by the state building code commissioner.

4. “*Mobile home park*” means any land upon which three or more mobile or manufactured homes, or a combination of such homes, are placed on developed spaces and operated as a for-profit enterprise with water, sewer or septic, and electrical services available. It does not include homes where the owner of the land is providing temporary housing for the owner’s employees or students.

5. “*Manufactured home 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 community. The term 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. A “manufactured home community” means the same as a “land-leased community” defined in Iowa Code sections 335.30A and 414.28A.

Wherever used in this chapter, “home” means a mobile home, a manufactured home, or a modular home unless specific reference is made to a particular type of home.

This rule is intended to implement Iowa Code section 435.1 as amended by 2001 Iowa Acts, House File 656.

[Editorial change: IAC Supplement 11/2/22]

701—105.2(435) Movement of home to another county. If one or both installments of the tax for the current fiscal year have been paid and subsequently the home is moved to another county, the tax paid shall remain in the county in which originally collected. No reimbursement shall be made either to the owner of the home or to the county to which the home is moved. If only the first installment has been paid and the home is moved prior to January 1, the second installment shall be made to the county to which the home is moved.

This rule is intended to implement Iowa Code section 435.24.

[Editorial change: IAC Supplement 11/2/22]

701—105.3(435) Sale of home. If the owner of a home has paid one or both installments of the tax for the current fiscal year and subsequently sells the home, no reimbursement shall be made to the seller for any portion of the tax paid. If only the first installment has been paid and the home is sold prior to January 1, the purchaser is responsible for the second installment.

This rule is intended to implement Iowa Code section 435.24.

[Editorial change: IAC Supplement 11/2/22]

701—105.4(435) Reduced tax rate.

105.4(1) Claimant. The reduced rate of tax for Iowa residents who were at least 23 years of age on December 31 of the base year shall be computed as provided in Iowa Code subsection 435.22(2). The claimant's name must appear on the title to the home.

105.4(2) Income. In determining eligibility for the reduced tax rate, the claimant's income and that of the claimant's spouse shall be the income received during the base year, or the income tax accounting period ending during the base year, and must be less than the indexed amount determined pursuant to Iowa Code section 435.22(2). The base year is the calendar year immediately preceding the year in which the claim is filed.

105.4(3) Claims. Claims for the reduced tax rate must be filed with the county treasurer on or before June 1 immediately preceding the fiscal year during which the taxes are due. The county treasurer may extend the time for filing a claim for reduced tax rate through September 30 of the same calendar year if good cause exists. The director of revenue may also extend the time for filing a claim through December 31 of the same calendar year if good cause exists. Late reduced tax rate claims will be reimbursed by the director directly to the claimant upon proof of tax payment. The claimant must own and occupy the home at the time the claim for credit is filed or, if the claimant is deceased, at the time of the claimant's death or, if a late claim, on June 1 of the claim year. The claim forms shall be provided by the department of revenue.

105.4(4) Reports to department of revenue. On or before November 15 of each year, the county treasurer of each county shall report to the department of revenue the amount of taxes not to be collected for the current fiscal year as a result of the reduced tax rate provided in Iowa Code subsection 435.22(2). All reports shall be made on forms provided by the department of revenue.

105.4(5) Payment of claims. On December 15 of each year the department of revenue shall remit to each county treasurer an amount equal to the taxes not collected during the current fiscal year as a result of the granting of the reduced tax rate.

This rule is intended to implement Iowa Code section 435.22 as amended by 1999 Iowa Acts, chapter 152, and is effective for reduced tax rate claims filed on or after January 1, 2000.

[ARC 7726B, IAB 4/22/09, effective 5/27/09; Editorial change: IAC Supplement 11/2/22]

701—105.5(435) Taxation—real estate. Homes located outside of mobile home parks or manufactured home communities must be placed on a permanent foundation and are subject to assessment and taxation as real estate. The homes are eligible for all property tax credits and exemptions applicable to other real estate. The assessor shall collect the title to a home only when a security interest is noted on the title and the secured party is given a mortgage on the land on which the home is located. Homes located outside mobile home parks or manufactured home communities as of July 1, 1994, are not subject to the permanent foundation requirements unless the home is relocated.

This rule is intended to implement Iowa Code section 435.26.

[Editorial change: IAC Supplement 11/2/22]

701—105.6(435) Taxation—square footage. Homes located within mobile home parks or manufactured home communities are subject to a square footage tax at the rates specified in Iowa Code section 435.22. It shall be the responsibility of the owner to provide the county treasurer with appropriate documentation to verify eligibility for the reduced tax due to the home's age. Modular homes placed in mobile home parks or manufactured home communities that were not in existence on or before January 1, 1998, shall be subject to assessment and taxation as real estate.

The mobile home park or manufactured home community owner or manager shall make an annual report with the county treasurer by June 1 listing the owner and address of each home sited in the park or community. An additional report shall be filed by December 1 if any homes are moved in or out of the park or community or there are any changes in home ownership.

This rule is intended to implement Iowa Code sections 435.22 and 435.24(3).

[Editorial change: IAC Supplement 11/2/22]

701—105.7(435) Audit by department of revenue. The director of revenue may audit the books and records of the county treasurer to determine if the amounts certified by the county treasurer to the director

of revenue as tax not collected due to the reduced tax rate are true and correct. Upon investigation, the director of revenue may order the county treasurer to reimburse the state of Iowa any amounts that were erroneously paid to the county treasurer. The director of revenue may also require that additional payments be made to the county treasurer by the owner of a home if investigation reveals that the county treasurer did not receive the full amounts due in accordance with Iowa Code section 435.22.

The director of revenue may initiate investigations or assist the county treasurer's investigations into eligibility of a claimant for the reduced tax rate in accordance with Iowa Code section 435.22. Upon investigation, the director of revenue may order a claimant to reimburse the state of Iowa any amount erroneously claimed as a reduced tax rate which was reimbursed by the department of revenue to the county treasurer in accordance with Iowa Code section 435.22. The director of revenue may also issue a reimbursement directly to the claimant if it is determined the claimant did not receive the full benefits to which entitled pursuant to Iowa Code section 435.22.

This rule is intended to implement Iowa Code section 435.22.

[Editorial change: IAC Supplement 11/2/22]

701—105.8(435) Collection of tax.

105.8(1) *Partial payment of tax.* Partial payments of taxes may be allowed at the discretion of the county treasurer. If the treasurer elects to permit partial payments, the authorization shall apply to all taxpayers within the county. If the partial payments made are insufficient to fully satisfy an installment due by the delinquency date, the unpaid portion of the installment shall draw interest as provided in Iowa Code section 445.39. Current year taxes may be paid at any time regardless of any prior year delinquent taxes. The minimum payment for delinquent taxes must be equal to or exceed the interest, fees, and costs of the installment being paid.

105.8(2) *When delinquent.* The date on which unpaid taxes become delinquent is to be determined as follows:

- a. If the home is put to use between January 1 and March 31, the prorated tax for the period from the date the home is put to use through June 30 becomes delinquent on April 1.
- b. If the home is put to use between April 1 and June 30, the prorated tax for the period from the date the home is put to use through June 30 becomes delinquent on October 1.
- c. If the home is put to use between July 1 and September 30, the prorated tax for the period from the date the home is put to use through December 31 becomes delinquent on October 1.
- d. If the home is put to use between October 1 and December 31, the prorated tax for the period from the date the home is put to use through December 31 becomes delinquent on April 1 of the following calendar year.
- e. For purposes of this rule, a home is "put to use" upon its acquisition from a dealer or its being brought into Iowa for immediate use by a person who is not engaged in the business of manufacturing, sale, or transportation of homes.

105.8(3) *Collection of delinquent tax.* Delinquent taxes shall be collected by offering the home at tax sale in accordance with Iowa Code chapter 446.

This rule is intended to implement Iowa Code Supplement section 435.24 and Iowa Code sections 435.25 and 445.37.

[Editorial change: IAC Supplement 11/2/22]

[Filed 8/19/77, Notice 7/13/77—published 9/7/77, effective 10/12/77]

[Filed emergency 8/1/80—published 8/20/80, effective 8/1/80]

[Filed 6/28/85, Notice 5/22/85—published 7/17/85, effective 8/21/85]

[Filed 8/9/85, Notice 7/3/85—published 8/28/85, effective 10/2/85]

[Filed emergency 11/14/86—published 12/17/86, effective 11/14/86]

[Filed 9/18/87, Notice 8/12/87—published 10/7/87, effective 11/11/87]

[Filed 10/16/87, Notice 9/9/87—published 11/4/87, effective 12/9/87]

[Filed 8/5/88, Notice 6/29/88—published 8/24/88, effective 9/28/88]

[Filed 10/27/89, Notice 9/20/89—published 11/15/89, effective 12/20/89]

[Filed 12/7/90, Notice 10/17/90—published 12/26/90, effective 1/30/91]

[Filed 9/23/92, Notice 8/19/92—published 10/14/92, effective 11/18/92]
[Filed 10/8/93, Notice 9/1/93—published 10/27/93, effective 12/1/93]
[Filed 11/18/94, Notice 10/12/94—published 12/7/94, effective 1/11/95]
[Filed 10/6/95, Notice 8/30/95—published 10/25/95, effective 11/29/95]
[Filed 11/15/96, Notice 10/9/96—published 12/4/96, effective 1/8/97]
[Filed 10/2/98, Notice 8/26/98—published 10/21/98, effective 11/25/98]
[Filed 1/7/00, Notice 12/1/99—published 1/26/00, effective 3/1/00]
[Filed 9/15/00, Notice 8/9/00—published 10/4/00, effective 11/8/00]
[Filed 10/12/01, Notice 9/5/01—published 10/31/01, effective 12/5/01]
[Filed 12/19/01, Notice 11/14/01—published 1/9/02, effective 2/13/02]
[Filed 12/30/05, Notice 11/9/05—published 1/18/06, effective 2/22/06]
[Filed ARC 7726B (Notice ARC 7592B, IAB 2/25/09), IAB 4/22/09, effective 5/27/09]
[Editorial change: IAC Supplement 11/2/22]