

House File 669

H-8343

1 Amend House File 669 as follows:

2 1. Page 1, before line 7 by inserting:

3 <Sec. \_\_\_\_\_. Section 435.22, subsection 1, paragraph b,  
4 subparagraphs (1) and (3), Code 2024, are amended to read as  
5 follows:

6 (1) If the owner of the home is an Iowa resident, has  
7 attained the age of twenty-three years on or before December 31  
8 of the base year, and has an income when included with that of  
9 a spouse which is less than eight forty thousand five hundred  
10 dollars per year, the annual tax shall not be imposed on the  
11 home. ~~If the income is eight thousand five hundred dollars or~~  
12 ~~more but less than sixteen thousand five hundred dollars, the~~  
13 ~~annual tax shall be computed as follows:~~

14 ~~If the Household ----- Annual Tax Per~~

15 ~~Income is: ----- Square Foot:~~

16 ~~\$ 8,500 — 9,499.99 ----- 3.0 cents~~

17 ~~9,500 — 10,499.99 ----- 6.0~~

18 ~~10,500 — 12,499.99 ----- 10.0~~

19 ~~12,500 — 14,499.99 ----- 13.0~~

20 ~~14,500 — 16,499.99 ----- 15.0~~

21 ~~(3) Beginning with the 1998 base year, the income dollar~~  
22 ~~amounts set forth in this paragraph "b" shall be multiplied~~  
23 ~~by the cumulative adjustment factor for that base year as~~  
24 ~~determined in [section 425.23, subsection 4](#).~~

25 Sec. \_\_\_\_\_. Section 435.22, subsection 2, paragraphs a and b,  
26 Code 2024, are amended to read as follows:

27 a. For the sixth through ninth years after the year of  
28 manufacture the annual tax is ninety percent of the tax  
29 computed according to [subsection 1](#), paragraph "a" or "b",  
30 ~~whichever is applicable unless subsection 1, paragraph "b",~~  
31 applies.

32 b. For all homes ten or more years after the year of  
33 manufacture the annual tax is eighty percent of the tax  
34 computed according to [subsection 1](#), paragraph "a" or "b",  
35 ~~whichever is applicable unless subsection 1, paragraph "b",~~

1 applies.

2 Sec. \_\_\_\_ . NEW SECTION. 555D.1 **Definitions.**

3 As used in this chapter, unless the context otherwise  
4 requires:

5 1. "*Abandoned mobile home*" means a mobile home that is  
6 left unoccupied on rural property without the consent of the  
7 property owner for more than one year.

8 2. "*Mobile home*" means any vehicle without motive power  
9 used or so manufactured or constructed as to permit its being  
10 used as a conveyance upon the public streets and highways and  
11 so designed, constructed, or reconstructed as will permit the  
12 vehicle to be used as a place for human habitation by one or  
13 more persons.

14 3. "*Personal property*" includes personal property of a  
15 mobile home owner that is inside the mobile home.

16 4. "*Rural property*" means any real property that is outside  
17 of city limits and outside the incorporated limits of a city  
18 which has adopted a zoning ordinance but which has not extended  
19 the ordinance to the area permitted under section 414.23.

20 Sec. \_\_\_\_ . NEW SECTION. 555D.2 **Abandoned mobile home —**  
21 **rural property.**

22 1. Notwithstanding any other provision of law to the  
23 contrary, an owner of rural property may have an abandoned  
24 mobile home, including personal property, removed from the  
25 owner's property and shall not be required to do any of the  
26 following:

27 a. Provide notice to the last known registered owner of the  
28 abandoned mobile home, any lienholders of record, or any other  
29 known claimant.

30 b. Acquire a certificate of title from the county treasurer  
31 of the county where the abandoned mobile home is located.

32 c. Notify the sheriff in the county where the mobile home is  
33 located under section 555B.2.

34 d. Bring an action for abandonment under section 555B.3.

35 2. Any owners, lienholders, or other claimants of the

1 abandoned mobile home shall not have any cause of action  
2 against an owner of rural property for action taken under this  
3 chapter.>

4 2. Page 4, after line 22 by inserting:

5 <Sec. \_\_\_\_ . APPLICABILITY. The following apply to taxes due  
6 and payable on or after July 1, 2025:

7 1. The section of this Act amending section 435.22,  
8 subsection 1, paragraph "b", subparagraphs (1) and (3).

9 2. The section of this Act amending section 435.22,  
10 subsection 2, paragraphs "a" and "b".>

11 3. Title page, line 2, after <licenses,> by inserting  
12 <mobile homes and manufactured homes property taxes, removal of  
13 abandoned mobile homes on rural property,>

14 4. Title page, line 3, by striking <and possession of  
15 property> and inserting <possession of property, and including  
16 applicability provisions>

17 5. By renumbering as necessary.

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