

FILED JAN 15 1973

House Page and 7. 1-23-73, Page 3-27

Senate File 19  
Hill, Chairman  
Bittle  
Monroe

SENATE FILE

19

By COMMITTEE ON COUNTY GOVERNMENT  
(Committee on County Government)

Passed Senate, Date 1-19-73 (122) Passed House, Date 4-15-74 (1724)

Vote: Ayes 43 Nays 0 Vote: Ayes 28 Nays 1

Approved April 25, 1974

## A BILL FOR

1 An Act relating to penalty on delinquent mobile home taxes.

2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

3 Section 1. Section one hundred thirty-five D point twenty-  
4 four (135D.24), unnumbered paragraph one (1), Code 1973, is  
5 amended to read as follows:

6 The semiannual tax provided herein shall be due and payable  
7 to the county treasurer semiannually on or before January  
8 1 and July 1 in each year; and shall be delinquent February  
9 1 and August 1 in each year, after which a penalty of five  
10 one percent shall be added each month until paid. The  
11 semiannual payment of taxes and license may be paid at one  
12 time if so desired. A mobile home parked and put to use at  
13 any time after January 1 or July 1 shall be immediately subject  
14 to the said taxes prorated for the remaining months or days  
15 of the tax period. Said tax shall be due and payable  
16 immediately, and delinquent thirty days after said parking  
17 and subject to the same penalties herein set out. Not more  
18 than thirty days nor less than ten days prior to the date  
19 that the tax becomes delinquent, the county treasurer shall  
20 cause to be published in a newspaper of general circulation  
21 in the county, a notice to mobile homeowners. The notification  
22 shall include the date the tax becomes delinquent, and the  
23 penalty which will apply when delinquent.

24

### EXPLANATION

25 This bill changes the penalty on delinquent mobile home

1 taxes from five percent per month to one percent per month  
2 which is the amount of the penalty imposed on delinquent real  
3 estate taxes.

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