

JAN 20 1983

HOUSE FILE

68

BY COMMITTEE ON LOCAL GOVERNMENT

Ways and Means

(Formerly Study Bill 20)

Passed House, Date 2-7-83 (p. 345) Passed Senate, Date _____
Vote: Ayes 97 Nays 0 Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to mobile homes by providing that the mobile
2 home tax is due, payable, and delinquent at the same time
3 as real property taxes, that mobile homes may be sold for
4 delinquent taxes in the same manner as real property, by
5 providing that mobile homes are subject to security
6 interests in the same manner as other vehicles subject to
7 registration, and making certain provisions of the Act
8 retroactive.

HOUSE FILE 68

H-3046

1 Amend House File 68 as follows:
2 1. Page 1, line 21, by striking the words
3 "semiannual payment of" and inserting in lieu thereof
4 the words "payment of property".
5 2. Page 1, line 23, by striking the words
6 "semiannual payment of" and inserting in lieu thereof
7 the words "payment of property".

H-3046 FILED JANUARY 31, 1983 BY COMMITTEE ON WAYS AND MEANS

Adopted 2/1 (p. 345)

HOUSE FILE 68

H-3079

1 Amend House File 68 as follows:
2 1. Page 1, by inserting after line 30 the following
3 new section:
4 "Sec. ____ Section 135D.24, Code 1983, is amended
5 by adding after unnumbered paragraph 1 the following
6 new unnumbered paragraph:
7 NEW UNNUMBERED PARAGRAPH. Persons whose mobile
8 home taxes are delinquent may pay to the county
9 treasurer part of the delinquent taxes and the county
10 treasurer shall accept payment of part of these
11 delinquent taxes provided that the amount of the
12 payment is equal to the amount of the installment
13 that has been delinquent the longest plus penalties
14 and interest assessed on that delinquent installment."

H-3079 FILED FEBRUARY 3, 1983 BY SPEAR of Lee

7/10 2/7 (p. 345)

1 Section 1. Section 135D.24, unnumbered paragraph 1, Code
2 1983, is amended to read as follows:

3 The semiannual tax is due and payable to the county
4 treasurer semiannually on ~~or before March~~ January 1 and
5 ~~September~~ July 1 in each year; and is delinquent April 1 and
6 October 1 in each year, ~~after~~ at which time a penalty of one
7 percent shall be added each month until paid except that the
8 limitation in section 445.20 applies. ~~The Both~~ Both semiannual
9 ~~payment~~ payments of taxes may be paid at one time if so
10 desired. A mobile home ~~parked and~~ put to use at any time
11 after ~~March~~ January 1 or ~~September~~ July 1 is subject to the
12 taxes prorated for the remaining unexpired months of the tax
13 period. ~~Not more than thirty days nor less than ten days~~
14 ~~prior to the date that the tax becomes delinquent, the county~~
15 ~~treasurer shall cause to be published in a newspaper of general~~
16 ~~circulation in the county, a notice to mobile home owners.~~
17 ~~The notice shall include the date the tax becomes delinquent,~~
18 ~~and the penalty which applies when it is delinquent.~~ Taxes
19 prorated on or after April 1 are due July 1 and must be paid
20 at the same time and in the same manner as the September
3044 21 semiannual payment of taxes. Taxes prorated on or after
22 October 1 are due January 1 and must be paid at the same time
3046 23 and in the same manner as the March semiannual payment of
24 taxes. The semiannual tax periods for mobile home tax are
25 January 1 through June 30 and July 1 through December 31.
26 On May 1 of each year, the county treasurer shall send, by
27 mail, a statement to each delinquent mobile home taxpayer
28 to notify the taxpayer that the mobile home will be offered
29 at the next annual tax sale for nonpayment of one or more
30 semiannual tax payments.

31 Sec. 2. Section 135D.24, unnumbered paragraph 6, Code
32 1983, is amended to read as follows:

33 Before a mobile home may be moved from its present site,
34 a tax clearance statement in the name of the owner must be
35 obtained from the county treasurer of the county where the

1 present site is located certifying that taxes are not owing
2 under this section for previous years and that the taxes have
3 been paid for the current tax period. However, a tax clearance
4 statement shall not be required for a mobile home in a
5 manufacturer's or dealer's stock which is not used as a place
6 for human habitation. If a dealer acquires a mobile home
7 from a person other than a manufacturer, the person shall
8 provide a tax clearance statement in the name of the owner
9 of record to the dealer. The tax clearance statement shall
10 be provided by the county treasurer and shall be made out
11 in quadruplicate. Two copies are to be provided to the company
12 or person transporting the mobile home with one copy to be
13 carried in the vehicle transporting the mobile home. One
14 copy is to be forwarded to the county treasurer of the county
15 in which the mobile home is to be relocated and one copy is
16 to be retained by the county treasurer issuing the tax
17 clearance statement.

18 Sec. 3. Section 321.50, subsection 1, Code 1983, is amended
19 to read as follows:

20 1. A security interest in a vehicle subject to registration
21 under the laws of this state or a mobile home, except trailers
22 whose empty weight is two thousand pounds or less, and except
23 new or used vehicles held by a dealer or manufacturer as
24 inventory for sale, is perfected by the delivery to the county
25 treasurer of the county where the certificate of title was
26 issued or, in the case of a new certificate, to the county
27 treasurer where the certificate will be issued of an
28 application for certificate of title which lists ~~such~~ the
29 security interest, or an application for notation of security
30 interest signed by the owner, or by one owner of a vehicle,
31 owned jointly by more than one person, or a certificate of
32 title from another jurisdiction which shows ~~such~~ the security
33 interest, and a fee of two dollars for each security interest
34 shown. If the owner or secured party is in possession of
35 the certificate of title, it must also be delivered at this

1 time in order to perfect the security interest. If a vehicle
2 is subject to a security interest when brought into this
3 state, the validity of the security interest and the date
4 of perfection is determined by ~~the-Uniform-Commercial-Code,~~
5 section 554.9103. Delivery as provided in this subsection
6 ~~shall-be-deemed-to-be~~ is an indication of a security interest
7 on a certificate of title for purposes of chapter 554.

8 Sec. 4. Section 1 of this Act is retroactive to January
9 1, 1983 for mobile home taxes levied, due and payable in the
10 calendar year beginning January 1, 1983.

11 Sec. 5. This Act, being deemed of immediate importance,
12 takes effect from and after its publication in the Cherokee
13 Daily Times, a newspaper published in Cherokee, Iowa, and
14 in The Cedar Rapids Gazette, a newspaper published in Cedar
15 Rapids, Iowa.

16 EXPLANATION

17 The bill provides that mobile home taxes are paid on a
18 calendar year basis with the semiannual payments due January
19 1 and July 1 and becoming delinquent April 1 and October 1
20 each year. For delinquent taxes, a mobile home may be sold
21 just as real property and the notice goes by mail to the owner
22 on May 1. Under current law, in order to sell or move a
23 mobile home, a tax clearance form is needed to show that no
24 delinquent taxes are owing. The bill further provides that
25 when a mobile home is sold or traded to a dealer, a tax
26 clearance statement must be presented to the dealer to assure
27 the dealer that no taxes are owed on the mobile home. The
28 bill also provides that a security interest in a mobile home
29 is obtained in the same manner as a security interest in any
30 vehicle subject to registration. The provisions of section
31 1 are retroactive to January 1, 1983 and the Act takes effect
32 upon publication.

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Ways & Means
Husak, Chair
Rodgers
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HOUSE FILE 68

BY COMMITTEE ON LOCAL GOVERNMENT

(As Amended and Passed by the House)

Passed House, Date 2-7-83 (p. 345) Passed Senate, Date 2-22-83 (p. 510)

Vote: Ayes 77 Nays 0 Vote: Ayes 45 Nays 0

Approved March 7, 1983 (p. 639)

A BILL FOR

1 An Act relating to mobile homes by providing that the mobile
2 home tax is due, payable, and delinquent at the same time
3 as real property taxes, that mobile homes may be sold for
4 delinquent taxes in the same manner as real property, by
5 providing that mobile homes are subject to security
6 interests in the same manner as other vehicles subject to
7 registration, and making certain provisions of the Act
8 retroactive.

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

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JOURNAL OF THE HOUSE

71st Day

COMMUNICATION FROM SECRETARY OF STATE

March 18, 1983

Mr. Joseph O'Hern
Chief Clerk
House of Representatives
LOCAL

Dear Mr. O'Hern:

I hereby certify that House File 68 was published in the Cherokee Daily Times,
Cherokee, Iowa on March 15, 1983 and in The Cedar Rapids Gazette, Cedar Rapids,
Iowa on March 16, 1983.

Respectfully submitted,
MARY JANE ODELL
Secretary of State

1 Section 1. Section 135D.24, unnumbered paragraph 1, Code
2 1983, is amended to read as follows:

3 The semiannual tax is due and payable to the county
4 treasurer semiannually on ~~or before March~~ January 1 and
5 ~~September~~ July 1 in each year; and is delinquent April 1 and
6 October 1 in each year, ~~after~~ at which time a penalty of one
7 percent shall be added each month until paid except that the
8 limitation in section 445.20 applies. ~~The Both~~ semiannual
9 ~~payment~~ payments of taxes may be paid at one time if so
10 desired. A mobile home ~~parked and~~ put to use at any time
11 ~~after March~~ January 1 or ~~September~~ July 1 is subject to the
12 taxes prorated for the remaining unexpired months of the tax
13 period. ~~Not more than thirty days nor less than ten days~~
14 ~~prior to the date that the tax becomes delinquent, the county~~
15 ~~treasurer shall cause to be published in a newspaper of general~~
16 ~~circulation in the county, a notice to mobile home owners.~~
17 ~~The notice shall include the date the tax becomes delinquent,~~
18 ~~and the penalty which applies when it is delinquent.~~ Taxes
19 prorated on or after April 1 are due July 1 and must be paid
20 at the same time and in the same manner as the September
21 payment of property taxes. Taxes prorated on or after October
22 1 are due January 1 and must be paid at the same time and
23 in the same manner as the March payment of property taxes.
24 The semiannual tax periods for mobile home tax are January
25 1 through June 30 and July 1 through December 31. On May
26 1 of each year, the county treasurer shall send, by mail,
27 a statement to each delinquent mobile home taxpayer to notify
28 the taxpayer that the mobile home will be offered at the next
29 annual tax sale for nonpayment of one or more semiannual tax
30 payments.

31 Sec. 2. Section 135D.24, unnumbered paragraph 6, Code
32 1983, is amended to read as follows:

33 Before a mobile home may be moved from its present site,
34 a tax clearance statement in the name of the owner must be
35 obtained from the county treasurer of the county where the

1 present site is located certifying that taxes are not owing
2 under this section for previous years and that the taxes have
3 been paid for the current tax period. However, a tax clearance
4 statement shall not be required for a mobile home in a
5 manufacturer's or dealer's stock which is not used as a place
6 for human habitation. If a dealer acquires a mobile home
7 from a person other than a manufacturer, the person shall
8 provide a tax clearance statement in the name of the owner
9 of record to the dealer. The tax clearance statement shall
10 be provided by the county treasurer and shall be made out
11 in quadruplicate. Two copies are to be provided to the company
12 or person transporting the mobile home with one copy to be
13 carried in the vehicle transporting the mobile home. One
14 copy is to be forwarded to the county treasurer of the county
15 in which the mobile home is to be relocated and one copy is
16 to be retained by the county treasurer issuing the tax
17 clearance statement.

18 Sec. 3. Section 321.50, subsection 1, Code 1983, is amended
19 to read as follows:

20 1. A security interest in a vehicle subject to registration
21 under the laws of this state or a mobile home, except trailers
22 whose empty weight is two thousand pounds or less, and except
23 new or used vehicles held by a dealer or manufacturer as
24 inventory for sale, is perfected by the delivery to the county
25 treasurer of the county where the certificate of title was
26 issued or, in the case of a new certificate, to the county
27 treasurer where the certificate will be issued of an
28 application for certificate of title which lists such the
29 security interest, or an application for notation of security
30 interest signed by the owner, or by one owner of a vehicle,
31 owned jointly by more than one person, or a certificate of
32 title from another jurisdiction which shows such the security
33 interest, and a fee of two dollars for each security interest
34 shown. If the owner or secured party is in possession of
35 the certificate of title, it must also be delivered at this

1 time in order to perfect the security interest. If a vehicle
2 is subject to a security interest when brought into this
3 state, the validity of the security interest and the date
4 of perfection is determined by ~~the-Uniform-Commercial-Code,~~
5 section 554.9103. Delivery as provided in this subsection
6 ~~shall-be-deemed-to-be~~ is an indication of a security interest
7 on a certificate of title for purposes of chapter 554.

8 Sec. 4. Section 1 of this Act is retroactive to January
9 1, 1983 for mobile home taxes levied, due and payable in the
10 calendar year beginning January 1, 1983.

11 Sec. 5. This Act, being deemed of immediate importance,
12 takes effect from and after its publication in the Cherokee
13 Daily Times, a newspaper published in Cherokee, Iowa, and
14 in The Cedar Rapids Gazette, a newspaper published in Cedar
15 Rapids, Iowa.

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HOUSE FILE 68

AN ACT

RELATING TO MOBILE HOMES BY PROVIDING THAT THE MOBILE HOME TAX IS DUE, PAYABLE, AND DELINQUENT AT THE SAME TIME AS REAL PROPERTY TAXES, THAT MOBILE HOMES MAY BE SOLD FOR DELINQUENT TAXES IN THE SAME MANNER AS REAL PROPERTY, BY PROVIDING THAT MOBILE HOMES ARE SUBJECT TO SECURITY INTERESTS IN THE SAME MANNER AS OTHER VEHICLES SUBJECT TO REGISTRATION, AND MAKING CERTAIN PROVISIONS OF THE ACT RETROACTIVE.

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

Section 1. Section 135D.24, unnumbered paragraph 1, Code 1983, is amended to read as follows:

The semiannual tax is due and payable to the county treasurer semiannually on ~~or-before-March~~ January 1 and September July 1 in each year; and is delinquent April 1 and October 1 in each year, ~~after at which time~~ a penalty of one percent shall be added each month until paid except that the limitation in section 445.20 applies. ~~The Both~~ Both semiannual ~~payment payments~~ of taxes may be paid at one time if so desired. A mobile home ~~parked-and~~ put to use at any time after ~~March~~ January 1 or September July 1 is subject to the taxes prorated for the remaining unexpired months of the tax period. ~~Not-more-than-thirty-days-or-less-than-ten-days~~

~~prior-to-the-date-that-the-tax-becomes-delinquent, the county treasurer shall cause to be published in a newspaper of general circulation in the county, a notice to mobile home owners. The notice shall include the date the tax becomes delinquent, and the penalty which applies when it is delinquent. Taxes prorated on or after April 1 are due July 1 and must be paid at the same time and in the same manner as the September payment of property taxes. Taxes prorated on or after October 1 are due January 1 and must be paid at the same time and in the same manner as the March payment of property taxes. The semiannual tax periods for mobile home tax are January 1 through June 30 and July 1 through December 31. On May 1 of each year, the county treasurer shall send, by mail, a statement to each delinquent mobile home taxpayer to notify the taxpayer that the mobile home will be offered at the next annual tax sale for nonpayment of one or more semiannual tax payments.~~

Sec. 2. Section 135D.24, unnumbered paragraph 6, Code 1983, is amended to read as follows:

Before a mobile home may be moved from its present site, a tax clearance statement in the name of the owner must be obtained from the county treasurer of the county where the present site is located certifying that taxes are not owing under this section for previous years and that the taxes have been paid for the current tax period. However, a tax clearance statement shall not be required for a mobile home in a manufacturer's or dealer's stock which is not used as a place for human habitation. If a dealer acquires a mobile home from a person other than a manufacturer, the person shall provide a tax clearance statement in the name of the owner of record to the dealer. The tax clearance statement shall be provided by the county treasurer and shall be made out in quadruplicate. Two copies are to be provided to the company or person transporting the mobile home with one copy to be

carried in the vehicle transporting the mobile home. One copy is to be forwarded to the county treasurer of the county in which the mobile home is to be relocated and one copy is to be retained by the county treasurer issuing the tax clearance statement.

Sec. 3. Section 321.50, subsection 1, Code 1983, is amended to read as follows:

1. A security interest in a vehicle subject to registration under the laws of this state or a mobile home, except trailers whose empty weight is two thousand pounds or less, and except new or used vehicles held by a dealer or manufacturer as inventory for sale, is perfected by the delivery to the county treasurer of the county where the certificate of title was issued or, in the case of a new certificate, to the county treasurer where the certificate will be issued of an application for certificate of title which lists ~~such~~ the security interest, or an application for notation of security interest signed by the owner, or by one owner of a vehicle, owned jointly by more than one person, or a certificate of title from another jurisdiction which shows ~~such~~ the security interest, and a fee of two dollars for each security interest shown. If the owner or secured party is in possession of the certificate of title, it must also be delivered at this time in order to perfect the security interest. If a vehicle is subject to a security interest when brought into this state, the validity of the security interest and the date of perfection is determined by ~~the Uniform Commercial Code,~~ section 54.9103. Delivery as provided in this subsection ~~shall be deemed to be~~ is an indication of a security interest on a certificate of title for purposes of chapter 554.

Sec. 4. Section 1 of this Act is retroactive to January 1, 1983 for mobile home taxes levied, due and payable in the calendar year beginning January 1, 1983.

Sec. 5. This Act, being deemed of immediate importance, takes effect from and after its publication in the Cherokee Daily Times, a newspaper published in Cherokee, Iowa, and in The Cedar Rapids Gazette, a newspaper published in Cedar Rapids, Iowa.

DONALD D. AVENSON
Speaker of the House

ROBERT T. ANDERSON
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 68, Seventieth General Assembly.

JOSEPH O'HERN
Chief Clerk of the House
Approved March 7, 1983

TERRY E. BRANSTAD
Governor