

WAYS AND MEANS: Dieleman, Chair; Soorholtz and Riordan

Amend (3415) to S. Pass 4/3 (p. 1096)

FILED FEB 02 1987

SENATE FILE 101
BY HUSAK

Passed Senate, Date 4-20-87 (p. 1384) Passed House, Date 4/30/87 (p. 1768)
Vote: Ayes 48 Nays 0 Vote: Ayes 88 Nays 6
Approved June 5, 1987

A BILL FOR

3100 3120 1 An Act relating to mobile home taxes.

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

- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25

SF 101

1 Section 1. Section 135D.22, Code 1987, is amended to read
2 as follows:

3 135D.22 SEMIANNUAL ANNUAL TAX.

4 The owner of each mobile home shall pay to the county
5 treasurer ~~a-semiannual~~ an annual tax as-herein-provided.

6 However, when the owner is any educational institution and the
7 mobile home is used solely for student housing or when the
8 owner is the state of Iowa or a subdivision thereof, the owner
9 shall be exempt from the tax ~~provided-herein~~. The ~~semiannual~~
10 annual tax shall be computed as follows:

11 1. Multiply the number of square feet of floor space each
12 mobile home contains when parked and in use by ~~ten~~ twenty
13 cents. In computing floor space, the exterior measurements of
14 the mobile home shall be used as shown on the certificate of
15 registration and title, but not including any area occupied by
16 a hitching device.

17 2. If the owner of the mobile home was totally disabled,
18 as defined in section 425.17, subsection 6 on or before
19 December 31 of the base year, is a surviving spouse having
20 attained the age of fifty-five years on or before December 31
21 of the base year or has attained the age of sixty-five years
22 on or before December 31 of the base year and has an income
23 when included with that of a spouse which is less than five
24 thousand dollars per year, no ~~semiannual~~ annual tax shall be
25 imposed on the mobile home. If the income is five thousand
26 dollars or more but less than twelve thousand dollars, the
27 ~~semiannual~~ annual tax shall be computed as follows:

28 If the Household	Semiannual <u>Annual</u> Tax Per
29 Income is:	Square Foot
30 \$5,000 - 5,999.99	3-0 <u>6.0</u> cents
31 6,000 - 6,999.99	5-0 <u>10.0</u>
32 7,000 - 7,999.99	6-0 <u>12.0</u>
33 8,000 - 8,999.99	7-0 <u>14.0</u>
34 9,000 - 11,999.99	7-5 <u>15.0</u>

35 For purposes of this subsection "income" means income as

1 defined in section 425.17, subsection 1, and "base year" means
2 the calendar year preceding the year in which the claim for a
3 reduced rate of tax is filed. The mobile home reduced rate of
4 tax shall only be allowed on the mobile home in which the
5 claimant is residing at the time in which the claim for a
6 reduced rate of tax is filed.

7 3. The amount thus computed shall be the ~~semiannual~~ annual
8 tax for all mobile homes ~~for the first five years after the~~
9 ~~year of manufacture.~~

10 4. ~~For the sixth through ninth years after the year of~~
11 ~~manufacture the semiannual tax is ninety percent of the tax~~
12 ~~computed according to subsection 1 or 2 of this section,~~
13 ~~whichever is applicable.~~

14 5. ~~For all mobile homes ten or more years after the year~~
15 ~~of manufacture the semiannual tax is eighty percent of the tax~~
16 ~~computed according to subsection 1 or 2 of this section,~~
17 ~~whichever is applicable.~~

18 6 4. The ~~semiannual~~ tax shall be figured to the nearest
19 even whole dollar.

20 7. ~~On or before April 1 of each year, each mobile home~~
21 ~~owner eligible for a reduced tax rate shall file a claim for~~
22 ~~this tax rate with the county treasurer. The forms for filing~~
23 ~~the claim shall be provided by the department of revenue and~~
24 ~~finance. The forms shall require information as determined by~~
25 ~~the director of revenue and finance. The reduced tax rate is~~
26 ~~applicable to both semiannual tax payments due in the calendar~~
27 ~~year in which the claim is filed. If an eligible mobile home~~
28 ~~owner fails to file a claim by April 1, the reduced tax rate~~
29 ~~shall not be granted for the semiannual tax payment due by~~
30 ~~April 1 of that year. Claims filed with the county treasurer~~
31 ~~after April 1, but before October 1, are applicable to the~~
32 ~~semiannual tax payment due by October 1, only.~~

33 ~~On or before April 15 of each year, the county treasurer~~
34 ~~shall prepare a statement listing for each taxing district in~~
35 ~~the county the total amount of taxes which will not be~~

1 collected-for-the-calendar-year-by-reason-of-the-reduced-tax
2 rate-granted-under-subsection-2.--The-county-treasurer-shall
3 certify-and-forward-the-statement-to-the-director-of-revenue
4 and-finance-not-later-than-April-15-of-each-year.

5 5. A claim for credit for mobile home tax due shall not be
6 paid or allowed unless the claim is actually filed with the
7 county treasurer between January 1 and June 1, both dates
8 inclusive, immediately preceding the fiscal year during which
9 the mobile home taxes are due and, with the exception of a
10 claim filed on behalf of a deceased claimant by the claimant's
11 legal guardian, spouse, or attorney, or by the executor or
12 administrator of the claimant's estate, contains an affidavit
13 of the claimant's intent to occupy the mobile home for six
14 months or more during the fiscal year beginning in the
15 calendar year in which the claim is filed. The county
16 treasurer shall submit the claim to the director of revenue
17 and finance on or before August 1 each year.

18 The forms for filing the claim shall be provided by the
19 department of revenue and finance. The forms shall require
20 information as determined by the department.

21 In case of sickness, absence, or other disability of the
22 claimant or if, in the judgment of the director of revenue and
23 finance, good cause exists and the claimant requests an ex-
24 tension, the director may extend the time for filing a claim
25 for credit or reimbursement. However, any further time
26 granted shall not extend beyond December 31 of the year in
27 which the claim was required to be filed. Claims filed as a
28 result of this paragraph shall be filed with the director who
29 shall provide for the reimbursement of the claim to the
30 claimant.

31 The director of revenue and finance shall certify the
32 amount due to each county, which amount shall be the dollar
33 amount which will not be collected due to the granting of the
34 reduced tax rate under subsection 2.

35 The amounts due each county shall be paid by the department

1 of revenue and finance on December 15 of each year, drawn upon
2 warrants payable to the respective county treasurers. The
3 county treasurer in each county shall apportion the payment in
4 accordance with section 135D.25.

5 There is appropriated annually from the general fund of the
6 state to the department of revenue and finance an amount
7 sufficient to carry out this subsection.

8 Sec. 2. Section 135D.23, Code 1987, is amended to read as
9 follows:

10 135D.23 EXEMPTIONS PRORATING TAX.

11 ~~There shall be exempted from the semiannual tax the~~ The
12 manufacturer's and dealer's inventory of mobile homes not in
13 use as a place of human habitation shall be exempt from the
14 annual tax. All travel trailers shall be exempt from this
15 tax. Mobile homes and travel trailers in the inventory of
16 manufacturers and dealers shall be exempt from personal
17 property tax. Mobile homes coming into Iowa from out of state
18 shall be liable for the tax computed pro rata to the nearest
19 whole month, for the time such mobile home is actually
20 situated in Iowa.

21 Sec. 3. Section 135D.24, subsection 1, Code 1987, is
22 amended by striking the subsection and inserting in lieu
23 thereof the following:

24 1. The annual tax is due and payable to the county
25 treasurer on or after July 1 in each fiscal year and is
26 collectible in the same manner and at the same time as
27 ordinary taxes as provided in sections 445.36, 445.37, and
28 445.39. Penalties at the rate prescribed by law shall accrue
29 on unpaid taxes but the penalty shall not exceed forty-eight
30 percent. Both installments of taxes may be paid at one time.
31 The September installment represents a tax period beginning
32 July 1 and ending December 31. The March installment
33 represents a tax period beginning January 1 and ending June
34 30. A mobile home, coming into this state from outside the
35 state, in a dealer's inventory, or put in use at any time

1 after July 1 or January 1, is subject to the taxes prorated
2 for the remaining unexpired months of the tax period. A
3 penalty attaches the following April 1 for taxes prorated on
4 or after October 1. A penalty attaches the following October
5 1 for taxes prorated on or after April 1. If the taxes are
6 not paid, the county treasurer shall send a statement of
7 delinquent taxes as part of the notice of tax sale as provided
8 in section 446.9.

9 Sec. 4. Section 135D.24, subsection 5, Code 1987, is
10 amended to read as follows:

11 5. A modular home as defined by this chapter is not
12 subject to or assessed the ~~semiannual~~ annual tax pursuant to
13 this section, but shall be assessed and taxed as real estate
14 pursuant to chapter 427.

15 Sec. 5. Section 135D.25, unnumbered paragraph 2, Code
16 1987, is amended to read as follows:

17 Chapters 446, 447, and 448 apply to the sale of a mobile
18 home for the collection of delinquent taxes and penalties, the
19 redemption of a mobile home sold for the collection of
20 delinquent taxes and penalties, and the execution of a tax
21 sale certificate of title for the purchase of a mobile home
22 sold for the collection of delinquent taxes and penalties in
23 the same manner as though a mobile home were real property
24 within the meaning of these chapters to the extent consistent
25 with this chapter. The certificate of title shall be issued
26 by the county treasurer. The county treasurer shall charge
27 ten dollars for each certificate of title except that the
28 county treasurer shall issue a tax sale certificate of title
29 to the county at no charge.

30 Sec. 6. This Act takes effect July 1, 1988.

31 EXPLANATION

32 The bill provides that effective July 1, 1988, mobile home
33 taxes shall be paid on a fiscal year basis. Currently, these
34 taxes are paid on a semiannual basis. Taxes paid on a fiscal
35 year basis may be paid in two installments as currently

1 allowed for property taxes. Mobile home taxes are also
2 collectible in the same manner as property taxes. Presently,
3 the amount of the mobile home tax is reduced beginning with
4 the sixth year and thereafter. Under the bill, this reduction
5 is not allowed. The bill takes effect July 1, 1988.

6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35

SENATE FILE 101

3120

1 Amend Senate File 101 as follows:

2 1. Page 4, line 35, by striking the words "in a
3 dealer's inventory" and inserting the following: "put
4 in use from a dealer's inventory".

5 2. Page 5, line 2, by inserting after the word
6 "period" the following: ", but the purchaser is not
7 required to pay the tax at the time of purchase".

8 3. Page 5, line 8, by inserting after the figure
9 "446.9." the following: "Interest added as a penalty
10 for delinquent taxes shall be calculated to the
11 nearest whole dollar."

12 4. Page 5, line 13, by inserting after the word
13 "section" the following: "unless the home is placed
14 in a mobile home park and not converted to real
15 property".

16 5. Page 5, by inserting after line 14 the
17 following:

18 "Sec. ____ . Section 135D.24, subsection 6, Code
19 1987, is amended to read as follows:

20 6. Before a mobile home may be moved from its
21 present site, a tax clearance statement in the name of
22 the owner must be obtained from the county treasurer
23 of the county where the present site is located
24 certifying that taxes are not owing under this section
25 for previous years and that the taxes have been paid
26 for the current tax period. However, a tax clearance
27 statement shall not be required for a mobile home in a
28 manufacturer's or dealer's stock which is not used as
29 a place for human habitation. A tax clearance form is
30 not required to move an abandoned mobile home. A tax
31 clearance form is not required in eviction cases
32 provided the mobile home park owner or manager advises
33 the county treasurer that the tenant is being evicted.
34 If a dealer acquires a mobile home from a person other
35 than a manufacturer, the person shall provide a tax
36 clearance statement in the name of the owner of record
37 to the dealer. The tax clearance statement shall be
38 provided by the county treasurer and shall be made out
39 in quadruplicate. Two copies are to be provided to
40 the company or person transporting the mobile home
41 with one copy to be carried in the vehicle
42 transporting the mobile home. One copy is to be
43 forwarded to the county treasurer of the county in
44 which the mobile home is to be relocated and one copy
45 is to be retained by the county treasurer issuing the
46 tax clearance statement."

47 6. Page 5, by inserting after line 29 the
48 following:

49 "Sec. ____ . Section 135D.25, Code 1987, is amended
50 by adding the following new unnumbered paragraph: _____

1 NEW UNNUMBERED PARAGRAPH. When a mobile home is
2 removed from the county where delinquent taxes, both
3 regular or special, are owing, or when it is
4 administratively impractical to pursue tax collection.
5 through the remedies of this section, all taxes, both
6 regular or special, penalties, interest, and costs
7 shall be abated by resolution of the county board of
8 supervisors. The resolution shall direct the county
9 treasurer to strike from the tax books the
10 reference to that mobile home."

11 7. Amend the title, line 1, by inserting after
12 the word "taxes" the following: "and providing an
13 effective date".

14 8. Renumber sections and correct internal
15 references as necessary in accordance with this
16 amendment.

S-3120

Filed March 9, 1987

4/15 4/20 (p. 1384)

BY WILLIAM W. DIELEMAN

SENATE FILE 101

S-3140

1 Amend Senate File 101 as follows:

2 1. Page 4, line 35, by striking the words "in a
3 dealer's inventory" and inserting the following: "put
4 in use from a dealer's inventory".

5 2. Page 5, line 2, by inserting after the word
6 "period" the following: ", but the purchaser is not
7 required to pay the tax at the time of purchase".

8 3. Page 5, line 8, by inserting after the figure
9 "446.9." the following: "The owner of a mobile home
10 who sells the mobile home between July 1 and December
11 31 and obtains a tax clearance statement is
12 responsible only for the September tax payment and is
13 not required to pay taxes for subsequent tax periods.
14 Interest added as a penalty for delinquent taxes shall
15 be calculated to the nearest whole dollar."

16 4. Page 5, line 13, by inserting after the word
17 "section" the following: "unless the home is placed
18 in a mobile home park and not converted to real
19 property".

20 5. Page 5, by inserting after line 14 the
21 following:

22 "Sec. ____ . Section 135D.24, subsection 6, Code
23 1987, is amended to read as follows:

24 6. Before a mobile home may be moved from its
25 present site, a tax clearance statement in the name of
26 the owner must be obtained from the county treasurer
27 of the county where the present site is located
28 certifying that taxes are not owing under this section
29 for previous years and that the taxes have been paid
30 for the current tax period. However, a tax clearance
31 statement shall not be required for a mobile home in a
32 manufacturer's or dealer's stock which is not used as
33 a place for human habitation. A tax clearance form is
34 not required to move an abandoned mobile home. A tax
35 clearance form is not required in eviction cases
36 provided the mobile home park owner or manager advises
37 the county treasurer that the tenant is being evicted.
38 If a dealer acquires a mobile home from a person other
39 than a manufacturer, the person shall provide a tax
40 clearance statement in the name of the owner of record
41 to the dealer. The tax clearance statement shall be
42 provided by the county treasurer and shall be made out
43 in quadruplicate. Two copies are to be provided to
44 the company or person transporting the mobile home
45 with one copy to be carried in the vehicle
46 transporting the mobile home. One copy is to be
47 forwarded to the county treasurer of the county in
48 which the mobile home is to be relocated and one copy
49 is to be retained by the county treasurer issuing the
50 tax clearance statement."

S-3140 pg. 2

1 6. Page 5, by inserting after line 29 the
2 following:

3 "Sec. _____. Section 135D.25, Code 1987, is amended
4 by adding the following new unnumbered paragraph:
5 NEW UNNUMBERED PARAGRAPH. When a mobile home is
6 removed from the county where delinquent taxes, both
7 regular or special, are owing, or when it is
8 administratively impractical to pursue tax collection
9 through the remedies of this section, all taxes, both
10 regular or special, penalties, interest, and costs
11 shall be abated by resolution of the county board of
12 supervisors. The resolution shall direct the county
13 treasurer to strike from the tax books the reference
14 to that mobile home."

15 7. Amend the title, line 1, by inserting after
16 the word "taxes" the following: "and providing an
17 effective date".

18 8. Renumber sections and correct internal
19 references as necessary in accordance with this
20 amendment.

S-3140

Filed March 11, 1987

W/D 4/20 (p. 1384)

BY WILLIAM W. DIELEMAN

SENATE FILE 101

S-3415

1 Amend Senate File 101 as follows:

2 1. Page 4, line 35, by striking the words "in a
3 dealer's inventory" and inserting the following: "put
4 in use from a dealer's inventory".

5 2. Page 5, line 2, by inserting after the word
6 "period" the following: ", but the purchaser is not
7 required to pay the tax at the time of purchase".

8 3. Page 5, line 8, by inserting after the figure
9 "446.9." the following: "The owner of a mobile home
10 who sells the mobile home between July 1 and December
11 31 and obtains a tax clearance statement is
12 responsible only for the September tax payment and is
13 not required to pay taxes for subsequent tax periods.
14 Interest added as a penalty for delinquent taxes shall
15 be calculated to the nearest whole dollar."

16 4. Page 5, line 13, by inserting after the word
17 "section" the following: "unless the home is placed
18 in a mobile home park and not converted to real
19 property".

20 5. Page 5, by inserting after line 14 the
21 following:

22 "Sec. ____ . Section 135D.24, subsection 6, Code
23 1987, is amended to read as follows:

24 6. Before a mobile home may be moved from its
25 present site, a tax clearance statement in the name of
26 the owner must be obtained from the county treasurer
27 of the county where the present site is located
28 certifying that taxes are not owing under this section
29 for previous years and that the taxes have been paid
30 for the current tax period. However, a tax clearance
31 statement shall not be required for a mobile home in a
32 manufacturer's or dealer's stock which is not used as
33 a place for human habitation. A tax clearance form is
34 not required to move an abandoned mobile home. A tax
35 clearance form is not required in eviction cases
36 provided the mobile home park owner or manager advises
37 the county treasurer that the tenant is being evicted.
38 If a dealer acquires a mobile home from a person other
39 than a manufacturer, the person shall provide a tax
40 clearance statement in the name of the owner of record
41 to the dealer. The tax clearance statement shall be
42 provided by the county treasurer and shall be made out
43 in quadruplicate. Two copies are to be provided to
44 the company or person transporting the mobile home
45 with one copy to be carried in the vehicle
46 transporting the mobile home. One copy is to be
47 forwarded to the county treasurer of the county in
48 which the mobile home is to be relocated and one copy
49 is to be retained by the county treasurer issuing the
50 tax clearance statement."

S-3415 pg. 2

1 6. Page 5, by inserting after line 29 the
2 following:

3 "Sec. ____ . Section 135D.25, Code 1987, is amended
4 by adding the following new unnumbered paragraph:

5 NEW UNNUMBERED PARAGRAPH. When a mobile home is
6 removed from the county where delinquent taxes, both
7 regular or special, are owing, or when it is
8 administratively impractical to pursue tax collection
9 through the remedies of this section, all taxes, both
10 regular or special, penalties, interest, and costs
11 shall be abated by resolution of the county board of
12 supervisors. The resolution shall direct the county
13 treasurer to strike from the tax books the reference
14 to that mobile home."

15 7. Amend the title, line 1, by inserting after
16 the word "taxes" the following: "and providing an
17 effective date".

18 8. Renumber sections and correct internal
19 references as necessary in accordance with this
20 amendment.

S-3415

Filed April 3, 1987

Adopted 4/20/87 (p. 1384)

BY COMMITTEE ON WAYS AND MEANS
CHARLES BRUNER, Chairperson

1 Section 1. Section 135D.22, Code 1987, is amended to read
 2 as follows:

3 135D.22 SEMIANNUAL ANNUAL TAX.

4 The owner of each mobile home shall pay to the county
 5 treasurer ~~a-semiannual~~ an annual tax ~~as-herein-provided.~~

6 However, when the owner is any educational institution and the
 7 mobile home is used solely for student housing or when the
 8 owner is the state of Iowa or a subdivision thereof, the owner
 9 shall be exempt from the tax ~~provided-herein.~~ The ~~semiannual~~
 10 annual tax shall be computed as follows:

11 1. Multiply the number of square feet of floor space each
 12 mobile home contains when parked and in use by ~~ten~~ twenty
 13 cents. In computing floor space, the exterior measurements of
 14 the mobile home shall be used as shown on the certificate of
 15 registration and title, but not including any area occupied by
 16 a hitching device.

17 2. If the owner of the mobile home was totally disabled,
 18 as defined in section 425.17, subsection 6 on or before
 19 December 31 of the base year, is a surviving spouse having
 20 attained the age of fifty-five years on or before December 31
 21 of the base year or has attained the age of sixty-five years
 22 on or before December 31 of the base year and has an income
 23 when included with that of a spouse which is less than five
 24 thousand dollars per year, no ~~semiannual~~ annual tax shall be
 25 imposed on the mobile home. If the income is five thousand
 26 dollars or more but less than twelve thousand dollars, the
 27 ~~semiannual~~ annual tax shall be computed as follows:

28 If the Household	<u>Semiannual Annual Tax Per</u>
29 Income is:	Square Foot
30 \$5,000 - 5,999.99	3-0 <u>6.0</u> cents
31 6,000 - 6,999.99	5-0 <u>10.0</u>
32 7,000 - 7,999.99	6-0 <u>12.0</u>
33 8,000 - 8,999.99	7-0 <u>14.0</u>
34 9,000 - 11,999.99	7-5 <u>15.0</u>

35 For purposes of this subsection "income" means income as

1 defined in section 425.17, subsection 1, and "base year" means
2 the calendar year preceding the year in which the claim for a
3 reduced rate of tax is filed. The mobile home reduced rate of
4 tax shall only be allowed on the mobile home in which the
5 claimant is residing at the time in which the claim for a
6 reduced rate of tax is filed.

7 3. The amount thus computed shall be the ~~semiannual~~ annual
8 tax for all mobile homes ~~for the first five years after the~~
9 ~~year of manufacture.~~

10 ~~4. For the sixth through ninth years after the year of~~
11 ~~manufacture the semiannual tax is ninety percent of the tax~~
12 ~~computed according to subsection 1 or 2 of this section,~~
13 ~~whichever is applicable.~~

14 ~~5. For all mobile homes ten or more years after the year~~
15 ~~of manufacture the semiannual tax is eighty percent of the tax~~
16 ~~computed according to subsection 1 or 2 of this section,~~
17 ~~whichever is applicable.~~

18 6 4. The semiannual tax shall be figured to the nearest
19 even whole dollar.

20 ~~7. On or before April 1 of each year, each mobile home~~
21 ~~owner eligible for a reduced tax rate shall file a claim for~~
22 ~~this tax rate with the county treasurer. The forms for filing~~
23 ~~the claim shall be provided by the department of revenue and~~
24 ~~finance. The forms shall require information as determined by~~
25 ~~the director of revenue and finance. The reduced tax rate is~~
26 ~~applicable to both semiannual tax payments due in the calendar~~
27 ~~year in which the claim is filed. If an eligible mobile home~~
28 ~~owner fails to file a claim by April 1, the reduced tax rate~~
29 ~~shall not be granted for the semiannual tax payment due by~~
30 ~~April 1 of that year. Claims filed with the county treasurer~~
31 ~~after April 1 but before October 1 are applicable to the~~
32 ~~semiannual tax payment due by October 1 only.~~

33 ~~On or before April 15 of each year, the county treasurer~~
34 ~~shall prepare a statement listing for each taxing district in~~
35 ~~the county the total amount of taxes which will not be~~

1 collected-for-the-calendar-year-by-reason-of-the-reduced-tax
2 rate-granted-under-subsection-2.--The-county-treasurer-shall
3 certify-and-forward-the-statement-to-the-director-of-revenue
4 and-finance-not-later-than-April-15-of-each-year-

5 5. A claim for credit for mobile home tax due shall not be
6 paid or allowed unless the claim is actually filed with the
7 county treasurer between January 1 and June 1, both dates
8 inclusive, immediately preceding the fiscal year during which
9 the mobile home taxes are due and, with the exception of a
10 claim filed on behalf of a deceased claimant by the claimant's
11 legal guardian, spouse, or attorney, or by the executor or
12 administrator of the claimant's estate, contains an affidavit
13 of the claimant's intent to occupy the mobile home for six
14 months or more during the fiscal year beginning in the
15 calendar year in which the claim is filed. The county
16 treasurer shall submit the claim to the director of revenue
17 and finance on or before August 1 each year.

18 The forms for filing the claim shall be provided by the
19 department of revenue and finance. The forms shall require
20 information as determined by the department.

21 In case of sickness, absence, or other disability of the
22 claimant or if, in the judgment of the director of revenue and
23 finance, good cause exists and the claimant requests an ex-
24 tension, the director may extend the time for filing a claim
25 for credit or reimbursement. However, any further time
26 granted shall not extend beyond December 31 of the year in
27 which the claim was required to be filed. Claims filed as a
28 result of this paragraph shall be filed with the director who
29 shall provide for the reimbursement of the claim to the
30 claimant.

31 The director of revenue and finance shall certify the
32 amount due to each county, which amount shall be the dollar
33 amount which will not be collected due to the granting of the
34 reduced tax rate under subsection 2.

35 The amounts due each county shall be paid by the department

1 of revenue and finance on December 15 of each year, drawn upon
2 warrants payable to the respective county treasurers. The
3 county treasurer in each county shall apportion the payment in
4 accordance with section 135D.25.

5 There is appropriated annually from the general fund of the
6 state to the department of revenue and finance an amount
7 sufficient to carry out this subsection.

8 Sec. 2. Section 135D.23, Code 1987, is amended to read as
9 follows:

10 135D.23 EXEMPTIONS PRORATING TAX.

11 ~~There shall be exempted from the semiannual tax the~~ The
12 manufacturer's and dealer's inventory of mobile homes not in
13 use as a place of human habitation shall be exempt from the
14 annual tax. All travel trailers shall be exempt from this
15 tax. Mobile homes and travel trailers in the inventory of
16 manufacturers and dealers shall be exempt from personal
17 property tax. Mobile homes coming into Iowa from out of state
18 shall be liable for the tax computed pro rata to the nearest
19 whole month, for the time such mobile home is actually
20 situated in Iowa.

21 Sec. 3. Section 135D.24, subsection 1, Code 1987, is
22 amended by striking the subsection and inserting in lieu
23 thereof the following:

24 1. The annual tax is due and payable to the county
25 treasurer on or after July 1 in each fiscal year and is
26 collectible in the same manner and at the same time as
27 ordinary taxes as provided in sections 445.36, 445.37, and
28 445.39. Penalties at the rate prescribed by law shall accrue
29 on unpaid taxes but the penalty shall not exceed forty-eight
30 percent. Both installments of taxes may be paid at one time.
31 The September installment represents a tax period beginning
32 July 1 and ending December 31. The March installment
33 represents a tax period beginning January 1 and ending June
34 30. A mobile home, coming into this state from outside the
35 state, put in use from a dealer's inventory, or put in use at

1 any time after July 1 or January 1, is subject to the taxes
2 prorated for the remaining unexpired months of the tax period,
3 but the purchaser is not required to pay the tax at the time
4 of purchase. A penalty attaches the following April 1 for
5 taxes prorated on or after October 1. A penalty attaches the
6 following October 1 for taxes prorated on or after April 1.
7 If the taxes are not paid, the county treasurer shall send a
8 statement of delinquent taxes as part of the notice of tax
9 sale as provided in section 446.9. The owner of a mobile home
10 who sells the mobile home between July 1 and December 31 and
11 obtains a tax clearance statement is responsible only for the
12 September tax payment and is not required to pay taxes for
13 subsequent tax periods. Interest added as a penalty for
14 delinquent taxes shall be calculated to the nearest whole
15 dollar.

16 Sec. 4. Section 135D.24, subsection 5, Code 1987, is
17 amended to read as follows:

4062 18 5. A modular home as defined by this chapter is not
19 subject to or assessed the ~~semiannual~~ annual tax pursuant to
20 this section unless the home is placed in a mobile home park
21 and not converted to real property, but shall be assessed and
22 taxed as real estate pursuant to chapter 427.

23 Sec. 5. Section 135D.24, subsection 6, Code 1987, is
24 amended to read as follows:

25 6. Before a mobile home may be moved from its present
26 site, a tax clearance statement in the name of the owner must
27 be obtained from the county treasurer of the county where the
28 present site is located certifying that taxes are not owing
29 under this section for previous years and that the taxes have
30 been paid for the current tax period. However, a tax
31 clearance statement shall not be required for a mobile home in
32 a manufacturer's or dealer's stock which is not used as a
33 place for human habitation. A tax clearance form is not
34 required to move an abandoned mobile home. A tax clearance
35 form is not required in eviction cases provided the mobile

1 home park owner or manager advises the county treasurer that
2 the tenant is being evicted. If a dealer acquires a mobile
3 home from a person other than a manufacturer, the person shall
4 provide a tax clearance statement in the name of the owner of
5 record to the dealer. The tax clearance statement shall be
6 provided by the county treasurer and shall be made out in
7 quadruplicate. Two copies are to be provided to the company
8 or person transporting the mobile home with one copy to be
9 carried in the vehicle transporting the mobile home. One copy
10 is to be forwarded to the county treasurer of the county in
11 which the mobile home is to be relocated and one copy is to be
12 retained by the county treasurer issuing the tax clearance
13 statement.

14 Sec. 6. Section 135D.25, unnumbered paragraph 2, Code
15 1987, is amended to read as follows:

16 Chapters 446, 447, and 448 apply to the sale of a mobile
17 home for the collection of delinquent taxes and penalties, the
18 redemption of a mobile home sold for the collection of
19 delinquent taxes and penalties, and the execution of a tax
20 sale certificate of title for the purchase of a mobile home
21 sold for the collection of delinquent taxes and penalties in
22 the same manner as though a mobile home were real property
23 within the meaning of these chapters to the extent consistent
24 with this chapter. The certificate of title shall be issued
25 by the county treasurer. The county treasurer shall charge
26 ten dollars for each certificate of title except that the
27 county treasurer shall issue a tax sale certificate of title
28 to the county at no charge.

29 Sec. 7. Section 135D.25, Code 1987, is amended by adding
30 the following new unnumbered paragraph:

31 NEW UNNUMBERED PARAGRAPH. When a mobile home is removed
32 from the county where delinquent taxes, both regular or
33 special, are owing, or when it is administratively impractical
34 to pursue tax collection through the remedies of this section,
35 all taxes, both regular or special, penalties, interest, and

1 costs shall be abated by resolution of the county board of
2 supervisors. The resolution shall direct the county treasurer
3 to strike from the tax books the reference to that mobile
4 home.

5 Sec. 8. This Act takes effect July 1, 1988.

6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35

DAILY
HOUSE CLIP SHEET

FRIDAY, MAY 1, 1987

SENATE FILE 101
FISCAL NOTE

REQUESTED BY REPRESENTATIVE FEY

In compliance with a written request received April 30, 1987, a fiscal note for **SENATE FILE 101** is hereby submitted pursuant to Joint Rule 17. Data used in developing this fiscal note are available from the Legislative Fiscal Bureau to members of the Legislature upon request.

Senate File 101 relates to the payment of mobile home taxes, changing from a semiannual payment basis to a fiscal year basis.

Currently, mobile home taxes are computed semiannually. Under the bill, mobile home owners would pay an annual tax rather than a semiannual tax. Factors used in the computation of the semiannual tax are doubled to reflect the change from a semiannual to an annual tax. Currently, there is a 10 percent tax reduction for mobile homes 6 - 9 years old, and a 20 percent reduction for homes 10 years old or more. This bill eliminates these tax reductions for mobile homes 5 years old or more. Under the bill, a claim for mobile home tax credit due would not be paid unless the claim is filed between Jan. 1 and June 1 preceding the fiscal year the mobile home taxes are due. The claimant must also include an affidavit attesting to the claimant's intent to live in the mobile home for at least 6 months of the upcoming fiscal year.

FISCAL EFFECT

With the exception of eliminating the discount for mobile homes more than five years old, the bill primarily affects the timing of elderly and disabled mobile home tax credit reimbursements by switching from a calendar year to a fiscal year. It appears the bill would require the state to reimburse one 18-month period in switching to a fiscal year. Since the reimbursement is approximately \$150,000 - \$200,000 annually, the effect would be minimal.

The fiscal effect of striking the tax reductions for mobile homes 5 years old or more can not be determined.

Source: Department of Revenue and Finance

(LSB 1708S.2, PDD)

FILED APRIL 30, 1987

BY DENNIS PROUTY, FISCAL DIRECTOR

SENATE FILE 101

AN ACT

RELATING TO MOBILE HOME TAXES AND PROVIDING AN EFFECTIVE DATE.

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

Section 1. Section 135D.22, Code 1987, is amended to read as follows:

135D.22 ~~SEMIANNUAL~~ ANNUAL TAX.

The owner of each mobile home shall pay to the county treasurer ~~a semiannual~~ an annual tax ~~as herein provided~~. However, when the owner is any educational institution and the mobile home is used solely for student housing or when the owner is the state of Iowa or a subdivision thereof, the owner shall be exempt from the tax provided herein. The ~~semiannual~~ annual tax shall be computed as follows:

1. Multiply the number of square feet of floor space each mobile home contains when parked and in use by ten ~~twenty~~ cents. In computing floor space, the exterior measurements of the mobile home shall be used as shown on the certificate of registration and title, but not including any area occupied by a hitching device.

2. If the owner of the mobile home was totally disabled, as defined in section 425.17, subsection 6 on or before December 31 of the base year, is a surviving spouse having attained the age of fifty-five years on or before December 31 of the base year or has attained the age of sixty-five years on or before December 31 of the base year and has an income when included with that of a spouse which is less than five thousand dollars per year, no ~~semiannual~~ annual tax shall be imposed on the mobile home. If the income is five thousand dollars or more but less than twelve thousand dollars, the ~~semiannual~~ annual tax shall be computed as follows:

If the Household	<u>Semiannual</u> <u>Annual</u> Tax Per
------------------	---

Income is:	Square Foot
\$5,000 - 5,999.99	3=0 <u>6.0</u> cents
6,000 - 6,999.99	5=0 <u>10.0</u>
7,000 - 7,999.99	6=0 <u>12.0</u>
8,000 - 8,999.99	7=0 <u>14.0</u>
9,000 - 11,999.99	7+5 <u>15.0</u>

For purposes of this subsection "income" means income as defined in section 425.17, subsection 1, and "base year" means the calendar year preceding the year in which the claim for a reduced rate of tax is filed. The mobile home reduced rate of tax shall only be allowed on the mobile home in which the claimant is residing at the time in which the claim for a reduced rate of tax is filed.

3. The amount thus computed shall be the ~~semiannual~~ annual tax for all mobile homes ~~for the first five years after the year of manufacture.~~

~~4. For the sixth through ninth years after the year of manufacture the semiannual tax is ninety percent of the tax computed according to subsection 1 or 2 of this section, whichever is applicable.~~

~~5. For all mobile homes ten or more years after the year of manufacture the semiannual tax is eighty percent of the tax computed according to subsection 1 or 2 of this section, whichever is applicable.~~

6 4. The ~~semiannual~~ tax shall be figured to the nearest even whole dollar.

~~7. On or before April 1 of each year, each mobile home owner eligible for a reduced tax rate shall file a claim for this tax rate with the county treasurer. The forms for filing the claim shall be provided by the department of revenue and finance. The forms shall require information as determined by the director of revenue and finance. The reduced tax rate is applicable to both semiannual tax payments due in the calendar year in which the claim is filed. If an eligible mobile home owner fails to file a claim by April 1, the reduced tax rate shall not be granted for the semiannual tax payment due by~~

April 15 of that year. Claims filed with the county treasurer after April 15 but before October 15 are applicable to the semiannual tax payment due by October 15 only.

On or before April 15 of each year, the county treasurer shall prepare a statement listing for each taxing district in the county the total amount of taxes which will not be collected for the calendar year by reason of the reduced tax rate granted under subsection 2. The county treasurer shall certify and forward the statement to the director of revenue and finance not later than April 15 of each year.

5. A claim for credit for mobile home tax due shall not be paid or allowed unless the claim is actually filed with the county treasurer between January 1 and June 1, both dates inclusive, immediately preceding the fiscal year during which the mobile home taxes are due and, with the exception of a claim filed on behalf of a deceased claimant by the claimant's legal guardian, spouse, or attorney, or by the executor or administrator of the claimant's estate, contains an affidavit of the claimant's intent to occupy the mobile home for six months or more during the fiscal year beginning in the calendar year in which the claim is filed. The county treasurer shall submit the claim to the director of revenue and finance on or before August 1 each year.

The forms for filing the claim shall be provided by the department of revenue and finance. The forms shall require information as determined by the department.

In case of sickness, absence, or other disability of the claimant or if, in the judgment of the director of revenue and finance, good cause exists and the claimant requests an extension, the director may extend the time for filing a claim for credit or reimbursement. However, any further time granted shall not extend beyond December 31 of the year in which the claim was required to be filed. Claims filed as a result of this paragraph shall be filed with the director who shall provide for the reimbursement of the claim to the claimant.

The director of revenue and finance shall certify the amount due to each county, which amount shall be the dollar amount which will not be collected due to the granting of the reduced tax rate under subsection 2.

The amounts due each county shall be paid by the department of revenue and finance on December 15 of each year, drawn upon warrants payable to the respective county treasurers. The county treasurer in each county shall apportion the payment in accordance with section 135D.25.

There is appropriated annually from the general fund of the state to the department of revenue and finance an amount sufficient to carry out this subsection.

Sec. 2. Section 135D.23, Code 1987, is amended to read as follows:

135D.23 EXEMPTIONS PRORATING TAX.

~~There shall be exempted from the semiannual tax the~~ The manufacturer's and dealer's inventory of mobile homes not in use as a place of human habitation shall be exempt from the annual tax. All travel trailers shall be exempt from this tax. Mobile homes and travel trailers in the inventory of manufacturers and dealers shall be exempt from personal property tax. Mobile homes coming into Iowa from out of state shall be liable for the tax computed pro rata to the nearest whole month, for the time such mobile home is actually situated in Iowa.

Sec. 3. Section 135D.24, subsection 1, Code 1987, is amended by striking the subsection and inserting in lieu thereof the following:

1. The annual tax is due and payable to the county treasurer on or after July 1 in each fiscal year and is collectible in the same manner and at the same time as ordinary taxes as provided in sections 445.36, 445.37, and 445.39. Penalties at the rate prescribed by law shall accrue on unpaid taxes but the penalty shall not exceed forty-eight percent. Both installments of taxes may be paid at one time. The September installment represents a tax period beginning

July 1 and ending December 31. The March installment represents a tax period beginning January 1 and ending June 30. A mobile home, coming into this state from outside the state, put in use from a dealer's inventory, or put in use at any time after July 1 or January 1, is subject to the taxes prorated for the remaining unexpired months of the tax period, but the purchaser is not required to pay the tax at the time of purchase. A penalty attaches the following April 1 for taxes prorated on or after October 1. A penalty attaches the following October 1 for taxes prorated on or after April 1. If the taxes are not paid, the county treasurer shall send a statement of delinquent taxes as part of the notice of tax sale as provided in section 446.9. The owner of a mobile home who sells the mobile home between July 1 and December 31 and obtains a tax clearance statement is responsible only for the September tax payment and is not required to pay taxes for subsequent tax periods. Interest added as a penalty for delinquent taxes shall be calculated to the nearest whole dollar.

Sec. 4. Section 135D.24, subsection 5, Code 1987, is amended to read as follows:

5. A modular home as defined by this chapter is not subject to or assessed the ~~semiannual~~ annual tax pursuant to this section, but shall be assessed and taxed as real estate pursuant to chapter 427.

Sec. 5. Section 135D.24, subsection 6, Code 1987, is amended to read as follows:

6. 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. A tax clearance form is not

required to move an abandoned mobile home. A tax clearance form is not required in eviction cases provided the mobile home park owner or manager advises the county treasurer that the tenant is being evicted. 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. 6. Section 135D.25, unnumbered paragraph 2, Code 1987, is amended to read as follows:

Chapters 446, 447, and 448 apply to the sale of a mobile home for the collection of delinquent taxes and penalties, the redemption of a mobile home sold for the collection of delinquent taxes and penalties, and the execution of a tax sale certificate of title for the purchase of a mobile home sold for the collection of delinquent taxes and penalties in the same manner as though a mobile home were real property within the meaning of these chapters to the extent consistent with this chapter. The certificate of title shall be issued by the county treasurer. The county treasurer shall charge ten dollars for each certificate of title except that the county treasurer shall issue a tax sale certificate of title to the county at no charge.

Sec. 7. Section 135D.25, Code 1987, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. When a mobile home is removed from the county where delinquent taxes, both regular or special, are owing, or when it is administratively impractical to pursue tax collection through the remedies of this section,

all taxes, both regular or special, penalties, interest, and costs shall be abated by resolution of the county board of supervisors. The resolution shall direct the county treasurer to strike from the tax books the reference to that mobile home.

Sec. 8. This Act takes effect July 1, 1988.

JO ANN ZIMMERMAN
President of the Senate

DONALD D. AVENSON
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 101, Seventy-second General Assembly.

JOHN F. DWYER
Secretary of the Senate

Approved _____, 1987

TERRY E. BRANSTAD
Governor