

FILED FEB 15 2000

SENATE FILE 2166
BY SCHUERER

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the classification for property tax purposes
2 of mobile home parks and land-leased manufactured home
3 communities.

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

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SF 2166
WAYS & MEANS

1 Section 1. Section 441.21, Code Supplement 1999, is
2 amended by adding the following new subsection:
3 NEW SUBSECTION. 12. Beginning with valuations established
4 on or after January 1, 2001, the land and improvements to the
5 land which are located in a mobile home park or a land-leased
6 manufactured home community and which are not subject to the
7 tax under chapter 435, shall be valued as residential property
8 and shall be assessed at the same percentage of actual value
9 as is all other residential property. For purposes of this
10 subsection, "manufactured home" and "mobile home park" mean
11 the same as defined in section 435.1.

12 EXPLANATION

13 The bill provides that beginning with assessments on or
14 after January 1, 2001, land and improvements to land which are
15 not subject to the tax on mobile homes or manufactured housing
16 and which are located in a mobile home park or a land-leased
17 manufactured home community shall be valued as residential
18 property and assessed at the same percentage as all other
19 residential property.

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