

FILED JAN 21 1999

SENATE FILE 39

BY ANGELO

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_

Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_

Approved \_\_\_\_\_

**A BILL FOR**

1 An Act relating to an exemption from property taxation for  
2 mobile, manufactured, and modular home access devices for  
3 persons with disabilities and providing an applicability date.

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

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

SF 39 WAYS & MEANS

1 Section 1. Section 435.22, subsection 1, Code 1999, is  
2 amended to read as follows:

3 1. Multiply the number of square feet of floor space each  
4 home contains when parked and in use by twenty cents. In  
5 computing floor space, the exterior measurements of the home  
6 shall be used as shown on the certificate of title, but not  
7 including any area occupied by a hitching device or any area  
8 occupied by a ramp or other device designed to provide access  
9 for a person with a disability.

10 Sec. 2. Section 435.26, subsection 1, paragraph a, Code  
11 1999, is amended to read as follows:

12 a. A mobile home or manufactured home which is located  
13 outside a mobile home park shall be converted to real estate  
14 by being placed on a permanent foundation and shall be  
15 assessed for real estate taxes, except that the value of a  
16 ramp or other device designed to provide access for a person  
17 with a disability shall be exempt from assessment and  
18 taxation. A home, after conversion to real estate, is  
19 eligible for the homestead tax credit and the military tax  
20 exemption as provided in sections 425.2 and 427.3.

21 Sec. 3. APPLICABILITY. This Act applies to assessment  
22 years beginning on or after January 1, 2000.

23 EXPLANATION

24 This bill exempts from property taxation ramps or other  
25 devices designed to provide access to a mobile, manufactured,  
26 or modular home for a person with a disability. The bill  
27 excludes the area occupied by such ramps or devices from the  
28 total taxable square footage of a mobile, manufactured, or  
29 modular home that is located in a mobile home park and of a  
30 modular home located outside of a mobile home park. For  
31 mobile or manufactured homes located outside of a mobile home  
32 park, the bill exempts the value of the ramp or device from  
33 assessment and taxation.

34 The bill applies to assessment years beginning on or after  
35 January 1, 2000.