

CHAPTER 1251
MOBILE HOME TAXES AND REGISTRATION
H.F. 2484

AN ACT relating to mobile homes by providing that the semiannual mobile home tax is due and 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, that title shall not be transferred if taxes are owing, that mobile homes are not subject to annual registration, and that before mobile homes can be transported a tax clearance that taxes are not owing must be obtained, requiring that present owners who are not titled in the county where their mobile homes are located must notify the county treasurer, making coordinating amendments and providing a January 1 effective date.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 135D.22, subsection 7, Code 1981, is amended to read as follows:

7. On or before ~~February~~ April 1 of each year, each mobile home owner eligible for a reduced tax rate shall file a claim for ~~such~~ this tax rate with the county treasurer. The forms for filing the claim shall be provided by the department of revenue. The forms shall require ~~such~~ information as is determined by the director of revenue. The reduced tax rate ~~shall be~~ 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 ~~February~~ April 1, ~~no~~ the reduced tax rate shall not be granted for the semiannual tax payment due by ~~February~~ April 1, of that year. Claims filed with the county treasurer after ~~February~~ April 1, but before ~~August~~ October 1, ~~shall be~~ are applicable to the semiannual tax payment due by ~~August~~ October 1, only.

On or before ~~March~~ April 15, ~~1977, and of~~ each year ~~thereafter~~, the county treasurer of each ~~county~~ 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 ~~1977, and each year thereafter~~, by reason of the reduced tax rate granted under subsection 2. The county treasurer shall certify and forward ~~such~~ the statement to the director of revenue not later than ~~March~~ April 15 of each year.

The director of revenue shall certify to the state comptroller 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 ~~this~~ subsection 2.

The amounts due each county shall be paid in two equal payments by the state comptroller on ~~April~~ May 15 and ~~October~~ November 15 of each year, drawn upon warrants payable to the respective county treasurers. The county treasurer in each county shall apportion ~~such~~ the payment in accordance with section 135D.25.

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

Sec. 2. Section 135D.24, Code 1981, is amended to read as follows:

135D.24 COLLECTION OF TAX. The semiannual tax ~~provided herein shall be~~ is due and payable to the county treasurer semiannually on or before ~~January~~ March 1 and ~~July~~ September 1 in each year; and ~~shall be~~ is delinquent ~~February~~ April 1 and ~~August~~ October 1 in

each year, after which a penalty of one percent shall be added each month until paid except that the limitation in section 445.20 applies. The semiannual payment of taxes and license may be paid at one time if so desired. A mobile home parked and put to use at any time after January March 1 or July September 1 shall be immediately is subject to the said taxes prorated for the remaining months or days of the tax period. Said tax shall be due and payable immediately, and delinquent thirty days after said parking and subject to the same penalties herein set out. Not more than thirty days nor 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 ~~notification~~ notice shall include the date the tax becomes delinquent, and the penalty which ~~will apply~~ applies when it is delinquent.

Mobile home owners upon issuance of a certificate of title or upon transporting to a new site shall register file the address, township, and school district, of the location where the mobile home is parked with the county treasurer's office. Failure to comply shall be is punishable as set out in section 135D.18.

Each mobile home park licensee is hereby required to shall keep an accurate and complete record of the number of units of mobile homes harbored in his the park, listing the owner's name, year and make of the unit and whether there is a current registration plate, and to report such this information on or before the tenth day of January March and July September with supplemental monthly reports listing arrivals, and departures, and unlicensed of mobile homes for which a tax clearance statement was not issued to the county treasurer. The records of such the licensee shall be open to inspection by a duly authorized representative of any law enforcement agency. Any property owner, manager or tenant shall report to the assessor any and all county treasurer mobile homes parked upon any property owned, managed, or rented by him that person.

The county treasurer shall report the name of any owner of a mobile home and the year, make, and serial number of each unit on which there is no current registration plate to the county sheriff, who shall be the enforcement agency for enforcement of the tax provisions imposed by this chapter.

The tax and registration fee shall be is a lien on the vehicle senior to any other lien there may be upon it. The mobile home and automobile bearing a current registration plates issued by any other state than the state of Iowa and remaining within this state for an accumulated period not to exceed ninety days in any twelve-month period shall is not be subject to Iowa tax. However, when one or more persons occupying a mobile home bearing a foreign registration are employed in this state, there shall be is no exemption from the Iowa registration and tax herein provided. This tax shall be is in lieu of all other taxes general or local on a mobile home.

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

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. 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 135D.25, Code 1981, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. 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.

Sec. 4. Section 321.18, Code 1981, is amended by adding the following new subsection:

NEW SUBSECTION. Any mobile home.

Sec. 5. Section 321.20, unnumbered paragraph 1, Code 1981, is amended to read as follows:

Except as otherwise provided in this chapter, every owner of a vehicle subject to registration hereunder shall make application to the county treasurer, of the county of the owner's residence, or if a nonresident, to the county treasurer of the county where the primary users of the vehicle are located, for the registration and issuance of a certificate of title thereof for the vehicle upon the appropriate form furnished by the department, accompanied by a fee of two dollars, and every such application shall bear the signature of the owner written with pen and ink. However, a nonresident owner of two or more vehicles subject to registration may make application for registration and issuance of a certificate of title for all vehicles subject to registration to the county treasurer of the county where the primary user of any of the vehicles is located. The owner of a mobile home shall make application for a certificate of title under this section. The application shall contain:

Sec. 6. Section 321.21, subsections 1 and 6, Code 1981, are amended to read as follows:

1. A person owning any special mobile equipment as herein defined may make application to the department, upon the appropriate form furnished by the department, for a certificate containing a general distinguishing number and for one or more pairs of special mobile equipment plates or single special mobile equipment plates as appropriate to various types of special mobile equipment. The applicant shall also submit proof of the status of the vehicle or vehicles as special mobile equipment as may reasonably be required by the department. If the application is for a mobile home, one copy of the tax clearance form issued to the owner of the mobile home must be submitted by the person transporting the mobile home or other evidence of current taxes being paid as prescribed by the department.

6. The certificate and plates issued hereunder shall be for purposes of identification only and shall not constitute a registration as required under the provisions of this chapter. A certificate of title need not be executed when the certificate and plates are issued hereunder and a certificate of title need not be delivered to the purchaser or transferee when special mobile equipment is sold or otherwise disposed of unless the special mobile equipment is a mobile home.

Sec. 7. Section 321.21, Code 1981, as amended by Senate File 2183, enacted by the Sixty-ninth General Assembly, 1982 Session, section 1, is amended by adding the following new subsection:

NEW SUBSECTION. The department may issue temporary written authorization. The temporary authority shall permit the operation of special mobile equipment until permanent identification is issued, except that the temporary authority shall expire after ten days.

Sec. 8. Section 321.24, Code 1981, is amended to read as follows:

321.24 ISSUANCE OF REGISTRATION AND CERTIFICATE OF TITLE. Upon receipt of the application for title and payment of the required fees for motor vehicle, trailer, or

semitrailer, the county treasurer shall, when satisfied as to the application's genuineness and regularity thereof, and, in the case of a mobile home, that taxes are not owing under chapter 135D, issue a registration receipt and certificate of title and, except for a mobile home, a registration receipt and shall file the application, the manufacturer's or importer's certificate, certificate of title, or other evidence of ownership, as prescribed by the department. The registration receipt shall be delivered to the owner and shall contain upon the its face thereof the date issued, the name and address of the owner, the registration number assigned to the vehicle, the title number assigned to the owner of the vehicle, the amount of the fee paid, the amount of tax paid pursuant to section 423.7, type of fuel used and such a description of the vehicle as determined by the department and upon the reverse side a form for notice of transfer of the vehicle. The county treasurer shall maintain in the county record system information contained on the registration receipt. Such The information shall be accessible by registration number and shall be open for public inspection during reasonable business hours. Such copies as Copies the department may require requires shall be sent to the department in the manner and at such the time as the department may direct directs. The certificate of title shall contain upon the its face thereof the identical information required upon the face of the registration receipt. In addition thereto, the certificate of title shall contain a statement of the owner's title, the amount of tax paid pursuant to section 423.7, the name and address of the previous owner, and a statement of all security interests and encumbrances as shown in the application, upon the vehicle therein described including the nature of the security interest, date of notation and name and address of the secured party. Said The certificate shall bear thereon the seal of the county treasurer, the signature of the county treasurer or that of the deputy county treasurer, and shall provide space for the signature of the owner. The owner shall sign the certificate of title in the space provided with pen and ink upon its receipt of certificate of title. The certificate of title shall contain upon the reverse side a form for assignment of title or interest and warranty thereof by the owner, for reassignments by a licensed dealer and for application for a new certificate of title by the transferee as provided in this chapter. All certificates of title shall be typewritten or printed by other mechanical means. The original certificate of title shall be delivered to the owner in the event if no security interest or encumbrance appears thereon. Otherwise the certificate of title shall be delivered by the county treasurer to the person holding the first security interest or encumbrance as shown in the certificate. The county treasurer shall maintain in the county records system information contained on the certificate of title. Such The information shall be accessible by title certificate number for a period of three years from the date of notification of cancellation of title or that a new title has been issued as provided in this chapter. Such copies as Copies the department may require requires shall be sent to the department in the manner and at such the time as the department shall direct directs. The department shall designate a uniform system of title numbers so as to indicate the county of issuance.

If the county treasurer or department is not satisfied as to the ownership of the vehicle or that there are no undisclosed security interests in it, the county treasurer or department may register the vehicle but shall as a condition of issuing a certificate of title and registration receipt, require the applicant to file with the department a bond in the form prescribed by the department and executed by the applicant, and either accompanied by the deposit of cash with the department or also executed by a person authorized to conduct a surety business in this state. The bond shall be in an amount equal to one and one-half times the current value of the vehicle as determined by the department and conditioned to indemnify any prior owner and secured party and any subsequent purchaser of the vehicle or person acquiring any security interest in it, and their respective successors in interest, against any expense, loss or damage, including reasonable attorney's fees, by reason of the issuance of the certificate of title of the vehicle or on account of any defect in or undisclosed security interest upon the right, title and

interest of the applicant in and to the vehicle. Any such interested person has a right of action to recover on the bond for any breach of its conditions, but the aggregate liability of the surety to all persons shall not exceed the amount of the bond. The bond, and any deposit accompanying it, shall be returned at the end of three years or prior thereto if the vehicle is no longer registered in this state and the currently valid certificate of title is surrendered to the department, unless the department has been notified of the pendency of an action to recover on the bond.

Sec. 9. Section 321.30, Code 1981, is amended by adding the following new subsection:

NEW SUBSECTION. In the case of a mobile home, that taxes are owing under chapter 135D for a previous year.

Sec. 10. Section 321.45, subsection 4, Code 1981, is amended to read as follows:

4. Within ~~five~~ seven days of the sale and delivery of a mobile home, the dealer making the sale shall certify to the county treasurer of the county where the unit is ~~to be located delivered~~, the name and address of the purchaser, the point of delivery to the purchaser, and the make, year of manufacture, taxable size, and identification number of the unit.

Sec. 11. Section 321.46, unnumbered paragraph 2, Code 1981, is amended to read as follows:

Upon filing the application for a registration transfer and a new title, the applicant shall pay a fee of two dollars. The county treasurer, if satisfied of the genuineness and regularity of the application, and in the case of a mobile home, that taxes are not owing under chapter 135D, and that applicant has complied with all the requirements of this chapter, shall ~~forthwith~~ issue a new certificate of title and, except for a mobile home, a registration card to the purchaser or transferee and shall forward the necessary copies to the department on the date of issuance, as prescribed in section 321.24.

Sec. 12. Section 321.57, Code 1981, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. Mobile home dealers licensed under chapter 322B may transport and deliver mobile homes in their inventory upon the highways of this state with a special plate displayed on the mobile home as provided in sections 321.58 to 321.62.

Sec. 13. Section 321.58, Code 1981, is amended to read as follows:

321.58 APPLICATION. All dealers, ~~and transporters and mobile home dealers licensed under chapter 322B~~ may, upon payment of a fee of thirty-five dollars, make application to the department upon the appropriate form for a certificate containing a general distinguishing number and for one or more special plates as appropriate to various types of vehicles subject to registration. The applicant shall also submit proof of the applicant's status as a bona fide transporter, mobile home dealer licensed under chapter 322B, or dealer as reasonably required by the department. Dealers in new vehicles shall furnish satisfactory evidence of a valid franchise with the manufacturer of the vehicles authorizing the dealership.

Sec. 14. Section 321.101, subsection 8, Code 1981, is amended to read as follows:

8. The department is ~~hereby authorized, and it shall be its duty, to~~ cancel a certificate of title that appears to have been improperly issued or fraudulently obtained or in the case of a mobile home, if taxes were owing under chapter 135D at the time the certificate was issued and have not been paid. However, before the certificate to a mobile home where taxes were owing can be canceled, notice and opportunity to pay the taxes must be given to the person to whom the certificate was issued. Upon cancellation of any certificate of title the department shall notify the county treasurer who issued ~~the same it~~, who shall ~~forthwith~~ enter the cancellation upon ~~his~~ the records. The department shall also notify the person to whom ~~such~~ the certificate of title was issued, as well as any lienholders appearing thereon, of the cancellation and shall demand the surrender of ~~such~~ the certificate of title, but the cancellation shall not affect the validity of any lien noted thereon.

Sec. 15. Section 321.104, subsection 6, Code 1981, is amended to read as follows:

6. For a dealer to sell or transfer a mobile home without delivering to the purchaser or transferee a certificate of title, a manufacturer's or importer's certificate properly assigned to the purchaser, or to transfer a mobile home without disclosing to the purchaser the owner of the mobile home in a manner prescribed by the department pursuant to rules or to fail to certify within seven days to the proper county treasurer the information required under section 321.45, subsection 4.

Sec. 16. Section 321.123, unnumbered paragraph 1, Code 1981, is amended to read as follows:

All trailers except farm trailers and mobile homes, unless otherwise provided in this section, shall be ~~are~~ subject to a registration fee of four dollars for trailers with a gross weight of one thousand pounds or less and ten dollars for other trailers. Trailers for which the empty weight is two thousand pounds or less ~~shall be~~ are exempt from the certificate of title and lien provisions of this chapter. Fees collected under this section shall not be reduced or prorated under the ~~provisions~~ of chapter 326.

Sec. 17. Section 321.123, subsection 1, unnumbered paragraph 1, Code 1981, is amended by striking the paragraph.

Sec. 18. Section 321.123, subsection 1, unnumbered paragraph 4, Code 1981, is amended to read as follows:

If a mobile home or travel trailer ~~shall have~~ has been registered under the provisions of this chapter at any time during a calendar year, ~~said mobile home or the travel trailer shall~~ is not be subject to a personal property tax for ~~said~~ that year.

Sec. 19. Chapter 321E, Code 1981, is amended by adding the following new section:

NEW SECTION. All mobile homes moved in this state which are registered in another state shall only be moved on the highways with a permit issued under sections 321E.8 and 321E.28.

Sec. 20. Section 422.45, subsection 4, Code 1981, is amended to read as follows:

4. The gross receipts from sales of vehicles subject to registration or subject only to the issuance of a certificate of title.

Sec. 21. Section 423.1, subsection 9, Code 1981, is amended to read as follows:

9. "Trailer" shall mean every trailer, as is now or may be hereafter so defined by the motor vehicle law of this state, which is required to be registered or is subject only to the issuance of a certificate of title under such motor vehicle law.

Sec. 22. Section 423.1, Code 1981, is amended by adding the following new subsection:

NEW SUBSECTION. "Certificate of title" means a certificate of title issued for a vehicle under chapter 321.

Sec. 23. Section 423.4, subsections 1 and 4, Code 1981, are amended to read as follows:

1. Tangible personal property, the gross receipts from the sale of which are required to be included in the measure of the tax imposed by division IV of chapter 422, and any amendments made or which may hereafter be made thereto. This exemption does not include vehicles subject to registration or subject only to the issuance of a certificate of title.

4. Tangible personal property, the gross receipts from the sale of which are exempted from the retail sales tax by the terms of section 422.45, except subsection 4 and subsection 6 of section 422.45 as it relates to the sale of vehicles subject to registration or subject only to the issuance of a certificate of title.

Sec. 24. Section 423.6, subsection 1, Code 1981, is amended to read as follows:

1. The tax upon the use of all vehicles subject to registration or subject only to the issuance of a certificate of title shall be collected by the county treasurer or the state department of transportation pursuant to the ~~provisions~~ of section 423.7. The county treasurer shall retain twenty-five cents from each tax payment collected, to be credited to the county general fund.

Sec. 25. Section 423.7, Code 1981, is amended to read as follows:

423.7 VEHICLES SUBJECT TO REGISTRATION. The tax imposed upon the use of vehicles subject to registration or subject only to the issuance of a certificate of title shall be paid by the owner of the vehicle to the county treasurer or the state department of transportation from whom the registration receipt or certificate of title is obtained. A registration receipt for a vehicle subject to registration or certificate of title shall not be issued until the tax has been so paid. The county treasurer or the state department of transportation shall require every applicant for a registration receipt for a vehicle subject to registration or certificate of title to supply information as the county treasurer or the director deems necessary as to the time of purchase, the purchase price, and other information relative to the purchase of the vehicle ~~subject to registration~~. On or before the tenth day of each month the county treasurer or the state department of transportation shall remit to the department the amount of the taxes collected during the preceding month, accompanied by a copy of each registration receipt issued in conjunction with the certificate of title issued for each vehicle ~~subject to registration~~.

Sec. 26. Section 423.8, Code 1981, is amended to read as follows:

423.8 SALES TAX REPORT—DEDUCTION. Motor vehicle or trailer dealers, in making their reports and returns to the department for the purpose of paying the retail sales tax imposed by division IV of chapter 422, shall be permitted to deduct all gross receipts from retail sales of vehicles subject to registration or subject only to the issuance of a certificate of title. Gross receipts from sales of vehicles subject to registration or subject only to the issuance of a certificate of title are hereby expressly exempted from the tax imposed by said division IV, but, if required by the director, ~~such~~ the gross receipts shall be included in the returns made by motor vehicle or trailer dealers under ~~said~~ division IV, and proper deductions taken pursuant to this section.

Sec. 27. Each owner of a mobile home which is not registered in the county on the effective date of the Act where the mobile home is located shall notify the county treasurer, within seven days of the notice given under this section, of the address, township, and school district where the mobile home is located and its make, taxable size, and identification number. If the owner does not have an Iowa certificate of title, the owner shall apply, within seven days of the notice given under this section, for a certificate of title. Each county treasurer shall publish a notice of the requirements of this section in a newspaper in the county once each week for two consecutive weeks.

Sec. 28. This Act takes effect January 1 following its enactment.

Approved May 21, 1982