

**CHAPTER 210**  
**MOBILE HOME TAXES**  
*S.F. 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	Semiannual Annual 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 1, of that year. Claims filed with the county treasurer after April 1, but before October 1, are applicable to the semiannual tax payment due by October 1, 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.

Approved June 5, 1987

**CHAPTER 211**  
**IOWA PUBLIC BROADCASTING**  
*S.F. 162*

**AN ACT** relating to the authority and composition of the Iowa public broadcasting board including authority over narrowcast and broadcast systems to serve the educational needs of the state and to provide an effective date.

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

Section 1. Section 18.133, subsection 1, Code 1987, is amended to read as follows:

1. "State communications" refers to the transmission of voice, data, video, the written word or other visual signals by electronic means to serve the needs of state agencies but does not include communications activities of the state board of regents, radio and television facilities and other educational telecommunications systems and services including narrowcast and broadcast systems under the division of public broadcasting, department of transportation distributed data processing and mobile radio network, or law enforcement communications systems.

Sec. 2. Section 256.7, Code 1987, is amended by adding the following new subsection:

NEW SUBSECTION. 9. Rules adopted under this section shall provide that telecommunications shall not be used by school districts as the exclusive means to provide any course which is required by the minimum educational standards for approval or accreditation.

Sec. 3. Section 303.1, subsection 4, Code 1987, is amended to read as follows:

4. The director may create, combine, eliminate, alter or reorganize the organization of the department by rule except for those matters prescribed by sections 303.75 through ~~303.83~~ 303.85.

Sec. 4. Section 303.1A, unnumbered paragraph 1, Code 1987, is amended to read as follows:

Except for those matters prescribed by sections 303.75 through ~~303.83~~ 303.85, the director shall:

Sec. 5. Section 303.2, subsection 1, Code 1987, is amended to read as follows:

1. The administrative services section shall provide administrative, accounting, public relations and clerical services for the department, report to the director and perform other duties assigned to it by the director, except for those matters prescribed by sections 303.75 through ~~303.83~~ 303.85. The administrative services section may provide services to the public broadcasting division.

Sec. 6. Section 303.75, unnumbered paragraph 1, Code 1987, is amended to read as follows:

As used in this section and sections 303.76 through ~~303.83~~ 303.85 unless the context otherwise requires:

Sec. 7. Section 303.75, Code 1987, is amended by adding the following new subsections:

NEW SUBSECTION. 4. "Narrowcast" means communications through systems that are directed toward a narrowly defined audience.

NEW SUBSECTION. 5. "Broadcast" means communications through a system that is receivable by the general public with programming designed for a large group of users.

NEW SUBSECTION. 6. "Radio and television facility" means transmitters, towers, studios and all necessary associated equipment for broadcasting, including closed circuit television.

Sec. 8. Section 303.77, subsection 1, Code 1987, is amended by striking the subsection and inserting the following:

1. The Iowa public broadcasting board is created to plan, establish, and operate educational radio and television facilities and other telecommunications services including narrowcast and broadcast systems to serve the educational needs of the state. The board shall be composed of nine members selected in the following manner: