

CHAPTER 186**MOBILE HOME PARK STORM SHELTERS***H.F. 758*

AN ACT relating to the authority of counties and cities to require storm shelters in mobile home parks, providing a property tax exemption, and providing an applicability date.

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

Section 1. Section 331.301, Code 1999, is amended by adding the following new subsection:

NEW SUBSECTION. 15. a. A county may adopt and enforce an ordinance requiring the construction of a storm shelter at a mobile home park which is constructed after July 1, 1999. In lieu of requiring construction of a storm shelter, a county may require a park owner to provide a plan for the evacuation of park residents to a safe place of shelter in times of severe weather including tornadoes and high winds if the county determines that a safe place of shelter is available within a reasonable distance of the mobile home park for use by park residents. Each evacuation plan prepared pursuant to this subsection shall be filed with, and approved by, the local emergency management agency. If construction of a storm shelter is required, an ordinance adopted or enforced pursuant to this subsection shall not include any of the following requirements:

(1) That the size of the storm shelter be larger than the equivalent of seven square feet for each mobile home space in the mobile home park.

(2) That the storm shelter include a restroom if the shelter is used exclusively as a storm shelter.

(3) That the storm shelter exceed the construction specifications approved by a licensed professional engineer and presented by the owner of the mobile home park.

b. For the purposes of this subsection:

(1) "Mobile home park" means a mobile home park as defined in section 562B.7.

(2) "Storm shelter" means a single structure or multiple structures designed to provide persons with temporary protection from a storm.

Sec. 2. Section 364.3, Code 1999, is amended by adding the following new subsection:

NEW SUBSECTION. 7. a. A city may adopt and enforce an ordinance requiring the construction of a storm shelter at a mobile home park which is constructed after July 1, 1999. In lieu of requiring construction of a storm shelter, a city may require a park owner to provide a plan for the evacuation of park residents to a safe place of shelter in times of severe weather including tornadoes and high winds if the city determines that a safe place of shelter is available within a reasonable distance of the mobile home park for use by park residents. Each evacuation plan prepared pursuant to this subsection shall be filed with, and approved by, the local emergency management agency. If construction of a storm shelter is required, an ordinance adopted or enforced pursuant to this subsection shall not include any of the following requirements:

(1) That the size of the storm shelter be larger than the equivalent of seven square feet for each mobile home space in the mobile home park.

(2) That the storm shelter include a restroom if the shelter is used exclusively as a storm shelter.

(3) That the storm shelter exceed the construction specifications approved by a licensed professional engineer and presented by the owner of the mobile home park.

b. For the purposes of this subsection:

(1) "Mobile home park" means a mobile home park as defined in section 562B.7.

(2) "Storm shelter" means a single structure or multiple structures designed to provide persons with temporary protection from a storm.

Sec. 3. Section 427.1, Code 1999, is amended by adding the following new subsection: **NEW SUBSECTION. 30. MOBILE HOME PARK STORM SHELTER.** A structure constructed as a storm shelter at a mobile home park as defined in section 435.1. If the structure serves a use in addition to use as a storm shelter, the exemption shall apply only to that portion of the structure which serves as a storm shelter. An application for this exemption shall be filed with the assessing authority not later than April fifteenth of the first year for which the exemption is requested, on forms provided by the department of revenue and finance. The application shall describe and locate the storm shelter to be exempted. If the storm shelter structure is used exclusively as a storm shelter, all of the structure's assessed value shall be exempt from taxation. If the storm shelter structure is not used exclusively as a storm shelter, the storm shelter structure which is not used exclusively as a storm shelter shall be assessed for taxation at seventy-five percent of its value as commercial property.*

Sec. 4. **APPLICABILITY.** Section 3 of this Act applies to property tax assessment years beginning on or after January 1, 2000.

Sec. 5. **NONAPPLICABILITY.** Section 25B.7 does not apply to section 3 of this Act.

Approved May 26, 1999

CHAPTER 187

PROPERTY TAX CLASSIFICATION OF APARTMENTS IN CONDOMINIUMS

H.F. 769

AN ACT relating to the classification of apartments in condominiums for purposes of property taxation.

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

Section 1. Section 499B.11, subsection 1, Code 1999, is amended to read as follows:

1. All real property taxes and special assessments shall be assessed and levied on each apartment and its respective appurtenant fractional share or percentage of the land, general common elements and limited common elements where applicable as such apartments and appurtenances are separately owned, and not on the entire horizontal property regime.

Sec. 2. Section 499B.11, Code 1999, is amended by adding the following new subsection: **NEW SUBSECTION. 1A.** An apartment meeting either of the following conditions shall be classified as follows:

a. An apartment used for human habitation on January 1, 1999, or an apartment intended for use for human habitation in a horizontal property regime pursuant to a declaration submitting a parcel of real property to a horizontal property regime pursuant to section 499B.3, which was recorded prior to January 1, 1999, shall be classified as residential real estate as long as the apartment is used for human habitation.

b. An apartment intended for use for human habitation included in a development plan for a horizontal property regime which was approved by the city or county having jurisdiction over the real property included in the development plan prior to January 1, 1999, and which is included substantially in accordance with the development plan in an extension of a horizontal property regime established pursuant to a declaration submitting a parcel of contiguous real estate to a horizontal property regime pursuant to section 499B.3, which

* See chapter 208, §56 herein