

CHAPTER 146

MANUFACTURED, MOBILE AND MODULAR HOMES

146.01 Definitions

146.02 Conversion to Real Property

146.01 DEFINITIONS. For use in this chapter the following terms are defined:

1. “Manufactured home” means a factory-built structure, built under the authority of 42 U.S.C. Sec. 5403, which was constructed on or after June 15, 1976, and is required by Federal law to display a seal from the United States Department of Housing and Urban Development.

(Code of Iowa, Sec. 435.1)

2. “Mobile home” means any vehicle without motive power used or so manufactured or constructed as to permit its being used as a conveyance upon the public streets and highways and so designed, constructed or reconstructed as will permit the vehicle to be used as a place for human habitation by one or more persons; but also includes any such vehicle with motive power not registered as a motor vehicle in Iowa. A mobile home means any such vehicle built before June 15, 1976, which was not built to a mandatory building code and which contains no State or Federal seals.

(Code of Iowa, Sec. 435.1)

3. “Mobile home park” means any site, lot, field or tract of land under common ownership upon which two (2) or more occupied mobile homes, manufactured homes, (or a combination of such homes) are harbored, either free of charge or for revenue purposes, and includes any building, structure, tent, vehicle or enclosure used or intended for use as part of the equipment of such mobile home park. The term ‘mobile home park’ is not to be construed to include mobile homes, buildings, tents or other structures temporarily maintained by any individual, educational institution or company on their own premises and used exclusively to house their own labor or students. The mobile home park shall meet the requirements of any zoning regulations that are in effect.

(Code of Iowa, Sec. 435.1)

4. “Modular home” means a factory-built structure built on a permanent chassis which is manufactured to be used as a place of human habitation, is constructed to comply with the Iowa State Building Code for modular factory-built structures, and must display the seal issued by the State Building Code Commissioner.

(Code of Iowa, Sec. 435.1)

146.02 CONVERSION TO REAL PROPERTY. A mobile home, modular home or manufactured home which is located outside a mobile home park shall be converted to real estate by being placed on a permanent foundation and shall be assessed for real estate taxes except in the following cases:

1. Dealer's Stock. Mobile, modular or manufactured homes on private property as part of a dealer's or a manufacturer's stock not used as a place for human habitation.
2. Existing Homes. A taxable mobile home, manufactured home or modular home which is located outside of a mobile home park as of July 1, 1994, shall be assessed and taxed as real estate, but is exempt from the permanent foundation requirement of this chapter until the home is relocated.

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