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Ryan Haaland

Jodie Clark McDougal

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Manufactured Home Communities: County Treasurer Reporting Requirements

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Recently, we have seen several instances of Iowa manufactured home community (MHC) owner-operators (landlords) not fully complying with the laws regarding statutorily required notices and reports that landlords must provide to their local county treasurers. This article sets forth all such required notices and reports. It is important that both MHC owners and their community managers are fully aware of and comply with these laws, particularly considering that landlords can be fined for noncompliance with such laws.

Under Iowa law, landlords are required to provide certain notices and reports to their local county treasurer in three settings:

1. Annual reports identifying all manufactured homes within their MHC and monthly updates to such reports when a home is transported into or out of a MHC, for the purpose of the treasurers' tracking of the homes for mobile home tax purposes;
2. As part of a landlord's filing of an eviction/FED action; and
3. As part of a landlord's abandonment proceedings.

Each of these categories is discussed further below.

1. Annual MHC Reports and Updates Thereto (For Home Tax Purposes)

Under Iowa law, manufactured homes are required to be titled, and are subject to an annual tax by the county treasurer on a specific mobile home tax system, which is a square footage tax system. (Iowa Code Sections 435.2, 435.22, and 435.24). For purposes of the tracking of homes for this tax, various notices and reports must be filed with the county treasurer.

■ Notice Required by Homeowner:

Upon issuance of a certificate of title for a home (or upon transporting of a home to a new site), the owner of the home must file the address of the location where the home is located with the county treasurer's office. (Iowa Code Section 435.24 (2)). This requirement is on the owner of the home, but landlords should ensure owners comply with this law.

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■ Annual Report of All Homes with an MHC – Report Required by Landlords:

Due each June 1, landlords must prepare and send in an annual report with their county treasurer of all homes sited in the MHC, listing the owner and mailing address of each home located in the MHC. (Iowa Code Section 435.24(3)). Some county treasurers have sample or template reports available in the event a landlord wishes to utilize them.

Due each December 1, and in addition to the annual report, landlords shall also report any changes of homes or owners in a report. However, if no changes have occurred since the June annual report, the December report is not required to be filed. (Iowa Code Section 435.24(3)).

■ Notice of Each Home Transported into or Out of MHC – Report Required by Landlords:

Monthly (or otherwise within 30 days of the event), landlords must notify the county treasurer concerning any home arriving in or departing from an MHC. (Iowa Code Section 435.24(2)-(3)).

■ Fines:

It is important to note that if a landlord fails to comply with the requirements of Chapter 435 is punishable as a simple misdemeanor. (Iowa Code Section 435.18). Simple misdemeanors are punishable by a fine between \$105 and \$850 per noncompliance.

■ Acquiring and Maintaining Accurate Information on Each Home within your MHC:

It is imperative that landlords verify homes in their communities are correctly titled. Having correct titling is necessary as part of the aforementioned notices, but it is also necessary for efficient and proper administration of the community.

For example, lienholders are entitled to notice in every eviction action and must be served notice in abandonment actions, as discussed further below. Additionally, in cases of the 60-day delayed vacation procedure under section 648.22A, it will be necessary to send notice to the titleholders, even if they are not the occupants.

Further, having an accurate record of home ownership will assist the community in quickly dealing with unauthorized occupants at the community.

Finally, any time we have a file turned over to our office to process an eviction or start an abandoned home action, one of the items we will ask for is a copy of the certificate of title or information from the treasurer verifying the person who owns the home and whether there is a lienholder on the home. It makes for a much more efficient process if the title is already on file with the community manager and is not something that needs to be tracked down.

There are at least two natural points at which a landlord should obtain or verify title status of each home:

1. Any time a home is brought into the community whether an existing resident is buying a new home or whether a new resident is bringing a home in, the landlord should obtain a copy of the certificate of title to verify that the occupant is the owner and to determine whether a lienholder exists.
2. Landlords should also obtain updated certificates of title any time a homeowner vacates the home. When this happens the owner/occupant has usually sold the home. However, all too frequently the seller either never transfers title to the buyer or the buyer never takes title to the treasurer to have it formally transferred.

2. Notice to Treasurer RE: Evictions

In all cases of eviction of a resident from a home site lease, the landlord is required send a copy of the petition to the county treasurer prior to the date set for the eviction hearing and otherwise provide notice of the hearing date. The copy of the petition must be delivered by regular, certified or restricted certified mail. (Iowa Code 648.6) This same notice must also go to any lienholders. There is no required form of such notice, but a sample notice is provided.

Post-eviction, if the landlord files the 60-day delay election, the landlord must send a copy of the notice with a copy of the judgment to the county treasurer. The notice with copy of the judgment must be sent via regular, certified or restricted certified mail. (Iowa Code 648.22A(1)(b))

3. Notice to Treasurer RE: Abandoned Home Actions/Proceedings

When a landlord files an action for abandoned home under Iowa Code Chapter 555B and where a tax lien exists on the home at the time the abandonment is initiated, the landlord must notify the county treasurer by certified mail, not less than ten days prior to the hearing. (Iowa Code 555B.4(3)). There is no required form of such notice, but a sample notice is provided. If a landlord is unsure regarding whether a tax lien exists, then the landlord should send the notice.

Alternatively, and as noted above, when a landlord elects to file a Notice of Election of 60-Day Delayed Vacation Procedure under 648.22A to deal with an abandoned manufactured/mobile home, the landlord must remember to send a copy of such Notice of Election filed with the court to the county treasurer, along with a copy of the FED judgment. Such must be sent via regular, certified or restricted certified mail. (Iowa Code 648.22A(1)(b))

Finally, when a valueless, abandoned home is disposed of, then either prior to disposal or within ten days after the removal (or transfer of title of the valueless home), the landlord must give written notice (by affidavit) to the county treasurer, which shall include a description of the valueless home, its owner or occupant, if

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known, and the date of removal or transfer of title (and, if applicable, the name and address of any third party to whom a new title shall be issued). There is no required form of such notice, but a sample notice/affidavit is provided. (Iowa Code 555C.2)

As one final note, it is vital that these requirements and procedures are communicated to your community managers. Ideally, the notice requirements to the treasurer and the title procedures would be made part of written checklists or protocols that can be referenced by community managers.

If you have questions regarding anything addressed in this article, please contact Jodie McDougal.