



IOWA
MANUFACTURED
HOUSING
ASSOCIATION

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Dear IMHA Members:

2020 was a session that almost saw some changes in Iowa's abandonment laws. Plus, we came close to fixing confusion among some Iowa magistrates concerning jurisdictional issues on eviction cases. However, with the atmosphere still tense regarding major changes in the landlord/tenant law that IMHA members objected to, the positive proposals from IMHA didn't make it through the process because our proposals were part of the broad negotiating process on other matters.

Nonetheless, there were some changes in other areas of the code, and we have included them in our annual update.

There is a new law regarding taxation of lodging. IMHA worked to make sure that manufactured housing landlords weren't affected by this new law. We have included the new 423A.5 in the update.

There are incidental changes to chapter 657 dealing with a city's ability to impose nuisance standards. We have included the new language which stills prevents cities from imposing nuisance standards on houses in rental communities.

We have added some additional definitions in the DOT part of the law defining travel trailer, fifth wheel trailer, and motor home.

The legislature allowed the code editor to make some changes to the zoning laws regarding manufactured housing. The changes were stylistic so that the sections would be easier to read. We have included the new versions for you in this update.

Finally, there was confusion from local officials about the tax chapter, 423, regarding taxation of manufactured housing. In 423.5 there were two subsections on taxation. The first defined the tax being imposed on personal property uses of manufactured housing and real property uses. No amount of tax was designated. The other subsection in 423.5 correctly reflected the base tax as 5% on manufactured housing. Other code sections bring in the discount of 80% from the 5% base.

As always, we are ready to answer your questions about Iowa laws and regulations.

Sincerely,

Joe Kelly
Executive Vice President