



# Property Tax

## Manufactured Home Community or Mobile Home Park Storm Shelter Property Tax Exemption

Iowa Code section 427.1(30) and Iowa Administrative Code rule 701—110.14

This application must be filed or mailed with your city or county assessor by February 1 of the first year for which the exemption is requested. It must be postmarked no later than February 1. Applications are not required in subsequent years if the property remains eligible for the exemption. Contact information for all assessors can be found at the Iowa State Association of Assessors website: [Iowa-Assessors.org](http://Iowa-Assessors.org).

### Print property information

Parcel number: \_\_\_\_\_

Owner: \_\_\_\_\_

Shelter location address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Property owner mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

County: \_\_\_\_\_ Number of acres: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

### Print applicant information

Name: \_\_\_\_\_

Applicant mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Relationship to owner: \_\_\_\_\_

Applicant signature: \_\_\_\_\_ Date: \_\_\_\_\_

Description of Shelter (include type of construction material, size, construction cost, etc.):

\_\_\_\_\_  
\_\_\_\_\_

Is the structure constructed as a storm shelter located at a manufactured home community or mobile home park as defined in Iowa Code section 435.1?      Yes       No

Is the storm shelter structure used exclusively as a storm shelter? If "yes", the property is exempt from tax. If "no", the exemption is limited to 50% of its assessed value as a commercial property.      Yes       No

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this application, and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_