



2026 Iowa Mobile/Manufactured/Modular Home Owner Application for Reduced Tax Rate

Iowa Code section 435.22 and Iowa Administrative Code chapter 701—105

Complete the following personal information:

Your name: _____

Spouse name: _____

Your Social Security Number: _____

Spouse Social Security Number: _____

Your birth date (MM/DD/YYYY): _____

Spouse birth date (MM/DD/YYYY): _____

Address: _____

City: _____

State: _____ ZIP: _____

Phone: _____

Were you age 23 or older as of December 31, 2025? Yes No
If "No," stop. No credit is allowed.

2025 Total household income for the entire year (For you and your spouse). Read instructions before completing.

Use whole dollars only

- 1. Iowa taxable income (see instructions). If less than zero, enter 0
2. In-kind assistance for housing expenses.....
3. Title 19 benefits (excluding medical benefits).....
4. Social Security income
5. Disability income and workers' compensation
6. All retirement income.....
7. Interest income from federal, state, or local government.....
8. Capital gains and income from a farm tenancy agreement
If less than zero, enter 0.
9. Money received from others living with you.....
10. Other income
11. Total household income. Add amounts from lines 1-10

(If \$26,895 or greater, stop. No credit is allowed.)

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

Your signature: _____ Date: _____

This claim must be filed or mailed to your county treasurer on or before June 1, 2026. The treasurer may extend the filing deadline to March 31, 2027.

2026 Iowa Mobile/Manufactured/Modular Home Owner Application for Reduced Tax Rate Instructions

Who is Eligible?

- Total 2025 household income was less than \$26,895 and
- Age 23 or older as of December 31, 2025.

Household income includes your income and your spouse's income, if living together, and monetary contributions received from other persons living with you. If you and your spouse are not living together, file separate claims.

Line 1: Iowa taxable income - Enter the amount of Iowa taxable income from your state individual income tax return (2025 IA 1040, Step 4, Line 4). Do not include any net operating loss. If you did not file a 2025 IA 1040, use the IA 1040 to calculate the amount on Step 4, line 4 and enter it on this line. If you are unable to use the IA 1040, enter the amount of your wages, salaries, unemployment compensation, tips, bonuses, commissions, dividends, distributions, or any profit from a business that exceeds the applicable standard deduction amount or itemized deductions amount, if you itemize deductions. For information about the standard deduction amount, see IRS Publication 501. If you are below age 65 and not required to file an IA 1040 for the 2025 tax year because you are below the income threshold, enter zero. If you live with your spouse, include their income. If less than zero, enter zero.

Lines 2-10: Any amounts entered on these lines shall be amounts not already included in line 1.

Line 2: In-kind assistance - Enter any portion of your housing expenses, including utilities, that were paid for you. Do not enter Federal Energy Assistance.

Line 3: Title 19 benefits - Enter your Title 19 benefits received for housing expenses. Do not include medical benefits.

Line 4: Social Security income - Enter the total Social Security benefits received, even if not reportable for income tax purposes. Include any Medicare premiums withheld. Do not include child insurance benefits received by a member of your household.

Line 5: Disability income and workers' compensation - Enter the total received for disability or workers' compensation, even if not reportable for income tax purposes.

Line 6: All retirement income - Enter the total amount received from a governmental or other pension or retirement plan, including defined benefit or defined contribution plans; annuities; individual retirement accounts; plans maintained or contributed to by an employer, or maintained and contributed to by a self-employed person as an employer; and deferred compensation plans or any earnings attributable to the deferred compensation plan. Include retirement pay for military service, even if not reportable for income tax purposes.

Line 7: Interest income from federal, state, or local governments - Enter interest income from federal, state, or local governments.

Line 8: Capital gains and income from a farm tenancy agreement - Enter any capital gain received from the sale or exchange of capital assets that is not already included in line 1. Capital losses are limited to the same amount that you are allowed to report for income tax purposes. Any loss must be offset against gain, and a net loss must be reported as zero. Enter the amount of income from a farm tenancy agreement covering real property that is not already included in line 1.

Line 9: Money received from others living with you - Enter money received from others living with you. Do not include goods and services received.

Line 10: Other income - Enter total income received from the following sources:

- Child support and alimony payments.
- Welfare payments. Report Family Investment Program (FIP), children's Supplemental Security Income (SSI), and all other welfare program cash payments. Do not include foster grandparents' stipends or non-cash government assistance (food, clothing, food stamps, medical supplies, etc.).
- Insurance income not reported elsewhere.
- Gambling and all other income not reported elsewhere.

Additional Information:

The location of your county treasurer can be found at the Iowa County Treasurers website: iowatreasurers.org. For information about your Social Security benefits, go to the Social Security Administration website ssa.gov/myaccount.

For use by County Treasurer only

Income	Reduced tax rate	Square footage: _____
\$0.00 – \$13,854.99	.00	Year of manufacture: _____
\$13,855.00 – \$15,484.99	.03	* If year of manufacture is 2017-2020, apply 90% factor.
\$15,485.00 – \$17,114.99	.06	* If year of manufacture is 2016 or before, apply 80% factor.
\$17,115.00 – \$20,374.99	.10	Regular tax: _____
\$20,375.00 – \$23,634.99	.13	Reduced tax: _____
\$23,635.00 – \$26,894.99	.15	Reimbursement: _____