

600.0000 MOBILEHOME

*See Financial Corporations
Manufactured Homes*

600.0001 Assessment. As the result of Statutes of 1979, Chapter 1160, any mobilehome installed upon a foundation system on the owner's land that complies with the conditions set forth in Health and Safety Code section 18551 is real property subject to property taxation on the secured roll. As real property, mobilehomes will be valued in accordance with article XIII A, section 2 of the Constitution. LTA 1/11/80 (No. 80/4).

600.0015 Disaster Relief. Revenue and Taxation Code sections 172 and 172.1 extend disaster relief to mobilehomes, but only to damage resulting from a disaster declared by the Governor. And, mobilehomes must be "destroyed" by the disaster, which for assessment purposes means damaged in excess of the economic cost to cure the damage or declared a total loss for insurance purposes. There are no pro rata tax reduction provisions and no relief is available where mobilehomes have been only partially damaged. LTA 12/17/82 (No. 82/139).

600.0020 Exemptions.

1. Mobilehomes may be eligible for one or more of the following: homeowners' exemption, renters credit, senior citizens' property tax assistance, senior citizens' property tax postponement, or disabled veterans' exemption, depending upon the specific circumstances.
2. The Soldiers and Sailors Relief Act precludes collection of the California vehicle license fee with respect to a non-resident military person's mobilehome, but not the registration fee.
3. Mobilehomes on properties in California required by the United States prior to September 19, 1939, (federal enclaves) are not subject to property taxation.
4. Mobilehomes located within the boundaries of Indian reservations and owned by members of the governing tribes are exempt from property taxation. LTA 4/17/81 (No. 81/54); LTA 9/29/81 (No. 81/118).

600.0040 Service Personnel. Mobilehomes owned by United States service personnel stationed in California on active duty and classified as personal property are exempt from property taxation pursuant to the Soldier's and Sailor's Civil Relief Act of 1940, section 574, if the service personnel declare residency outside California. However, if the mobilehome of a military person is classified as an improvement, it is subject to property taxation. C 2/25/85; C 3/19/85; C 10/12/94.