



STATE BOARD OF EQUALIZATION

1000 STREET, SACRAMENTO, CALIFORNIA  
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)  
(916) 445-4982

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Controller, Sacramento  
DOUGLAS D. BELL  
Executive Secretary  
No. 81/52

April 14, 1981

TO COUNTY ASSESSORS:

MOBILEHOME VALUE NOTIFICATION

Section 5831 of the Revenue and Taxation Code requires that the assessor notify each assessee of the taxable value of the mobilehome if that value has increased. If the mobilehome is to be placed on the assessment roll because the license fee has been delinquent 120 days or more, both the assessee and the "legal" owner must be notified of that fact and of the taxable value of the mobilehome.

Paragraphs (b) through (g) of Section 5831 (notification of hearings by the County Board of Equalization, stipulations, etc.) are substantially the same as paragraphs (b) through (g) of Section 619.

Existing programs for value notification forms may need to be modified to comply with Section 5831.

1. If you do not provide value notifications for personal property assessments and if mobilehomes are classified as personal property in your county, you will have to adopt a program to ensure that the mobilehome value notices are sent. We suggest that the mobilehome notice be sent separately and only show the value of the mobilehome to avoid possible confusion with other personal property, such as agricultural equipment.
2. The process of notifying the legal owner requires a special program because the notice should not include taxable values for property other than the mobilehome, and the notification to the legal owners occurs only if a mobilehome becomes subject to property tax because of delinquency.

Notices should be sent only to the assessee and to the legal owner of record. There is no requirement to send notices to junior lienholders not listed on the mobilehome registration.

We have been asked whether a separate value notice form for mobilehomes is required. The answer is no; your existing notice for value notifications pursuant to Section 619 is satisfactory. If you do plan to use an altered form for mobilehomes, you should send two copies of the form to the Assessment Standards Division, attention Bill Minor.

TO COUNTY ASSESSORS

-2-

April 14, 1981

If you have any questions regarding application of the value notification required by Section 5831, please contact Charlie Knudsen. Questions regarding approval of forms should be directed to Bill Minor. Their telephone number is (916) 445-4982.

Sincerely,



Verne Walton, Chief  
Assessment Standards Division

VW:sm