



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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No. 83/115

November 4, 1983

TO COUNTY ASSESSORS

RECENT MOBILEHOME LEGISLATION

Governor Deukmejian has recently approved several bills affecting the assessment of mobilehomes. One of these enactments, SB 191, has already been covered in a previous letter to county assessors (83/86, dated August 19, 1983). The purpose of this letter is to present the highlights of the other new mobilehome statutes -- AB 800, AB 1136, and SB 797.

AB 800

As Chapter 1051 of the Statutes of 1983, this bill is known as the "Senior Citizens Mobilehome Property Tax Postponement Law." This is a program of tax deferral made possible through an advance of funds by the state which creates a lien against the mobilehome. Funds advanced by the state on behalf of the assessee earn interest at the "pooled money investment rate" determined by the state. Postponement was previously available only to qualified owner-occupants of conventional single-family residences and housing cooperatives, and included certain possessory interests in tax-exempt public lands where the assessee owned and occupied his residence located on such land.

Eligibility for postponement of property taxes on mobilehomes is established by meeting the same four criteria used for postponement of taxes on conventional residences. The four tests are:

- (1) Age: Applicants and all recorded owners except spouses and direct-line relatives must be 62 years of age or older on or before December 31 of the year for which postponement is requested.
- (2) Occupancy: Applicant must have owned and occupied the mobilehome as his or her principal place of residence on December 31 of the year preceding the year claimed.
- (3) Income: Applicant's total household income, as defined, for the calendar year preceding the year claimed, cannot have exceeded \$24,000.

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- (4) Equity: Applicant must have a combined 20 percent equity interest in the mobilehome at the time a postponement lien is filed. Equity is measured as a percentage of the taxable value enrolled on the applicable tax bill; it is not based on the current market value of the mobilehome.

You should direct all inquiries about postponement to the office of the State Controller, who administers this program. The statewide toll-free phone number is 1-(800)-952-5661.

AB 1136

This bill, Chapter 1281 of the Statutes of 1983, amended, repealed and added many sections of several codes, but the changes pertaining to mobilehome assessments involve Sections 5814 through 5820, 10759.5 and 10760 of the Revenue and Taxation Code. Section 5814 was amended to state that "change in ownership" and "new construction" have the same meanings and usages for mobilehomes as for real property subject to Proposition 13. Since Sections 60 through 68 already prescribe rules for purposes of Article XIII A, Sections 5815 through 5820, which dealt solely with the application of Article XIII A to mobilehomes, have been repealed.

Section 10759.5 of the Revenue and Taxation Code has been amended to provide that a mobilehome is not subject to local property taxes until it is enrolled, and that between the 120th day of delinquency and the date of enrollment delinquent license fees and penalties can be added to the roll and collected and distributed in the same manner as either secured or unsecured taxes.

Section 10760 has also been amended. This section was originally added by Senate Bill 1343 in September of 1982. It provided an "amnesty" mechanism for reinstating to vehicle license fee status those mobilehomes whose license fees had become delinquent between July 1, 1980, and March 1, 1982. The original deadline for requesting a waiver of delinquency expired on June 30, 1983. Assembly Bill 1136 has extended this filing period through January 3, 1984. All requests for waiver postmarked by midnight on January 3, 1984, or delivered to any of the nine HCD offices by 5:00 p.m. on that date will be accepted. A sample of the "Request for Waiver" form used by HCD is enclosed with this letter.

SB 797

This enactment, which is Chapter 807 of the Statutes of 1983, amends Sections 5803 and 5813 of the Revenue and Taxation Code. It requires the county assessor, when determining the full cash value of a mobilehome on rented or leased land for property tax purposes, to consider, among other relevant factors, sales prices listed in recognized value guides such as the Kelley and NADA publications.

TO COUNTY ASSESSORS

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In an attempt to resolve the ambiguity created by the vague language of this act, we contacted the author's office and were advised that legislative intent was to promote statewide uniformity in the assessment of mobilehomes located on rented or leased land. It was determined that the assessed value of mobilehomes located on rental spaces in mobilehome parks could too easily be influenced by the in-park location. The authors of this measure felt that requiring the county assessor to at least compare the value indicator derived from a standardized value guide with indicators derived from other sources or methods would insure that the locational increment would be excluded from the full cash value of a mobilehome.

It is our feeling that county assessors will be in compliance with this statutory requirement if they maintain a current published mobilehome value guide in their offices and instruct staff to consider this guide in estimating a current market value for every mobilehome to be enrolled. This indicator should supplement, not supplant, other value indicators employed to determine full cash value; it should serve as a check on the reasonableness of other value estimates.

Copies of each of these statutes are enclosed for your information. Please direct your mobilehome-related questions to Pete Gaffney of our Technical Services Section at (916) 445-4982.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:bjb
Enclosures
AL-08-1814A/W-2

REQUEST FOR WAIVER

**THIS REQUEST MUST BE FILED ON OR BEFORE JANUARY 1, 1984
TO QUALIFY FOR REINSTATEMENT**



PLEASE READ THE REVERSE SIDE OF THIS FORM FOR FILING INFORMATION
IF FURTHER INFORMATION ON FILING A WAIVER IS NEEDED, PLEASE CALL 1-800-952-8356

WHEN COMPLETED, MAIL TO: HCD - P.O. BOX 2932, SACRAMENTO, CA 95812-2932

I/WE THE UNDERSIGNED, HEREBY REQUEST THE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT (HCD) TO REINSTATE THE FOLLOWING DESCRIBED MOBILEHOME, NOW SUBJECT TO LOCAL PROPERTY TAXATION, TO THE ANNUAL RENEWAL (LICENSE FEE) SYSTEM OF TAXATION.

MOBILEHOME DESCRIPTION

MAKE/TRADE NAME: _____

UNIT	DECAL/LICENSE PLATE NUMBER(S)	MANUFACTURER SERIAL (VIN) NUMBER(S)
1		
2		
3		

PLEASE NOTE: SHOW THE DECAL OR LICENSE PLATE NUMBER FOR EACH SECTION OF YOUR MOBILEHOME

HAVE YOU MADE PAYMENTS TO THE COUNTY TAX COLLECTOR? YES ___ NO ___

PLEASE PRINT

REGISTERED OWNER NAME(S) _____

CURRENT MAILING ADDRESS _____
STREET CITY COUNTY STATE ZIP

LOCATION ADDRESS OF MOBILEHOME _____
STREET CITY COUNTY STATE ZIP

I/WE CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.

EXECUTED ON _____ AT _____, _____
DATE CITY STATE

SIGNATURE(S) _____

IF ANY FEES OR TAXES HAVE BEEN PAID TO THE COUNTY TAX COLLECTOR, THE REMAINING PART OF THIS FORM IS TO BE COMPLETED BY THE COUNTY TAX COLLECTOR OF THE COUNTY WHERE THE MOBILEHOME IS LOCATED.

TAX COLLECTOR:	YES	NO	NOT APPLICABLE
HAVE THE DELINQUENT FEES (AS REPORTED BY DMV OR HCD) BEEN PAID?....	___	___	___
HAS THE DESCRIBED MOBILEHOME BEEN ENROLLED?.....	___	___	___
HAVE 1981/82 LOCAL PROPERTY TAXES BEEN PAID?.....	___	___	___
HAS FIRST INSTALLMENT 1982/83 LOCAL PROPERTY TAXES BEEN PAID?.....	___	___	___
HAVE ALL 1982/83 LOCAL PROPERTY TAXES BEEN PAID?.....	___	___	___
HAS FIRST INSTALLMENT 1983/84 LOCAL PROPERTY TAXES BEEN PAID?.....	___	___	___
HAVE ALL 1983/84 LOCAL PROPERTY TAXES BEEN PAID?.....	___	___	___

SIGNATURE TITLE

COUNTY TELEPHONE NUMBER DATE

Urgency Legislation signed by the Governor on September 27, 1982, became Chapter 1395 of the 1982 Statutes (SB 1343, Craven) providing for a waiver of penalties and Local Property Taxation for certain mobilehomes and mobilehome owners. PLEASE READ THE FOLLOWING INFORMATION CAREFULLY TO DETERMINE WHETHER OR NOT YOU SHOULD FILE A REQUEST FOR WAIVER:

WHO QUALIFIES?

1. Any owner of a mobilehome which became delinquent with Vehicle License Fees (annual registration) between July 1, 1980 and March 1, 1982 and has been turned over to the County Assessor for assessment of Local Property Taxation. This includes mobilehomes with expiration dates between June 30, 1980, and February 28, 1982.
2. "Owners" may be either the owner of the mobilehome at the time the delinquency occurred or the current owner of the mobilehome.

WHO DOES NOT QUALIFY?

1. Any owner of a mobilehome which became delinquent with Vehicle License Fees (annual registration) prior to July 1, 1980 and subsequent to March 1, 1982.
2. Any owner of a mobilehome which was first sold "new" on or after July 1, 1980.
3. Any owner of a mobilehome installed on a foundation system.

WHAT DOES IT COST?

1. There is no filing fee, service fee, or application fee required to be submitted with this application.
2. When a Request for Waiver is received, based on what the County Tax Collector reports on the face of this form, the Department of Housing and Community Development (HCD) will either:
 - a. Collect delinquent fees to bring registration current, or,
 - b. Credit for delinquent fees paid to the county and collect any additional fees that may be due to bring registration current, or,
 - c. Credit for local property taxes paid to the county and assign a new registration expiration date based on the local taxes that have been paid.
3. In all cases, HCD will provide registration document(s), sticker(s), etc. to reflect current registration of a mobilehome.

WILL I GET A REFUND FROM THE COUNTY?

1. NO! The provisions of this legislation provide for credit of tax periods paid and not for any dollar amounts paid. Whether the fees paid to the County Tax Collector are more or less than that which would have been due HCD under annual registration and license fees, there will be no additional credit, charge, or reimbursement of the difference in dollar amounts.

HOW DOES THE REQUEST FOR WAIVER WORK?

1. You file a Request for Waiver with HCD. The required form is on the reverse side of this page. Complete the form carefully and accurately.
2. If you have paid no fees to the County Tax Collector for the mobilehome, you may so indicate on the form and forward the form directly to HCD.
3. If you have paid fees to the County Tax Collector, take the form to the County Tax Collector for verification of payment in order that HCD will provide credit for the tax period paid. Then mail the form directly to HCD.
4. HCD will calculate additional fees due, if any, and provide you with written notice of those fees by mail. If no fees are due, you will receive new registration document(s), sticker(s), etc. to reflect current registration of the mobilehome.
5. When you receive written notice of fees due to reinstate the mobilehome, you have sixty (60) days in which to remit those fees to HCD to complete the reinstatement process.
6. HCD will notify County Assessors of reinstated mobilehomes.

IMPORTANT ITEMS TO CONSIDER!

1. Where HCD provides written notice of fees due, you have only sixty (60) days from the date of that notice to submit those fees to HCD.
2. Since you have an option to return to the Vehicle License Fee System of taxation from Local Property Taxation, carefully evaluate the differences in the two types of taxation. Each has advantages and disadvantages to particular owners.