STATE OF CALIFORNIA

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No. 84/108

November 20, 1984

TO COUNTY ASSESSORS:

SUMMARY OF LEGISLATION NUMBER 13 - MOBILEHOMES

Following are brief summaries of legislation chaptered in the 1983-84 regular session of the Legislature that relate to mobilehome assessments.

AB 3737

Author: Assembly Member Filante
Action: Approved by Governor
Date: September 29, 1984
Affected Code Sections: Amends Sections 20505, 20581, 20583, and 20621 of the Revenue and Taxation Code.

As Chapter 1578, this act provides that blind and disabled citizens, as defined, who own a residential dwelling, as defined to include mobilehomes, may apply for postponement of the property taxes in the same manner as qualified persons 62 years of age or older. It also specifies reporting requirements.

The operation of this act is contingent upon voter approval of Assembly Constitutional Amendment No. 66 (Resolution Chapter 65, filed with the Secretary of State, June 28, 1984).

SB 1841

Author: Senator Craven
Action: Became law without the Governor's Signature
Date: October 1, 1984
Affected Code Sections: Amends Sections 18116 and 18119 of, adds Section 18116.1 to, repeals Section 18083 of the Health and Safety Code; amends Sections 5801, 5812, and 5841 of, repeals and adds Section 10760 of, and repeals Section 10759.5 of the Revenue and Taxation Code. Urgency statute.

As Chapter 1760, this act affects property taxation in the following areas:

(1) It deletes the requirement that mobilehomes for which the license fees have become more than 120 days delinquent must become subject to local property taxation.

SB 1841 (Cont.)

(2) It deletes the requirement that mobilehome park operators or owners file occupancy reports with the county assessor, and instead requires the Department of Housing and Community Development to furnish to the county assessor a monthly listing of all new registrations and mobilehomes sited, or to be sited, in that county.

(3) It provides that mobilehomes sold new on or before June 30, 1980, on which the vehicle license fee has been delinquent for 120 days or more, will not become subject to local property taxation if a request is filed with HCD by December 31, 1986, which verifies that the owner has paid his or her property taxes on the mobilehome and that they are current as of the date of filing.

SB 1928

Author: Senator Craven
Action: Approved by Governor
Date: September 25, 1984
Affected Code Section: The pertinent amendments are to Sections 20639.2, 20639.6, and 20639.9 of the Revenue and Taxation Code.

As Chapter 1342, this act modifies property tax postponement for mobilehomes by extending eligibility for postponement to mobilehomes whose owners have requested voluntary transfer to local property taxation.

SB 2240

Author: Senator Seymour
Action: Approved by Governor
Date: September 30, 1984
Affected Code Section: The relevant amendment amends and repeals Section 62.1 of the Revenue and Taxation Code.

As Chapter 1692, this act excludes from change in ownership, until January 1, 1989, any transfer on or after January 1, 1985, of a mobilehome park to a nonprofit corporation, stock cooperative corporation, or other entity formed by the tenants of a mobilehome park for the purpose of purchasing the park.

Copies of each of these measures are enclosed for your information.

Sincerely,

Verne Walton

Verne Walton, Chief
Assessment Standards Division

VW:wpc
Enclosures
AL-04C-2427A/W-2