

**Amend Sections 62, 62.1, 172, 172.1, 181, 194, 197, 441, 480.4, and 482 of the Revenue and Taxation Code to substitute “manufactured home” for “mobilehome.”**

**Source: Property Taxes Department**

Chapter 796 of the Statutes of 1991 changed “The Mobilehome Property Tax Law” (Part 13 of Division 1 of the Revenue and Taxation Code, section 5800 et seq.) to “The Manufactured Home Property Tax Law” and substituted “manufactured home” for “mobilehome” throughout that Part.

Miscellaneous other sections of law in Division 1 of the Revenue and Taxation Code, however, still use the term “mobilehome.” Board staff recommends that the remaining sections of property tax law be substituted with the term “manufactured home” for consistency. Additionally, this change would serve to avoid confusion that may arise over the use of two terms in different sections of Division 1. However, references to “mobilehome park” would not be changed because of industry’s objection to the name change.

*Section 62(g) of the Revenue and Taxation Code is amended to read:*

62(g) Any transfer of a lessor’s interest in taxable real property subject to a lease with a remaining term (including renewal options) of 35 years or more. For the purpose of this subdivision, for 1979–80 and each year thereafter, it shall be conclusively presumed that all homes eligible for the homeowners’ exemption, other than ~~mobilehomes~~ manufactured homes located on rented or leased land and subject to taxation pursuant to Part 13 (commencing with Section 5800), that are on leased land have a renewal option of at least 35 years on the lease of that land, whether or not in fact that renewal option exists in any contract or agreement.

*Section 62.1(b)(6) of the Revenue and Taxation Code is amended to read:*

62.1(6) Within 30 days of a change in ownership, the new resident owner or other purchaser or transferee of a ~~mobilehome~~ manufactured home within a mobilehome park that does not utilize recorded deeds to transfer ownership interest in the spaces or lots shall file a change in ownership statement described in either Section 480 or 480.2.

*The heading to Chapter 2.6 (commencing with Section 172) of the Revenue and Taxation Code is amended to read:*

Chapter 2.6. Disaster Relief for ~~Mobilehomes~~ Manufactured Homes

*Section 172 of the Revenue and Taxation Code is amended to read:*

172. Whenever a mobilehome manufactured home is destroyed on or after January 1, 1982, as the result of a disaster declared by the Governor, the owner shall be entitled to relief from local property taxation or vehicle license fees in accordance with the provisions of this chapter.

*Section 172.1 of the Revenue and Taxation Code is amended to read:*

172.1. (a) To claim tax relief in accordance with the provisions of this chapter, the owner shall execute a declaration under penalty of perjury that the replaced mobilehome manufactured home was destroyed by a disaster declared by the Governor and shall furnish with that declaration any other information, prescribed by the Department of Housing and Community Development after consultation with the California Assessors' Association, as is necessary to establish eligibility for relief under this chapter.

To be eligible for relief under this chapter, the replacement mobilehome manufactured home must be comparable in size, utility, and location, as determined by the county assessor, with the destroyed mobilehome manufactured home.

For purpose of this section, "destroyed" means damaged to such an extent that the cost of repair to the mobilehome manufactured home would exceed its value at that time immediately preceding its destruction, or the mobilehome manufactured home is declared a total loss for insurance purposes.

(b) If the replacement mobilehome manufactured home is subject to local property taxation, the affidavit and documentation required by subdivision (a) shall be forwarded to the assessor of the county of situs. If the assessor determines that the owner of the replacement mobilehome manufactured home is eligible for tax relief in accordance with the provisions of this chapter, the assessor shall, notwithstanding any other provision of law, do either of the following:

(1) If the destroyed mobilehome manufactured home was subject to the vehicle license fee, enroll the replacement mobilehome manufactured home with an assessed valuation so that the local property taxes paid shall be the same amount as the vehicle license fee and registration fee due on the destroyed mobilehome manufactured home for the year prior to its destruction.

(2) If the destroyed mobilehome manufactured home was subject to local property taxation, enroll the replacement mobilehome manufactured home at a taxable value equal to the taxable value of the destroyed mobilehome manufactured home at the time of its destruction.

(c) If the assessor determines that the owner of the replacement mobilehome manufactured home is not eligible for tax relief in accordance with the provisions of this chapter, the replacement mobilehome manufactured home shall be assessed in accordance with Part 13 (commencing with Section 5800).

(d) If the replacement mobilehome manufactured home is subject to vehicle license fee, the affidavit and documentation required by subdivision (a) shall be forwarded to

the Department of Housing and Community Development. If the department determines that the owner is eligible for tax relief in accordance with the provisions of this chapter, the department shall do either of the following:

(1) If the destroyed mobilehome manufactured home was subject to the vehicle license fee, assign an in-lieu taxation classification and rating year for determination of depreciation such that the owner of the replacement mobilehome manufactured home will be charged registration and license fees no greater than those he or she would have been charged for the destroyed mobilehome manufactured home.

(2) If the destroyed mobilehome manufactured home was subject to local property taxation, assign an in-lieu taxation classification and rating year for determination of depreciation such that the owner of the replacement mobilehome manufactured home will be charged registration and license fees equal to local property taxes paid on the destroyed mobilehome manufactured home for the year prior to its destruction.

(e) If the department determines that a replacement mobilehome manufactured home subject to vehicle license fee is not eligible for tax relief in accordance with the provisions of this chapter, the vehicle license fee for the replacement mobilehome manufactured home shall be determined in accordance with the provisions of Sections 18115 and 18115.5 of the Health and Safety Code.

(f) If the tax on a replacement mobilehome manufactured home determined in accordance with subdivision (b) or (d) is greater than the tax would be if determined without reference to this chapter, the lesser amount shall be levied.

(g) If a mobilehome manufactured home subject to tax relief in accordance with the provisions of this chapter is subsequently sold or transferred to another party, the subsequent owner shall not receive this tax relief unless he or she is eligible in his or her own right for that relief.

*Section 181(b) of the Revenue and Taxation Code is amended to read:*

181 (b) "Eligible property" means real property and any mobilehome manufactured home which has received the homeowners' exemption or is eligible for the homeowners' exemption as of March 1, 1986, and which is located in an eligible county.

*Section 194 of the Revenue and Taxation Code is amended to read:*

194. As used in this chapter:

(a) "Eligible county" means a county that meets both of the following requirements:

(1) Has been proclaimed by the Governor to be in a state of emergency.

(2) Has adopted an ordinance providing property tax relief for disaster victims as provided in Section 170.

(b) "Eligible property" means real property and any mobilehome manufactured home, including any new construction that was completed or any change in ownership that occurred prior to the date of the disaster that meets both of the following requirements:

- (1) Is located in an eligible county.
  - (2) Has sustained substantial disaster damage and the disaster resulted in the issuance of a state of emergency proclamation by the Governor.
- “Eligible property” does not include any real property or any mobilehome manufactured home, whether or not it otherwise qualifies as eligible property, if that real property or mobilehome manufactured home was purchased or otherwise acquired by a claimant for relief under this chapter after the last date on which the disaster occurred.
- (c) “Fair market value” means “full cash value” or “fair market value” as defined in Section 110.
- (d) “Next property tax installment payment date” means December 10 or April 10, whichever date occurs first after the last date on which the eligible property was damaged.
- (e) “Property tax deferral claim” means a claim filed by the owner of eligible property in conjunction with, or in addition to, the filing of an application for reassessment of that property pursuant to Section 170, that enables the owner to defer payment of the next installment of taxes on property on the regular secured roll for the current fiscal year, as provided in Section 194.1 or to defer payment of taxes on property on the supplemental roll for the current fiscal year, as provided in Section 194.9.
- (f) “Substantial disaster damage,” as to real property located in a county declared to be a disaster by the Governor, means, with respect to real property and any mobilehome manufactured home that has received the homeowners’ exemption or is eligible for the exemption as of the most recent lien date, damage amounting to at least 10 percent of its fair market value or five thousand dollars (\$5,000), whichever is less; and, with respect to other property, damage to the parcel of at least 20 percent of its fair market value immediately preceding the disaster causing the damage.

*Section 197 of the Revenue and Taxation Code is amended to read:*

197. As used in this chapter:
- (a) “Eligible county” means a county which meets both of the following requirements:
- (1) Has been proclaimed by the Governor to be in a state of disaster as a result of the earthquake and aftershocks which occurred in California during October 1989.
  - (2) Has adopted an ordinance providing property tax relief for earthquake, aftershock, and fire disaster victims as provided in Section 170.
- (b) “Eligible property” means real property and any mobilehome manufactured home, including any new construction which was completed or any change in ownership which occurred prior to October 17, 1989, which meets both of the following requirements:
- (1) Is located in an eligible county.
  - (2) Has sustained substantial disaster damage due to the earthquake or aftershocks occurring during 1989, which earthquake and aftershocks resulted in the issuance of disaster proclamations by the Governor.

“Eligible property” does not include any real property or any mobilehome manufactured home, whether or not it otherwise qualifies as eligible property, if that real property or mobilehome manufactured home was purchased or otherwise acquired by a claimant for relief under this chapter after October 17, 1989.

(c) “Substantial disaster damage”, as to real property located in a county declared to be a disaster by the Governor as a result of the earthquake and aftershocks occurring on October 1989, means, with respect to real property and any mobilehome manufactured home which has received the homeowner’s exemption or is eligible for the exemption as of March 1, 1989, damage amounting to at least 10 percent of its fair market value or five thousand dollars (\$5,000), whichever is less; and, with respect to other property, damage to the parcel of at least 20 percent of its fair market value immediately preceding the disaster causing the damage.

(d) “Fair market value” means “full cash value” or “fair market value” as defined in Section 110.

(e) “Property tax deferral claim” means a claim filed by the owner of eligible property in conjunction with or in addition to the filing of an application for reassessment of that property pursuant to Section 170, which enables the owner to defer payment of the December 10, 1989, installment of taxes on property on the regular secured roll for the 1989–90 fiscal year, as provided in Section 197.1, or to defer payment of taxes on property on the supplemental roll for the 1989–90 fiscal year, as provided in Section 197.9.

*Section 441 of the Revenue and Taxation Code is amended to read:*

441. (a) Each person owning taxable personal property, other than a mobilehome manufactured home subject to Part 13 (commencing with Section 5800), having an aggregate cost of one hundred thousand dollars (\$100,000) or more for any assessment year shall file a signed property statement with the assessor. Every person owning personal property that does not require the filing of a property statement or real property shall, upon request of the assessor, file a signed property statement. Failure of the assessor to request or secure the property statement does not render any assessment invalid.

(b) The property statement shall be declared to be true under the penalty of perjury and filed annually with the assessor between the lien date and 5 p.m. on April 1. The penalty provided by Section 463 applies for property statements not filed by May 7. If May 7 falls on a Saturday, Sunday, or legal holiday, a property statement that is mailed and postmarked on the next business day shall be deemed to have been filed between the lien date and 5 p.m. on May 7. If, on the dates specified in this subdivision, the county’s offices are closed for the entire day, that day is considered a legal holiday for purposes of this section.

(c) The property statement may be filed with the assessor through the United States mail, properly addressed with postage prepaid. For purposes of determining the date upon which the property statement is deemed filed with the assessor, the date of postmark as affixed by the United States Postal Service, or the date certified by a bona fide private courier service on the envelope containing the application,

shall control. This subdivision shall be applicable to every taxing agency, including, but not limited to, a chartered city and county, or chartered city.

(d) At any time, as required by the assessor for assessment purposes, every person shall make available for examination information or records regarding his or her property or any other personal property located on premises he or she owns or controls. In this connection details of property acquisition transactions, construction and development costs, rental income, and other data relevant to the determination of an estimate of value are to be considered as information essential to the proper discharge of the assessor's duties.

(e) In the case of a corporate owner of property, the property statement shall be signed either by an officer of the corporation or an employee or agent who has been designated in writing by the board of directors to sign the statements on behalf of the corporation.

(f) In the case of property owned by a bank or other financial institution and leased to an entity other than a bank or other financial institution, the property statement shall be submitted by the owner bank or other financial institution.

(g) The assessor may refuse to accept any property statement he or she determines to be in error.

(h) If a taxpayer fails to provide information to the assessor pursuant to subdivision (d) and introduces any requested materials or information at any assessment appeals board hearing, the assessor may request and shall be granted a continuance for a reasonable period of time. The continuance shall extend the two-year period specified in subdivision (c) of Section 1604 for a period of time equal to the period of the continuance.

(i) Notwithstanding any other provision of law, every person required to file a property statement pursuant to this section shall be permitted to amend that property statement until May 31 of the year in which the property statement is due, for errors and omissions not the result of willful intent to erroneously report. The penalty authorized by Section 463 shall not apply to an amended statement received prior to May 31, provided the original statement is not subject to penalty pursuant to subdivision (b). The amended property statement shall otherwise conform to the requirements of a property statement as provided in this article.

(j) This subdivision shall apply to the oil, gas, and mineral extraction industry only. Any information that is necessary to file a true, correct, and complete statement shall be made available by the assessor, upon request, to the taxpayer by mail or at the office of the assessor by February 28. For each business day beyond February 28 that the information is unavailable, the filing deadline in subdivision (b) shall be extended in that county by one business day, for those statements affected by the delay. In no case shall the filing deadline be extended beyond June 1 or the first business day thereafter.

*Section 480.4 of the Revenue and Taxation Code is amended to read:*

480.4. (a) The preliminary change of ownership report referred to in Section 480.3 shall be in substantially the following form:

PRELIMINARY CHANGE OF OWNERSHIP REPORT

(To be completed by transferee (buyer) prior to transfer of subject property in accordance with Section 480.3 of the Revenue & Taxation Code.)

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FOR RECORDER: Recorded Book \_\_\_\_\_, Page \_\_\_\_\_, Date \_\_\_\_\_  
Document No. \_\_\_\_\_

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SELLER:

BUYER:

A.P. #(s):

LEGAL DESCRIPTION:

ADDRESS (if improved):

MAIL TAX INFORMATION TO: Name: \_\_\_\_\_

Address: \_\_\_\_\_

FOR ASSESSOR'S  
USE ONLY:

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NOTICE: A lien for property taxes applies to your property on January 1 of each year for the taxes owing in the following fiscal year, July 1 through June 30. One-half of these taxes is due November 1, and one-half is due February 1. The first installment becomes delinquent on December 10, and the second installment becomes delinquent on April 10. One tax bill is mailed before November 1 to the owner of record. If this transfer occurs after January 1 and on or before December 31, you may be responsible for the second installment of taxes due February 1.

The property which you acquired may be subject to a supplemental tax assessment in an amount to be determined by the (name of county) County Assessor. For further information on your supplemental roll tax obligation, please call the (name of county) County Assessor at (phone number).

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1. Transfer Information:

A. Was this transfer solely between husband & wife, addition of a spouse, death of a spouse, divorce settlement, etc.? a.  YES b.  NO

B. Was this transaction only a correction of the name(s) of the person(s) holding title to the property? a.  YES b.  NO

C. Was this document recorded to create, terminate, or reconvey a lender's interest in the property? a.  YES b.  NO

D. Was this document recorded to substitute a trustee under a deed of trust, mortgage, or other similar document? a.  YES b.  NO

E. Did this transfer result in the creation of a joint tenancy in which the seller (transferor) remains as one of the joint tenants? a.  YES b.  NO

F. Return of property to person who created the joint tenancy? a.  YES b.  NO

G. Is this transfer of property:

a. to a trust for the benefit of the grantor? a.  YES b.  NO

b. to a revocable trust? a.  YES b.  NO

c. to a trust from which the property reverts to the grantor within 12 years? a.  YES  
b.  NO

H. If this property is the subject of a lease, is the lease for a term of less than 35 years including written options? a.  YES b.  NO

I. If the conveying document constitutes an exclusion from a change in ownership as defined in Section 62 of the Revenue & Taxation Code for any reason other than those listed above, set forth the specific exclusions claimed: \_\_\_\_\_

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\* IF YOU HAVE ANSWERED "NO" TO QUESTIONS A THROUGH H, INCLUSIVE, AND HAVE NOT CLAIMED ANY OTHER EXCLUSIONS UNDER I, PLEASE COMPLETE BALANCE OF FORM. OTHERWISE SIGN AND DATE.

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2. Type of property transferred:

- a.  Single-family residence
- b.  Multiple-family residence (no. of units: \_\_\_\_\_)
- c.  Co-op
- d.  Condo
- e.  ~~Mobilehome~~ Manufactured home
- f.  Unimproved lot
- g.  Commercial/Industrial
- h.  Other (description: \_\_\_\_\_)

3. Intended as principal residence? a.  YES b.  NO

4. Transfer is by:

- a.  Deed; b.  Contract of sale;
- c.  Other—explain:

5. Is less than 100% of property being transferred? a.  YES b.  NO

6. a.  Date of transfer or; b.  If an inheritance,  
date of death \_\_\_\_\_

7. Is or will, the property produce(ing) income? a.  YES b.  NO

8. If answer to Question 4 is yes, is income pursuant to:

- a.  Lease; b.  Contract; c.  Mineral rights;
- d.  Other—explain:

9. Did the transfer of this property involve the trade or exchange of other real property?

a.  YES b.  NO

10. a. Total Purchase Price or Acquisition Price, If Exchanged: \$ \_\_\_\_\_

b. Cash Downpayment or Value of Trade (excluding closing costs): \$ \_\_

c. 1st Deed of Trust \$ \_\_\_\_\_

at \_\_\_\_\_ % interest for \_\_\_\_\_ years.

New Loan ; Assumed Existing Loan Balance

; FHA ; Cal-Vet ; VA ; Bank

; Finance Co. ; Savings & Loan ;

Loan Carried By Seller ; All Inclusive ;

Balloon Payment: Yes  No .

d. 2nd Deed of Trust \$  
at \_\_\_\_\_ % interest for \_\_\_\_\_ years.

New Loan ( ); Assumed Existing Loan  
Balance ( ); Loan Carried By Seller ( );  
Balloon Payment: Yes ( ) No ( ).

e. Was other type of financing involved not covered in (c) or (d), above? a. ( ) YES b.  
( ) NO

f. Improvement Bond: Yes ( ) No ( ); Outstanding Balance \$

11. Was any personal property involved in purchase other than a  
mobilehome manufactured home on real property? a. ( ) YES b. ( ) NO c. AMOUNT \_ |  
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Preliminary Change of Ownership Report

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I certify that the foregoing is true, correct, and complete to the best of my knowledge  
and belief.

Signed \_\_\_\_\_ Date:

(New Owner/Corporate Officer)

Address if other than above

Phone No. Where You Are Available From 8:00 am–5:00 pm: ( )

(NOTE: The Assessor may contact you for further information.)

(b) The State Board of Equalization may revise the preliminary change of  
ownership report, as necessary, for the purpose of maintaining statewide uniformity  
in the contents of the report.

(c) This section shall become operative on July 1, 1991.

*Section 482 of the Revenue and Taxation Code is amended to read:*

482. (a) If a person or legal entity required to file a statement described in Section  
480 fails to do so within 45 days from the date of a written request by the assessor,  
a penalty of either: (1) one hundred dollars (\$100), or (2) 10 percent of the taxes  
applicable to the new base year value reflecting the change in ownership of the real  
property or mobilehome manufactured home, whichever is greater, but not to exceed |  
two thousand five hundred dollars (\$2,500) if the failure to file was not willful, shall,  
except as otherwise provided in this section, be added to the assessment made on  
the roll. The penalty shall apply for failure to file a complete change in ownership  
statement notwithstanding the fact that the assessor determines that no change in  
ownership has occurred as defined in Chapter 2 (commencing with Section 60) of  
Part 0.5. The penalty may also be applied if after a request the transferee files an  
incomplete statement and does not supply the missing information upon a second  
request.

(b) If a person or legal entity required to file a statement described in Section 480.1  
or 480.2 fails to do so within 45 days from the date of a written request by the State  
Board of Equalization, a penalty of 10 percent of the taxes applicable to the new  
base year value reflecting the change in control or change in ownership of the real  
property owned by the corporation, partnership, or legal entity, or 10 percent of the

current year's taxes on that property if no change in control or change in ownership occurred, shall be added to the assessment made on the roll. The penalty shall apply for failure to file a complete statement notwithstanding the fact that the board determines that no change in control or change in ownership has occurred as defined in subdivision (c) or (d) of Section 64. The penalty may also be applied if after a request the person or legal entity files an incomplete statement and does not supply the missing information upon a second request. That penalty shall be in lieu of the penalty provisions of subdivision (a). However, the penalty added by this subdivision shall be automatically extinguished if the person or legal entity files a complete statement described in Section 480.1 or 480.2 no later than 60 days after the date on which the person or legal entity is notified of the penalty.

(c) The penalty for failure to file a timely statement pursuant to Sections 480, 480.1, and 480.2 for any one transfer may be imposed only one time, even though the assessor may initiate a request as often as he or she deems necessary.

(d) The penalty shall be added to the roll in the same manner as a special assessment and treated, collected, and subject to the same penalties for the delinquency as all other taxes on the roll in which it is entered.

(1) When the transfer to be reported under this section is of a portion of a property or parcel appearing on the roll during the fiscal year in which the 45-day period expires, the current year's taxes shall be prorated so the penalty will be computed on the proportion of property which has transferred.

(2) Any penalty added to the roll pursuant to this section between January 1 and June 30 may be entered either on the unsecured roll or the roll being prepared. After January 1, the penalty may be added to the current roll only with the approval of the tax collector.

(3) If the property is transferred or conveyed to a bona fide purchaser for value or becomes subject to a lien of a bona fide encumbrancer for value after the transfer of ownership resulting in the imposition of the penalty and before the enrollment of the penalty, the penalty shall be entered on the unsecured roll in the name of the transferee whose failure to file the change in ownership statement resulted in the imposition of the penalty.

(e) When a penalty imposed pursuant to this section is entered on the unsecured roll, the tax collector may immediately file a certificate authorized by Section 2191.3.

(f) Notice of any penalty added to either the secured or unsecured roll pursuant to this section shall be mailed by the assessor to the transferee at his or her address contained in any recorded instrument or document evidencing a transfer of an interest in real property or ~~mobile home~~ manufactured home or at any address reasonably known to the assessor.