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No. 83/86

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TO COUNTY ASSESSORS:

THE ASSESSMENT OF MOBILEHOME ACCESSORIES

A controversy has arisen as to the proper tax treatment of mobilehome accessories. These are defined by Section 18008.5 of the Health and Safety Code as follows:

"Mobilehome accessory building or structure" or "mobile-home accessory" includes, but is not limited to, any awning, portable, demountable, or permanent cabana, ramada, storage cabinet, carport, skirting, heater, cooler, fence, windbreak, or porch established for the use of the occupant of the mobilehome or other equipment as defined by Section 1797.3 of the Civil Code.

Section 1797.3 does not add any other types of accessories or accessory buildings to the list cited in Section 18008.5.

Article XIII, Section 1 of the California Constitution requires that all tangible property be taxed unless specifically exempted by the Constitution or federal law. Article XIII, Section 3 lists specific exemptions from property taxation. Mobilehome accessories are not included in this list. This leads us to conclude that mobilehome accessories, regardless of classification as real or personal property, are taxable and should be assessed.

In years prior to 1977, some mobilehome accessories were inadvertently included in the fee base used by the Department of Motor Vehicles to determine annual vehicle license fees. Since the vehicle license fee is intended to be a tax in lieu of the ad valorem property tax, if the county assessor were now to enroll these accessories at their full cash value, there would be a form of double taxation.

This dilemma has been addressed by recently enacted Senate Bill 191 (Chapter 349 of the Statutes of 1983), which was approved by the Governor on July 23, 1983, as an urgency statute effective for the 1983-84 tax roll. This act provides that mobilehome accessories installed on leased or rented land with a mobilehome first sold prior to January 1, 1977, and which were subject to the vehicle license fee, may not be assessed unless:

- (1) the coach itself becomes taxable because of a license fee delinquency, or
- (2) the accessory is deemed a fixture and therefore real property.

The bill also creates the rebuttable presumption that mobilehome accessories with a mobilehome first sold before January 1, 1977, are already being taxed through the vehicle license fee. Unless the assessor can determine that the accessories were not subject to the vehicle license fee, he may not assess them.

In summary, our position is that mobilehome accessories should be assessed unless all of the following conditions are met:

- (1) the land on which they are installed with the mobilehome is rented or leased;
- (2) the mobilehome was first sold before January 1, 1977;
- (3) the assessor has no evidence that the accessories were not included in the vehicle license fee base;
- (4) the mobilehome is not currently subject to local property taxation due to a license fee delinquency;
- (5) the mobilehome accessory is classified as personal property.

Copies of this act are enclosed for your information. Please direct your mobilehome questions to Pete Gaffney at (916) 445-4982.

Sincerely,



Verne Walton, Chief  
Assessment Standards Division

VW:ebv  
Enclosure  
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