

State of California

# County Tax Collectors' Reference Manual 2016

Chapter 10000: Mobile Homes

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California State Controller's Office

## Chapter 10000: Mobile Homes

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## INTRODUCTION

The County Tax Collectors' Reference Manual, is produced by the State Controller's Office, Local Government Programs and Services Division, Property Tax Standards Unit. This manual is designed to provide comprehensive reference material to assist county tax collectors in performing their duties in compliance with statutory requirements and promote uniformity throughout the state.

All statutory references cited are from the Revenue and Taxation Code, unless otherwise noted. Citations and references in this manual are current as of its publication date however, care must be taken to ensure that none have been superseded by subsequent legislative action or court decisions.

The State Controller's Office forms referred to within this manual are samples that contain all of the required information pursuant to statute. The county tax collector's office may use the sample forms or they may create their own forms. Forms used should contain all information required by statute.

**NOTICE:** This publication is provided by the State Controller's Office, Property Tax Standards Unit, as a general resource for California's county tax collectors. This publication is written primarily for use by county tax collectors and does not constitute legal advice. This publication has been reviewed by The Committee on County Tax Collecting Procedures and members of the California Association of County Treasurers Tax Collectors.

## 10000-10004 General Information

### 10000. DEFINITIONS

“Mobilehome” means:

- A “manufactured home,” as substituted for “mobilehome” by Chapter 796, Statutes of 1991, effective January 1, 1992;
- A structure transportable under permit in one or more sections, equipped to contain not more than two dwelling units, designed to be used with or without a foundation system; or,
- A structure transportable under permit in one or more sections, designed to be used with a foundation system for any of the following purposes:
  - Three or more dwelling units;
  - A dormitory;
  - A residential hotel; or
  - Efficiency units.

“Mobilehomes” do not include recreational vehicles, commercial modular buildings, or factory-built housing, as defined in [Health and Safety Code section 19971](#) ([Health & Saf. Code §18008-§18211](#)).

In the Vehicle Code, a mobilehome is defined as a trailer coach in excess of 102 inches in width, or in excess of 40 feet in overall length. ([Veh. Code §396](#)).

### 10001. COLLECTIONS

The responsibility for collecting mobilehome license fees was initially vested with the Department of Motor Vehicles. This responsibility was transferred to the Department of Housing and Community Development (HCD) as of July 1, 1981. Money collected for in-lieu taxes (ILT) is distributed to the county in which the mobilehome is located when the fee is paid.

To enforce the collection of taxes due on a mobilehome, the following methods may be used:

- At the time of a change of ownership of a mobilehome subject to local property tax:
  - A current Tax Clearance Certificate or a Conditional Tax Clearance Certificate must be obtained from the tax collector and presented to the HCD ([Health & Saf. Code §18092.7](#)), and;
  - If the mobilehome is subject to ILT, all applicable ILT fees must be paid to the HCD.
- A mobilehome may be subject to supplemental taxes not yet entered on the roll at the time the Tax Clearance Certificate or Conditional Tax Clearance Certificate is issued. In such an instance, the property provides security for payment of the supplemental tax, even though title to the mobilehome may be conveyed to a subsequent buyer ([manual section 10040](#));
- Unsecured collection methods may be used if either installment is not paid in a timely manner ([§5830](#)).

### 10002. MOBILEHOMES AFFIXED TO LAND

Mobilehomes that have become real property by being affixed to land, either on a permanent foundation system or otherwise as determined by the assessor, are taxed in the same manner as other real property ([§5801](#) and [Health & Saf. Code §18551\(4\)](#)). If taxes become delinquent, the real property is declared in default and the structure may become subject to the tax collector's power to sell.

The installation of a mobilehome on a foundation system ([Health & Saf. Code §18551](#)) requires a building permit from the local planning department, at which time an HCD form, *Notice on Installation a Foundation System* ([HCD 433A](#)) is completed and sent to HCD's Division of Codes and Standards, in Sacramento, with appropriate fees.

If the mobilehome is new when it is installed on a foundation system, it is not registered with HCD. Instead, a Certificate of Origin is sent by the dealer to HCD, along with a Report of Sale. After inspecting the installation on an approved foundation, the county building department collects the appropriate state fee, which is sent to HCD's Sacramento headquarters.

When a used mobilehome has been installed on a foundation system, the Certificate of Title (pink slip) and all other evidence of registration should be obtained by the county building department and returned to the HCD for cancellation when a Conveyance of Title is issued.

Subsequent changes of ownership should be evidenced by recordation with the county recorder, as with any other real property transaction.

The laws and procedures pertaining to secured roll collections (manual section [1000](#)) apply to collection enforcement for mobilehomes affixed to land, either on a permanent foundation system or otherwise as determined by the assessor.

### **10003. MOBILEHOMES CONSIDERED TO BE PERSONAL PROPERTY**

Taxes on a mobilehome can be made a tax lien on real property belonging to the owner of the mobilehome, if the mobilehome is situated on such land ([§2189](#)). Taxes may also be cross-secured to real property owned by the assessee in the same county ([§2189.3](#)). The tax lien can be enforced against such real property by the tax collector's power to sell tax defaulted property.

Any mobilehome not placed on a foundation system or otherwise permanently affixed to land should be treated as personal property when tax collection is enforced (manual sections [10010-10011](#)).

Taxes on mobilehomes, if the mobilehome is not secured to real property, are enforceable only against the owner by means of unsecured collection techniques. Unsecured methods of collection may be used only after the first installment is delinquent. An outline of these techniques is provided in manual section [2000](#).

### **10004. CURRENT TAXABLE STATUS**

Unless specifically exempted (manual section [10040](#)), mobilehomes in California must be taxed either by payment of vehicle ILT or through the local property tax system.

All mobilehomes sold new on or after July 1, 1980, are subject to local property tax. Mobilehomes sold new prior to July 1, 1980, generally are subject to ILT, but such a mobilehome is subject to local property tax if:

- It has been transferred from the ILT to local property tax by the HCD, at the owner's request (all such transfers are final) ([Health & Saf. Code §18119\(c\)](#)); or
- ILT fees expired for 120 or more days and the mobilehome was included on an HCD delinquency listing issued prior to October 1, 1984; and
- It is affixed to land.

Some mobilehomes sold new prior to July 1, 1980, are not recorded in either DMV or HCD files because their fees became delinquent before 1979 and they were purged from records. When such mobilehomes are discovered and enrolled, they are placed on, and must remain on, the local property tax system.

## 10010-10012 Enrollment

### 10010. GENERAL INFORMATION

Prior to October 1, 1984, the HCD sent monthly listings to the Assessor's Office to notify the office of mobilehomes that became subject to local property taxation. These mobilehomes became subject to local property tax as of the date of the listing and should have been entered on the assessment roll. Data appearing on these HCD listings included:

- Newly registered mobilehomes first sold on or after July 1, 1980;
- Mobilehomes sold new on or before June 30, 1980, that had been transferred to local property taxation at the owner's request;
- Mobilehomes that had recently changed ownership and remained subject to local property taxation;
- Mobilehomes that were transferred from in-lieu taxes (ILT) to local property taxation because of a license fee delinquency of 120 days or more; and
- Mobilehomes that had been reinstated to annual payment of ILT fees.

Additionally, each list showed delinquent vehicle license fees and penalties transferred to the county. These delinquent charges were to be billed on either the secured or the unsecured roll, and were to be collected and distributed like current taxes.

As of October 1, 1984, mobilehomes are no longer transferred to local property taxation for license fee delinquency. Thus, 120-day delinquencies are no longer included on the HCD listing ([§10760](#)). An ILT delinquency that begins after May 31, 1984, does not cause the mobilehome to become subject to local property tax. Instead, any delinquent ILT fees become a lien on the unit in favor of the State and no change in ownership may be recorded unless that lien is satisfied.

All other items, such as new registrations and transfers, still appear on the HCD listing ([Health & Saf. Code §18119](#)). The HCD provides weekly lists to the assessor at least once per month.

All mobilehomes transferred to the local property tax system because of delinquent ILT fees are not being taxed by the HCD. These mobilehomes remain subject to local property taxation unless their owners applied for reinstatement to vehicle license fees on or before December 31, 1986. Unless reinstated by the HCD, the mobilehomes not previously enrolled should be taxed on the secured roll.

All enrolled assessments of mobilehomes must be identifiable at year-end to facilitate the handling of delinquent items ([§5830](#)).

### 10011. DELINQUENCY

If the tax installment on a mobilehome is unpaid as of either December 10 at 5 p.m. or the close of business, whichever is later; or April 10 at 5 p.m. or the close of business, whichever is later, then unsecured collection procedures can be initiated ([§2617](#), [§2618](#), [§5830\(a\)](#)). The taxes, together with any penalties and costs applied while on the secured roll, are transferred to the unsecured roll at the time set for delinquent secured taxes to be declared in default ([§5830\(b\)](#)), normally June 30.

A full discussion of unsecured collection enforcement is provided in manual section [2000](#).

## 10012. DISTRIBUTION

Taxes and fees on mobilehomes are collected and distributed like all other regular taxes on the secured and unsecured tax rolls ([§5830](#)). Due to the supplemental property tax law in July 1983 and subsequent amendments, statutory requirements for the collection and distribution of supplemental taxes may differ from those for the collection and distribution of taxes on the regular secured and unsecured tax rolls.

## 10020-10026 Tax Clearance Certificates

### 10020. GENERAL INFORMATION

The HCD will not transfer title of a used manufactured home, mobilehome, or floating home subject to local property tax without the presentation of a Tax Clearance Certificate or a Conditional Tax Clearance Certificate issued pursuant to either [§2189.8](#) or [§5832](#) by the tax collector of the county where the manufactured home, mobilehome, or floating home is located ([Health & Saf. Code §18092.7](#)).

The Tax Clearance Certificate and the Conditional Tax Clearance Certificate were developed by the State Controller's Office, pursuant to [§2189.8](#) and [§5832](#), as a means to enforce the collection of delinquent property taxes and/or registration fees. The Tax Clearance Certificate or Conditional Tax Clearance Certificate is not intended to be used for enforcing purely prospective supplemental assessment taxes, e.g., those that would arise from the change in ownership for which the Tax Clearance Certificate or Conditional Tax Clearance Certificate is sought. The HCD will provide notification when the transfer of ownership has been completed. No change in the tax rolls should be based merely on the fact that a Tax Clearance Certificate or a Conditional Tax Clearance Certificate has been issued.

State Controller's Office sample form, *Tax Clearance Certificate* ([SCO 10-01](#)) and State Controller's Office sample form, *Conditional Tax Clearance Certificate* ([SCO 10-02](#)) may be used or, optionally, counties may develop their own forms if those forms are submitted to the State Controller's Office for approval prior to use. Upon approval, the Controller's Office will direct HCD to accept the county's approved Tax Clearance Certificate and/or Conditional Tax Clearance Certificate. The HCD may not process any forms that have not been approved by the State Controller's Office.

The purpose of the Tax Clearance Certificate is to provide verification to the HCD that, as of the date of issuance, all taxes then discovered have been paid. The Conditional Tax Clearance Certificate indicates that the county tax collector finds that a tax liability exists; it also represents a release of control over title conveyance on the basis that the county is to receive a specified payment upon completion of escrow.

If the estimated payment on the Conditional Tax Clearance Certificate proves insufficient to pay the tax obligation, an unsecured lien for the amount of the deficiency remains, and the tax collector may seek to collect the amount owing from the former owner.

**NOTE:** The tax collector shall not charge a fee for the first issuance of a certificate with respect to a manufactured home. The tax collector shall charge a fee for reissuing a certificate that has expired, in an amount equal to the actual costs of preparing and processing the certificate ([§5832\(b\)](#)).

The Tax Clearance Certificate or Conditional Tax Clearance Certificate does not relieve a prior owner of the property of liability for payment of any supplemental assessment tax entered in his/her name after issuance of the Tax Clearance Certificate or Conditional Tax Clearance Certificate.



**NOTE:** When a lien on real property secured the mobilehome assessment, a clearance certificate can safely be issued at any time, as the lien will ultimately be paid after a redemption or a tax sale ([§2189](#)).

See manual sections [10022-10026](#) for instructions on completing both a Tax Clearance Certificate and a Conditional Tax Clearance Certificate.

### **10021. CALCULATING AMOUNT OF TAXES DUE**

When a Tax Clearance Certificate or a Conditional Tax Clearance Certificate is requested of the county, the first step is to determine the amount of taxes, delinquent registration fees, and penalties that are due.

**NOTE:** Escape assessments for the immediately preceding four fiscal years can be processed (manual section [1700 et seq.](#)).

The current secured and unsecured tax rolls, supplemental rolls, and abstracts should be checked. If the taxes are not enrolled, the tax collector should make a copy of the registration document of the mobilehome/floating home and send it to the assessor's office for an estimate of current value.

### **10022. PREPARING TAX CLEARANCE CERTIFICATE**

The following steps are required to complete a Tax Clearance Certificate:

- Upon payment of all in-lieu fees, taxes, and penalties by the applicant, the Tax Clearance Certificate is prepared in triplicate.
- When the certificate is completed, the original is given to the applicant. One copy is retained in the file and one copy is sent to the assessor.

### **10023. PREPARING CONDITIONAL TAX CLEARANCE CERTIFICATE**

The following steps are required to complete a Conditional Tax Clearance Certificate:

- After estimating the amount of taxes due, the tax collector prepares the Conditional Tax Clearance Certificate in duplicate.
- When the certificate is completed, the clearance document should be immediately transmitted to the escrow company. One copy is retained in the file. When payment and a completed copy of the Conditional Tax Clearance Certificate are received from the escrow company, the Conditional Tax Clearance Certificate should be forwarded to the assessor after the amount of taxes paid is verified.

### **10024. EXPIRATION DATE**

When issuing a Tax Clearance Certificate, the tax collector should establish an expiration date of no more than 60 days, or January 1, whichever comes first. The reason for the expiration date is twofold:

- To keep the applicant from registering a mobilehome after the January 1 lien date, when taxes for the upcoming tax year become due and enforceable; and
- To reduce the chance that the certificate will be used to register a subsequent change in ownership, which could cause the county assessor to overlook one supplemental assessment event.

When issuing a Conditional Tax Clearance Certificate, the tax collector should establish an expiration date at least a week after the second payment deadline, allowing time for receipt and processing by the HCD.

Personal property taxes are due on January 1 ([§2192](#)). When a mobilehome is classified as personal property, the lien for taxes attaches against the owner on January 1. However, when a request for a Tax Clearance



Certificate or a Conditional Tax Clearance Certificate is submitted after December 1, many tax collectors collect taxes for the upcoming fiscal year. If the mobilehome ownership is transferred after January 1 without taxes being paid, the lien of taxes may not be enforced against the purchaser.

**NOTE:** If a Tax Clearance Certificate is issued between November 1 and December 10, then the certificate should state, "Void after December 31, 20\_\_\_\_," to prevent HCD from transferring the title to the mobilehome to a subsequent purchaser after the January 1 lien date.

#### **10025. DELINQUENT TAXES, FEES, OR PENALTIES OWED TO ANOTHER COUNTY**

Research for the issuance of a Tax Clearance Certificate may disclose that a mobilehome was moved from another county without notification to either the HCD or the respective assessors. When this occurs, it is the responsibility of the involved counties to determine and collect outstanding taxes, fees, and penalties prior to issuing documents upon which the HCD will act.

The tax collector should contact the tax collector's office in the county in which the mobilehome was previously located. If any outstanding delinquencies owed to that county are discovered, the mobilehome owner should be required to provide evidence of payment of all taxes from such county before a Tax Clearance Certificate or a Conditional Tax Clearance Certificate is issued. Issuance of either tax clearance form will indicate to the HCD that payment of local property taxes is current.

#### **10026. MOBILEHOMES FROM OUT OF STATE**

Through 1986, California honored other states' or countries registration stickers. Thereafter, an owner must register the mobilehome within 20 days of arrival, if it is to remain in California. If the other state's or government's registration document does not specify an actual date sold new, then mobilehomes first registered in 1980 or later are deemed to be subject to in-lieu taxes.

An unregistered mobilehome was and is subject to California fees upon entering the state. Such fees become delinquent after 20 days.

### **10030-10034. Fee and Tax Waiver Program (Ended on January 1, 2021)**

**Effective January 1, 2021, the Fee and Tax Waiver Program is no longer operational. The following information has been kept for reference purposes only.**

#### **10030. GENERAL INFORMATION**

During the period of January 1, 2017, through December 31, 2020, manufactured home and mobilehome owners who had been unable to transfer title into their names due to delinquent taxes and fees that were incurred by prior owners were eligible to apply to transfer registration of their homes with the HCD through the Fee and Tax Waiver Program. Applicants, if approved by the HCD, were relieved of all outstanding charges assessed by HCD and were only required to pay a portion of the delinquent property taxes owed, minus any

penalties and interest. Upon approval, HCD issued the applicant a Conditional Transfer of Title, which indicated the date of sale as determined by HCD.

When a manufactured or mobilehome owner presented the tax collector with a Conditional Transfer of Title as described in [Health and Safety Code section 18116.1](#) the tax collector issued a Tax Liability Certificate to the applicant if the applicant paid the taxes "reasonably owed", without penalties and interest, and not to exceed the amounts attributable one year prior to January 1, 2017, (see manual section [10031](#)) from the date of sale as shown on the Conditional Transfer of Title. If no "reasonably owed" taxes existed, the applicant was issued a Tax Clearance Certificate. The California State Controller's Office sample form, *Tax Liability Certificate* ([SCO 10-03](#)) was used when issuing a Tax Liability Certificate.

Upon issuance of a Tax Liability Certificate or Tax Clearance Certificate, the applicant was listed as the owner of record for all local property tax purposes and the home could not be subject to lien or seizure based on any previous taxes, penalties, or interest as noted on the certificate. The tax collector then notify the assessor and other county agencies of the change ([§5832\(3\)\(f\)\(2\)](#)).

The applicant became immediately responsible for property taxes upon issuance of a Tax Liability Certificate or Tax Clearance Certificate. For example: If a Tax Liability Certificate is issued on January 1, 2018, and therefore the applicant had paid all taxes "reasonably owed" between January 1, 2016, through December 31, 2016, the applicant was responsible for any taxes incurred from January 1, 2018 going forward.

The Fee Tax and Waiver Program did not relieve any owner other than the applicant from tax liability, including penalties and interest, arising from nonpayment prior to the date of sale, or prohibit a county tax collector from collecting delinquent taxes, penalties, or interest due prior to the date of sale, from any owner other than the applicant ([§5832\(3\)\(f\)\(3\)](#)). If the applicant subsequently sold or transferred ownership of the manufactured or mobile home, the cancelled taxes remained cancelled and could not be collected from the applicant or any prior assessee(s).

**NOTE:** Notwithstanding Section [§2229](#) the state is not required to reimburse any local agency for any property tax revenues lost due to the Fee and Tax Waiver Program [§5832\(9\)](#). The taxes, penalties, and interest cancelled under the Fee and Tax Waiver Program serve a public purpose and do not constitute a gift of public funds within the meaning of [Section 6 of Article XVI of the California Constitution](#) ([§5832\(7\)](#)).

### **10031. CALCULATING AMOUNT OF TAXES DUE**

The applicant's tax liability is for the delinquent taxes that are "reasonably owed". The taxes "reasonably owed" are the taxes owed from the date of sale shown on the Conditional Transfer of Title, without penalties or interest, and not to exceed the amounts attributable one year prior to January 1, 2017 ([§5832\(3\)\(f\)\(1\)](#)). The "one year prior to January 1, 2017" is considered the 2016 calendar year, or January 1, 2016 – December 31, 2016. So, for manufactured and mobilehomes transferred prior to January 1, 2017, the applicant would pay the second installment of the 2015-16 fiscal year and the first installment of the 2016-17 fiscal year only. No penalties, interest, or future year's taxes may be included in the calculation. For manufactured and mobilehomes transferred after December 31, 2016, the applicant was not be charged any delinquent taxes since they were not the owner during the 2016 calendar year. Instead, the applicant would become liable for taxes from the date the Tax Liability Certificate is issued going forward.

See manual section [10033](#) for examples.

The taxes on additionally assessed items such as land, porches, wells, and outbuildings, could be collected when the value of the items are included in the determining the value of the manufactured home pursuant to [Health and Safety Code section 18008.5](#).

Special assessments that are included in the manufactured home property tax bills such as garbage collection, weed abatements, sewer charges, maintenance fees, and Mello-Roos, and Counties' normal fees such as mailing costs, recording fees, release of lien fees, and cost of posting notices, could all be collected in the amounts "reasonably owed".

**NOTE:** No owner other than the applicant would be relieved of tax liability. The county tax collector could collect delinquent taxes from the original owner, including penalties and interest, arising from nonpayment prior to the date of sale ([§5832\(3\)\(f\)\(3\)](#)).

### **10032. DELINQUENT TAXES TO BE CANCELLED FROM THE ROLL**

All delinquent taxes, penalties, and interest from the date of sale as indicated on the Conditional Transfer of Title, to the date the Tax Liability Certificate was issued would be cancelled from the tax roll. All delinquent taxes, penalties, and interest that were incurred prior to the date of sale, remain on the tax roll and are the responsibility of the prior assessee(s).

### **10033. EXAMPLE PAYMENT CALCULATIONS**

**Purchase date:** 1/1/2000 | **Certificate Issuance date:** 10/1/2018

**Previous owner liability:** all taxes prior to 1/1/2000

**Applicant liability:** 2016 calendar year (second installment of 15/16 fiscal year and first installment of 16/17 fiscal year) taxes

**Applicant billing begins:** 10/1/2018

**Certificate type issued:** Tax Liability Certificate

**Purchase date:** 9/1/2015 | **Certificate Issuance date:** 5/1/2019

**Previous owner liability:** all taxes prior to 9/1/2015

**Applicant liability:** 2016 calendar year (second installment of 15/16 fiscal year and first installment of 16/17 fiscal year) taxes

**Applicant billing begins:** 5/1/2019

**Certificate type issued:** Tax Liability Certificate

**Purchase date:** 9/1/2016 | **Certificate Issuance date:** 8/1/2018

**Previous owner liability:** all taxes prior to 9/1/2016

**Applicant liability:** 9/1/2016 - 12/31/2016 taxes

**Applicant billing begins:** 8/1/2018

**Certificate type issued:** Tax Liability Certificate

**Purchase date:** 2/1/2018 | **Certificate Issuance date:** 8/1/2018

**Previous owner liability:** all taxes prior to 2/1/2018

**Applicant liability:** none

**Applicant billing begins:** 8/1/2018

**Certificate type issued:** Tax Clearance Certificate

### 10034. PREPARING THE TAX LIABILITY CERTIFICATE

The following steps were required to complete a Tax Liability Certificate:

- Upon payment of all taxes reasonably owned the Tax Liability Certificate was prepared in triplicate;
- When the certificate is completed, the original was given to the applicant. One copy was retained in the file and one copy was sent to the assessor. Additional copies may have be sent to other county agencies as needed ([§5832\(3\)\(f\)\(2\)](#)).

## 10040-10041 Supplemental Assessment of Mobilehomes

### 10040. GENERAL INFORMATION

Mobilehomes that are subject to local property taxation are also subject to supplemental assessment ([§75 et seq.](#)) when:

- A change of ownership occurs on or after July 1, 1983; or
- New construction is completed on or after July 1, 1983.

The supplemental assessment of a mobilehome is subject to the same provisions as real property until the tax becomes delinquent. When either installment of a supplemental assessment tax becomes delinquent, the tax collector may initiate unsecured collection procedures. If supplemental taxes, which are not a lien on real property, remain unpaid at the time set for the declaration of default on real property (normally June 30 following nonpayment of the second installment of "regular" taxes), they should be transferred to the unsecured roll for collection, along with applicable penalties and costs ([§75.54](#)).

For a discussion of supplemental assessment and collection, see manual section [3000](#). For a discussion of unsecured collection procedures, see manual section [2150](#).

### 10041. TAXES IN PROBATE

When the registered owner dies and the mobilehome is transferred by court or summary probate to an heir other than a spouse, child, or parent, the change of ownership for purposes of property tax administration occurs as of the date of death. The heirs take title as of the date of death. The tax collector may provide for

payment or collection of supplementary and escape bills for the increased valuation from the date of death through the current fiscal year. See [§75.54\(c\)](#) and [Probate Code section 300](#).

## 10050-10054 Exemptions

### 10050. MOBILEHOMES ON NATIVE AMERICAN LAND

A mobilehome owned by a Native American and kept on land reserved for Native Americans is not taxable. ([Bryan v. Itasca County, 426 U.S. 373](#); [Mattz v. Arnett, \(1973\) 412 U.S. 481](#)).

### 10051. MOBILEHOMES IN FEDERAL ENCLAVES

Private property located on land acquired by the federal government before September 19, 1939, is not taxable until removed from such enclave ([California Government Code section 126](#), [California Department of Tax and Fee Administration, Property Tax Annotation 420.0010](#)).

When removed, the mobilehome is:

- Subject to local property taxation if it was first sold new after June 30, 1980; or
- Subject to vehicle license fees if it was first sold new before July 1, 1980. If not licensed within 20 days after removal, the mobilehome incurs penalties for delinquent vehicle license fees at the time of licensing.

**NOTE:** Some persons using property in enclaves incur liability for possessory interest taxes. A check for possessory interest assessment should be made before a Tax Clearance Certificate or a Conditional Tax Clearance Certificate is issued.

### 10052. SERVICEMEMBERS CIVIL RELIEF ACT

Military personnel on active duty in California may declare their personal property's legal situs to be outside of the state and, therefore, the property is deemed to be tax exempt. This exemption from property taxes does not apply to a person legally a resident of California, nor does it include vehicle registration fees ([U.S. v. Shelby County, 385 F. Supp. 1187](#); [California v. Buzard \(1966\) 382 U.S. 386](#)).

A mobilehome must be registered with the Department of Housing and Community Development within 20 days after its owner leaves military service.

**NOTE:** A mobilehome removed from an enclave, a Native American reservation, or the protection of the Servicemembers Relief Act prior to June 30, 1984, and that has escaped assessment or registration fees in the interim, can be deemed subject to an escape of taxation under provisions of law in effect at that time. Such an occurrence after June 30, 1984, makes the property subject to in-lieu taxes.

### 10053. HOMEOWNERS EXEMPTION

A person can receive the homeowners' exemption against mobilehome property taxes. The exemption shall be in the amount of \$7,000 ([§218](#), [§218.4\(2\)\(a\)](#)).

**10054. DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT**

A contact list for the district offices of the Department of Housing and Community Development, Division of Codes and Standards, Manufactured Housing Section, is available online at:

<http://www.hcd.ca.gov/contact.html>