

MANUFACTURED HOME PROPERTY TAXES

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What is a manufactured home?

In broad terms, a manufactured home is a structure, transportable in one or more sections, designed and equipped to contain one or more dwelling units, to be used with or without a foundation system. Specifically, any trailer coach that is more than eight feet wide or forty feet long, or one that requires a permit to move on the highway, is considered a manufactured home. NOTE: Recreational vehicles, as well as buses and prefabricated housing units, are *not* considered manufactured homes.

How is a manufactured home taxed?

Manufactured homes in California are taxed through the:

- Local property tax system administered by the county in which the manufactured home is located **and/or**
- By payment of vehicle “in-lieu” license fees (charges imposed “in place of” property taxes) to the Department of Housing and Community Development (HCD).

Before July 1, 1980, manufactured homes that were not on permanent foundations were treated as motor vehicles and were taxed just like automobiles or trucks through in-lieu license fees. In 1980, the State Legislature adopted the “Mobile Home Property Tax Law”. This law provides for the assessment on the local property tax roll of all manufactured homes first purchased new on or after July 1, 1980, and certain manufactured homes first purchased new before July 1, 1980.

My manufactured home is sitting on a permanent foundation on my property.

For purposes of taxation, manufactured homes affixed to the land on a permanent foundation are considered modular housing, and as such, have always been taxed in the same way as conventional homes. Manufactured homes on permanent foundations are subject to supplemental taxes, when appropriate, and are also entitled to all the benefits and exemptions due any homeowner.

If your manufactured home is **not** installed on a permanent foundation, please read on. Throughout the remainder of this pamphlet, the term “manufactured home” refers only to those that are not on permanent foundations.

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“The Assessor and staff seek excellence in providing information, services, and accurate property assessments through our personal commitment to integrity, mutual respect, and teamwork.”

Under what circumstances might my manufactured home have become subject to local property taxes as opposed to in-lieu license fees?

If your manufactured home was originally purchased new on or after July 1, 1980, it is automatically subject to local property taxes. If the license fees on your manufactured home were delinquent for 120 days or more between July 1, 1980, and October 1, 1984 (i.e. became delinquent on or before May 31, 1984), and were not reinstated by December 31, 1986, your manufactured home was automatically converted to the local property tax system. (Delinquent license fees no longer cause automatic transfer to local property taxation.)

If your manufactured home was voluntarily converted from in-lieu license fees to the local property tax system, it is subject to local property taxes.

How can I change taxation of my manufactured home from in-lieu license fees to the local property tax system?

You can request a voluntary conversion to local property taxes by contacting the Department of Housing and Community Development. Their local office is located at 3220 South Higuera, Room 103B, San Luis Obispo, CA 93401. For information, please call them at (805) 549-3373.

If my manufactured home is currently subject to local property taxation, can I request reinstatement of in-lieu license fees?

No. Once manufactured homes have been converted to local property taxation, vehicle in-lieu license fees may not be reinstated.

If I am currently paying in-lieu license fees, will I be able to continue?

Unless you request voluntary conversion to local property taxation, you will be able to continue paying license fees. If you sell your manufactured home, the new owner likewise will pay in-lieu license fees, unless they request a voluntary conversion. NOTE: Manufactured homes subject to in-lieu license fees are also subject to sales or use tax when sold.

I am paying in-lieu license fees on my manufactured home. Why am I also receiving a property tax bill?

The County Assessor may be required to place a value on any accessories which are attached to the manufactured home, such as porches, awnings, skirting, decks, etc. This accessory value will generate a yearly property tax bill. (Please refer to the chart on the last page of this pamphlet for further information.)

If I purchase a new or used manufactured home, or modify my manufactured home by construction, will I have to pay supplemental taxes?

It depends on what type of taxes and/or fees are currently being paid. Manufactured homes that are subject to local property taxation are subject to supplemental taxes. Manufactured homes that are subject to vehicle license fees may have accessories that are subject to supplemental taxes. New construction on either type of manufactured home is subject to supplemental taxes.

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How do I transfer the title of a manufactured home to my name?

All manufactured home title issuance is administered by the State's Department of Housing and Community Development. In many cases, that department cannot transfer title of a pre-owned manufactured home without a Tax Clearance Certificate from the County Tax Collector of the county in which the manufactured home is located. A request for a tax clearance certificate must be made in person or in writing; it cannot be done over the telephone. You must have a copy of the manufactured home's registration, certificate of title, or title search from the Department of Housing and Community Development. If there are any outstanding taxes, they must be paid before the County Tax Collector can issue a Tax Clearance Certificate. For more information, call the County Tax Collector's office at (805) 781-5831.

How is the assessed value of my manufactured home determined?

Manufactured homes are valued by a cost, market, and/or income approach. Section 5803(b) of the California Revenue and Taxation Code specifically provides that the assessed value of a manufactured home on leased or rental land is not to include any value attributable to the particular site where the home is located. Thus the Assessor must not increase the value because of positive site influence nor decrease the value because of negative site influence.

What can I do if I disagree with the value placed on my manufactured home?

If you disagree with the taxable value of your property, you may request a review of your assessment. All original data used to assess your property, and any additional information provided by you, will be reviewed by the Assessor's staff to determine if the assessed value should be changed. Requests for Assessment Reviews must be submitted to the County Assessor's Office, 1055 Monterey Street, Suite D360, San Luis Obispo, CA 93408. If the review of your property assessment is not resolved to your satisfaction, you may have the opportunity to file for an assessment appeal. Note: There are specific, statutory filing deadlines for the filing of assessment appeals.

Assessment appeals must be filed with the County Clerk of the Board, in the Administrative Office, at 1055 Monterey, Suite D430, San Luis Obispo, CA 93408. The Assessment Appeals Board (AAB) considers all evidence presented by the property owner and the Assessor's staff at a formal hearing. After hearing evidence, the AAB then establishes the value of the property in question. For more information and application or filing deadlines, call the County Clerk of the Board at (805) 781-5011.

What exemptions and assistance programs are available to owners of manufactured homes?

Applications for homeowners', veteran, church, welfare, or other exemptions may be obtained from the Assessor's office. These exemptions are available subject to certain qualifications, and if allowed, will result in a reduction of taxes.

The following table can be used to determine the assessability of manufactured homes and accessories:

MANUFACTURED HOMES	NON-ASSESSABLE In Lieu License Fees paid to Housing and Community Development	ASSESSABLE Local Property Taxes paid to the County Tax Collector's Office
First sold prior to 1977	Manufactured homes	Accessories that are permanently affixed to the land
	Accessories installed on a lot with a manufactured home first sold prior to 01/01/1977 are rebuttably presumed to be included in the in-lieu license fees for the manufactured home	Accessories that can be proven to have been added after the manufactured home sold, and thus are not part of the in-lieu license fees
First sold between 01/01/77 and 06/30/80	Manufactured homes	All accessories
First sold between 07/01/80 and following	None	All manufactured homes and accessories

EXCEPTIONS TO NON-TAXABLE CATEGORY

All manufactured homes voluntarily converted to local property tax (LPT)
All manufactured homes on a permanent foundation approved under Health and Safety Code Section 18551
All manufactured homes on in-lieu taxation (ILT) that were delinquent for 120 days or more between July 1, 1980 and October 1, 1984, and which were not reinstated by December 31, 1986