



STATE OF CALIFORNIA

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No. 86/17

TO COUNTY ASSESSORS:

MOBILEHOME REINSTATEMENT PROGRAM

Senate Bill 1841 (Chapter 1760, Stats. 1984) provided a mechanism for the reinstatement to vehicle license fee of mobilehomes that had become subject to local property taxation by reason of vehicle license fee (VLF) delinquency. Until December 31, 1986, assesses of such mobilehomes may restore their homes to the status of licensed vehicles by petitioning the Department of Housing and Community Development (HCD) and providing a tax clearance certificate evidencing that payment of property taxes on the mobilehome is current.

Senate Bill 434 (Chapter 397, Stats. 1985), which took effect July 30, 1985, as an urgency statute, qualifies the conditions of reinstatement by providing that a mobilehome that became taxable because of VLF delinquency need not already have been enrolled as a prerequisite to reinstatement. In a few of the larger counties in California, many mobilehomes of longstanding delinquency had still not been enrolled as of October 1, 1984, which is the effective date of Chapter 1760. The cumulative total of license fee, penalty, and possibly several years' worth of property taxes necessary as payment to obtain a tax clearance certificate could work a hardship on the owners of such mobilehomes. In addition, in all counties, those mobilehomes for which annual registration had gone delinquent after October 31, 1982, and before June 1, 1984, had become subject to local property taxation but had not yet been enrolled. These mobilehome owners were caught in an awkward position. Their mobilehomes could not be enrolled on the 1984-85 secured tax roll because they were not 120 days delinquent as of March 1, 1984; they would instead be subject to enrollment on the 1985-86 roll. This meant that the owner of such a mobilehome could not request reinstatement until the 1985-86 tax bill had been mailed to him or her in October 1985. The owner could therefore lose one year while waiting to be eligible to file for reinstatement.

To prevent these hardships from continuing, Chapter 397 was enacted. By deleting the requirement of enrollment prior to reinstatement, it allows owners of coaches that have not already been enrolled to make immediate application of HCD for reinstatement. As a condition of reinstatement, the county tax collector must state on the application that the mobilehome was not enrolled prior to October 1, 1984. Of course, since the enactment of Chapter 397, some mobilehomes of longstanding delinquency and some that became 120 days delinquent after March 1, 1984, may already have been enrolled by the county assessor on the 1985-86 tax roll; Chapter 397 did not prevent the assessor from enrolling such delinquent coaches. The owner of such a mobilehome is still required to pay his or her property tax current and obtain a clearance from the county tax collector as a condition of

reinstatement. Chapter 397 affects delinquent mobilehomes for so long as applications for reinstatement may be filed-currently, until December 31, 1986, barring future statutory extensions.

County assessors should not cancel the assessment of a mobilehome, once it has been enrolled due to VLF delinquency, merely because the assessee indicates that he or she has filed for reinstatement. Not all applicants will complete the reinstatement process; many will be discouraged by the sizeable amount of delinquent license fees and penalties they must pay to HCD. HCD will notify the county assessor when, and if, reinstatement has been completed. Assessors should not remove any mobilehome assessments from the tax roll until such notice has been received.

If you have any question about Chapter 397 or any other aspect of mobilehome reinstatement, please refer them to our Technical Services Unit at (916) 445-4982.

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

VW:wpc  
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