

PROPERTY TAX INFORMATION

THE MOVING SAGA OF MOBILE-HOME/MODULAR HOME PROPERTY TAXES

Mobile-home/modular homes in California are taxed either through the local property tax system administered by the county in which the mobile-home/modular home is situated or by payment of vehicle “in-lieu” license fees (i.e., charges imposed “in place of” property taxes) to the State.

Before July 1, 1980, mobile-home/modular 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/modular home Property Tax Law,” which provides for a system of taxing all new and most used mobile-home/modular homes purchased on or after July 1, 1980 in a manner similar to conventional homes. The following information, produced by the Trinity County Tax Collector’s Office, for current or prospective mobile-home/modular home owners, describes this system of taxation.

WHAT IS A MOBILE-HOME/MODULAR HOME?

In broad terms a mobile-home/modular home is a structure, transportable in one or more sections, designed and equipped to contain one or more dwelling units, and 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 mobile-home/modular home.

I HAVE A RECREATIONAL VEHICLE (RV); IS IT CONSIDERED A MOBILE-HOME/MODULAR HOME?

No. Recreational vehicles, as well as buses and prefabricated housing units are not considered mobile-home/modular homes.

MY MOBILE-HOME/MODULAR HOME IS SITTING ON A PERMANENT FOUNDATION ON MY PROPERTY; HOW WILL IT BE TAXED?

For purposes of taxation, mobile-home/modular homes affixed to the land on a permanent foundation are not considered “mobile” homes, but are viewed instead as modular housing, and as such have always been taxed in the same way as conventional homes. Mobile-home/modular homes on permanent foundations are subject to supplemental taxes when appropriate and are also entitled to all the benefits and exemptions due any homeowner. Please see the section on understanding property taxes, supplemental property taxes, and delinquent property taxes for further information on the taxation of real estate.

If your mobile-home/modular home is not attached to permanent foundation – for example, if your mobile-home/modular home is in a mobile-home/modular home park – please read on. Throughout the remainder of this information, the term “mobile-home/modular home” refers only to those that are not on permanent foundations.

UNDER WHICH CIRCUMSTANCES WOULD MY MOBILE-HOME/MODULAR HOME AUTOMATICALLY BECOME SUBJECT TO LOCAL PROPERTY TAXES AS OPPOSED TO IN-LIEU LICENSE FEES?

PROPERTY TAX INFORMATION

If your mobile-home/modular home was originally purchased new on or after July 1, 1980, it was automatically subject to local property taxes. Also, if the license fees on your mobile-home/modular home, regardless of when it was originally purchased, became delinquent on or before May 31, 1984, your mobile-home was automatically converted to the local property tax system. (Delinquent license fees no longer cause automatic transfer to local property taxation.)

ARE THERE ADVANTAGES TO CHANGING FROM IN-LIEU LICENSE FEES TO LOCAL PROPERTY TAXATION?

There may be advantages, but each case really has to be evaluated individually.

One possible advantage is that property taxes are payable in two annual installments. You also may be entitled to the \$7,000 homeowner's exemption or other exemptions administered by the County Assessor. It should be noted, however, that if you receive the homeowner's exemption, you cannot apply for the renter's credit on your State Income Tax return. In addition to County exemptions, you may be eligible for tax assistance and postponement programs offered by the State of California.

Finally, it is important to note that mobile-home/modular homes subject to local property taxation are exempt from any sales or use tax. Therefore, you may enhance the marketability of your mobile-home/modular home by voluntarily converting it to local property taxation prior to selling it.

Once you convert to local property taxation, however, you cannot revert back to vehicle license fees.

HOW DO I FIND OUT IF I AM ENTITLED TO THE HOMEOWNER'S EXEMPTION?

Information regarding homeowner's and other exemption can be obtained by calling the office of the County Assessor at (530) 623-1257 or writing to Trinity County Assessor, P.O. Box 1255, Weaverville, CA 96093-1255.

WHAT ADDITIONAL TAX ASSISTANCE PROGRAMS ARE OFFERED BY THE STATE?

The State of California administers programs that provide property tax assistance and postponement of property taxes to qualified homeowners and renters who are 62 or older, or disabled. For information on the State's Homeowner or Renter Assistance Program, call 800-338-0505. For information on the Property Tax Postponement Program, call 800-952-5661. See more information in this Q & A section and also our links to Websites of Interest.

HOW CAN I CHANGE TAXATION OF MY MOBILE-HOME/MODULAR HOME FROM LICENSE FEES TO THE LOCAL PROPERTY TAX SYSTEM?

You can request a voluntary conversion to local property taxes by calling (800) 952-8356 or writing to: State of California, Department of Housing and Community Development, P.O. Box 8111, 6007 Folsom Boulevard, Sacramento, CA 95810.

IF MY MOBILE-HOME/MODULAR HOME CURRENTLY IS SUBJECT TO LOCAL PROPERTY TAXATION, CAN I REQUEST REINSTATEMENT OF VEHICLE LICENSE FEES?

PROPERTY TAX INFORMATION

No. Once mobile-home/modular homes have been changed to local property taxation, it is not possible to reinstate vehicle in-lieu license fees.

IF I'M CURRENTLY PAYING IN-LIEU LICENSE FEES, WILL I BE ABLE TO CONTINUE PAYING LICENSE FEES?

Yes, Unless you request voluntary conversion to local property taxation, you will be able to continue paying license fees. If you sell your mobile-home/modular home, the new owner likewise will pay license fees, unless he or she requests conversion.

NOTE: Remember, mobile-home/modular homes subject to in-lieu license fees are also subject to sales or use tax when sold.

IF I BUY A USED MOBILEHOME SUBJECT TO LOCAL PROPERTY TAXES, HOW DO I GET THE TITLE TRANSFERRED TO MY NAME?

Mobile-home/modular home title issuance is administered by the State's Department of Housing and Community Development. That department cannot transfer title of a used mobile-home/modular home subject to local property taxes without a tax clearance from the county tax collector of the county in which the mobile-home/modular home is situated. In Trinity County you can obtain a Mobile-home/modular home Tax Clearance Certificate by completing the Application for Mobile Home Tax Clearance form located on the Forms page and sending with other documents required (see Instructions on this site) to this office. If there are any taxes owing, they must be paid before a Tax Clearance Certificate can be issued.

NOTE: Remember that this type of title transfer applies only to mobile-home/modular homes not on permanent foundations. If your mobile-home/modular home is attached to a permanent foundation, title transfer are handled by the County Recorder in the same manner as for conventional homes.

IF I PURCHASE A USED MOBILE-HOME/MODULAR HOME OR MODIFY MY MOBILE-HOME/MODULAR HOME BY CONSTRUCTION, WILL I HAVE TO PAY SUPPLEMENTAL TAXES?

It depends on what type of taxes you currently are paying. Mobile-home/modular homes that are subject to local property taxation are subject to supplemental taxes. (Please see Q & A on supplemental property taxes.) Mobile-home/modular homes that are subject to vehicle license fees are not subject to supplemental taxes.

HOW IS THE AMOUNT OF MY MOBILE-HOME/MODULAR HOME PROPERTY TAXES DETERMINED?

The amount of property taxes on your mobile-home/modular home is determined in accordance with State law and is limited to \$1 per \$100 of assessed value of your mobile-home/modular home, except for certain taxes approved by local voters.

The County Assessor determines the assessed value of your mobile-home/modular home, which is generally the cash or market value at the time of purchase. This value increases not more than 2% per

PROPERTY TAX INFORMATION

year until the mobile-home/modular home is sold, at which time it must be reassessed. If your mobile-home/modular home is parked on land that you own, the land will be assessed separately.

Neither the County Board of Supervisors nor the Tax Collector determines the amount of taxes.

DO I HAVE ANY RECOURSE IF I DISAGREE WITH THE VALUATION PLACED ON MY MOBILE-HOME/MODULAR HOME BY THE ASSESSOR?

Yes. You may take the matter up with the Assessor to see if that office will change the valuation. Additionally, the Board of Supervisors has established an Assessment Appeals Board for the purpose of resolving valuation problems. Contact the County Clerk for deadlines and procedures. Appeals on corrected assessments, escaped assessments (assessments that did not take place when they should have), or supplemental assessments must be filed no later than 60 days from the mailing date of the corrected, escaped, or supplemental tax bill.

Appeals applications and further information about the appeals process can be obtained by calling (530) 623-1257 or writing to: Trinity County Assessor, P. O. Box 1255, Weaverville, CA 96093-1255.

WHAT HAPPENS IF I FAIL TO PAY MY MOBILE-HOME/MODULAR HOME PROPERTY TAXES ON TIME?

If you do not pay the first installment of your annual tax bill at the Tax Collector's Office by 5 p.m. on December 10*, or payment is not postmarked by that time and date, then that installment becomes delinquent, and a 10% delinquent penalty on the unpaid taxes is incurred. If you do not pay the second installment at the Tax Collector's Office by 5 p.m. on April 10*, or payment is not postmarked by that time and date, it also becomes delinquent and incurs the 10% penalty plus a \$10 administrative charge. Likewise, if you fail to pay any supplemental tax bill installment by the applicable delinquency date, the same penalties accrue as for delinquent annual taxes. To obtain the total amount required to redeem delinquent mobile-home/modular home property taxes, fill in and mail the attached postcard or call (530) 623-1251.

As soon as an installment becomes delinquent, the County has the right to take any of the following steps to collect the unpaid taxes and penalties on a mobile-home/modular home:

- File a Certificate of Tax Lien for record with the County Recorder. This is a 10 year lien against all personal and real property owned by the assessee, which may be renewed every 10 years until the tax is paid.
- Initiate seizure and sale of the mobile-home/modular home at a public auction.
- File a lawsuit.
- Obtain a summary judgment.

If the taxes remain unpaid on July 1, an additional penalty of 1½% of the unpaid taxes is added on the first day of each month, beginning in July.

*If either December 10 or April 10 falls on a weekend or holiday, taxes are not delinquent until 5 p.m. the next business day.