

PUBLIC SERVICES INFORMATION

Should you wish to contact County offices concerning your property taxes, please call the following numbers regarding:

Assessor (951) 955-6200
or 1 (800) 746-1544 within the 951 and 760 area codes.
Exemptions, Property Values, Mailing Address on Tax Bill

Tax Collector (951) 955-3900
Pay and Request Tax Bills, Tax Payment Status, Defaulted Taxes, General Information

Taxpayers may contact the office of the Treasurer-Tax Collector toll free in the 951 and 760 area codes at (877) 748-2689.

Telephone lines are especially busy following each bill mailing and prior to each tax payment deadline. However, the Tax Collector's automated property tax information and payment system is available 24 hours a day, 7 days a week, for your convenience. In order to access this system you must have your 10-digit assessment number available and follow the instructions as they are given.

Visit our website at:
www.countytreasurer.org

"Our staff is dedicated to serving our taxpaying public. Please contact us if you need assistance."

Jon Christensen
Treasurer-Tax Collector

OFFICE OF THE TREASURER-TAX COLLECTOR COUNTY OF RIVERSIDE

Manufactured/ Mobilehome Property Taxes



JON CHRISTENSEN TREASURER-TAX COLLECTOR

Mobilehomes in California are taxed either through the local property tax system administered by the county in which the mobilehome 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, mobilehomes 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 "Mobilehome Property Tax Law," which provides for a system of taxing all new and most used mobilehomes purchased on or after July 1, 1980 in a manner similar to conventional homes. This pamphlet, produced at the direction of the Riverside County Treasurer-Tax Collector, for current or prospective mobilehome owners, describes this new system of taxation.



What is a mobilehome?

In broad terms a mobilehome 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 mobilehome.

I have a recreational vehicle (RV): Is it considered a mobilehome?

No. Recreational vehicles, as well as buses and prefabricated housing units, are not considered mobilehomes.

My mobilehome is sitting on a permanent foundation on my property; how will it be taxed?

For purposes of taxation, mobilehomes 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. Mobilehomes 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 our

pamphlets on understanding property taxes, supplemental property taxes, and delinquent property taxes for further information on the taxation of real estate.

If your mobilehome is not attached to a permanent foundation - for example, if your mobilehome is in a mobilehome park - please read on. Throughout the remainder of this pamphlet, the term "mobilehome" refers only to those that are not on permanent foundations.

Under which circumstances would my mobile-home automatically become subject to local property taxes as opposed to in lieu license fees?

If your mobilehome 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 mobilehome, regardless of when it was originally purchased, became delinquent on or before May 31, 1984, your mobilehome was automatically converted to the local property tax system. (Delinquent license fees no longer cause automatic transfer to local property taxation).

Are there any 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.

Finally, it is important to note that mobilehomes subject to local property taxation are exempt from any sales or use tax. Therefore, you may enhance the marketability of your mobilehome 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 exemptions can be obtained by calling the office of the County Assessor at (951) 955-6200 or 1 (800) 746-1544 within the 951 and 760 area codes or writing to the Riverside County Assessor, P.O. Box 751, Riverside, CA 92502-0751, Attn: Exemption Division.

How can I change taxation of my mobilehome 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 2111, Sacramento, CA 95812-2111; 1800 3rd Street, Sacramento, CA 95814.

If my mobilehome is currently subject to local property taxation, can I request reinstatement of vehicle license fees?

No. Once mobilehomes 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 mobilehome, the new owner likewise will pay license fees, unless he or she requests conversion.

NOTE: Remember, mobilehomes 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?

Mobilehome title issuance is administered by the State's Department of Housing and Community Development. That department cannot transfer title of a used mobilehome subject to local property taxes without a tax clearance from the County Tax

Collector of the county in which the mobilehome is situated. If there are any taxes owing, including estimated amounts for taxes which are a lien but not yet payable, they must be paid before a Tax Clearance Certificate can be issued.

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

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

It depends on what type of taxes you currently are paying. Mobilehomes that are subject to local property taxation are subject to supplemental taxes. (Please see our pamphlet on supplemental property taxes.) Mobilehomes that are subject to vehicle license fees are not subject to supplemental taxes.

How is the amount of my mobilehome property taxes determined?

The amount of property taxes on your mobilehome is determined in accordance with State law and is limited to \$1 per \$100 of assessed value of your mobilehome, except for certain direct assessments applied by cities and districts and special taxes approved by local voters.

The County Assessor determines the assessed value of your mobilehome, which is generally the cash or market value at the time of purchase. This value increases not more than 2% per year until the mobilehome is sold, at which time it must be reassessed. If your mobilehome is parked on land that you own, the land will be assessed and taxed together.

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 mobilehome by the Assessor?

If you disagree with a change in the assessed value shown on the bill, please contact the local Riverside County Assessor's office.

You have the right to file an application for a reduction in the assessed values with the county Assessment Appeals Board from July 2 through November 30. Appeal application forms may be obtained from the Clerk of the Assessment Appeals Board, 4080 Lemon St.- 1st Floor, (P.O. Box 1628), Riverside, CA 92502-1628 or by telephoning (951) 955-9688.

The 2% annual increase in values, taxes, special assessment and fixed charges cannot be appealed to the Assessment Appeals Board.

What happens if I fail to pay my taxes on time?

If the first installment payment is not received at the Tax Collector's office **by 5 p.m. on December 10***, or contain a US postmark by that time and date, then the taxes become delinquent and a 10% penalty is added to any unpaid balance. If the second installment payment is not received at the Tax Collector's office **by 5 p.m. on April 10***, or contain a US postmark by that time and date, it becomes delinquent and a 10% penalty plus an administrative charge is added to any unpaid balance. For additional information on the postmark, please visit our website.

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. You may contact our office to inquire about a payment plan for delinquent mobilehome property taxes.

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 mobilehome:

- 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 mobilehome at public auction after having given official notice to the property owner.

- File a lawsuit.
- Obtain a summary judgement.

If the taxes remain unpaid on July 1, an additional penalty of 1.5% 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.*

A schedule of fees is available online at **www.countytreasurer.org**.