

## **Mobile Home (aka Manufactured Home) Property Taxes Frequently Asked Questions**

### **1. What is a mobile home?**

A mobile home is a transportable housing structure that may contain more than one dwelling unit.

### **2. What is the difference between a mobile home and a modular home, and how are the property taxes billed?**

A mobile home is a housing structure not attached to a foundation. Property taxes for mobile homes are billed separately from the parcel where the mobile home is located.

A mobile home attached to a foundation, is considered a modular home. A modular home is listed as an improvement on the yearly property tax bill. Modular home property taxes and parcel taxes are billed together on the same bill.

### **3. When are Annual Property Tax bills for mobile homes mailed?**

Each year in October, the Treasurer and Tax Collector mails the Annual Secured Property Tax Bills.

### **4. When are property taxes due for my mobile home?**

Your tax bill has two payment stubs. You may pay each installment individually or both installments simultaneously. The 1st installment is due on November 1 and becomes delinquent by the close of business on December 10. The 2nd installment is due on February 1 and becomes delinquent by the close of business on April 10. If the delinquency date falls on a Saturday or Sunday, by law, the Treasurer and Tax Collector extends the delinquency date to the close of business on the next business day.

### **5. What happens if I do not pay my mobile home property taxes on time?**

If the Treasurer and Tax Collector does not receive your payment by the delinquency date, or if the United States Postal Service (USPS) does not postmark your payment on or before the delinquency date, the Treasurer and Tax Collector will impose a 10 percent penalty fee on each installment and a \$10 cost on the 2nd installment. If you do not pay an installment by June 30, the Treasurer and Tax Collector transfers the delinquent mobile home property tax to the Unsecured Property Tax Roll. Once transferred, the delinquent property taxes are subject to a 1.5 percent penalty beginning on July 1 and the penalty accrues on the first day of each month until the taxes are paid in full. The property taxes, including penalties and costs, are subject to the enforcement of collection. Additional fees may be assessed as may the recording of a Certificate of Tax Lien with the Los Angeles County Registrar-Recorder/County Clerk.

**6. I pay property taxes to the Treasurer and Tax Collector. Why do some mobile home owners pay In-Lieu Taxes to the [California Department of Housing and Community Development](#)?**

Mobile homes that were sold as new prior to July 1, 1980, are subject to In-Lieu Taxes (ILT), a fee paid to the [California Department of Housing and Community Development](#). A mobile home property owner charged an ILT may request to transfer the tax billing to the property tax roll at any time. However, a property owner may not request to revert a mobile home on the property tax roll back to ILT status.

**7. Under what circumstances might my mobile home automatically become subject to the local property taxes?**

New mobile homes sold on or after July 1, 1980, are subject to local property taxes paid to the Treasurer and Tax Collector in the county where the mobile home is located.

Other reasons for subjecting a mobile home to the local property tax include the following:

- a. In-Lieu Taxes are delinquent for 120 or more days and the mobile home was included in the [California Department of Housing and Community Development](#) delinquency list issued prior to October 1, 1984.
- b. The home is attached to the foundation and is considered a modular home.

**8. What is a Tax Clearance Certificate?**

[A Tax Clearance Certificate](#) identifies the amount of tax liability that exists on a specific mobile home. Additionally, a Tax Clearance Certificate verifies with the [California Department of Housing and Community Development](#) that, at the date of issuance, all property taxes are paid prior to transferring ownership of a mobile home.

**9. What is a Conditional Tax Clearance Certificate?**

A Conditional Tax Clearance Certificate is issued when the Treasurer and Tax Collector has determined that a tax liability exists, there is an amount due, and provides the final date that the amount must be paid by before further tax liability is incurred. The Conditional Tax Clearance Certificate permits the processing of the title transfer, because the Treasurer and Tax Collector received a specific payment when escrow closed.

**10. Why do I need to request a Tax Clearance Certificate?**

The [California Department of Housing and Community Development](#) requires a Tax Clearance Certificate to change ownership of a mobile home for the following:

- a. Purchasing or selling a mobile home.
- b. Transferring a mobile home to a family member(s) (i.e., add or remove an owner(s) from the title).

- c. Transferring a mobile home into a trust.
- d. Removing a deceased co-owner from title.

**11. My current property taxes are paid. Why do I have to pay more taxes to get a Tax Clearance Certificate?**

Pursuant to California Revenue and Taxation Code 5832 (a)(2), if a Tax Clearance Certificate is issued, this means that no local property taxes are due or are likely to become due. If the Tax Clearance Certificate is issued on or after January 1, the Treasurer and Tax Collector is required to estimate the taxes for the upcoming fiscal year, (July 1 through June 30). The Treasurer and Tax Collector requires payment of the estimated taxes to issue the Tax Clearance Certificate.

**12. Why did I receive a supplemental property tax bill after I was issued a Tax Clearance Certificate?**

Mobile homes that are subject to local property tax are also subject to supplemental assessments. There may be a supplemental assessment for property taxes not covered by the Tax Clearance Certificate. The Office of the Assessor most likely reappraised your mobile home due to the change in ownership after the issuance of the Tax Clearance Certificate. The supplemental property tax bill is created when this reappraisal occurs and it applies to a specific fiscal tax year(s).

**13. If I purchase a mobile home subject to local property taxes, how do I get the title transferred to my name?**

You must present the [California Department of Housing and Community Development \(HCD\)](#) with a Tax Clearance Certificate from the Treasurer and Tax Collector of the county where the mobile home is located. The [HCD](#) administers mobile home title issuance and cannot transfer the title of a resold mobile home subject to local property taxes without the Tax Clearance Certificate.

You must pay any outstanding property taxes before the Treasurer and Tax Collector issues a Tax Clearance Certificate.

**14. What happens if I purchase a mobile home sold prior to July 1, 1980, and it is subject to pay In-Lieu Taxes?**

Unless you request a transfer to pay local property taxes, you will be able to continue paying the In-Lieu Taxes (ILT). If you sell your mobile home, the new owner likewise will pay the ILT, unless they request a transfer to pay local property taxes.

**15. What information do I need to request a Tax Clearance Certificate/Conditional Certificate?**

You will need the following information: Decal Number, Serial Number, name and address of the buyer(s), the return address for the certificate, and the Assessor's Identification Number. This information may be found on the Certificate of Title or title

search from the [California Department of Housing and Community Development](#). You must pay all property taxes before the Treasurer and Tax Collector will issue a Tax Clearance Certificate.

#### **16. How do I request a Tax Clearance Certificate/Conditional Certificate?**

To request a Tax Clearance-Certificate or a Conditional Tax Clearance Certificate, complete the [Request for Tax Clearance/Conditional Certificate](#) and submit by any of the following:

Email: [mobilehome@ttc.lacounty.gov](mailto:mobilehome@ttc.lacounty.gov)

Fax: (213) 633-5004

Mail: County of Los Angeles Treasurer and Tax Collector  
Revenue and Enforcement Division Mobile Home Unit  
225 North Hill Street, Room 122  
Los Angeles, California 90012

Please visit [Mobile Home \(aka Manufactured Home\) Tax Clearance Certificates](#) for more information.

#### **17. How long does it take to receive the Tax Clearance/Conditional Certificate?**

It takes approximately 15 business days to process the Tax Clearance/Conditional Certificate. Upon completion of this process, the Treasurer and Tax Collector will mail you a notice of the property tax amount due. After receiving payment, the Treasurer and Tax Collector will issue and mail the Tax Clearance Certificate to the address listed on the request. Please wait 15 business days before contacting our office if you have not received a response.

#### **18. After obtaining a Tax Clearance Certificate, how do I register the mobile home in my name?**

To register the mobile home in the new owner(s) name, the Tax Clearance Certificate and required paperwork should be submitted to the [California Department of Housing and Community Development \(HCD\)](#). For additional information visit the [HCD](#) website or call (800) 952-8356.

#### **19. Do Tax Clearance Certificates expire?**

Yes. Tax Clearance Certificates expire 60 calendar days after the issued date. If the Tax Clearance Certificate expires, you are required to resubmit a new [Request for Tax Clearance/Conditional Certificate](#).

For more information on mobile home Tax Clearance Certificates, please visit [Mobile Home \(aka Manufactured Home\) Tax Clearance Certificates](#).

**20. Are property tax exemptions and assistance programs available to mobile homeowners?**

You may obtain information on exemptions and assistance programs for homeowners, veterans, and churches, among others, by visiting the [Office of the Assessor's website](#) or calling (213) 974-3211.