

**AB 587 Fee and Tax Waiver Program Regulations
California Code of Regulations**

Title 25. Housing and Community Development
Division 1. Housing and Community Development
**Chapter 5. Registration and Titling of Manufactured Homes, Mobilehomes, Multi-Unit
Manufactured Housing, Commercial Coaches, Truck Campers, and Floating
Homes**

1. Article 3.5 (commencing with Section 5535) is added to Title 25, Division 1, Chapter 5, as follows:

Article 3.5. Registration of Manufactured Homes or Mobilehomes with Fee and Tax Waiver Program

5535. Application and Scope

(a) ~~On or before~~ Prior to December 31, 2019, a person or entity who asserts ~~ownership~~ an ownership interest of a manufactured home or mobilehome previously registered in California, as a result of a purchase or transfer of that home, but who has not registered that home in his or her name with the Department, may apply for registration of his or her interest in that home in a manner consistent with this Article, ~~and the Fee and Tax Waiver Program,~~ and ~~and~~ Upon satisfaction of these requirements, the person or entity shall be eligible for relief through a waiver of a portion of the Department fees and penalties outstanding on that home or waive all or a portion of local property taxes and late fees due on that home.

(b) A person or entity has not previously filed for a waiver. ~~may not obtain more than one waiver pursuant to this Article.~~

(c) This Article does not apply to registration of new manufactured homes or mobilehomes.

(d) This Article does not apply to registration of manufactured homes or mobilehomes not previously registered in California and subject to Article 2 (commencing with Section 5520).

(e) The Department may develop and provide informational and educational materials regarding the various procedures required by this Article.

(f) The Department will provide informational materials in other commonly used languages to the extent that resources are available to do so.

(g) For the purposes of this Article, the following definitions shall apply:

(1) "Waiver" includes waiving, abating, forgiving, or otherwise reducing or eliminating outstanding property taxes, Department in-lieu tax fees, and other costs addressed in this Article.

(2) "Registering" or "registration" shall include registration of a manufactured home or mobilehome pursuant to the Fee and Tax Waiver Program.

(3) "Processing fee" is a flat fee that is charged in-lieu of the transfer fee, duplicate certificate of title fee, duplicate registration fee, and informal title search fee. It does not include fees and costs expressly prescribed by law, including, but not limited to, the Mobilehome Recovery Fund Fee, Board of Equalization use tax and penalties, bonding entity fees, and any reproduction costs, etc.

(4) "Conditional Certificate of Title" means the temporary titling document issued by the Department as part of the Fee and Tax Waiver Program that provides proof of a conditional ownership of a mobilehome or manufactured home as a result of the Fee and Tax Waiver Program, and permits the home to be registered in the name of the applicant, but may not be used to demonstrate that the registered owner status for the purpose of a resale or transfer of title, secure a loan or lien or for any other purpose.

(h) The fee for processing an application for registration of a manufactured home or mobilehome with a fee and tax waiver pursuant to this Article shall be \$50 (fifty dollars). The Department shall charge no other Department processing fee for registration unless expressly authorized by a statute other than Section 18075 of the Health and Safety Code.

Note: Authority: Section 18075, Health and Safety Code. Reference: 18116.1, Health and Safety Code; Section 5832, Revenue and Taxation Code

5535.5. Registration Requirements for Mobilehome on In-Lieu Tax Fee System

(a) If the manufactured home or mobilehome is subject to annual renewal fees, including the annual registration fee, the in-lieu tax fee or vehicle license fee, and the Mobilehome Park Rehabilitation and Purchase Fund fee, the applicant shall comply with this Article's registration and Fee and Tax Waiver Program requirements except for Section 5536, including completion of an application form requesting the information or proof of compliance in subsections (a) through (c).

(a1) The application for registration pursuant to this article shall include a request for fee and tax waiver relief which includes the following information:

(4A) Name(s), mailing address, telephone, and email address if any, of the applicant(s);

(2B) Unit identifying information;

(3C) Unit location;

(4D) Date of sale or transfer and purchase price, if any; and

(5E) A statement of facts signed under penalty of perjury by the applicant, to the best of his or her knowledge, providing the following statements and information:

(A)1. Applicant is applying for the fFee and tTax wWaiver pProgram;

(B) Applicant's description or documentation demonstrating ownership or how the applicant received ownership;

(C) Applicant's date of acquisition of, or ownership interest, pursuant to Sections 18100.5 or 18102.5;

(D)2. Applicant's declaration statement that a request for the Fee and Tax Waiver Program is being made prior to December 31, 2019; and

(E)3. Applicant(s) has not previously obtained a registration and fee and tax waiver relief subject to this Article.

(b2) The applicant shall comply with the applicable registration requirements in this Chapter and submit required documents pursuant Sections 5530 or 5531 except to the extent that they are waived by this Article.

(e3) In addition to the other requirements of this section, the applicant(s) shall comply with all requirements in Article 4 (commencing with Section 5540) and the following:

(4A) Payment of all non-processing fees required by the fee schedule in Section 5660 for registration of a manufactured home or mobilehome except to the extent that they are waived by this Article;

(2B) Payment of all annual renewal fees assessed from the time the applicant took ownership interest or December 31, 2015, whichever is later, and the time that the applicant applied for fee and tax relief pursuant to Section 18116.1.

(3C) Payment of use taxes;

(4D) Proof of transfer by the registered owner of record by means of a signed certificate of title or an alternative authorized by this Chapter including but not limited to a bond or other undertaking authorized by Section 5547;

(5E) Proof of release, assumption, or satisfaction by each legal owner or junior lienholder on the title record, or alternatives authorized by this Chapter, and applications and fees related thereto; and

(6F) Provide proof of compliance with all laws and this Chapter necessary for a transfer of a manufactured home or mobilehome, including but not limited to, a smoke alarm and carbon monoxide alarm certification pursuant to Sections 4326 and 4328.

(e4) Upon receipt and the Department's determination of compliance with this Chapter of the Fee and Tax Waiver Program application, payment of all fees due, and all required documents, the Department shall issue a standard certificate of title and other required titling documents.

(e5) The applicant shall provide the information required by this section on a form provided by the Department. The form also may request information required by Chapter 5 which is necessary to ensure the applicant(s) meets all of the requirements of this Chapter related to nonpayment or late payment of the Department charges or fees and penalties not related to registration and titling.

(b) The applicant shall provide the following information to the Department:

(1) Applicant's description or documentation demonstrating ownership or how the applicant received ownership; and

(2) Applicant's date of acquisition , or ownership interest, pursuant to Sections 18100.5 or 18102.5.

Note: Authority: Section 18075, Health and Safety Code. Reference: 18116.1, Health and Safety Code; Section 5832, Revenue and Taxation Code; California Code of Regulations Sections 4326 and 4328.

5536. Registration Requirements for Mobilehome on Local Property Tax System

(a) If the manufactured home or mobilehome is subject to local property taxation, the applicant shall comply with the requirements of the registration and Fee and Tax Waiver Program as required by this Article except for Section 5535.5, including completion of an application form requesting the information or proof of compliance in subsections (a) through (d).

(a1) The application for registration pursuant to this Article shall include a request for fee and tax waiver relief which contains the following information:

(4A) Name(s), mailing address, telephone, and email address if any, of the applicant(s);

(2B) Unit identifying information;

(3C) Unit location;

(4D) Date of sale or transfer and purchase price, if any; and

~~(5E)~~ A statement of facts signed under penalty of perjury by the applicant, to the best of his or her knowledge, providing the following statements and information:

~~(A)1.~~ Applicant is applying for the ~~f~~Fee and ~~t~~Tax ~~w~~Waiver ~~p~~Program;

~~(B)~~ Applicant's description or documentation demonstrating ownership or how the applicant received ownership;

~~(C)~~ Applicant's date of acquisition of or ownership interest, pursuant to Sections 18100.5 or 18102.5;

~~(D)2.~~ Applicant's declaration, to the best of their knowledge, that any lien pursuant to Government Code Section 16182 has been satisfied;

~~(E)3.~~ Applicant's declaration statement that a request for the ~~f~~Fee and ~~t~~Tax ~~w~~Waiver ~~p~~Program is being made prior to December 31, 2019; and

~~(F)4.~~ Applicant(s) has not previously obtained registration and fee and tax waiver relief subject to this Article.

~~(b)2)~~ The applicant shall comply with the applicable registration requirements in this Chapter and submit required documents pursuant to Section 5530 when a licensed dealer was involved in the sale, lease or, transfer, with the exception of 5530(b)(4) if applicable.

~~(c)3)~~ The applicant shall comply with the applicable registration requirements in this Chapter and submit required documents pursuant Section 5531 with the exception of 5531(c)(4) if the applicant obtained the home other than by or through a licensed dealer.

~~(d)4)~~ In addition to the other requirements of this section, the applicant(s) shall comply with all requirements in Article 4 (commencing with Section 5540) and the following:

~~(1A)~~ Payment of all fees required by the fee schedule in Section 5660 for registration of a manufactured home or mobilehome except to the extent that they are waived by this Article;

~~(2B)~~ Release from the State Controller's Office of any Government Code Section 16182.1 tax postponement liens;

~~(3C)~~ Proof of transfer by the registered owner of record by means of a signed certificate of title or an alternative authorized by this Chapter, including but not limited to, a bond or other undertaking authorized by Section 5547;

~~(4D)~~ Proof of release, assumption, or satisfaction by each legal owner or junior lienholder on the title record, or alternatives authorized by this Chapter and applications and fees related thereto; and

~~(5E)~~ Provide proof of compliance with all laws and this Chapter necessary for a transfer of a manufactured home or mobilehome, including but not limited to, a smoke alarm and carbon monoxide alarm certification pursuant to Sections 4326 and 4328.

~~(e)5)~~ Upon receipt and the Department's determination of compliance with this Chapter of the Fee and Tax Waiver Program application, payment of all fees due, and all required documents, the Department shall issue a conditional certificate of title. The conditional certificate of title issued by the Department shall contain the following:

~~(1A)~~ Information substantially similar to that required on the registration application as provided in Health and Safety Code Section 18085 that will show conditional registered title status in-lieu of registered ownership; and

~~(2B)~~ A statement that a conditional certificate of title may not be used to demonstrate registered owner status for the purposes of a resale or transfer of title, to secure a loan or lien, or for any other purpose.

(3C) A seal or other unique identifier authenticating that the conditional certificate of title originated from the Department.

(f6) The Department shall issue a new certificate of title and other titling documents when the applicant(s) provides the Department with all of the following:

(4A) Tax Liability Certificate or Tax Clearance Certificate from the applicable county tax collector's office; and

(2B) The conditional certificate of title previously issued per the fFee and tTax wWaiver pProgram; and

(g7) The applicant shall provide the information required by this section on a form provided by the Department. The form also may request other information required by Chapter 5 which is necessary to ensure the applicant(s) meets all of the requirements of this Chapter, not related to nonpayment or late payment of the Department charges or fees and penalties, related to registration and titling.

(b) The applicant must provide the following information to the Department:

(1) Applicant's description or documentation demonstrating ownership or how the applicant received ownership; and

(2) Applicant's date of acquisition of, or ownership interest, pursuant to Sections 18100.5 or 18102.5.

Note: Authority: Section 18075, Health and Safety Code. Reference: 18116.1, Health and Safety Code; Section 5832, Revenue and Taxation Code; California Code of Regulations Sections 4326 and 4328.

5536.5. Expiration Date of Fee and Tax Waiver Program

(a) This Article takes effect on January 1, 2017, or the effective date thereafter approved by the Office of Administrative Law.

(b) This Article is repealed on December 31, 2020, unless a law or regulation promulgated prior to or on that date removes or amends this section or the expiration dates in Chapter 396 of the Statutes of 2016.

Note: Authority: Section 18075, Health and Safety Code. Reference: 18116.1, Health and Safety Code; Section 5832, Revenue and Taxation Code.