



## Fee and Tax Waiver Program for Mobilehome and Manufactured Home Owners

### Frequently Asked Questions County Treasurers and Tax Collectors

**Q1) What are the eligibility requirements for someone applying for the Fee and Tax Waiver Program?**

A1) The two basic requirements are that the applicant is currently not the registered owner on record, and has not previously obtained fee or tax relief through the Fee and Tax Waiver Program. The full eligibility requirements can be found in Title 25, California Code of Regulations Section 5535.

**Q2) When does the County get involved in a mobilehome or manufactured home owner's application for the fee and tax waiver and what is the process after the County gets involved?**

A2) Prior to coming to the County, the applicant will have received the following from the California Department of Housing and Community Development (HCD):

- a) conditional approval for the State fee and tax waiver; and
- b) a conditional State of California Certificate of Title for the mobilehome or manufactured home.

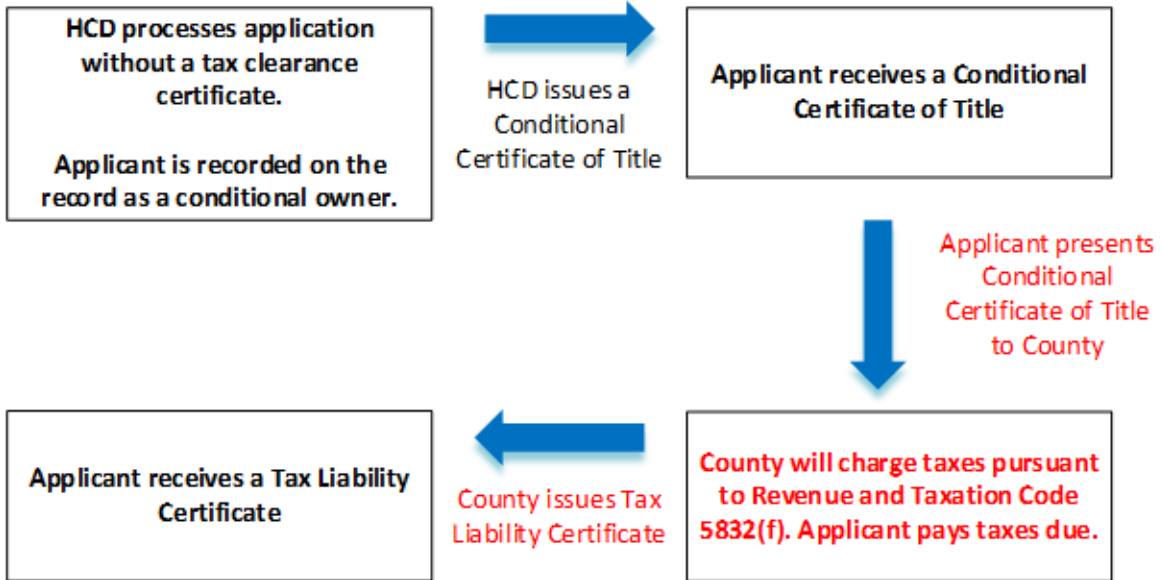
Your first contact with the applicant will be when he or she presents the County with the HCD conditional Certificate of Title.

The County will then assess the county taxes pursuant to Revenue and Taxation Code Section 5832(f) and present the information to the applicant. The applicant then pays the taxes and fees due. The County then provides the applicant with a tax liability certificate.

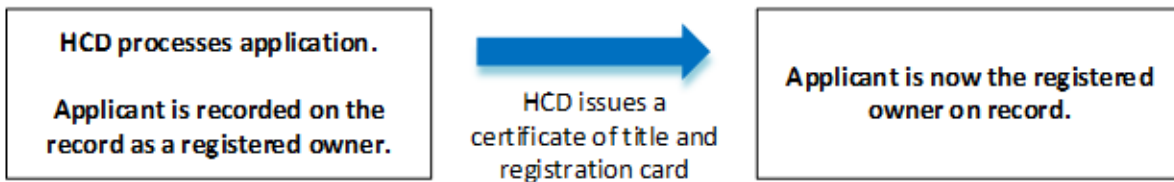
The applicant's responsibility is to submit this document and return the conditional Certificate of Title back to HCD. HCD issues a Certificate of Title and registration card for the mobilehome or manufactured home.

See Flow Chart on the next page.

**Applicant submits Fee and Tax Waiver Transfer Application Package to HCD**



**Applicant submits the Conditional Certificate of Title and Tax Liability Certificate to HCD**



**Q3) What taxes can the County collect and what taxes should the County be waiving under this Fee and Tax Waiver Program?**

A3) HCD does not regulate or provide guidance on local taxes related to this Program. The State Controller's Office has available an FAQ that provides more detailed tax information: [http://www.sco.ca.gov/ardtax\\_prop\\_tax\\_collection.html](http://www.sco.ca.gov/ardtax_prop_tax_collection.html)

For any updates to their communication or questions about local tax liability under the Fee and Tax Waiver Program, please contact Jennifer Montecinos at (916) 323-0803 or

[jemontecinos@sco.ca.gov](mailto:jemontecinos@sco.ca.gov) or contact the State Controller's Property Tax Standards Unit at [propertytax@sco.ca.gov](mailto:propertytax@sco.ca.gov).

**Q4) What does a Conditional Certificate of Title look like?**

A4) The Conditional Certificate of Title issued by HCD will be printed on green security paper clearly stating who the conditional owner (applicant) is, as well as the applicant's purchase price and purchase date. See sample to the right.

**Q5) How long is the Fee and Tax Waiver Program in effect?**

A5) The Fee and Tax Waiver Program will end December 31, 2019. Applicants will no longer be listed as the conditional owner if they do not submit the Conditional Title Certificate and the Tax Liability Certificate prior to December 31, 2019.

**Q6) If an applicant comes to the County instead of HCD wanting to take advantage of the Fee and Tax Waiver Program, where can I direct them?**

A6) You can direct applicants to HCD's website [www.hcd.ca.gov/feeandtaxwaiver.html](http://www.hcd.ca.gov/feeandtaxwaiver.html) to find more information, application forms and a list of upcoming Fee and Tax Waiver Program mobile office events. Applicants can also contact HCD at 1 (800) 952-8356.

STATE OF CALIFORNIA - DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT  
CONDITIONAL CERTIFICATE OF TITLE

Manufactured Home Decal: XXX1234

Manufacturer ID/Name	Trade Name	Model	DOM	DP5	RY	Exp. Date
FLEETWOOD HOMES INC	FLEETWOOD		01/01/1976	08/12/1976	1976	
Serial Number	Label/Insignia Number	Weight	Length	Width	Issued	
0088A	5617		64'	10'	Oct 26, 2016	
0088B	5618		64'	10'		

**Addressee**  
JOHN DOE  
2020 W. EL CAMINO AVE. STE. 200  
SACRAMENTO, CA 95833



**Conditional Owner(s)**  
JOHN DOE  
JOE DOE  
Joint Tenants with Right of Survivorship  
2020 W. EL CAMINO AVE. STE. 200  
SACRAMENTO, CA 95833  
Conditional Owner Sale/Transfer Price: \$12,500.00 Transfer Date: 12/08/2010

**Situs Address**  
2020 W. EL CAMINO AVE. STE. 200  
SACRAMENTO, CA 95833

SAMPLE

CONDITIONAL  
CERTIFICATE OF TITLE

IMPORTANT  
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 PURPOSES.

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