



FREQUENTLY ASKED QUESTIONS

Q: What is a Mobile Home Tax Clearance Certificate?

A: A Mobile Home Tax Clearance Certificate (MHTCC) is a document issued by the Tax Collector, upon request, to identify the amount of tax liability that exists on a particular mobile home and to provide the California Department of Housing and Community Development (HCD) with verification that there are no taxes due prior to the transfer of ownership of a manufactured home.

Q: How do I request a Mobile Home Tax Clearance Certificate?

A: You will need to complete a [Mobile Home Tax Clearance Application](#) Form and provide payment of any amount due.

Q: Where do I send the completed request?

A: Completed Mobile Home Tax Clearance Applications and all required documents can be submitted by mail, email, or in person. Incomplete Applications will be returned without being processed. Requests to reissue a previously issued certificate must include the \$10.00 fee to reissue.

In person or by mail: San Benito County Treasurer-Tax Collector
1131 San Felipe Road
Hollister, CA 95023

By Email: propertytaxes@sanbenitocountyca.gov

Q: What is the cost to obtain a manufactured Home Tax Clearance Certificate?

A: There is no fee for the initial Tax Clearance Certificate. If you have previously requested a Tax Clearance Certificate and it has expired, a fee of \$10.00 will be charged to reissue the certificate.

Q: Will I have to pay property taxes to obtain the Tax Clearance Certificate?

A: Depending on when the Tax Clearance Certificate is requested, and whether existing tax bills are paid at the time the tax clearance certificate is requested, you may be required to pay property taxes prior to the issuance of a Tax Clearance Certificate.

In addition, on January 1, the Treasurer-Tax Collector is required to estimate the tax liability for the new fiscal year. Payment of the estimated tax liability, in addition to payment of any unpaid prior taxes, is required before the tax clearance will be issued.

If the tax clearance request has been made by an escrow company as a result of a pending sale, the Tax Collector can issue a Conditional Tax Clearance Certificate requiring the estimated tax liability and all existing unpaid property taxes be collected at the close of escrow and paid to the Tax Collector.

The Tax Collector does not pro-rate mobile home property tax bills. Any pro-rations of the property tax bills appearing on the Certificate, whether paid or unpaid, must be made between buyer and seller.

Q: How long is the Tax Clearance Certificate valid?

A: The certificate is valid for sixty days from the date of issuance¹. If, for any reason, the sale or transfer does not take place within that sixty-day time period, then a new request must be submitted and the certificate will be reissued. A certificate re-issue fee could apply.

Q: Can I obtain a Tax Clearance Certificate if I do not have an Assessor's Parcel Number?

A: No, a Tax Clearance Certificate cannot be obtained without an Assessor's Parcel Number. If you do not have an Assessor's Parcel Number, please contact the Assessor by calling (831) 636-4030.

Q: When will I receive my tax bill for my mobile home?

A: Property tax bills for manufactured homes are billed annually in the same manner as secured property tax bills to allow for payment of the annual tax in two installments.

Q: When are my property taxes due for my mobile home?

A: The first installment is due on November 1 and delinquent if not paid by December 10; the second installment is due on February 1 and delinquent if not paid by April 10.

Q: What if I fail to pay my mobile home property taxes by the deadline?

A: Failure to pay an installment by the deadline results in a 10% penalty immediately following the delinquent date. The first installment is delinquent if not paid by December 10, and the second installment is delinquent if not paid by April 10. A \$10 charge is also added to the second installment. If the tax bill is not paid by June 30, the taxes will transfer to the unsecured roll per RTC 5830(b), are subject to a 1.5% interest penalty beginning on July 1, and a Certificate of Tax Lien will be recorded with the County Recorder. An additional 1.5% interest penalty will accrue on the first day of each subsequent month until the taxes are paid. Taxes will be subject to enforcement of collection in the same manner as all other unsecured property.

Q: After obtaining the mobile home Tax Clearance Certificate, what should I do with the certificate?

A: The certificate and all paper work required should be taken or mailed to the Department of Housing and Community Development so the mobile home can be registered in the new owner's name. This process may take a couple of months. For additional information, please refer to the California Department of Housing and Community Development's website at www.hcd.ca.gov or call (916) 455-4782.

Q: After obtaining a Tax Clearance Certificate, is it possible to still receive a supplemental bill?

A: Yes. Mobile Homes that are subject to local property taxation are also subject to supplemental assessments when there is a change in ownership or new construction is completed.

¹ From November through the end of December of each year, issued tax clearance valid dates will expire on December 31st of that same year.

Q: Is a Tax Clearance Certificate required on a mobile home that is included on a secured assessment?

A: If a mobile home is located on a secured assessment (real property) that is sold or transferred to new ownership, a Tax Clearance Certificate should be issued for the mobile home. Ownership of a mobile home does not automatically change with the sale of the real property unless it is attached to a permanent foundation as a “modular” home, in which case it is treated the same as a standard housing structure.

Q: How can I change taxation of my mobile home from license fees to the local property tax system?

A: You can request a voluntary conversion to local property taxes by calling (800) 952-8356 or writing to: Mobilehome Assistance Center, CA HCD, PO Box 278690, Sacramento CA 95827.

Q: If my mobile home is currently subject to local property taxation, can I request reinstatement of license fees?

A: Once mobile homes have been changed to local property taxation, it is not possible to reinstate license fees.

Q: I am paying license fees on my mobile home. Why am I also getting a property tax bill?

A: The County Assessor places a value on any accessories which are attached to the mobile home, such as porches, awnings, decks, etc. This accessory value generates a yearly tax bill.

Q: If I purchase a used mobile home or modify my mobile home by construction, will I have to pay supplemental taxes?

A: Mobile homes that are subject to local property taxation are subject to supplemental taxes. A supplemental property tax bill can issue, even after you have received a Mobile Home Tax Clearance.

Q: How is the value of my mobile home determined?

A: The County Assessor determines the value of your mobile home. Information regarding the value may be obtained from the County Assessor at (831) 636-4030.

Q: Are exemptions and assistance programs available to mobile home owners?

A: Applications for homeowner, veteran, church, welfare or other exemptions may be obtained from the Assessor's Office. These programs allow for exemptions under specific qualifications, which result in a reduction of taxes. Additional information may be obtained from the Assessor's Office, (831) 636-4030.

The State of California administers programs which provide property tax assistance; fee and tax relief to qualified homeowners; and postponement of property taxes to qualified homeowners and renters who are blind, disabled, or 62 years of age or older. For information regarding the State's Mobilehome and Manufactured Home Fee and Tax Waiver Program call (800) 952-8356. For information regarding the Property Tax Postponement Program, call (800) 952-5661.