What is the difference between a "mobile home" and "modular" housing?

A "mobile home" is a housing structure that is not attached to a permanent foundation. Taxes for mobile homes are considered "unsecured" and are billed separately from the parcel on which the mobile home is located. If the mobile home is attached to a permanent foundation, it is a "modular" home. It is listed as an "improvement" on the tax bill for the real property and is not billed separately from the parcel on which it is located.

What is a mobile home Tax Clearance Certificate?

Mobile home title issuance is administered by the State's Department of Housing and Community Development. That department cannot transfer title of a used mobile home subject to local property taxes without a tax clearance from the Tax Collector of the county in which the mobile home is located. A tax clearance certificate is used to permit the registration of used mobile homes. The certificate is used to permit the registration of mobile homes. The certificate indicates that the tax collector finds ***NO*** mobile home tax is due or that the mobile home property taxes have been paid in a manner not requiring the withholding of registration or transfer of registration of that mobile home. .

In Ventura County, you can obtain a mobile home Tax Clearance Certificate, or a Conditional Tax Clearance Certificate from the County Tax Collector's Office.

What is the purpose of a Conditional Tax Clearance Certificate?

Any conditional tax clearance certificate issued shall indicate that the county tax collector finds that a tax liability exists, the amount due, and the final date may be paid before a further tax liability is incurred. The certificate shall be in any form that the controller may prescribe, and shall be executed, issued, and accepted for clearance of registration or permit issuance on the conditions, which the controller may prescribe (§5832(A)(3).

* A Conditional Tax Clearance Certificate is valid 30 days from the date executed.
* HCD does not accept these types of certificates.

What is required to issue a mobile home Tax Clearance Certificate?

The request must be in person, by e-mail, or in writing; it cannot be done over the telephone. You will need to know the Decal, Serial, and Assessor's Parcel Number, all of which can either be found on the Certificate of Title or title search from The Department of Housing and Community Development. If you do not have access to these documents, you may contact the Ventura County Assessors Mobile Home Division at (805) 658-4392. In addition, the new owners must sign an Agreement to Pay Taxes issued by the County Tax Collector. If there are ***any*** outstanding taxes, they must be paid before a Tax Clearance Certificate can be issued.

How do I know if I pay the Tax Collector, or the DMV?

All mobile homes sold new on or after July 1, 1980, are subject to local property tax. Mobile homes sold new prior to July 1, 1980, generally are subject to ILT (In-Lieu Taxes) but are subject to the local property tax if:

1. They have been subject to local property tax, by HCD, at an owner's request. All such transfers are final (§18119(C).
2. ILT fees expired for 120 or more days and mobile home was included in HCD delinquency listing issued prior to October 1, 1984.
3. They are affixed to land.

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

The certificate should be taken to the Department of Housing and Community Development (H.C.D) so the mobile home can be registered in the new owner's name. This process may take a couple of months and may require more forms from H.C.D. You can contact their Winnetka office at (818) 717-5267.

Does the Tax Clearance Certificate expire?

The certificate will expire after 60 days, or on December 31st; whichever comes first. A certificate can be reissued for a fee of $45.00.

What happens if a Tax Clearance Certificate is not issued?

If a Tax Clearance Certificate is not issued at the time of transfer, the mobile home will not be transferred to the new owner's name. The Department of Housing and Community Development cannot transfer title of a used mobile home subject to local property taxes without a tax clearance from the Tax Collector of the county in which the mobile home is located.