



## Fee and Tax Waiver Program Application

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### SECTION I. DESCRIPTION OF MOBILEHOME/MANUFACTURED HOME

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Decal (License) Number(s): \_\_\_\_\_ Trade Name: \_\_\_\_\_

Serial Number(s): \_\_\_\_\_

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### SECTION II. NEW OWNER (APPLICANT) INFORMATION AND REQUEST

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I/We am/are applying for the fee and tax waiver for the above-described manufactured home/mobilehome in order to receive a waiver from the outstanding annual registration renewals assessed by the Department of Housing and Community Development pursuant to Health and Safety Code Section 18116.1(d).

In addition to this application, I/we am/are providing the required documentation as specified in this form that describes or demonstrates: 1) how ownership was obtained; and 2) shows the date of acquisition of ownership interest pursuant to Section 18100.5 or 18102.5.

I/We, to the best of my/our knowledge, have not previously filed for registration/conditional registration under the Fee and Tax Waiver Program.

I/We agree to pay any charges required by law or regulations that are assessed by the Department for the period between the time I/we took ownership interest or December 31, 2015, whichever is later, and the time I/we have applied for the fee and tax waiver.

New Owner (Applicant) Name(s): \_\_\_\_\_

Phone Number \_\_\_\_\_ Email Address \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Situs (Location) Address: \_\_\_\_\_

Date of Sale/Transfer: \_\_\_\_\_ Purchase Price: \_\_\_\_\_

To the best of my knowledge, the information I have provided in this document is true and correct:

Applicant Initial(s): \_\_\_\_\_ Date: \_\_\_\_\_

A **CHECK** or **MONEY ORDER** made payable to **HCD** must include the **DECAL NUMBER** if mailed in.

Please mail to: HCD  
P.O. Box 777  
Sacramento, CA 95812-0777

If you have any questions regarding the above requirements or forms, please call 1-800-952-8356 for assistance or email [feeandtaxwaiver@hcd.ca.gov](mailto:feeandtaxwaiver@hcd.ca.gov).

If your application is deficient in fees, information, and/or documents, it will be returned to you with instructions on how to complete your transaction.

## **Guidelines for Registration of a Manufactured Home/Mobilehome on Yearly Registration Renewal Fee and Tax Waiver Program**

Effective January 1, 2017 through December 31, 2019, owners of manufactured homes and mobilehomes who are currently not the registered owner(s) in the Department of Housing and Community Development's (HCD) records are eligible to apply to register their homes with HCD and obtain waivers from certain fees and past due taxes.

These guidelines are specifically for unregistered homes that have an HCD decal number that begins with the letter "A" and are subject to in lieu taxation (ILT).

In order to apply for the fee and tax waiver and to register the home, the person asserting an ownership interest (the applicant) shall file an application to register as the new owner, pay any required fees, and submit the following:

- Documentation demonstrating chain of ownership, which includes the following:
  - An authentic HCD Certificate of Title (not a copy) signed by all owners (Registered Owner or Legal Owner) printed on the title. The applicant shall complete the "New Owner Information" area and sign where appropriate.
  - If the original last-issued HCD Certificate of Title is unavailable, [an Application for Duplicate Certificate of Title Form \(HCD RT 480.4\)](#) can be completed, with releasing signatures from all owners (Registered Owner or Legal Owner) on record with HCD. The applicant shall complete the "New Owner Information" area and sign where appropriate.
  - Use of the bond process: if the applicant is unable to obtain the release from the registered owner(s), legal owner(s) or junior lienholder(s), which is not a financial institution, the applicant must comply with the information and instructions in form [HCD RT 480.0 — Bond Requirements](#) and submit the required form [HCD RT 476.6I — Statement of Facts - Bond](#).
- The authentic registered owner's Registration Card (not a copy) or, if unavailable, an [Application for Duplicate Registration Card Form \(HCD RT 481.2\)](#) completed.
- [Multi-Purpose Transfer Form \(HCD RT 476.6G\)](#) with appropriate sections completed and signed by the applicant(s).
- [HCD RT 476.4 — Certification of Retail Value and Purchase Price](#) completed by the applicant. Page 2 of this form may be submitted to HCD to obtain the retail value. Use Tax will be paid on the lesser of the retail value of the home or purchase price.
- Required Fees:
  - \$50 Fee and Tax Waiver Processing Fee – includes transfer fee, duplicate title, duplicate registration card and informal title search.
  - \$10 Mobilehome Recovery Fund Fee due with a transfer of title for a sale of a manufactured home
  - \*Variable – Use Tax calculated using Form HCD RT 476.4 based off the retail value or purchase price of the sale.
  - \*Variable – Use Tax Penalty calculated by taking 10% from the original Use Tax amount

**IMPORTANT:** The fees listed above are required for this program; For more information or questions regarding these fees or fees not pertaining to this program, please call 800-952-8356 or email [feewandtaxwaiver@hcd.ca.gov](mailto:feewandtaxwaiver@hcd.ca.gov).

# Guidelines for Registration or Conditional Registration of a Manufactured Home/Mobilehome on Local Property Tax Fee and Tax Waiver Program

Effective January 1, 2017 through December 31, 2019, owners of manufactured homes and mobilehomes who are currently not the registered owner(s) in the Department of Housing and Community Development's (HCD) records are eligible to apply to register or conditionally register their homes with HCD and obtain waivers from certain fees and back taxes.

These instructions are specifically for homes that have an HCD decal number that begin with the letter "L" and are subject to local property tax (LPT).

In order to apply for the fee and tax waiver and to register the home, the person asserting an ownership interest (the applicant) shall file an application to register as the new owner, pay any required fees, and submit the following:

- Documentation demonstrating chain of ownership, which includes the following:
  - The **original** last-issued HCD Certificate of Title (not a copy) signed by all owners (Registered Owner or Legal Owner) printed on the title. The applicant shall complete the "New Owner Information" area and sign where appropriate.
  - If the original last-issued HCD Certificate of Title is unavailable, an [Application for Duplicate Certificate of Title Form \(HCD RT 480.4\)](#) can be completed, with releasing signatures from all owners (Registered Owner or Legal Owner) on record with HCD. The applicant shall complete the "New Owner Information" area and sign where appropriate.
  - Use of the bond process: if the applicant is unable to obtain the release from the registered owner(s), legal owner(s) or junior lienholder(s), which is not a financial institution, the applicant must comply with the information and instructions in form [HCD RT 480.0 — Bond Requirements](#) and submit the required form [HCD RT 476.6I — Statement of Facts - Bond](#).
- The original last-issued registered owner's Registration Card (not a copy) or, if unavailable, an [Application for Duplicate Registration Card Form \(HCD RT 481.2\)](#) completed.
- [Multi-Purpose Transfer Form \(HCD RT 476.6G\)](#) with appropriate sections completed and signed by the applicant(s).
- Required Fees:
  - \$50 Fee and Tax Waiver Processing Fee – includes transfer fee, duplicate title, duplicate registration card and informal title search.
  - \$10 Mobilehome Recovery Fund Fee due with a transfer of title for a sale of a manufactured home
  - \$23 per section – Registration Fee due with a transfer of title
  - \$5 per section - Park Rehabilitation and Purchase Fund Fee due with a transfer of title if the manufactured home or mobilehome is located on land the applicant does **not** own

**IMPORTANT:** The fees listed above are required for this program; For more information or questions regarding these fees or fees not pertaining to this program, please call 800-952-8356 or email [feeandtaxwaiver@hcd.ca.gov](mailto:feeandtaxwaiver@hcd.ca.gov).

Upon submission and HCD approval of the above required documents which demonstrate a right to ownership, and payment of the fees required for each step above, HCD will do one of the following:

- 1) If the applicant presents a Tax Clearance Certificate from the County Tax Collector for the county where the home is located, HCD will record their names in HCD's records as the registered owners and issue a new Certificate of Title and Registration Card to the Applicant.
- 2) If the applicant does not have a Tax Clearance Certificate, HCD will issue a Conditional Certificate of Title. The applicant must present the Conditional Certificate of Title to the County Tax Collector whom will issue either a Tax Clearance Certificate or a Tax Liability Certificate after any taxes not waived are paid. The applicant shall submit the Tax Clearance Certificate or Tax Liability Certificate, and the Conditional Certificate of Title to HCD. HCD will record their names in HCD's records as the registered owners and issue a new Certificate of Title and Registration Card to the Applicant.