

Adopted 1/23/86

WP 0808A

PARAMETERS AND GUIDELINES
SENIOR CITIZENS MOBILEHOME PROPERTY TAX POSTPONEMENT
CHAPTER 1051, STATUTES OF 1983

I. Summary of the Mandate

The enactment of Chapter 1051, Statutes of 1983 allows the State Controller to provide mobilehome property tax relief for eligible senior citizens. Under the program, senior citizens may defer payment of mobilehome property taxes to local governments by requesting that the State Controller pay the amount deferred to the local government. The State Controller recovers its payments by placing a lien against the mobile home, which must be paid prior to its sale.

In order to ensure repayment to the state, county officials--including the assessor, tax collector, and recorder--are required to file certificates of eligibility with the State Controller that establish liens and obtain payment of deferred taxes, record tax postponement information, and provide that information to interested parties. In addition, county officials are required to notify the State Controller immediately of any changes in the ownership of all mobilehomes upon which tax postponement liens have been granted.

II. Board of Control Decision

On May 31, 1984, the Board of Control determined that counties will incur "costs mandated by the state" as a result of implementing Chapter 1051, Statutes of 1983. The board acted in response to a "claim of first impression" filed by the County of Orange on January 3, 1984.

III. Eligible Claimants

Counties are eligible to file for reimbursement of state mandated Senior Citizens Mobilehome Property Tax Postponement costs.

IV. Period of Reimbursement

All state mandated costs incurred on or after September 26, 1983 may be reimbursed. Pursuant to Revenue and Taxation Code Section 2231(d)(1), all claims for reimbursement of costs shall be submitted within 120 days from the date of notification by the State Controller of the enactment of the claims bill.

If total costs incurred in a single fiscal year do not exceed \$200.00, no reimbursement shall be allowed except as otherwise provided in Revenue and Taxation Code Section 2233.

V. Reimbursable Costs

Since the activities and procedures of the Senior Citizens Mobilehome Property Tax Postponement Program so closely parallel those of the Senior Citizens Property Tax Postponement Program, the predetermined unit costs of both will be the same. The following unit rates have been established for Senior Citizens Mobilhome Property Tax Postponement:

1983-84 Fiscal Year \$6.74
1984-85 Fiscal Year \$7.14

These rates will be applied to each of the following documents that are processed annually:

1. Certificates of Eligibility: Counties may claim the predetermined amount for each Certificate of Eligibility processed. Claim only those documents deposited for payment.
2. Notices of Lien: Counties may claim the predetermined amount for each Notice of Lien processed exclusively for senior citizens who obtained a Senior Citizen Mobilehome Property Tax Postponement lien on a particular mobilehome for the first time. Claim only those documents that have been filed and sent to the State Controller during the fiscal year claimed.
3. Release of Lien: Counties may claim the predetermined amount of each Release of Lien document that is processed in order to remove a Senior Citizens Mobilehome Property Tax Postponement Program lien. Claim only those documents that have been filed and sent to the State Controller during the fiscal year claimed.

The reimbursement unit rate will be adjusted annually by the State Controller's Office based on the implicit price deflator index used for state and local government.

VI. Offsetting Savings and Other Reimbursement

Any offsetting savings the claimants experience as a direct result of this statute must be deducted from the costs claimed. Such offsetting savings shall include, but not be limited to, savings in the cost of personnel, services or supplies, or increased revenues obtained by the claimant.

In addition, reimbursement for this mandate received from any source, e.g., federal, state, etc., shall be identified and deducted from this claim.

VII. Supporting Documentation

All costs claimed shall be based on source documents which shall be retained by the claimant for audit purposes. Claimants who have been reimbursed under these parameters and guidelines are required to retain all source documentation for three years from the date of final payment by the State Controller's Office. Selection of appropriate data is the responsibility of the claimant.

VIII. Certification of Costs

All claimants must complete and sign the following certification of costs:

"In accordance with the provisions of Section 2231, Revenue and Taxation Code, I certify that I am the person authorized by the local agency or school district to file claims with the State of California for costs mandated by said chapters; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there were no applications for nor any grants or payments received, other than from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or an increased level of service of an existing program mandated by said chapters.

The amount of \$ _____ is hereby claimed from the state for payment of the actual and/or estimated costs for the mandated program set forth on the attached statement."

Signature of Authorized Representative

Date

Title

Telephone Number

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METHOD OF REIMBURSEMENT COMPUTATION
Chapter 1051, Statutes of 1983
Senior Citizens Mobilehome Property Tax Postponement

(Identify the type of claim)

Name of County _____

Estimated Claim _____

Fiscal Year Claimed _____

Reimbursement Claim _____

Computation of Reimbursement

1. Enter the total number of Certificates of Eligibility deposited during the fiscal year claimed. _____
 2. Enter the total number of Notice of Lien documents completed for senior citizens who obtained a Senior Citizen Mobilehome Property Tax Postponement lien for the first time. _____
 3. Enter the total number of Release of Lien documents completed in order to remove Senior Citizen Mobilehome Property Tax Postponement liens. _____
 4. Add lines 1, 2, and 3. _____
 5. Multiply line 4 by \$6.74 (83-84 Fiscal Year) or \$7.14 (84-85 Fiscal Year). _____
- Less: Amount Received for Estimated Claims. _____
- Balance Due or Amount Overpaid. \$ _____