

ASSEMBLY BILL

No. 2526

Introduced by Assembly Member Fong

February 19, 2010

An act relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2526, as introduced, Fong. Property taxation: manufactured homes: statement to assessor.

The existing Manufactured Home Property Tax Law provides for the taxation of manufactured homes, as defined, as personal property pursuant to requirements, definitions, and procedures similar to those applicable to the taxation of property generally.

This bill would state the intent of the Legislature to enact legislation to require owners and operators of manufactured home parks to provide, upon the request of the county assessor of the county in which the manufactured home park is sited, a statement containing specified information regarding all of the manufactured homes located in the park.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. It is the intent of the Legislature to enact
- 2 legislation to require owners and operators of manufactured home
- 3 parks to provide, upon the request of the county assessor of the
- 4 county in which a manufactured home park is sited, a statement
- 5 containing the decal number, registered owner, situs address, and

- 1 mailing address of all of the manufactured homes located in the
- 2 park.

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