



(916) 445-8485

June 16, 1978

Mr. Jack M. Waterman
Ventura County Assessor
800 South Victoria Avenue
Ventura, CA 93009

Attention: Mr. Robert M. Perry
Chief - Assessment Services

Dear Mr. Perry:

This is in response to your June 6, 1978, letter to Mr. Jack Eisenlauer wherein you ask whether a homeowners' exemption should be allowed under the following circumstances:

A person occupies a mobilehome, which he has rented and with respect to which he has claimed a renter's credit, on land which he owns and with respect to which he has claimed a homeowners' exemption.

We do not believe that the homeowners' exemption should be allowed. Article XIII, Section 3(k) of the Constitution provides that \$7,000 of the full value of a dwelling, as defined by the Legislature, when occupied by the owner as his principal residence is exempt from property taxation. In this instance, the person is occupying the mobilehome as a lessee. Thus, the mobilehome is not occupied by an owner as his principal residence.

Section 218 of the Revenue and Taxation Code does provide that "dwelling" includes a shelter constituting a place of abode and any land on which the shelter may be situated. And, we have previously advised that the homeowners' exemption applies to a trailer coach occupied by the owner and appearing on the assessment roll, or to land and other improvements owned by the claimant where a licensed trailer coach is located (April 9, 1975, Letter to Assessors, No. 75/61, 1975 Homeowners' Exemption Questions and Answers, G21). Such advice is predicated upon the assumption that the claimant is the owner of the trailer coach.

Mr. Jack M. Waterman

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however whether the trailer coach appears on the assessment roll or whether it is licensed. Where the trailer coach is leased, we believe the result set forth above is proper.

Very truly yours,

James K. McManigal, Jr.
Tax Counsel

JKM:fp

bc: Mr. Jack F. Eisenlauer (W. Grommet)
Legal Section