

# **MANUFACTURED / MOBILE HOME HOUSING**

## **Standards of Practice**

**14**

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## **SECTION 14.I**

### **GENERAL INFORMATION**

#### **PURPOSE**

This standard provides a reference to accepted procedures for a “Manufactured/Mobile Home” assessment and appraisal program and covers the assessment/appraisal of manufactured/mobile homes classified as either “Real Property” or “Personal Property”.

#### **SCOPE**

The standard provides recommendations for defining, discovering, classifying, reporting, verifying and valuing a “manufactured/mobile home”. The standard also provides recommendations for the billing, collection, seizure and sale, of “manufactured/mobile homes” which have been classified as personal property.

#### **CONSTITUTIONAL AND LEGISLATIVE AUTHORITY**

“All tangible property in the State, not exempt under the laws of the United States, or the constitution shall be taxed at a uniform and equal rate in proportion to its fair market value, to be ascertained as provided by law.” [Utah State Constitution, Article XIII, Section 2(1)]

The majority of the authority and direction for “manufactured/mobile home” valuation and taxation is contained in the following Utah Constitution and Utah Code Annotated Sections:

- Utah State Constitution, Article XIII
- Utah Code Annotated (U.C.A.) Title 59, Chapter 2
- Utah Code Annotated (U.C.A.) Title 41, Chapter 1a
- Utah Code Annotated (U.C.A.) Title 70D, Chapter 1
- Utah Code Annotated (U.C.A.) Title 58 Chapter 56
- Utah Administrative Code (State Tax Commission Rule) R884-24P

#### **TERMINOLOGY**

The following terminology changed in 1976 after the National Manufactured Housing Construction and Safety Standards Act of 1974 came into effect:

<u>Old</u>	<u>New</u>
Trailers	Gone
Mobile Home	Manufactured Home
Single Wide	Single Section
Double Wide	Multiple Section
Trailer Park/Trailer Court	Manufactured Housing Community
Mobile Home Park	Manufactured Housing Community

## DEFINITIONS

The applicable definitions in the Utah Code and Administrative Rules of the State Tax Commission will apply to the “Manufactured/Mobile Home” Standards. The following are definitions of frequently used terms:

**Account Number:** A specific number generated for tracking and billing individual personal property accounts.

**Affidavit of Affixture:** A three-part affidavit filed with the county recorder by the owner of a manufactured/mobile home, seeking to have the manufactured/mobile home considered to be an improvement to real property for mortgage financing considerations. The affidavit has no bearing on the assessment classification as real or personal property for property taxation purposes.

**Affixed to the Land:** (See erected upon)

**Depreciation:** The loss from the upper limit of value, from all causes, of property having a limited economic life. (Property Assessment Valuation, IAAO, 1996, p.153)

**Effective Age:** Effective age is an indicator of accrued depreciation. Effective age can be either shorter or longer than actual age (the historical or chronological age of a structure), depending on maintenance, remodeling, and renovation. Good maintenance often reduces effective age and thus extends the remaining economic life. Effective age is used to determine the amount of physical depreciation applied to the property to arrive at market value.

**Erected upon or Affixed to the Land:** Defined as placing the improvement on the land and connecting the manufactured/mobile home to permanently installed components of construction specifically designed to support the improvement. Components could include foundation, footings, attachment to piers, placed on slab, sewer or septic system, culinary water connection or other features that create a sense of immovability. “The statute merely requires that the structure be ‘erected upon or affixed to the land’ and requires neither permanency nor that the improvement materially enhance the value of the underlying property.” (Utah Supreme Court, Crossroads Plaza, 912 P.2d at 968).

**Improvement:** An improvement includes the following if erected upon or affixed to land, regardless of whether the title has been acquired to the land:

- (i) a building
- (ii) a fence

- (iii) a fixture
- (iv) an improvement; and
- (v) a structure

Improvement does not include a transportable factory-built housing unit as defined in Section 59-2-1502 if that transportable factory-built housing unit is located in a mobile home park. However, if the real property and the manufactured/mobile home, located in a manufactured/mobile home park, are under the same ownership the manufactured/mobile home may be classified as an improvement and subject to real property assessment. [Section 59-2-1503 and Section 59-2-102(17)]

**Inventory:** “(1) Tangible personal property present in Utah on the assessment date, at noon, held for sale in the ordinary course of business or for shipping to a final out-of-state destination within 12 months and which constitutes the inventory of any retailer, wholesaler, distributor, processor, warehouseman, manufacturer, producer, transporter, storage provider, farmer, or livestock raiser, is exempt from property taxation. (2) This exemption **does not** apply to: (d) a manufactured/mobile home which is sited at a location where occupancy could take place.” (Section 59-2-1114)

**Land Serial Number:** A unique identification number or code, as required for the permanent appraisal record, which identifies a specific parcel of land. The land serial number (also referred to as parcel number) is used by the county for all assessment, billing, and collection of “real property” tax.

**Local Cost New Modifier:** A factor developed by a county assessor to adjust cost-new figures which are located in a national cost manual to local market conditions.

**Manufactured Home:** A transportable factory built housing unit constructed on or after June 15, 1976, according to the Federal Home Construction and Safety Standards Act of 1974, in one or more sections, which, in the traveling mode, is eight (8) body feet or more in width and forty (40) body feet or more in length, or when erected on site, is 400 or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air-conditioning, and electrical systems. (Section 70D-1-19)

**Marriage Wall:** A common wall shared jointly between the individual sections of a manufactured/mobile home.

**Mobile Home:** A transportable factory built housing unit built prior to June 15, 1976, in accordance with a state mobile home code, which existed prior to the National Manufactured Housing Construction and Safety Standards Act of 1974. (Section 70D-1-19) “A transportable structure in one or more sections with the plumbing, heating, and electrical systems contained within the unit, which when erected on a site, may be used with or without a permanent foundation as a family dwelling.” [Section 57-16-3(4)]

**Mobile Home Park (Transportable factory-built housing unit park):** Means any tract of land on which two or more mobile home spaces are leased, or offered for lease or rent, to accommodate manufactured/mobile homes for residential purposes. [Section 57-16-3(5)]

**Mobile Home Space:** Means a specific area of land within a mobile home park designed to accommodate one mobile home. [Section 57-16-3(6)]

**Modular Home: (Assessed as traditional stick-built homes.)** Modular homes are factory built structures built to state adopted/or local building codes, (UBC) Uniform Building Codes, and may or may not meet HUD construction standards.

**Original Cost:** The actual cost to the present owner, who may have purchased the property at a price more or less than the historical cost (or first cost).

**Park Model/Trailer:** A recreation vehicle primarily designed to provide temporary living quarters for recreation, camping and seasonal use. The Park Model is built on a chassis, mounted on wheels, which has a gross trailer area not exceeding 400 square feet in the set-up mode.

**Parcel:** “A contiguous area of land described in a single description or as one of a number of lots on a plat; separately owned, either publicly or privately; and capable of being separately conveyed.” [IAAO, Property Appraisal and Assessment Administration (1990), p. 655]

**Permanently affixed:** Means anchored to, and supported by, permanent foundation or installed in accordance with and installation standard as defined in Subsection 58-56-3(8).

**Salvage Value:** The amount expressed in terms of money that could be expected for the property if it were sold for its material content and not for a productive use. (ASA, The M&E Appraiser, Vol. 8 Number 2)

**Travel Trailer:** Ranges typically from 12 feet to 35 feet in length, and is designed to be towed by means of a bumper or frame hitch attached to the towing vehicle. (N.A.D.A. Recreation Vehicle Appraisal Guide)

**Unit of Comparison:** The standard of measurement used to indicate the quantity of the property in question. Improvements are measured in square feet, linear feet, cubic feet, unit, etc. Land is measured in front feet, square feet, acres, sections, lots, units buildable, etc.

## **Section 14.II**

### **Standards of Practice**

#### **Standard 14.1 Discovery OF Properties To Be Appraised**

##### **14.1.0 Discovery**

Assessors must assess “all property” located within their county, which is not required by law to be assessed by the State Tax Commission, (Section 59-2-301). The discovery of manufactured/mobile homes should include certain aspects of both personal property and real property techniques. Sources for discovery should include city and county meeting minutes, planning and zoning meeting minutes, building permits, physical inspections, owner affidavits of affixture, and questionnaires. Assessors should have an ongoing program of discovery, utilizing any means necessary for discovery.

##### **14.1.1 Recorder Reporting and Parcel Segregations**

The county recorder is required to provide the assessor with information regarding any legal description and property boundary changes that are recorded. (Section 17-21-22) This information is most often referred to as a “segregation list.” Property boundary changes signal a change in value due to a change in the size or configuration of the land. The land changes are also often accompanied by new construction. For these reasons, all such properties should be physically inspected during the current tax year

##### **14.1.2 Affidavit of Affixture**

The Affidavit of Affixture is a three-part form. One copy is retained by the county recorder, the second copy is sent to the Division of Motor Vehicles, and the third copy is for the county assessor. The assessor should review or work with the county recorder’s office to get a list of all affidavits of affixture that have been filed, on a regular basis, to assist in the discovery process.

##### **14.1.3 Building Permits**

Discovery of new construction is easiest with the aid of building permits. The assessor should have a formalized agreement with city and county building inspectors wherein the assessor is informed of all new construction and building alteration permits issued. Such agreement should be written and provide timely reporting of all changes. Particular attention for permits issued in manufactured/mobile home parks allows the assessor to identify auxiliary structures such as storage sheds or carports.

##### **14.1.4 Physical Inspections**

Remodeling, expansion, and renovation projects are often completed without building permits. Various other changes can also occur to land and improvements that may not be detected without an actual on-site inspection of the property. This physical inspection process should include manufactured/mobile home parks to update property records as necessary.

##### **14.1.5 City and County Meeting Minutes**

Assessors should work with city and county legislative bodies to receive copies of meeting minutes. Development plans are often discussed as well as proposed plans that have been submitted for approval.

### **14.1.6 Owner Questionnaires**

Assessors should develop and mail on a regular basis property questionnaires to assist in maintaining accurate and updated ownership and property information. The questionnaire should include the following information: ownership; mailing address; property address; improvement information; lien holder; etc.

### **14.1.7 Manufactured/Mobile Home Park Record**

Counties should meet annually with manufactured/mobile home park managers in order to receive and update a list of residents located in the park; refer to Appendix F for a sample letter to be mailed to the mobile home park manager requesting current, updated information. Assessors would use this information to update current property record information as necessary. Counties should review prior-year inventory sheets filed by manufactured home dealers for changes and request information on the location of sold units.

### **14.1.8 Annual Review of Information**

Each year the county assessor will mail to each manufactured/mobile home dealer a request to file with the county a list of manufactured/mobile homes currently owned by the dealership. Counties should annually review and obtain copies of: (1) moving permits which have been issued for manufactured/mobile homes; and (2) inventory sheets from manufactured home dealers (see Appendix F). To assist in the discovery process, assessors should get copies of the documents generated as part of the affidavit of affixture procedure. If the State Division of Motor Vehicles is responsible for any of these processes, the assessor should request the necessary information to assist in discovery.

### **14.1.9 Refused Entry**

When the assessor has discovered a manufactured/mobile home but is refused entry by the owner, the county assessor may request a signed statement from any person setting forth all the real and personal property assessable by the assessor. (Sections 59-2-306 & 307)

## **Standard 14.2 Identification Of Properties To Be Appraised**

### **14.2.0 Erroneous Taxation**

To avoid erroneous taxation and escaped property, properties should be carefully identified using legal descriptions, plat maps, parcel identification numbers, tax area codes, property addresses and names of owners.

#### **14.2.1 Legal Descriptions**

Legal descriptions are a required part of the permanent appraisal record for real property.

#### **14.2.2 Plat maps**

Plat maps should be used to correctly identify parcels and to help determine location, size shape, and geographic relationships that affect property value. For additional information see the *Mapping and Parcel Identification Standards of Practice*.

#### **14.2.3 Property Identification Numbers**

Property identification numbers link maps to legal descriptions. Each parcel of real property should have its own unique parcel identifier, as it is required for the permanent appraisal record. (R884-24P-37) Assignment of property identification numbers should be in compliance with the *Mapping and Parcel Identification Standards of Practice*.

#### **14.2.4 Account Numbers**

Manufactured/mobile homes, which have been determined to be personal property, need to have individual account numbers assigned to them. Consideration should be given when establishing account numbers to assist the assessor's office in statistical analysis; i.e., differences between various mobile home parks and the sale of homes within those parks. This process will allow the assessor to examine different sub-markets and develop sub-market factors if necessary. For example, each mobile home park would be assigned a separate neighborhood number. Analysis of the sales in each neighborhood could then be performed to identify how the sales differ between each of the parks.

#### **14.2.5 Property Address**

The property address as well as the mailing address should be included in appraisal records. If no property address is available, some other means of identifying the location of the property should be included such as lot number or legal description.

#### **14.2.6 Real Property Ownership**

County recorders are responsible to furnish the assessor with change of ownership information on a regular basis for real property. (Section 17-21-22) The owner's name and address if available should be part of the permanent appraisal record. (R884-24P-37) Property may be assessed to agents, trustees, bailees, executors, or administrators where legally designated. The designation must be added to the name. In the case of a bankruptcy, the property is assessed to the court clerk or receiver. (Section 59-2-308)

#### **14.2.7 Names of Owners—Personal Property**

Assessors must identify, for personal property accounts, the owner and mailing address to be included on the personal property billing as of the lien date of January 1 of the tax year.

#### **14.2.8 Names of Owners—Real Property**

"Prior to May 22 each year, the county assessor shall ascertain the names of the owners of all property which is subject to taxation by the county, and shall assess the property to the owner, claimant of record, or occupant in possession or control at midnight of January 1 in the tax year, unless a subsequent conveyance of ownership of the real property was recorded in the county recorder's office more than 14 calendar days before the tax notice mailing date. In that case, any tax notice may be mailed, and the tax assessed, to the new owner. No mistake in the name or address of the owner or supposed owner of property renders the assessment invalid."

[Section 59-2-303(1)]

#### **14.2.9 Separate accounts for land and building both classified as real property.**

When improvements and land are in separate ownership, but are considered to be real property, the county may include the assessment of the improvement with the real estate. However, counties may create a parcel number for each manufactured/mobile home, located on rented land or land in different ownership, which has been classified as real property. The parcel number and related information will become the legal billing and collection instrument for the county. The parcel record should include the following information:

- Name and mailing address of the owner
- Parcel number
- Street address of the real property on which the personal property is located

- Full market value
- Residential exemption, if applicable
- Taxable value
- Applicable tax rate
- Current year's taxes due
- Applicable tax relief
- Total due from prior years
- Total amount due
- Consequences if not paid by the due date
- Appeal rights and process
- Due date for payment

#### **14.2.9 Manufactured/Mobile Home Personal Property Tax Notices**

The assessor/treasurer sends the tax notice when mobile homes are assessed as personal property.

The mobile home personal property tax notice should include the following information:

- Name and mailing address of the owner
- Account number
- Street address of the real property on which the personal property is located
- Full market value
- Residential exemption, if applicable
- Taxable value
- Applicable tax rate
- Current year's taxes due
- Applicable tax relief
- Total due from prior years
- Total amount due
- Consequences if not paid by the due date
- Appeal rights and process
- Due date for payment

(See sample form [PT-110, "Mobile Home Assessment and Notice"](#), in the [Personal Property Billing & Collecting Standards of Practice](#))

## **Standard 14.3 Assessment Classification As Personal Or Real Property**

Regardless of the classification (real or personal property) the appraised value, for tax purposes, should reflect the fair market value of the property.

### **14.3.0 Affidavit of affixture**

The “affidavit of affixture” has no bearing on the assessment classification as real or personal property. The affidavit is used strictly for mortgage financial consideration only. Effective 1/1/2004, the “affidavit of affixture” language has been removed from the Property Tax Act and moved to the Mortgage Financing Regulations Act of the Utah Code.

### **14.3.1 Manufactured/Mobile Homes in Mobile Home Parks**

For property tax purposes, a manufactured/mobile home located in a mobile home park is classified as personal property. However, if the manufactured/mobile homeowner also owns the real property upon which the manufactured/mobile home is located, then the manufactured/mobile home is considered real property. [Section 59-2-1503 (1)]

### **14.3.2 Manufactured/Mobile Homes Classified as Personal Property**

Manufactured/mobile homes *not* located in a mobile/manufactured housing park and *not* considered an improvement to real property are classified as personal property for property tax purposes. [Section 59-2-1503 (2)]

### **14.3.3 Manufactured/Mobile Homes Classified as Real Property**

When the owner of a manufactured/mobile home, which is located in a mobile home park, also owns the real property upon which the housing unit resides, the manufactured/mobile home is considered real property for property tax purposes. [Section 59-2-1503 (1)] Also, a manufactured/mobile home not located in a mobile home park is to be considered real property if the manufactured/mobile home is an improvement as defined by Section 59-2-102 (17).

### **14.3.4 Factors to be Considered in the Assessment Classification**

- I. Seizure and Sale
  - a) Improvements classified as real property do not go through the seizure and sale process, but follow the same collection processes as all other types of real property.
  - b) Delinquent “improvements” which are classified as personal property will follow the personal property seizure and sale procedures. However, at the discretion of the county assessor, personal property improvements may be attached to the real property if the real property is in the same name as the manufactured/mobile home.
- II. Billing
  - a) Improvements classified as real property will be billed and the taxes collected using current tax rates, in the fall, along with all other real property.
  - b) Improvements classified as personal property will be billed and the taxes collected using the previous year’s tax rate and will be billed and collected during the personal property billing cycle at the beginning of the year.
- III. Counties may have separate appraisers for personal property and real property.

### 14.3.5 Real Property

Real estate is land and everything attached to it. Personal property is not real estate; it is all movable items not affixed to or part of real estate. The courts generally concur that personal property becomes real property if it is affixed in a way that it loses its original condition by connecting the manufactured/mobile home to permanently installed components of construction specifically designed to support the improvement. Primarily, the intent of the manufactured/mobile homeowner must be considered when determining whether the improvement is real or personal property.

Two recent *State Tax Commission* decisions, **Daniel Bent v. Board of Equalization of Carbon County** and **Kenneth & Edna Deegan v. Board of Equalization of Uintah County**, give some direction regarding improvements affixed to the land. These decisions are based upon the Utah Supreme Court Ruling in “Crossroads Plaza Association v. Pratt, 912P.2d96, 968(1966).

In *Bent v. Board of Equalization of Carbon County*, the Tax Commission referenced the Utah Supreme Court in *Crossroads Plaza Association v. Pratt*, which held: “The statute merely requires that the structure be ‘erected upon or affixed to the land’ and requires neither permanency nor that the improvement materially enhance the value of the underlying property... It is sufficient if the item is intended to remain where affixed until worn out, until the purpose to which the realty is devoted is accomplished or until the item is superseded by another item more suitable for the purpose.”

In a recent Decision the Tax Commission states: “[The taxpayer] asserts that the home should be treated as personal property because it is not affixed to the land. We believe [the taxpayer’s] construction of the relevant statutes in is error. Utah Code Ann. 59-102(22) defines “real property” to include “improvements.” “Improvements,” in turn, include all buildings, structures, fixtures, fences, and improvements erected upon or affixed to the land, whether the title has been acquired to the land or not.” The decision continues, “Thus, the fact that the home is not anchored to and supported by a permanent foundation is not dispositive. It may also be an “improvement,” and therefore “real property,” if it is installed in accordance with certain installation standards set out in the Utah Code. Subsection 58-56-3(7) defines “installation standard” as “the standard adopted and published by the National Conference of States on Building Codes and Standards (NCSBCS), for the installation of manufactured homes titled ‘The Standard for Manufactured Home Installation.’” Testimony at the hearing indicated that [the taxpayer’s] home was installed in compliance with the installation standards required by the City of Naples; i.e., it was “up to Code.” As such, the manufactured home is deemed to be “permanently affixed” within the specific definition provided in the Utah Statute. Accordingly, the home is an improvement which is classified as real property for Utah property tax purposes.”

Section 59-2-102 defines “real estate” to include “improvements”. Section 59-2-102 defines “improvement”, to include the following if erected upon or affixed to land, regardless of whether the title has been acquired to the land: (i) a building; (ii) a fence; (iii) a fixture; (iv) an improvement; and (v) a structure. However, “improvement “ does not include a transportable factory-built housing unit as defined in Section 59-2-1502 if that transportable factory-built housing unit is located in a transportable factory – housing unit park; in this case the improvement (transportable factory – built housing unit) is considered personal property. [Section 59-2-1503(1)]

In all other situations, improvements affixed to the land are to be classified and listed as real property.

Manufactured/mobile homes affixed to the land shall be defined as placing the improvement on a fixed foundation, placed on footings, attachment to piers, anchored on slab, or connecting the manufactured/mobile home to permanently installed components of construction specifically designed to support the improvement, such as, a sewer or septic system, culinary water connection or other features that create a sense of immovability. The “manufactured/mobile home” may be considered an improvement to the land even if ownership of land and improvements are in separate ownership (59-2-102). If the owner of the improvement has established the intent to have the improvement remain permanent, the improvement should be assessed as real property.

#### **14.3.6 Intent of Owner**

The method and extent to which the owner attaches the improvement to the real property will assist the assessor’s office in determining if the improvement should be classified as real or personal property. If the owner has no plans to move the structure in the immediate future and has permanently connected to utilities; i.e., sewer/septic system, culinary water, the improvement should be classified as real property. If the owner takes no steps to secure the improvement to the land, but only connects to utilities on a temporary basis and has plans to move the improvement in the immediate future, the improvement should be classified as personal property. In addition, if getting the improvement ready to move would take a minimal effort (1 to 2 hours), this would indicate the improvement should be classified as personal property.

#### **14.3.7 Real Property Criteria**

The following criteria should be used to help determine if the improvement should be classified as real property.

- Is the manufactured/mobile home located outside of a mobile home park?
- Have the wheels and axels been removed? Tongue hitch?
- Has the home been placed on either, supports, foundation or pillars?
- Has the manufactured/mobile homeowner installed skirting around the home?
- If the improvement is located in manufactured/mobile home park, is the real property under the same ownership as the improvement?

Further, has the owner adapted the land use to create a sense of permanence with the installation of extra components, such as:

- Building or room additions;
- Permanent attachments such as metal canopies, porches, patios, or decks;
- Storage sheds, fencing or other detached improvements been placed adjacent to the home.

#### **14.3.8 Determination Required for Billing**

In order to meet the personal property billing and collection process timeline, determination whether the improvement is real property or personal property must be made prior to the mailing date for personal property billing and payment notices. When improvements and land are in separate ownership, but are considered to be real property, the county may include the assessment of the improvement with the real estate [Section 59-2-102(16)] or may bill the improvements separately as real property. Except for manufactured/mobile homes located in a

manufactured/mobile home park which are to be classified and listed as personal property, all other improvements affixed to the land should be classified and listed as real property. The county should create individual identification numbers for each improvement assessed and taxed separate from the land. See *Standard of Practice 12-Real Property Billing and Collecting*.

## **Standard 14.4 Field Inspection**

### **14.4.0 Factors Affecting Value**

When performing a field inspection, the appraiser does a site visit to inspect the property. The field inspection involves more than just inspection of the improvements. All of the factors that affect value need to be noted in the inspection process.

#### **14.4.1 Neighborhood**

- Stability--is the neighborhood an area in transition, growing, declining, or stable
- Economic makeup--development that could affect the value of the individual property or the project as a whole, such as, commercial or industrial development
- Proximity to schools, shopping and other necessities

#### **14.4.2 Manufactured Home Community or Subdivision**

Type of park (senior or open)

- Clubhouse
- Swimming Pool
- Recreational facilities
- R V Storage
- Retail
- Park Covenants

#### **14.4.3 Individual Lot or Site**

- View
- Utilities
- Curbing
- Paved road
- Landscaping
  - Sprinkling System
  - Fencing
  - Retaining walls
  - Ground cover

#### **14.4.4 Location of the improvement on the lot**

Where the improvement is located on the lot, may have an effect on the value of the land. For example, an improvement located in the middle of the lot may remove the possibility for a

segregation of the property in the future. Also the location of the home may limit attached or detached improvement possibilities.

**14.4.5 Attached Structures** (Always note quality and condition of the structure)

- Patios
- Patio cover or awnings
- Garages
- Carports
- Decks

**14.4.6 Detached Structure** (Always note quality and condition of the structure)

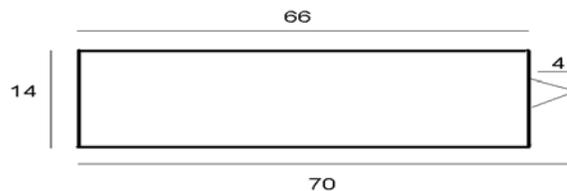
- Storage Sheds
- Garages
- Barns

**14.4.7 Foundation**

- None
- Block
- Concrete
- Basement

**14.4.8 Calculating Square Footage**

Transportation agencies require manufactures to list overall width and length measurements including tongue and hitch assemblies. In addition, the width measurement must include the roof overhang. Be aware, the data plate may not have the actual improvement measurements. **Always measure the improvement.**



Manufacture's plate list home size as 14 x 70  
Actual square footage measurement is 14 x 66  
which does not include the 4' tongue length

## **Standard 14.5 Types of Factory Construction**

Congress enacted the *National Manufactured Construction and Safety Act in 1974*, to offset the increasing incidents of fire and substandard construction in the manufactured/mobile home construction industry. This change, which created two separate classes of construction (HUD and non-HUD code construction), took place on June 15, 1976. Homes built on or after June 15, 1976, must meet certain construction and safety restrictions where those manufactured/mobile homes built prior to June 15, 1976 were built without governmental guidelines. The HUD code was designed for compatibility with the factory production process and addressed standards for structural design, materials used in construction, quality, fire safety, energy efficiency and transportation.

### **14.5.0 HUD Code Manufactured homes**

- Manufactured on or after June 15, 1976
- Built using HUD quality and design specifications
- Permanent I-beam support construction, weight bearing chassis (usually steel), mounted on axles and wheels (removable)
- May be permanent or temporary
- Self-contained structures with heating/plumbing/electrical functional upon leaving factory
- HUD Label and Data Plate attached
- Serial number attached
- May be single or multi-sectional
- Marriage wall in multi-sectional homes

### **14.5.1 Non-HUD Code Manufactured/Mobile Homes**

- Manufactured prior to June 15, 1976
- Built using mobile home industry standards
- Permanent I-beam support construction, weight bearing chassis (usually steel), mounted on axels and wheels (removable)
- May be permanent or temporary
- Self Serial number attached
- May be single or multi-sectional
- Marriage wall in multi-sectional homes

### **14.5.2 Types of Permanent Factory Construction**

The following are examples of improvements also built in a manufacturing facility, but are by design, to be permanent. These types of construction are built without the transportability of the traditional manufactured/mobile home construction. A brief explanation of each type is given in order to identify the differences. These permanent types of improvements should be assessed as traditional on-site construction.

#### **1) Modular Homes**

- Manufactured prior to or after June 15, 1976

- Transported on flatbed trailer or with returnable running gear
- Built using state or local building codes
- Designed as a permanent fixture
- Single or multi-sectional
- Marriage wall in multi-sectional homes
- May have HUD label and data plate attached
- Assess as traditional site-built house

Built on an assembly line basis, like the manufactured/mobile home, the modular units are then transported on returnable running gear. Modular homes are built on a wood pre-engineered truss or 2" x 10" floor joists on 16-inch centers. The units are transported on flatbed trailers or some type of removable undercarriage to the location where they will be set up permanently on a foundation, peripheral foundation wall, pier and beam or slab. The modular home, like the mobile or manufactured home is transported over public roadways, but it's placement on a permanent foundation establishes the modular home as real property whereas the manufactured/mobile home may be personal or real property depending on the foundation and permanent attachment to the site. **These homes will be assessed as real property like traditional site-built homes.**

### **2) Modular Homes**

Building materials are factory cut to design specifications, transported to the site and assembled. Must meet state and local building codes. Includes kit, log, and geodesic dome homes.

### **3) Panelized home**

Panels or entire components are factory built and transported to the site for assembly. Must meet state and local building codes.

### **4) Open Wall Panelized Home**

Wall sections with exterior sheathing only. Plumbing, wiring, insulation and interior sheathing are installed at the site. Formerly called pre-fabricated homes.

### **5) Closed Wall Panelized Home**

Panels are shipped from the factory as complete units containing insulation and interior sheathing, plumbing and electrical systems. Plumbing and electrical systems are designed for easy connection at the building site. Baths and kitchens may come as core units or in boxes.

## **14.5.3 Recreational Vehicles Used as a residence**

Recreational vehicles (travel trailers, 5th wheel trailers, motor homes and park models) have the potential to be used as a residence. Prior to assessing the RV as a residence the following two items need to be verified.

- The RV is not being registered with the Division of Motor Vehicles on an annual basis.
- The RV is the only residence of the owner.

### **1) Park Model**

Special attention should be given to improvements identified as park models. Although the trailer was designed to be used as temporary housing, many owners permanently locate the trailer in a manufactured/mobile home park or on separately owned real property. Living area additions, garages, carports, patios and decks are frequently added, making the improvement very difficult to relocate and which can significantly change the valuation.

### **2) Travel Trailers**

Recreational vehicles not being registered with the Division of Motor Vehicles on an annual basis, which are located in manufactured/mobile home park and being used as a residence, should be classified as personal property and taxed accordingly. In addition, if the RV is located on privately owned real property (other than a park) the vehicle would meet building assessment requirements as a permanent residence and should also be classified as personal property.

## **Standard 14.6 Building Characteristics**

### **14.6.0 Exterior Construction Factors**

Some exterior building construction factors to be considered are the following:

#### **1) Wheels and Hitch**

Many manufactured housing parks require the wheels and/or hitch to be removed once the improvement is in place. Values may need to be adjusted if the owner no longer has access to the running gear in order to move the home.

#### **2) Roof Material and Pitch**

The material and type of roof construction affects the value of the home. In addition, the construction components of the roof will give an indication as to the quality of the home.

#### **3) Exterior wall construction (all sides)**

A thorough inspection of the exterior wall should be performed to identify the material used as well as the condition of the exterior wall components.

#### **4) Concrete work-decks, extra driveways, and R V parking**

As part of the manufactured home community improvements, most parks install concrete pads as well as other improvements (sewer, electrical connections, etc.) to support the manufactured/mobile home. However, many homeowners both in manufactured home communities (mobile home parks) and individually owned lots, put in additional R.V. pads, patios, and extra drives. The value of the additional concrete work should be assessed to the homeowner.

#### **5) Building shape**

Attention should be given to the shape of a building. The shape can affect the cost as well as give an indication of the improvement quality.

### **14.6.1 Interior Building Factors**

Some interior building construction factors to be considered are the following:

- 1) Floor Covering
  - Carpet
  - Vinyl
  - Hardwood
- 2) Wall Covering
  - Drywall
  - Painted
  - Vinyl Covered
  - Fiber glass panels
  - Hardboard or Plywood
- 3) Type of air-conditioning
  - Evaporative or refrigeration
  - Window mount or built-in
- 4) Heating System
  - Central (type of fuel)
  - Area
- 5) Kitchen
  - Cabinets (construction and lineal footage)
  - Built-ins
  - Exhaust fans
  - Garbage disposal
  - Trash compactors
  - Dishwasher
  - Microwave oven, etc.
  - Wall Covering
- 6) Bathroom
  - Tub—w/wo shower
  - Garden or jetted tub
  - Exhaust fans
  - Number of sinks
  - Fixture material
  - Color of fixtures

Although not all of the above items are considered in the appraisal process, they could possibly give an indication of the overall quality of the improvement. In addition note the condition of the components.

### **14.6.2 Common Problems**

Methods and materials used in the construction of manufactured/mobile homes create some problems, which may be unique to the industry. Panelized exterior and interior walls, flooring, and roofs, are different than the material and methods used in traditional site-built home. For this reason, problems unique to manufactured/mobile home industry should be identified when valuing a manufactured/mobile home. Some general items to be observed are:

- Cosmetic—chips; scratches; dings; scrapes; faded and dulled surfaces.
- Hardware—loose or missing screws; handles; knobs; etc.
- Water Damage—stains; warping; bubbling; mildew; soft spots; retouched areas; etc.
  
- Exterior
  - Screens—ripped; bent or missing
  - Windows & sliding doors—broken; difficult to open.
  - Roofing—Warped, missing shingles or tiles; rusted flue caps; vents or other items missing.
  - Siding or paneling—Missing or loose; dented; faded; scraped; certain areas may need to be replaced.
  
- Interior
  - Cabinets and shelving—Saggy; not flush against wall or ceiling.
  - Doors & drawers—hard to open or close; mis-aligned
  - Floors & Carpet—Excessively damaged or worn; burn marks; permanent stains or gouges.
  - Heat Registers—General condition; damage to floor covering surrounding.
  - Kitchen and Bathroom—Free flowing faucets; rust stains; working fixtures and drains.

## **Standard 14.7 Valuation Methods**

The intent of this standard is not to instruct in the details of appraising. Detailed instruction in appraisal theory and practice is provided through appropriate registration and licensing course work. A flow chart and overview outlining the valuation process is included in Appendix A.

A recent State Tax Commission decision, ***Daniel Bent v. Board of Equalization of Carbon County***, confirms that classification of property as real or personal should not affect the value. The decision states:

“Under Utah law, however, the home should be valued at its fair market value, whether it is tangible personal property or real property. Its characterization should not affect its value. Historically, some assessors have simply depreciated

mobile homes according to Tax Commission personal property schedules when those homes are classified as personal property. This has sometimes resulted in disparate values between such homes and similar homes classified as real property. The Assessor correctly points out, however, that under Utah law the value of the home should be the same, regardless of classification.”

### **14.7.0 Valuation**

Counties should establish a sales/ratio program in order to ensure the values being generated arrive at “market value”. Sales/ratio programs need to account for manufactured/mobile homes appropriately as personal property or real property. Valuation as well as sales/ratio programs need to be certain they only pick up the value of the manufactured/mobile home and no value associated with the value of mobile home park improvements. Park improvements are assessed to the park owner.

#### **14.7.1 Sale Source**

The following is a list of some sources which could be useful in gathering sales for use in sales/ratio studies for manufactured/mobile homes: multiple listing services, newspapers, and questionnaires regarding tenant changes in manufactured/mobile home parks. Questionnaires should be developed and mailed to anyone obtaining a title change for a manufactured/mobile home in order to receive sales and other information which will assist the county in valuing the improvements and updating county records.

#### **14.7.2 Three approaches to Value**

Three approaches to value should be considered when valuing a manufactured/mobile home: (1) the cost approach; (2) the comparable sales approach and (3) the income approach (provided data is available).

#### **14.7.3 Cost Approach**

In the cost approach, improvements are most effectively valued using a commercially published cost estimation manual. Valuation services such as NADA and Marshall Swift are available to the assessor to arrive at the fair market value of a manufactured/mobile homes. First, the cost manual rates and factors are applied to the subject property, including depreciation. Second, any functional and economic obsolescence unique to the property is applied. Third, a “sub-market factor”, if necessary, is applied in order to correlate the value to current market prices. When the property is classified as real property, the RCNLD of the improvement(s) is then added to the land value.

Assessors may also use their existing in-house cost programs to generate values for manufactured/mobile homes. By using existing quality, condition and depreciation tables and adjusting values with the use of sub-market or neighborhood factors, appraisal values can be generated which will equal market value.

#### **14.7.4 Comparable Sale Approach**

In the comparable sales approach, properties are valued using benchmark sale models, multiple regression analysis models, or sales comparison adjustment grids. In the comparable sales approach, comparable sold properties are analyzed and broken down by units of comparison. Dollar amounts are calculated for differences between the subject and sold properties. Typical adjustment criteria include adjustments for differences in square footage; number of bathrooms; effective age; location, etc. Unit adjustments are then applied to individual properties or in mass to a group of properties to arrive at a fair market value.

A regression model using sales from the market, which identifies a price per square foot, may also be useful to the assessor in valuing or supporting a value. The square footage of the improvement is divided by the sales price to arrive at a sales price per square foot. A regression line is plotted and the results may be used to calculate a value for unsold properties based on year built and square footage. However, this methodology does not address condition or differences in construction components. See Appendix B for “Regression Model” - Using Sale Price Per Square Foot Analysis.

### **14.7.5 Income approach**

When sufficient rental and sales data exists, a Gross Income Multiplier (GIM) could be calculated to generate or support a value. The gross annual income of a property is multiplied by the GIM to generate a market value. The GIM is calculated by dividing the sales price by the gross annual rent. Income used in generating a GIM would only include the rent of the improvement and would not include the space rent paid to the park owner. The income attributable to the space rent is used to value the park itself, and assessed to the park owner.

### **14.7.6 Valuation Objective**

Regardless of the approach, the objective of any valuation program is market value. Manufactured/mobile home valuation assessments should reflect market value whether the improvement is personal property or real property.

## **Standard 14.8 Exemptions**

### **14.8.0 Primary Residential Property Exemption**

Manufactured/mobile homes that are used as full-time residences qualify for the primary residential exemption. Utah law requires assessors to exempt from taxation 45% of the fair market value of residential property. [Section 59-2-103(2)] Utah Code Section 59-2-102(29) and Rule R884-24P-52 define residential property, for purposes of the exemption, to be a primary residence. A primary residence does not include property used for transient residential use, or condominiums used in rental pools. [59-2-102(29)]

To qualify, property need not be owner occupied. Property used as rental property qualifies for the primary residential exemption provided it is not for transient residential use. In addition to the individual homes located in manufactured/mobile home communities, the land also qualifies for the primary residential exemption, if the land is an active part of the park operation. Property that has not yet been improved, but is being held for future expansion of the park does not qualify for the exemption. [R884-24P-52 (F2)]

### **14.8.1 Inventory Exemption**

On the lien date (January 1), manufactured/mobile homes temporarily located on a dealer lot where occupancy could not take place, are to receive the inventory exemption. However, a manufactured/mobile home which is sited at a location where occupancy could take place is not exempt as part of inventory. [59-2-1114(2)(d)] A sample “dealer inventory” is included in Appendix G.

### **14.8.2 Non-Resident Military**

Manufactured/mobile homes classified as personal property and owned by a non-resident serviceman, stationed in Utah under military orders, are exempt from property tax. (50 USC 574) Manufactured/mobile homes classified as *real property* do not qualify for the non-resident military exemption.

### **14.8.3 Disabled Veteran’s Exemption**

Refer to the *Tax Relief Standards of Practice 3.1*.

### **14.8.4 Abatement and Circuit Breaker**

Manufactured/mobile homes, classified as either real or personal property may qualify, for the county indigent abatement and/or Circuit Breaker Program. Refer to the *Tax Relief Standards of Practice 3.9 & 3.10*

### **14.8.5 Blind Exemption**

Refer to the *Tax Relief Standards of Practice 3.4*.

## **Standard 14.9 Tax Clearance Required Prior To Moving Or Title Change**

### **14.9.0 Tax Clearance Before Moving**

A tax clearance, indicating that all property taxes including penalty and interest have been paid, must be obtained from the county assessor’s office before a manufactured/mobile home can be moved. A copy of the “Movable Structure Tax Clearance/Moving Permit” (TC-138) is located in Appendix H. This tax clearance must be plainly visible and displayed in a conspicuous place on the rear of the home while in transit. Electronic copies of the permit are acceptable. (Section 41-1a-1320)

### **14.9.1 Tax Clearance Before Titling**

Owners must provide evidence that property taxes have been paid before the Division of Motor Vehicles may issue or transfers a title for a manufactured/mobile home. [Section 41-1a-508 (f)]

### **14.9.2 Titling or Moving Prior to Taxes Charged**

The assessor must estimate the tax due and provide information to the entity collecting the tax (Motor Vehicle Division, assessor, treasurer) so that taxes may be collected before a moving permit is issued, if the manufactured/mobile home is to be moved prior to the tax due date, for either real property (November 30th), or personal property (30 days after billing). Manufactured/mobile homes classified as personal property, shall use the prior years approved tax rate for estimated taxes due. Manufactured/mobile homes classified as real property, shall use the prior years approved tax rate unless the estimation occurs after the current year rate has been approved, at which time the current year approved tax rate shall be used to calculate the property tax due.

## **Standard 14.10 Delinquent Tax Collection**

### **14.10.0 Personal Property Attachment to Real Property**

When all collection methods have failed, all past due manufactured/mobile home accounts including penalty and interest, should be attached to the real property if land and home are in the same ownership. [Section 59-2-1302(2)(a)] Refer to *Personal Property Billing & Collection Standards of Practice*.

### **14.10.1 Manufactured/Mobile Home Personal Property Seizure and Sale**

Manufactured/mobile homes that have been classified as personal property are subject to “seizure and sale”. (Section 59-2-1303) Refer to the *Personal Property Billing & Collection Standards of Practice*.

### **14.10.2 Timeframe**

Delinquent manufactured/mobile homes that have been classified, as personal property may not be sold prior to one (1) year after taxes become delinquent. [Section 59-2-1303(1)(b)(iii)] The amount of tax or uniform fee assessed upon personal property is delinquent if the tax or uniform fee is not paid within 30 days after the day on which the tax notice or the combined signed statement and tax notice is mailed. [Section 59-2-1302(4)(a)]

### **14.10.3 Additional Seizure and Sale Information**

For additional information on seizure and sale procedures, refer to *Personal Property Billing and Collecting Standards of Practice 11.15*.

### **14.11 Personal Property Billing and Collection**

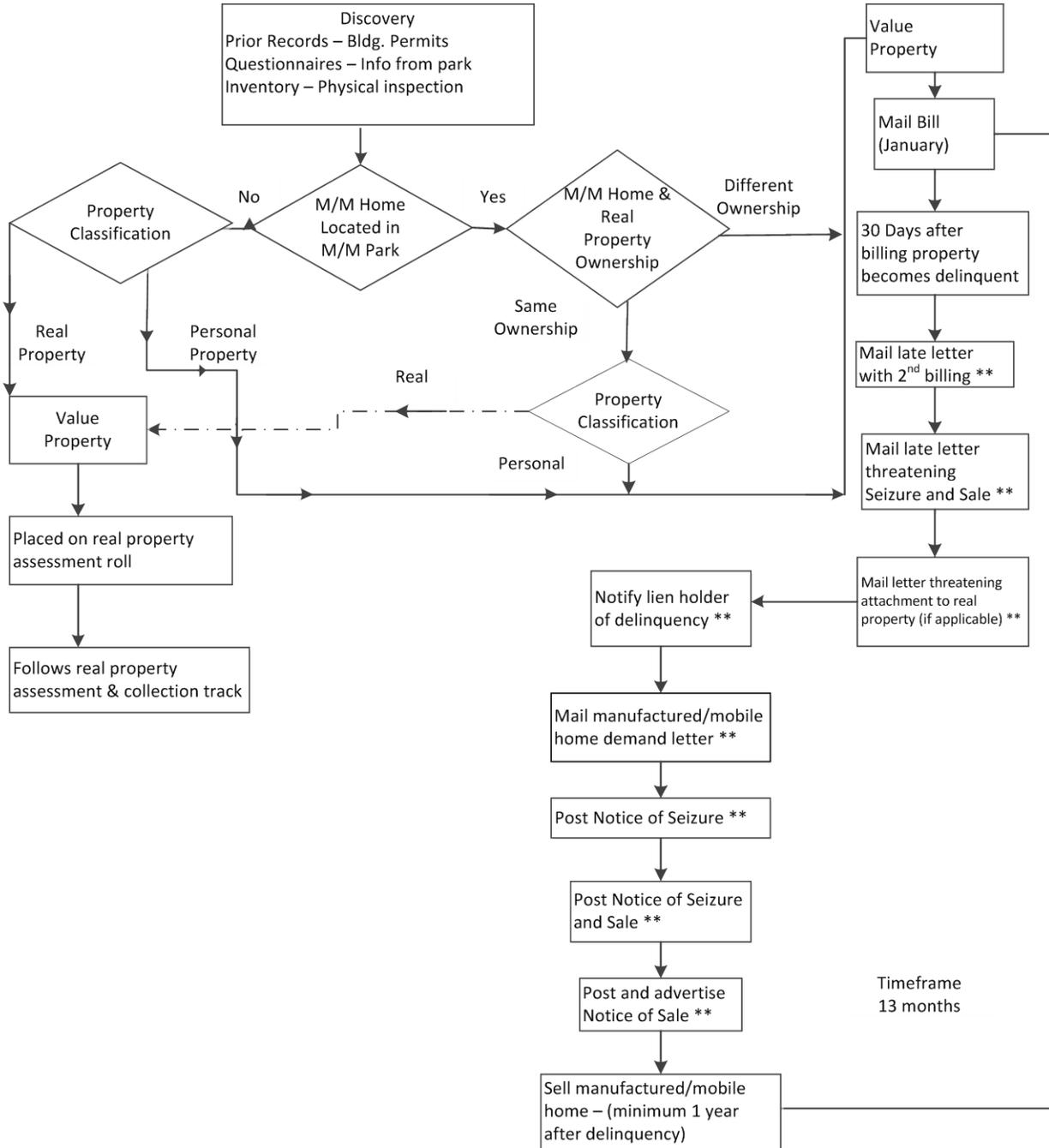
Refer to *Personal Property Billing and Collecting Standards of Practice*

### **14.12 Real Property Billing and Collection**

Refer to *Real Property Billing and Collecting Standards of Practice*.

# APPENDIX A

## Assessment and Collection Process



\*\* Refer to Standard 11 Personal Property Billing and Collection for all forms

## Appendix A (cont)

### Overview Of The Assessment and Collection Process

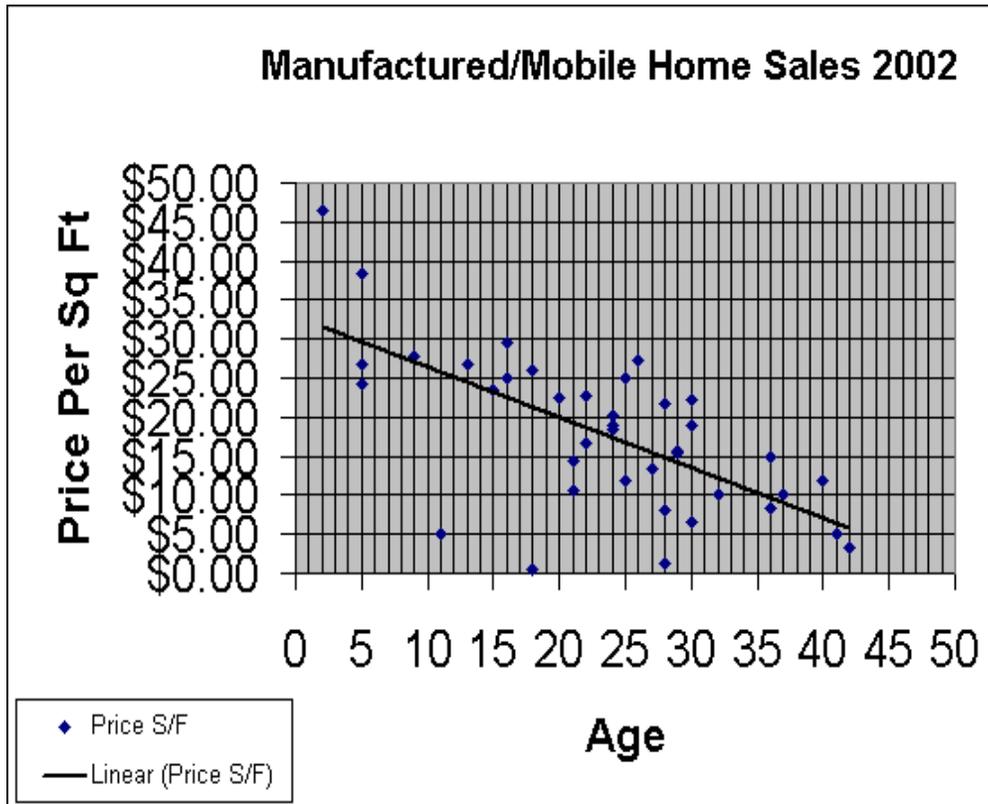
- 1. Discovery**
  - a. Prior records
  - b. Building permits
  - c. Questionnaires
  - d. Information from park manager
  - e. Inventory sheets
  - f. Physical inspections
  
- 2. Classification of manufactured/mobile homes located in a manufactured/mobile home park.**
  - a. Manufactured/mobile homes located in a manufactured/mobile home park are defined as personal property unless the home is under the same ownership as the manufactured/mobile home park real property.
  - b. When the manufactured/mobile home and real property are under the same ownership the manufactured/mobile home should be assessed as real property, if the manufactured/mobile home is considered to be an improvement to the real property.
  
- 3. Classification of manufactured/mobile homes located outside of a manufactured/mobile home park.**
  - a. Manufactured/mobile homes that are considered to be affixed to the real property should be assessed as real property even if the real property and the manufactured/mobile home are under different ownership.
  - b. Manufacture/mobile homes that are not considered to be affixed to the land or are considered to be temporary shall be classified as personal property.
  
- 4. Real property classification**
  - a. Value improvement
  - b. Place value on real property assessment roll
  
- 5. Personal property classification**
  - a. Value property
  - b. January mail billing
  - c. Property becomes delinquent if payment is not received within 30 days after billing
  - d. Mail 2nd billing with late payment letter
  - e. Mail letter threatening “Seizure and Sale”
  - f. If applicable, mail letter threatening attachment to real property
  - g. Attach to real property
  - h. Notify lien holder of delinquency
  - i. Mail payment demand letter
  - j. Post notice of “Seizure”
  - k. Post notice of “Seizure and Sale”
  - l. Post and advertise “Notice of Sale”
  - m. Sell manufactured/mobile home (no sooner than 1 year after property tax becomes delinquent)

## APPENDIX B

### REGRESSION MODEL

Year Built	Neighborhood	Sales Price	Date	Size	S. F.	Age	Price/SF
1960	310	1800	8/30/02	10 x 54	540	42	3.33
1961	212	2500	3/21/02	10 x 50	500	41	5
1962	310	6000	1/22/02	10 x 51	540	40	11.76
1965	212	5500	9/28/02	10 x 55	550	37	10
1966	212	9000	8/21/02	12 x 50	600	36	15
1966	212	4000	4/23/01	10 x 48	480	36	8.33
1970	411	8500	1/15/02	14 x 60	840	32	10.12
1972	411	17000	8/16/01	14 x 64	896	30	18.97
1972	212	5000	4/25/02	12 x 64	768	30	6.51
1972	411	20000	6/15/02	14 x 64	896	30	22.32
1973	212	15000	2/22/02	14 x 70	980	29	15.31
1973	411	14000	6/8/02	14 x 64	896	29	15.63
1974	411	5000	11/6/02	12 x 52	624	28	8.01
1974	164	33500	6/18/02	24 x 64	1536	28	21.81
1974	411	1000	3/27/02	14 x 56	784	28	1.28
1975	411	13000	7/30/02	14 x 70	980	27	13.27
1976	411	34000	2/15/02	24 x 52	1248	26	27.24
1977	411	11600	8/20/02	14 x 70	980	25	11.84
1977	411	24500	6/27/02	14 x 70	980	25	25
1978	411	18500	3/26/02	14 x 70	980	24	18.88
1978	411	18000	4/17/02	14 x 70	980	24	18.37
1978	411	19700	3/14/02	14 x 70	980	24	20.1
1980	411	19000	9/21/02	14 x 60	840	22	22.62
1980	212	15000	8/26/02	14 x 64	896	22	16.74
1981	212	14000	6/13/02	14 x 70	980	21	14.29
1981	212	10500	7/24/02	14 x 70	980	21	10.71
1982	411	22000	9/18/02	14 x 70	980	20	22.45
1984	212	500	4/16/02	14 x 70	980	18	0.51
1984	164	20000	5/1/02	12 x 64	768	18	26.04
1986	164	26500	1/24/02	16 x 66	1056	16	25.09

Year Built	Neighborhood	Sales Price	Date	Size	S. F.	Age	Price/SF
1986	411	29000	1/26/02	14 x 70	980	16	29.59
1987	212	17000	8/28/02	12 x 60	720	14	23.61
1988	411	42000	3/16/02	28 x 56	1568	14	26.79
1991	164	4500	2/12/02	14 x 65	910	11	4.95
1994	411	29900	8/29/02	27 x 40	1080	8	27.69
1997	411	37500	8/19/02	14 x 70	980	5	38.27
1997	411	23000	2/8/02	13 x 66	858	5	26.81
1999	411	23000	8/1/02	14 x 68	952	3	24.16
2001	212	24160	6/23/02	13 x 40	520	1	46.46



## APPENDIX C

### NATIONAL AUTOMOBILE DEALERS ASSOCIATION (NADA) APPRAISAL SYSTEM QUALITY GUIDELINE CHART

	<b>Luxury</b> —This home always exceeds HUD requirements. No pre-HUD homes in this category. Will meet all UBC code construction.	<b>Deluxe</b> ---Usually exceeds all HUD requirements.	<b>Standard/Average</b> —meets all HUD requirements.	<b>Economy</b> ---Lowest priced home in production
Building Design	Various building shapes of multiple units; ample # of double hung & horizontal dual pane windows; extensive trim, décor and shutters	Attractive architectural design; mostly horizontal sliding w some double hung windows; some exterior trim; back door wood swing in type with window.	Contain few special features; some front exterior trim; windows are crank awning or horizontal sliding; doors are either sliding glass or house type metal or wood with window; back door metal or wood in or out swing	Quality is plain and inexpensive no or little attention to detail; crank louvered or awning type windows w/ no removable screens; doors are sliding glass or metal with storm; back doors are metal with no window
Exterior	Equal to stick built homes with horizontal shiplap wood clapboard, stucco, brick, board & batten, etc.; 2 x 4 to 2 x 8 wall; may have recessed entry with solid core entry doors.	Exterior of alum., vinyl, plywood or hardwood; 2 x 4 to 2 x 6 wall; may have recessed entry with house type doors	Usually pre-finished vertical or shiplap pre-finished aluminum; 3" to 4" pre HUD 4" Post HUD some 6" to zone; exterior wall;	Pre-finished corrugated pattern aluminum or vinyl; 2" to 3" or 4" wall on post- HUD.
Interior finish/design	Natural hardwood veneers, paper, vinyl wall covering on drywall; 9' and vaulted ceiling; interior designed for the individual home; tile entry and hardwood floors or high quality carpet throughout; 12+ linear ft of closet w mirrored door or walk in closets.	Pre-finished hardwood on drywall; Some cathedral ceiling w/dropped kitchen lighting; Quality jute back carpeting with quality vinyl in bath and kitchen area; 10+ linear ft closet.	Pre-finished 3/16" fire rated paneling, glued and stapled to studs; acoustical tile ceiling usually 8' some vaulted; jute back hi-low or shag carpeting; good quality vinyl in kitchen, bath, hall; 7 to 8 linear ft closet	Pre-finished plywood paneling or hardboard glued and stapled to studs w/ exposed staples; ceiling is gypsum board or firtex panels with exposed fasteners (rosettes) 7' to 7'6"; vinyl covered flooring or possibly low quality carpet in living room and master bedroom; 5' to 6' closet w/ plain plywood door
Roof	Conventional house type, arched, gable; high quality asphalt, slate, shake or tile covering	One piece heavy gage galvanized Steel or high quality asphalt Shingle on accented gable pitch.	One piece medium gage galvanized steel w/small overhang, some asphalt on post-HUD	One-piece light gage galvanized steel with flat pitch; aluminum or vinyl on older models.
Kitchen/Bath Plumbing	Ceramic tile with splash counters; 20+ linear ft or more high quality hardwood cabinets and drawers; high quality porcelain fixtures; elegant porcelain water closets; enameled steel and/or one piece fiberglass showers; garden tubs, etc..40 to 50 gal. water heater	Formica counters with quality sinks; good quality cabinets and drawers; porcelain commodes; enameled steel tubs; one piece fiberglass showers; garden tubs, etc.; 30 to 40 gal. water heater	Formica counters; average quality plywood cabinets w/ raised panel doors; porcelain commodes, one fiberglass tub/shower combination; average quality cultured marble counter; 20 to 30 gal. water heater	8 +/- linear feet of formica counter; minimum quality plywood cabinets; plastic or porcelain commodes; plastic or steel enameled steel tubs; showers over tubs walls of tile board; 20 gal. water heaters

## APPENDIX D

### MARSHALL & SWIFT QUALITY GUIDELINE CHART

	<b>Low</b>	<b>Fair</b>	<b>Average</b>	<b>Good</b>	<b>Very Good</b>	<b>Excellent</b>
Foundation	Steel or concrete piers	Steel or concrete piers	Steel or concrete piers	Steel or concrete piers	Concrete or steel piers	Continuous reinforced concrete perimeter foundation wall w/ Steel or concrete piers under mating walls
Frame	Light steel beam undercarriage with outrigger and cross members	Medium steel beam undercarriage with outrigger and cross members	Medium steel beam undercarriage with outrigger and cross members	Rigid steel beam undercarriage with outrigger and cross members	Heavy steel beam undercarriage with outrigger and cross members	Heavy steel beam undercarriage with outrigger and cross members
Floor/Cover	Inexpensive carpet / asphalt or vinyl composition tile	Inexpensive carpet / asphalt or vinyl composition tile	Lightweight carpet/ asphalt or vinyl composition tile	Good quality, medium weight carpet and vinyl	High quality, medium weight carpet and tile	High quality, medium weight carpet and tile or ceramic tile
Exterior	Pre-finished alum; minimum fenestration; economy windows	Pre-finished alum or hardboard; limited standard fenestration; economy windows	Pre-finished alum or hardboard or hardboard lap siding; adequate fenestration with some trim	Aluminum, vinyl, plywood, hardboard or combination of two; ample fenestration; aluminum or vinyl windows and a sliding glass door	Plywood with batts or hardboard sheets; ample fenestration; alum or wood sash windows; sliding glass door; recessed entrance; could include some imitation stone/brick trim	Plywood with batts or hardboard sheets; ample fenestration; alum or wood sash windows; sliding glass door; recessed entrance; typically consist of brick or stone veneer

**Standard 14 – Manufactured / Mobile Home Housing**  
Property Tax Division / Standards of Practice

<b>Marshall &amp; Swift Quality Guideline - continued</b>						
	<b>Low</b>	<b>Fair</b>	<b>Average</b>	<b>Good</b>	<b>Very Good</b>	<b>Excellent</b>
Roof	Corrugated or ribbed metal roofing; flat or slightly arched.	Corrugated or ribbed metal roofing; low-pitched arched or sloped, minimal overhang	Corrugated or ribbed metal roofing; typically sloped or arched; front overhang	Engineered truss system, sheathing w/ composition shingles; typically 3 in 12 pitch roof with overhang	Engineered truss system, sheathing w/ composition shingles; 3 or 4 in 12 pitch roof; moderate overhang	Engineered truss system, sheathing w/ composition shingles or tile; 3 or 4 in 12 pitch roof; w/ 16" overhang
Interior	Low quality printed hardboard or pre-finished plywood paneling; 2x3 studs; small closets; econ hollow core doors; 7'.6" to 8' ceiling	Low quality printed hardboard, pre-finished plywood paneling or thin drywall; 2x3 or 2x4 studs; std hollow-core doors 7'6" to 8' ceiling	Medium quality pre-finished plywood or hardboard paneling on 2x3 or 2x4 studs; adequate closet space; std. Hollow-core doors; 7'6" to 8' ceiling.	Good quality pre-finished plywood paneling, natural wood or paper veneer on 2x4 studs; large closets; laminated plastic or simulated marble countertops; veneered hollow core doors; 8' ceiling w/ some sloped or cathedral w/ exposed beams	Textured drywall with paper or vinyl covering on 2x4 studs; laminated plastic or simulated marble countertops and backsplash; veneered hollow core doors; walk-in closets or large sliding door; ceiling 8' drywall w/ sloped or cathedral & exposed beams	Good tape and finished textured drywall with paper or vinyl covering 2x4 or 2x6 studs; veneered hollow core raised panel doors; walk-in closets or large sliding door; ceiling 8' drywall w/ sloped or cathedral & exposed beams
Kitchen/Bath	Paint grade or vinyl covered particle-board cabinets	Paint grade or vinyl covered particle-board cabinets	Paint grade vinyl-covered particleboard or inexpensive wood cabinets	Paint grade vinyl-covered particleboard or inexpensive wood veneer cabinets	Natural wood veneer cabinets and vanities; recessed fluorescent fixtures in kitchen and bath	Good wood veneer cabinets and vanities; may be tiled or corian; recessed fluorescent fixtures in kitchen and bath natural
Plumbing	5 fixtures;* located on one wall;	6 fixtures;* located on one wall;	7 fixtures;*may include modular stall shower, jetted tub or roman tub.	7 fixtures;*may include modular stall shower, jetted tub or roman tub.	8 fixtures;* & 1 rough in; modular or tile stall shower, tiled jetted tub.	9 fixtures;* & 1 rough in; modular or tile stall shower, tiled jetted tub.

\*Fixture; lavatory; toilet; tub; tub w/shower; kitchen sink; water heater:

## **APPENDIX-E**

### **NATIONAL APPRAISAL SYSTEM---CONDITION CATAGORIES**

- **Excellent:** New or like new; no repair required; very attractive and highly desirable.
- **Very Good** Minor physical deterioration; shows very little evidence of depreciation.
- **Good** Some physical deterioration; minor repairs and cosmetic refurbishing needed.
- **Average** Normal wear and tear; may require refurbishing of short life items and some of the appliances may need to be replaced.
- **Fair** Above average wear; shows weathering but structurally sound; worth expense of repairs; less attractive but still useful.
- **Poor** Severely worn; even abused; obvious structural deterioration; undesirable and marginally useful.
- **Salvage** Home cannot be lived in; value as salvage and remove residential exemption. .

### **N.A.D.A.---CONDITION CATAGORIES**

- **Excellent** Home is new and or like new; very attractive and highly desirable.
- **Good** Normal wear and tear visible, but home is well maintained; still attractive, desirable and useful.
- **Average** Without inspecting the home, assumed to be a marketable product; being of no specified condition. (Average retail book value)
- **Fair** Minor deterioration apparent due to both the climate and the deferred maintenance; less attractive but obviously useful.
- **Poor** Signs of structural deterioration obvious; missing or broken component items; definitely undesirable and marginally useful.

## APPENDIX-F

### Sample Letter to Manufactured/Mobile Home Park Manger

Date: \_\_\_\_\_

XYZ Mobile Home Park  
2345 Be Gone Rd  
Lake City, Utah 89988  
Attn: \_\_\_\_\_

Dear:

Please find enclosed a listing of occupants that we show as currently residing in XYZ Manufactured /Mobile Home Park. Along with names of occupants we have included information on improvements from last year's assessment records.

If occupant changes are made, please indicate the new owner of the manufactured/mobile home. Also, if any occupant has acquired a different manufactured/mobile home, please indicate on the list. Where spaces are now vacant, please so indicate on the list.

Please review, make any necessary changes and return to our office by January 1, 20xx.

Your cooperation is greatly appreciated.

Should you have any questions please contact \_\_\_\_\_

Sincerely,

County Assessor



**APPENDIX-G (cont)**

**ATTACH ADDITIONAL PAGES AS NEEDED**

STATE OF UTAH                    )  
COUNTY OF XXXXX            ) ss:

I \_\_\_\_\_ certify that my mailing address is  
\_\_\_\_\_ and that the above list contains a full and correct statement  
of all manufactured/mobile homes in inventory, claimed, possessed or controlled on the first day  
of January 2004.

Signature

## APPENDIX-H

### MOVABLE STRUCTURE TAX CLEARANCE/MOVING PERMIT

	Utah State Tax Commission <b>Movable Structure Tax Clearance/Moving Permit</b>	<b>TC-138</b> Rev. 12/02
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This permit is verification of tax clearance issued, as required by Utah Code Ann. 59-2-604

Tax Clearance Issued by: \_\_\_\_\_ Permit Issue Date: \_\_\_\_\_

**Permit to move is valid only for the structure identified below:**

Permit Number	Owner's name		
Address moving from		Address moving to	
Description of structure: Make & Model		Model year	Serial Number
Permit to move structure issued to			
Tax clearance issued by			Title
Tax amount paid	Date paid (month/day/year)	Account ID	Receipt #

Permit VOID if altered or changed. See Utah Code Ann. 59-2-309 and 78-8-414.  
Permit must be displayed so as to be plainly visible while structure is in transit.

Moving Permit Expires December 31, 20

## APPENDIX-I

### Affidavit of Permanently Affixed Manufactured / Mobile Home



#### Affidavit of Permanently Affixed Mobile Home or Manufactured Home and Receipt of Surrender of Title

TC-672 Rev. 12/03

Remove this instruction page before completing the form.

#### Step 1

##### Section 1 - Current Owner Information

Print the name and mailing address of the current owner(s).

##### Section 2 - Legal Description of Real Property

Fill in the legal description of the real property to which the mobile home or manufactured home is permanently affixed, including the parcel identification number.

If you do not know this information the County Assessor can assist you in completing this section, in addition to Section 5.

##### Section 3 - Vehicle Information

Complete this section to show the exact description of the vehicle (mobile home or manufactured home) by using the information as shown on the title or manufacturer's statement of origin. Pay special attention to the Vehicle Identification Number (VIN) which is the factory number that identifies your vehicle.

##### Section 4 - Security Interest (This section must be completed)

Mark "Yes" if there is a current security interest or lien holder on your manufactured home or mobile home and fill in all lien holder information. Mark "No" if there is currently no security interest or lien holder on your manufactured home or mobile home.

#### Step 2

Take the affidavit and proper evidence of ownership to the **County Assessor** where the mobile home or manufactured home and real property are located:

Proper evidence of ownership for a mobile home or manufactured home is:

- The outstanding certificate of title issued in your name.
- The outstanding certificate of title in the former owner's name, properly endorsed for transfer.
- The original manufacturer's statement of origin issued for the mobile home, properly endorsed for transfer.

The **County Assessor** will complete Section 5 and can assist you with Section 2, if needed.

The **County Assessor** will retain the pink copy and return the affidavit and evidence of ownership to owner.

#### Step 3

##### Section 6 - Homeowner's Signature

All owners as shown in Section 1 must sign the affidavit in this section. **Signature(s) must be notarized by a Notary Public.**

#### Step 4

Present this affidavit with **sections 1 through 6 completed** and proper evidence of ownership to the **Division of Motor Vehicles**.

Upon examination of this affidavit and evidence of ownership the Division of Motor Vehicle Customer Service Representative will complete section 7 and 8, retain the yellow copy and the evidence of ownership, and collect any Utah sales/use tax due. The completed, original affidavit (white copy) will be returned back to owner.

#### Step 5

If you want a temporary record of your affidavit, make a photo copy at this time.

Surrender the original white copy of the Affidavit with **sections 1 through 8 completed** to the **County Recorder** in which the manufactured home or mobile home is located.

#### Step 6

After the surrendered affidavit has been processed by the County Recorder, it will be returned to the owner as proof the affidavit was filed and evidence of ownership surrendered. The owner must make 2 copies of the **recorded Affidavit of Affixture** and present one copy to the County Assessor in which the manufactured home or mobile home is located. The second copy should be mailed to:

Utah State Tax Commission  
Attention: Suspended Transactions  
210 North 1950 West  
Salt Lake City, Utah 84134

#### Step 7

**Keep original recorded Affidavit of Affixture for your records in a SAFE PLACE.**



**Affidavit of Permanently Affixed  
 Mobile Home or Manufactured Home  
 and Receipt of Surrender of Title**

**Section 1 - Current Owner Information**

Owner's name (print)	Owner's mailing address
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**Section 2 - Legal Description of Real Property to Which the Mobile Home or Manufactured Home is Permanently Affixed**

Legal description, include Parcel ID number

**Section 3 - Vehicle Information**

Year	Make	Sections <input type="checkbox"/> Single <input type="checkbox"/> Double <input type="checkbox"/> Triple	Vehicle ID number(s)
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**Section 4 - Security Interest**

Yes  No Is there a Security Interest on this mobile home or manufactured home? If yes, provide the lien holder name and address below.

Name of lien holder	Address of lien holder
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**Section 5 - Property Tax Assessment Information (To be completed by the County Assessor)**

Account I. D. number	<input type="checkbox"/> Yes <input type="checkbox"/> No Has the mobile home been previously taxed as personal property?	Tax amount paid
Date of payment	Tax clearance issued by	County of situs
		Receipt number

**Section 6 - Owner's Signature**

Owner's signature X	Co-owner's signature X
------------------------	---------------------------

I, the above signed, hereby certify that the information provided is legal and correct, and that I am the owner/lessee of real property, the legal description and location of which are listed above and as recorded by the County Recorder. I further certify that I am also the owner of a mobile home or manufactured home which is permanently affixed to the real property described above.

Subscribed and sworn date	Notary Public stamp here
Signature of Notary Public X	

**Section 7 - Receipt of Surrender of Ownership Documents (Titles or Manufacturer's Statement of Origin)**

The Utah State Tax Commission, Division of Motor Vehicles, hereby acknowledges the surrender of the following documents as evidence of ownership for the above described mobile home or manufactured home.

Title or MSO number (single)	Vehicle ID number	Title or MSO number (double)	Vehicle ID number
Title or MSO number (triple)	Vehicle ID number		

**Section 8 - Sales Tax Affidavit (required on new units with MSO)**

Utah sales/use tax is due and has been collected by : \_\_\_\_\_  
 (Attach proof of payment)

Utah sales/use tax is due has been collected by the Tax Commission:  
 Purchase Price: \$ \_\_\_\_\_ 55% of Purchase Price: \$ \_\_\_\_\_ Total sales/use tax due: \$ \_\_\_\_\_

Utah sales/use tax is not due. Reason: \_\_\_\_\_

Name of Motor Vehicle Customer Service Representative (print)	Signature of Motor Vehicle Customer Service Representative
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