

Manufactured/Mobile Housing

Standards of Practice

14

Utah State Tax Commission
Property Tax Division
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SECTION XIV.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, and seizure and sale of “manufactured/mobile homes” which have been classified as personal property.

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)

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

Section 15A-1-302 and 304– Definition of modular home (unit) and construction requirements

Section 41-1a-102 – Definitions that include manufactured home and mobile home. These definitions apply in Title 59, Chapter 2, Part 15 “Transportable Factory-Built Housing Act”

Section 59-2-401 and 402 – Assessment of transitory personal property brought between counties or from interstate

Section 59-2-1503 – Governs whether a manufactured/mobile home is real or personal property based on its location and ownership of the land on which it is located

70D-2-401.5 – Determines whether a modular home is personal or real property. Please note that modular homes are not mentioned in Title 59, Chapter 2, Part 15

R884-24P-37 – Real property appraisal records shall show separately the value of lands and improvements. This applies to manufactured/mobile homes located outside mobile home parks

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

Section 59-2-1502 of the Utah Code, “Transportable Factory Built Housing Unit Act”, introduces new terms when considering the property tax treatment of manufactured/mobile homes. They are categorized as “transportable factory-built housing units” and are defined as in 41-1a-102. The term “transportable factory-built housing unit park” is also introduced, which has the same practical definition as that used for “mobile home park” in 57-16-3.

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 tax purposes.

Affixed to the Land: (See erected upon)

Depreciation: Physical or structural depreciation arising solely from a lowered physical condition of the property or a shortened life span as the result of ordinary use, abuse, and action of the elements. (Glossary for Property Appraisal and Assessment, 2nd Ed., IAAO, 2013, p. 50)

Effective Age: The typical age of a structure equivalent to the one in question with respect to its utility and condition, as of the appraisal date. Knowing the effective age of an old, rehabilitated structure or a building with substantial deferred maintenance is generally more important in establishing value than knowing the chronological age. (Glossary for Property Appraisal and Assessment, 2nd Ed., IAAO, 2013, p. 58)

Erected upon (Affixed to the Land): An improvement on the land 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 structure does not need to be permanent or increase the value of the property. (Utah Supreme Court, Crossroads Plaza, 912 P.2d at 968).

Improvement: A building, structure, fixture fence or other item permanently attached to land. The owner of the improvement is not necessarily the owner of the land. The improvement must

be attached to the land to function and remain attached over its useful life. Alternatively, an item may qualify if its removal would cause substantial damage to itself or any structure it is attached to. Improvement does not include a manufactured/mobile home classed as personal property under 59-2-1503. Manufactured/mobile homes cannot be considered improvements if located in a mobile home park, even if affixed. (Section 59-2-1502 and Section 59-2-103)

Inventory: 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. This property is exempt, but does not include a manufactured/mobile home on the intended site of occupation. (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 41-1a-102)

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 41-1a-102)

Transportable Factory-Built Housing Unit Park (Mobile Home 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. (59-2-1502)

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

Modular Home (unit): A structure built from sections that are manufactured in accordance with the State Construction Code and transported to a building site; the purpose of which is for human habitation, occupancy, or use. (Section 15A-1-302)

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. (Glossary for Property Appraisal and Assessment, 2nd Ed., IAAO, 2013, p. 41)

Park Model/Trailer: A recreational vehicle primarily designed to provide temporary living quarters for recreation, camping and seasonal use. It is not permanently affixed to land or intended to be used as a permanent dwelling. It is built on a chassis, mounted on wheels, which has a gross trailer area not exceeding 400 square feet in the set-up mode. It requires a special highway movement permit for transit. (Section 41-1a-102)

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.” (Glossary for Property Appraisal and Assessment, 2nd Ed., IAAO, 2013, p. 118)

Permanently affixed: Means anchored to, and supported by, permanent foundation or installed in accordance with and installation standard as defined in Subsection 70D-2-401. No longer relevant in classifying a manufactured/mobile home as real or personal property, but affixture can assist in the discovery process.

Salvage Value: “The value which badly depreciated improvements, machines, or equipment would have if dismantled and sold in separate parts or pieces; the value of an asset at the end of its economic life.” (Glossary for Property Appraisal and Assessment, 2nd Ed., IAAO, 2013, p. 182)

Transportable Factory-Built Housing Unit: A manufactured or mobile home. (Section 59-2-1502)

Travel Trailer (Camping Trailer, Fifth Wheel Trailer): A portable vehicle unable to propel itself, designed as a temporary dwelling for travel, recreational, or vacation use that does not require a special highway movement permit when towed. (Section 41-1a-102)

Unit of Comparison: A property as a whole or some smaller measure of the size of the property (e.g. improvements are measured in square feet, cubic feet, linear feet etc. and land is measured in front feet, square feet, sections, lots, etc.) Used in the sales comparison approach to estimate a price per unit. (Glossary for Property Appraisal and Assessment, 2nd Ed., IAAO, 2013, p. 177)

Section XIV.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.

Further information on discovery methods can be found in the [Real Property Valuation Standard](#). In addition, the following sections highlight methods specific to manufactured/mobile home discovery.

14.1.1 Affidavit of Affixture

The Affidavit of Affixture is a three-part form (See Appendix 14I). 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. (70D-2-401) 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. When determining the classification of a manufactured housing unit as real or personal property, the affidavit of affixture is no longer relevant and Section 59-2-1503 must be used.

14.1.2 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 14G 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.

14.1.3 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 14H). To assist in the discovery process, assessors should get copies of 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.

14.1.4 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.

Further information on identification methods can be found in the [Real Property Valuation Standard](#). In addition, the following sections highlight methods specific to manufactured/mobile home identification.

14.2.1 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.

14.2.2 Names of Owners—Personal Property

For personal property accounts (e.g. a manufactured/mobile home in a mobile home park) assessors must identify 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.

14.2.3 Names of Owners—Real Property

For real property accounts (e.g. a manufactured/mobile home outside of a mobile home park and held in the same ownership as the land), assessors must identify the owner and mailing address by May 22 of the tax year. This is the taxpayer who possessed the property on January 1 of the tax year, or the new owner if the if a new owner is recorded 14 days prior to the mailing of the valuation or tax notice. Errors in the name or mailing address do not invalidate the assessment. (Section 59-2-303)

14.2.4 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 (e.g. when a manufactured/mobile home is an improvement as per 59-2-102, outside a mobile home park and in different ownership to the land), 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

14.2.5 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

Classification of a manufactured/mobile home for property tax purposes rests solely with Section 59-2-1503 and 70D-2-401 should not enter consideration. Please note that modular homes are not defined in 59-2-1502 and should still be classified according to 70D-2-401.5.

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. An Affidavit of Affixture should not be considered as a qualifying factor in the property tax classification of a manufactured/mobile home as real property.

14.3.1 Factors to be Considered Assessment Classification

When considering classification of a manufactured/mobile home as real or personal property, close attention must be paid to the language used in 59-2-1503. It is important to read the section as a whole, as subsection (1)(b) and (2) are linked. A simplified interpretation of the section is: If a manufactured/mobile home is located in a park; it is personal property. If it is not located in a park, **and** the owner of the home also owns the land **and/or** it is an improvement; it is real property. This must be read with the definition of “improvement” (Section 59-2-102) in mind which explicitly excludes manufactured and mobile homes from being considered improvements if defined as personal property in 59-2-1503. See Appendix 14A, Manufactured/Mobile Home Classification Chart for a visual guide.

14.3.2 Difference Between Financial and Property Tax Classification

Classification under 59-2-1503 means that the property tax burden of the manufactured/mobile home remains with the owner of the manufactured/mobile home. The owner of a park, or land outside of a park that hosts a manufactured/mobile home, cannot be subject to liens and penalties of a delinquent taxpayer occupying the manufactured/mobile home. These homes which are personal property under 59-2-1503 can be subject to seizure and sale after one year rather than the five-year rule for real property. These considerations, which are important to property tax classification, are not relevant to financing, hence the introduction of Title 59, Chapter 2, Part 15.

14.3.3 Classification of Modular Homes

Section 59-2-1503 does not mention modular homes/units. These are sectional homes built to the State Construction Code rather than any federal guidelines or the HUD Code, like manufactured/mobile homes (Section 15A-1-301). The classification of these properties is still governed by Section 70D-2-401.5. To be considered an improvement to real property, the modular home must be permanently affixed, is in the same ownership as the land, and the owner has submitted an affidavit of real property to the county recorder. Due to the construction type and presumption of ownership of land afforded to the owner of a modular home, this home type is unlikely to be personal property. Further information on modular homes and differences from manufactured/mobile homes is available in section 14.5 of this standard.

14.3.4 Real Property

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: a building, a fence, a fixture, an improvement, and a structure. However, “improvement” does not include a transportable factory-built housing unit (manufactured/mobile home) as defined in Section 59-2-1502 if that transportable factory-built housing unit is located in a transportable factory-built housing unit park (mobile home park); in this case the improvement is considered personal property. (Section 59-2-1503) Any manufactured/mobile home determined to be personal under 59-2-1503 (i.e. located in a mobile home park) cannot be considered an improvement. However, outside of a mobile home park, a

manufactured/mobile home can be considered real property if it is in the same ownership as the land or it meets the definition of improvement in 59-2-102. The following sections are helpful in determining this for these manufactured/mobile homes outside of a park.

14.3.5 Affixed/Erected Upon the Land

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 outside of a mobile home park 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 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?

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) 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
- RV 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. The location of the home may limit future attached or detached improvements.

14.4.5 Attached Structures

Always note quality and condition of the structure, including:

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

14.4.6 Detached Structure

Always note quality and condition of the structure, including:

- Storage Sheds
- Garages
- Barns

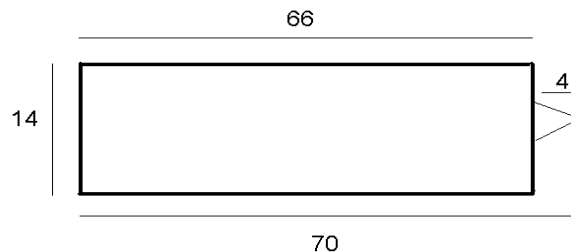
14.4.7 Foundation

- 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. Manufactured homes must meet certain size criteria. (41-1a-402)



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 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
- See Section XIV.I “Definitions”, entry for manufactured homes and Section 41-1a-102

14.5.1 Non-HUD Code Mobile Homes

- Manufactured prior to June 15, 1976
- Built using local mobile home industry standards, superseded by the HUD Code
- 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
- See Section XIV.I “Definitions”, entry for mobile homes and Section 41-1a-102

14.5.2 Other 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
- See Section XIV.I “Definitions”, entry for modular homes/units and 15a-1-202

2) Materials

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 registered with the Division of Motor Vehicles on an annual basis
- The RV is the only residence of the owner

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.

Recreational vehicles not registered with the Division of Motor Vehicles on an annual basis and being used as a residence regardless of location should be assessed 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; misaligned
 - 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. Flow charts outlining the valuation process are included in Appendices 14A and 14B.

A 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 must 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) Utah Code Section 59-2-102 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) Regardless of classification as real or personal property, all manufactured/mobile homes, RVs, and other factory built homes used as a primary residence qualify for the exemption.

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)

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) A sample “dealer inventory” is included in Appendix 14G.

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 4001) Manufactured/mobile homes classified as real property do not qualify for the non-resident military exemption. See also [Exemptions Standards of Practice](#).

14.8.3 Disabled Veteran’s Exemption

Refer to the [Tax Relief Standards of Practice](#).

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](#).

14.8.5 Blind Exemption

Refer to the [Tax Relief Standards of Practice](#).

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 necessary.

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)

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)] The amount of tax or uniform fee assessed upon personal property is delinquent if the tax or uniform fee is not paid on the day on which the tax notice or the combined signed statement and tax notice under Section 59-2-306 is due. (Section 59-2-1302)

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](#).

14.11.4 Personal Property Billing and Collection

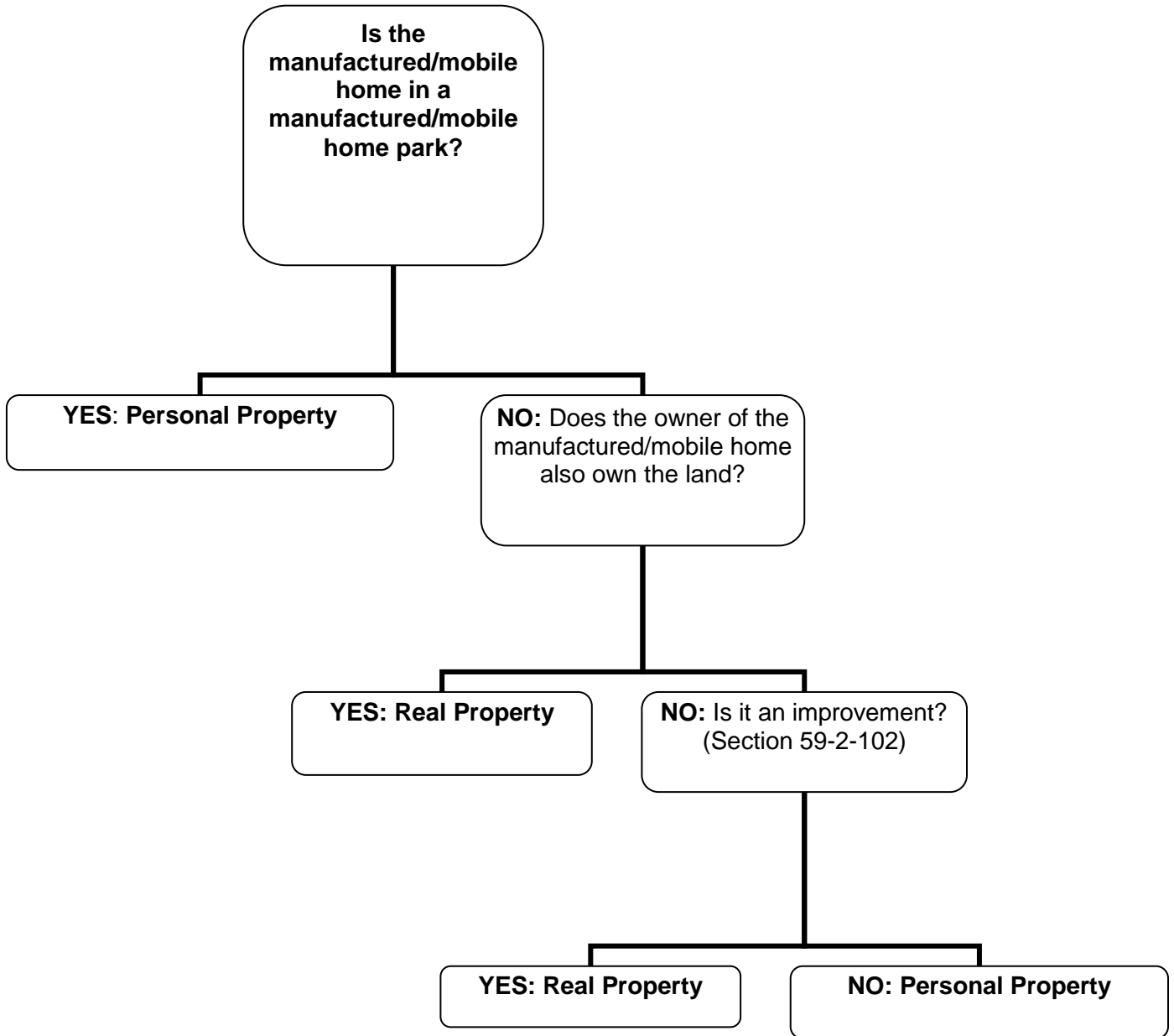
Refer to [Personal Property Billing and Collecting Standards of Practice](#).

14.12.5 Real Property Billing and Collection

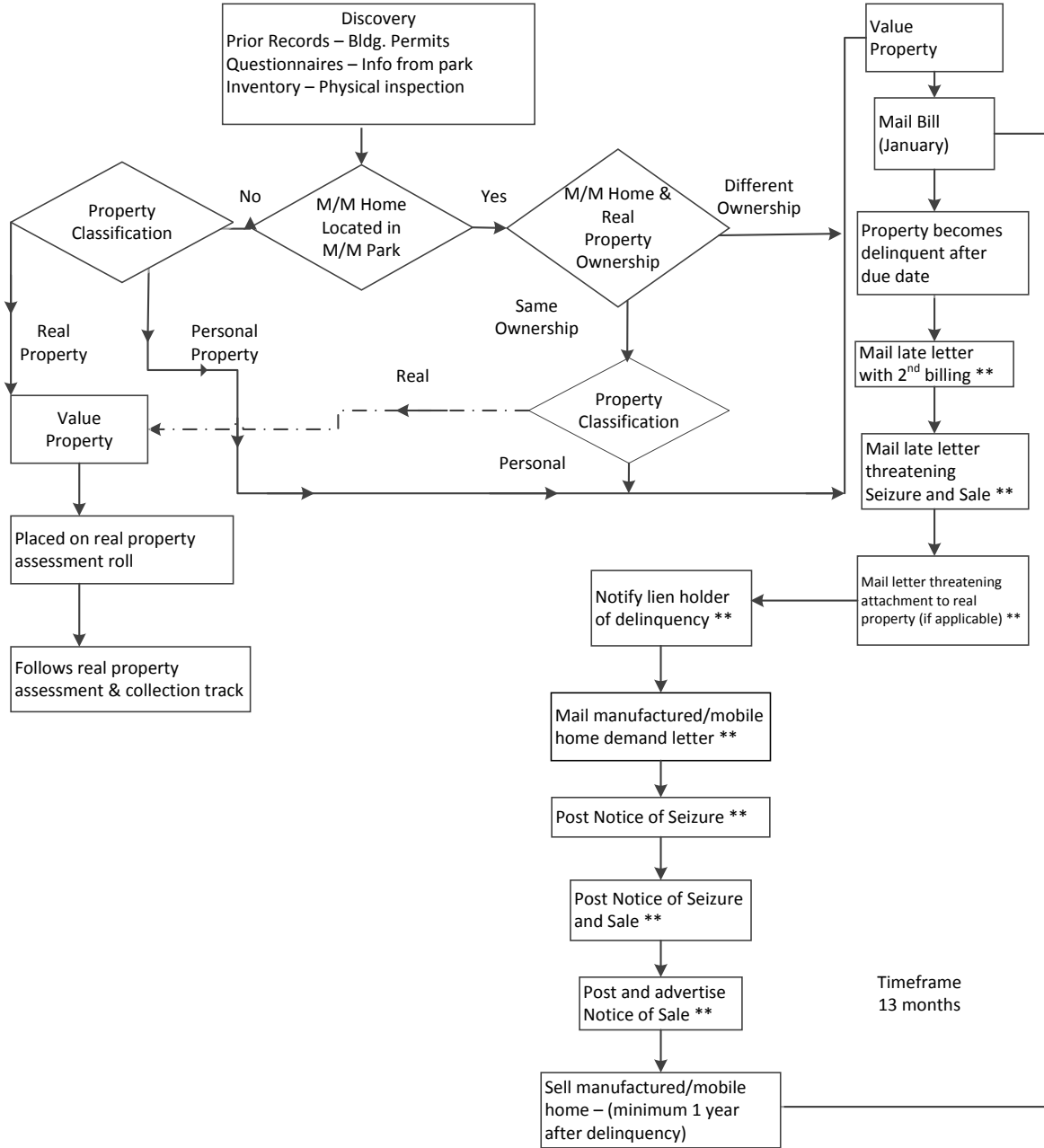
Refer to [Real Property Billing and Collecting Standards of Practice](#).

APPENDIX 14A

Manufactured/Mobile Home Classification Decision Chart



APPENDIX 14B Assessment and Collection Process



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

Appendix 14B (cont.)

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 by due date
- 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)

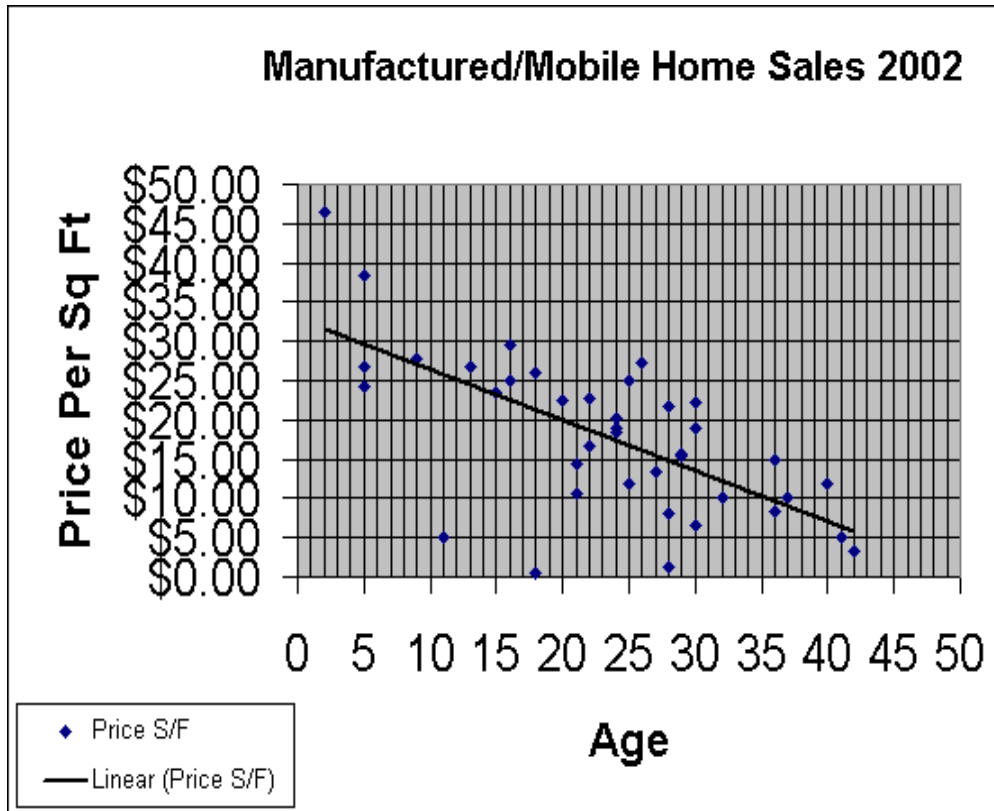
APPENDIX 14C

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

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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 14D

National Automobile Dealers Association (NADA) Appraisal System Quality Guideline Chart

	Luxury —This home always exceeds HUD requirements. No pre-HUD homes in this category. Will meet all UBC code construction.	Deluxe ---Usually exceeds all HUD requirements.	Standard/Average —Meets all HUD requirements.	Economy ---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 14E

Marshall & Swift Quality Guideline Chart

	Low	Fair	Average	Good	Very Good	Excellent
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

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Marshall & Swift Quality Guideline - continued						
	Low	Fair	Average	Good	Very Good	Excellent
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 14F

National Appraisal System – Condition Categories

- **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.

NADA – Condition Categories

- **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 14G

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 14H Inventory List

CAREFREE HOMES

PHONE _____

RETURN TO GENERIC COUNTY ASSESSOR AT:
823 Will Be Boulevard
Lake City, Utah 89988

Please list all manufactured/mobile homes that are held exclusively for sale as of January 1, 2004. This list should not include units that are rented, leased or used for any other purpose. Trade-in's received after January 1, 2004 are subject to property tax and must be paid before a clearance will be insured by the Assessor's Office.

MAKE	MODEL/SIZE	YEAR	IDENTIFICATION NUMBERS	LOCATION AS OF JANUARY 1,2004

Please return to the Generic County Assessor's office not later than January 1, 2004

APPENDIX H (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 14I

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
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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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WHITE - County Recorder (will be returned to owner after recording) **YELLOW** - Division of Motor Vehicles **PINK** - County Assessor TC-672 Rev. 12/03
 (OWNER - Make a copy for your records)