Guidelines for Data Collecting Modular and Manufactured Homes in RPSV4

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Introduction

The Assessor Manuals published by the Office of Real Property Tax Services distinguish between modular homes and manufactured homes.

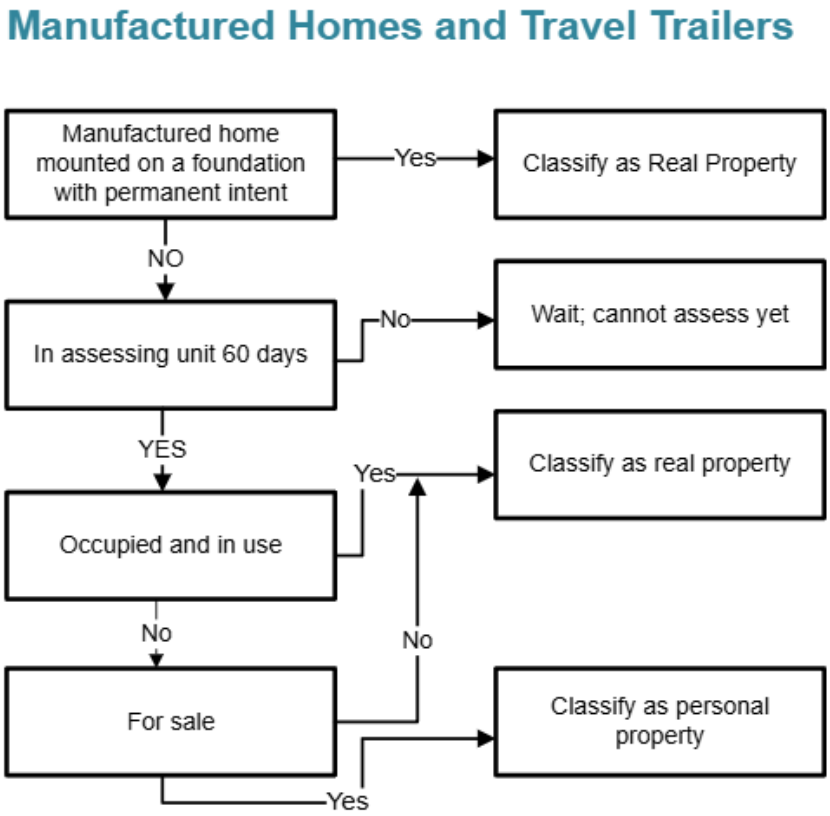
Modular housing is a prefabricated building that consists of repeated sections called modules. Modularity involves construction of sections away from the building site that are delivered to the intended site. Installation of the prefabricated sections is completed on site. Prefabricated sections are sometimes placed using a crane. The modules can be placed side-by-side, end-to-end, or stacked, allowing for a variety of configurations and styles. After placement, the modules are joined together using inter-module connections, also known as inter-connections. The inter-connections tie the individual modules together to form the overall building structure.

- Modular homes can be any style (colonial, ranch, cape, etc).
- They are affixed to a permanent foundation.
- Construction is similar to a stick-built, however, it is built offsite and assembled onsite.
- Modular homes **should not** be collected as building style 17, but rather as the most appropriate building style (such as 01, 04, or 05).

Manufactured housing includes single-wide and double-wide homes. Characteristics include the following:

- It is intended to be permanently located. For example, the structure has shoring, the axles have been removed, and it is tied down.
- Chassis remains as a permanent part of the structure.
- Replacement items, such as doors and windows, are usually purchased through the manufacturer or ordered as specialty items.
- The structures often carry a title from the New York State Department of Motor Vehicles.
- Manufactured homes built in the U. S. after July 15, 1976, must contain a red label on the home. The label is the manufacturer's certification that the home section is built in accordance with the HUD construction and safety standards. The label is typically located near the electrical panel.

Travel trailers – To determine if a travel trailer should be considered real or personal property, use the flowchart below.



Modular Housing Data Collection

The system does not have a property class or building style specific to modular homes. Modular homes should be collected based on their characteristics. Refer to the assessor's data collection manual for property class, building style and construction grade guidelines.

Manufactured Housing Data Collection

Property Class Codes for Manufactured Homes

Property Class Code 416 (manufactured home parks)

Manufactured home parks are comprised of manufactured homes that:

- are on lots, are tied down, are easily moved, and
- may change from year to year depending on ownership, age, or condition.

The manufactured homes are most often privately owned, and the owners pay lot rent to a park owner. The property is owned by one site resident or a property manager, and all other residents may own or rent the structures, but not the land. Typically, this code is used on properties where there are four or more manufactured home sites. Valuation of this type of property is best done using the income approach. Sales within the park would typically be of structures, not the land.

Capture the inventory on these properties using. structure code MH5 (and its component codes) under improvements (dimension codes are required) for the home itself. In cases of structure codes MH6, MH7, or MH8, use the measurement code *quantity*. See Manufactured Home Structure codes below.

Property Class Codes 270 (manufactured home) and 271 (multiple manufactured homes)

Manufactured homes in property class codes 270 or 271 have semi-permanent foundations, such as a slab, with skirting and limited access to the chassis area under the home. The home is tied down and has shoring.

A minimal amount of work is typically required to meet installation codes. Electricity may not be permanently affixed to the home. Building sites tend to be of a lesser quality than most other 200 property classes.

Property Class Codes 582 (travel trailer) Camping facilities Improved areas/parks with accommodations for tents, campers or travel trailers or RV's.

Travel trailers and their improvements may be collected as real property when using the chart above.

Building Style 17

Based on the New York State Assessors Data Collection Manual, use building style 17 when collecting a residential site with a double-wide manufactured home.

Note: Do not use this building style for modular homes. See the introduction for more information.

Double-wide structures or larger are typically at least 20 feet wide and between 40 and 80 feet long.

Building style 17 provides assessors with the option to run cost and comparable sales compared to structure code MH5. Each building style 17 home must have its own site on the parcel.

The recommended property class for use of this building style is 270 or 271.

Note: A double-wide located in a **manufactured home park** is recommended to be collected as a MH5.

Structure Codes for Manufactured Homes

Use the structure codes below for improvements to manufactured homes, such as basements, decks, porches, roofing, or a tip out room.

Use structure code MH5 under the following circumstances:

- The manufactured home is in a manufactured home park, regardless of whether it is a single-wide or double-wide.
- A residential parcel has one residential site with a single-wide manufactured home.
- A parcel has more than one residential site containing single-wide manufactured homes.

Structure Code	Description	Measurement Code	Dim 1	Dim 2	Measurement Units
MH5	Manufactured housing – base cost includes bath, built-in kitchen, central heat, built-in furniture, and some carpeting. It also includes delivery, set-up charges, and ordinary service connections. It does not include foundations, skirts, or site development.	2	Length	Width	feet

The following structure codes are improvements added to the MH5 structure.

Structure Code	Description	Measurement Code	Dim 1	Dim 2	Measurement Units
MH1	Manufactured housing basement area -- cost is calculated based on the square footage of basement area under the manufactured home	3 or	Area		Sq ft
MH1	Manufactured housing basement area -- cost is calculated based on the square footage of basement area under the manufactured home	2	Length	Width	feet
MH2	Manufactured housing roof - an extension of the factory-built roof. Cost is calculated based on the square footage of the roof area constructed at the site	3 or	Area		Sq ft
MH2	Manufactured housing roof - an extension of the factory-built roof. Cost is calculated based on the square footage of the roof area constructed at the site	2	Length	Width	feet
MH6	Manufactured housing 7' x 12' add-on room factory manufactured room of same quality, construction, and attributes as the manufactured home.	1			Quantity
MH7	Manufactured housing 7' x 24' add-on room (similar to MH6, except larger)	1			Quantity
MH8	Manufactured housing tip-out room: factory manufactured room which is tucked into the manufactured home and is tipped out when set up on location.	1			Quantity
MH9	Manufactured housing wood framed add-on room - usually constructed on-site with siding, roofing, and interior compatible with the **manufactured** home.	3 or	Area		Sq ft

Examples

1. **Double wide with some decks:** This home is the primary site on a two-acre parcel. The home has a permanent chassis, sits on a slab, and has been on the property and lived in for over 5 years.

It should be collected as a property class code 270 and building style 17 should be used for the structure. The front deck should be collected as an RP1 (porch-open/deck).

2. **Single-wide with permanent intent.** This home is the primary site on a one-acre parcel. The home has a permanent chassis, sits on a slab, and it has been on the property and lived in for over three years.

This is a single wide manufactured home. It should be collected as property class code 270 and improvement code MH5. The front deck should be collected as an RP1 (porch-open/deck).

3. **Modular housing.** This home is the primary site on a 1.5-acre parcel. This home is newly assembled and sits over a full, unfinished basement. The structure is not intended to be moved.

This home should be collected a property class code 210 and building style 01-Ranch. This type of construction should be treated like any other stick-built home with grade and condition considered appropriately. The front porch should be collected as a RP2 (porch, covered).

4. **Camper trailer with addition**
This structure is located in a seasonal campground. The lot has a camper trailer, a tip-out room, a canopy, covered porch, and an enclosed porch.

Based on the NYS Assessor's Data Collection Manual this should be collected as real property. The property should be coded as property class code 582. The structure has been in the assessing unit for more than 60 days and is not listed for sale. The inventory should be collected using the following structure codes: MH5 (the camper trailer), MH9 (wood frame add-on room), MH8 (tip out room), CP5 (canopy, roof only), and RP2 (porch, covered).

5. **Multi Sited Manufactured Housing**
   This property has two single wide manufactured homes, one has a covered porch with a deck, and the other has a small tip out room and a storage shed. The parcel is 1.5 acres in total.

   The property class code should be collected as a 271 multi-sited manufactured housing and MH5.

6. **Manufactured Housing Park**

   This is a manufactured home park with over 50 different lots on 40 acres.

   The property class code for this parcel should be 416 and each manufactured home collected as MH5 with its corresponding improvement codes. You may assign corresponding pad numbers (Pad No.).