

Manufactured Homes

General

A manufactured home is subject to local property taxation if sold new on or after July 1, 1980, or if the owner of the manufactured home requests conversion from the vehicle license fee to local property taxation. Pursuant to [section 5801\(b\)\(2\)](#), manufactured homes are not classified as real property and, therefore, are classified as personal property. However, manufactured homes are treated and valued similar to real property assessed under the provisions of article XIII A of the California Constitution. That is, [section 5804](#) requires that a manufactured home subject to local property tax be assigned a base year value as of the most recent change in ownership. In years subsequent to the establishment of the base year value, [section 5813](#) provides that the assessor must enroll the lesser of: (1) the base year value adjusted for inflation, or (2) full cash value.

Manufactured homes can be situated in a mobilehome park or on land outside of a mobilehome park. The land may be owned in fee by the owner of the manufactured home or it may be rented or leased. For those manufactured homes located in a mobilehome park, a mobilehome park may be a resident-owned park or a rental park.

Since owners of manufactured homes subject to property taxation on rented or leased land, whether inside or outside of a park, do not own the land on which the manufactured home is located, full cash value does not include site value. [Section 5803\(b\)](#) states that full cash value does not include any value attributable to the particular site where the manufactured home is located that would make the sale price of the manufactured home at that location different from some other location on rented or leased land. Thus, when valuing a manufactured home located on rented or leased land, the assessor must deduct from the sale price any value that may be attributable to site influence.

Pursuant to [section 5801\(b\)\(1\)](#), a manufactured home does not include a manufactured home which has become real property by being affixed to land on a permanent foundation system pursuant to section 18551 of the Health and Safety Code, and it is taxed as all other real property is taxed. Once a manufactured home has been permanently affixed to an approved foundation and has met all of the necessary criteria in accordance with Health and Safety Code section 18551, it is excluded from the definition of a manufactured home and it is reclassified as real property, subject to the same valuation as a conventional home.

For additional information regarding manufactured homes, refer to [Assessors' Handbook Section 511, Assessment of Manufactured Homes and Parks \(AH511\)](#).

Scope of Review

The BOE's assessment practices survey team evaluates the assessor's practices and procedures with respect to the assessment of manufactured homes. The specific areas of review may include, but are not limited to, the following:

- **General Program Elements**
- **Discovery**
- **Valuation**
- **Resident-Owned Mobilehome Parks**