

## Section 8—Manufactured structure sales definitions and guidelines

**Manufactured structures** are built off-site and are designed to be moved on the public highways. They have sleeping, cooking, and plumbing facilities; are intended for human occupancy; and are used for residential purposes. This includes manufactured dwellings, mobile homes, manufactured homes, and recreational structures. They are further identified by year of manufacture and limitations of use as described in ORS 446.003.

**Modular homes/structures:** According to ORS 308.866, “‘mobile modular unit’ means a prefabricated structure that is more than eight and one-half feet wide, is used for commercial or business purposes and is capable of being moved on the highway.”

Sources of sales data on manufactured structures may include title transfers, dealer sales records, multiple listing service, confirmation letters, and field discovery.

The manufactured structure class (x-x-9) in the original sales run should include all valid manufactured structure sales countywide and by valuation area. The ratios may not be an accurate reflection of the value of different types of manufactured structures—the reader will wonder why.

### Manufactured structure sales

Items to consider when analyzing manufactured structure sales include:

- Careful attention to the conveyance documents is essential to determine if a manufactured structure has been included in the sale with the real estate. Flag these sales for field inspection and comparison with current assessment records.
- Verify property classification codes for consistency.
- Separate all sales of personal property manufactured structures from real property manufactured structures. These may need to be stratified separately.

- Condition of the property at the time of the sale is important when considering the sale price. Field inspection may be necessary.
- Examine the listed characteristics of the manufactured structure to ensure the inventory is accurate.
- Compare single-wide and multi-section manufactured structures separately. Usually, a definite breaking point in the sales prices between the two is apparent.
- Housing and Urban Development (HUD) established new building codes in 1976 for new manufactured housing units, which also created a market separation. Analysis by types (single-wide vs. multi-section) and/or age (pre-'76 vs post-'76) may identify significantly different ratios and RMV adjustments.
- Marketing changes in the manufacturing process allowed for many optional upgrades and interior modifications, underscoring the need for interior inspections. Determine a “base” price prior to upgrade options whenever possible.
- Identify which elements are included in the sale (e.g., “park-packages,” carports, garages, decks, landscaping, etc.). Properly identify which improvements are attributed to the park or to the manufactured structure.
- Existing manufactured structure values may reflect less depreciation than in the past because of improved quality standards and increased demand for affordable housing.
- Significant value deviations sometimes exist when manufactured structures are located in different parks and planned communities. Reviewing these sales is critical to determine whether the value difference is attributable to the structure or the location.

The following example is a countywide manufactured structure study that is then stratified (or sorted) by single and multiple section structures.

**Example**

**Manufactured structures (countywide)**

**Current certified roll**

Appraisal/ valuation area	Account number	Date of sale	Size	Year built	Real market value	Sale price	Sale no.	Ratio
6	911160	May	24 x 50	1989	\$ 17,900	\$ 24,000	1	75
1	1149180	Feb	24 x 66	1989	36,400	46,500	2	78
4	949086	Dec	10 x 55	1971	4,500	5,500	3	82
4	944590	Apr	10 x 57	1975	10,200	12,500	4	82
2	993504	Mar	24 x 48	1988	22,400	26,900	5	83
2	940744	Jun	10 x 50	1971	5,400	6,000	6	90
5	928250	Feb	24 x 52	1982	25,200	28,000	7	90
3	927411	Mar	12 x 60	1979	7,600	8,000	8	95
1	9288116	Feb	14 x 62	1981	16,800	17,500	9	96
1	1150550	Mar	24 x 72	1989	43,300	44,500	10	97
1	941422	Jan	20 x 50	1980	19,600	20,000	11	98
5	923530	Jan	14 x 64	1987	15,900	16,000	12	99
1	947676	Apr	12 x 64	1981	10,900	10,995	13	99
2	933887	Jan	10 x 48	1973	5,500	5,500	14	100
2	936704	May	24 x 51	1983	38,200	37,000	15	103
2	1241917	Feb	24 x 52	1990	27,900	27,000	16	103
4	941743	May	24 x 56	1981	20,200	19,045	17	106
3	927180	Apr	14 x 60	1981	11,800	11,000	18	107
5	924049	Jan	14 x 70	1987	16,400	15,000	19	109
1	928205	Mar	24 x 56	1982	24,100	22,000	20	110
1	923503	Mar	24 x 64	1988	39,900	36,000	21	111
6	922384	Feb	14 x 66	1984	16,100	14,500	22	111
2	930684	Feb	12 x 56	1978	11,300	9,950	23	114
2	940227	Jun	24 x 52	1984	39,400	34,500	24	114
6	924334	Mar	12 x 48	1988	21,700	18,400	25	118
6	927448	May	14 x 64	1982	13,200	11,000	26	120
2	936642	Apr	12 x 57	1980	12,100	10,000	27	121
2	125799	Apr	14 x 47	1991	12,800	9,500	28	135
3	939710	May	14 x 66	1983	14,700	9,000	29	163
Totals:					\$561,400	\$555,790		3,009
					Mean			104
					Weighted mean			101
					Median			103

**Example**

**Single-Wide Manufactured Structures**

Appraisal/ valuation area	Account number	Date of sale	Size	Year built	Real market value	Sale price	Sale no.	Ratio
4	949086	Dec	10 x 55	1971	\$ 4,500	\$ 5,500	1	82
4	944590	Apr	10 x 57	1975	10,200	12,500	2	82
2	940744	Jun	10 x 50	1971	5,400	6,000	3	90
3	927411	Mar	12 x 60	1979	7,600	8,000	4	95
1	928116	Feb	14 x 62	1981	16,800	17,500	5	96
5	923530	Jan	14 x 64	1987	15,900	16,000	6	99
1	927676	Apr	12 x 64	1981	10,900	10,995	7	99
2	933887	Jan	10 x 48	1973	5,500	5,500	8	100
3	927180	Apr	14 x 60	1981	11,800	11,000	9	107
5	924049	Jan	14 x 70	1987	16,400	15,000	10	109
6	922384	Feb	14 x 66	1984	16,100	14,500	11	111
2	930684	Feb	12 x 56	1978	11,300	9,950	12	114
6	924334	Mar	12 x 48	1988	21,700	18,400	13	118
6	927448	May	14 x 64	1982	13,200	11,000	14	120
2	936642	Aug	12 x 57	1980	12,100	10,000	15	121
2	1252799	Sep	14 x 47	1991	12,800	9,500	16	135
3	939710	Nov	14 x 66	1983	14,700	9,000	17	163
Totals:					\$206,900	\$190,345		1,841
					Mean			108
					Weighted mean			109
					Median			107

**Example**

**Multi-Section Manufactured Structure Table**

Appraisal/ valuation area	Account number	Date of sale	Size	Year built	Real market value	Sale price	Sale no.	Ratio
6	911160	May	24 x 50	1981	\$ 17,900	\$ 24,000	1	75
1	1149180	Feb	24 x 66	1989	36,400	46,500	2	78
2	993054	Mar	24 x 48	1988	22,400	26,900	3	83
5	928250	Jul	24 x 52	1982	25,200	28,000	4	90
1	1150550	Oct	24 x 70	1989	43,300	44,500	5	97
1	941422	Jan	24 x 50	1980	19,600	20,000	6	98
2	936704	Jun	24 x 51	1983	38,200	37,000	7	103
2	1241917	Nov	24 x 52	1990	27,900	27,000	8	103
4	941743	Sep	24 x 56	1981	20,200	19,045	9	106
1	928205	Mar	24 x 56	1982	24,100	22,000	10	110
1	923503	Dec	24 x 64	1988	39,900	36,000	11	111
2	94022	Jun	24 x 52	1984	39,400	34,500	12	114
Totals:					\$354,500	\$365,445		1,169
					Mean			97
					Weighted mean			97
					Median			101