

MEMORANDUM

TO: County Assessors

FROM: Gregory B. Cade, Bureau Chief
Property Appraisal Bureau

DATE: March 1, 2006

RE: Appraisal and Assessment of Manufactured Homes and Modular Buildings

This memorandum will serve as recommendation and guidance relating to the assessment of “Manufactured Homes” and “Modular Buildings”. These recommendations stem from research conducted on the current guiding definitions found in Idaho Code and the IDAPA Rules governing transportation, registration and issuance of insignias for Manufactured Homes, and the IDAPA Rules governing construction standards and issuance of an insignia for Modular Buildings.

Manufactured Home

Definition: Idaho Building Code Act; Section 39-4105, I.C., § (10), “Manufactured home” means a structure, constructed after June 15, 1976, in accordance with the HUD manufactured home construction and safety standards, and is transportable in one (1) or more sections, which, in the traveling mode, is eight (8) body feet or more in width or is forty (40) body feet or more in length, or when erected on site, is three hundred twenty (320) or more square feet, and which is built on a permanent chassis and when connected to the required utilities, and includes the plumbing, heating, air conditioning, and electrical systems contained therein, except that such term shall include any structure which meets all the requirements of this paragraph except the size requirements and with respect to which the manufacturer voluntarily files a certification required by the secretary of housing and urban development and complies with the standards established under 42 U.S. section 5401 et seq.

Insignia; Idaho Building Code Act; IDAPA Rule, 07.03.05, 011, “All new manufactured homes offered for sale within Idaho after the effective date of this section shall bear the Housing and Urban Development (HUD) label as authorized in the Federal Manufactured Home procedural and enforcement regulations. The Idaho Division of Building Safety (DBS) reserves authority for construction standards and regulations. Manufactured homes may apply for the Statement of Intent to Declare as Real Property, or SID.

Modular Buildings

Definition: Idaho Building Code Act; Section 39-4105, I.C., § (12), “Modular building”, means any building or building component, other than a manufactured or mobile home, which is of closed construction and is either entirely or substantially prefabricated or assembled at a place

other than the building site. Modular buildings constructed in the State of Idaho shall conform to the building code standards promulgated by the International Residential Code (IRC).

Mod. Bldg. Insignia; Section 39-4121, I.C., (1) “No modular building shall be installed on a building site in this state on or after July 1, 1976, unless it is approved and bears the insignia of approval of the Division of Building Safety. (2) Any modular building bearing an insignia of approval of the division shall be deemed to comply with codes, laws, or rule enacted by the State of Idaho which govern the manufacture and construction of such building.” The registration and movement of modular buildings is not regulated by the Idaho Transportation Department (ITD) except for the provisions of permitting overwidth, overweight and overheight, “non-reducible loads”. There are no provisions in statute or rule for registration and titling of modular buildings, nor the collection and display of a receipt for current property taxes paid for modular buildings in transport. Modular buildings used for single family residential purposes may not apply for the SID.

In summary, manufactured homes are subject to the building code requirements established by the Federal Housing and Urban Development Agency HUD as adopted by each state regulatory agency. In the State of Idaho all manufactured homes installed for occupancy in this state must bear the HUD insignia upon the exterior surface of the unit. Generally, manufactured homes are constructed upon a steel chassis in a factory and may be trailed behind a truck/tractor on removable axles. Manufactured homes may only be transported on the highways of the state upon the issuance of a title and registration, or “manufacturer’s statement of origin” and appropriate permit issued by ITD.

Modular buildings are also assembled in off-site factories, however they do not conform to the building standards adopted by HUD. In the State of Idaho modular buildings are constructed in accordance with standards formulated by the International Residential Code (IRC), by adoption and enforcement of the DBS, State of Idaho, and all other administrative rules of the DBS. Each modular building constructed under the authority and enforcement of the Division of Building Safety shall bear the division’s insignia. Modular buildings are characterized by the absence of a chassis, or “removable transportation chassis”, and are typically transported in sections upon tractor/trailer units. Modular buildings are transported to the point of delivery as the manufacturer’s (sellers) inventory and are treated by ITD as temporary cargo, subject to the fees and permits imposed by IDT.