GEORGIA DEPARTMENT OF REVENUE

LOCAL GOVERNMENT SERVICES DIVISION

Valuation of Manufactured Housing Workshop

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Revised February 2016

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48-5-263. Qualifications, duties, and compensation of appraisers

(11) Inspect mobile homes located in the county to determine if the proper decal is attached to and displayed on the mobile home by the owner as provided by law; notify the residents of those mobile homes to which a decal is not attached of the provisions of Code Sections 48-5-492 and 48-5-493; and furnish to the tax collector or tax commissioner a periodic list of those mobile homes to which a decal is not attached.

48-5-440. Definitions

As used in this article, the term:

(1) "Antique or hobby or special interest motor vehicle" means a motor vehicle which is 25 years old or older as indicated by the model year or a motor vehicle which has been designed and manufactured to resemble an antique or historical vehicle.

(1.1) "Commercial vehicle" means a truck, truck-tractor, trailer, or semitrailer which is a commercial vehicle:

(A) Registered or registerable under the International Registration Plan pursuant to Code Section 40-2-88; or

(B) Would otherwise be registerable under the International Registration Plan pursuant to Code Section 40-2-88 except that such vehicle is only engaged in intrastate commerce.

(2) "Driver educational motor vehicle" means a motor vehicle which is furnished and assigned to a public school in this state for use by the school in a program of driver education when the assignment is authorized and approved by the local board of education.

(2.1) "Initial registration period" has the same meaning as provided in paragraph (.1) of subsection (a) of Code Section 40-2-21.

(3) "Mobile homes" means manufactured homes and relocatable homes as defined in Part 2 of Article 2 of Chapter 2 of Title 8. Any mobile home which qualifies the taxpayer for a homestead exemption under the laws of this state shall not be considered a mobile home nor subject to this article. This article shall not apply to dealers engaged in the business of selling mobile homes at wholesale or retail and every mobile home owned in this state on January 1 by a dealer shall be subject to ad valorem taxation in the same manner as other taxable tangible personal property.

(4) "Motor vehicle" means a vehicle which is designed primarily for use upon the public roads. Such term shall not include heavy-duty equipment as defined in paragraph (2) of Code Section 48-5-500 which is owned by a nonresident and operated in this state.

(5) "Owner" has the same meaning as provided in paragraph (.2) of subsection (a) of Code Section 40-2-21.

(6) "Registration period" has the same meaning as provided in paragraph (1) of subsection (a) of Code Section 40-2-21.

(Ga. L. 1966, p. 517, § 2; Ga. L. 1967, p. 603, § 1; Ga. L. 1976, p. 1529, § 2; Code 1933, §§ 91A-1902, 91A-1921, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1980, p. 1390, § 2; Ga. L. 1982, p. 1376, §§ 6, 8; Ga. L. 1983, p. 3, § 37; Ga. L. 1986, p. 180, § 1; Ga. L. 1992, p. 1551, § 1; Ga. L. 1993, p. 1012, § 1; Ga. L. 1993, p. 1678, § 2; Ga. L. 1997, p. 419, § 34; Ga. L. 1997, p. 957, § 1; Ga. L. 1999, p. 667, § 3B.)

The 1997 amendments. The first 1997 amendment, effective May 1, 1997, added paragraphs (2.1), (5) and (6). The second 1997 amendment, effective January 1, 1998, added paragraph (1.1).

The 1999 amendment, effective January 1, 2000, added the last sentence in paragraph (3).

8-2-130. Short title

“This part shall be known and may be cited as "The Uniform Standards Code for Manufactured Homes Act."

HISTORY: Ga. L. 1973, p. 4, § 1; Code 1981, § 8-2-130; Ga. L. 1982, p. 1376, §§ 1, 7; Ga. L. 2004, p. 607, § 1.
Title Note
Chapter Note
Article Note
Part Note

8-2-131. Definitions

As used in this part, the term:

(1) "Commissioner" means the Safety Fire Commissioner.

(2) "Installer" means a person responsible for performing an installation and who is required to obtain a license pursuant to the provisions of Code Section 8-2-160.

(3) "Lending institutions" means lenders that acquire manufactured or mobile homes incident to their regular business, including national and state chartered banks, federal and state chartered credit unions, lenders that are licensed under Article 13 of Chapter 1 of Title 7, and lenders that are involved in manufactured or mobile home chattel lending.

(4) "Manufactured home" means a structure, transportable in one or more sections, which, in the traveling mode, is eight body feet or more in width or 40 body feet or more in length or, when erected on site, is 320 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 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 the National Manufactured Housing Construction and Safety Standards Act of 1974, 42 U.S.C. Section 5401, et seq.

(5) "Manufacturer" means any person who constructs or assembles manufactured homes.

(6) "Mobile home" means a structure, transportable in one or more sections, which, in the traveling mode, is eight body feet or more in width or 40 body feet or more in length or, when erected on site, is 320 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 contained therein and manufactured prior to June 15, 1976.

(7) "Person" means an individual, corporation, partnership, association, or any other legal entity but shall not include a trust or the state or any political subdivision thereof.

(8) "Retail broker" means any person engaged in the business of selling or offering for sale to consumers three or more new or used manufactured or mobile homes in a 12 month period and who does not maintain a display of manufactured or mobile homes. As used in this paragraph, the terms "selling" and "sale" include lease-purchase transactions, and the term "retail broker" does not include lending institutions.

(9) "Retailer" means any person engaged in the business of selling or offering for sale to consumers three or more new or used manufactured or mobile homes in a 12 month period and who maintains a display of manufactured or mobile homes. As used in this paragraph, the terms "selling" and "sale" include lease-purchase transactions, and the term "retailer" does not include lending institutions.

HISTORY: Ga. L. 1968, p. 415, § 2; Ga. L. 1973, p. 4, § 2; Code 1981, § 8-2-131; Ga. L. 1982, p. 1376, §§ 3, 7; Ga. L. 1989, p. 14, § 8; Ga. L. 1992, p. 2750, § 1; Ga. L. 2004, p. 607, § 1; Ga. L. 2015, p. 5, § 8/HB 90.

48-5-441. Classification of motor vehicles and mobile homes as separate classes of tangible property for ad valorem taxation purposes; procedures prescribed in article exclusive.

(a) For the purposes of ad valorem taxation, motor vehicles are classified as a separate and distinct class of tangible property. Such class of tangible property shall be divided into two distinct and separate subclasses of tangible property with one subclass including heavy-duty equipment motor vehicles as defined in Code Section 48-5-505 and the other subclass including all other motor vehicles. The procedures prescribed by this article for returning motor vehicles, excluding heavy-duty equipment motor vehicles as defined in Code Section 48-5-505, for taxation, determining the applicable rates for taxation, and collecting the ad valorem tax imposed on motor vehicles shall be exclusive.

(b) For the purposes of ad valorem taxation, mobile homes are classified as a separate and distinct class of tangible property. The procedures prescribed by this article for returning mobile homes for taxation, determining the applicable rates for taxation, and collecting the ad valorem tax imposed on mobile homes shall be exclusive.

(c) For the purposes of ad valorem taxation, commercial vehicles are classified as a separate and distinct class of tangible property. The procedures prescribed by this article for returning commercial vehicles for taxation and for determining the valuation of commercial vehicles shall be exclusive and as provided for in Code Section 48-5-442.1. All other procedures prescribed by this article for the taxation of motor vehicles shall be applicable to the taxation of commercial vehicles.

(Ga. L. 1966, p. 517, § 1; Ga. L. 1976, p. 1529, § 1; Code 1933, §§ 91A-1901, 91A-1920, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1997, p. 957, § 2; Ga. L. 1998, p. 1145, § 1.)

The 1997 amendment, effective January 1, 1998, added subsection (c).

The 1998 amendment, effective January 1, 1999, in subsection (a), added the second sentence and inserted ", excluding heavy-duty equipment motor vehicles as defined in Code Section 48-5-505," in the last sentence.

48-5-444. Place of return of motor vehicles and mobile homes.

(a) (1) Each motor vehicle owned by a resident of this state shall be returned in the county where the owner claims a homestead exemption or, if no such exemption is claimed, then in the county of the owner's domicile or, if the motor vehicle is primarily used in connection with some established business enterprise located in a different county, in the county where the business is located. Each motor vehicle owned by a nonresident shall be returned in the county where the motor vehicle is situated.

(2) Any person who shall knowingly make any false statement in any application for the registration of any vehicle, in transferring any certificate of registration, or in applying for a new certificate of registration shall be guilty of false swearing, whether or not an oath is actually administered to such person, if such statement shall purport to be under oath. On conviction of such offense, such person shall be punished as provided by Code Section 16-10-71.

(b) Mobile homes shall be returned in the county where situated unless the mobile home is primarily used in connection with some established business enterprise located in a different county, in which case it shall be returned in the county where the business is located.

Ga. L. 1966, p. 517, § 6; Ga. L. 1976, p. 1529, § 8; Code 1933, § 91A-1930, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1979, p. 5, § 50; Ga. L. 1993, p. 303, § 1; Ga. L. 1994, p. 790, § 1; Ga. L. 1995, p. 10, § 48; Ga. L. 1998, p. 128, § 48.)

The 1998 amendment, effective March 27, 1998, part of an Act to correct errors and omissions in the Code, inserted "where the owner claims a homestead exemption or, if no such exemption is claimed, then in the county" in the first sentence of paragraph (1) of subsection (a).

48-5-448. Value of all returned motor vehicles and mobile homes included in tax digest.

(a) The value of all motor vehicles returned for taxation during the previous calendar year shall be added to the regular digest at the time the regular digest is transmitted to the commissioner or at such other time as the digest is required to be compiled.

(b) The value of all mobile homes returned for taxation during each calendar year shall be added to the regular digest at the time the regular digest is transmitted to the commissioner or at such other time as the digest is required to be compiled.

(c) The total of the regular digest and the value of returns required to be added pursuant to this Code section shall constitute the tax digest.

(Ga. L. 1966, p. 517, § 17; Ga. L. 1976, p. 1529, § 17; Code 1933, § 91A-1938, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1999, p. 667, § 3A.)

The 1999 amendment, effective April 28, 1999, designated the existing provisions as subsections (a) and (c) and added subsection (b), and, in subsection (a), deleted "and all mobile homes" following "motor vehicles" and substituted "the previous" for "each" near the middle.

48-5-449. Discretion of county governing authorities to expend county funds for additional help and equipment.

The governing authority of each county, at its discretion, may expend county funds to hire any additional help and to purchase any additional equipment necessary to implement this article.

(Ga. L. 1968, p. 380, § 1; Ga. L. 1976, p. 1529, § 18; Code 1933, § 91A-1939, enacted by Ga. L. 1978, p. 309, § 2.)

48-5-450. Contesting tax assessments; filing affidavit of illegality; bond; trial in superior court; appeal.

Any owner who contests the assessment of an ad valorem tax against a motor vehicle may purchase the license plate without payment of the ad valorem tax, and any owner who contests the assessment of an ad valorem tax against a mobile home may secure a decal for the year in question, by filing with the tax collector or tax commissioner an affidavit of illegality to the assessment together with a surety bond issued by a surety company authorized to do business in this state or, in lieu of such bond, a bond approved by the clerk of the superior court of the county or a cash bond. Whatever bond is filed shall be in an amount equal to the tax and any penalties and interest which may be found to be due. The bond shall be made payable to the tax collector or tax commissioner and shall be conditioned upon the payment of taxes and penalties ultimately found to be due. The affidavit of illegality and the bond shall be transferred immediately by the tax collector or tax commissioner to the superior court, shall be filed in the superior court, and shall be tried as affidavits of illegality are tried in tax cases. Any owner who contests the value assessment of a motor vehicle or mobile home may appeal such assessed value as provided for in Code Section 48-5-311, insofar as applicable.

(Ga. L. 1966, p. 517, § 12; Ga. L. 1967, p. 91, § 2A; Ga. L. 1976, p. 1529, § 13; Code 1933, § 91A-1935, enacted by Ga. L. 1978, p. 309, § 2.)

JUDICIAL DECISIONS

Statute provides direct appeal to superior court. - This section provides a direct appeal to the superior court, avoiding the normal, slower appeal procedure for contested ad valorem assessments that go through the county board of equalization before going to the superior

court, which factor of speed is a consideration in determining the applicability of tax appeal procedure. Fulton County Tax Comm'r v. GMC, 234 Ga. App. 459, 507 S.E.2d 772 (1998).
Cited in East W. Express, Inc. v. Collins, 264 Ga. 774, 449 S.E.2d 599 (1994).

48-5-451. Penalty for failure to make return or pay tax on motor vehicle or mobile home.

Every owner of a motor vehicle or a mobile home, in addition to the ad valorem tax due on the motor vehicle or mobile home, shall be liable for a penalty of 10 percent of the tax due or $5.00, whichever is greater, for the failure to make the return or pay the tax in accordance with this article.

(Ga. L. 1966, p. 517, § 8; Ga. L. 1976, p. 1529, § 9; Code 1933, § 91A-1931, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1990, p. 2048, § 16; Ga. L. 1995, p. 809, § 16; Ga. L. 1996, p. 1118, § 15.)

48-5-490. Mobile homes owned on January 1 subject to ad valorem taxation.

Every mobile home owned in this state on January 1 is subject to ad valorem taxation by the various taxing jurisdictions authorized to impose an ad valorem tax on property. Taxes shall be charged against the owner of the property, if known, and, if unknown, against the specific property itself.

(Ga. L. 1976, p. 1529, § 4; Code 1933, § 91A-1923, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1979, p. 5, § 48.)

48-5-492. Issuance of mobile home location permits; issuance and display of decals.

(a) Each year every owner of a mobile home subject to taxation under this article shall obtain on or before April 1 from the tax collector or tax commissioner of the county of taxation of the mobile home a mobile home location permit. The issuance of the permit by the tax collector or tax commissioner shall be evidenced by the issuance of a decal, the color of which shall be prescribed for each year by the commissioner. Each decal shall reflect the county of issuance and the calendar year for which the permit is issued. The decal shall be prominently attached and displayed on the mobile home by the owner.

(b) Except as provided for mobile homes owned by a dealer, no mobile home location permit shall be issued by the tax collector or tax commissioner until all ad valorem taxes due on the mobile home have been paid. Each year every owner of a mobile home situated in this state on January 1 which is not subject to taxation under this article shall obtain on or before April 1 from the tax collector or tax commissioner of the county where the mobile home is situated a mobile home location permit. The issuance of the permit shall be evidenced by the issuance of a decal which shall reflect the county of issuance and the calendar year for which the permit is issued. The decal shall be prominently attached and displayed on the mobile home by the owner.

(Ga. L. 1976, p. 1529, § 5; Ga. L. 1978, p. 1459, § 1; Code 1933, § 91A-1924, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1979, p. 5, § 49; Ga. L. 1979, p. 538, § 6; Ga. L. 1982, p. 575, §§ 6, 13; Ga. L. 1984, p. 22, § 48; Ga. L. 1992, p. 1683, § 1; Ga. L. 1992, p. 2411, § 9; Ga. L. 1999, p. 667, § 3D.)

The 1999 amendment, effective January 1, 2000, added the first sentence of subsection (b).

48-5-493. Failure to attach and display decal; penalties; venue for prosecution.

(a) (1) It shall be unlawful to fail to attach and display on a mobile home the decal as required by Code Section 48-5-492.

(2) Any person who violates paragraph (1) of this subsection shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than $100.00 nor more than $300.00, except that upon

receipt of proof of purchase of a decal prior to the date of the issuance of a summons, the fine shall be $50.00; provided, however, that in the event such person owns more than one mobile home in an individual mobile home park, then the maximum fine under this paragraph for such person with respect to such mobile home park shall not exceed $1,000.00.

(b)(1) It shall be unlawful for any person to move or transport any mobile home which is required to and which does not have attached and displayed thereon the decal provided for in Code Section 48-5-492.

(2) Any person who violates paragraph (1) of this subsection shall be guilty of a misdemeanor and shall be punished by a fine of not less than $200.00 nor more than $1,000.00 or by imprisonment for not more than 12 months, or both.

(c) Violation of subsection (a) or (b) of this Code section may be prosecuted in the magistrate court of the county where the mobile home location permit is to be issued in the manner prescribed for the enforcement of county ordinances set forth in Article 4 of Chapter 10 of Title 15.

(Code 1933, § 91A-9945, enacted by Ga. L. 1980, p. 436, § 1; Ga. L. 1990, p. 780, § 1; Ga. L. 1992, p. 2411, § 10.)

48-5-494. Returns for taxation; application for and issuance of mobile home location permits upon payment of taxes due.

Each year every owner of a mobile home subject to taxation under this article shall return the mobile home for taxation and shall pay the taxes due on the mobile home at the time the owner applies for the mobile home location permit, or at the time of the first sale or transfer of the mobile home after December 31, or on April 1, whichever occurs first. If the owner returns such owner's mobile home for taxation prior to the date that the application for the mobile home location permit is required, such owner shall apply for the permit at the time such owner returns the mobile home for taxation.

(Ga. L. 1976, p. 1529, § 6; Code 1933, § 91A-1925, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1979, p. 538, § 7; Ga. L. 1982, p. 575, §§ 7, 14; Ga. L. 1984, p. 22, § 48; Ga. L. 1992, p. 1684, § 1; Ga. L. 1992, p. 2411, § 11; Ga. L. 1999, p. 667, § 3E.)

The 1999 amendment, effective January 1, 2000, in the second sentence, substituted "such owner" for "he" in two places and substituted "such owner's" for "his", and deleted the former last sentence which read: "Except as provided for mobile homes owned by a dealer, no mobile home location permit shall be issued by the tax collector or tax commissioner until all ad valorem taxes due on the mobile home have been paid."

48-5-495. Collection procedure when taxing county differs from county of purchaser's residence.

When a mobile home is purchased from a seller who is required to return the mobile home for ad valorem taxation in a county other than the purchaser's county of residence, the tax collector or tax commissioner of the county in which the mobile home is returned for taxation shall collect the required ad valorem taxes due and, at the request of the purchaser, shall transmit to the purchaser an appropriate certificate which shall indicate that all ad valorem taxes due on the mobile home have been paid. Upon receipt of the certificate, the tax collector or tax commissioner of the purchaser's county of residence shall issue the required mobile home location permit and decal.

(Ga. L. 1976, p. 1529, § 7; Code 1933, § 91A-1926, enacted by Ga. L. 1978, p. 309, § 2.)

RULES AND REGULATIONS FOR UNIFORM PROCEDURES FOR MOBILE HOMES

560-11-9-.01 Purpose and Scope.

(1) These regulations have been adopted by the Commissioner pursuant to O.C.G.A. Section 48-2-12 and O.C.G.A. Section 48-5-442 in order to provide specific policies and procedures of the Department applicable to the valuation and collection of ad valorem tax on mobile homes pursuant to Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated.

(2) The procedures prescribed by Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated and these rules and regulations for returning mobile homes for taxation, determining applicable rates for taxation, and collecting the ad valorem tax on mobile homes shall be exclusive of all other property.

(3) These regulations shall become effective January 1, 1998.

Authority O.C.G.A. §§ 48-2-12, 48-5-440 through 48-5-451, 48-5-490 through 48-5-495. History. Original Rule entitled "Purpose and Scope" adopted. F. Dec. 5, 1997; eff. Dec 25, 1997.

560-11-9-.02 Definitions.

As used in these regulations, the term:

(1) Reserved.

(2) "Mobile home" means a manufactured home or relocatable home as defined in Part 2 of Article 2 of Chapter 2 of Title 8 of the Official Code of Georgia Annotated. Any mobile home which qualifies the taxpayer for a homestead exemption under the laws of this state and any mobile home held in inventory for sale by a dealer engaged in the business of selling mobile homes at wholesale or retail shall not be subject to these regulations.

Authority O.C.G.A. §§ 8-2-131, 48-2-12, 48-5-440 through 48-5-442, 48-5-444 through 48-5-448, 48-5-450, 48-5-451, 48-5-490 through 48-5-495. **History.** Original Rule entitled "Definitions" adopted. F. Dec. 5, 1997; eff. Dec 25, 1997. **Amended:** F. May 3, 2000; eff. May 23, 2000.

560-11-9-.03 Return of Mobile Homes.

(1) Every mobile home owned in this state on January 1 is subject to ad valorem taxation by the various taxing jurisdictions authorized to impose an ad valorem tax on property. Taxes shall be charged against the owner of the mobile home, if known, and, if unknown, against the specific mobile home itself.

(2) On or before May 1 of each year, or at the time of the first sale or transfer before May 1, ***(HB202-April 1)*** every owner of a mobile home shall return such mobile home for taxation and pay the taxes due on the mobile home in the county where the mobile home is situated on January 1.

(a) In those instances where a mobile home is primarily used in connection with an established business where there is a reasonable expectation that the mobile home will be moved about in such a manner that it will not be more or less permanently situated in a single county as of January 1, such mobile home shall be returned and the taxes due paid in the county where the business is located.

(b) In those instances where a mobile home has been moved from the county where it was more or less permanently located on January 1, it shall nevertheless be returned and the taxes paid in such county, however, the owner may submit reasonable evidence of such tax payment to the tax commissioner of the county where the mobile home is now situated and that tax commissioner shall issue a mobile home location permit for such county.

(c) Where there has been a sale or transfer of a mobile home and the new owner seeks a mobile home location permit in a county other than that in which the previous owner was required to return the mobile home and pay the taxes due, the new owner, in the absence of satisfactory evidence obtained from the old owner that taxes have been paid, may request from the tax commissioner of such county a certificate indicating that all taxes outstanding have been paid. Upon receipt of the certificate from the new owner, the tax commissioner of the county where the mobile home is now situated shall issue the required mobile home location permit.

(d) Upon the sale of a mobile home by a dealer after January 1, the dealer shall complete and provide to the purchaser Form PT-41. The purchaser shall submit Form PT-41 to the tax commissioner at the time the mobile home location permit is obtained. Upon receipt of Form PT-41, the tax commissioner shall collect any outstanding taxes from prior years that may be unpaid, and shall then issue the required mobile home location permit for the current year without payment of tax. The tax commissioner shall retain one copy of Form PT-41 and distribute a copy to the purchaser, the dealer, the board of tax assessors, and the Motor Vehicle Division.

Authority O.C.G.A. §§ 48-2-12, 48-5-440 through 48-5-448, 48-5-450, 48-5-451, 48-5-490 through 48-5-495. **History.** Original Rule entitled "Return of Mobile Homes" adopted. F. Dec. 5, 1997; eff. Dec 25, 1997. **Amended:** F. May 3, 2000; eff. May 23, 2000.

Georgia Department of Revenue Rev. 02/02/2016

PT41 Form

PT-41 (rev. 02/00)

DEALER'S STATEMENT OF SALE OF MOBILE HOME

Pursuant to Georgia Department of Revenue Rule 560-11-9-.03(d), this form is to be completed by the dealer upon the sale of a mobile home after January 1. The dealer shall maintain the "Dealer's Copy" and provide the purchaser with the remaining copies. The purchaser shall submit this statement to the county tax commissioner at the time the mobile home location permit is obtained. The tax commissioner shall distribute the copies accordingly.

SECTION A: DEALER INFORMATION			
Name:	Georgia ID No.:	Date Mobile Home Sold:	Invoice No.:
Address:	City, State, Zip:	County where dealer located:	
SECTION B: PURCHASER INFORMATION			
Name:	Address:		
City, State, Zip:	County where mobile home is to be located:	Purchase Price:	
SECTION C: MOBILE HOME INFORMATION			
Make:	Model:		
Size:	Model Year:	Manufacturer's ID #:	

SECTION D: DEALER'S STATEMENT

Check A. or B. below:

A.. ____ I, as the authorized agent for the mobile home dealer listed above, acknowledge that the mobile home purchased by the taxpayer listed above was not in the dealer's inventory as of January 1, 2_____.

B. _____ I, as the authorized agent for the mobile home dealer listed above, acknowledge that the mobile home purchased by the taxpayer listed above has been or will be included in the Inventory Section of Form PT-50P required to be returned to the _____ County Board of Tax Assessors for tax year 2_____.

_____ Signature of Authorized Agent

_____ Date

☐ TAX COMMISSIONER'S COPY ☐ TAX ASSESSORS COPY ☐ MOTOR VEHICLE DIVISION COPY ☐ PURCHASER'S COPY ☐ DEALER'S COPY

560-11-9-.04 Issuance of Permits; Display of Decals.

(1) Each year every owner of a mobile home subject to taxation under Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated shall on or before May 1 ***(HB202-April 1)*** and at the time of returning such mobile home for taxation, pay all taxes due to the tax commissioner on such mobile home and obtain a mobile home location permit.

(2) The tax commissioner shall not issue such location permit until all outstanding taxes due on the mobile home, including delinquent taxes, interest and penalties, are paid.

(3) The tax commissioner shall give the taxpayer a decal as evidence of the payment of all outstanding taxes and the issuance of a mobile home location permit.

(a) The mobile home decal shall be in the color and form prescribed each year by the Commissioner and shall reflect the county of issuance and the calendar year for which the permit is issued.

(b) The mobile home decal shall be attached to the mobile home of the owner immediately after receiving it from the tax commissioner. The local governing authority may by local ordinance provide for a uniform manner of displaying such decal that facilitates the enforcement of this Regulation. In the absence of such an ordinance, the decal shall be prominently displayed on the mobile home in a manner that makes it clearly visible to appraisal officials that come on the premises to inspect the mobile home.

(4) Any person acquiring a mobile home after January 1 of each year shall obtain from the tax commissioner a mobile home location permit by May 1 ***(HB202-April 1)*** or within 45 days of acquisition, whichever occurs later, upon satisfactory evidence that all outstanding taxes due on the mobile home, including delinquent taxes, interest and penalties, if any, have been paid.

(5) Each year every owner of a mobile home situated in this state on January 1 which is not subject to taxation under Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, by virtue of its qualifying the owner for a homestead exemption or if acquired from a dealer after January 1, shall nevertheless obtain a mobile home decal from the tax commissioner by May 1 ***(HB202-April 1)***, or within 45 days of acquisition, whichever occurs later. The decal shall be designed, attached and displayed as provided in this Regulation.

Authority O.C.G.A. §§ 48-2-12, 48-5-440 through 48-5-442, 48-5-444 through 48-5-448, 48-5-450, 48-5-451, 48-5-490, 48-5-492 through 48-5-495. **History.** Original Rule entitled "Issuance of Permits; Display of Decals" adopted. F. Dec. 5, 1997; eff. Dec 25, 1997. **Amended:** F. May 3, 2000; eff. May 23, 2000.

560-11-9-.05 Inspections and Citations.

(1) It shall be the duty of the county property appraisal staff to annually inspect each mobile home located in the county to determine if the owner is properly displaying the decal evidencing the issuance of a mobile home location permit. The staff may schedule the inspections throughout the year or during any portion of the year as meets their annual work flow management needs.

(2) The property appraisal staff shall notify the owner, if known, or the occupant, if the owner is not known, of each mobile home for which a decal is not properly displayed, of the requirements of O.C.G.A. Section 48-5-492 and these regulations to secure and display such decal. The notice shall also describe the penalty under O.C.G.A. Section 48-5-493 and Regulation 560-11-9-.11 for failure to properly display such decal.

(3) The county governing authority may appoint an agent authorized under O.C.G.A. Section 15-10-63 to issue citations to owners failing to properly display mobile home decals. Such agent may be a member of the board of tax assessors, a member of the appraisal staff or some other designee suitable to the county governing authority. The county governing authority shall notify the county appraisal staff of the name of the authorized agent within 5 days of the agent's appointment.

(4) Within 30 days after the end of each calendar quarter, or more frequently at the property appraisal staff's discretion, the property appraisal staff shall forward to the tax commissioner and the authorized agent, if one has been appointed, a list of mobile homes discovered during the quarter, if any, that are not displaying the required mobile home decal. The list shall contain the information set forth in Regulation 560-11-9-.08(1) to enable these officials to locate and identify each mobile home thereon.

(5) The authorized agent, if one has been appointed, upon receipt of the list set forth in this Regulation, shall issue a citation to the owner of each mobile home for which a mobile home decal is not attached. If the authorized agent is a member of the board of tax assessors or the property appraisal staff, the notice required in Section 2 of this Regulation and the citation required in this Section may be issued to the owner simultaneously.

(6) Within 30 days of the date the citation is issued, but not earlier than 15 days from the date the citation is issued, the county shall impose the appropriate fines upon and prosecute the subject of the citation as provided in O.C.G.A. Section 48-5-493.

(7) Nothing in this Regulation shall prohibit or limit the county authorities from providing other methods for prosecution of an owner failing under O.C.G.A. Section 48-5-492 and these regulations to secure and display a mobile home decal.

Authority O.C.G.A. §§ 15-10-60 though 15-10-66, 48-2-12, 48-5-263, 48-5-299, 48-5-440 through 48-5-442, 48-5-444 through 48-5-448, 48-5-450, 48-5-451, 48-5-490, 48-5-492 through 48-5-495. **History.** Original Rule entitled "Inspections and Citations" adopted. F. Dec. 5, 1997; eff. Dec 25, 1997. **Amended:** F. May 3, 2000; eff. May 23, 2000.

560-11-9-.06 Transporting Mobile Homes

(1) It shall be unlawful for any person to move or transport any mobile home which is required to and which does not have attached and displayed thereon the mobile home decal required by O.C.G.A. Section 48-5-492.

(2) Any person who violates Section 1 of this Regulation shall be guilty of a misdemeanor and shall be prosecuted as provided in O.C.G.A. Section 48-5-493.

Authority O.C.G.A. §§ 48-5-492, 48-5-493. History. Original Rule entitled "Transporting Mobile Homes" adopted. F. Dec. 5, 1997; eff. Dec 25, 1997.

560-11-9-.07 Valuation Methods.

(1) Beginning January 1, 1999 and effective for the tax year 1999 and each subsequent tax year, the fair market value of all mobile homes subject to taxation under Article 10 of Chapter 5 of Title 48 shall be determined by the county board of tax assessors in accordance with these regulations. For the tax year 1998, the tax commissioner shall continue to use the procedures as shown in the manual provided by the Commissioner to determine the fair market value of all mobile homes.

(2) The valuation methods employed by the county board of tax assessors shall result in a fair market value, as fair market value is defined in O.C.G.A. Section 48-5-2, of each mobile home as of January 1 of the tax year for which the digest is being prepared.

(3) The county board of tax assessors may use any combination of the following when arriving at the value for each mobile home, however, the approach used may not differ substantially from that employed to arrive at a value for a mobile home subject to tax under Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated. For any valuation guides that may be used, the board shall select those most likely to reflect the value of each mobile home as of January 1 and make any further adjustments deemed necessary to arrive at a January 1 valuation.

(a) The appropriate periodic edition of the National Automobile Dealers Association's Manufactured Housing Appraisal Guide;

(b) The appropriate periodic edition of the Marshall & Swift Residential Valuation System; and

(c) Any other valuation model using commonly accepted appraisal techniques including, but not limited to, quality classes, unit cost, observed obsolescence and value tables for structural additions.

(4) Each mobile home shall be assessed at 40 percent of the fair market value determined in accordance with this Regulation.

(5) Reserved.

Authority O.C.G.A. §§ 48-2-12, 48-5-2, 48-5-7, 48-5-440 through 48-5-448, 48-5-450, 48-5-451, 48-5-490 through 48-5-495. **History.** Original Rule entitled "Valuation Methods" adopted. F. Dec. 5, 1997; eff. Dec 25, 1997. **Amended:** F. May 3, 2000; eff. May 23, 2000.

560-11-9-.08 Mobile Home Digest

(1) On the tenth day of each month, a county's tax commissioner shall report to the board of tax assessors a list of all mobile homes for which during the preceding month:
(a) Location permits were issued, and
(b) Returns for taxation were sent.
(2) The monthly reporting requirement may be changed by a signed written agreement between the tax commissioner and the board of tax assessors, but shall not be sent less than once per calendar year or later than December 1st.
(a) The list sent by the county's tax commissioner shall contain the following information regarding each mobile home:
(1) Manufacturer, model, and year;
(2) Serial number;
(3) Size;
(4) Owner's name and address;
(5) Map and parcel number (if a map and parcel number has previously been assigned by the board of tax assessors);
(6) The mobile home's physical location, street address, lot number, and park name (if applicable and known);
(7) Tax district; and
(8) Assessment (if set by the board of tax assessors).
(3) On or before January 5th of each year, and before the county's digest is submitted to the tax commissioner, a county's board of tax assessors shall meet to receive and inspect the tax returns and location permits for the county's mobile homes that have been reported to the tax commissioner during the preceding twelve months.
(a) If any mobile homes have not been reported or returned to the tax commissioner by January 5th of each year, then the county board of tax assessors shall have the authority to add those mobile homes to the county's digest.
(4) For each mobile home listed in a county's digest, the county's board of tax assessors shall develop a valuation which, in the board's judgment, best represents the fair market value that the mobile home will have as of January 1 of the tax year for which the digest is being prepared.
(a) This valuation shall include any improvements to the mobile home and shall reflect any changes to the value of the mobile home resulting from market changes or physical depreciation as of January 1 of the tax year for which the digest is being prepared.
(5) On or before January 5th of each year, a county's board of tax assessors shall return to the tax commissioner the mobile home digest with the proposed assessments.

(6) The total assessed value of the mobile home digest shall be added to the county's consolidated summary at the time the county's official digest is transmitted to the Revenue Commissioner, or at such other time as the digest is required to be compiled.
(a) The assessed value on the mobile home digest shall be used by the tax commissioner for the purpose of calculating tax bills.
(7) Effective January 1, 1999, when a mobile home is returned for taxation after the mobile home digest has been delivered by the board of tax assessors to the county's tax commissioner, the county's tax commissioner shall, within 10 days of receipt of the return, forward it to the county's board of tax assessors. Within 10 days of receiving the return, the county's board of tax assessors shall assess the mobile home's fair market value and notify the county's tax commissioner of the assessment.
(a) The tax commissioner shall then bill the owner pursuant to Regulation 560-11-9-.10.
(b) The owner of the mobile home shall be afforded an opportunity to appeal and receive a temporary bill pursuant to Regulation 560-11-9-.09.
(c) Such returns shall be designated "Not On Digest" by the tax commissioner and accounted for as such in their official accounts.

Authority O.C.G.A. Secs. 48-5-311, 48-5-442, 48-5-448, 48-5-450.
History. Original Rule entitled "Mobile Home Digest" adopted. F. Dec. 5, 1997; eff. Dec. 25, 1997. Amended:F. May 9, 2011; eff. May 29, 2011.

560-11-9-.09 Appeals

(1) A mobile home owner who disagrees with the county board of tax assessor's assessment of their mobile home(s) on the ad valorem property tax bill may challenge such assessment by either electing to:
(a) Appeal the assessed value of the mobile home in the same manner as other ad valorem tax assessment appeals are made and decided pursuant to O.C.G.A. Section 48-5-311 as follows:
1. Filing a notice of appeal with the county's board of tax assessors within 45 days of date printed on the ad valorem property tax bill, or by May 1st ***(HB202-April 1)***, which ever occurs later.
2. After an appeal has been filed, the county's board of tax assessors shall notify the county's tax commissioner within 10 days of said appeal. A temporary tax bill, like those in O.C.G.A. § 48-5-311 (E)(6)(d)(iii)(I), shall be issued for every mobile home which is on appeal. A mobile home owner shall pay their temporary tax bill by May 1 ***(HB202-April 1)***, if the appeal is not yet resolved, or upon receipt, if temporary tax bill is issued after May 1 ***(HB202-April 1)***. Upon payment of temporary tax bill, the county's tax commissioner shall issue a mobile home location permit. Nothing in this Regulation shall prevent the county's tax commissioner from assessing penalties and interest against a mobile home owner who receives a temporary tax bill after May 1 ***(HB202-April 1)*** because said owner failed to return their mobile home by May 1 ***(HB202-April 1)***.
3. Once there is a determination regarding the appeal, the county's board of tax assessors shall, within 10 days, notify the county's tax commissioner of the final assessment established by such appeal. If necessary, the county's tax commissioner shall then, within 10 days, bill the taxpayer for any additional ad valorem property taxes due or issue a refund, if there has been an overpayment of taxes.
(b) Secure a location permit for the year in question by filing with the county's tax commissioner an affidavit of illegality and by filing either 1) a surety bond issued by a State authorized surety company or 2) a bond approved by the clerk of superior court of the county or 3) a cash bond, pursuant to O.C.G.A. Section 48-5-450.
(2) If the owner of a mobile home, subsequent to paying the tax without having filed an appeal or affidavit of illegality, believes that the tax has been illegally or erroneously assessed and collected, then the owner may file with the county governing authority a request for a refund. Such request may be filed within three years of the date of payment of the tax under the provisions of O.C.G.A. § 48-5-380.

(a) Only errors of fact or law which have resulted in erroneous or illegal taxation shall be considered. A mobile home owner's claim based on mere dissatisfaction with an assessment shall not constitute that the assessment was erroneous or illegal within the meaning of O.C.G.A. § 48-5-380.

Authority O.C.G.A. Secs.48-5-311, 48-5-380, 48-5-442, 48-5-450.
History. Original Rule entitled "Appeals" adopted. F. Dec. 5, 1997; eff. Dec. 25, 1997. Amended: F. May 9, 2011; eff. May 29, 2011.

560-11-9-.10 Collection of Tax.

(1) It shall be the duty of the tax commissioner to issue tax bills using form PT-40 to each owner of a mobile home appearing on the mobile home digest on or after January 1 of each calendar year, but not later than February 1.

(2) Reserved.

(3) Ad valorem taxes imposed on mobile homes shall be based on the assessments as determined from the procedures shown in the manual provided by the Commissioner for the tax year 1998 and as determined by the board of tax assessors pursuant to Regulation 560-11-9-.07 for tax year 1999 and thereafter, and the mill rate levied by the taxing authority on tangible property for the previous calendar year.

(4) The tax commissioner shall collect all ad valorem taxes imposed on mobile homes irrespective of the tax authority levying the taxes. No other official shall be authorized to collect such taxes.

(5) The tax commissioner collecting the ad valorem taxes on mobile homes shall remit to the tax authority imposing the tax such sums as have been collected, less the commissions, on or before the fifteenth day of the month following the month of collection, or on a more frequent basis at the tax commissioner's election.

(6) The tax commissioner shall withhold from each taxing authority commissions on all net ad valorem tax collections made for the jurisdiction on mobile homes during any calendar year. Such commissions shall be withheld as prescribed in O.C.G.A. Section 48-5-447 and, along with any fees collected, shall be retained by the tax commissioner or disposed of in accordance with those general laws and local Acts specifically providing for the disposition of such fees and commissions.

Authority O.C.G.A. §§ 48-2-12, 48-5-440 through 48-5-448, 48-5-450, 48-5-451, 48-5-490, 48-5-492 through 48-5-495. **History.** Original Rule entitled “Collection of Tax” adopted. F. Dec. 5, 1997; eff. Dec 25, 1997. **Amended:** F. May 3, 2000; eff. May 23, 2000.

560-11-9-.11 Penalties.

(1) Every owner of a mobile home subject to these regulations, in addition to the ad valorem tax due on the mobile home, shall be liable for a penalty of 10 percent of the tax due or $5, whichever is greater, for their failure to make the return or pay the tax by May 1 ***(HB202-April 1)*** of each year.

(2) Reserved.

(3) Every owner of a mobile home located in a county on January 1 and subject to these regulations, in addition to the ad valorem tax due on the mobile home, if applicable, and the penalty, if applicable, for failure to make the return or pay the tax by May 1 of each year, shall be guilty of a misdemeanor if they fail to secure, attach and display on a mobile home the decal that is required by Regulation 560-11-9-.04. Upon conviction thereof, the owner shall be punished by a fine of not less than $25.00 ***(HB202-$100.00)*** nor more than $200.00 ***(HB202-$300.00)***, except that upon receipt of proof of purchase of a decal prior to the date of the issuance of a summons, the fine shall be $25.00 ***(HB202-$50.00)***. The county governing authority may, by local ordinance, provide for penalties for owners who locate a mobile home in the county after January 1 and fail to secure, attach and display on a mobile home the decal that is required by Regulation 560-11-9-.04.

(4) Any person who moves or transports a mobile home which is required to and which does not have attached and displayed thereon the decal required by Regulation 560-11-9-.04 shall be guilty of a misdemeanor and shall be punished by a fine of not less than $200.00 nor more than $1,000.00 or by imprisonment for not more than 12 months, or both.

(5) The tax commissioner may issue executions for nonpayment of mobile home taxes in the manner prescribed in O.C.G.A. Section 48-3-3. The collection of such executions shall follow the procedures prescribed in Chapter 3 of Title 48 of the Official Code of Georgia Annotated. Such executions shall bear interest at the rate prescribed by O.C.G.A. Section 48-2-40 once issued.

Authority O.C.G.A. §§ 48-2-12, 48-2-40, 48-3-3, 48-5-440 through 48-5-442, 48-5-444 through 48-5-448, 48-5-450, 48-5-451, 48-5-490, 48-5-492 through 48-5-495. **History.** Original Rule entitled "Penalties" adopted. F. Dec. 5, 1997; eff. Dec 25, 1997. **Amended:** F. May 3, 2000; eff. May 23, 2000.

Certificate of Permanent Location

8-2-160. Definitions
As used in this part, the term:

(1) 'Commissioner' means the Georgia Safety Fire Commissioner.

(2) 'Installation' means the construction of a foundation system and the placement or erection of a manufactured home or a mobile home on the foundation system. Such term includes, without limitation, supporting, blocking, leveling, securing, or anchoring such home and connecting multiple or expandable sections of such home.

(3) 'Installer' means a person responsible for performing an installation and who is required to obtain a license pursuant to the provisions of Code Section 8-2-164

(4) 'Manufactured home' means a new or used structure, transportable in one or more sections, which, in the traveling mode, is eight body feet or more in width or 40 body feet or more in length or, when erected on site, is 320 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 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 the National Manufactured Housing Construction and Safety Standards Act of 1974, 42 U.S.C. Section 5401, et seq.

8-2-180. Definitions

As used in this part, the term:

(1) "Clerk of superior court" means the clerk of the superior court of the county in which the property to which the home is or is to be affixed is located.

(2) "Commissioner" means the state revenue commissioner and includes any county tax commissioner when so authorized by the state revenue commissioner to act on his or her behalf in carrying out the responsibilities of this part.

(3) "Home" means a manufactured home.

(4) "Manufactured home" has the meaning specified in paragraph (4) of Code Section 8-2-160.

(Code 1981, 8-2-180, enacted by Ga. L. 2003, p. 430, 1; Ga. L. 2005, p. 334, 3-1/HB 501; Ga. L. 2006, p. 702, 1/SB 253.)

The 2005 amendment, effective July 1, 2005, in paragraph (2), deleted "of motor vehicle safety" following "commissioner" in two places, added "means the state revenue commissioner and", and added "state revenue" following "authorized by the".

The 2006 amendment, effective July 1, 2006, deleted "or mobile home" from the end of paragraph (3) and deleted paragraph (5), which read: "'Mobile home' has the meaning specified in paragraph (6) of Code Section 8-2-160."

Law reviews. - For survey article on real property law for the period from June 1, 2002 to May 31, 2003, see 55 Mercer L. Rev. 397 (2003). For annual survey of real property law, see 58 Mercer L. Rev. 367 (2006).

8-2-181. Manufactured home as personal property; requirements for real property status; requirements for Certificate of Permanent Location.

(a) Except as provided in Subpart 1A of this part, a manufactured home shall constitute personal property and shall be subject to the "Motor Vehicle Certificate of Title Act," Chapter 3 of Title 40, until such time as the home is converted to real property as provided for in this part or as provided in Subpart 1A of this part.

(b) A manufactured home shall become real property if:

(1) The home is or is to be permanently affixed on real property and one or more persons with an ownership interest in the home also has an ownership interest in such real property; and

(2) The owner of the home and the holders of all security interests therein execute and file a Certificate of Permanent Location:

(A) In the real estate records of the county where the real property is located; and

(B) With the commissioner.

(c) The Certificate of Permanent Location shall be in a form prescribed by the commissioner and shall include:

(1) The name and address of the owner of the home;

(2) The names and addresses of the holders of any security interest in and of any lien upon the home;

(3) The title number assigned to the home;

(4) A description of the real estate on which the home is or is to be located, including the name of the owner and a reference by deed book and page number to the chain of title of such real property; and

(5) Any other data the commissioner prescribes.

(Code 1981, 8-2-181, enacted by Ga. L. 2003, p. 430, 1; Ga. L. 2005, p. 334, 3-1/HB 501; Ga. L. 2006, p. 702, 1/SB 253.)

The 2005 amendment, effective July 1, 2005, deleted "of motor vehicle safety" following "commissioner" in three places in this Code section.

The 2006 amendment, effective July 1, 2006, in subsection (a), substituted "Except as provided in Subpart 1A of this part, a manufactured home" for "A manufactured home or mobile home" at the beginning and added "or as provided in Subpart 1A of this part" to the end; and deleted "or mobile home" following "A manufactured home" in the introductory language of subsection (b).

JUDICIAL DECISIONS

Application with federal law. - Provisions of O.C.G.A. 8-2-181 did not apply for consideration of whether or not the debtors' mobile home, purchased and placed on the real property at issue in April 2000, was a fixture to the property so that the provisions of 11 U.S.C. 1322 applied to a creditor's mortgage interest. Williamson v. Wash. Mut. Home Loans, Inc. (In re Williamson), 387 Bankr. 914 (Bankr. M.D. Ga. 2008).

8-2-182. Recording of Certificate of Permanent Location; responsibilities of commissioner; notification to tax assessors.

(a) When a Certificate of Permanent Location is properly filed with the clerk of superior court, the clerk shall record such certificate in the same manner as other instruments affecting the real property described in the Certificate of Permanent Location and shall charge and collect the fees usually charged for recording deeds and other instruments relating to real estate. Such certificate shall be indexed under the name of the current owner of the real property in both the grantor and grantee indexes. The clerk shall provide the owner with a certified copy of the Certificate of Permanent Location, reflecting its filing, and shall charge and collect the fees usually charged for the provision of certified copies of documents relating to real estate.

(b) Upon receipt of a certified copy of a properly executed Certificate of Permanent Location, along with the certificate of title, the commissioner shall file and retain a copy of such Certificate of Permanent Location together with all other prior title records related to the home. When a properly executed Certificate of Permanent Location has once been filed, the commissioner shall accept no further title filings with respect to that home, except as may be necessary to correct any errors in the department's records and except as provided in Subparts 2 and 3 of this part.

(c) When a Certificate of Permanent Location is so filed, the commissioner shall issue to the clerk of the superior court with whom the original Certificate of Permanent Location was filed confirmation by the commissioner that the Certificate of Permanent Location has been so filed and the certificate of title has been surrendered.

(d) Upon receipt of confirmation of the filing of the Certificate of Permanent Location from the commissioner, the clerk of superior court shall provide a copy of the Certificate of Permanent Location to the appropriate board of tax assessors or such other local official as is responsible for the valuation of real property.

(Code 1981, 8-2-182, enacted by Ga. L. 2003, p. 430, 1; Ga. L. 2005, p. 334, 3-1/HB 501; Ga. L. 2006, p. 702, 1/SB 253.)

The 2005 amendment, effective July 1, 2005, deleted "of motor vehicle safety" following "commissioner" throughout this Code section.

The 2006 amendment, effective July 1, 2006, substituted "Certificate of Permanent Location" for "certificate" in five places throughout this Code section.

8-2-183. Status of home as part of real property.

(a) When a Certificate of Permanent Location has been properly filed with the clerk of superior court, a certified copy of the Certificate of Permanent Location is properly filed with the commissioner, and the certificate of title is surrendered, the home shall become for all legal purposes a part of the real property on which it is located. Without limiting the generality of the foregoing, the home shall be subject to transfer by the owner of the real property, subject to any security interest in the real property and subject to foreclosure of any such interest, in the same manner as and together with the underlying real property.

(b) When a home has become a part of the real property as provided in this part, it shall be unlawful for any person to remove such home from the real property except with the written consent of the owner of the real property and the holders of all security interests in the real property and in strict compliance with the requirements of Subpart 2 of this part. Any person who violates this subsection shall be guilty of a misdemeanor of a high and aggravated nature.

(Code 1981, 8-2-183, enacted by Ga. L. 2003, p. 430, 1; Ga. L. 2005, p. 334, 3-1/HB 501; Ga. L. 2006, p. 702, 1/SB 253.)

The 2005 amendment, effective July 1, 2005, deleted "of motor vehicle safety" following "commissioner" in the first sentence of subsection (a).

The 2006 amendment, effective July 1, 2006, substituted "a certified copy of the Certificate of Permanent Location is" for "a certified copy thereof" in the middle of the first sentence of subsection (a).

8-2-183.1. Conditions under which manufactured home becomes real property; form and filing requirements for certificate of permanent location.

(a) A manufactured home which has not been issued a certificate of title from the commissioner and which is sold on or after July 1, 2006, shall become real property if:

(1) The home is or is to be permanently affixed on real property and one or more persons with an ownership interest in the home also has an ownership interest in such real property; and

(2) The owner of the home and the holders of all security interests therein execute and file a Certificate of Permanent Location in the real estate records of the county where the real property is located.

(b) The Certificate of Permanent Location shall be in a form prescribed by the commissioner and shall include:

(1) The name and address of the owner of the home;

(2) The names and addresses of the holders of any security interest in and of any lien upon the home;

(3) As an attachment, the manufacturer's original certificate of origin; and

(4) A description of the real estate on which the home is or is to be located, including the name of the owner and a reference by deed book and page number to the chain of title of such real property.

(c) A Certificate of Permanent Location shall be filed with the clerk of superior court, and the clerk shall record such certificate in the same manner as other instruments affecting the real property described in the Certificate of Permanent Location and shall charge and collect the fees usually charged for recording deeds and other instruments relating to real estate. Such certificate shall be indexed under the name of the current owner of the real property in both the grantor and grantee indexes.

(d) When a Certificate of Permanent Location is properly filed with the clerk of superior court, the home shall become for all legal purposes a part of the real property on which it is located. Without limiting the generality of the foregoing, the home shall be subject to transfer by the owner of the real property, subject to any security interest in the real property and subject to foreclosure of any such interest, in the same manner as and together with the underlying real property.

(e) When a properly executed Certificate of Permanent Location has once been filed, the commissioner shall accept no further title filings with respect to that home, except as may be necessary to correct any errors in the department's records and except as provided in Subparts 2 and 3 of this part.

(f) Upon recording the Certificate of Permanent Location, the clerk of superior court shall provide a copy of the Certificate of Permanent Location to the appropriate board of tax assessors or such other local official as is responsible for the valuation of real property.

(g) When a home has become a part of the real property as provided in this part, it shall be unlawful for any person to remove such home from the real property except with the written consent of the owner of the real property and the holders of all security interests in the real property and in strict compliance with the requirements of Subpart 2 of this part. Any person who violates this subsection shall be guilty of a misdemeanor of a high and aggravated nature.

(Code 1981, 8-2-183.1, enacted by Ga. L. 2006, p. 702, 1/SB 253.)

Effective date. - This Code section became effective July 1, 2006.

8-2-184. Reversion of manufactured home to personal property; Certificate of Removal from Permanent Location required.

(a) A home which has previously become real property shall become personal property if:

(1) The manufactured home is or is to be removed from the real property with the written consent of the owner of the real property and the holders of all security interests therein; and

(2) The owner of the real property and the holders of all security interests therein execute and file a Certificate of Removal from Permanent Location:

(A) With the commissioner; and

(B) In the real estate records of the county where the real property is located.

(b) The Certificate of Removal from Permanent Location shall be in a form prescribed by the commissioner and shall include:

(1) The name and address of the owner;

(2) The names and addresses of the holders of any security interest and of any lien;

(3) The title number formerly assigned to the home, if applicable;

(4) A description of the real estate on which the home was previously located, including the name of the owner and a reference by deed book and page number to the recording of the former Certificate of Permanent Location; and

(5) Any other data the commissioner prescribes.

(Code 1981, 8-2-184, enacted by Ga. L. 2003, p. 430, 1; Ga. L. 2005, p. 334, 3-1/HB 501; Ga. L. 2006, p. 702, 1/SB 253.)

The 2005 amendment, effective July 1, 2005, deleted "of motor vehicle safety" following "commissioner" in three places in this Code section.

The 2006 amendment, effective July 1, 2006, deleted "or mobile home" following "The manufactured home" near the beginning of paragraph (a)(1); added ", if applicable" to the end of paragraph (b)(3); and substituted "Certificate of Permanent Location" for "certificate of permanent location" near the end of paragraph (b)(4).

8-2-185. Responsibilities of commissioner following receipt of Certificate of Removal from Permanent Location.

(a) Upon receipt of a properly executed Certificate of Removal from Permanent Location, the commissioner shall file and retain a copy of such certificate together with all other prior title records related to the home and may thereafter issue a new certificate of title for the home. The commissioner shall charge and collect the fee otherwise prescribed by law for the issuance of a certificate of title.

(b) When a Certificate of Removal from Permanent Location is so filed, the commissioner shall return to the filing party the original of the Certificate of Removal from Permanent Location containing thereon confirmation by the commissioner that the Certificate of Removal from Permanent Location has been so filed.

(Code 1981, 8-2-185, enacted by Ga. L. 2003, p. 430, 1; Ga. L. 2005, p. 334, 3-1/HB 501; Ga. L. 2006, p. 702, 1/SB 253.)

The 2005 amendment, effective July 1, 2005, deleted "of motor vehicle safety" following "commissioner" throughout this Code section.

The 2006 amendment, effective July 1, 2006, substituted "Certificate of Removal from Permanent Location" for "certificate" twice in subsection (b).

8-2-186. Responsibilities of clerk of superior court upon receipt of Certificate of Removal from Permanent Location.

(a) The clerk of superior court shall not accept a Certificate of Removal from Permanent Location for filing unless the Certificate of Removal from Permanent Location contains thereon the confirmation by the commissioner that the Certificate of Removal from Permanent Location has been filed with the commissioner.

(b) When a Certificate of Removal from Permanent Location is properly filed with the clerk of superior court, the clerk shall record such certificate in the same manner as other instruments affecting the real property described in the Certificate of Removal from Permanent Location and shall charge and collect the fees usually charged for recording deeds and other instruments relating to real estate. Such certificate shall be indexed under the name of the current owner of the real property in both the grantor and grantee indexes.

(Code 1981, 8-2-186, enacted by Ga. L. 2003, p. 430, 1; Ga. L. 2005, p. 334, 3-1/HB 501; Ga. L. 2006, p. 702, 1/SB 253.)

The 2005 amendment, effective July 1, 2005, deleted "of motor vehicle safety" following "commissioner" in two places in subsection (a).

The 2006 amendment, effective July 1, 2006, substituted "Certificate of Removal from Permanent Location" for "certificate" twice in subsection (a) and once in subsection (b).

8-2-187. Certificate of Destruction and requirements for issuance.

(a) When a home which has previously become real property has been or is to be destroyed, the owner of the real property and the holders of all security interests therein shall execute and file a Certificate of Destruction:

(1) With the commissioner; and

(2) In the real estate records of the county where the real property is located.

(b) The Certificate of Destruction shall be in a form prescribed by the commissioner and shall include:

(1) The name and address of the owner;

(2) The names and addresses of the holders of any security interest and of any lien;

(3) The title number formerly assigned to the home, if applicable;

(4) A description of the real estate on which the home was previously located, including the name of the owner and a reference by deed book and page number to the recording of the former Certificate of Permanent Location;

(5) Verification of the destruction by a law enforcement officer; and

(6) Any other data the commissioner prescribes.

(Code 1981, 8-2-187, enacted by Ga. L. 2003, p. 430, 1; Ga. L. 2005, p. 334, 3-1/HB 501; Ga. L. 2006, p. 702, 1/SB 253.)

The 2005 amendment, effective July 1, 2005, deleted "of motor vehicle safety" following "commissioner" in three places in this Code section.

The 2006 amendment, effective July 1, 2006, added ", if applicable" to the end of paragraph (b)(3); and substituted "Certificate of Permanent Location" for "certificate of permanent location" at the end of paragraph (b)(4).

8-2-188. Retention of titles by commissioner.

(a) Upon receipt of a properly executed Certificate of Destruction, the commissioner shall file and retain a copy of such certificate together with all other prior title records related to the home.

(b) When a Certificate of Destruction is so filed, the commissioner shall issue to the filing party the original of the Certificate of Destruction containing thereon confirmation by the commissioner that the Certificate of Destruction has been so filed.

(Code 1981, 8-2-188, enacted by Ga. L. 2003, p. 430, 1; Ga. L. 2005, p. 334, 3-1/HB 501; Ga. L. 2006, p. 702, 1/SB 253.)

The 2005 amendment, effective July 1, 2005, deleted "of motor vehicle safety" following "commissioner" throughout this Code section.

The 2006 amendment, effective July 1, 2006, substituted "Certificate of Destruction" for "certificate" twice in subsection (b).

8-2-189. Requirements for filing with clerk of superior court.

(a) The clerk of superior court shall not accept a Certificate of Destruction for filing unless the Certificate of Destruction contains thereon the confirmation by the commissioner that the Certificate of Destruction has been filed with the commissioner.

(b) When a Certificate of Destruction is properly filed with the clerk of superior court, the clerk shall record such certificate in the same manner as other instruments affecting the real property described in the Certificate of Destruction and shall charge and collect the fees usually charged for recording deeds and other instruments relating to real estate. Such certificate shall be indexed under the name of the current owner of the real property in both the grantor and grantee indexes.

(Code 1981, 8-2-189, enacted by Ga. L. 2003, p. 430, 1; Ga. L. 2004, p. 631, 8; Ga. L. 2005, p. 334, 3-1/HB 501; Ga. L. 2006, p. 702, 1/SB 253.)

The 2004 amendment, effective May 13, 2004, part of an Act to revise, modernize and correct the Code, in subsection (b), substituted "Certificate of Destruction" for "certificate of destruction".

The 2005 amendment, effective July 1, 2005, deleted "of motor vehicle safety" following "commissioner" in two places in subsection (a).

The 2006 amendment, effective July 1, 2006, substituted "Certificate of Destruction" for "certificate" twice in subsection (a) and once near the middle of subsection (b).

8-2-190. Taxation as real property.

A manufactured home which constitutes real property shall not be subject to Article 10 of Chapter 5 of Title 48 but shall instead be taxed as real property and a part of the underlying real estate.

(Code 1981, 8-2-190, enacted by Ga. L. 2003, p. 430, 1; Ga. L. 2005, p. 334, 3-1/HB 501; Ga. L. 2006, p. 702, 1/SB 253.)

The 2006 amendment, effective July 1, 2006, substituted "A manufactured home" for "A manufactured or mobile home" at the beginning of this Code section.

8-2-191. Filing fee.

The commissioner shall charge a fee of $18.00 for any filing under this part.

(Code 1981, 8-2-191, enacted by Ga. L. 2003, p. 430, 1; Ga. L. 2005, p. 334, 3-1/HB 501; Ga. L. 2006, p. 702, 1/SB 253.)

The 2005 amendment, effective July 1, 2005, deleted "of motor vehicle safety" following "commissioner" in this Code section.

Reproduction of a

HUD LABEL

DATE OF ISSUE: 6/15/76 TO CURRENT

All manufactured homes are designed to comply with Federal Safety and Construction Standards as evidenced by this red seal located on the outside of the home. These standards are administered by the U.S. Department of Housing and Urban Development (HUD) through a network of state and independent inspection agencies.

HUD STANDARDS SUPERSEDED ALL STATE OR LOCAL BUILDING CODES

FOR COUNTY USE ONLY

T-234 (Rev 8-2005)

Mobile/Manufactured Home Certificate of Permanent Location

This certificate is presented for filing and recording in the real estate records pursuant to §8-2-181(c) of the O.C.G.A.

1. Mail certified copy to: (Name and mailing address)

THIS SPACE IS FOR RECORDING INFORMATION ONLY.

2. Debtor's Name and Mailing Address: (Last name first if an individual)

3. Debtor's Name and Mailing Address: (Last name first if an individual)

4.Lien Holder/Secured Party's Name and Mailing Address: (Last name first if an individual)

5. Lien Holder/Secured Party's Name and Mailing Address: (Last name first if an individual)

6. This Certificate of Permanent Location covers the following collateral:

VIN: _____ Title # _____

7. Description of real estate to which this vehicle has been permanently affixed:

The deed to said real estate is located on page number _____ in deed book number _____ in the real estate records maintained by the Clerk of the Superior Court of _____County.

8. Name of the Record Owner(s) of Said Real Estate: (Must include at least one debtor listed above.)

9. County(ies) in which this Certificate of Permanent Location is filed:

10. Signature(s)

Debtor	Date	Debtor	Date
Lien Holder/Secured Party	Date	Lien Holder/Secured Party	Date

I hereby certify that this is a true and accurate copy of this Certificate of Permanent Location as recorded in the records of the Clerk of Superior Court of _____ County. This _____ day
(County Name) (Day)

of _____, _____
(Month) (Year)

Page _____ of _____.

_____
(Deputy)Clerk of Superior Court)

T-234I (8-2005)

Instructions for Completing the Mobile/Manufactured Home Certificate of Permanent Location (T-234)

Before a mobile/manufactured home can be declared as real property a valid Georgia certificate of title is required. The owner(s) and the security interest holder(s) must complete the Certificate of Permanent Location, Form T-234, once the mobile/manufactured home is classified as real property. The current certificate of title and a filing fee of $18 must accompany this form.

Section 1: Insert the name and address of the person to whom a certified copy of the Certificate of Permanent Location should be sent by the Clerk of Superior Court once the document has been filed in said office.

Sections 2-3: Insert the full legal name(s) and mailing address(es) of the owner(s) of the mobile home. Said owner(s) must also be the debtor(s) on any lien or security interest perfected against the certificate of title. Each owner must be listed separately, and, if individuals, their last names should be listed first. If the home has more than two (2) owners, attach additional sheets

Sections 4-5: Insert the full legal names and mailing addresses of the holders of any unsatisfied security interests or liens against the home. Each lien holder/secured party must be listed separately, and if individuals, their last names should be listed first. If the home has more than two (2) lien holders/secured parties, attach additional sheets.

Section 6: Insert the vehicle identification number listed on the certificate of title and the certificate of title number.

Section 7: Insert the legal description of the land upon which the home is affixed, including the deed book number, page number, and the county in which said document is recorded.

Section 8: Insert the full legal names of the owner(s) of the land upon which the home is affixed. At least one owner of the home must be listed.

Section 9: Insert the names of all counties in which a Certificate of Permanent Location is filed for the vehicle. Only one county should be listed unless the land upon which the home is affixed lies in more than one (1) county.

Section 10: Each debtor must sign and date the Certificate of Permanent Location. Each lien holder/secured party must sign and date the Certificate of Permanent Location. Following the signatures of the parties, the Clerk of Superior Court in which the Certificate of Permanent Location is filed may number the pages submitted and certify a copy of the document for submission to the county tag office. The certified copy should be given or mailed to the person/company listed in Section 1 (one) by the Clerk of Superior Court.

Upon receipt of the certified copy, the party designated in Section 1 (one) must forward the Certificate of Permanent Location to the county tag office(s) in which the Certificate of Permanent Location has been filed.

Upon receipt of a properly executed certified copy of Form T-234, the county tag office will forward a copy of the Form T-234 and the original certificate of title to the DOR's Motor Vehicle Division for cancellation of the certificate of title for the home. No further title records will be updated as long as the mobile/manufactured home remains classified as real property.

The certified copy of the Form T-234 will be stamped in the area designated for "County Use Only" by the county tag office and forwarded to the Clerk of Superior Court. The Clerk's Office will provide a stamped copy of Form T-234 to the appropriate board of tax assessor's office that has the responsibility of the valuation of real property.

T-234A (Rev 6-2006)

Certificate of Permanent Location for a Manufactured Home (Title Not Required)

This certificate is presented for filing and recording in the real estate records pursuant to §8-2-183.1 of the O.C.G.A.
A certificate of title is not required to be issued when using this form, if the home was sold on or after July 1, 2006.
The certificate of origin is required to be attached to this form when filed with the Clerk of Superior Court.

1. Mail certified copy to: **(Name and mailing address)**

THIS SPACE IS FOR RECORDING INFORMATION ONLY.

2. Debtor's Name and Mailing Address: **(Last name first if an individual)**

3. Debtor's Name and Mailing Address: **(Last name first if an individual)**

4. Lien Holder/Secured Party's Name and Mailing Address: **(Last name first if an individual)**

5. Lien Holder/Secured Party's Name and Mailing Address: **(Last name first if an individual)**

6. This Certificate of Permanent Location covers the following collateral:

VIN: _____

7. Description of real estate to which this home has been permanently affixed:

The deed to said real estate is located on page number _____ in deed book number _____ in the real estate records maintained by the Clerk of the Superior Court of _____County.

8. Name of the Record Owner(s) of Said Real Estate: **(Must include at least one debtor listed above.)**

9. County (ies) in which this Certificate of Permanent Location is filed:

10. Signature(s)

Debtor	**Date**	**Debtor**	**Date**
Lien Holder/Secured Party	**Date**	**Lien Holder/Secured Party**	**Date**

I hereby certify that this is a true and accurate copy of this Certificate of Permanent Location as recorded in the records of the Clerk of Superior Court of _____ County. This _____ day
(County Name) (Day)

of _____, _____
(Month) (Year)

Page _____ of _____.

_____
(Deputy) Clerk of Superior Court)

T-234AI (Rev 6-2006)

Instructions for Completing Certificate of Permanent Location for a Manufactured Home (T-234A)

A manufactured home *which has not been issued a certificate of title* and the manufactured home was sold on or after July 1, 2006, shall be considered 'real property' if the manufactured home is or will be affixed to real property. The certificate of origin is required to be attached to this form when filed with the Clerk of Superior Court.

Section 1: Insert the name and address of the person to whom a certified copy of the Certificate of Permanent Location should be sent by the Clerk of Superior Court once the document has been filed in said office.

Sections 2-3: Insert the full legal name(s) and mailing address (es) of the owner(s) of the manufactured home. Said owner(s) must also be the debtor(s) on any lien or security interest perfected against the manufactured home. Each owner must be listed separately, and, if individuals, their last names should be listed first. If the home has more than two (2) owners, attach additional sheets

Sections 4-5: Insert the full legal names and mailing addresses of the holders of any unsatisfied security interests or liens against the manufactured home. Each lien holder/secured party must be listed separately, and if individuals, their last names should be listed first. If the home has more than two (2) lien holders/secured parties, attach additional sheets.

Section 6: Insert the home's identification number listed on the certificate of origin.

Section 7: Insert the legal description of the land upon which the home is affixed, including the deed book number, page number, and the county in which said document is recorded.

Section 8: Insert the full legal name(s) of the owner(s) of the land upon which the home is affixed. At least one owner of the home must be listed.

Section 9: Insert the names of all counties in which a Certificate of Permanent Location is filed for the manufactured home. Only one county should be listed unless the land upon which the home is affixed lies in more than one (1) county.

Section 10: Each debtor must sign and date the Certificate of Permanent Location. Each lien holder/secured party must sign and date the Certificate of Permanent Location. Following the signatures of the parties, the Clerk of Superior Court in which the Certificate of Permanent Location is filed must certify the Certificate of Permanent Location form. The certified copy should be given or mailed to the person/company listed in Section 1 (one) by the Clerk of Superior Court.

Notes:
Notification of this filing, when a **certificate of title has not been issued,** does not have to be made to the county tag office or the state office.

This form must be filed in the real estate records of the county where the manufactured home is located and with the Clerk of Superior Court. The Clerk of Superior Court must provide a copy of the T-234A (Certificate of Permanent Location) to the Board of Tax Assessors.

Once the manufactured home has become part of the real property, it will be unlawful for anyone to remove the home from the real property except with the consent of the owner and security interest holder. Once the manufactured home is no longer part of the real property, application for a Certificate of Title will be required.

T-229 (Revised 3-2007)

Mobile/Manufactured Home Certificate of Removal from its Permanent Location

Once the mobile/manufactured home is no longer classified as real estate property, a certificate of title must be applied for on all 1963 and later year model homes at the county tag office. The Form T-229 can also be filed at the county tag office where the mobile home is located.	State Use Only!
1. Mail certified copy to: (Name & Mailing Address)	This space for recording information only!
2. Debtor's Name and Mailing Address: (Last name first, if an individual)	
3. Debtor's Name and Mailing Address: (Last name first if an individual)	
4. Lien Holder/Secured Party's Name & Mailing Address: (Last name first, if an individual)	
5. Lien Holder/Secured Party's Name & Mailing Address: (Last name first, if an individual)	
6. This certificates Removal from Permanent Location which covers the following vehicle:	
VIN: / Last/Previous Title Number:	
7. Description of real estate to which this mobile/manufactured home was "removed".	
The deed to said real estate was located on page number:	In deed book number: _____ in the real estate records maintained by the Clerk of the Superior Court of _____ (Name of County)
8. Signature(s)	Date:
Debtor:	Date:
Debtor:	Date:
Lien Holder/Secured Party:	Date:
Lien Holder/Secured Party:	Date:

I hereby certify that this Certificate of Removal from Permanent Location has been filed in the records of the Clerk of Superior Court of _____ (County Name) this _____ (Day) of _____ (Month), on Page _____ (page #) of _____ (Deed Book Number) _____ (Deputy, Clerk of Superior Court)

Form T-229 Instructions (Revised 3-2007)

Instructions for Completing Form T-229, Mobile/Manufactured Home Certificate of Removal from its Permanent Location

The owner(s) and the security interest holder(s) must complete the 'Certificate of **Removal** from Permanent Location', Form T-229, once the mobile/manufactured home is no longer classified as real estate property. Once the mobile/manufactured home is converted back to 'personal' property, no longer affixed to land, a certificate of title must be applied for on all 1963 and later year model homes. If the current owner is not the **same** owner(s) as the owner(s)' name(s) shown in the state's tag and title database, GRATIS (Georgia Registration and Title Information System), copies of deeds are required to show a complete chain of ownership of the home. Also, if there is **no** record of the filing of the mobile/manufactured home converted to real property, a valid certificate of title is required in the current owner(s)' name(s) or properly assigned to the current owner(s) using his/her full legal name(s). An individual's full legal name is his/her complete name as it appears on his/her valid driver's license or Georgia identification card. The title fee is $18.00 and should be paid with a check or money order made payable to the Office of the Tax Commissioner.

***Section 1*:** Insert the name and address of the person to whom a certified copy of the Certificate of Removal from Permanent Location (Form T-229) should be sent to by the county tag office once filed.

***Sections 2-3*:** Insert the full legal name(s) and mailing address of the owner(s) of the mobile/manufactured home. Said owner(s) must also be the debtor(s) on any lien or security interest that should be perfected against the certificate of title. **Each** owner must be listed separately, and, if individuals, their last names should be listed first. If the mobile/manufactured home has more than two (2) owners, attach additional sheets.

Sections 4-5: Insert the full legal name(s) and mailing address of the holders of any unsatisfied security interests or liens against the mobile/manufactured home. **Each** lien holder/secured party must be listed separately, and if individuals, their last names should be listed first. If the home has more than two (2) lien holders/secured parties, attach additional sheets.

Section 6: Insert the vehicle identification number listed on the previous certificate of title and the certificate of title number. If the mobile/manufactured home consists of more than one (1) vehicle identification numbers, an additional form is required for **each** vehicle identification number (VIN).

Section 7: Insert the legal description of the land upon which the home was removed, including the deed book number, page number, and the name of the county in which said document is recorded.

Section 8: Each debtor must sign and date the Certificate of Removal from Permanent Location, Form T-229. **Each** lien holder/secured party must sign and date the Certificate of Removal from Permanent Location, Form T-229.

Upon receipt of the Certificate of Removal from Permanent Location (T-229 Form), the county tag office will forward a copy of the certification that the mobile home has been filed with the county and a new certificate of title has been issued to the Clerk of Superior Court.

Note:
A certificate of title must be applied for in conjunction with processing the Certificate of Removal from Permanent Location, Form T-229.

The certified copy of the Form T-229 will be stamped in the area designated for 'State Use Only' by the county tag office and forwarded to the Clerk of Superior Court. The Clerk's Office will provide a stamped copy of Form T-229 to the appropriate Board of Tax Assessor's office, if applicable.

Georgia Department of Revenue Rev. 02/02/2016

For County Use Only

T-230 (Rev 08-2005)

Mobile/Manufactured Home Certificate of Destruction

Except for the signatures, this form must be typed, electronically completed and printed or printed legibly by-hand in blue or black ink. Before completing this form, please read all of the instructions shown on the reverse side of this form. **An $18.00 filing fee for each title must accompany this form.**

Part A - Certification of Destruction by Owner

This is to certify that the mobile or manufactured described below has been destroyed:

_____ (Home's Manufacturer's Identification Number)

_____ (Home's Year Model & Name of Manufacturer)

_____ (Owner(s)' Full Legal Name(s) – Printed or Typed)

_____ (Previous Georgia Certificate of Title Number)

_____ (Address Where the Mobile or Manufactured Home Was Permanently Located)

Recorded on _____ (Page #) in_____ (Book #), _____ (County Name)

_____ (Owner(s)' Full Legal Name(s) – Printed or Typed)

_____ (Lien or Security Interest Holder's Name – Printed or Typed)

_____ (Owner's Street Address)

_____ (Lien or Security Interest Holder's Address)

_____ (City, State, Zip & County Name)

_____ (City, State & Zip)

_____ (Owner(s)' Signature(s)) _____ (Date)

_____ (Lien/Security Interest Holder's Signature) _____ (Date)

Part B – Certification by a Georgia Law Enforcement Officer Destruction of a Mobile or Manufactured Home

_____ (Mobile/Manufactured Home's Identification Number)

_____ (Owner(s)' Name(s)

This is to certify that the mobile/manufactured home, as referenced in **Part "A"** of this form has been destroyed.

_____ (Law Enforcement Officer's Signature) _____ (Badge #) _____ (Date of Inspection of Mobile/Manufactured Home)

_____ (Address of Officer's Headquarters)

_____ (Telephone # Including Area Code)

T-230 Instructions (Rev. 08-2005)

Instructions for Completing Form T-230 – Destruction of a Mobile or Manufactured Home

The owner or an appointed attorney-in-fact must complete the Certificate of Destruction, Form T-230, once the mobile or manufactured home has been destroyed. **There is a filing fee of $18.00 for each title that must accompany this form.** Pay this fee with cash, check or money order payable to the Office of the Tax Commissioner. Please do not send cash through the mail!

Part A

The owner of the mobile or manufactured home or an appointed attorney-in-fact must complete Part "A". When applicable, an authorized representative of the lien or security interest holder should acknowledge the destruction of the mobile or manufactured home by signing and entering the date of signing in the designated areas. After completing Part "**A**" the owner must have a Georgia Law Enforcement Officer complete Part "**B**" certifying this home has been destroyed. The owner shall deliver the Certificate of Destruction, Form T-230, to the County Tax Commissioner' Office for proper filing.

Part B

A Georgia Law Enforcement Officer must complete Part "**B**" certifying that the mobile or manufactured home has been destroyed. The law enforcement officer is required to sign, enter his or her badge number and the address and telephone number of his or her headquarters' office.

The owner must forward the original Certificate of Destruction, Form T-230, with Part "A" and Part "B" completed to the County Tax Commissioner's Office where the mobile or manufactured home was previously located.

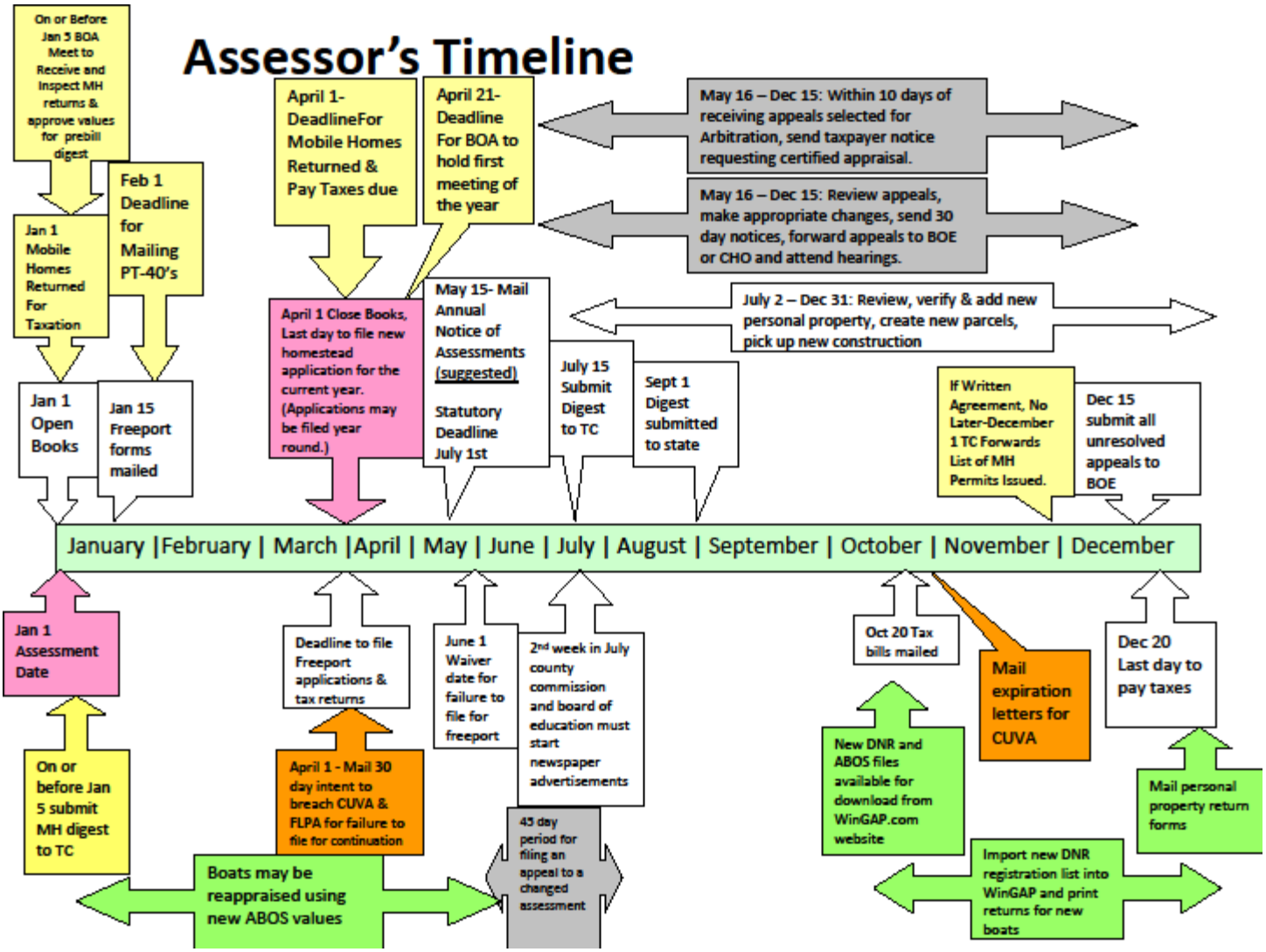
Upon receipt of the Certificate of Destruction, Form T-230, with both Part "A" and Part "B" properly completed, the County Tax Commissioner Office shall update said filing in the Department of Revenue's tag and title database and provide the owner with the "original" certificate.

The County Tax Commissioner's Office shall forward a copy of the Certificate of Destruction, Form T-230, with confirmation of the filing of the Form 230 to the Clerk of Superior Court.

The County Tax Commissioner's Office shall forward a copy of the Certificate of Destruction, Form T-230, to the Motor Vehicle Division of the Department of Revenue.

THE BASICS

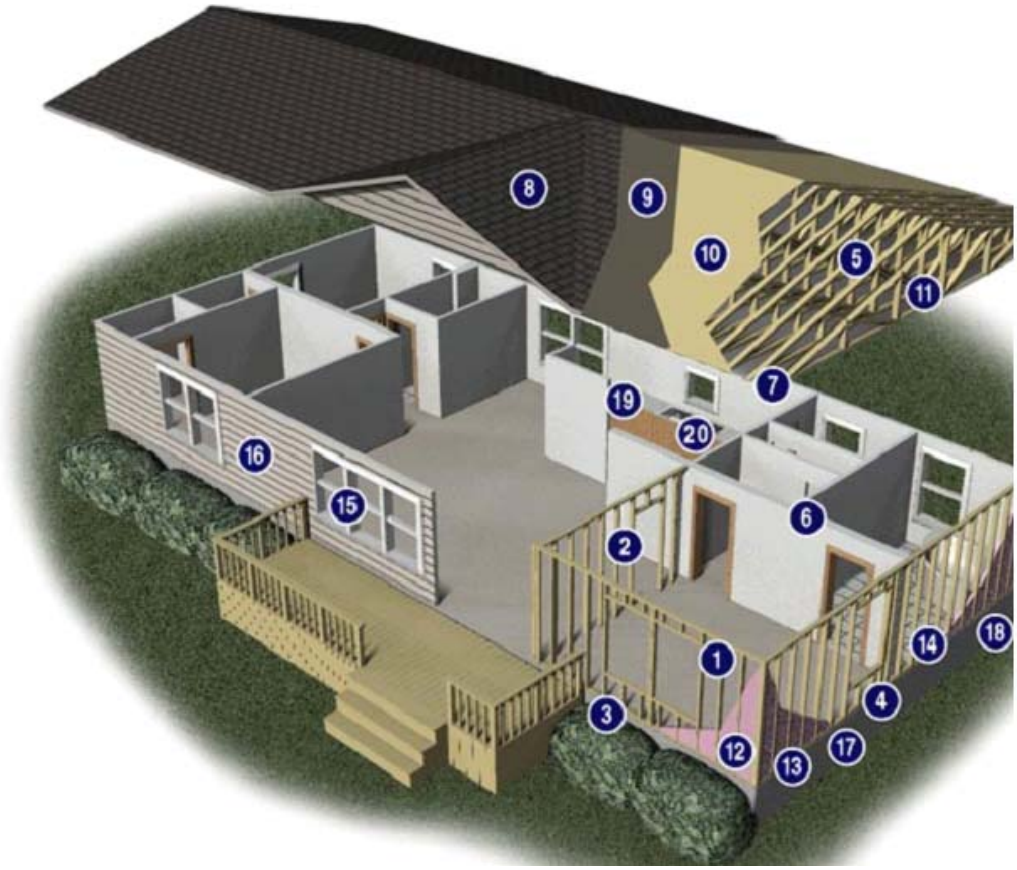
Assessment Timeline



Types of Manufactured Housing

There are three types of factory produced housing:

1. Manufactured housing is factory built housing that includes a structurally necessary steel undercarriage. A wheel assembly is also present for transporting the home from the factory to the permanent or semi-permanent sites.
2. Modular housing is also factory built housing. Module housing is also transported to the permanent site on a steel undercarriage and wheel assembly. However, one of the distinguishing characteristics of modular housing is the steel undercarriage. The steel undercarriage is not a necessary structural component of modular housing.
3. Panelized housing is factory built housing also. "Panelized" accurately describes the characteristics of this type of factory built housing. The segments of the house are factory built and site-assembled.



Construction Details

1. Structural graded 2”x4” (minimum) wood studs every 16” in all exterior walls for durability and strength.
2. Solid 3” or 4” interior walls provide beauty, sound absorption and privacy.
3. Heavy 2”x6” (minimum) perimeter floor joists secured to steel basement-type I-beams for extra strength.
4. High-density floor decking provides solid, quiet floors topped with durable carpeting or no-wax vinyl floor covering.
5. Sturdy truss-type rafters, certified to meet strength requirements.
6. Interior walls finished with sound-deadening drywall or gypsum.
7. Optional vaulted ceilings available in many homes.
8. Shingled, pitched residential roof with dormers are available or steel roof with lock-jointed leak-resistant designs.
9. High-strength underlayment between shingles and roof decking for extra weather protection.
10. Exterior-grade roof decking for secure fastening of roof shingles and underlayment.
11. Thick, energy-saving blown or fiberglass roof R-11 (minimum) insulation, plus a moisture fighting ceiling-area vapor barrier.
12. Thick, energy-saving fiberglass R-11 (minimum) insulation in all exterior walls.
13. Thick energy-saving fiberglass R-11 (minimum) insulation blankets the entire floor over a weather-resistant basement barrier.
14. Copper wiring throughout home with 100 amp panel box for convenient, easily activated circuit breakers (200 amp service optional). Ground-fault circuit protection on bath and exterior electrical receptacles. Mechanical ventilation system provides continuous air circulation.
15. Large, easy-opening screened windows (with optional storms) provide comfortable ventilation and light.
16. Attractive, weather-resistant exterior siding provides effective air infiltration barrier
17. Large aluminum, fiberglass or metal ducts in insulated floor cavities sized for the installation of central air conditioning.
18. Non-corrosive, freeze-resistant water lines in insulated cavities under floor for extra weather protection.
19. Built-in name brand appliances with warranties for extra reliability and safety. Furnace and water heater compartments are lined with non-flammable gypsum wallboard.
20. Modern, well-equipped kitchens feature name-brand appliances and amenities.

Field Inspections

The valuation of any property begins with the identification of the property. Identification is best accomplished in the field. The list below is an example of some facts to be gathered about the home during the field inspection.

Size :	24 x 56
Year Built / Age:	Actual/Effective
Building permit:	2014-MH0024
Financing:	Security deed or UCC statement
Manufacturer:	Horton
Model:	Summit
Additions:	Extra sections, T sections, tip-outs, etc.
Extra Features:	Porches, decks, fireplaces, etc.
Condition:	Average, poor, fair, good, very good, excellent
Display of decal or location permit:	2014-00210
Physical address of mobile home:	Street address, lot number, and park name
Parcel ID of tract upon which the manufactured home is located:	001-024b
Distinguishing description factors:	Color, yard items etc.
Quality:	Design, type of materials used for doors, windows, roof type, etc..

ATTENTION

Mobile and Modular Home Owners
Georgia Mobile Home Property Tax Assessment Procedures

48-5-492 Issuance of mobile home location Permits; decals

(a) Each year every owner of a mobile home subject to taxation under the provisions of this Chapter shall obtain, on or before May 1, from the tax collector or tax commissioner of the county of taxation of the mobile home a mobile home location permit. The issuance of the permit by the tax collector or tax commissioner shall be evidenced by the issuance of a decal, the color of which shall be prescribed for each year by the commissioner. Each decal shall reflect the county of issuance and the calendar year for which the permit is issued. The decal shall be prominently attached and displayed on the mobile home by the owner.

(b) Each year every owner of a mobile home situated in this State on January 1 which is not subject to taxation under this Chapter shall obtain, on or before May 1, from the tax collector or tax commissioner of the county where the mobile home is situated a mobile home location permit. The issuance of the permit shall be evidenced by the issuance of a decal which shall reflect the county of issuance and the calendar year for which the permit is issued. The decal shall be prominently attached and displayed on the mobile home by the owner.

48-5-493 Mobile home decal; penalty for failure to display

(a) It shall be unlawful to fail to attach and display on a mobile home the decal as required in section 48-5-492.

(b) Any person violating the provisions of this section shall be guilty of a misdemeanor and, upon conviction of the violation, shall be punished by a fine of not less than $25 or more than $200 except that, upon receipt of proof of purchase of a decal prior to the date of the issuance of the summons, the fine shall be $25.

Georgia Code 48-5-263 requires the Hall County Tax Assessors office to inspect mobile homes located in Hall County to determine if the proper decal is attached and displayed. Our field visit of this date indicates you do not have the required decal attached and displayed on your mobile home and are thereby in violation of Georgia Code 48-5-492. Therefore, please be advised if you have the proper decal and said decal has not been attached and displayed on your mobile home as required by Georgia Law you should do so immediately and advise this office of the action in order that your name be removed from the listing of violators.

If you have not obtained your Hall County mobile home location decal for this year or previous years it is imperative you contact the Hall County Tax Commissioners office within 10 days and obtain said location decal and pay ad valorem property tax if applicable.

Failure to comply with the above will result in possible legal action pursuant to Georgia Code 48-5-493 for non-compliance.

Hall County Board of Tax Assessors
P.O. Box 1780 • 711 Green St., N.E. • Suite 303
Gainesville, GA 30503
Phone: 770-531-6753

MOBILE HOME VERIFICATION CARD

Date _____ Map _____ Block _____ Parcel _____ Lister _____

Please answer all the questions on this card and return by mail within 10 days. Georgia Code 48-5-299 requires the Hall County Tax Assessors office to investigate and inquire into the property owned in Hall County and to require the proper return of the property for taxation. Failure to supply the below requested information will necessitate a mandatory assessment and penalty if applicable.

1. Owner of Mobile Home _____
2. Owners Mailing Address _____
3. Owner of land where located _____
4. Mobile Home Decal # and Year of Issuance _____
5. Date Mobile Home purchased _____
6. Cost (excluding financing) $ _____
7. Date Mobile Home moved on property _____
8. Length and width of Mobile Home _____
9. Year, Make, and Color of Mobile Home _____

Quality of Construction

In the valuation of any improvement, the appraiser must become proficient in the determination of quality of construction. The determination of a quality of construction is key in the appraisal of manufactured housing when using either a market adjust cost model, either manual or Computer Assisted Mass Appraisal (CAMA) or when using Marshall & Swift's valuation system. NADA and other market pricing manuals do not require an appraiser to directly estimate quality of construction.

Some of the features or characteristics, the appraiser can observe that provide insight into the quality of construction for manufactured housing includes:

1. Exterior Siding
2. Roof Pitch and Roof Type
3. Eve Overhang
4. Windows & Doors
5. Interior Components
    - Type of Flooring
    - Type of Cabinets
    - Type of Light Fixtures
    - Type of Plumbing Fixtures
6. Number of wheels present on wheel assembly

Manufactured housing consist of single or multi-sectional units, eight feet or greater in width and at least thirty-two feet in length. After being transported on their own wheel chassis to the site, the units are set up as permanent or semi-permanent residences and are connected to the necessary utilities. Utility costs are included in the park costs. If individual utility costs are needed, see Housing Park or Subdivision unit costs found in Section C.

Photographs are intended to illustrate the general characteristics of this type of housing at a given quality level (i.e. roof overhang, roof pitch, type and quality of materials used, etc) and are not an indication of typical size, setting or specific manufacturer. Basic descriptions indicate general characteristics of manufactured housing and further describe what is included in the costs at a given quality level.

Low Quality

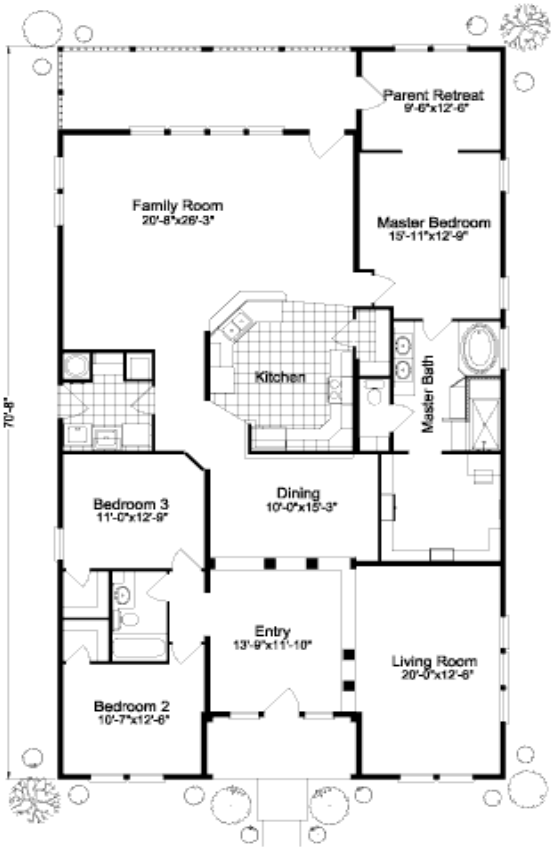
Fair Quality

Average Quality

Good Quality

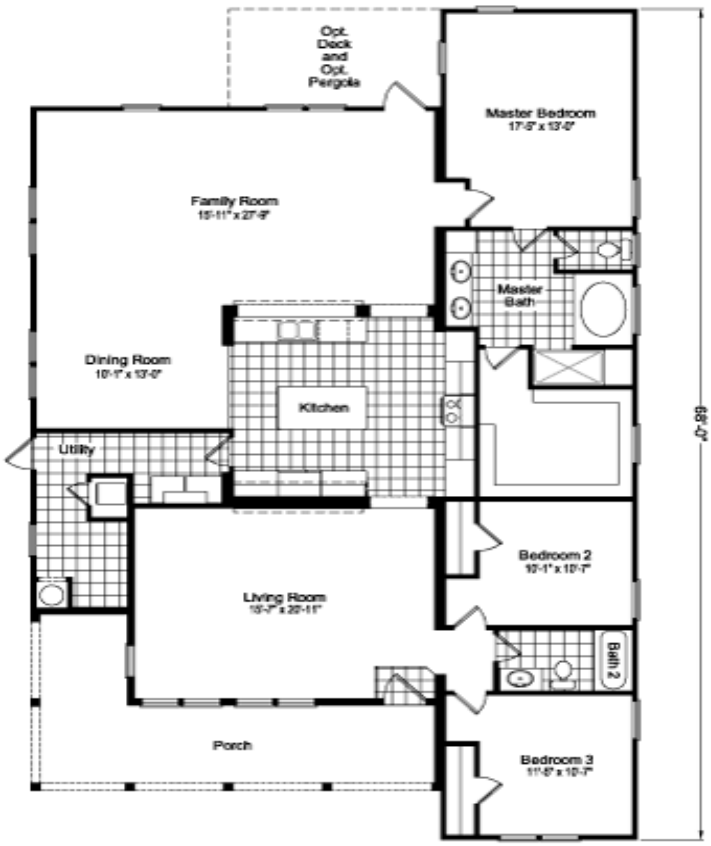
Very Good Quality

Very Good Quality Floor Plan



Excellent

Excellent Floor Plan



Estimating Accrued Depreciation

Depreciation is a loss in utility and value from any cause: physical deterioration, functional obsolescence or economic obsolescence.

Physical deterioration includes general wear and tear, decay, dry rot, cracks, encrustation, and structural defects.

Functional obsolescence is created by the perceived market reaction to under improvements and over improvements, a design deficiency if you will. You will also hear the terms “inadequacy” and “super-adequacy” associated with functional obsolescence. An inadequacy is a deficiency in the design. A super-adequacy is excess in the design. Functional obsolescence is generally categorized as either curable or incurable.

1 Curable: a design deficiency that can be replaced or redesigned at a relatively low cost

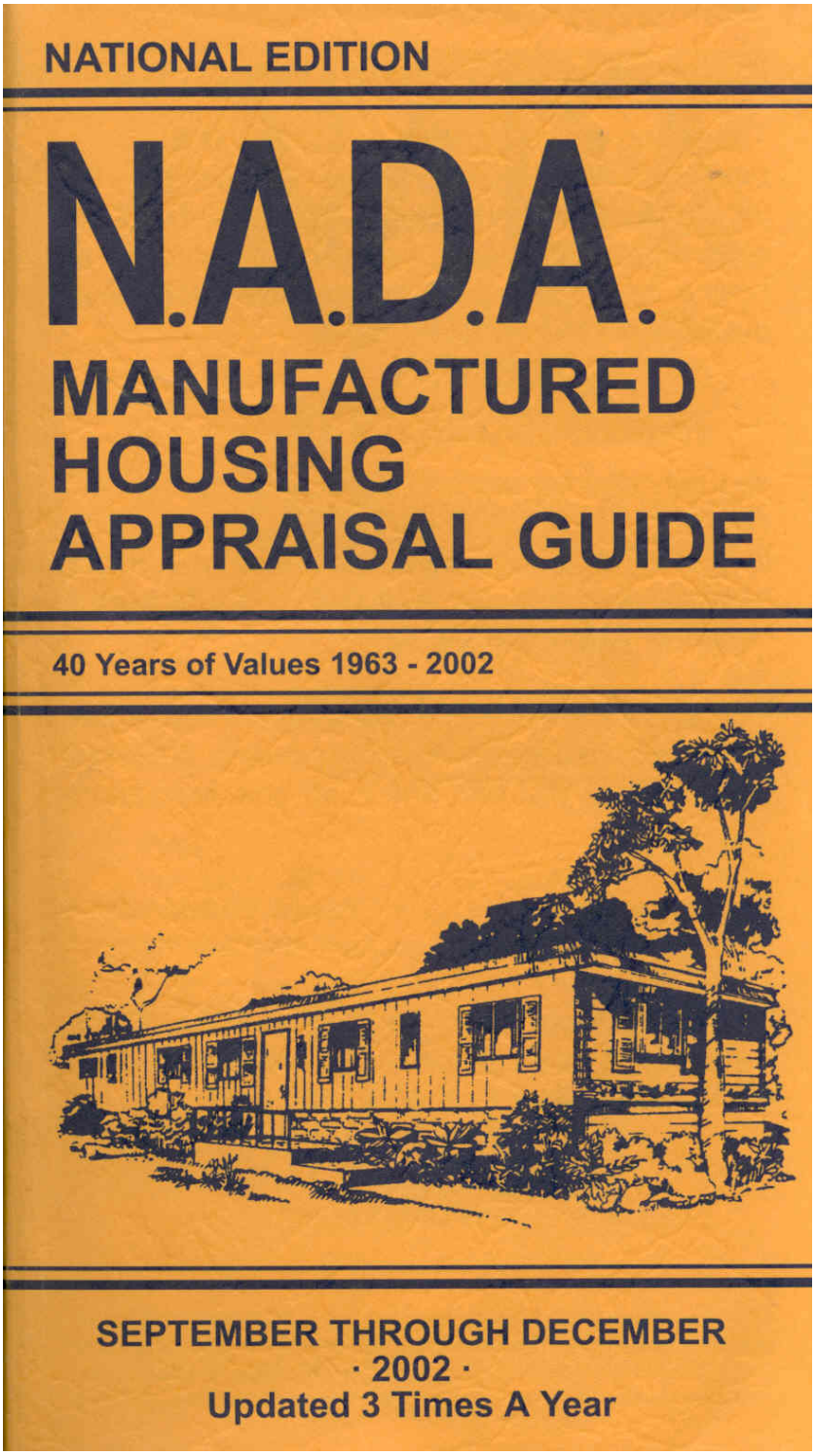
- Needs additional bath or bedroom where space is available
- Inadequate electrical wiring
- Insufficient storage
- No parking
- Not enough phone jacks or electrical outlets
- Measured by cost to cure, GRM, Market Comparison

2 Incurable: a design deficiency that is not economically feasible to correct

- Poor design
- Out of date design or equipment
- Four car garage
- Measured by GRM, market comparison
- Costs more to fix the flaw than can make up in sale or rent.

Economic obsolescence is caused by forces or conditions external to the property. Economic obsolescence is almost always incurable. This obsolescence is a loss in value due to negative external forces outside the property. For example: environmental problems, encroaching commercial areas, heavy traffic or lack of traffic. The amount or value loss by economic obsolescence is measured by GRM and market comparison.

USING WIDELY KNOWN VALUATION GUIDES (NO LONGER AVAILABLE IN PRINT)



NADA www.nadaguides.com

NADA Sections

- GRAY SECTION
- WHITE SECTION
- YELLOW SECTION
- BLACK SECTION
- GREEN SECTION

WinGAP Tables

- dbo.NADA_DEP
- dbo.NADA_MFG
- dbo.NADA_MODEL
- dbo.NADA_MODIFIERS
- dbo.NADA_NOMATCH
- dbo.NADA_OLDHOME
- dbo.NADA_SVS
- dbo.NADA_SVS_CATEGORY
- dbo.NADA_TIPOUT
- dbo.NADA_WHITE
- dbo.NADA_YELLOW

NADA – Based on Actual Sales of MH's
Published 3 times/Year

Three Primary Sections

- Gray Section - Listing of Trade Name /Manufacturer found in each region.
  (Refers user to white page)

- White Section - Lists Trade Names/Manufacturers, Year Built, Widths and Regions.
  (Refers user to page in Yellow section)

- Yellow Section - Value Charts, Lists Widths, Lengths and corresponding values.
  (Basic furnished home without AC)

  Additional Sections

- Black Section - Supplemental Value Section (SVS)

- Green Section - Factor or Value Adjustments and optional equipment.

Gray Section

- Find Region (SA)
- Look up listing of Trade Name/Manufacturer (Refers user to white page)

White Section

- Look up Model of Manufactured Home
- Look up Width in (SA) region
- Look up Year manufactured
- This gives you reference page in Yellow Section

What if not in White Section?

Black Section
Go to Black Section

- Width Size and/or similar size is not listed
- Region code is not listed
- New Construction
- Current year homes never lived in
- Current year homes factory ordered homes
- Modular Constructed Homes
- When the home is not listed in the white section by the (M) code, use this section to value all makes and sizes, in all regions.
- Commercial Office Construction
- Use this section to value all makes and sizes in all regions
- Park Trailers (ansi 119.1 coded)
- All models SVS 4,8,12 or 14
- The intent of this section is to give the user a way to determine general construction quality. Then use the yellow section charts for dollar value.

Green Section
Use Green Section when year is not listed in White Section
Older Home Adjustment

- 1993-.99
- 1992-.97
- 1991-.95
- 1990-.93
- 1989-.91
- Etc for all other years to 1962

Black Section

The Black Section (SVS) is used when any one and/or all apply to the home you are valuing on this slide and the next 2 slides.
Gray Section - Manufacturers name is not listed, by region code
Trade name of home is not listed by region code
When the Trade/Model Name or Manufacturer's name you are looking up is listed as: ALL MODELS… SVS 4,8,12,14

Yellow Section

Value Charts

- Sales abstracted from the open market place, not from repossession, foreclosure, or auction sales.
- Data is obtained Nationally in ***9 NADA regions***.
- They have researched data since 1973 from a variety of sources.
- This is an estimate for ***structure only. Marketable (Average) Condition. Unfurnished***.
- Figures represent:
  - ***Depreciated Replacement Cost***
  - ***In current year retail dollars***
  - ***With traditional retailer markup***
  - ***With transportation costs***
  - ***With tires, wheels, and axles (Most times are removed by dealer)***
  - ***With installation (setup) costs***

Look up width.
Look up length. (Does not include hitch)
This gives value of manufactured home.
Chart values represent marketable (average) condition (not brand new)
Deduct for necessary repairs and reconditioning

Components included in Yellow Section Values:

- BATH/KITCHEN MODULES
- DRAPES, CURTANS, RODS
- FURNACE/HEATING SYSTEMS
- RUNNING GEAR/CHASSIS FRAME
- WATER HEATER & PLUMBING SYSTEM
- 30" FREESTANDING DROP-IN RANGE
- 12 C.F. SINGLE DOOR REFRIGERATOR
- ROOFING/SIDING STANDARD METAL TYPE
- WINDOW/DOORS STANDARD TYPE WITH SCREENS
- FLOOR COVERING LINOLEUM WITH STANDARD CARPETING IN THE (LIVING ROOM, HALL AND MASTER BEDROOM ONLY)

NOTE - TO THIS VALUE YOU SHOULD ADD FOR OPTIONAL OR UPGRADED EQUIPMENT OR SUBSTRACT FOR ANY MISSING ITEMS AS LISTED IN THE GREEN SECTION

Green Section

- PICK THE FOLLOWING CONDITION BASED ON HOME'S APPEARANCE OF EXTERIOR AND INTERIOR

- ***EXCELLENT*** - Home is new and/or like new, very attractive and highly desirable
- ***GOOD*** - Normal wear and tear visible, but home well maintained, still attractive desirable and useful
- ***AVERAGE*** - Without inspecting the home, assumed to be a marketable product, being of no specific condition. (average retail book value)
- ***FAIR*** - Minor deterioration apparent due to both the climate and deferred maintenance, less attractive but obviously useful
- ***POOR*** - Signs of structural deterioration obviously, missing or broken component items, definitely undesireable and marginally useful

Yellow page 1-221
Excellent – 1.12
Good – 1.09
Average – 1.00
Fair - .85
Poor - .75

Yellow page 222-264
Excellent – 1.14
Good – 1.11
Average – 1.00
Fair - .84
Poor - .73
Etc. for rest of pages

Green Section

- STATE AND LOCATION ADJUSTEMENT GUIDELINES
- REGIONS IN NADA GUIDE
- GEORGIA IS FOUND IN THE SOUTH ATLANTIC REGION (SA)
- STATE LOCATION ADJUSTMENT FOR GEORGIA IS .98 for 2007.
    - (TOTALVALUE x STATE LOCATION ADJUSTMETNT)
- QUALITY GUIDELINES – See Next Slide
- CONDITION GUIDELINES - Changes depending on quality of construction and observed condition
- OPTIONAL EQUIPMENT - This optional equipment lists various extra components found in Mobile/Manufactured homes
- OLDER HOME CONVERSION CHART - provides proper percentage adjustments to value year models not found in White section

Other Valuation approaches

In addition to using the cost approach or NADA for the valuation of Manufactured Housing, the appraiser may employ other methodologies. One may use a market adjusted cost approach that marries the fundamentals of both the cost approach and NADA into a single approach. Manufactured housing could also be valued using a 'point-system' similar to many of today's popular CAMA models for site-built improvements.

Comparison of CAMA Cost vs. NADA

Write in the CAMA RCN Cost per SqFt valuation found on pages 60 - 62 and the Depreciation Amounts found on pages 67-68 from the valuation guide (round to two decimals). What conclusions can you draw from this comparison?

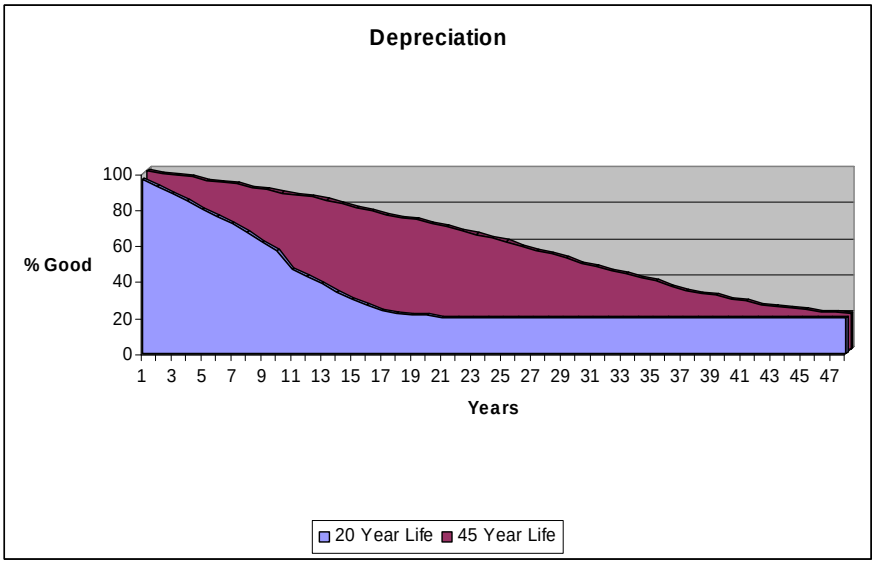
Year	Mfg / Model	Quality	Size	NADA Value	Area	NADA/ Area= $Sq. ft.	CAMA RCN Cost $Sq. ft.	Cost DEPR	ADJ COST
2005	Fleetwood-Vanity	Fair	14x72	11,745					
1999	Horton - Summit	Average	28x64	33,868					
1996	Oakwood Homes - Destiny	Poor	16x64	9,717					
2002	Redman – New Moon	Fair	12x60	8,899					
2008	Champion-Canadian	Good	24x48	36,744					
1998	Skyline - Cadet	Fair	12x52	5,783					
2000	Clayton Homes - Colony Bay Gold	Very Good	28x80	50,799					
2007	Brilliant Hms Ltd -Town Creek	Excellent	26x80	26,241					

Other items included in the Optional Equipment section (Green Section) of NADA include Porches, Enclosed Rooms, Skirting, Storage Buildings, Garage, Well, Septic Tanks, Patio, Canopies, etc.

The appraiser electing to use Marshall will find some guidance with regard to appendages on each Manufactured Housing quality pages; including Skirting, Porches, patio, carports, garages, storage buildings, etc. Additional

information for valuation of appendages is available in section C: Yard/Unit Costs of the Residential Cost Handbook.

Depreciation Schedules



Any valuation model based on a Cost approach to value must contain a depreciation schedule. Many cost valuation services provide a depreciation schedule. However, some appraisers may wish to develop their own depreciation schedules if adequate sales exist.

The definition of deprecation is the loss in value. How does the appraiser go about building their own depreciation schedule? While discussing the Marshall cost service, we reviewed their deprecation schedule. Using actual market indicators, the appraiser can derive their own depreciation schedules. Take for example the following table of similar quality homes which recently sold.

Property	Size	Year Built	Sale Price
Home 1	14x80	2009	22,861
Home 2	14x80	2008	22,037
Home 3	14x80	2007	21,057
Home 4	14x80	2006	19,923

Using the above sales information we can calculate the rate of depreciation.

2009 - New -		100%	(22,861 / 22,861)
2008	-	96%	(22,037 / 22,861)
2007	-	92%	(21,057 / 22,861)
2006	-	87%	(19,923 / 22,861)

With adequate sales available, the appraiser can determine typical deprecation rates.

CAMA SYSTEMS

Many CAMA systems employ a market adjusted cost approach for the valuation of manufactured housing. The basic premise involves:

1. the establishment of a base rate for average quality
2. size adjustment matrix using either base rates or factors
3. quality class adjustments that increase or decrease the 'average base rate table'
4. depreciation tables

As a simple example, a county might use a base rate of $30 per square foot for their base size average home. If a given system doesn't allow the creation of a base rate table for each quality class, the appraisal usually must establish a quality class adjustment factor, much like a 'grade' adjustment. To determine the adjustment factor, the appraiser divides the target base rate by the average base rate to determine the percentage relationship between each quality class relative to the average class.

(Target $20.50/ Average $30.00= Class Adjustment .68)

For example, if the target base rates are listed below.

Class	Dollars Per Square Foot	CAMA Quality Class Adjustment Factor Needed
Low Cost	$20.50	0.68
Fair	$25.00	0.83
Average	$30.00	1.00
Good	$32.50	1.08
Very Good	$36.75	1.23
Excellent	$42.00	1.40

Calculate the Quality Class Adjustment Factors for the schedule below.

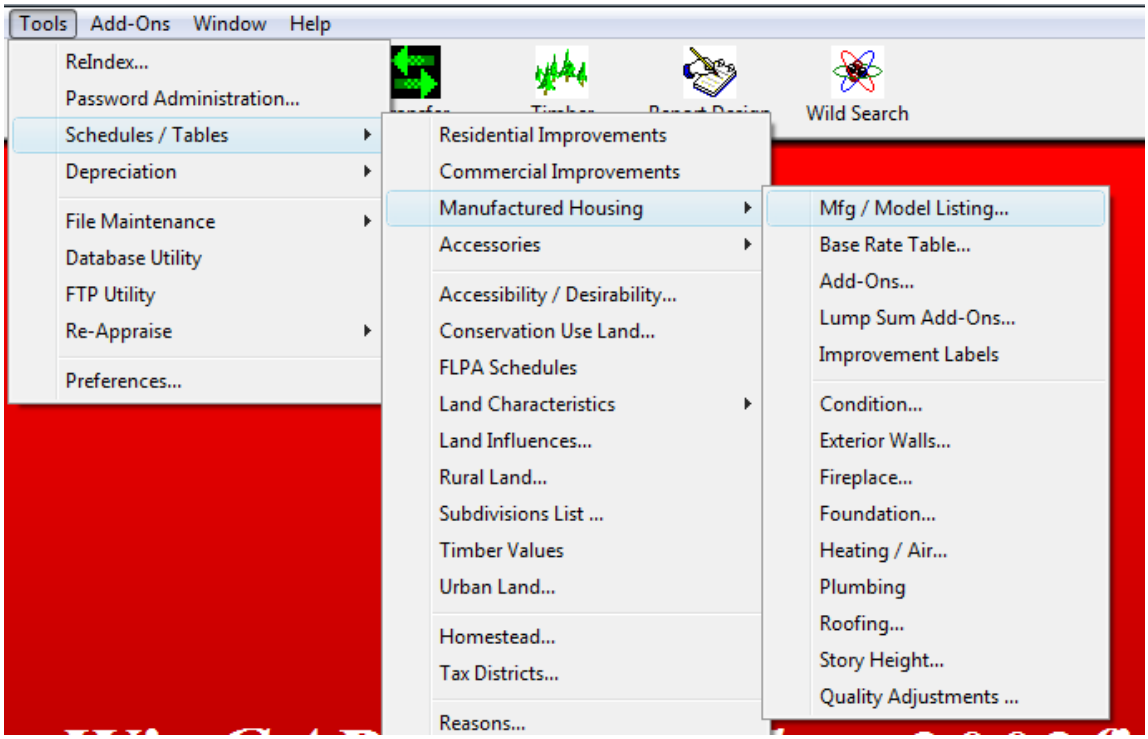
Class	Dollars Per Square Foot	CAMA Quality Class Adjustment Factor Needed
Low Cost	$30.00	
Fair	$35.00	
Average	$40.00	
Good	$45.00	
Very Good	$50.00	
Excellent	$55.00	

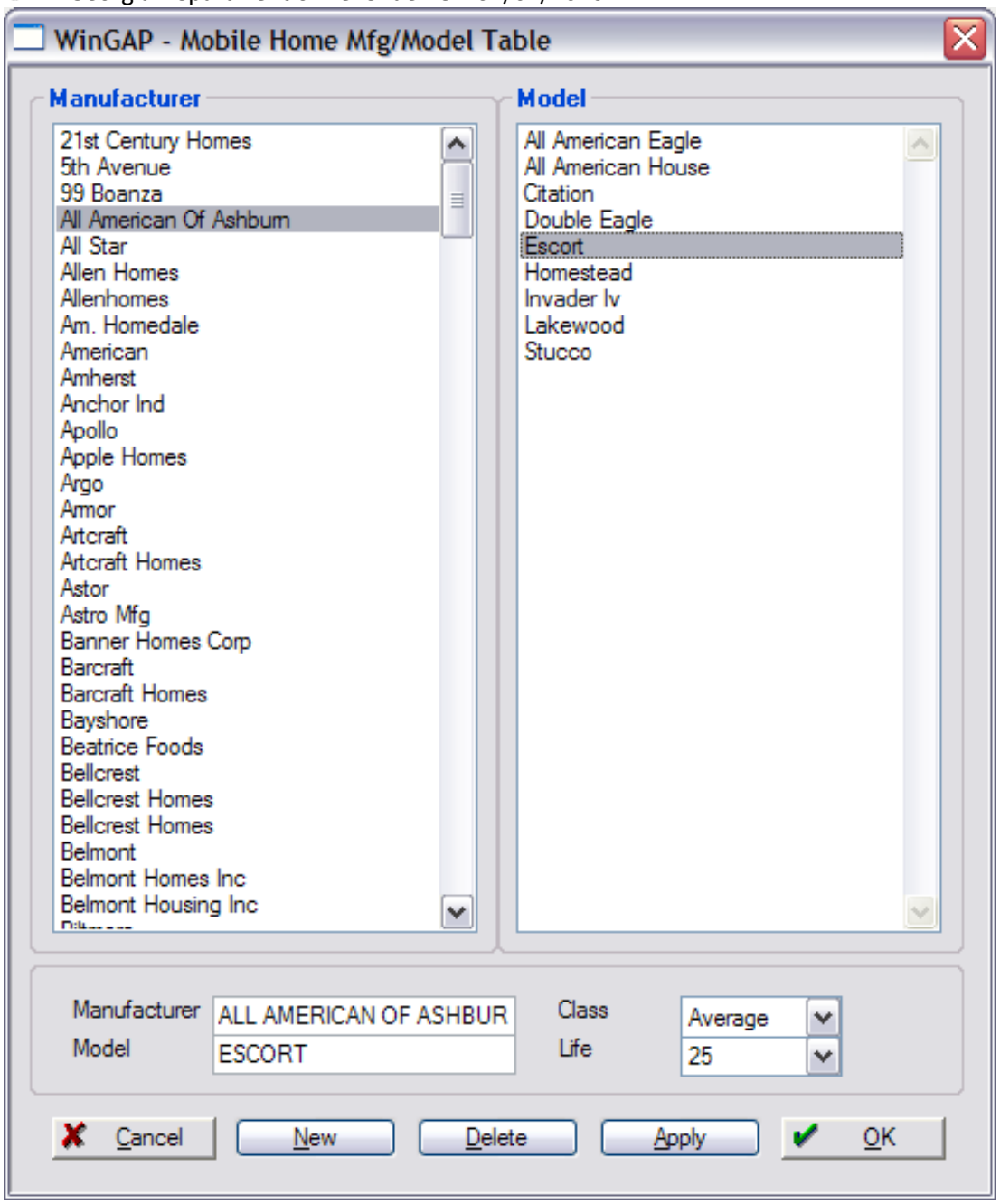
To find the CAMA Quality Class Adjustment Factor Needed, divide the class's dollar per square foot by your base class's dollar per square foot. For purposes of this example, AVERAGE will be your base class.

WinGAP Appraisal of Manufactured Homes

WinGAP's appraisal model is designed to be extremely flexible. The appraiser can value manufactured homes using site-built schedules, a Marshall-style cost model, or NADA pricing.

Following are various screen images of the WinGAP appraisal system and the manufactured housing valuation model.





On the left you see all the MFG loaded in WinGAP. Upon selecting a MFG on the left, all the models for that manufacturer appear on the right. When the user selects a model from the list, the data entry fields are populated at the bottom of the form.

Low Cost

Quality Class: Low Cost

LENGTH \ WIDTH	Single Wide 12	Single Wide 14	Single Wide 16	Multi Wide 24	Multi Wide 26	Multi Wide 28	Multi Wide 32	Multi Wide 36
40	33.36	30.89	28.91	33.29	31.93	30.58	38.12	26.64
44	32.70	30.23	28.24	32.05	30.70	29.34	27.17	25.39
48	32.11	29.63	27.64	30.96	29.60	28.25	26.08	24.31
52	31.57	29.10	26.67	29.99	28.63	27.28	25.11	23.35
56	31.09	28.61	26.61	29.12	27.76	26.40	24.26	22.50
60	30.64	28.16	26.16	28.32	26.98	25.62	23.48	21.74
64	30.23	27.74	25.75	27.61	26.26	24.91	22.78	21.04
68	29.85	27.36	25.38	26.95	25.61	24.26	22.14	20.41
72	29.50	27.00	25.02	26.35	25.01	23.66	21.54	19.84
76	29.16	26.68	24.69	25.78	24.44	23.11	21.00	19.30
80	28.85	26.36	24.38	25.26	23.93	22.59	20.51	18.82

Help Cancel Apply OK

Fair

Quality Class: Fair

LENGTH \ WIDTH	Single Wide 12	Single Wide 14	Single Wide 16	Multi Wide 24	Multi Wide 26	Multi Wide 28	Multi Wide 32	Multi Wide 36
40	38.39	35.57	33.30	38.91	37.31	35.70	33.14	31.03
44	37.67	34.84	32.57	37.55	35.94	34.32	31.75	29.64
48	37.02	34.18	31.91	36.35	34.73	36.35	33.10	30.53
52	36.42	33.59	31.32	35.27	33.65	32.02	29.45	27.34
56	35.89	33.06	30.79	34.31	32.68	31.04	28.48	26.38
60	35.40	32.56	30.29	33.44	31.81	30.17	27.61	25.52
64	34.95	32.11	29.85	32.64	31.01	29.37	26.81	24.74
68	34.52	31.68	29.42	31.90	30.27	28.64	26.09	24.03
72	34.13	31.29	29.03	31.23	29.60	27.97	25.42	23.38
76	33.77	30.92	28.67	30.60	28.97	27.34	24.81	22.78
80	33.42	30.58	28.32	30.02	28.40	26.77	24.25	22.21

Help Cancel Apply OK

Average

Quality Class: Average

LENGTH \ WIDTH	Single Wide 12	Single Wide 14	Single Wide 16	Multi Wide 24	Multi Wide 26	Multi Wide 28	Multi Wide 32	Multi Wide 36
40	44.14	40.26	37.72	45.10	43.18	41.27	37.59	35.13
44	43.23	39.47	36.94	43.49	41.57	39.65	36.08	33.63
48	42.42	38.76	36.24	42.07	40.15	38.23	34.76	32.32
52	41.69	38.12	35.60	40.81	38.89	36.97	33.59	31.16
56	41.02	37.55	35.03	39.67	37.75	35.83	32.54	30.11
60	40.41	37.02	34.50	38.65	36.73	34.81	31.59	29.18
64	39.85	36.52	34.01	37.71	35.80	33.88	30.73	28.32
68	39.32	36.06	33.56	36.85	34.94	33.03	29.94	27.55
72	38.83	35.64	33.14	36.06	34.15	32.24	29.22	26.83
76	38.37	35.24	32.75	35.33	33.43	31.52	28.55	26.18
80	37.95	34.87	32.28	34.65	32.75	30.85	27.93	25.57

Help Cancel Apply OK

Good

Quality Class: Good

LENGTH \ WIDTH	Single Wide 12	Single Wide 14	Single Wide 16	Multi Wide 24	Multi Wide 26	Multi Wide 28	Multi Wide 32	Multi Wide 36
40	53.97	50.18	47.11	55.90	53.45	50.98	47.06	43.85
44	52.93	49.16	46.12	54.12	51.65	49.18	45.26	42.06
48	52.01	48.26	45.23	52.54	50.06	47.58	43.67	40.48
52	51.18	47.43	44.43	51.12	48.65	46.16	42.26	39.08
56	50.41	46.69	43.70	49.85	47.37	44.89	41.00	37.83
60	49.71	46.01	43.03	48.68	46.21	43.74	39.86	36.70
64	49.06	45.38	42.42	47.63	45.15	42.68	38.81	35.68
68	48.46	44.78	41.85	46.66	44.18	41.71	37.86	34.75
72	47.91	44.24	41.31	45.75	43.29	40.82	36.98	33.88
76	47.38	43.74	40.82	44.92	42.46	39.99	36.17	33.09
80	46.89	43.25	40.35	44.14	41.69	39.23	35.41	32.35

Help Cancel Apply OK

Very Good

Quality Class: Very good

LENGTH \ WIDTH	Single Wide 12	14	16	Multi Wide 24	26	28	32	36
40	62.24	57.88	54.35	64.91	61.96	59.01	54.35	50.54
44	60.99	56.67	53.19	62.85	59.90	56.94	52.28	48.48
48	59.88	55.59	52.14	61.02	58.06	55.11	50.46	46.69
52	58.29	54.61	51.19	59.39	56.43	53.48	48.84	45.09
56	57.95	53.73	50.32	57.39	54.71	52.01	47.39	43.65
60	57.10	52.91	49.54	56.59	53.64	50.68	46.08	42.36
64	56.33	52.17	48.81	55.37	52.42	49.47	44.88	41.19
68	55.61	51.47	48.14	54.24	51.30	48.35	43.79	40.12
72	54.94	50.82	47.51	53.19	50.27	47.33	42.79	39.13
76	54.31	50.22	46.93	52.23	49.31	46.38	41.86	38.22
80	53.73	49.64	46.39	51.33	48.41	45.49	40.98	37.37

Help Cancel Apply OK

Excellent

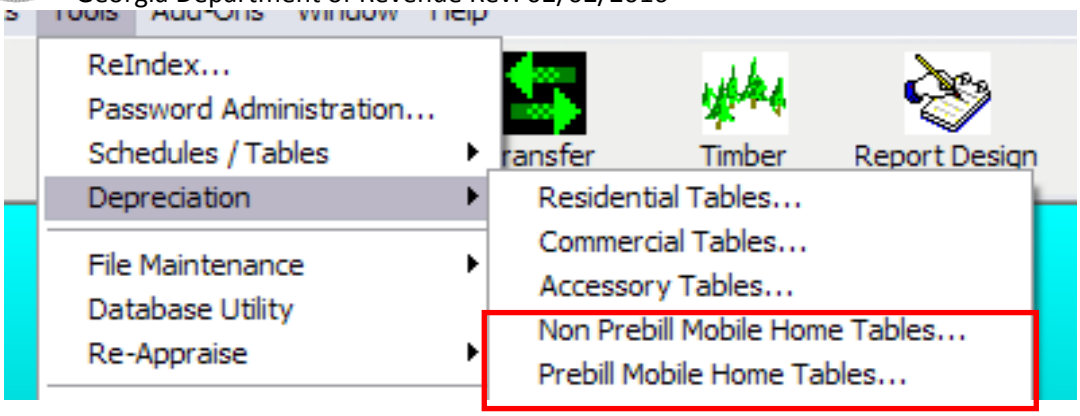
Quality Class: Excellent

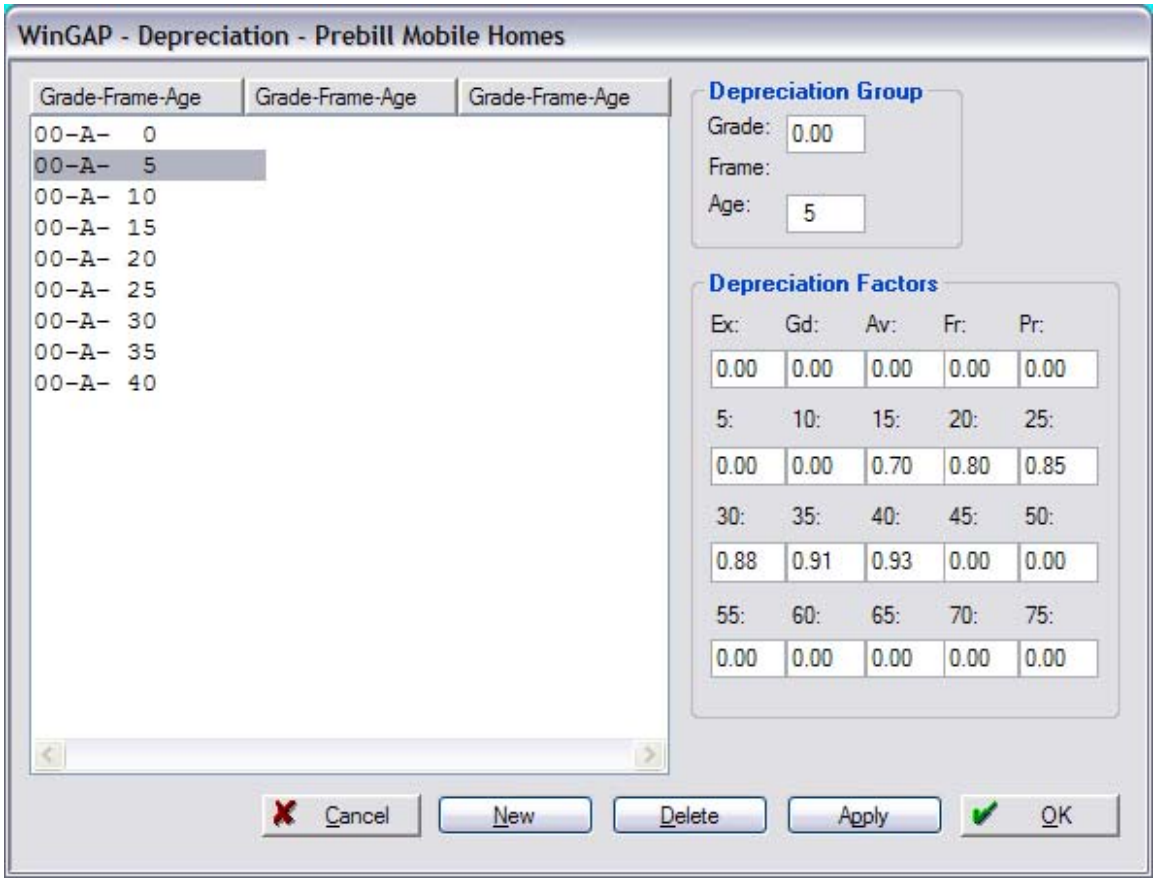
LENGTH \ WIDTH	Single Wide 12	14	16	Multi Wide 24	26	28	32	36
40	72.83	67.97	64.00	76.35	72.87	69.46	64.00	59.54
44	71.49	66.67	62.75	74.14	70.68	67.23	61.77	57.32
48	70.29	65.51	61.62	72.18	68.71	65.25	59.80	55.37
52	69.20	64.47	60.61	70.42	66.98	63.50	58.04	53.63
56	68.21	63.51	59.67	68.83	65.37	61.91	56.47	52.07
60	67.30	62.63	58.83	67.39	63.92	60.46	55.04	50.65
64	66.45	61.82	58.04	66.06	62.60	59.14	53.73	49.37
68	65.68	61.07	48.59	64.83	61.38	57.92	52.54	48.19
72	64.95	60.37	56.64	63.71	60.26	56.80	51.43	47.11
76	64.26	59.71	56.01	62.65	59.21	55.76	50.41	46.10
80	63.62	59.10	55.42	61.67	58.23	54.79	49.45	45.17

Help Cancel Apply OK

The screen above shows the size adjustment table. This table actually contains the base rates for each size of home. You will notice the quality class field is set to “Average”. WinGAP allows a different pricing table for each of the quality classes: Low Cost, Fair, Average, Good, Very Good, Excellent. These base rates are derived and entered by the user / county.

WinGAP allows the county to establish a depreciation schedule for both Prebill homes and Non-prebill homes (Homestead)





Above is the depreciation screen. The default age increments in the WinGAP manufactured housing deprecation are 0, 5, 10, 15, 20, 25, 30, 35, and 40.

When the user selects an age increment on the left, the data entry fields on the right are populated.

In the image above, the data entry field “15” represents the percentage good for a LOW COST home that is 5 years old.

- LOW COST = 15
- FAIR = 20
- AVERAGE = 25
- GOOD = 30
- VERY GOOD= 35
- EXCELLENT = 40

The county enters the percentage good for each increment. The county can increase or decrease the number of increments available. WinGAP interpolates when an exact age match does not exist in the depreciation table.

10/27/2015 **Wingap Effective Age Conversion Chart - MFG Housing** 1

Bldgtype	Age	Life 15	Life 20	Life 25	Life 30	Life 35	Life 40	Actual Year/ Effective Year Built
	1	0.90	0.92	0.96	0.96	0.97	0.97	2013
	2	0.85	0.89	0.94	0.94	0.96	0.96	2012
	3	0.80	0.86	0.92	0.92	0.95	0.95	2011
	4	0.75	0.83	0.90	0.90	0.94	0.94	2010
NonPrebill	5	0.70	0.80	0.88	0.88	0.93	0.93	2009
	6	0.64	0.77	0.87	0.87	0.92	0.92	2008
	7	0.58	0.72	0.84	0.84	0.90	0.90	2007
	8	0.52	0.67	0.81	0.81	0.88	0.88	2006
	9	0.46	0.62	0.78	0.78	0.86	0.86	2005
NonPrebill	10	0.40	0.57	0.75	0.75	0.84	0.84	2004
	11	0.37	0.54	0.72	0.72	0.82	0.82	2003
	12	0.33	0.49	0.69	0.69	0.80	0.80	2002
	13	0.29	0.44	0.66	0.66	0.78	0.78	2001
	14	0.25	0.39	0.63	0.63	0.76	0.76	2000
NonPrebill	15	0.21	0.34	0.60	0.60	0.74	0.74	1999
	16	0.20	0.33	0.56	0.56	0.71	0.71	1998
	17	0.20	0.30	0.53	0.53	0.69	0.69	1997
	18	0.20	0.27	0.50	0.50	0.67	0.67	1996
	19	0.20	0.24	0.47	0.47	0.65	0.65	1995
NonPrebill	20	0.20	0.21	0.44	0.44	0.63	0.63	1994
	21	0.20	0.20	0.41	0.41	0.62	0.62	1993
	22	0.20	0.20	0.38	0.38	0.59	0.59	1992
	23	0.20	0.20	0.35	0.35	0.56	0.56	1991
	24	0.20	0.20	0.32	0.32	0.53	0.53	1990
NonPrebill	25	0.20	0.20	0.29	0.29	0.50	0.50	1989
	26	0.20	0.20	0.29	0.29	0.46	0.46	1988
	27	0.20	0.20	0.27	0.27	0.44	0.44	1987
	28	0.20	0.20	0.25	0.25	0.42	0.42	1986
	29	0.20	0.20	0.23	0.23	0.40	0.40	1985
NonPrebill	30	0.20	0.20	0.21	0.21	0.38	0.38	1984
	31	0.20	0.20	0.20	0.20	0.36	0.36	1983
	32	0.20	0.20	0.20	0.20	0.34	0.34	1982
	33	0.20	0.20	0.20	0.20	0.32	0.32	1981
	34	0.20	0.20	0.20	0.20	0.30	0.30	1980
NonPrebill	35	0.20	0.20	0.20	0.20	0.28	0.28	1979

10/27/2015 **Wingap Effective Age Conversion Chart - MFG Housing** 2

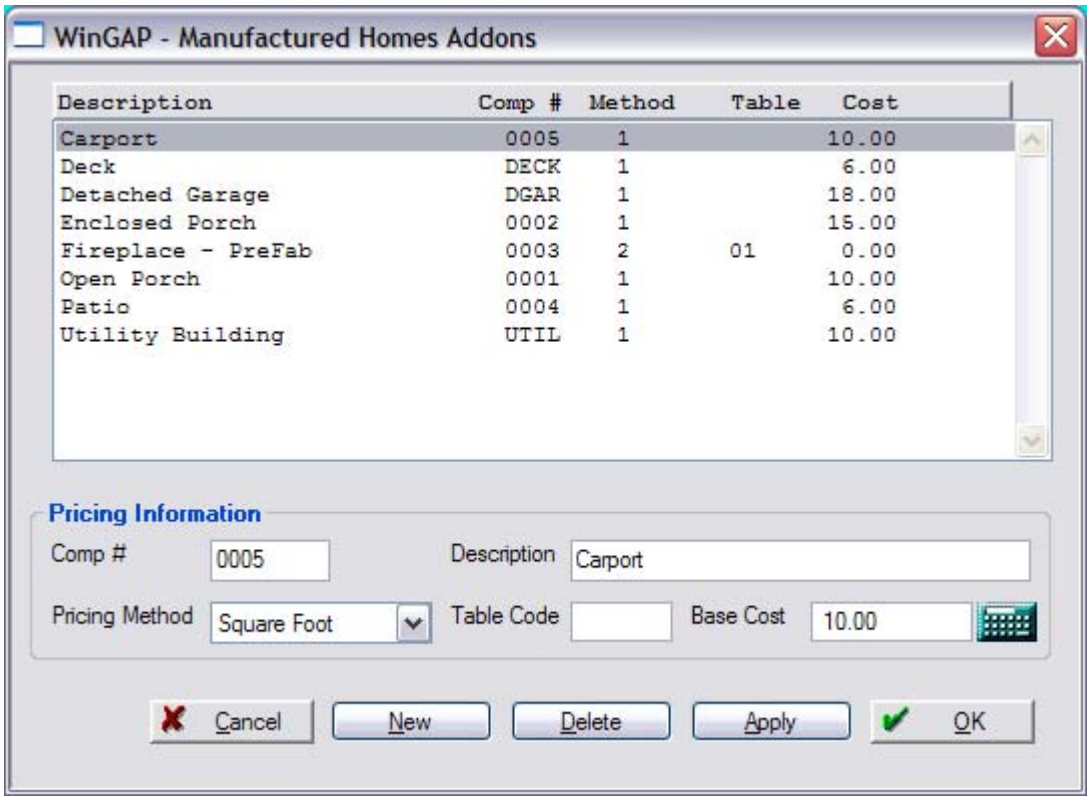
Bldgtype	Age	Life 15	Life 20	Life 25	Life 30	Life 35	Life 40	Actual Year/ Effective Year Built
	36	0.20	0.20	0.20	0.20	0.28	0.28	*1978*
	37	0.20	0.20	0.20	0.20	0.26	0.26	*1977*
	38	0.20	0.20	0.20	0.20	0.24	0.24	*1976*
	39	0.20	0.20	0.20	0.20	0.22	0.22	*1975*
NonPrebill	*40*	0.20	0.20	0.20	0.20	0.20	0.20	*1974*

10/27/2015 **Wingap Effective Age Conversion Chart - MFG Housing** 3

Bldgtype	Age	Life 15	Life 20	Life 25	Life 30	Life 35	Life 40	Actual Year/ Effective Year Built
	1	0.90	0.92	0.96	0.96	0.97	0.97	2013
	2	0.85	0.89	0.94	0.94	0.96	0.96	2012
	3	0.80	0.86	0.92	0.92	0.95	0.95	2011
	4	0.75	0.83	0.90	0.90	0.94	0.94	2010
Prebill	5	0.70	0.80	0.88	0.88	0.93	0.93	2009
	6	0.64	0.77	0.87	0.87	0.92	0.92	2008
	7	0.58	0.72	0.84	0.84	0.90	0.90	2007
	8	0.52	0.67	0.81	0.81	0.88	0.88	2006
	9	0.46	0.62	0.78	0.78	0.86	0.86	2005
Prebill	10	0.40	0.57	0.75	0.75	0.84	0.84	2004
	11	0.37	0.54	0.72	0.72	0.82	0.82	2003
	12	0.33	0.49	0.69	0.69	0.80	0.80	2002
	13	0.29	0.44	0.66	0.66	0.78	0.78	2001
	14	0.25	0.39	0.63	0.63	0.76	0.76	2000
Prebill	15	0.21	0.34	0.60	0.60	0.74	0.74	1999
	16	0.20	0.33	0.56	0.56	0.71	0.71	1998
	17	0.20	0.30	0.53	0.53	0.69	0.69	1997
	18	0.20	0.27	0.50	0.50	0.67	0.67	1996
	19	0.20	0.24	0.47	0.47	0.65	0.65	1995
Prebill	20	0.20	0.21	0.44	0.44	0.63	0.63	1994
	21	0.20	0.20	0.41	0.41	0.62	0.62	1993
	22	0.20	0.20	0.38	0.38	0.59	0.59	1992
	23	0.20	0.20	0.35	0.35	0.56	0.56	1991
	24	0.20	0.20	0.32	0.32	0.53	0.53	1990
Prebill	25	0.20	0.20	0.29	0.29	0.50	0.50	1989
	26	0.20	0.20	0.29	0.29	0.46	0.46	1988
	27	0.20	0.20	0.27	0.27	0.44	0.44	1987
	28	0.20	0.20	0.25	0.25	0.42	0.42	1986
	29	0.20	0.20	0.23	0.23	0.40	0.40	1985
Prebill	30	0.20	0.20	0.21	0.21	0.38	0.38	1984
	31	0.20	0.20	0.20	0.20	0.36	0.36	1983
	32	0.20	0.20	0.20	0.20	0.34	0.34	1982
	33	0.20	0.20	0.20	0.20	0.32	0.32	1981
	34	0.20	0.20	0.20	0.20	0.30	0.30	1980
Prebill	35	0.20	0.20	0.20	0.20	0.28	0.28	1979

10/27/2015 **Wingap Effective Age Conversion Chart - MFG Housing** 4

Bldgtype	Age	Life 15	Life 20	Life 25	Life 30	Life 35	Life 40	Actual Year/ Effective Year Built
	36	0.20	0.20	0.20	0.20	0.28	0.28	*1978*
	37	0.20	0.20	0.20	0.20	0.26	0.26	*1977*
	38	0.20	0.20	0.20	0.20	0.24	0.24	*1976*
	39	0.20	0.20	0.20	0.20	0.22	0.22	*1975*
Prebill	*40*	0.20	0.20	0.20	0.20	0.20	0.20	*1974*

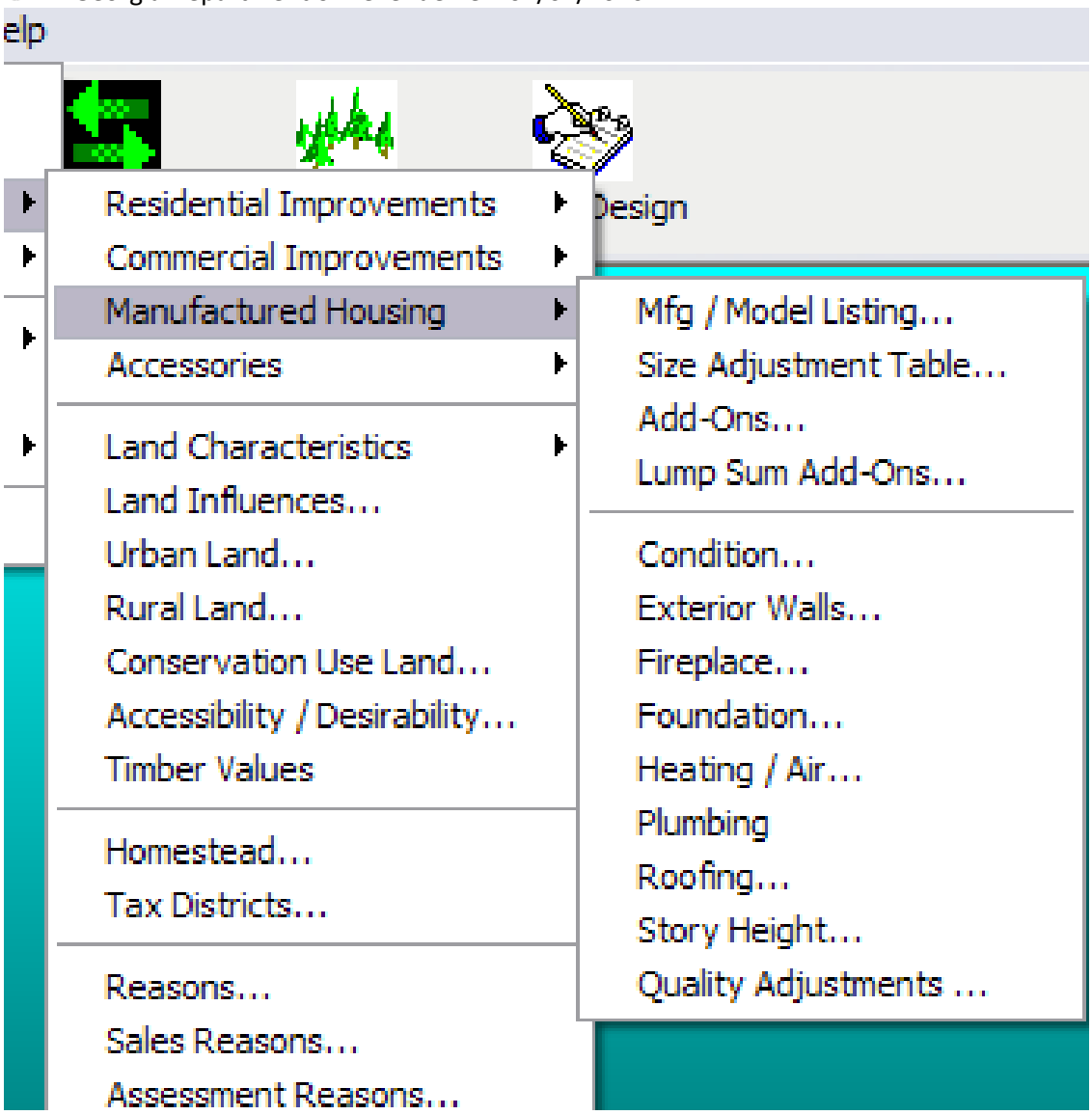


Manufactured housing add-ons can be established using the screen above. Add-ons can take three forms in WinGAP: square foot pricing, lump sum pricing, or a non-value item that can be used for a flag or descriptive item.

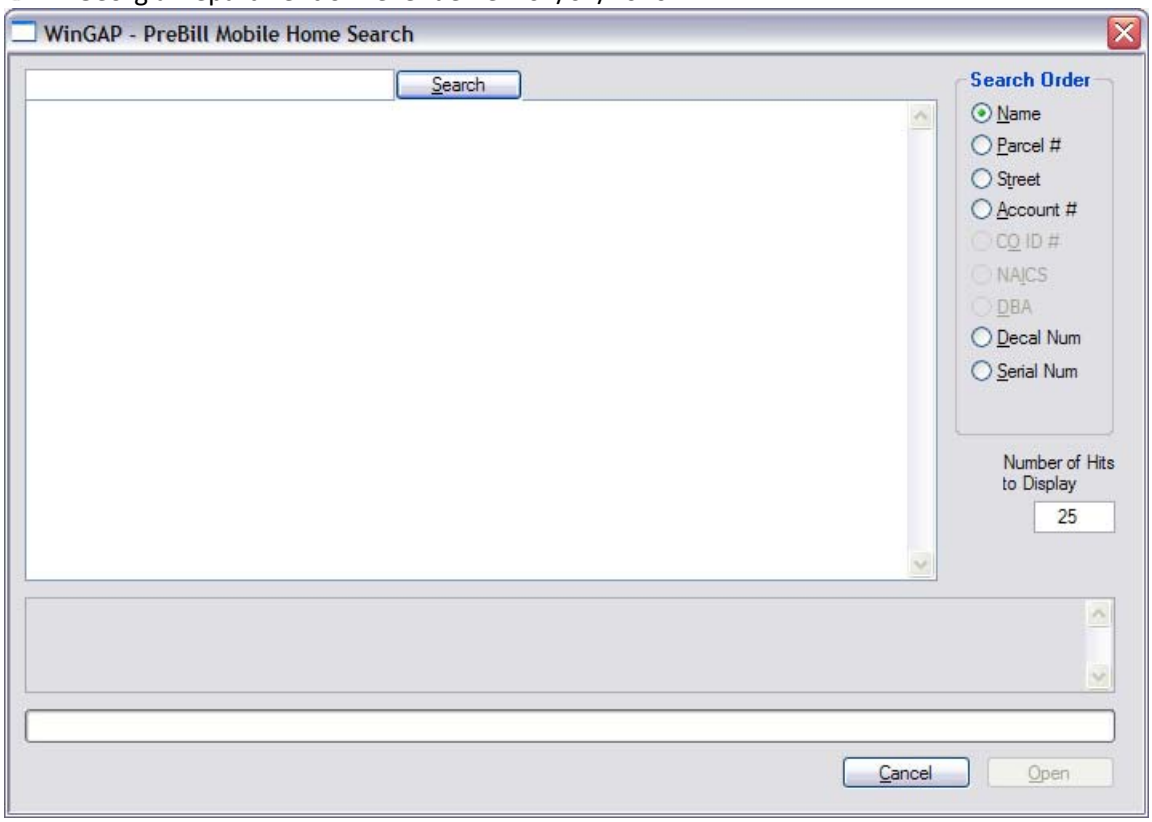
Observed Condition

When the house condition is non-typical for its age an additional adjustment can be made to account for maintenance or lack of. The table below shows the adjustments for observed condition.

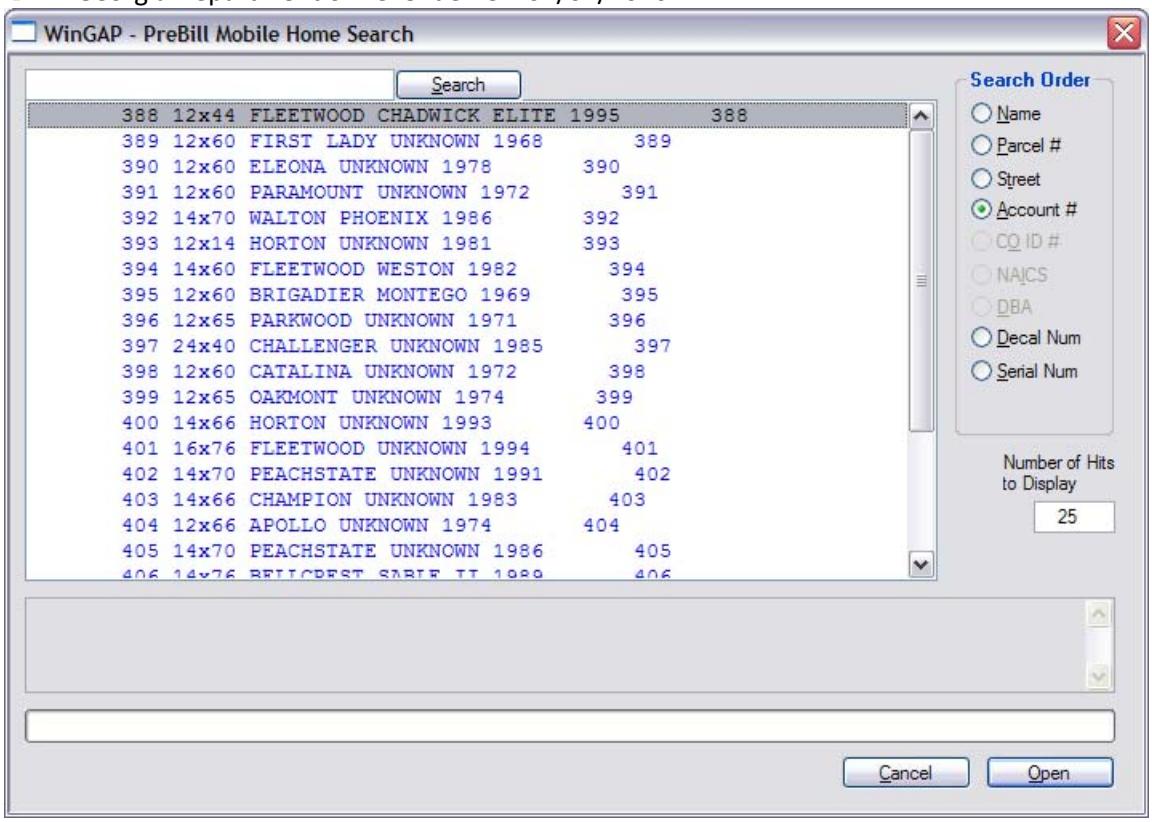
Excellent	1.10
Good	1.05
Average	1.00
Fair	.90
Poor	.75



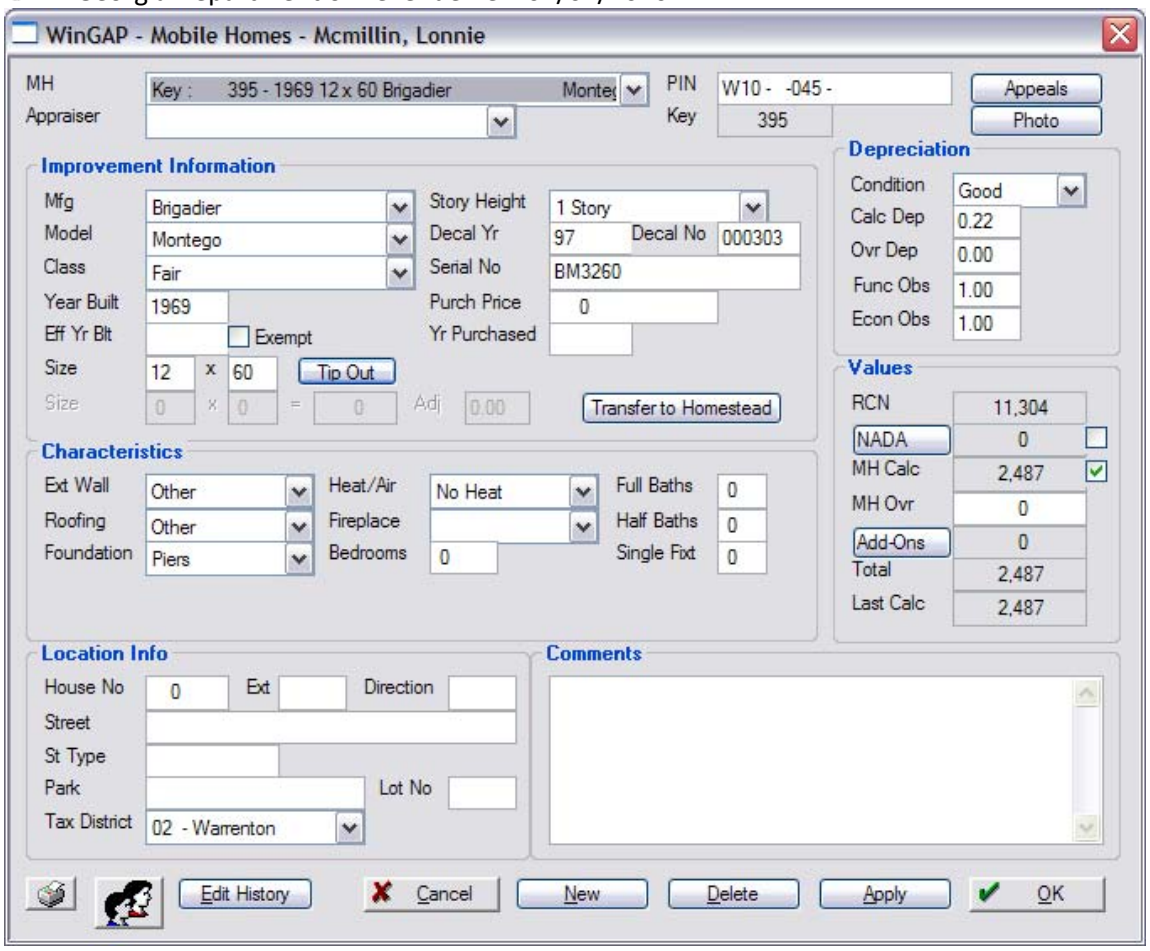
Much like the condition adjustments on the previous screen, users can establish adjustments for additional features as shown on the screen image above.



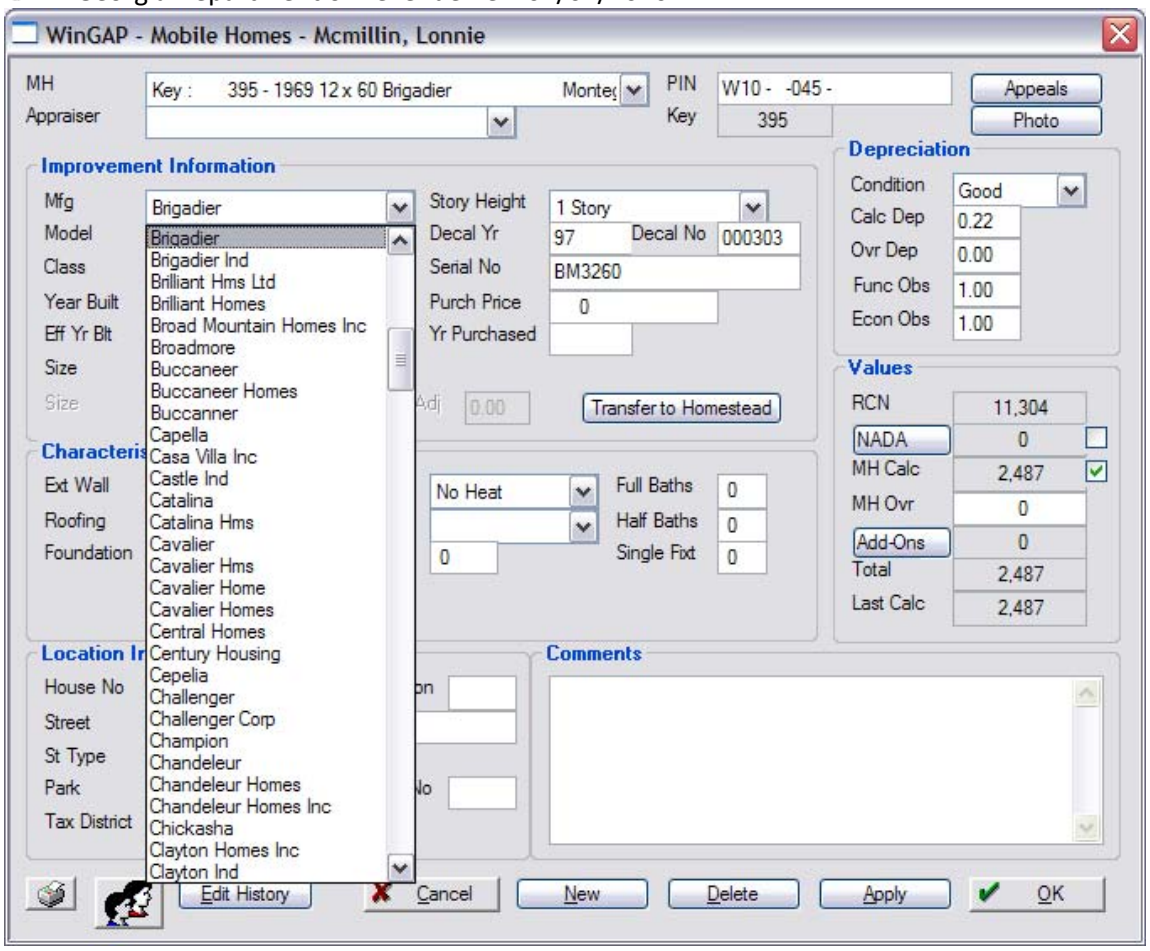
The screen above is the search screen in WinGAP. Users can search by Name, Parcel number, street, account number, decal number or serial number.



The screen above shows an example search results listing. This example was queried by Account number. This resulting list shows account number, home size, mfg and model, and year built.

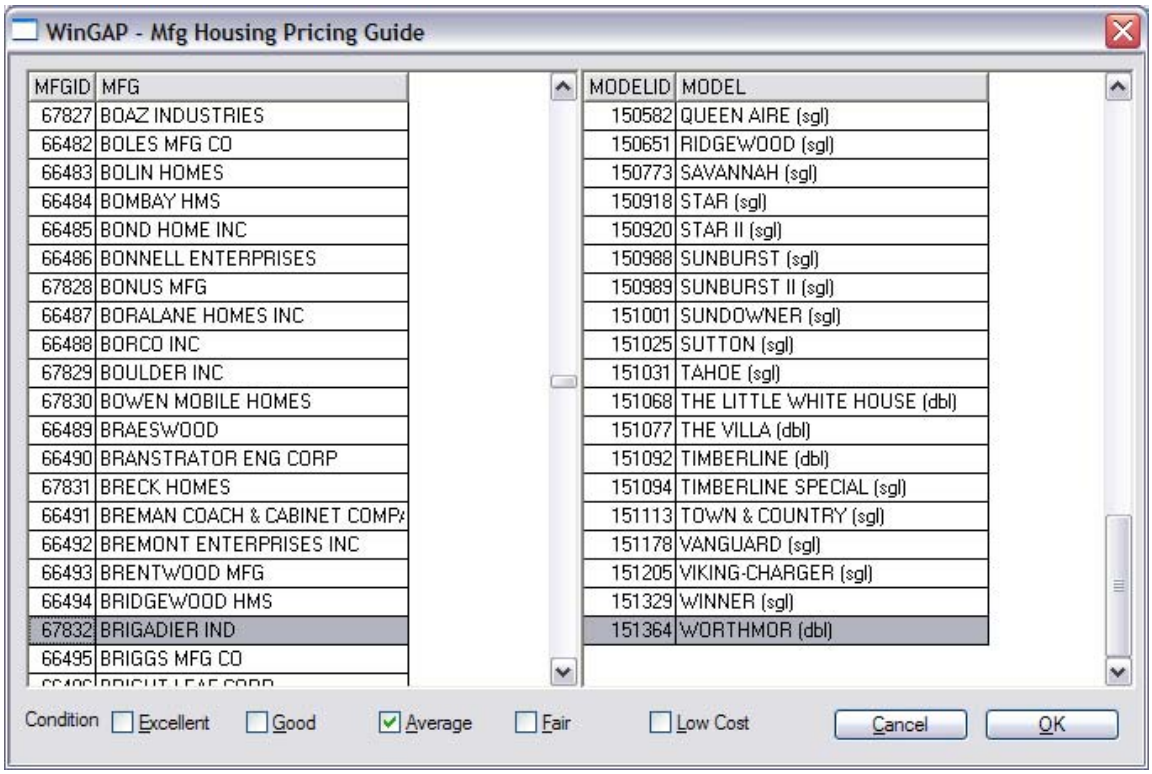


The screen above shows an example property screen.

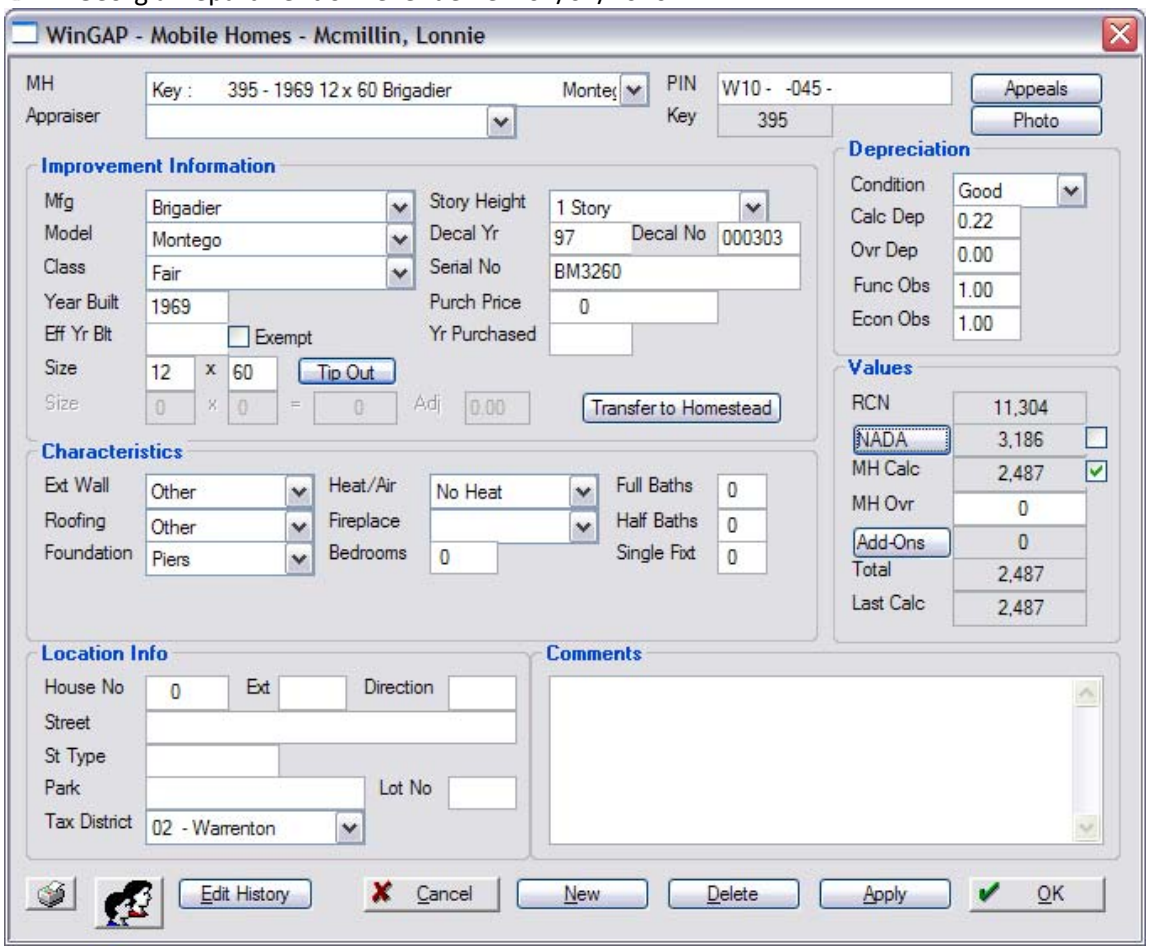


This screen shows how the mfg drop box appears during data entry. If the user elects to price this home via NADA, the user merely clicks the NADA button and WinGAP finds the closest match from the existing MFG and MODEL information on this screen.

The next screen is the NADA selection form.

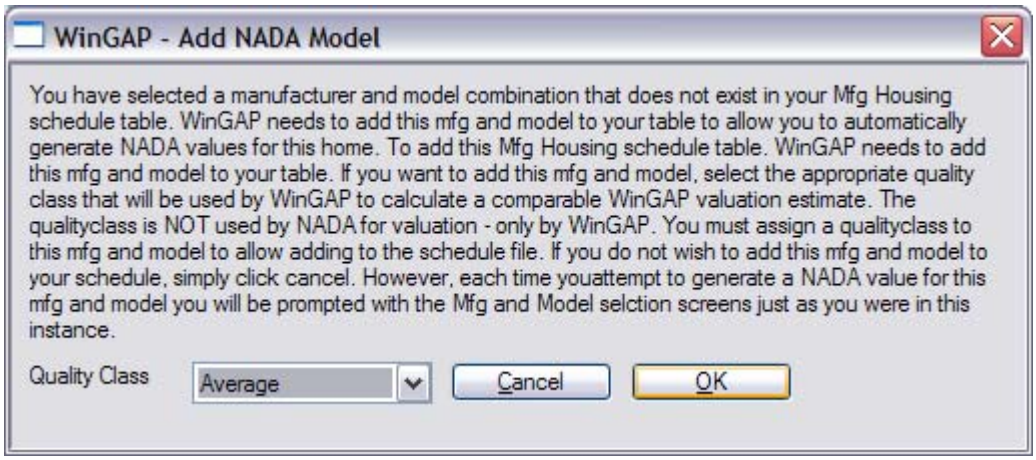


Once the user gets to the NADA pricing screen, they can select any MFG or MODEL as well as a condition of the home. The condition adjustments here are exactly as prescribed by NADA. These condition adjustments are not using the WinGAP custom [cost] condition adjustments previously discussed in the schedule items.



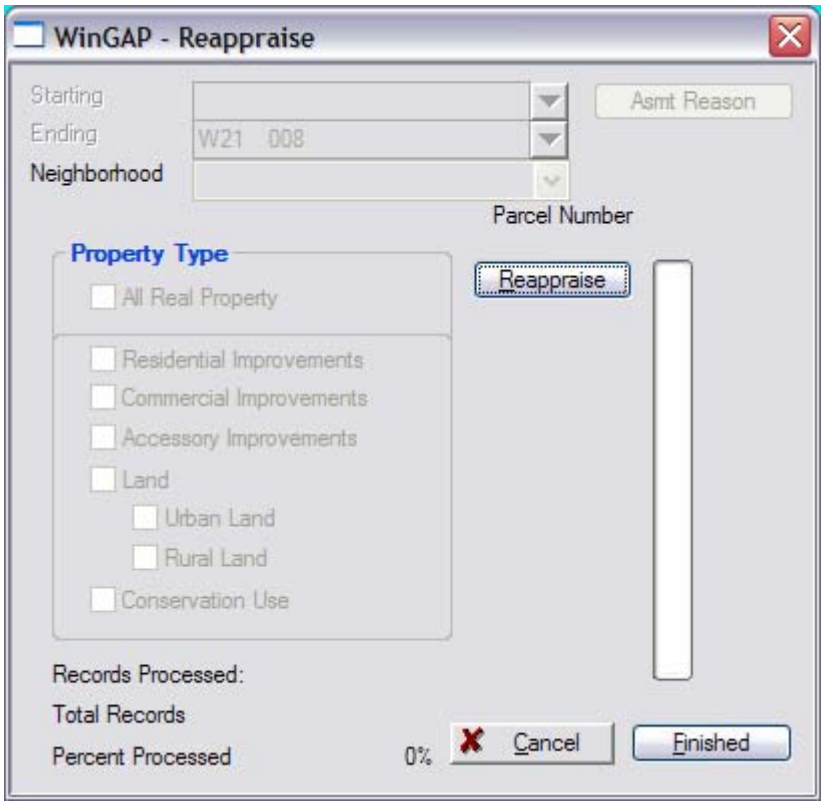
After selecting the MFG and MODEL and CONDITION from the NADA form, the user is returned to this screen. Notice the NADA value now appears. This valuation has already been adjusted to the state modifier. If the user wants to use the NADA value indicator, they must check the box beside the NADA value, otherwise, the home will continue to be valued by the WinGAP value indicator.

The NADA value represents the home only, not any add-ons or additional equipment.

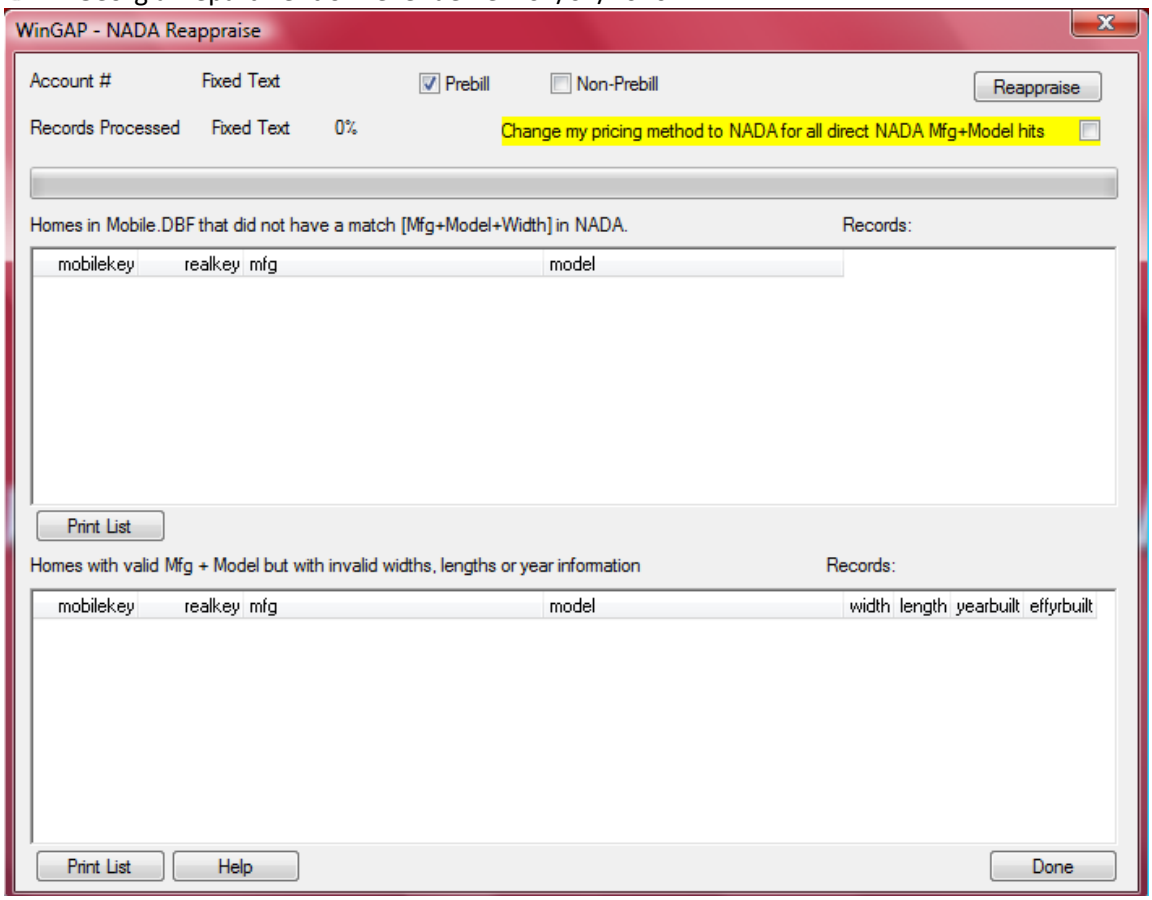


When the user selects a MFG and MODEL from NADA that is currently found in the WinGAP schedule listing for MFG and MODELS, WinGAP will automatically add the home to the schedule. The new MFG and MODEL should be added to the WinGAP schedule so a corresponding cost valuation can be calculated.

In order to add this home to the WinGAP schedule, the user must select a “quality class”.



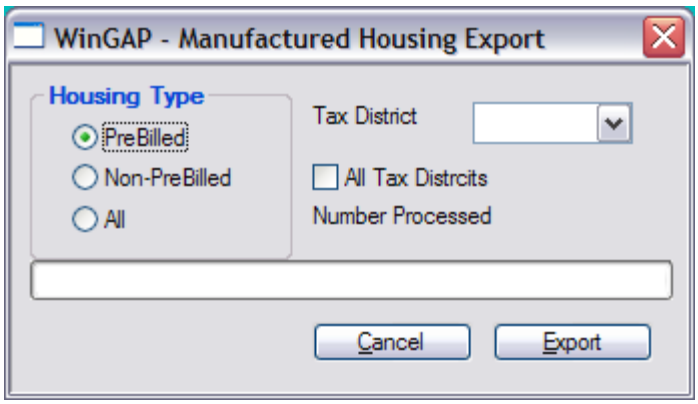
The screen above is the prebill manufactured home reappraise screen. This will recalculate every prebill manufactured home in the county. This greatly simplifies the prebill revaluation process.



Another great feature of WinGAP's NADA pricing engine is the ability to automatically reappraise the NADA priced homes also.

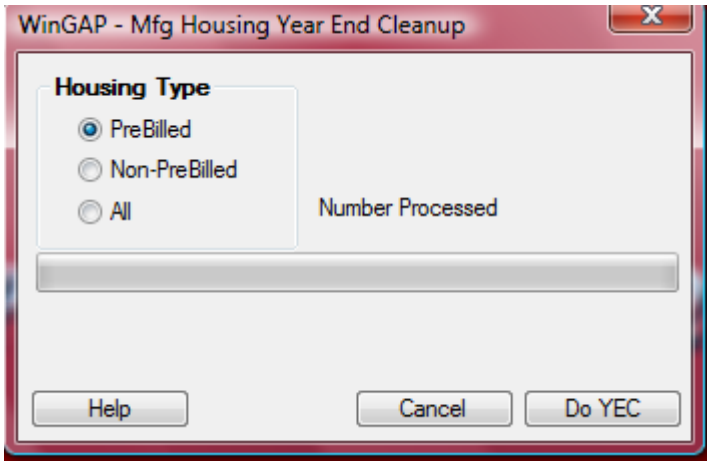
Digest Compliation & Submission

The manufactured housing digest is to be submitted to the county tax commissioner on or before November 15th of each year. Although the digest is submitted in November, the values contained on said digest are to reflect market value for the following January 1st.



WinGAP provides the ability to provide the tax commissioner or service bureau with the digest by tax district, or county wide. Furthermore, the appraisal staff may also include the non-prebill homes if they so decide by selecting the appropriate screen options.

WinGAP provides the ability to make a snapshot of the manufactured housing values before reappraisal.



PERCEPTION VS REALITY

Perception vs. Reality

Fire Safety

PERCEPTION:

Manufactured housing is more vulnerable to fire than other forms of single family housing.

REALITY:

Manufactured homes are no more prone to fire than homes built on site.

As a matter of fact, a national fire safety study conducted by the Foremost Insurance Company shows that site built homes are more than twice as likely to experience a fire than manufactured homes. According to this study, the number of home fires is 17 per 1,000 for site built homes, while only 8 per 1,000 for manufactured homes.

What is responsible for the improved safety of manufactured homes? Strict construction standards! Foremost Insurance Company's marketing research department took an in depth look into fire frequencies of manufactured homes built before the advent of HUD Code construction and safety standards, as well as homes built after the standards went into effect in 1976. Foremost's researchers found that post-HUD manufactured homes burn less often and have lower fire losses than pre-HUD manufactured homes.

Some fire resistance features of the HUD Code include strict standards for flame spread and smoke generation in materials, egress windows in all bedrooms, smoke detectors and at least two exterior doors, which must be remote from each other and reachable without passage through other doors that are lockable. Site built homes are required to have only one exterior door, and no "reachability" requirements.

Another report entitled "Fire experience in Manufactured Homes," by Dr. John R. Hall, Jr., which appeared in the May/June 1992 National Fire Protection Association Journal concluded that manufactured homes built to HUD standards present a much lower risk of injury in fires than units that were not built to HUD Code requirements. The study showed that in fires occurring between 1980 and 1989, the fire death toll per 100 fires in post HUD homes is two-thirds to three-fourths lower than pre HUD homes. The fire injury rate is approximately one-third lower than pre HUD homes for the same period of time.

Even though the frequency of manufactured home fires is less than that of site built homes, the manufactured home fire is usually more severe in terms of property loss. Due to their size (usually smaller with smaller sized-rooms than site built homes), fires can spread more quickly.

Another explanation of this increased property loss has to do with the specialized nature of making repairs to damaged manufactured homes. Fire-damage repairs to a manufactured home would probably be more expensive than similar repairs made to site built homes.

Another factor for the severity of fires in manufactured homes is that there is a significantly higher percentage of manufactured homes in rural areas than in urban areas, while the percentage of the site built homes is much higher in urban areas. A fire located in a home located in a rural area has a greater chance of becoming a "total fire" because of the increased amount of time needed for fire equipment to reach the home since it may be outside of a fire protected zone.

Studies indicate that almost all fires in manufactured homes are related to human carelessness, disproving the assumption that the structure is at fault. The second leading cause of structural fires in manufactured homes include mechanical failures. These mechanical failures occur in site built homes as well.

The simple reality is that the manufactured housing industry has been successful in its efforts to produce a safe and fire-resistant home.

New Energy Ventilation Standards

PERCEPTION:

Manufactured homes are less energy efficient than site built homes and suffer moisture damage from inadequate ventilation.

REALITY:

On October 25, 1993, the Department of Housing and Urban Development (HUD) issued a final rule establishing new energy/ventilation standards for manufactured homes. These new standards, which took effect on October 24, 1994 revises the various sections of the HUD Code that deal with thermal protection, ventilation and moisture control.

Prior to this new energy rule, the thermal zone map for the United States , minus the states of Alaska and Hawaii, was comprised of two zones. With the new energy rule, the entire United States is divided into three thermal zones; the southeastern states are grouped from South Carolina to Texas in Zone I; the mid-section of the nation is grouped from North Carolina across to California in Zone II; and the remaining northern part of the country is grouped together in Zone III.

The new standards rely on computer modeling to identify the optimum "cost effective" conservation levels for a home located in any of the three regions in the nation. In developing the standards, HUD followed Congress' mandate to establish standards that, "minimize the sum of contruction and operation costs" over the life of the home. This emphasis on "lifecycle" energy costs is unique among national energy standards.

The manufactured housing industry has formulated innovative ways to meet the new energy

standards. One way is a "cookbook" approach, in which the required use of energy for a particular zone is achieved through a standard design package. In this approach, the home comes with standard insulation levels in walls, floors and ceilings; standard windows and standard appliances. which as a package add up to meet the energy efficiency required in the zone.

Another approach allows consumers to choose from several options how they would like to achieve the optimum conservation package for their home, thus realizing greater savings on heating and cooling bills. For example, consumers could choose to purchase very energy efficient appliances, thus requiring less insulation in the homes ceilings, walls and floors.

The new energy standards are resulting in lower monthly energy bills, a factor industry officials say will enhance the affordability of manufactured housing. Improved home ventilation standards adopted in conjunction with the energy standards are improving indoor air quality and condensation control in manufactured homes. These efforts are ensuring that manufactured homes remain affordable, not only in startup costs, but for the life of the home.

Indoor Air Quality

PERCEPTION:

The relatively smaller living space in manufactured homes compared to site built homes sometimes leads to greater concentrations of indoor air contaminants, such as formaldehyde, that may pose human health problems.

REALITY:

Formaldehyde containing adhesives and binders are typically used in the manufacture of building products, such as plywood, oriented strand board, medium density fireboard and particle board, used in construction of homes--be they site built or manufactured. In addition, furnishings and carpet materials may contain formaldehyde. The off-gassing of formaldehyde from these materials decreases over time. For example, the "half-life" of releases from wood products has been reported to be two to three years; it is much less for other products.

In February, 1985, the U.S Department of Housing and Urban Development (HUD) established formaldehyde emission standards for plywood, and particleboard used in manufactured homes. The manufactured housing industry was required to place "Important Health Notices" in its homes, advising that proper ventilation was recommended in order to dilute indoor air contaminants. The site built housing industry has not followed this practice, even though significant levels of formaldehyde and other contaminants can be present in new site built homes. As a result of improved fire safety standards, by 1985 the manufactured housing industry had replaced wood based ceiling panels with gypsum board, which contains no formaldehyde.

For a number of years, the manufactured housing industry constructed its homes almost exclusively with urea-formaldehyde resin paneling and floor decking. In light of consumer and governmental concerns regarding exposure to formaldehyde off-gassing, the wood products industry modified its construction techniques during the past 15 years. Wood product manufacturers have continued to

refine their techniques to the point that wood product off-gassing of formaldehyde has dropped significantly.

By 1991, the manufactured housing industry for the most part replaced urea-formaldehyde wall paneling with gypsum board. The vast majority of manufactured homes built today feature gypsum "dry wall" materials which do not pose a formaldehyde problem. In addition, a number of companies offer optional flooring materials, such as oriented strand board or plywood, which contain very, very low levels of formaldehyde off-gassing.

In 1994, HUD established improved whole house ventilation standards for manufactured homes, which require the manufacturer to install ventilation features that were optional for several years. With improved indoor air quality, two private sector consensus-standards writing committees have made recommendations to HUD to eliminate the "Important Health Notice."

Life Of Manufactured Homes

PERCEPTION:

Manufactured homes are not built as good as other forms of housing. Manufactured homes do not last as long as site built homes.

REALITY:

Manufactured homes are built with virtually the same construction materials and techniques as site built homes. The only difference is that manufactured homes are built in a factory environment, where building materials are protected from weather and vandalism. Manufactured homes are built to the Federal Home Construction and Safety Standards, better known as the HUD code, which is administered by the U.S. Department of Housing and Urban Development (HUD).

The HUD Code is unique since it is specifically designed for compatibility with the factory production process. Performance standards for heating, plumbing, air conditioning, thermal and electrical systems are set in the code. In addition, performance requirements are established for structural design, construction, fire safety energy efficiency and transportation from the factory to the consumer's home site.

To ensure quality, the design and construction of the home is monitored by HUD and its monitoring contractor, The National Conference of States on Building Codes and Standards (NCSBCS). The familiar red seal (the certification label) attached to the exterior of a manufactured home indicates that it has passed perhaps the most thorough inspection process in the homebuilding industry.

The Manufactured Housing Institute conducted a study in 1990 to examine how long manufactured homes are habitable. The study found that the habitable life of a manufactured home depends on the year of manufacture. This habitable life has increased from 10.4 years for homes built in 1945 to 41.8 years for homes shipped in 1964. This figure has held steady at the 41.8 year figure through 1989, and is expected to remain at that level into the future.

The year round occupancy life of the home, which takes account of the diversion to seasonal use as homes age, was 9.9 years for homes built in 1945. This year round occupancy life grew to 33.8 years for homes built in 1963, and has remained at about that figure ever since. The study forecast that this 33.8 year figure will hold steady into the future.

Appreciation & Depreciation

PERCEPTION:

Manufactured homes do not appreciate in value like otherforms of housing. instead, manufactured homes depreciate in market value, similar to the way automobiles lose value each day.

REALITY:

While there is no one easy answer, recent data seems to suggest that manufactured homes can appreciate just like other forms of housing.

Datacomp Appraisal Systems recently completed a study in Michigan that looked at 185 manufactured homes in Michigan, comparing the average resale price several years later. The study found that average value of the home had increased by $190, from $26,422 new to $26,612 used. This average figure is misleading, in that 97 of the homes increased in value by an average of $2,985, while the remaining 88 decreased in value by an average of $2,822.

The only accurate conclusion is that some homes appreciate and some don't. Based on an analysis of 88,000 actual sales, Data comp found that there are specific reasons why some homes appreciate while others depreciate. These reasons include: the housing market in which the home is located, which will have a significant impact on the future value of the home; the community in which the home is located, which will have a significant impact on the value of the home; the initial price paid for the home; the inflation rate, the availability and cost of community sites, which reflects the supply and demand influences on the home's value; and finally, the extent of an organized resale network, where an organized network will usually result in homes selling for a higher price than in markets without such an organized network.

The appreciation value of manufactured homes comes back to the old real estate axiom-- location, location, location. When properly sited and maintained, manufactured homes will appreciate at the same rate as other homes in surrounding neighborhoods.

SENATE BILL 384 – AS PASSED

By: Senator Bulloch of the 11th

A BILL TO BE ENTITLED

AN ACT

To amend Article 2 of Chapter 2 of Title 8 of the Official Code of Georgia Annotated, relating to factory built buildings and dwelling units, so as to provide definitions; to provide that a person who owns or has the right to use real property may install and occupy a pre-owned manufactured home on such property under certain circumstances; to provide for health and safety standards for pre-owned manufactured homes; to provide for certain immunities; to prohibit certain regulations by local jurisdictions; to provide for related matters; to provide for an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Article 2 of Chapter 2 of Title 8 of the Official Code of Georgia Annotated, relating to factory built buildings and dwelling units, is amended by adding a new part to read as follows:

"Part 3A

8-2-170.

As used in this part, the term:

(1) 'Install' means to construct a foundation system and to place or erect a manufactured home on such foundation system. Such term includes, without limitation, supporting, blocking, leveling, securing, or anchoring such manufactured home and connecting multiple or expandable sections of such manufactured home.

(2) 'Manufactured home' means a structure, transportable in one or more sections, which, in the traveling mode, is eight body feet or more in width or 40 body feet or more in length or, when erected on site, is 320 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 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 the National Manufactured Housing Construction and Safety Standards Act of 1974, 42 U.S.C. Section 5401, et seq.

(3) 'Pre-owned manufactured home' is any manufactured home that has been previously used as a residential dwelling and has been titled.

8-2-171.

(a) On and after September 1, 2010, any person who is the owner of real property or who has a right to the use of real property may install and occupy a pre-owned manufactured home on such property, provided that such pre-owned manufactured home is in compliance with the provisions of this part and any applicable county or municipal zoning ordinances.

(b) No county or municipality shall impose any health and safety standards or conditions based upon the age of a manufactured home.

(c) A county or municipality may establish health and safety standards and conditions and an inspection program for pre-owned manufactured homes which are relocated from their current locations.

(d) Neither a county or municipality nor any inspector thereof inspecting a pre-owned manufactured home pursuant to this Code section shall be liable for any injuries to persons resulting from any defects or conditions in such pre-owned manufactured home."

SECTION 2.

This Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

SECTION 3.

All laws and parts of laws in conflict with this Act are repealed

FROM SENATE BILL 346

SECTION 5-1.

Said title is further amended in Code Section 48-5-2, relating to definitions, by adding new paragraphs to read as follows:

"(.1) 'Arm's length, bona fide sale' means a transaction which has occured in good faith without fraud or deceit carried out by unrelated or unaffiliated parties, as by a willing buyer and a willing seller, each acting in his or her own self-interest, including but not limited to a distress sale, short sale, bank sale, or sale at public auction."

SECTION 5-2.

Said title is further amended in Code Section 48-5-2, relating to definitions regarding ad valorem taxation of property, by revising the introductory language of paragraph (3) preceding subparagraph (A) as follows:

"(3) 'Fair market value of property' means the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale. The income approach, if data is available, shall be considered in determining the fair market value of income-producing property. Notwithstanding any other provision of this chapter to the contrary, the transaction amount of the most recent arm's length, bona fide sale in any year shall be the maximum allowable fair market value for the next taxable year. With respect to the valuation of equipment, machinery, and fixtures when no ready market exists for the sale of the equipment, machinery, and fixtures, fair market value may be determined by resorting to any reasonable, relevant, and useful information available, including, but not limited to, the original cost of the property, any depreciation or obsolescence, and any increase in value by reason of inflation. Each tax assessor shall have access to any public records of the taxpayer for the purpose of discovering such information."

SECTION 5-3.

Said Code section is further amended in paragraph (3) by revising subparagraph (B) as follows:

"(B) The tax assessor shall apply the following criteria in determining the fair market value of real property:

(i) Existing zoning of property;

(ii) Existing use of property, including any restrictions or limitations on the use of property resulting from state or federal law or rules or regulations adopted pursuant to the authority of state or federal law;

(iii) Existing covenants or restrictions in deed dedicating the property to a particular use;

(iv) Bank sales, other financial institution owned sales, or distressed sales, or any combination thereof, of comparable real property;

(v) Decreased value of the property based on limitations and restrictions resulting from the property being in a conservation easement; and

(vi) Rent limitations, operational requirements, and any other restrictions imposed upon the property in connection with the property being eligible for any income tax credits described in subparagraph (B.1) of this paragraph or receiving any other state or federal subsidies provided with respect to the use of the property as residential rental property; provided, however, that such properties described in subparagraph (B.1) of this paragraph shall not be considered comparable real property for assessment or appeal of assessment of other properties; and

(vii) Any other existing factors provided by law or by rule and regulation of the commissioner deemed pertinent in arriving at fair market value."

(B.1) The tax assessor shall not consider any income tax credits with respect to real property which are claimed and granted pursuant to either Section 42 of the Internal Revenue Code of 1986, as amended, or Chapter 7 of this title in determining the fair market value of real property.

(B.2) In determining the fair market value of real property, the tax assessor shall not include the value of any intangible assets used by a business, wherever located, including patents, trademarks, trade names, customer agreements, and merchandising agreements.

Updating Current CAMA MFG Housing Base Rates

Formula: Find the CAMA System's AVG 14x60 Price. Divide each mobprice by AVG 14x60 price to calculate a factor. Multiply Factor times New14x60 price to calculate NewCost for all Mobwidth less than 18 feet wide. Find the CAMA System's AVG 28x60 Price. Divide each mobprice by AVG 28x60 price to calculate factor. Multiply Factor times New28x60 price to calculate NewCost for all Mobwidth more than 18 feet wide.

	A	B	C	D	E	F	G	H	I	J
1	mobwidth	moblength	mobclass	mobprice	Factor	NewCost	AV14x60	AV28x60	New14x60	New28x60
2	12	40	EX	53.77	**2.01**	**56.78**	26.73	24.89	28.25	27.75
3	12	44	EX	52.83	**1.98**	**55.94**				
4	12	48	EX	51.98	**1.94**	**54.81**				
5	12	52	EX	51.22	**1.92**	**54.24**				
6	12	56	EX	50.52	**1.89**	**53.39**				
7	12	60	EX	49.88	**1.87**	**52.83**				
8	12	64	EX	49.28	**1.84**	**51.98**				
9	12	68	EX	48.74	**1.82**	**51.42**				
10	12	72	EX	48.23	**1.80**	**50.85**				
11	12	76	EX	47.74	**1.79**	**50.57**				
12	12	80	EX	47.29	**1.77**	**50.00**				
13	14	40	EX	50.11	**1.87**	**52.83**				
14	14	44	EX	49.19	**1.84**	**51.98**				
15	14	48	EX	48.37	**1.81**	**51.13**				
16	14	52	EX	47.64	**1.78**	**50.29**				
17	14	56	EX	46.96	**1.76**	**49.72**				
18	14	60	EX	46.34	**1.73**	**48.87**				
19	14	64	EX	45.76	**1.71**	**48.31**				
20	14	68	EX	45.24	**1.69**	**47.74**				
21	14	72	EX	44.74	**1.67**	**47.18**				
22	14	76	EX	44.27	**1.66**	**46.90**				
23	14	80	EX	43.84	**1.64**	**46.33**				
24	16	40	EX	47.12	**1.76**	**49.72**				
25	16	44	EX	46.24	**1.73**	**48.87**				
26	16	48	EX	45.44	**1.70**	**48.03**				
27	16	52	EX	44.72	**1.67**	**47.18**				
28	16	56	EX	44.07	**1.65**	**46.61**				
29	16	60	EX	43.46	**1.63**	**46.05**				
30	16	64	EX	42.91	**1.61**	**45.48**				
31	16	68	EX	42.4	**1.59**	**44.92**				
32	16	72	EX	41.92	**1.57**	**44.35**				
33	16	76	EX	41.47	**1.55**	**43.79**				
34	16	80	EX	41.05	**1.54**	**43.51**				
35	24	40	EX	56.41	**2.27**	**62.99**				
36	24	44	EX	54.82	**2.20**	**61.05**				
37	24	48	EX	53.41	**2.15**	**59.66**				
38	24	52	EX	52.14	**2.09**	**58.00**				
39	24	56	EX	50.99	**2.05**	**56.89**				
40	24	60	EX	49.94	**2.01**	**55.78**				
41	24	64	EX	48.98	**1.97**	**54.67**				
42	24	68	EX	48.1	**1.93**	**53.56**				

43	24	72	EX	47.28	**1.90**	**52.73**				
44	24	76	EX	46.52	**1.87**	**51.89**				
45	24	80	EX	45.81	**1.84**	**51.06**				
46	28	40	EX	51.22	**2.06**	**57.17**				
47	28	44	EX	49.6	**1.99**	**55.22**				
48	28	48	EX	48.18	**1.94**	**53.84**				

	A	B	C	D	E	F	G	H	I	J
1	mobwidth	moblength	mobclass	mobprice	Factor	NewCost	AV14x60	AV28x60	New14x60	New28x60
49	28	52	EX	46.9	**1.88**	**52.17**				
50	28	56	EX	45.74	**1.84**	**51.06**				
51	28	60	EX	44.7	**1.80**	**49.95**				
52	28	64	EX	43.73	**1.76**	**48.84**				
53	28	68	EX	42.85	**1.72**	**47.73**				
54	28	72	EX	42.03	**1.69**	**46.90**				
55	28	76	EX	41.28	**1.66**	**46.07**				
56	28	80	EX	40.57	**1.63**	**45.23**				
57	32	40	EX	47.1	**1.89**	**52.45**				
58	32	44	EX	45.49	**1.83**	**50.78**				
59	32	48	EX	44.05	**1.77**	**49.12**				
60	32	52	EX	42.77	**1.72**	**47.73**				
61	32	56	EX	41.63	**1.67**	**46.34**				
62	32	60	EX	40.59	**1.63**	**45.23**				
63	32	64	EX	39.63	**1.59**	**44.12**				
64	32	68	EX	38.76	**1.56**	**43.29**				
65	32	72	EX	37.95	**1.52**	**42.18**				
66	32	76	EX	37.21	**1.49**	**41.35**				
67	32	80	EX	36.52	**1.47**	**40.79**				
68	26	40	EX	53.82	**2.16**	**59.94**				
69	26	44	EX	52.21	**2.10**	**58.28**				
70	26	48	EX	50.8	**2.04**	**56.61**				
71	26	52	EX	49.52	**1.99**	**55.22**				
72	26	56	EX	48.37	**1.94**	**53.84**				
73	26	60	EX	47.32	**1.90**	**52.73**				
74	26	64	EX	46.36	**1.86**	**51.62**				
75	26	68	EX	45.48	**1.83**	**50.78**				
76	26	72	EX	44.66	**1.79**	**49.67**				
77	26	76	EX	43.9	**1.76**	**48.84**				
78	26	80	EX	43.19	**1.74**	**48.29**				
79	36	40	EX	43.74	**1.76**	**48.84**				
80	36	44	EX	42.12	**1.69**	**46.90**				
81	36	48	EX	40.7	**1.64**	**45.51**				
82	36	52	EX	39.43	**1.58**	**43.85**				
83	36	56	EX	38.3	**1.54**	**42.74**				
84	36	60	EX	37.27	**1.50**	**41.63**				
85	36	64	EX	36.32	**1.46**	**40.52**				
86	36	68	EX	35.47	**1.43**	**39.68**				
87	36	72	EX	34.68	**1.39**	**38.57**				
88	36	76	EX	33.94	**1.36**	**37.74**				
89	36	80	EX	33.26	**1.34**	**37.19**				
90	12	40	VG	44.92	**1.68**	**47.46**				
91	12	44	VG	44.08	**1.65**	**46.61**				
92	12	48	VG	43.33	**1.62**	**45.77**				
93	12	52	VG	42.65	**1.60**	**45.20**				
94	12	56	VG	42.03	**1.57**	**44.35**				
95	12	60	VG	41.46	**1.55**	**43.79**				

	A	B	C	D	E	F	G	H	I	J
1	mobwidth	moblength	mobclass	mobprice	Factor	NewCost	AV14x60	AV28x60	New14x60	New28x60
96	12	64	VG	40.94	**1.53**	**43.22**				
97	12	68	VG	40.45	**1.51**	**42.66**				
98	12	72	VG	40	**1.50**	**42.38**				
99	12	76	VG	39.57	**1.48**	**41.81**				
100	12	80	VG	39.17	**1.47**	**41.53**				
101	14	40	VG	41.65	**1.56**	**44.07**				
102	14	44	VG	40.84	**1.53**	**43.22**				
103	14	48	VG	40.11	**1.50**	**42.38**				
104	14	52	VG	39.45	**1.48**	**41.81**				
105	14	56	VG	38.84	**1.45**	**40.96**				
106	14	60	VG	38.29	**1.43**	**40.40**				
107	14	64	VG	37.78	**1.41**	**39.83**				
108	14	68	VG	37.31	**1.40**	**39.55**				
109	14	72	VG	36.87	**1.38**	**38.99**				
110	14	76	VG	36.46	**1.36**	**38.42**				
111	14	80	VG	36.07	**1.35**	**38.14**				
112	16	40	VG	39.01	**1.46**	**41.25**				
113	16	44	VG	38.22	**1.43**	**40.40**				
114	16	48	VG	37.51	**1.40**	**39.55**				
115	16	52	VG	36.87	**1.38**	**38.99**				
116	16	56	VG	36.28	**1.36**	**38.42**				
117	16	60	VG	35.73	**1.34**	**37.86**				
118	16	64	VG	35.25	**1.32**	**37.29**				
119	16	68	VG	34.79	**1.30**	**36.73**				
120	16	72	VG	34.36	**1.29**	**36.44**				
121	16	76	VG	33.96	**1.27**	**35.88**				
122	16	80	VG	33.58	**1.26**	**35.60**				
123	24	40	VG	46.9	**1.88**	**52.17**				
124	24	44	VG	45.46	**1.83**	**50.78**				
125	24	48	VG	44.18	**1.78**	**49.40**				
126	24	52	VG	43.03	**1.73**	**48.01**				
127	24	56	VG	42	**1.69**	**46.90**				
128	24	60	VG	41.06	**1.65**	**45.79**				
129	24	64	VG	40.19	**1.61**	**44.68**				
130	24	68	VG	39.4	**1.58**	**43.85**				
131	24	72	VG	38.68	**1.55**	**43.01**				
132	24	76	VG	38	**1.53**	**42.46**				
133	24	80	VG	37.36	**1.50**	**41.63**				
134	28	40	VG	42.48	**1.71**	**47.45**				
135	28	44	VG	41.02	**1.65**	**45.79**				
136	28	48	VG	39.72	**1.60**	**44.40**				
137	28	52	VG	38.57	**1.55**	**43.01**				
138	28	56	VG	37.54	**1.51**	**41.90**				
139	28	60	VG	36.6	**1.47**	**40.79**				
140	28	64	VG	35.73	**1.44**	**39.96**				
141	28	68	VG	34.95	**1.40**	**38.85**				
142	28	72	VG	34.22	**1.37**	**38.02**				

	A	B	C	D	E	F	G	H	I	J
1	mobwidth	moblength	mobclass	mobprice	Factor	NewCost	AV14x60	AV28x60	New14x60	New28x60
143	28	76	VG	33.55	**1.35**	**37.46**				
144	28	80	VG	32.92	**1.32**	**36.63**				
145	32	40	VG	38.98	**1.57**	**43.57**				
146	32	44	VG	37.51	**1.51**	**41.90**				
147	32	48	VG	36.22	**1.46**	**40.52**				
148	32	52	VG	35.07	**1.41**	**39.13**				
149	32	56	VG	34.04	**1.37**	**38.02**				
150	32	60	VG	33.11	**1.33**	**36.91**				
151	32	64	VG	32.26	**1.30**	**36.08**				
152	32	68	VG	31.48	**1.26**	**34.97**				
153	32	72	VG	30.76	**1.24**	**34.41**				
154	32	76	VG	30.1	**1.21**	**33.58**				
155	32	80	VG	29.48	**1.18**	**32.75**				
156	26	40	VG	44.7	**1.80**	**49.95**				
157	26	44	VG	43.24	**1.74**	**48.29**				
158	26	48	VG	41.96	**1.69**	**46.90**				
159	26	52	VG	40.81	**1.64**	**45.51**				
160	26	56	VG	39.77	**1.60**	**44.40**				
161	26	60	VG	38.83	**1.56**	**43.29**				
162	26	64	VG	37.97	**1.53**	**42.46**				
163	26	68	VG	37.18	**1.49**	**41.35**				
164	26	72	VG	36.45	**1.46**	**40.52**				
165	26	76	VG	35.77	**1.44**	**39.96**				
166	26	80	VG	35.15	**1.41**	**39.13**				
167	36	40	VG	36.12	**1.45**	**40.24**				
168	36	44	VG	34.66	**1.39**	**38.57**				
169	36	48	VG	33.37	**1.34**	**37.19**				
170	36	52	VG	32.23	**1.29**	**35.80**				
171	36	56	VG	31.21	**1.25**	**34.69**				
172	36	60	VG	30.29	**1.22**	**33.86**				
173	36	64	VG	29.46	**1.18**	**32.75**				
174	36	68	VG	28.69	**1.15**	**31.91**				
175	36	72	VG	28	**1.12**	**31.08**				
176	36	76	VG	27.34	**1.10**	**30.53**				
177	36	80	VG	26.74	**1.07**	**29.69**				
178	12	40	GD	40.32	**1.51**	**42.66**				
179	12	44	GD	39.58	**1.48**	**41.81**				
180	12	48	GD	38.91	**1.46**	**41.25**				
181	12	52	GD	38.31	**1.43**	**40.40**				
182	12	56	GD	37.77	**1.41**	**39.83**				
183	12	60	GD	37.26	**1.39**	**39.27**				
184	12	64	GD	36.79	**1.38**	**38.99**				
185	12	68	GD	36.36	**1.36**	**38.42**				
186	12	72	GD	35.96	**1.35**	**38.14**				
187	12	76	GD	35.59	**1.33**	**37.57**				
188	12	80	GD	35.23	**1.32**	**37.29**				
189	14	40	GD	37.41	**1.40**	**39.55**				

	A	B	C	D	E	F	G	H	I	J
1	mobwidth	moblength	mobclass	mobprice	Factor	NewCost	AV14x60	AV28x60	New14x60	New28x60
190	14	44	GD	36.68	**1.37**	**38.70**				
191	14	48	GD	36.03	**1.35**	**38.14**				
192	14	52	GD	35.44	**1.33**	**37.57**				
193	14	56	GD	34.9	**1.31**	**37.01**				
194	14	60	GD	34.41	**1.29**	**36.44**				
195	14	64	GD	33.95	**1.27**	**35.88**				
196	14	68	GD	33.53	**1.25**	**35.31**				
197	14	72	GD	33.13	**1.24**	**35.03**				
198	14	76	GD	32.77	**1.23**	**34.75**				
199	14	80	GD	32.43	**1.21**	**34.18**				
200	16	40	GD	35.05	**1.31**	**37.01**				
201	16	44	GD	34.35	**1.29**	**36.44**				
202	16	48	GD	33.7	**1.26**	**35.60**				
203	16	52	GD	33.12	**1.24**	**35.03**				
204	16	56	GD	32.59	**1.22**	**34.47**				
205	16	60	GD	32.11	**1.20**	**33.90**				
206	16	64	GD	31.66	**1.18**	**33.34**				
207	16	68	GD	31.25	**1.17**	**33.05**				
208	16	72	GD	30.86	**1.15**	**32.49**				
209	16	76	GD	30.5	**1.14**	**32.21**				
210	16	80	GD	30.17	**1.13**	**31.92**				
211	24	40	GD	41.79	**1.68**	**46.62**				
212	24	44	GD	40.47	**1.63**	**45.23**				
213	24	48	GD	39.3	**1.58**	**43.85**				
214	24	52	GD	38.26	**1.54**	**42.74**				
215	24	56	GD	37.32	**1.50**	**41.63**				
216	24	60	GD	36.46	**1.46**	**40.52**				
217	24	64	GD	35.68	**1.43**	**39.68**				
218	24	68	GD	34.96	**1.40**	**38.85**				
219	24	72	GD	34.29	**1.38**	**38.30**				
220	24	76	GD	33.68	**1.35**	**37.46**				
221	24	80	GD	33.11	**1.33**	**36.91**				
222	28	40	GD	38	**1.53**	**42.46**				
223	28	44	GD	36.67	**1.47**	**40.79**				
224	28	48	GD	35.5	**1.43**	**39.68**				
225	28	52	GD	34.44	**1.38**	**38.30**				
226	28	56	GD	33.49	**1.35**	**37.46**				
227	28	60	GD	32.64	**1.31**	**36.35**				
228	28	64	GD	31.86	**1.28**	**35.52**				
229	28	68	GD	31.14	**1.25**	**34.69**				
230	28	72	GD	30.48	**1.22**	**33.86**				
231	28	76	GD	29.87	**1.20**	**33.30**				
232	28	80	GD	29.3	**1.18**	**32.75**				
233	32	40	GD	35	**1.41**	**39.13**				
234	32	44	GD	33.67	**1.35**	**37.46**				
235	32	48	GD	32.48	**1.30**	**36.08**				
236	32	52	GD	31.43	**1.26**	**34.97**				

	A	B	C	D	E	F	G	H	I	J
1	mobwidth	moblength	mobclass	mobprice	Factor	NewCost	AV14x60	AV28x60	New14x60	New28x60
237	32	56	GD	30.5	**1.23**	**34.13**				
238	32	60	GD	29.64	**1.19**	**33.02**				
239	32	64	GD	28.87	**1.16**	**32.19**				
240	32	68	GD	28.16	**1.13**	**31.36**				
241	32	72	GD	27.51	**1.11**	**30.80**				
242	32	76	GD	26.91	**1.08**	**29.97**				
243	32	80	GD	26.35	**1.06**	**29.42**				
244	26	40	GD	39.9	**1.60**	**44.40**				
245	26	44	GD	38.57	**1.55**	**43.01**				
246	26	48	GD	37.4	**1.50**	**41.63**				
247	26	52	GD	36.35	**1.46**	**40.52**				
248	26	56	GD	35.4	**1.42**	**39.41**				
249	26	60	GD	34.55	**1.39**	**38.57**				
250	26	64	GD	33.77	**1.36**	**37.74**				
251	26	68	GD	33.05	**1.33**	**36.91**				
252	26	72	GD	32.39	**1.30**	**36.08**				
253	26	76	GD	31.77	**1.28**	**35.52**				
254	26	80	GD	31.2	**1.25**	**34.69**				
255	36	40	GD	32.54	**1.31**	**36.35**				
256	36	44	GD	31.2	**1.25**	**34.69**				
257	36	48	GD	30.03	**1.21**	**33.58**				
258	36	52	GD	28.99	**1.16**	**32.19**				
259	36	56	GD	28.05	**1.13**	**31.36**				
260	36	60	GD	27.21	**1.09**	**30.25**				
261	36	64	GD	26.45	**1.06**	**29.42**				
262	36	68	GD	25.75	**1.03**	**28.58**				
263	36	72	GD	25.11	**1.01**	**28.03**				
264	36	76	GD	24.52	**0.99**	**27.47**				
265	36	80	GD	23.98	**0.96**	**26.64**				
266	12	40	AV	31.58	**1.18**	**33.34**				
267	12	44	AV	30.97	**1.16**	**32.77**				
268	12	48	AV	30.43	**1.14**	**32.21**				
269	12	52	AV	29.94	**1.12**	**31.64**				
270	12	56	AV	29.5	**1.10**	**31.08**				
271	12	60	AV	29.09	**1.09**	**30.79**				
272	12	64	AV	28.71	**1.07**	**30.23**				
273	12	68	AV	28.36	**1.06**	**29.95**				
274	12	72	AV	28.04	**1.05**	**29.66**				
275	12	76	AV	27.74	**1.04**	**29.38**				
276	12	80	AV	27.44	**1.03**	**29.10**				
277	14	40	AV	29.21	**1.09**	**30.79**				
278	14	44	AV	28.6	**1.07**	**30.23**				
279	14	48	AV	28.07	**1.05**	**29.66**				
280	14	52	AV	27.58	**1.03**	**29.10**				
281	14	56	AV	27.13	**1.01**	**28.53**				
282	14	60	AV	26.73	**1.00**	**28.25**				
283	14	64	AV	26.35	**0.99**	**27.97**				

	A	B	C	D	E	F	G	H	I	J
1	mobwidth	moblength	mobclass	mobprice	Factor	NewCost	AV14x60	AV28x60	New14x60	New28x60
284	14	68	AV	26	**0.97**	**27.40**				
285	14	72	AV	25.68	**0.96**	**27.12**				
286	14	76	AV	25.38	**0.95**	**26.84**				
287	14	80	AV	25.09	**0.94**	**26.56**				
288	16	40	AV	27.3	**1.02**	**28.82**				
289	16	44	AV	26.69	**1.00**	**28.25**				
290	16	48	AV	26.16	**0.98**	**27.69**				
291	16	52	AV	25.67	**0.96**	**27.12**				
292	16	56	AV	25.23	**0.94**	**26.56**				
293	16	60	AV	24.82	**0.93**	**26.27**				
294	16	64	AV	24.46	**0.92**	**25.99**				
295	16	68	AV	24.11	**0.90**	**25.43**				
296	16	72	AV	23.79	**0.89**	**25.14**				
297	16	76	AV	23.49	**0.88**	**24.86**				
298	16	80	AV	23.21	**0.87**	**24.58**				
299	24	40	AV	32.26	**1.30**	**36.08**				
300	24	44	AV	31.14	**1.25**	**34.69**				
301	24	48	AV	30.16	**1.21**	**33.58**				
302	24	52	AV	29.24	**1.17**	**32.47**				
303	24	56	AV	28.48	**1.14**	**31.64**				
304	24	60	AV	27.76	**1.12**	**31.08**				
305	24	64	AV	27.1	**1.09**	**30.25**				
306	24	68	AV	26.51	**1.07**	**29.69**				
307	24	72	AV	25.95	**1.04**	**28.86**				
308	24	76	AV	25.43	**1.02**	**28.31**				
309	24	80	AV	24.95	**1.00**	**27.75**				
310	28	40	AV	29.42	**1.18**	**32.75**				
311	28	44	AV	28.29	**1.14**	**31.64**				
312	28	48	AV	27.29	**1.10**	**30.53**				
313	28	52	AV	26.4	**1.06**	**29.42**				
314	28	56	AV	25.61	**1.03**	**28.58**				
315	28	60	AV	24.89	**1.00**	**27.75**				
316	28	64	AV	24.23	**0.97**	**26.92**				
317	28	68	AV	23.63	**0.95**	**26.36**				
318	28	72	AV	23.08	**0.93**	**25.81**				
319	28	76	AV	22.57	**0.91**	**25.25**				
320	28	80	AV	22.1	**0.89**	**24.70**				
321	32	40	AV	27.16	**1.09**	**30.25**				
322	32	44	AV	26.02	**1.05**	**29.14**				
323	32	48	AV	25.02	**1.01**	**28.03**				
324	32	52	AV	24.14	**0.97**	**26.92**				
325	32	56	AV	23.34	**0.94**	**26.09**				
326	32	60	AV	22.63	**0.91**	**25.25**				
327	32	64	AV	21.98	**0.88**	**24.42**				
328	32	68	AV	21.39	**0.86**	**23.87**				
329	32	72	AV	20.85	**0.84**	**23.31**				
330	32	76	AV	20.34	**0.82**	**22.76**				

	A	B	C	D	E	F	G	H	I	J
1	mobwidth	moblength	mobclass	mobprice	Factor	NewCost	AV14x60	AV28x60	New14x60	New28x60
331	32	80	AV	19.88	**0.80**	**22.20**				
332	26	40	AV	30.85	**1.24**	**34.41**				
333	26	44	AV	29.71	**1.19**	**33.02**				
334	26	48	AV	28.72	**1.15**	**31.91**				
335	26	52	AV	27.84	**1.12**	**31.08**				
336	26	56	AV	27.05	**1.09**	**30.25**				
337	26	60	AV	26.32	**1.06**	**29.42**				
338	26	64	AV	25.67	**1.03**	**28.58**				
339	26	68	AV	25.07	**1.01**	**28.03**				
340	26	72	AV	24.51	**0.98**	**27.20**				
341	26	76	AV	24.01	**0.96**	**26.64**				
342	26	80	AV	23.53	**0.95**	**26.36**				
343	36	40	AV	25.3	**1.02**	**28.31**				
344	36	44	AV	24.16	**0.97**	**26.92**				
345	36	48	AV	23.17	**0.93**	**25.81**				
346	36	52	AV	22.29	**0.90**	**24.98**				
347	36	56	AV	21.5	**0.86**	**23.87**				
348	36	60	AV	20.8	**0.84**	**23.31**				
349	36	64	AV	20.16	**0.81**	**22.48**				
350	36	68	AV	19.58	**0.79**	**21.92**				
351	36	72	AV	19.04	**0.76**	**21.09**				
352	36	76	AV	18.55	**0.75**	**20.81**				
353	36	80	AV	18.1	**0.73**	**20.26**				
354	12	40	FR	28.53	**1.07**	**30.23**				
355	12	44	FR	27.99	**1.05**	**29.66**				
356	12	48	FR	27.49	**1.03**	**29.10**				
357	12	52	FR	27.05	**1.01**	**28.53**				
358	12	56	FR	26.65	**1.00**	**28.25**				
359	12	60	FR	26.28	**0.98**	**27.69**				
360	12	64	FR	25.94	**0.97**	**27.40**				
361	12	68	FR	25.62	**0.96**	**27.12**				
362	12	72	FR	25.33	**0.95**	**26.84**				
363	12	76	FR	25.05	**0.94**	**26.56**				
364	12	80	FR	24.8	**0.93**	**26.27**				
365	14	40	FR	26.37	**0.99**	**27.97**				
366	14	44	FR	25.82	**0.97**	**27.40**				
367	14	48	FR	25.33	**0.95**	**26.84**				
368	14	52	FR	24.88	**0.93**	**26.27**				
369	14	56	FR	24.48	**0.92**	**25.99**				
370	14	60	FR	24.11	**0.90**	**25.43**				
371	14	64	FR	23.77	**0.89**	**25.14**				
372	14	68	FR	23.45	**0.88**	**24.86**				
373	14	72	FR	23.15	**0.87**	**24.58**				
374	14	76	FR	22.88	**0.86**	**24.30**				
375	14	80	FR	22.62	**0.85**	**24.01**				
376	16	40	FR	24.63	**0.92**	**25.99**				
377	16	44	FR	24.08	**0.90**	**25.43**				

	A	B	C	D	E	F	G	H	I	J
1	mobwidth	moblength	mobclass	mobprice	Factor	NewCost	AV14x60	AV28x60	New14x60	New28x60
378	16	48	FR	23.59	**0.88**	**24.86**				
379	16	52	FR	23.14	**0.87**	**24.58**				
380	16	56	FR	22.74	**0.85**	**24.01**				
381	16	60	FR	22.37	**0.84**	**23.73**				
382	16	64	FR	22.03	**0.82**	**23.17**				
383	16	68	FR	21.72	**0.81**	**22.88**				
384	16	72	FR	21.42	**0.80**	**22.60**				
385	16	76	FR	21.15	**0.79**	**22.32**				
386	16	80	FR	20.9	**0.78**	**22.04**				
387	24	40	FR	28.91	**1.16**	**32.19**				
388	24	44	FR	27.88	**1.12**	**31.08**				
389	24	48	FR	26.97	**1.08**	**29.97**				
390	24	52	FR	26.16	**1.05**	**29.14**				
391	24	56	FR	25.43	**1.02**	**28.31**				
392	24	60	FR	24.77	**1.00**	**27.75**				
393	24	64	FR	24.17	**0.97**	**26.92**				
394	24	68	FR	23.62	**0.95**	**26.36**				
395	24	72	FR	23.11	**0.93**	**25.81**				
396	24	76	FR	22.64	**0.91**	**25.25**				
397	24	80	FR	22.2	**0.89**	**24.70**				
398	28	40	FR	26.45	**1.06**	**29.42**				
399	28	44	FR	25.4	**1.02**	**28.31**				
400	28	48	FR	24.48	**0.98**	**27.20**				
401	28	52	FR	23.67	**0.95**	**26.36**				
402	28	56	FR	22.93	**0.92**	**25.53**				
403	28	60	FR	22.27	**0.89**	**24.70**				
404	28	64	FR	21.67	**0.87**	**24.14**				
405	28	68	FR	21.12	**0.85**	**23.59**				
406	28	72	FR	20.62	**0.83**	**23.03**				
407	28	76	FR	20.15	**0.81**	**22.48**				
408	28	80	FR	19.71	**0.79**	**21.92**				
409	32	40	FR	24.48	**0.98**	**27.20**				
410	32	44	FR	23.43	**0.94**	**26.09**				
411	32	48	FR	22.51	**0.90**	**24.98**				
412	32	52	FR	21.69	**0.87**	**24.14**				
413	32	56	FR	20.96	**0.84**	**23.31**				
414	32	60	FR	20.3	**0.82**	**22.76**				
415	32	64	FR	19.71	**0.79**	**21.92**				
416	32	68	FR	19.16	**0.77**	**21.37**				
417	32	72	FR	18.66	**0.75**	**20.81**				
418	32	76	FR	18.2	**0.73**	**20.26**				
419	32	80	FR	17.78	**0.71**	**19.70**				
420	26	40	FR	27.68	**1.11**	**30.80**				
421	26	44	FR	26.64	**1.07**	**29.69**				
422	26	48	FR	25.73	**1.03**	**28.58**				
423	26	52	FR	24.92	**1.00**	**27.75**				
424	26	56	FR	24.18	**0.97**	**26.92**				

	A	B	C	D	E	F	G	H	I	J
1	mobwidth	moblength	mobclass	mobprice	Factor	NewCost	AV14x60	AV28x60	New14x60	New28x60
425	26	60	FR	23.52	**0.94**	**26.09**				
426	26	64	FR	22.92	**0.92**	**25.53**				
427	26	68	FR	22.37	**0.90**	**24.98**				
428	26	72	FR	21.87	**0.88**	**24.42**				
429	26	76	FR	21.4	**0.86**	**23.87**				
430	26	80	FR	20.96	**0.84**	**23.31**				
431	36	40	FR	22.87	**0.92**	**25.53**				
432	36	44	FR	21.81	**0.88**	**24.42**				
433	36	48	FR	20.89	**0.84**	**23.31**				
434	36	52	FR	20.08	**0.81**	**22.48**				
435	36	56	FR	19.36	**0.78**	**21.65**				
436	36	60	FR	18.7	**0.75**	**20.81**				
437	36	64	FR	18.12	**0.73**	**20.26**				
438	36	68	FR	17.58	**0.71**	**19.70**				
439	36	72	FR	17.09	**0.69**	**19.15**				
440	36	76	FR	16.64	**0.67**	**18.59**				
441	36	80	FR	16.22	**0.65**	**18.04**				
442	12	40	LC	25.67	**0.96**	**27.12**				
443	12	44	LC	25.17	**0.94**	**26.56**				
444	12	48	LC	24.73	**0.93**	**26.27**				
445	12	52	LC	24.34	**0.91**	**25.71**				
446	12	56	LC	23.97	**0.90**	**25.43**				
447	12	60	LC	23.64	**0.88**	**24.86**				
448	12	64	LC	23.33	**0.87**	**24.58**				
449	12	68	LC	23.04	**0.86**	**24.30**				
450	12	72	LC	22.78	**0.85**	**24.01**				
451	12	76	LC	22.53	**0.84**	**23.73**				
452	12	80	LC	22.3	**0.83**	**23.45**				
453	14	40	LC	23.71	**0.89**	**25.14**				
454	14	44	LC	23.22	**0.87**	**24.58**				
455	14	48	LC	22.77	**0.85**	**24.01**				
456	14	52	LC	22.36	**0.84**	**23.73**				
457	14	56	LC	21.99	**0.82**	**23.17**				
458	14	60	LC	21.65	**0.81**	**22.88**				
459	14	64	LC	21.35	**0.80**	**22.60**				
460	14	68	LC	21.06	**0.79**	**22.32**				
461	14	72	LC	20.79	**0.78**	**22.04**				
462	14	76	LC	20.54	**0.77**	**21.75**				
463	14	80	LC	20.31	**0.76**	**21.47**				
464	16	40	LC	22.13	**0.83**	**23.45**				
465	16	44	LC	21.63	**0.81**	**22.88**				
466	16	48	LC	21.18	**0.79**	**22.32**				
467	16	52	LC	20.77	**0.78**	**22.04**				
468	16	56	LC	20.4	**0.76**	**21.47**				
469	16	60	LC	20.07	**0.75**	**21.19**				
470	16	64	LC	19.76	**0.74**	**20.91**				
471	16	68	LC	19.48	**0.73**	**20.62**				

	A	B	C	D	E	F	G	H	I	J
1	mobwidth	moblength	mobclass	mobprice	Factor	NewCost	AV14x60	AV28x60	New14x60	New28x60
472	16	72	LC	19.21	**0.72**	**20.34**				
473	16	76	LC	18.95	**0.71**	**20.06**				
474	16	80	LC	18.72	**0.70**	**19.78**				
475	24	40	LC	25.6	**1.03**	**28.58**				
476	24	44	LC	24.65	**0.99**	**27.47**				
477	24	48	LC	23.81	**0.96**	**26.64**				
478	24	52	LC	23.07	**0.93**	**25.81**				
479	24	56	LC	22.4	**0.90**	**24.98**				
480	24	60	LC	21.79	**0.88**	**24.42**				
481	24	64	LC	21.24	**0.85**	**23.59**				
482	24	68	LC	20.73	**0.83**	**23.03**				
483	24	72	LC	20.28	**0.81**	**22.48**				
484	24	76	LC	19.84	**0.80**	**22.20**				
485	24	80	LC	19.45	**0.78**	**21.65**				
486	28	40	LC	23.45	**0.94**	**26.09**				
487	28	44	LC	22.49	**0.90**	**24.98**				
488	28	48	LC	21.65	**0.87**	**24.14**				
489	28	52	LC	20.91	**0.84**	**23.31**				
490	28	56	LC	20.24	**0.81**	**22.48**				
491	28	60	LC	19.63	**0.79**	**21.92**				
492	28	64	LC	19.09	**0.77**	**21.37**				
493	28	68	LC	18.58	**0.75**	**20.81**				
494	28	72	LC	18.12	**0.73**	**20.26**				
495	28	76	LC	17.7	**0.71**	**19.70**				
496	28	80	LC	17.32	**0.70**	**19.43**				
497	32	40	LC	21.74	**0.87**	**24.14**				
498	32	44	LC	20.77	**0.83**	**23.03**				
499	32	48	LC	19.94	**0.80**	**22.20**				
500	32	52	LC	19.19	**0.77**	**21.37**				
501	32	56	LC	18.53	**0.74**	**20.54**				
502	32	60	LC	17.93	**0.72**	**19.98**				
503	32	64	LC	17.39	**0.70**	**19.43**				
504	32	68	LC	16.9	**0.68**	**18.87**				
505	32	72	LC	16.45	**0.66**	**18.32**				
506	32	76	LC	16.03	**0.64**	**17.76**				
507	32	80	LC	15.64	**0.63**	**17.48**				
508	26	40	LC	24.52	**0.99**	**27.47**				
509	26	44	LC	23.57	**0.95**	**26.36**				
510	26	48	LC	22.74	**0.91**	**25.25**				
511	26	52	LC	21.99	**0.88**	**24.42**				
512	26	56	LC	21.32	**0.86**	**23.87**				
513	26	60	LC	20.72	**0.83**	**23.03**				
514	26	64	LC	20.17	**0.81**	**22.48**				
515	26	68	LC	19.66	**0.79**	**21.92**				
516	26	72	LC	19.2	**0.77**	**21.37**				
517	26	76	LC	18.78	**0.75**	**20.81**				

518	26	80	LC	18.38	**0.74**	**20.54**				

	A	B	C	D	E	F	G	H	I	J
1	mobwidth	moblength	mobclass	mobprice	Factor	NewCost	AV14x60	AV28x60	New14x60	New28x60
519	36	40	LC	20.32	**0.82**	**22.76**				
520	36	44	LC	19.36	**0.78**	**21.65**				
521	36	48	LC	18.53	**0.74**	**20.54**				
522	36	52	LC	17.79	**0.71**	**19.70**				
523	36	56	LC	17.13	**0.69**	**19.15**				
524	36	60	LC	16.54	**0.66**	**18.32**				
525	36	64	LC	16.01	**0.64**	**17.76**				
526	36	68	LC	15.53	**0.62**	**17.21**				
527	36	72	LC	15.09	**0.61**	**16.93**				
528	36	76	LC	14.68	**0.59**	**16.37**				
529	36	80	LC	14.3	**0.57**	**15.82**				

Georgia Department of Revenue Rev. 02/02/2016

MFG Housing CAMA BASE RATE PROBLEM:

Formula: Find the CAMA System's AVG 14x60 Price. Divide each mobprice by AVG 14x60 price to calculate a factor. Multiply Factor times New14x60 price to calculate NewCost for all Mobwidth less than 18 feet wide. Find the CAMA System's AVG 28x60 Price. Divide each mobprice by AVG 28x60 price to calculate factor. Multiply Factor times New28x60 price to calculate NewCost for all Mobwidth more than 18 feet wide.

	A	B	C	D	E	F	G	H	I	J
1	mobwidth	moblength	mobclass	mobprice	Factor	NewCost	AV14x60	AV28x60	New14x6	New28x6
2	12	40	EX	59.1			29.	27.3	33.00	
3	12	44	EX	58.1						
4	12	48	EX	57.1						
5	12	52	EX	56.3						
6	12	56	EX	55.5						
7	12	60	EX	54.8						
8	12	64	EX	54.2						
9	12	68	EX	53.6						
10	12	72	EX	53.0						
11	12	76	EX	52.5						
12	12	80	EX	52.0						
13	14	40	EX	55.1						
14	14	44	EX	54.1						
15	14	48	EX	53.2						
16	14	52	EX	52.						
17	14	56	EX	51.6						
18	14	60	EX	50.9						
19	14	64	EX	50.3						
20	14	68	EX	49.7						
21	14	72	EX	49.2						
22	14	76	EX	48.						
23	14	80	EX	48.2						
24	16	40	EX	51.8						
25	16	44	EX	50.8						
26	16	48	EX	49.9						
27	16	52	EX	49.1						
28	16	56	EX	48.4						
29	16	60	EX	47.8						
30	16	64	EX	47.						
31	16	68	EX	46.6						
32	16	72	EX	46.1						
33	16	76	EX	45.6						
34	16	80	EX	45.1						
35	24	40	EX	62.0						
36	24	44	EX	60.						
37	24	48	EX	58.7						
38	24	52	EX	57.3						
39	24	56	EX	56.0						
40	24	60	EX	54.9						
41	24	64	EX	53.8						
42	24	68	EX	52.9						
43	24	72	EX	52.0						
44	24	76	EX	51.1						

45	24	80	EX	50.3						
46	28	40	EX	56.3						
47	28	44	EX	54.5						
48	28	48	EX	53						
49	28	52	EX	51.5						

	A	B	C	D	E	F	G	H	I	J
1	mobwidth	moblength	mobclass	mobprice	Factor	NewCost	AV14x60	AV28x60	New14x60	New28x60
50	28	56	EX	50.31						
51	28	60	EX	49.17						
52	28	64	EX	48.1						
53	28	68	EX	47.14						
54	28	72	EX	46.23						
55	28	76	EX	45.41						
56	28	80	EX	44.63						
57	32	40	EX	51.81						
58	32	44	EX	50.04						
59	32	48	EX	48.46						
60	32	52	EX	47.05						
61	32	56	EX	45.79						
62	32	60	EX	44.65						
63	32	64	EX	43.59						
64	32	68	EX	42.64						
65	32	72	EX	41.75						
66	32	76	EX	40.93						
67	32	80	EX	40.17						
68	26	40	EX	59.2						
69	26	44	EX	57.43						
70	26	48	EX	55.88						
71	26	52	EX	54.47						
72	26	56	EX	53.21						
73	26	60	EX	52.05						
74	26	64	EX	51						
75	26	68	EX	50.03						
76	26	72	EX	49.13						
77	26	76	EX	48.29						
78	26	80	EX	47.51						
79	36	40	EX	48.11						
80	36	44	EX	46.33						
81	36	48	EX	44.77						
82	36	52	EX	43.37						
83	36	56	EX	42.13						
84	36	60	EX	41						
85	36	64	EX	39.95						
86	36	68	EX	39.02						
87	36	72	EX	38.15						
88	36	76	EX	37.33						
89	36	80	EX	36.59						
90	12	40	VG	49.41						
91	12	44	VG	48.49						
92	12	48	VG	47.66						
93	12	52	VG	46.92						
94	12	56	VG	46.23						
95	12	60	VG	45.61						
96	12	64	VG	45.03						

97	12	68	VG	44.5						

	A	B	C	D	E	F	G	H	I	J
1	mobwidth	moblength	mobclass	mobprice	Factor	NewCost	AV14x60	AV28x60	New14x60	New28x60
98	12	72	VG	44						
99	12	76	VG	43.53						
100	12	80	VG	43.09						
101	14	40	VG	45.82						
102	14	44	VG	44.92						
103	14	48	VG	44.12						
104	14	52	VG	43.4						
105	14	56	VG	42.72						
106	14	60	VG	42.12						
107	14	64	VG	41.56						
108	14	68	VG	41.04						
109	14	72	VG	40.56						
110	14	76	VG	40.11						
111	14	80	VG	39.68						
112	16	40	VG	42.91						
113	16	44	VG	42.04						
114	16	48	VG	41.26						
115	16	52	VG	40.56						
116	16	56	VG	39.91						
117	16	60	VG	39.3						
118	16	64	VG	38.78						
119	16	68	VG	38.27						
120	16	72	VG	37.8						
121	16	76	VG	37.36						
122	16	80	VG	36.94						
123	24	40	VG	51.59						
124	24	44	VG	50.01						
125	24	48	VG	48.6						
126	24	52	VG	47.33						
127	24	56	VG	46.2						
128	24	60	VG	45.17						
129	24	64	VG	44.21						
130	24	68	VG	43.34						
131	24	72	VG	42.55						
132	24	76	VG	41.8						
133	24	80	VG	41.1						
134	28	40	VG	46.73						
135	28	44	VG	45.12						
136	28	48	VG	43.69						
137	28	52	VG	42.43						
138	28	56	VG	41.29						
139	28	60	VG	40.26						
140	28	64	VG	39.3						
141	28	68	VG	38.45						
142	28	72	VG	37.64						
143	28	76	VG	36.91						
144	28	80	VG	36.21						

145	32	40	VG	42.88						

	A	B	C	D	E	F	G	H	I	J
1	mobwidth	moblength	mobclass	mobprice	Factor	NewCost	AV14x60	AV28x60	New14x60	New28x60
146	32	44	VG	41.26						
147	32	48	VG	39.84						
148	32	52	VG	38.58						
149	32	56	VG	37.44						
150	32	60	VG	36.42						
151	32	64	VG	35.49						
152	32	68	VG	34.63						
153	32	72	VG	33.84						
154	32	76	VG	33.11						
155	32	80	VG	32.43						
156	26	40	VG	49.17						
157	26	44	VG	47.56						
158	26	48	VG	46.16						
159	26	52	VG	44.89						
160	26	56	VG	43.75						
161	26	60	VG	42.71						
162	26	64	VG	41.77						
163	26	68	VG	40.9						
164	26	72	VG	40.1						
165	26	76	VG	39.35						
166	26	80	VG	38.67						
167	36	40	VG	39.73						
168	36	44	VG	38.13						
169	36	48	VG	36.71						
170	36	52	VG	35.45						
171	36	56	VG	34.33						
172	36	60	VG	33.32						
173	36	64	VG	32.41						
174	36	68	VG	31.56						
175	36	72	VG	30.8						
176	36	76	VG	30.07						
177	36	80	VG	29.41						
178	12	40	GD	44.35						
179	12	44	GD	43.54						
180	12	48	GD	42.8						
181	12	52	GD	42.14						
182	12	56	GD	41.55						
183	12	60	GD	40.99						
184	12	64	GD	40.47						
185	12	68	GD	40						
186	12	72	GD	39.56						
187	12	76	GD	39.15						
188	12	80	GD	38.75						
189	14	40	GD	41.15						
190	14	44	GD	40.35						
191	14	48	GD	39.63						
192	14	52	GD	38.98						

193	14	56	GD	38.39						

	A	B	C	D	E	F	G	H	I	J
1	mobwidth	moblength	mobclass	mobprice	Factor	NewCost	AV14x60	AV28x60	New14x60	New28x60
194	14	60	GD	37.85						
195	14	64	GD	37.35						
196	14	68	GD	36.88						
197	14	72	GD	36.44						
198	14	76	GD	36.05						
199	14	80	GD	35.67						
200	16	40	GD	38.56						
201	16	44	GD	37.79						
202	16	48	GD	37.07						
203	16	52	GD	36.43						
204	16	56	GD	35.85						
205	16	60	GD	35.32						
206	16	64	GD	34.83						
207	16	68	GD	34.38						
208	16	72	GD	33.95						
209	16	76	GD	33.55						
210	16	80	GD	33.19						
211	24	40	GD	45.97						
212	24	44	GD	44.52						
213	24	48	GD	43.23						
214	24	52	GD	42.09						
215	24	56	GD	41.05						
216	24	60	GD	40.11						
217	24	64	GD	39.25						
218	24	68	GD	38.46						
219	24	72	GD	37.72						
220	24	76	GD	37.05						
221	24	80	GD	36.42						
222	28	40	GD	41.8						
223	28	44	GD	40.34						
224	28	48	GD	39.05						
225	28	52	GD	37.88						
226	28	56	GD	36.84						
227	28	60	GD	35.9						
228	28	64	GD	35.05						
229	28	68	GD	34.25						
230	28	72	GD	33.53						
231	28	76	GD	32.86						
232	28	80	GD	32.23						
233	32	40	GD	38.5						
234	32	44	GD	37.04						
235	32	48	GD	35.73						
236	32	52	GD	34.57						
237	32	56	GD	33.55						
238	32	60	GD	32.6						
239	32	64	GD	31.76						
240	32	68	GD	30.98						

241	32	72	GD	30.26						

	A	B	C	D	E	F	G	H	I	J
1	mobwidth	moblength	mobclass	mobprice	Factor	NewCost	AV14x60	AV28x60	New14x60	New28x60
242	32	76	GD	29.6						
243	32	80	GD	28.99						
244	26	40	GD	43.89						
245	26	44	GD	42.43						
246	26	48	GD	41.14						
247	26	52	GD	39.99						
248	26	56	GD	38.94						
249	26	60	GD	38.01						
250	26	64	GD	37.15						
251	26	68	GD	36.36						
252	26	72	GD	35.63						
253	26	76	GD	34.95						
254	26	80	GD	34.32						
255	36	40	GD	35.79						
256	36	44	GD	34.32						
257	36	48	GD	33.03						
258	36	52	GD	31.89						
259	36	56	GD	30.86						
260	36	60	GD	29.93						
261	36	64	GD	29.1						
262	36	68	GD	28.33						
263	36	72	GD	27.62						
264	36	76	GD	26.97						
265	36	80	GD	26.38						
266	12	40	AV	34.74						
267	12	44	AV	34.07						
268	12	48	AV	33.47						
269	12	52	AV	32.93						
270	12	56	AV	32.45						
271	12	60	AV	32						
272	12	64	AV	31.58						
273	12	68	AV	31.2						
274	12	72	AV	30.84						
275	12	76	AV	30.51						
276	12	80	AV	30.18						
277	14	40	AV	32.13						
278	14	44	AV	31.46						
279	14	48	AV	30.88						
280	14	52	AV	30.34						
281	14	56	AV	29.84						
282	14	60	AV	29.4						
283	14	64	AV	28.99						
284	14	68	AV	28.6						
285	14	72	AV	28.25						
286	14	76	AV	27.92						
287	14	80	AV	27.6						
288	16	40	AV	30.03						

289	16	44	AV	29.36						

	A	B	C	D	E	F	G	H	I	J
1	mobwidth	moblength	mobclass	mobprice	Factor	NewCost	AV14x60	AV28x60	New14x60	New28x60
290	16	48	AV	28.78						
291	16	52	AV	28.24						
292	16	56	AV	27.75						
293	16	60	AV	27.3						
294	16	64	AV	26.91						
295	16	68	AV	26.52						
296	16	72	AV	26.17						
297	16	76	AV	25.84						
298	16	80	AV	25.53						
299	24	40	AV	35.49						
300	24	44	AV	34.25						
301	24	48	AV	33.18						
302	24	52	AV	32.16						
303	24	56	AV	31.33						
304	24	60	AV	30.54						
305	24	64	AV	29.81						
306	24	68	AV	29.16						
307	24	72	AV	28.55						
308	24	76	AV	27.97						
309	24	80	AV	27.45						
310	28	40	AV	32.36						
311	28	44	AV	31.12						
312	28	48	AV	30.02						
313	28	52	AV	29.04						
314	28	56	AV	28.17						
315	28	60	AV	27.38						
316	28	64	AV	26.65						
317	28	68	AV	25.99						
318	28	72	AV	25.39						
319	28	76	AV	24.83						
320	28	80	AV	24.31						
321	32	40	AV	29.88						
322	32	44	AV	28.62						
323	32	48	AV	27.52						
324	32	52	AV	26.55						
325	32	56	AV	25.67						
326	32	60	AV	24.89						
327	32	64	AV	24.18						
328	32	68	AV	23.53						
329	32	72	AV	22.94						
330	32	76	AV	22.37						
331	32	80	AV	21.87						
332	26	40	AV	33.94						
333	26	44	AV	32.68						
334	26	48	AV	31.59						
335	26	52	AV	30.62						
336	26	56	AV	29.76						

337	26	60	AV	28.95						

	A	B	C	D	E	F	G	H	I	J
1	mobwidth	moblength	mobclass	mobprice	Factor	NewCost	AV14x60	AV28x60	New14x60	New28x60
338	26	64	AV	28.24						
339	26	68	AV	27.58						
340	26	72	AV	26.96						
341	26	76	AV	26.41						
342	26	80	AV	25.88						
343	36	40	AV	27.83						
344	36	44	AV	26.58						
345	36	48	AV	25.49						
346	36	52	AV	24.52						
347	36	56	AV	23.65						
348	36	60	AV	22.88						
349	36	64	AV	22.18						
350	36	68	AV	21.54						
351	36	72	AV	20.94						
352	36	76	AV	20.41						
353	36	80	AV	19.91						
354	12	40	FR	31.38						
355	12	44	FR	30.79						
356	12	48	FR	30.24						
357	12	52	FR	29.76						
358	12	56	FR	29.32						
359	12	60	FR	28.91						
360	12	64	FR	28.53						
361	12	68	FR	28.18						
362	12	72	FR	27.86						
363	12	76	FR	27.56						
364	12	80	FR	27.28						
365	14	40	FR	29.01						
366	14	44	FR	28.4						
367	14	48	FR	27.86						
368	14	52	FR	27.37						
369	14	56	FR	26.93						
370	14	60	FR	26.52						
371	14	64	FR	26.15						
372	14	68	FR	25.8						
373	14	72	FR	25.47						
374	14	76	FR	25.17						
375	14	80	FR	24.88						
376	16	40	FR	27.09						
377	16	44	FR	26.49						
378	16	48	FR	25.95						
379	16	52	FR	25.45						
380	16	56	FR	25.01						
381	16	60	FR	24.61						
382	16	64	FR	24.23						
383	16	68	FR	23.89						
384	16	72	FR	23.56						

385	16	76	FR	23.27						

	A	B	C	D	E	F	G	H	I	J
1	mobwidth	moblength	mobclass	mobprice	Factor	NewCost	AV14x60	AV28x60	New14x60	New28x60
386	16	80	FR	22.99						
387	24	40	FR	31.8						
388	24	44	FR	30.67						
389	24	48	FR	29.67						
390	24	52	FR	28.78						
391	24	56	FR	27.97						
392	24	60	FR	27.25						
393	24	64	FR	26.59						
394	24	68	FR	25.98						
395	24	72	FR	25.42						
396	24	76	FR	24.9						
397	24	80	FR	24.42						
398	28	40	FR	29.1						
399	28	44	FR	27.94						
400	28	48	FR	26.93						
401	28	52	FR	26.04						
402	28	56	FR	25.22						
403	28	60	FR	24.5						
404	28	64	FR	23.84						
405	28	68	FR	23.23						
406	28	72	FR	22.68						
407	28	76	FR	22.17						
408	28	80	FR	21.68						
409	32	40	FR	26.93						
410	32	44	FR	25.77						
411	32	48	FR	24.76						
412	32	52	FR	23.86						
413	32	56	FR	23.06						
414	32	60	FR	22.33						
415	32	64	FR	21.68						
416	32	68	FR	21.08						
417	32	72	FR	20.53						
418	32	76	FR	20.02						
419	32	80	FR	19.56						
420	26	40	FR	30.45						
421	26	44	FR	29.3						
422	26	48	FR	28.3						
423	26	52	FR	27.41						
424	26	56	FR	26.6						
425	26	60	FR	25.87						
426	26	64	FR	25.21						
427	26	68	FR	24.61						
428	26	72	FR	24.06						
429	26	76	FR	23.54						
430	26	80	FR	23.06						
431	36	40	FR	25.16						
432	36	44	FR	23.99						

433	36	48	FR	22.98						

	A	B	C	D	E	F	G	H	I	J
1	mobwidth	moblength	mobclass	mobprice	Factor	NewCost	AV14x60	AV28x60	New14x60	New28x60
434	36	52	FR	22.09						
435	36	56	FR	21.3						
436	36	60	FR	20.57						
437	36	64	FR	19.93						
438	36	68	FR	19.34						
439	36	72	FR	18.8						
440	36	76	FR	18.3						
441	36	80	FR	17.84						
442	12	40	LC	28.24						
443	12	44	LC	27.69						
444	12	48	LC	27.2						
445	12	52	LC	26.77						
446	12	56	LC	26.37						
447	12	60	LC	26						
448	12	64	LC	25.66						
449	12	68	LC	25.34						
450	12	72	LC	25.06						
451	12	76	LC	24.78						
452	12	80	LC	24.53						
453	14	40	LC	26.08						
454	14	44	LC	25.54						
455	14	48	LC	25.05						
456	14	52	LC	24.6						
457	14	56	LC	24.19						
458	14	60	LC	23.82						
459	14	64	LC	23.49						
460	14	68	LC	23.17						
461	14	72	LC	22.87						
462	14	76	LC	22.59						
463	14	80	LC	22.34						
464	16	40	LC	24.34						
465	16	44	LC	23.79						
466	16	48	LC	23.3						
467	16	52	LC	22.85						
468	16	56	LC	22.44						
469	16	60	LC	22.08						
470	16	64	LC	21.74						
471	16	68	LC	21.43						
472	16	72	LC	21.13						
473	16	76	LC	20.85						
474	16	80	LC	20.59						
475	24	40	LC	28.16						
476	24	44	LC	27.12						
477	24	48	LC	26.19						
478	24	52	LC	25.38						
479	24	56	LC	24.64						

480	24	60	LC	23.97						
481	24	64	LC	23.36						

	A	B	C	D	E	F	G	H	I	J
1	mobwidth	moblength	mobclass	mobprice	Factor	NewCost	AV14x60	AV28x60	New14x60	New28x60
482	24	68	LC	22.8						
483	24	72	LC	22.31						
484	24	76	LC	21.82						
485	24	80	LC	21.4						
486	28	40	LC	25.8						
487	28	44	LC	24.74						
488	28	48	LC	23.82						
489	28	52	LC	23						
490	28	56	LC	22.26						
491	28	60	LC	21.59						
492	28	64	LC	21						
493	28	68	LC	20.44						
494	28	72	LC	19.93						
495	28	76	LC	19.47						
496	28	80	LC	19.05						
497	32	40	LC	23.91						
498	32	44	LC	22.85						
499	32	48	LC	21.93						
500	32	52	LC	21.11						
501	32	56	LC	20.38						
502	32	60	LC	19.72						
503	32	64	LC	19.13						
504	32	68	LC	18.59						
505	32	72	LC	18.1						
506	32	76	LC	17.63						
507	32	80	LC	17.2						
508	26	40	LC	26.97						
509	26	44	LC	25.93						
510	26	48	LC	25.01						
511	26	52	LC	24.19						
512	26	56	LC	23.45						
513	26	60	LC	22.79						
514	26	64	LC	22.19						
515	26	68	LC	21.63						
516	26	72	LC	21.12						
517	26	76	LC	20.66						
518	26	80	LC	20.22						
519	36	40	LC	22.35						
520	36	44	LC	21.3						
521	36	48	LC	20.38						
522	36	52	LC	19.57						
523	36	56	LC	18.84						
524	36	60	LC	18.19						
525	36	64	LC	17.61						

526	36	68	LC	17.08						
527	36	72	LC	16.6						
528	36	76	LC	16.15						
529	36	80	LC	15.73						