

PLACING YOUR MANUFACTURED HOME ON A PERMANENT FOUNDATION

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I am considering placing my existing manufactured home on a permanent foundation. How would this be taxed?

A manufactured home (also known as a “mobile home”) attached to the land on a permanent foundation is taxed in the same manner as a conventional home. Manufactured homes on permanent foundations may be subject to supplemental taxes and are entitled to the Homeowners’ Property Tax Exemption. (For more information, please see our pamphlets on Supplemental Taxes and Homeowners’ Property Tax Exemptions.) Once the manufactured home has been installed on a permanent foundation, the entire manufactured home and *all* accessory improvements become assessable as real property. (Note: For the definition of a “permanent foundation”, please refer to section 18551 of the California Health & Safety Code).

Do I need to obtain a permit in order to install a permanent foundation?

Yes. The first step to installing a permanent foundation is to obtain a permit from the agency with jurisdiction over your manufactured home. If the property is located in a state-approved manufactured home park, that agency is the California Department of Housing and Community Development (HCD). If the manufactured home is located on a leased or fee-owned parcel of land, that agency is the Planning and Building Department that has jurisdiction where the manufactured home is located (either county or city). The remainder of this pamphlet deals only with the legal requirements of HCD and the County Planning Department. For information on requirements in a particular city, please contact that city's planning department.

What information will I need to submit in order to obtain a permit?

There are several items that will be required by HCD and/or the County Planning Department before they will issue a permit for a permanent foundation. Those items are:

1. Two sets of plans of a state-approved foundation system. Most state-licensed contractors will be able to tell you which of their foundations are state-approved.
2. A copy of the site plan showing the manufactured home's location on the site or in the park.
3. Proof that the manufactured home was legally placed on the property (evidence is usually in the form of a copy of the permit issued for the original installation).
4. An application fee, as required, to process the permit request.
5. Specific letters granting permission for installation from the park owner (if applicable), the registered owner of the manufactured home (usually the applicant), and the lien holder or legal owner of the real property (usually the applicant, the park owner, or the lender).

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“The Assessor and staff seek excellence in providing information, services, and accurate property assessments through our personal commitment to integrity, mutual respect, and teamwork.”

- Each letter must identify the manufactured home by serial number, license plate number and legal mailing address.
- Each letter must grant specific permission for the new manufactured home foundation system.
- If the manufactured home is located on leased property (that is, not in a park), the landowner must grant permission for the work to be done and verify that the lease runs for a term of not less than 35 years.
- Each of the letters must have an original signature.

How do I find outside help to make sure the procedures are followed correctly?

Most people who put their manufactured homes on permanent foundations use a state-licensed contractor. A reputable contractor should ensure that all work, including contact with the appropriate agency and filing of the paperwork, is done properly. However, the manufactured home owner has the ultimate responsibility for making sure that all procedures are followed correctly.

What happens after the paperwork is submitted?

Once the initial application for a permit is made, HCD or the County Planning Department will review the information provided. After the review is completed, the issuing agency will contact the applicant or contractor with notification of approval, or a request for any additional items required prior to approval.

When the application is approved, the governing agency will issue the permit. Along with the permit, the owner or contractor should receive California state form HCD 433(A), the "Notice of Installation on a Foundation System."

What happens once the permit is issued?

Once the permit is issued, the permanent foundation may be installed. When the work is completed, the owner or contractor should call the issuing agency (either HCD or the County Planning Department) to request an inspection.

Both the permit and form HCD 433(A) can be signed after the inspector views and approves the work. This is usually done at the site by the inspector, although the County Planning Department is also able to sign form HCD 433(A) at the front counter of its offices. After form HCD 433(A) has been signed by the appropriate agency, the owner is required to have it recorded in the San Luis Obispo County Recorder's Office.

The owner should then send the following items to HCD:

- A copy of the recorded form HCD 433(A)
- The Certificate of Title or Application for duplicate
- The last issued Registration Card or application for duplicate
- A statement that all license decals and stickers have been destroyed

Upon receipt of these items, HCD will note that the unit has been installed on a permanent foundation system. Note: Manufactured home owners currently paying yearly taxes and/or other fees to HCD will automatically be transferred to the local property tax rolls (i.e. the manufactured home and all accessory improvements will be taxed in the same manner as a conventional home [see 1st paragraph of this pamphlet]).