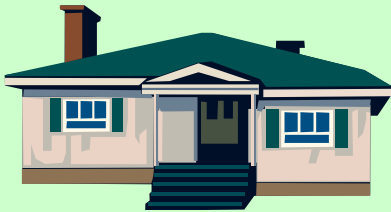




***FACTS ABOUT  
PLACING YOUR  
MANUFACTURED  
HOME ON A  
PERMANENT  
FOUNDATION***



**LESLIE MORGAN**  
**Shasta County Assessor-Recorder**

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Shasta County does not discriminate on the basis of disability. Our ADA Coordinator may be reached at 530-225-5515; relay service 800-735-2922; fax 530-225-5345.

***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 Homeowner’s Property Tax Exemption. (For more information, please see our pamphlets on Supplemental Taxes and Homeowner’s 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 §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 manufactured home is located within the unincorporated area of Shasta County, that agency is the Department of Resource Management’s Planning and Building Division. If located within a city, the City Planning & Building Department has jurisdiction. The remainder of this pamphlet deals only with the legal requirements of HCD and the County Planning Division. For information on requirements in a particular city, please contact that city’s planning office. (See Government Pages in your local telephone book for the telephone numbers of city planning departments.)

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

There are several items that will be required by the County Department of Resource Management before they will issue a permit for a permanent foundation. Those items are:

1. *Two sets of plans* of a state-approved foundation system or engineered. Most state-licensed contractors will be able to tell you which of their foundations are state-approved.
2. *Specific letters granting permission for installation* from the registered owner of the manufactured home (usually the applicant), and the lien holder or legal owner of the real property (usually the applicant or the lender).
  - 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.
3. *A copy of the site plan* showing the manufactured home’s location on the site.
4. *For retrofits, 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).
5. An application fee may be required to process the permit request.

### ***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 of making sure that all procedures are followed correctly.

### ***What happens after the paperwork is submitted?***

Once the initial application for a permit is made, the County Dept. of Resource Management will review the information provided. After the review is completed, they 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 Dept. of Resource Management 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, or during as needed, the owner or contractor should call the issuing agency 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 Building Division is also able to sign Form HCD 433(A) at the front counter of its office.
- After Form HCD 433(A) has been signed by the appropriate agency, the owner is required to have it recorded in the Shasta County Recorder's Office. If the County is the issuing agency, it will record the document.
- The owner must then send the following items to HCD. If the County is the issuing agency, it will send the documents.
  - A copy of the recorded Form HCD 433(A) and 513(C).
  - 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.
  - The appropriate check to HCD.

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 1<sup>st</sup> paragraph of this pamphlet]).

## BRIEF DESCRIPTION OF SERVICES

The Assessor's Office provides assistance to taxpayers and the public with questions about property ownership and assessments.

**Office Hours:** Monday – Friday, 8 a.m. to 5 p.m.

**Location:**

1450 Court Street, Suite 208-A  
Shasta County Administrative Center  
Redding, CA 96001-1667  
TEL: 530-225-3600 FAX: 530-225-5673  
Intra-County toll free: 1-800-479-8009

Shasta County website: [www.co.shasta.ca.us](http://www.co.shasta.ca.us)

**Dept. of Housing & Community Development  
Office Hours & Location**

8:00 a.m. – 5:00 p.m. (Monday – Friday)  
Dept. of Housing & Community Development  
2020 W El Camino Ave, Sacramento, CA 95833 (800) 952-5275  
PO Box 2111 Sacramento, CA 95812

**Related County Offices**

Tax Collector (530)225-5511	Copies of tax bills Payment of tax bills
County Auditor (530)225-5199	Special assessments Property tax rates
County Recorder (530)225-5671	Recording deeds & documents
Clerk of the Board (530)225-5550	Assessment appeal filing
Resource Management (530)225-5761 (530)225-5184 (530)225-5532 (530)225-5787	Building permits Zoning call back line Planning Environmental Health

This information is a synopsis of the procedure for placing your manufactured home on a permanent foundation.