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## STATE TAX COMMISSION OF MISSOURI

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Date: November 12, 2014

To: All Assessors

From: State Tax Commission

Subject: Hunnicutt Cost System Updated Manufactured Housing Rates for 2014

The State Tax Commission and its staff have analyzed recent statewide sales received in cooperation with the Manufactured Housing and Modular Units Program.

Based on the analysis, we are providing additional information to assist assessors. If your county previously valued mobile homes using the 2004 STC cost, we encourage you to review and utilize the current cost tables to update your Manufactured Home values for the 2015 reassessment year.

**Please refer to the enclosed map to determine the region in which your county is located.**

The costs ranges include delivery (within a reasonable distance from each dealership) and set up with skirting. Standard items with manufactured homes, according to conversations with retail dealers, are heating, air conditioning, and such basic appliances as stove, refrigerator, and water heater.

Upon analyzing statewide data, our agency recognizes regional market indications and a variance between singlewide and doublewide housing prices per square foot.

A range of cost is being provided per each quality. The assessor will need to calibrate costs within the range to their market information. As in the past, depreciation and/or obsolescence are to be determined on a local level and assigned by observation during final field review. Each Assessor determines final values of manufactured housing in his/her jurisdiction.

If you have any questions, our assessment representatives are available to assist you.

**RECOMMENDED**

<b>Cost Based on Box Length Only or Square Foot Cost</b>				
		<b>Low</b>	<b>Average</b>	<b>Good</b>
<b>Region 1</b>	<b>Singlewide</b>	\$24.44 - \$34.14	\$34.54 - \$ 40.60	\$40.96 - \$61.69
	<b>Doublewide</b>	\$26.26 - \$40.50	\$40.78 - \$49.68	\$50.98 - \$66.09
<b>Region 2</b>	<b>Singlewide</b>	\$17.32 - \$32.90	\$32.99 - \$38.91	\$38.98 - \$64.19
	<b>Doublewide</b>	\$26.18 - \$41.24	\$41.45 - \$47.50	\$48.08 - \$70.33
<b>Region 3</b>	<b>Singlewide</b>	\$21.95 - \$37.29	\$37.30 - \$41.16	\$41.23 - \$73.73
	<b>Doublewide</b>	\$22.86 - \$42.19	\$42.22 - \$48.28	\$48.40 - \$76.36
<b>Region 4</b>	<b>Singlewide</b>	\$18.71 - \$29.22	\$29.23 - \$33.46	\$33.72 - \$48.86
	<b>Doublewide</b>	\$23.11 - 33.88	\$34.09 - \$40.52	\$40.68 - \$73.47

Revised October 2014

