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**MEMORANDUM**

**TO: Kansas County Appraisers**

**FROM: Tony Folsom, Deputy Director**

**DATE: October 14, 2009**

**SUBJECT: 2010 Legacy Manufactured Housing Valuation**

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There will be no change in the replacement cost new unit costs for manufactured housing for the 2010 tax year. The square foot unit costs will remain \$33.00 for singlewide and \$36.00 for doublewide average quality manufactured homes.

The depreciation portion of the guide reflects only typical patterns of physical depreciation on a statewide basis. The guide cannot adequately account for market conditions in your county including any economic depreciation due to local ordinances such as those restricting the movement of older manufactured housing. Consequently, you must conduct a manufactured housing depreciation analysis to reflect local market conditions in your area prior to finalizing your 2010 appraised values.

This memo, the 2010 Manufacturers List by grade factor, and the sample depreciation tables will be available on the Division of Property Valuation's Web Site at <http://www.ksrevenue.org/pvd.htm> soon. Remember when modifying the cost tables for the Kansas Computer Assisted Mass Appraisal system (KSCAMA), you must divide current manufactured housing unit cost by your 2010 residential index before updating the KSCAMA tables. Manufactured housing unit cost will then be reinstated by KSCAMA as it multiplies your residential index by the unit cost.

If you have further questions, please contact Ray Cook at (785) 296-2365.