

COUNTY OF FAIRFAX, DEPARTMENT OF TAX ADMINISTRATION, REAL ESTATE DIVISION

**INSTRUCTIONS FOR COMPLETING
INCOME AND EXPENSE SURVEY FORM
MOBILE HOME**

The following instructions are provided to aid you in filling out this survey form. If you have any questions, please call this office at (703) 324-4802.

A. General Information

1. Please provide the property name, year built and any addition years.
2. Please provide the type of property (office, retail, etc), # of elevators and # of stories.
3. Please provide the address of the property.
4. Please provide the 'Trading as' name reported on your business license. Do you have owner occupied space in the building and if so please provide the amount of square feet you occupy.
5. Please provide the total building area of the property including basement and mezzanine space but not parking space.
6. Please provide the total leasable area of the property.
7. Please provide the total basement area of the property. Provide the finished, unfinished and parking area too.
8. Please provide the total number of parking spaces.
9. Please provide the total reserved/rental parking spaces.

B. Debt Service Information

This information is requested to study the financing trends for this property type to determine typical debt coverage ratios. By obtaining this information we may also be able to see if your particular property is unusual in its financial arrangements.

C. Capital Improvements, Renovations, and Deferred Maintenance

Capital expenditures are investments in remodeling or replacements that materially add to the value of the property, or appreciably prolong its economic life. Generally, expenditures on materials or equipment with a life of more than one year should be considered capital and included here. If this section applies to your property, please answer yes and list on an attached sheet the items considered to be capital improvements. Enter the total amount of the capital cost for this reporting period only. For each line enter a description of the improvements, the total cost and the life of the improvements in years. The life of the improvements is the number of years the improvement will last, or the number of years over which it will be amortized. This section helps to compile maintenance expenses data for each property type.

D. Rental and Vacancy Information

1. Potential Rental Income
 - a. **Market rent at 100% occupancy** – This is the total potential rental income for property during this reporting period. The potential rental income includes all the rental income assuming all mobile home sites are 100% occupied.
2. Vacancy and Collection Loss
 - a. **Income loss due to vacancy** – Rental loss at current rental rates due to periods of vacancy. Please note the number of vacant sites.
 - b. **Income loss due to concession** – Incentives given to tenants to increase occupancy.
 - c. **Total vacancy and collection loss** – Sum of two above lines.

E. Annual Income (Round numbers, no decimals)

1. **Primary rental income** – Enter the actual income received from rental of mobile home sites.

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Property Name	Tax Map ID	Element No.	Property Type

2. **Laundry income** – Total amount of income collected from coin laundry or contractual agreements with laundry machine suppliers.
3. **Sales of utilities** – Income from the sale of utilities and services in addition to actual rent income. Usually there are cost reimbursements by the tenants over and above the base rent.
4. **Common area maintenance reimbursement** – Total income received from tenants for their share of the common area maintenance.
5. **Interest income** – Interest earned on capital improvement reserve accounts, monthly management operating accounts, and bank deposits such as CD's and treasury notes..
6. **Insurance reimbursement** – Monies paid to owner's insurance claims.
7. **Parking rental Income** – Rental income from parking for RVs, boats, etc.
8. **Other rental income (specify)** – Other income from rental of other items (furniture for example). Specify what is rented.
9. **Miscellaneous income (specify)** – Any additional income received not covered in another category.
10. **Total actual income received** – Sum of all income items.

F. Annual Operating Expenses

These are expenses necessary to maintain the production of income from operation of the Mobile Home Park. Do not include under any expense category items such as ground rent, mortgage interest or amortization, depreciation, personal property tax, income taxes, or capital expenditures. These are not operating expenses. Round numbers, no decimals.

1. Utilities
 - a. **Water and sewer** – Cost of water and sewer services for this reporting period.
 - b. **Electricity** – Electricity expenses.
 - c. **Other utilities (specify)** – If more than one type of fuel is used, indicate type and total cost.
2. Maintenance and Repairs
 - a. **Maintenance payroll/supplies** – Payroll expenses for maintenance staff, and expenses for maintenance supplies.
 - b. **Electric/plumbing repairs** – Maintenance expenses for electric or plumbing systems.
 - c. **Pool/recreational repairs** – Include repairs and routine maintenance expense to pools and recreational facilities.
 - d. **Common area/exterior repairs** – Repairs and maintenance to the buildings, pools, playgrounds, street and common areas, e.g., parking sidewalks, etc.
 - e. **Common area/interior repairs (painting, floors, etc.)** – Include the cost of repairs for interior items. Do not include capital items.
 - f. **Other repairs/maintenance (specify)** – Repair expenses not covered in another category. Please specify type of repair.

Property Name	Tax Map ID	Element No.	Property Type

3. Management and Administrative

- a. **Management fees** – Amount paid to a management company or self for operating the Mobile Home Park. Do not count management expenses here if the same administrative costs are shown elsewhere.
- b. **Other administrative/payroll** – Includes advertising, administrative payroll, office supplies, accounting and legal fees. (Please detail each line item. If necessary, attach separate sheet).

4. Services

- a. **Janitorial/cleaning** – Janitorial and cleaning expenses for the property.
- b. **Landscaping/grounds** – Landscaping or grounds keeping service expenses.
- c. **Trash** – Expense for trash service.
- d. **Security** – Expense for security service, guards, etc.
- e. **Snow removal** – Expense for snow removal service.

5. Insurance and Taxes

- a. **Fire, casualty insurance** – (reporting period only) Some insurance policies are multi-year contracts. Please include only one year's cost.
- b. **Other taxes, fees, HOA** – This includes business license tax, personal property taxes, and other taxes, exclusive of real estate taxes.

6. Total Operating Expenses - – Sum of all annual operating expenses.

7. Real Estate Taxes – Amount paid in real estate taxes for this reporting period. This should reflect any adjustments made in the assessment for the period. Do not include personal property taxes.

G. Certification

Certification of this information by the owner or officially authorized representative is required by state law (Code of Virginia 58.1-3294). A copy of this code will be provided upon request. Please print or type the name and title of the person certifying the information. Also, provide the name and phone number of the person to contact with questions about the information. Indicate the type of accounting method employed in completing this survey.



County of Fairfax, Department of Tax Administration

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Fairfax, Virginia 22035-0032

<https://www.fairfaxcounty.gov/taxes/real-estate>

DTAREDSurveys@fairfaxcounty.gov | 703-222-8234 (TTY 711)

Mobile Homes Income and Expense Survey - Real Estate Division

Calendar Year 2024

For Tax Year 2026

Instructions

Instructions are found as a supplemental document as noted above. Please read these instructions and confirm the statement below before completing your survey.

“I have read and understand the survey instructions.”

A. General Information (Property Identification)

Property Name		Owner/Agent	No Longer Owns Property
Tax Map ID	Element No.	Property Type	

Please list all additional elements included in the income and expense data.

Property Location

Street #	Street Name	Direction	Suffix
City			Zip/Postal Code

Property Improvement Information

Owner Occupied Yes No		Owner Occupied SF		
Year Built	Year Addition	Total Building Area	Total Leasable Area	Total Basement Area
Year Renovated		Finished Bsmt Area	Unfinished Bsmt Area	Bsmt Parking Area
No. Stories	No. Elevators	No. Parking Spaces	No. Reserved/Rental Parking Spaces	

B. Debt Service Information (within the last 5 years)

	Loan Amount	Loan Date	Term	Interest Rate %	Payment (P & I)	Payment Frequency (Mo. or Year)
1						
2						

FOR INTERNAL USE ONLY

Initial		Date		Entered into IAS	Added to IDOCS
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Property Name	Tax Map ID	Element No.	Property Type

Annual Income (Indicate figure is inputted by checking box in far-right column)		
For Period	to	
	Amount	Imputed?
Primary Rental Income		
Laundry Income		
Sales of Utilities		
Common Area Maintenance Reimbursement		
Interest Income		
Insurance Reimbursement		
Parking Rental Income		
Other Rental Income (specify)		
Miscellaneous Income (specify)		
<i>Total Annual Income (sum of lines above)</i>		

Capital Improvements, Renovations, and Deferred Maintenance			
Have there been Capital Improvements or Capital Renovations to the property during this reporting period?			
<div>Yes</div> <div>No</div>			
If yes, please provide total cost and attach a detailed list.			
Rental and Vacancy Information			
No. of rental sites	Market Rent per site	Months	Annual rental
Potential rental income (as if the property is at 100% occupancy)			
Income loss from vacancy (reporting period)		(# of sites vacant)	
Income loss from collection loss (reporting period)			
<i>Total of vacancy and collection loss</i>			

Other Administrative/Payroll Expenses (if applicable):

Property Name	Tax Map ID	Element No.	Property Type

Annual Operating Expenses		
Water and Sewer		
Electricity		
Other Utilities (specify)		
Maintenance Payroll/Supplies		
Electricity/Plumbing Repairs		
Pool/Recreational Repairs		
Common Area/Exterior Repairs		
Common Area/Interior Repairs		
Other Repairs and Maintenance (specify)		
Management Fees		
Other Administrative/Payroll (specify or attach detailed sheet below)		
Janitorial/Cleaning		
Landscaping/Grounds		
Trash		
Security		
Snow Removal		
Insurance (One Year)		
Other Taxes, Fees, LOA (Do not include Real Estate Taxes)		
<i>Total Operating Expenses (sum of lines above)</i>		
Real Estate Taxes		

ADDITIONAL COMMENTS
Please include any details you feel are necessary for the valuation of this property:

ELECTRONIC SURVEYS
Please enter the preferred email for surveys to be sent to (if applicable):

Property Name	Tax Map ID	Element No.	Property Type

J. CERTIFICATION			
OFFICIAL REQUEST: TITLE 58.1-3294 CODE OF VIRGINIA			
State law requires certification by the owner or officially authorized representative			
Name of Management Company		Contact Person	
Street#	Street Name/P.O. Box	Direction	Suffix
2 nd Line of Address			
Unit/Suite/Floor	City	State/Country	Zip/Postal Code
Phone Number		Email Address	
<p>All information including the accompanying schedules, statements, and attachments have been examined by me and to the best of my knowledge and belief are true, correct, and complete. I acknowledge that a DocuSign signature constitutes an official signature on behalf of the taxpayer or taxpaying entity.</p>			
Signature		Date	
Print Name		Title	