



SPECIAL USE ASSESSING

Joe Lukomski, Jr.

Assessment Division Field Representative

September 2009



Before We Begin

- You will receive 3 hours of Continuing Education Credit
- Make sure you get your attendance form signed
- If you have any questions, please ask while we are going through the material
- If a question cannot be answered in class, give it to me in writing and I will get you an answer. (E-mail)



Before We Begin

- Breaks – One 15 minute
- Bathroom locations
- Smoking in designated areas only
- Snacks/Beverages
- Turn off cell phones and pagers
- Travel and Per Diem reimbursement will be according to your county's written travel policy.



Special Use Assessing

- Utility Property
- Wind Farm Property
- Mobile Home Parks
- RV and Truck Camper Excise Tax
- Model Residence



Utility Property

- Because public utilities and railroads often cross township and county lines, the DLGF is charged with assessing the value of public utilities and railroads in Indiana.
- DLGF values a company's entire enterprise statewide and then distributes the assessed value to each county in which the company operates. The distribution is allocated based on a percentage of the company's total operation in the county by township/taxing district.



Utility Property

- DLGF assesses only the property that is directly used to deliver the service (state distributable).
- Local assessing officials were responsible for assessing all personal property not directly used to provide the utility service, as well as all land, buildings, and building improvements associated with the public utility, with the exception of railroad operating improvements.
- All companies engaged in public utility business in Indiana were required to file Form 1 (Tax Return-Fixed Personal Property of Public Utilities) with the local assessing official for each taxing unit where fixed personal property is located.
- If the public utility company owned, held, possessed, or controlled any leased or other not-owned locally assessed personal property, a Form 1-N was to be filed with the local assessing official of each taxing unit where the leased personal property is located.



Utility Property

- Effective with the March 1, 2010 assessment date, all companies engaged in public utility business in Indiana will no longer file the Form 1 with the local assessing official. The property previously reported on the Form 1 will now be reported with the company's filing with the Department on its Utility Ad Valorem Tax Return (Annual Report – Form UD-45).



Utility Property

- DLGF will review and audit the company's filing, and the assessed value previously reported on Form 1 will be included in the distribution by township/taxing district.
- In essence, the reporting requirements will allow a public utility to file one return instead of possibly multiple returns with local assessing officials throughout the state. In turn, the local assessing official's duties related to the Form 1 will now be handled by the Department. There will be no change in assessed value reported to the taxing district, except for those changes that would occur with the annual filing of the Form 1.
- Finally, the six (6) month deadline for appeal of personal property assessments has been eliminated for public utilities.



Utility Property

- If the item is land, a building, or a building improvement, it is locally assessed real property.
- The remaining property is considered to be distributable property.



Utility Property

- Some items or units of property may have dual uses. A portion may be used to produce or provide utility service, while the remainder is specifically attributable to a building or structure.
- To determine whether a central system is locally assessed real property or distributable property, the following standards apply:



Utility Property

- The portion of the central system that is specifically attributable to the building or structure is locally assessed real property.
- The portion of the central system that was installed to specifically accommodate the utility process or activity conducted in the facility is distributable property. What used to be locally assessed personal property (if any) now has become a part of the distributable property.



Utility Property

- If the central system has a dual purpose, an allocation is made based on the specific facts and circumstances surrounding the use of the system.
 - For example, the allocation of a central system would be a plumbing system that was installed both to serve the occupants of a building and also to supply water to cool an item of distributable property. In this case, an allocation is made to account for the portion of the central system that is locally assessed real property, and the portion of the central system that is attributable to the distributable property.



Utility Property

- Pages 4 through 8 in Chapter 9 of Book # 2 of the 2002 Real Property Assessment Guidelines provide more examples.
- It is an excellent reference source if you have a question on the type of property a certain item may be.
- For example: I have received several questions on how to assess cell towers and microwave towers.



Utility Property

- Prior to the last legislative session these were assessed as follows. If you go to page 7 of Chapter 9, Book 2 of the 2002 Real Property Assessment Guidelines, you will find towers. It tells you that the towers were Locally Assessed Personal Property. These were reported by the utility in the taxing unit where located. The value used to report is the Federal Tax Cost.
- As previously mentioned the last legislature passed a statute that now allows the utility company to file what used to be Locally Assessed Personal Property, with their distributable property report to our office.



Utility Property

- The County Assessor assesses the following property of a telephone, telegraph, or cable company as local real property:
 - Buildings and structures, including that portion of the heating and lighting systems that provide for the comfort of the employees rather than for use with locally assessed personal property or distributable property.
 - Miscellaneous yard improvements, such as fencing, parking lots, and driveways.
 - Land on which the building and structures are situated and any land not constituting a part of any right-of-way of the distribution system of the telephone, telegraph, or cable company.



Utility Property

- The DLGF assesses the distributable property of the telephone, telegraph, or cable company. The distributable property of a telephone, telegraph, or cable company includes the following:
 - pole racks
 - outdoor yard lighting systems
 - microwave and radio antennas (microwave and radio towers are assessed as local personal property)
 - electronic and electrical communicating equipment
 - telephone poles
 - lines and cables
 - telephone booths
 - portable buildings



Annual Reports & Filing

- Annual Returns for non-railroad car utilities
 - Statutorily due by March 1
 - DLGF traditionally allows until April 1 for filing
- Companies may request an additional extension for good cause
 - Request it in writing
 - At least five days before April 1 (or the first Monday if the 1st is on a Saturday or Sunday).



Annual Reports & Filing

- June 1: Statutory deadline for DLGF to mail all tentative assessments
- June 30: Statutory deadline for scheduling and holding all preliminary conferences and issuing final assessment orders for those companies that appeal DLGF assessment



Annual Reports & Filing

- Companies report historical or original cost of their property including intangibles.
 - The intangibles and any locally assessed property are removed from the assessment.
 - The property is then subject to federal tax depreciation.



Annual Reports & Filing

- Gross additions deduction
 - 60 percent of the taxable value of the property
 - The first year distributable equipment is placed in service
- Construction work in process is added to the assessment at 10 percent of the depreciated value.



Telecoms

- Per IC 6-1.1-8-15, State conducts:
 - Telephone
 - Telegraph
 - Cable companies (Note: cable television companies were excluded under IC 6-1.1-8-3(c).)
- This includes:
 - land based phone companies
 - cellular companies
 - cable telephone companies
 - at least one pager company
 - at least one satellite telecom.



Telecoms

- Property distributed over their network either by miles of line or wire, or by percentage of equipment at certain locations.
- Local Assessment = Towers on which the telephone company antennas are situated
- State Assessment = anything that has to do with the running of the telecom network



Form 11A Distribution

- Mid-July – Form 11A notices mailed to the county assessor, county auditor, and taxpayer.
 - If not received by first part of August of the assessment year, please contact:
Keilah Heffington
Telephone: 317-232-3756
E-mail: kheffington@dlgf.in.gov
- Total AV for 2008: \$10,454,758,060



Omitted Filing

- If a company does not file and we have received no information that they have sold or are out of business, we mail a letter to the company requesting information.
- No response = DLGF makes filing for them.
- This is applicable to all utilities, including railcar companies. (IC 6-1.1-8-22)



Attorney General's Office

- DLGF will notify state Attorney General's office of all late and omitted (failure to file) filers.
 - DLGF provides documentation showing our attempts to reach the taxpayer and obtain information as to their status.
- The penalty is \$100 per day that the return is late



Attorney General's Office

- DLGF tracks cases referred to AG's office.
- Money collected is deposited into the state general fund.
 - 2008: \$14,276.59
 - 2007: \$90,525.56
 - 2006: \$91,431.39
 - 2005: \$92,213.00 (largest collection to date)



Wind Farms

- I. Indiana Code Citations**
- II. State Distributable Assessments**
- III. Land Assessments**
- IV. Deductions**
- V. Contact Us**



Wind Farms: Indiana Code

- **Under IC 6-1.1-8-3, the following companies are subject to taxation:**
 - Each company which is engaged in the business of transporting persons or property.
 - **Each company which is engaged in the business of selling or distributing electricity, gas, steam, or water.**
 - Each company which is engaged in the business of transmitting messages for the general public by wire or airwaves.
 - Each company which is engaged in the business of operating a sewage system or a sewage treatment plant.



Wind Farms: Indiana Code

Companies, which are subject to taxation include, but are not limited to:

- bridge companies;
- bus companies;
- express companies;
- light, heat, or power companies;
- pipeline companies;
- railroad companies;
- railroad car companies;
- sleeping car companies;
- street railway companies;
- telephone, telegraph, or cable companies;
- tunnel companies; and
- water distribution companies.



Wind Farms: Indiana Code

The following companies are not subject to taxation:

- **Aviation companies**
- **Broadcasting companies**
- **Television companies**
- **Water transportation companies**
- **Companies which are operated by a municipality or a municipal corporation, except those utility companies owned or held in trust by a first class city.**



Wind Farms: Indiana Code

- IC 6-1.1-8-9 – Light, heat, or power companies
- The fixed property of a light, heat, or power company consists of:
 1. automotive and other mobile equipment;
 2. office furniture and fixtures;
 3. other tangible personal property which is not used as part of the company's production plant, transmission system, or distribution system; and
 4. real property which is not part of the company's right-of-ways, transmission system, or distribution system.
- **A light, heat, or power company's property which is not described as fixed property (see above) is definite-situs distributable property. This property includes, but is not limited to, turbo-generators, boilers, transformers, transmission lines, distribution lines, and pipe lines.**



Wind Farms: Indiana Code

- **IC 6-1.1-12-29 – Wind power device**
- **Definition:** a device, such as a windmill or a wind turbine, that is designed to utilize the kinetic energy of moving air to provide mechanical energy or to produce electricity.
- **IC 6-1.1-12-30 – Wind power device deduction**
- **Filing of claim for deduction**
 - With respect to real property, application must be filed between March 1 and May 10, inclusive, of each year for which the person desires to obtain the deduction.
 - With respect to a mobile home which is not assessed as real property, application must be filed between January 15 and March 31, inclusive, of each year for which the person desires to obtain the deduction.
 - On verification of the statement by the assessor of the township in which the real property or mobile home is subject to assessment, the county auditor shall allow the deduction.



Wind Farms: State Distributable

- The Wind Tower, but not the land upon which it rests, is to be assessed as state distributable property.
- The company is required to file an Annual Report (UD-45) with the DLGF on March 1 (IC 6-1.1-8-19).
- The Department will review the assessment and allocate the value to the appropriate taxing district(s).



Wind Farms: State Distributable

- The assessment will be based on federal cost less federal depreciation, at tax basis per 50 IAC 5.1-6-3.
- Specific information can be found at <http://www.in.gov/dlgf/2486.htm>
- DLGF disseminated a memo on the assessment of Wind Towers and Land on December 4, 2008 (see <http://www.in.gov/dlgf/files/Memo-Assessment-of-WindTowers-and-Land.pdf>)



Wind Farms: State Distributable

- Land Assessments
 - The portion of the land used for the Wind Tower is classified as Industrial land.
 - The Industrial land rate is county specific. It would be assessed comparable to a cell phone tower.
 - Typically, the land area that is utilized for the individual Wind Tower ranges from .25 acres to .50 acres. This would NOT include any roads used to construct and service the tower.



Wind Farms: State Distributable

- Land Assessments
 - Depending on the parcel and its use, it could be assessed as “Secondary Industrial” land.
 - Defined as land used for purposes that are secondary to the primary use of the land.
 - See <http://www.in.gov/dlgf/files/bk1ch2.pdf> for guidelines for valuing Commercial and Industrial Acreage.



Wind Farms: Deductions

- The deduction for a wind power device (per IC 6-1.1-12-29 and IC 6-1.1-12-30) is applicable to Wind Towers.
- The taxpayer must own the property (land & tower) in the year in which the deduction is sought, and timely apply on Form SES/WPD (Statement for Deduction of Assessed Valuation Attributed to Solar Energy System/Wind, Geothermal or Hydroelectric Power Device – see <http://www.in.gov/icpr/webfile/formsdiv/18865.pdf>).



Wind Farms

Basic Information and Energy Production Impact:

- Ownership of wind projects by utilities themselves continued to represent about 15% of all wind projects installed in the U.S. in 2008, for the third year in a row.*

*From: American Wind Energy's Website:

http://www.awea.org/utility/pdf/Utility_Fact_Sheet.pdf



Wind Farms

The Multiple Benefits of Wind Power for Utilities:

As the nation's attention focuses more on global warming, the importance of wind energy as a readily-available solution becomes clearer. Wind energy can help the U.S. reduce and stabilize carbon dioxide emissions due to electricity production. Some of the many ways wind power can directly benefit electric utilities include:

- Environmental
- Price Hedging
- Price Trends
- Utility Financial Considerations
- Regulatory Treatment
- Economic Development
- Customer Satisfaction/Green Pricing Options

*From: American Wind Energy's Website:

http://www.awea.org/utility/pdf/Utility_Fact_Sheet.pdf



Wind Farms

Environmental- Wind power produces no carbon dioxide or air pollutant emissions, does not require water, mining, drilling, or transportation of fuel, and does not generate radioactive or other hazardous or polluting waste.

Price Hedge - Wind power lowers the portfolio volatility of electric utility power supplies, yielding benefits for future price risk and mitigating the impacts of fossil fuel price volatility.

Price Trends- Although wind turbine prices have increased in the short-term, long-term downward price trends are expected to continue which will make wind power very cost competitive with other generating options as domestic manufacturing catches up with demand.

*From: American Wind Energy's Website:

http://www.awea.org/utility/pdf/Utility_Fact_Sheet.pdf



Wind Farms

- **Utility Financial Considerations** – Wind projects have very short construction periods and can be deployed quickly with positive impacts on generation planning and cash flows. In the case of wind ownership, additional rate base and tax-related benefits accrue to the utility as well.
- **Regulatory Treatment** – Wind power is viewed very favorably by utility regulators and other stakeholders in regulatory proceedings
- **Economic Development / Jobs** – Wind projects contribute directly to economic development and job creation where projects are located

*From: American Wind Energy's Website:

http://www.awea.org/utility/pdf/Utility_Fact_Sheet.pdf



Wind Farms

- **Regulatory Treatment** – Wind power is viewed very favorably by utility regulators and other stakeholders in regulatory proceedings
- **Economic Development / Jobs** – Wind projects contribute directly to economic development and job creation where projects are located
- **Customer Satisfaction / Green Pricing options** – Customer awareness and interest for wind power is increasing and many customers are demanding “green” options from their utilities for their use

*From: American Wind Energy’s Website:

http://www.awea.org/utility/pdf/Utility_Fact_Sheet.pdf



Wind Farms

- **What Are Some of the Key Benefits That Utilities Are Realizing with Wind Power?**
- Utilities have found that wind power typically reduces the need for generating electricity from natural gas fired power plants, significantly reducing fuel expenditures and reducing operating costs for utilities and ultimately, lowering rates for their customers. These reduced fuel costs far exceed the incremental costs of adding wind power to their systems over time, including wind integration costs. Thus, increased wind power is actually saving utilities money, and is also helping to keep electric rates low at a time when other forces are causing rates to increase.

*From: American Wind Energy's Website:

http://www.awea.org/utility/pdf/Utility_Fact_Sheet.pdf



Wind Farms





Wind Farms

- Benton County is home to the first wind farm in Indiana.
- Each Wind Turbine produces enough electricity to power 600 average homes per year.
- Each Wind Turbine is around 262 feet to the hub and an added 126 feet to the tip of the rotor for a total of 388 feet when the rotor is pointed straight towards the sky.



Wind Farms

- Benton County soon will be home to Fowler Ridge Wind Farm. Once completed it will be the largest single Wind Farm in the world.
- It is estimated that it will produce 750 Mega Watts of electricity.



Wind Farms



03/22/2008



Wind Farms

- For the tax year 2008 pay 2009, there were a total of 87 Wind Towers that were assessed as State Distributable Property. The total assessment on these was \$10,867,770.
- Benton County granted a 10 year abatement on the towers.



Wind Farms





Wind Farms





Wind Farms





Wind Farms





Wind Farms





Wind Farms





Wind Farms





Mobile Home Parks

- **General Specifications:** (Taken from the 2002 General Reassessment Guidelines)
- **EXCELLENT “A”** – The excellent mobile home park provides deluxe accommodations to most sites as well as street lighting for the largest single and double wide homes. It will have complete and varied recreational facilities of top quality and feature generous amounts of landscaping, sprinkler systems, etc.



Mobile Home Parks

- **GOOD “B”** – The typical good park is one catering to the larger, permanent mobile home. It will accommodate a limited quantity of double wides and will feature complete recreational facilities. All utilities are underground and may include cable TV systems.



Mobile Home Parks

- **AVERAGE “C”** – This type of park is built more for permanent occupancy and will have spaces to accommodate manufactured homes up to sixty (60) feet long but few if, any, double wide versions. They will have utility buildings, office and possibly recreational facilities, electrical costs include underground service and telephone to most sites as well as street lighting.



Mobile Home Parks

- **LOW COST “D”** – Developed for transient or semi-permanent occupancy, these parks usually have car-drawn trailers up to forty-five feet long. They feature limited planning and facilities and have septic system hook-ups and water, but not gas hook-ups, except to utility buildings. Electrical service is overhead.



Mobile Home Parks

- CHEAP “E” – Typical of sites developed in outlying rural areas where there is minimal or no building code enforcement. There will be close spacing and few facilities and are designed for smaller mobile homes. They feature water service to common hydrants with no trailer hook-ups.



Mobile Home Parks

Quality Grade	A	B	C
*Site Size (sq ft)	2700—5100	2000-4700	1700—3700
**Cost Range	9860—10910	7110—8320	4670—5770
Cost Components			
Engineering	970—1080	720—840	480—590
Site Grading	930—1030	650—770	410—510
Street Paving	1440—1590	1060—1240	700—870
Patios, Walks	1240—1370	810—950	530—650
Sewers	940—1040	770—900	580—720
Water	920—1010	700—820	480—590
Electric	1540—1700	1140—1330	760—940
Gas	600—670	420—490	260—320
Misc	1280—1420	840—980	470—580
TOTALS	9860--10910	7110--8320	4670--5770



Mobile Home Parks

- * Site size refers to the average of the actual site on which the mobile home is situated, exclusive of access drives, recreation areas, and service areas.
- **The cost range per site includes all of the components shown above, naturally, if the sites being appraised do not include all of the above components, proper deductions should be made according to the above schedule.



Mobile Home Parks

In appraising mobile home parks through the use of this schedule, complete the following steps:

1. Enter the number of sites and proper rate in the SUMMARY OF IMPROVEMENTS section and calculate replacement cost.
2. Apply proper depreciation considering age and condition (use residential guidelines)
3. Appraise other structures (i.e. garages, community rooms, laundry buildings, etc.) using appropriate schedules



Mobile Home Parks

- Effective January 1, 2010
- Definition of Inventory amended to include mobile/manufactured homes, if the home:
 - Does not qualify as real property;
 - Is located in a mobile home community;
 - Is unoccupied; and
 - Is owned and held for sale by the owner of the mobile home community.
- Home is considered inventory regardless of whether it is new or was previously owned.



Mobile Home Parks

- Effective January 1, 2009 (retroactive)
- Waiver of property taxes, special assessments, interest, penalties and costs for owners of abandoned mobile homes with assessed value less than taxes owed.
- Mobile home owner may submit a written request to County Assessor requesting the personal property liability be waived, if the mobile home:
 - Has deteriorated to a degree that it can no longer provide suitable protection from the elements as to be used as a primary place of residence;
 - Has little or no value as a structure to be rehabilitated for use as a primary place of residence;
 - Personal property tax liability has been imposed on the home in an amount that exceeds the estimated resale value of the home; and
 - Has been abandoned in a licensed mobile home community.



Mobile Home Parks

- If county assessor determines these factors have been met, the county assessor is required to send the applicant a letter that waives property taxes, special assessments, interest, penalties and costs.
- A copy of the letter should be delivered to the county auditor and treasurer.
- Upon receipt of letter, mobile home owner must:
 - Deliver a signed statement to the county assessor stating that the mobile home:
 - Will be dismantled or destroyed either at its present site or at a remote site; and
 - Will not be used again as a dwelling or other shelter.
 - Dismantle or destroy the mobile home and not use the mobile home as a structure after the issuance date of the letter waiving property taxes.
- County auditor is required to remove from the tax duplicate the taxes for which a waiver is granted.



RV & Truck Camper Excise Tax

- New excise tax created by the General Assembly in 2008
- Paid to the Bureau of Motor Vehicles (BMV) beginning in 2010
- Form 101 is no longer needed



RV & Truck Camper Excise Tax

- Recreational Vehicle (RV) Definition:
 - “A vehicle with or without motive power equipped exclusively for living quarters for persons traveling upon the highways.”

- IC 6-6-5.1-6; IC 9-13-2-150(a)



RV & Truck Camper Excise Tax

- Truck Camper Definition:
 - “A device without motive power that is installed in the bed of a truck to provide living quarters for persons traveling on public highways.”

- IC 6-6-5.1-8



RV & Truck Camper Excise Tax

- Effective January 1, 2009
- RVs and truck campers will not be assessed as personal property on the March 1, 2009 assessment date payable in 2010.
- Pay excise tax beginning in 2010.



RV & Truck Camper Excise Tax

- County auditors and assessing officials will be required to provide the BMV with the information from personal property tax returns to implement this new law on a form prescribed by them.



RV & Truck Camper Excise Tax

- Excise tax only will be collected when a resident of the State of Indiana purchases his license plate
- Non-residents with year-round campers in an Indiana campground will not be subject to this excise tax.



RV & Truck Camper Excise Tax

Question: Has anyone studied the amount of excise tax that will be collected compared to the amount of property tax paid?

Answer: Yes, the BMV has studied it, and it varies from year, make & model. However, in most examples given, the excise tax collected was less than the property tax paid. Of course, that would vary from taxing district to taxing district.



RV & Truck Camper Excise Tax

Question: Concerning the year-round RV in a campground, which is owned by an Indiana resident who has built decks & other structures around it so that it can never be moved. If it can't be moved and requires no license plate, how will taxes be collected?

Answer: The BMV has traditionally collected back taxes in these circumstances on similar situations when title transfers or the owner purchases a license plate in order to relocate the RV.



RV & Truck Camper Excise Tax

Question: Concerning the decks built around these year-round RV's located at a campgrounds, how will we assess the decks, sheds & other structures?

Answer: As real property to the owner of the land.



Deduction for Model Homes

- **Background:**

- HEA 1164 (P.L. 70-2008) – Indiana Code 6-1.1-12.6
- Generally, qualified owner of a model residence is entitled to a fifty percent (50%) deduction of the assessed value of a model residence.
- Effective for March 1, 2009 assessment date or a later year.



Deduction for Model Homes

- **Qualification as a Model Residence:**

- Real property that consists of a single family residence, single family townhouse, or single family condominium unit that has never been occupied as a principal residence, and is used for display or demonstration to prospective buyers.
- Does not include the land on which it is located.
- Owner's regular office space is not considered a model residence (sales office is considered part of the model residence).



Deduction for Model Homes

- **Number of Deductions:**

- Available for no more than four (4) assessment dates:
- One assessment as a partially completed structure.
- One assessment as the initial fully completed structure.
- Two assessment dates immediately succeeding the initial fully completed structure.



Deduction for Model Homes

- **Change of Ownership:**

- If ownership changes, and use continues as a model residence, the new owner may claim the deduction. However, the assessment date limitations remain.
- A person who claims the deduction must notify the County Auditor of the transfer of ownership, and whether the new owner is eligible for the deduction.



Deduction for Model Homes

- **Change of Ownership:**

- If the model residence is sold after the assessment date of that year, but before January 1 of the following year, to a person who does not continue to use the real property as a model residence, the deduction is terminated for that assessment date.
- The County Auditor must immediately notify the former owner, the property owner, and the assessing official of the termination, and remove the deduction.



Deduction for Model Homes

- **Number of Deductions for an Assessment Date:**
 - With the exception of members of an affiliated group, a property owner is entitled to no more than three (3) model residence deductions in Indiana for an assessment date.
 - The aggregate number of deductions claimed by an affiliated group may not exceed three deductions.



Deduction for Model Homes

- **Number of Deductions for an Assessment Date:**
 - Affiliated group means any combination of:
 - An affiliated group as provided in Section 1504 of the Internal Revenue Code (except the ownership percentage is fifty percent (50%) instead of eighty percent (80%)).
 - Two (2) or more partnerships as defined in IC 6-3-1-19, including limited liability companies and partnerships, that have the same degree of mutual ownership as an affiliated group described above.



Deduction for Model Homes

- **Application for Deduction and County Official Duties:**
 - A property owner must file an Application for Model Residence Deduction (State Form 53812 -available at <http://www.in.gov/dlgf>) with the County Auditor for each assessment date desired.
 - The assessing official must verify the application.
 - The County Auditor must make the deductions and notify the county Property Tax Assessment Board of Appeals (PTABOA) of all approved deductions.



Deduction for Model Homes

- **Limitations:**

- Not allowed in an Allocation Area as defined in IC 6-1.1-21.2-3.
- Limited to one deduction per model home per year (i.e. a property owner may not receive the model home deduction in conjunction with another deduction).



Deduction for Model Homes

- **Retroactive 2008 pay 2009:**
 - Per HEA 1071-2009 (IC 6-1.1-12.6-2.1)
 - Applies only to a model residence first assessed on March 1, 2008, and which was still a model residence on January 1, 2009.
 - Property owner must file an Application for Model Residence Deduction (State Form 53947 - available at <http://www.in.gov/dlgf>) with the County Auditor.
 - Counts toward the limit of four assessment dates.



Deduction for Model Homes

- **Retroactive 2008 pay 2009 Refund:**
 - If 2008 pay 2009 property taxes have been paid, the person is entitled to a refund in the amount overpaid.
 - Not required to apply for the refund.
 - County Auditor shall issue refund from county general fund.



Special Use Assessing

- Photo Credits:
 - Dave Cobb, Becky Clark, Jim Snell,
Brian Winner, Jeff Budreau, Howard Jefvert,
Quentin Tomlin
 - Also EarlparkIndiana.com



Contact the Department

- **Joe Lukomski, Jr.**
 - **Telephone: 317-519-1812**
 - **Fax: 317.232.8779**
 - **E-mail: jlukomski@dlgf.in.gov**
- **Web site: www.in.gov/dlgf**
 - **“Contact Us”: www.in.gov/dlgf/2338.htm.**