



Assessing Mobile Homes and Unique Homes

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Today's class will cover

- Definition of mobile homes – Annual Assessed and Real Property
- Review of IC 6-1.1-7 and 50 IAC 3.3
- Assessment procedures for real property and annual assessed mobile homes.
- VIN Requirements
- Mobile Home FAQ's
- Unique Homes



Assessment of Mobile Homes

- Indiana Code - IC 6-1.1-7 / Taxation of Mobile Homes

<http://www.in.gov/legislative/ic/code/title6/ar1.1/ch7.html>

- Indiana Administrative Code – Article 3.3 / 50 IAC 3.3 Assessment of Mobile Homes

<http://www.in.gov/legislative/iac/T00500/A00033.PDF>



Annually Assessed Mobile Home Defined

- A mobile home that has a certificate of title issued by the Bureau of Motor Vehicles under IC 9-17-6
- and is **not** on a permanent foundation.



Manufactured Homes IC 9-17-6-1

Certificate of Title Requirement

- A person who owns a manufactured home that is:
 - (1) personal property not held for resale; or
 - (2) not attached to real estate by a permanent foundation; shall obtain a certificate of title for the manufactured home.



Mobile Home Defined and Manufactured Home Defined

- 50 IAC 3.3-2.3 - “Mobile Home” means a “dwelling” as defined in IC 9-13-2-103.2.
- A “manufactured home” as defined in IC 9-13-2-96.



Mobile Home Defined IC 9-13-2-103.2

- “Mobile home” means a structure that:
 - (1) is assembled in a factory;
 - (2) is transportable;
 - (3) is suitable for use as a dwelling in any season;



Mobile Home Defined IC 9-13-2-103.2

- (4) exceeds thirty-five (35) feet in length; and
- (5) either bears a seal that certifies that it was built in compliance with federal standards or was built before the federal standards became effective (built before June 15, 1976).



Manufactured Home Defined IC 9-13-2-96

- “Manufactured home” means, except as provided in subsection (b), a structure that:
 - (1) is assembled in a factory;
 - (2) bears a seal certifying that it was built in compliance with the federal manufactured housing construction and safety standards law.



Manufactured Home Defined IC 9-13-2-96

- (3) is designed to be transported from the factory to another site in one (1) or more units;
- (4) is suitable for use as a dwelling in any season; and
- (5) is more than thirty-five (35) feet long.



Manufactured Home Defined IC 9-13-2-96

- (b) “Manufactured home,” for purposes of IC 9-17-6, means either a structure having the meaning set forth in the federal manufactured Housing Construction & Safety Standards Law of 1974 or a mobile home.
- Has the characteristics of a mobile home but was built **after June 15, 1976.**



Park Models

- The “more than 35’ length” requirement in the statutes makes some assessors question park models titled as an RV because the characteristics of it are more similar to a mobile / manufactured home than to a recreational vehicle BUT...



Park Models

- ...the Bureau of Motor Vehicles (BMV) has the authority to title the recreational vehicles, park models, and mobile/manufactured homes and the length is one of the statutory requirements that they consider when making a determination on the classification of the asset.



Frequently Asked Question

Question: If the park model is titled as a recreational vehicle and the owner is not paying the annual excise taxes on it, could I assess it as a mobile home since no taxes are being paid on it?



Frequently Asked Question

Answer: No, the statutes are clear on the factors to consider when determining whether an asset is subject to property tax or excise tax and the payment of taxes is not one of the factors.



Frequently Asked Question

Question: If a taxpayer doesn't pay the excise taxes annually on a park model or RV, will the BMV collect all of the back taxes due before transferring the title?



Frequently Asked Question

Answer: No, the BMV will collect up to one (1) year's delinquent taxes and the current taxes due at the time of registration so if multiple years are involved, it is possible that not all of the delinquent taxes will be collected.



Frequently Asked Question

Question: Could a recreational vehicle that is used as the owner's principal place of residence be considered a mobile home? If it could be, I believe the owner wanted to apply for the homestead deduction.



Frequently Asked Question

Answer: A recreational vehicle would not meet the statutory requirements to be classified as a mobile / manufactured home (designed for year-round occupancy, length, meets safety standards); therefore, it would be subject to excise tax. It would not be eligible for the homestead deduction because it is not a dwelling.



Real Property Mobile Home Defined

- A mobile home that has an affidavit of transfer to real estate recorded by the county recorder under IC 9-17-6-15.5; (50 IAC 3.3-2-4)
- or has a certificate of title issued by the Bureau of Motor Vehicles under IC 9-17-6 and is attached to a permanent foundation.



Permanent Foundation Defined (50 IAC 3.3-2-3.5)

- Any structural system capable of transposing loads from a structure to the earth at a depth below the established frost line.



Transfer to Real Estate IC 9-17-6-15.5

Application of Transfer to Real Estate

- (1) Manufactured home is attached to real estate by a permanent foundation.
- (2) Affidavit of transfer to real estate and the retired certificate of title, if available, is filed with the county recorder's office.



Rule 3. Method 50 IAC 3.3-3-1

- (a) County assessor or township assessor, if any, shall assess the mobile home for taxation.
- (b) A mobile home shall be assessed as real property under the Department of Local Government Finance Real Property Assessment Rules in effect on March 1*, if the mobile home meets the definition given in 50 IAC 3.3-2-4.
 - *Note: With the change in 2016, this should be January 1.



Rule 3. Method 50 IAC 3.3-3-1 (cont'd)

- (d) An annually assessed mobile home and all exterior features, yard structures, and improvements owned by the mobile homeowner and located on the same parcel as the mobile home shall be annually assessed if the mobile home meets the definition given in 50 IAC 3.3-2-2.



Frequently Asked Question

Question: Why are exterior features, yard structures, and improvements handled differently between annually assessed mobile homes and recreational vehicles/campers located in a campground?



Frequently Asked Question

Answer: Basically because IC 6-1.1-2-4 and 50 IAC 3.3-3-1 state that they should be handled this way. Remember that if a mobile home was to be moved, the taxes must be paid before a permit would be issued but an RV is subject to excise tax and could be moved at any time so the collection of delinquent taxes would be more difficult.



Rule 4 Assessment Dates 50 IAC 3.3-4-1

- An annually assessed mobile home shall be assessed on **January 1 (starting in 2017) and taxed at the current year's tax rate.** The owner of an annually assessed mobile home shall pay the tax in accordance with IC 6-1.1-7-7.
- A mobile home assessed as real property under 50 IAC 3.3-3-1 shall be assessed **on January 1 and taxed at the following year's rate.**



Legislative Update

- SEA 420, effective July 1, 2014, will change the assessment dates for both real property and annually assessed mobiles.
- Annually assessed mobile homes will be assessed on January 1 beginning in 2017. (2017 pay 2017)
- Real property mobile homes were assessed on January 1 starting with 2016 pay 2017.



Rule 4 Assessment Dates 50 IAC 3.3-4-1

- (d) A mobile home properly assessed under subsection (a) that becomes real property on or before March 1 of the same assessment year shall be assessed and taxed as real property under subsection (b).
- NOTE: This part of the rule is not needed since the January 1 assessment date became effective.



Rule 5 Valuation Guide 50 IAC 3.3-5-1

- County assessors or township assessors, if any, shall use the standard of true tax value as set forth in the Department's real property assessment rules in the assessment of mobile homes determined to be real property.
- Remember that the gross rent multiplier method is the preferred method for valuing mobile homes. IC 6-1.1-4-39(b)



Frequently Asked Question

Question: Concerning IC 6-1.1-4-39 (b) and the requirement that we consider the gross rent multiplier method for real property mobile homes, what do we do when there is not sufficient data to use this method?



Frequently Asked Question

Answer: In the IBTR decision for Phil & Amy Thorne vs. the Lawrence County Assessor (Petition # 47-013-06-1-5-00006) issued in June of 2010, no GRM data was presented as evidence so the three generally accepted techniques to calculate the value (i.e. cost, sales comparison, and income approaches) were then considered.



Rule 5 Valuation Guide 50 IAC 3.3-5-1

- (a) All annually assessed mobile homes assessed after January 14, 2007, shall have a true tax value set at the least of the values determined using the following:
- (1) the National Automobile Dealers Association Guide (NADA);



NADA References

- The NADA 2017 Manufactured Housing Appraisal Guide and/or CD-Rom version can be purchased by contacting NADA.
<http://www.nadaguides.com/>
- You can also contact NADA directly at (800) 966-6232.



Rule 5 Valuation Guide 50 IAC 3.3-5-1

- (1) the purchase price of the mobile home if the:
 - (A) sale is of a commercial enterprise nature;
 - (B) buyer and seller are not related by blood or marriage; and
 - (C) the sale date is within one (1) year prior to or subsequent to the January 15* valuation date; or
- (2) sales data for generally comparable mobile homes.

*Note: Starting in 2017, this changes to January 1.



Frequently Asked Question

Question: Can you help me understand the phrase concerning the sale being of a commercial enterprise nature and how that is related to being an arm's length transaction?



Frequently Asked Question

Answer: In the IBTR decision for Phil & Amy Thorne vs. the Lawrence County Assessor (Petition # 47-009-07-1-6-00009) issued in June of 2010, #26 in the Analysis Section explains that generally accepted appraisal principles are not relevant when the statutes and Department administrative codes impose a specific condition.



Frequently Asked Question

Answer (continued): It was also noted in this decision that a mobile home was repossessed by a financial institution and then resold which seems to indicate a transaction of a commercial enterprise nature. This is a good example of the intent of the statute.



IBTR Decisions: Thorne vs. Lawrence County

- In June of 2010, the IBTR released decisions on 16 appeals filed by Phil & Amy Thorne in Lawrence County. These appeals were for annually assessed mobile homes for the 2007 assessment date. This assessment date was the first year that the new statutory language went into effect so these appeals with their differing scenarios may offer some guidance for assessing officials today.



IBTR Decisions: Thorne vs. Lawrence County

- The outcome for the majority of the decisions seemed to hinge on 50 IAC 3.3-5-1(b)(2) which is the purchase price of the mobile home and if it was within one (1) year of the January 15 assessment date.
- If the sale was within the 1 year period, the taxpayer's purchase price was determined to be the best value. For sales over 1 year, the assessor's NADA value was found to be the best value available of the three options.



IBTR Decisions: Thorne vs. Lawrence County

Other noteworthy comments from these decisions include:

- Assessment methods for real property and annually assessed mobile homes differ considerably. (Petition #47-013-06-1-5-00006)
- For annually assessed mobile homes, market value concepts should not be relied upon entirely because the law dictates how they are to be assessed.



IBTR Decisions: Thorne vs. Lawrence County

Noteworthy comments (continued):

- Even though the property owner invested \$2,000 in the mobile home between the sales date and the assessment date, the purchase price was determined to be the best value available that because it complied with the law. Petition #47-009-07-1-6-00015
- So if an appraisal was presented as evidence in an annually assessed mobile home appeal, could it be considered?



Let's review the three valuation options to consider again.

- (1) the National Automobile Dealers Association Guide;
- (2) the purchase price of the mobile home if the:
 - (A) sale is of a commercial enterprise nature;
 - (B) buyer and seller are not related by blood or marriage; and
 - (C) the sale date is within one (1) year prior to or subsequent to the January 15 valuation date;or
- (3) sales data for generally comparable mobile homes.



Frequently Asked Question

Question: So we are to determine the least of the values with the NADA value, the purchase price if less than 1 year from the assessment date, or sales data. This means one assessment year we might use the purchase price and the next year, we would use the NADA price which could be considerably different. Correct?

Answer: That is correct since each assessment year stands alone and the law provides specific valuation methods to consider.



Mobile Home Forms

- Form 1 – Notice of Placing of Mobile Home Upon Land or Lot
- Form 2 – Notice of Assessment of Mobile Home (Annually Assessed)
- Mobile Home Permit



Movement of Mobile Homes; Transfer of Title; Permits – IC 6-1.1-7-10

Sec. 10.

- A mobile home may not be moved from one location to another unless the owner obtains a permit to move the mobile home from the county treasurer.
- The Bureau of Motor Vehicles may not transfer the title to a mobile home unless the owner obtains a permit to transfer the title from the county treasurer.



Movement of Mobile Homes; Transfer of Title; Permits – IC 6-1.1-7-10

Sec. 10.

- (d) A county treasurer shall issue a permit which is required to either move, or transfer the title to, a mobile home if the taxes, special assessments, interest, penalties, judgments, and costs that are
 - due and payable on the mobile home have been paid. The permit shall state the date it is issued.



Movers of mobile homes, possession of permit – IC 6-1.1-7-11

Sec. 11.

- A person who is engaged to move a mobile home may not provide that service unless the owner presents him with a permit to move the mobile home and the permit is dated not more than ninety (90) days before the date of the proposed move. The mover shall retain possession of the permit while the mobile home is in transit.



Sale of Mobile Home - IC 6-1.1-7-10.4

Sec. 10.4.

- The owner of a mobile home who sells the mobile home to another person shall provide the purchaser with the permit required by section 10(c) of this chapter before the sale is consummated.



Violation of the Statutes & Class C Infractions

- A person who is engaged to move a mobile home may not do so unless the owner presents him with a permit.
- A person that permits a mobile home to be placed on his land shall report that fact to the assessor within 10 days of the placement.
- The owner of a mobile home shall provide the purchaser with a permit before the sale is consummated.



Violation of the Statutes & Class C Infractions

- A person who fails to comply with any of these statutory requirements has committed a Class C infraction.
(See IC 6-1.1-7-12; IC 6-1.1-7-13; and IC 6-1.1-7-14)
- A Class C infraction may result in a judgment of up to \$500.



Abandoned Mobile Homes

Question: When there is no bidder at auction, the landowner may be left with the home. If he intends to **dispose** of the home, he will be able to obtain a title from the BMV using the affidavit of sale or disposal upon payment of the amounts due under IC 9-22-1.7-8(b)(1) – (3). Will he be able to have the delinquent taxes removed?



Abandoned Mobile Homes

Answer: If he can successfully get a waiver under IC 6-1.1-7-15.

- IC 6-1.1-7-15 doesn't provide for a waiver of taxes on *every* abandoned mobile home – only those that meet the criteria under IC 6-1.1-7-15.



Abandoned Mobile Homes

- There could be a situation where an abandoned mobile home does not sell at auction but also does not qualify for a waiver under IC 6-1.1-7-15. For instance, if the mobile home was abandoned on Joe Smith's parcel, it would not qualify for the waiver since it was not "abandoned in a mobile home community licensed under IC 16-41-27."



Abandoned Mobile Homes

Question: When there is no bidder at auction, the landowner may be left with the home. If he intends to **rehab** and use the home, he must submit the affidavit of sale or disposal to the BMV and pay the amounts due under IC 9-22-1.7-8(b)(1) – (3).



Abandoned Mobile Homes

Answer: I believe that since there was no bidder and no money to pay delinquent taxes under IC 9-22-1.7-6(f)(3), the BMV will issue the title to the landowner without evidence of paying delinquent taxes pursuant to IC 9-22-1.7-8.



Abandoned Mobile Homes

- In regard to clearing the taxes on the county records, IC 6-1.1-7-15's waiver is available if the titleholder delivers a "signed statement to the county assessor stating that the mobile home or manufactured home: (A) will be dismantled or destroyed either at its present site or at a remote site; and



Abandoned Mobile Homes

(B) will not be used again as a dwelling or other shelter.” So the landowner (and now titleholder) gets stuck paying the taxes since he intends to keep the mobile home and rehab it.



Abandoned Mobile Homes

Question: When there is no bidder at auction, the donee may be left with the home. If he intends to donate the home, he must submit the affidavit of sale or disposal to the BMV stating as much.



Abandoned Mobile Homes

Answer: I believe since there was no bidder and no money to pay delinquent taxes under IC 9-22-1.7-6(f)(3), the BMV will issue the title to the donee upon payment of the amounts due under IC 9-22-1.7-8(b)(1) – (3) but without evidence of paying delinquent taxes pursuant to IC 9-22-1.7-8.



Abandoned Mobile Homes

- As the new title holder, the donee will be responsible for all future personal property taxes on the home. The delinquent taxes may or may not qualify for the waiver. It depends on the facts.



Abandoned Mobile Homes

Question: When there is a bidder at auction and the purchaser only pays enough to cover the amounts due under IC 9-22-1.7-8(b)(1) – (3) and not (4), the purchaser must submit the affidavit of sale or disposal to the BMV.

Answer: I believe so.



Abandoned Mobile Homes

- In regard to how to have the taxes cleared on the county records, I believe the purchaser would have to petition the assessor under IC 6-1.1-7-15 and the assessor would have to determine if the applicant was eligible for a waiver.



Abandoned Mobile Homes

Question: When there is a bidder at auction and the purchaser pays enough to cover the amounts due under **IC 9-22-1.7-8(b)(1) – (4)**, the purchaser must submit the affidavit of sale or disposal to the BMV.

Answer: I believe so.



Memorandums

- Subject: Assessment of Mobile Home
- Date: December 2006

- The purpose of this memorandum was to introduce new assessment rules for annually assessed mobile homes beginning with the assessment date of January 15, 2007.



Memorandums

- Subject: Mobile & Manufactured Homes - Changes to the Inventory Definition and Tax Liability
- Date: July 13, 2009
- The purpose of this memorandum was to inform everyone of changes to the definition of inventory to include certain mobile homes / manufactured homes and the allowance of a waiver of property taxes.



Waiver of personal property tax liability - IC 6-1.1-7-15

- It is for a mobile / manufactured home:
 - (1) that 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;
 - (2) that has little or no value as a structure to be rehabilitated for use as a primary place of residence;
 - (3) on which personal property tax liability has been imposed in an amount that exceeds the estimated resale value of the mobile home or manufactured home; and
 - (4) that has been abandoned in a mobile home community licensed under IC 16-41-27.



FAQ Memorandum

- Subject: Mobile Home – Frequently Asked Questions
- Date: November 22, 2010
- As a follow-up to a conference call on Mobile Homes, this four-page memorandum was released to address the questions being asked on the assessment of mobile homes.



Memorandums Addressing Circuit Breaker Issues

- Subject: Circuit Breaker Clarification
 - Date: January 27, 2012
- Subject: Circuit Breaker on Common Areas
 - Date: July 16, 2012
- Subject: Circuit Breaker on Common Areas
 - Date: August 10, 2012



Memorandum Addressing Legislative Changes

- Subject: Changes Affecting Mobile Homes
- Date: June 19, 2013
- This memorandum addresses legislative changes concerning the moving of a mobile home; a registration system; homestead deductions; and titling/recording requirements.



Memorandum Addressing Legislative Changes

- Subject: Property Tax Information – Annually Assessed Mobile Homes
- Date: October 18, 2013
- This memorandum addresses legislative changes concerning the titling/recording requirements.



Memorandum Addressing Legislative Changes

- Subject: Manufactured (Mobile) Home Matters, Including 2016 Legislative Changes
- Date: April 11, 2016
- This memorandum addresses legislative changes concerning transfer requirements and tax liability.



Memorandum Addressing Legislative Changes

- Vehicle Identification Numbers - IC 6-1.1-7-16 requires the Department to develop a system for recording property tax information for an annually assessed mobile home using an identification number unique to the vehicle identification number (VIN) of the mobile home.



Frequently Asked Question

Question: I am a county assessor and am putting forth a great deal of effort to obtain the VIN data. I am afraid that I won't be able to meet the data compliance standards. Will this cause a delay in getting my ratio study reviewed or will I be reprimanded in some other way?



Frequently Asked Question

Answer: While the statutes require the Department to maintain this data, we recognize the challenges involved with obtaining it. The Department does not anticipate any delays when a good faith effort is made to collect this information; however, we will track the missing data in our reports.



Frequently Asked Question

Question: The BMV provides us with an Excel spreadsheet and sometimes it lists the owner's county where he resides and not the county where the mobile home is located. What can be done about this?



Frequently Asked Question

Answer: The BMV's title records will reflect the owner's legal address and not the address where the mobile home will be located. It is recommended that you use this spreadsheet as a part of your discovery tools since...



Frequently Asked Questions

Answer (continued): ...since the owner of the land is required to file a Form 1 (Notice of Placement) within ten (10) days of placement. Information from the Mobile Home Permit can also be helpful. Counties can also work together as they learn that a mobile home is located in another county.



Memorandum Addressing Legislative Changes

- Mobile Home Community Register - IC 16-41-27-31 requires the mobile home community operator to maintain a register which shall be open for inspection by the assessor. The register shall contain the names & ages of the occupants and the name of the owner of the mobile/manufactured home.



Memorandum Addressing Mobile Home Matters

- Subject: Mobile Home Matters
- Date: October 18, 2013
- This memorandum addresses the tax liability on annually assessed mobile homes.



Frequently Asked Question

Question: Do delinquent taxes on an annually assessed mobile home follow the mobile home to the new owner or stay with the previous owner?



Frequently Asked Question

Answer: The owner of the mobile home on the assessment date is liable for the taxes per IC 6-1.1-7-7(a).

- Also IC 6-1.1-7-10(c) & (d) states that before title can be transferred and the sale consummated, the taxes must be paid.



Frequently Asked Question

Answer (continued): IC 6-1.1-7-9 states that the delinquent taxes will be collected in the same manner as personal property.

- IC 6-1.1-23 covers the collection of delinquent personal property taxes and states that the original owner remains liable for the taxes due.



Frequently Asked Question

Question: How are the property taxes handled on the purchase contract of an annually assessed manufactured home?



Frequently Asked Question

Answer: IC 9-17-6-17 states that a purchase contract for an annually assessed manufactured home is subject to the following terms and conditions:

- Seller must provide a copy of the title.
- The contract must specify who is responsible for the taxes.
- Buyer must record the contract.



Frequently Asked Question

Question: If the owner of a real property mobile home (title retired) desires to sell and move that mobile home because he wants to build a house on the property, what would need to be done before the mobile home could be sold or moved?



Frequently Asked Question

Answer: The Bureau of Motor Vehicles states that the owner would need a court order to transfer the home from real property back to a mobile home. If there is no VIN, one would have to be applied for. Then the owner could file mobile home permits for a transfer of title and to move it.



Frequently Asked Question

Question: If someone wanted to learn more about the procedures to deal with abandoned mobile homes, where could they go?



Frequently Asked Question

Answer: IC 9-22-1.5 contains the statutes pertaining to abandoned mobile homes.



Frequently Asked Question

Question: When do the annually assessed mobile home values need to roll to the auditor's office?

Answer: Although there is no statutory deadline, the DLGF has a file submission deadline in 50 IAC 26 for the MOBILE and APPEALMH (appeals data for mobile home records) files of "on or before March 1 of the year of assessment and billing."



Frequently Asked Question

Answer (continued): So, this deadline would seem to indicate that the assessor should have the annually assessed mobile home information interfaced to the auditor's office by no later than March 1, and I am sure that the auditor's office would very much appreciate having those values sooner rather than later to help ensure that they can calculate property taxes and do on time billing.



Local Control





Unique Homes





Unique Homes





Unique Homes





Unique Homes





Unique Homes

- **Home includes:**
- One 10 ft sleeping loft
Ladder access to loft
Ductless HVAC system
Lower cabinets and open wooden shelves above
2 burner cooktop
 $\frac{3}{4}$ refrigerator
32 in shower stall
Nature's Head composting toilet
Wonderwash manual clothes washer
Vinyl windows: 2 double awning windows in loft, 4 within interior of home, 1 accent window
Stained pine exterior
Pine tongue and groove interior walls (stained or natural)
Metal gable roof with double dormers over sleeping loft
Spray foam insulation
Pre-finished hickory engineered hardwood floors
Traditional craftsman and wooden finishes
Front tongue exterior storage shed
Electric 30 gallon tanked hot water heater
- **Available in gooseneck:** Yes. If building a gooseneck, sleeping loft will be turned into a bedroom and moved onto the gooseneck with at least 6ft ceiling height at the lowest point.
- **Price Point: \$50,000**



Unique Homes

So, how are these “Tiny” (Unique) homes assessed?

The Bureau of Motor Vehicles only assesses the trailer, not what it is carrying. Hence, the tiny house is not subject to excise tax. Additionally, the BMV does not believe that it meets the definition of a recreational vehicle.



Unique Homes

Currently, the DLGF does not have a policy on these Tiny/Unique homes. Although they may be small in size, you would probably treat them like any other residential property (finding comparable sales may be difficult).



Unique Homes

If you do not have any comparable sales, and the DLGF cost schedule may not consider these small residences, then you may have to either go with the estimated costs you have discovered, or assess them like similar structures (e.g. a mobile home) and make an adjustment.



Unique Homes

One county is treating them as any other structure. The county picks them up based on square footage and adds for plumbing and electricity. The land is picked up as they would for other property around the area.



Unique Homes

- The county indicated the main thing is to talk to the homeowner and get their construction cost plus land and get close to the value they have invested. The county has not had any sell - they have all been original builders. The assessor had a feeling they will be lucky to get out what they have invested if they try to sell them. They are going to have a hard time trying to sell them.



Questions



Contact Us

- Barry Wood
 - Telephone: 317-232-3762
 - E-mail: bwood@dlgf.in.gov
 - Website: www.in.gov/dlgf
 - “Contact Us”
<http://www.in.gov/dlgf/2338.htm>