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**Cost Benefit Assessment of Highland Mobile Home
Park:**

Elkhart, Indiana

A Plan B Paper

Eric N. Trotter

December 2001

Cost Benefit Assessment of Highland Mobile Home Park:

Elkhart, Indiana

By:

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A PLAN B PAPER

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INTRODUCTION

Chapter 1

1. INTRODUCTION

Mobile home parks are a familiar fixture in many communities both large and small across the country. They provide a low cost alternative to conventional housing needs. Those people served by these parks can often times not afford the down payment that is required when purchasing a stick built home. Communities across the country struggle to find low cost alternatives for housing. Some traditional means for housing are apartments, condominiums, or even for some renting a home. This however does not satisfy the American Dream of homeownership.

Purchasing a home for most people is the largest investment they will make throughout their entire life. Many people turn to a lesser expensive alternative to a stick built home – a mobile home. (For the purpose of this study, the mobile home parks I will be investigating are on leased lots, within a park community and are not on permanent foundations.) These homes are made more affordable because of the manufacturing process, they qualify for loans other than conventional mortgages, and they are not built on permanent foundations.

Municipalities are required and do provide services to these homes just like any other type of residence within the community. School education is also a service provided to homeowners and in Indiana the local school system is supported in part by the property taxes paid and collected in that district. By definition in the State of Indiana a mobile home is considered personal property when not affixed to a permanent foundation.

As a relief measure to many taxpayers the owners of mobile homes are eligible for a maximum \$12,500 tax credit on personal property. Many of these homes in the City of Elkhart, Indiana are assessed below the \$12,500 personal property limit and do not pay personal property tax on their mobile home. The State of Indiana pays the municipalities the tax payment that the homeowner would have paid. In addition, since the homes are considered personal property the City does not realize as much tax revenue from the mobile home. The City must also look to the tax revenue from the land and any improvements to the land, even though they are continuing to provide the same caliber of service in mobile home parks as the rest of the City.

1.1 Purpose and Hypothesis

The purpose of this study is to perform a cost/benefit fiscal assessment to determine the implications for a small city in Indiana that has large mobile home parks within its boundaries. I would hypothesize that the City of Elkhart would no longer approve mobile home park developments if it could be proven that each development is a fiscal burden to the City's budget. There are ten mobile home parks within the city limits with all city services provided.

1.2 Need for this Study

The need for this study is that no cost/benefit assessment study has been completed to provide data on the fiscal implications of mobile home parks. In other words, are the services provided to the homeowners of mobile homes at a cost to the municipality higher than the amount of property tax paid (or by state subsidy) to provide those services. This is valuable information for cities before they allow additional mobile home parks to be developed that could potentially be a drain on municipal resources.

1.3 Methodology

The purpose and hypothesis are supported by research methods including a review of literature on the topics of community character, a visual preference study, and the Indiana Tax Code. Existing research includes data from the City of Elkhart Controllers Office, the Elkhart County Assessors Office, The American Association of Retired Persons who funded a study on the satisfaction of mobile home buyers regarding product quality and craftsmanship and their satisfaction with timely and correct maintenance of their unit.

1.4 Limitations of the Study

Personal property taxation and real property taxation are complex often-debated subjects. This paper does not attempt to explain all the facets of Indiana Tax policy how it affects mobile home owners and the municipalities in which they reside. However, it does concentrate on services provided by municipalities and how the mobile home owner pays for their part of those services used. Subjective points concerning mobile home park design characteristics and esthetics are touched on briefly due to the narrow scope of the paper and time restraints.

1.5 Organization

This paper contains six chapters. *Chapter 1 – Introduction* provides a brief description of what the paper will discuss as well as the purpose and need for the study. *Chapter 2 – Review of Literature* discusses and defines the terms used throughout the paper, the assessment of process for mobile homes, national tax implications, and current trend data provided by the Manufactured Housing Institute. *Chapter 3 – Personal Property Tax Credit* covers the Indiana Tax credit passed in 1999 that gave homeowners a credit of \$12,500 toward their personal property tax liability and an example of monthly expenses for homeowners with and without the tax credit figured into a hypothetical budget. *Chapter 4 – Highland Mobile Home Park* discusses the park featured in this study along with design characteristics of design shared by many small towns. *Chapter 5 – Cost*

Benefit Assessment looks at the actual tax revenue collected and the expenses generated by the mobile home park. ***Chapter 6 – Conclusions and Recommendations*** closes with some ending thoughts and suggestions for future study.

REVIEW OF LITERATURE

Chapter 2

2. REVIEW OF LITERATURE

As discussed earlier, little data regarding the taxation of mobile homes exists. A paper was written by a professor of urban economics that surveyed the State Tax Commissioners from all fifty states on how mobile homes are assessed for taxing purposes, the methods of valuation, and how special exemptions and other taxes are applied to the purchase of a mobile home. This chapter summarizes the terminology, concepts, and existing concepts for today's mobile home owner.

2.1 Terminology and Definitions

The term "mobile home" is familiar to many people when referring to a home that is mobile and can be moved from one location to another as opposed to stick built home that is constructed on the building site. What begins to cause confusion is when the term "manufactured house" is used and lay people are not sure what the difference is between mobile and manufactured housing. When in actuality the terms are really interchangeable. In more recent years the term manufactured home has become the industry standard.

The *United States Department of Housing and Urban Development (HUD)* has regulated the construction of factory built housing since 1976 under the *Manufactured Home Construction and Safety Standards* (hereafter referred to as the code or HUD-code). In 1980, the designation of *mobile home* was changed to *manufactured housing*. This change was due in part to the change to a more durable home that was less mobile. Today, the homes are manufactured on a wheeled chassis that once the home is sited will be removed. In most instances, once the home has been sited in a particular location the unit is rarely moved again (Saunders 1986, 1).

The *Manufactured Housing Institute* has recommended the following definition of a mobile home built before 1976 in order to identify these homes by pre-HUD code. The code states:

A transportable, factory built home, designed to be used as a year round residential dwelling and built prior to enactment of the Federal Manufactured Housing Construction and Safety Standards Act of 1974, which became effective June 15, 1976. In many cases, mobile homes were built to a voluntary industry standard of the American National Standards Institute (ANSI) – A119.1 Standards for Mobile Homes (Saunders 1986, 7).

Manufactured homes are defined slightly different after 1976 by HUD in that the code indicates minimum dimensions and a square foot minimum for each unit, the 1976 code as follows.

“Manufactured Home” means a structure, transportable in one or more sections, which in the traveling mode is eight body feet or more in width or 40 body feet or more in length, or, when erected on site, is 320 or more square feet, and which is built on a permanent chassis and designated to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air conditioning, and electrical systems (Saunders 1986, 6)

2.2 National Tax Implications

L. Kenneth Hubbell of the Fiscal Research Center School of Policy Studies at Georgia State University found that little data regarding the taxation of manufactured housing is surprising given the popularity of this form of housing in the United States. From 1970 to 1990, people choosing manufactured housing in the housing market more than doubled from 3.1% to 7.2% in the overall housing market. This data is even more notable when compared to the single - family segment of the housing market. In 1970, one in twenty-five families lived in manufactured housing. By 1990, that number rose to more than one in ten.

The growth in popularity of manufactured housing was in part due to the movement of people from urban to rural places, the shift in the population to the south and southwest regions of the country, the repeal or relaxation of restrictive regulations and laws, and finally the improvements in the terms and methods for financing a manufactured home.

National figures indicate that the rapidly growing states of Arizona, Florida, Georgia, Nevada, North and South Carolina, and Texas where manufactured housing is sheltering a growing numbers of the population. What further popularizes manufactured housing as an alternative to site built homes is the perception that they are more cost effective than site built.

With the numbers of manufactured housing increasing, many states do not consider the property tax implications of the growth in manufactured housing. One problem is the long term effect manufactured housing has on the fiscal well being of the community. Communities across the country are providing services to an increasing housing market, while not concerned with the revenue implications due in part that manufactured housing does not generate the tax revenue of site built homes

(http://frp.aysps.gsu.edu/frp/frpreports/report_29/no29_fr.html).

2.3 Assessment

Manufactured housing can be classified either as real property or personal property for the purpose of value-based taxes. This poses a complication for the application of property tax for manufactured housing. The first problem is that of determining when to tax manufactured housing as real property or personal property. No matter how well crafted or given any distinguishing features, the manufactured house is considered a residential home and is commonly classified as real property. The second issue revolves around the issue of valuation. Meaning, what method of valuation should be used in establishing the actual value or market value of manufactured houses and how does this method compare against site built homes
(http://frp.aysps.gsu.edu/frp/frpreports/report_29/no20_fr.html).

The difficult questions remain that assessors face are (1) should manufactured homes be taxed as real or personal property and (2) how should the assessed value be determined?

Assessors usually employ one or more of three methods for determining fair market value for a property a comparative sales approach, a cost approach, and an income approach
(http://frp.aysps.gsu.edu/frp/frpreports/report_29/no20_fr.html). Since these are well known and outside the scope of this paper, definition and discussion are not addressed. Since the similarities to that of automobiles are common with regard valuation in some states, automobile types of guides are used. The *Mobile Home Manufactured Housing Appraisal Guide* published by the National Automobile Dealers Association's and the *Residential Value System* published by Marshall and Swift are the two most common guides for valuation. The important point to be made with the guides are that they treat the manufactured housing as a depreciating asset
(http://frp.aysps.gsu.edu/frp/frpreports/report_29/no20_fr.html).

In the state of Indiana manufactured homes are assessed at the local level every four years. The way an assessed value is found for mobile homes is by size and fixtures found (number of bathrooms) on the inside. The state has a table by which local assessors can determine the values of each unit. This method is mandated by the state and is done using a worksheet to aid the assessor in determining valuation. The worksheet covers the basic data for the homeowner such as address and township as well as the dimensions of the unit, number of bedrooms and bathrooms, the foundation, if any, and if any additions or major upgrades have been completed on the unit. These upgrades may include skirting around the base or if a carport or garage has been added
(http://frp.aysps.gsu.edu/frp/frpreports/report_29/no20_fr.html).

From the State of Indiana, a copy of a Mobile Home Assessment worksheet used in determining the assessed value for manufactured homes is provided in

Appendix A. Appendix B is two sections (rules) from the Real Property Assessment Manual published by the Indiana State Board of Tax Commissioners. Rule 1, the definition section is included for explanation of terminology used in Rule 8 the section used as reference for local tax assessors. Appendix C was provided by the Osolo Township (Elkhart, Indiana) Assessors Office from a conference on assessing manufactured homes presented by John Loos, the Cleveland Township Assessor. Examples of completed assessment worksheets are provided, the size charts used to determine assessed value, as well as a depreciation guide.

2.4 Manufactured Housing Trend Data

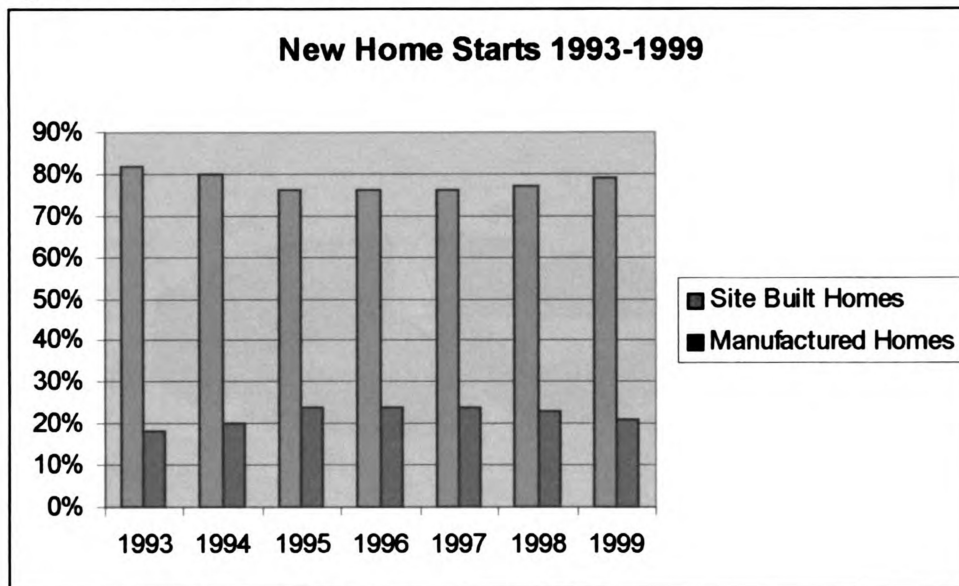
The trend data in this chapter is provided by the Manufactured Housing Institute (MHI). A non-profit organization, MHI represents manufactured home builders, suppliers, retailers, community developers (including owners and managers), insurers, and financial service providers. MHI works to promote fair laws and regulations, improve financing options, provide technical analysis and research, promote industry professionalism, remove zoning barriers, and educate audiences about the benefits of manufactured housing (Manufactured Housing Institute 2000, 11).

2.4.1 Industry Data

Figure 1 shows in 1993, manufactured housing accounted for 18% of the new housing starts in the United States with the total number of units shipped at 254,276 and an average price of \$30,500. The total percentage of units shipped rose in the mid 1990's to 24% before declining slightly near the end of the decade (Manufactured Housing Institute 2000, 4).

By 1999, manufactured housing represented 21% of the new housing starts in the United States. The total number of units shipped in 1999 was 348,671 and the average price was \$43,600 (Manufactured Housing Institute 2000, 1). The number of units is down some 6% from 1998 while the average sales price is down only 4%. However, the number of units sold is up 37% in 1999 from 1993 (Manufactured Housing Institute 2000, 4).

Figure 1 - New Home Starts



Source: Manufactured Housing Institute 2000

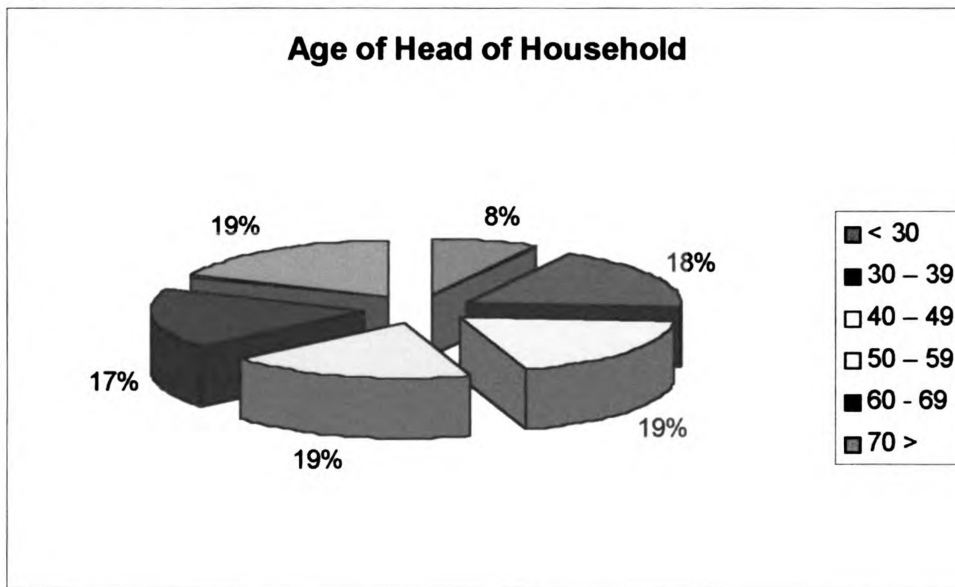
Each unit is manufactured to a set of standards established by the federal government. The manufactured housing industry uses the standards developed by HUD. These standards regulate plumbing, heating, air conditioning, thermal and electrical systems, structural design, construction, transportation, energy efficiency, and fire safety. The manufactured housing unit is assembled in a factory-controlled environment (Manufactured Housing Institute 2000, 1).

2.4.2 Consumer Data

The average age of the head of household is 52.6 years of age (55 percent of head of households are over age 50) and the median income is \$26,900 per year. The average household size is 2.4 persons and 62 percent of manufactured housing households do not have children living at home (Manufactured Housing Institute 2000, 2).

The data provided by the MHI indicates that the people residing in manufactured housing are older people approaching retirement and potentially on a fixed income. Figure 2 shows the entire breakdown of homeowner age. However, the distribution of homeownership is consistent through all age categories except those under 30.

Figure 2 - Age of Head of Household



Source: Manufactured Housing Institute 2000

PERSONAL PROPERTY TAX CREDIT

Chapter 3

3. PERSONAL PROPERTY TAX CREDIT

In 1999 (payable 2000) the State of Indiana General Assembly created a new personal property tax credit for farmers, business owners, people who own mobile homes, manufactured homes, recreational vehicles, trailers, and airplanes. Prior to 1999 this tax credit did not exist. The state was working with a budget surplus and passed this surplus along to the taxpayers. The state gave all owners of mobile homes a \$12,500 tax credit for their personal property assessed up to \$12,500 (<http://library.bigchalk.com/cgi-bin/WebObjects/WOPrimo.woa/18/wa/getDoc?docid=44703626>).

3.1 Personal Property Tax Credit

The credit is calculated based on the assessed value of the personal property. The township assessor provides a list of taxpayers eligible for the credit to the county assessor by taxing district. This list is generated in order to ensure the local municipalities will not lose revenue, because the State of Indiana will not issue replacement credit (<http://www.state.in.us/taxcomm/html/officials/bulletins/Avcredit.html>).

However, the economy did not keep up the robust pace of the late 1990's and the state repealed parts of the tax bill. By 2002, the \$12,500 tax credit will disappear. The State of Indiana hopes to save itself \$160 million for the year 2002 and \$62 million for the year 2003 (<http://library.bigchalk.com/cgi-bin/WebObjects/WOPrimo.woa/18/wa/getDoc?docid=44703626>). Data received from the Indiana State Board of Tax Commissioners employee, Rick Clevenger on October 3, 2001 via facsimile indicated in 1999 (payable 2000), the State of Indiana paid out \$184,839,562 statewide for residents claiming the credit, of which \$6,607,760 or 3.6% was for the residents of Elkhart County; and in 2000 (payable 2001) the State paid \$182,230,917 of which \$6,323,717 or 3.5% was claimed in Elkhart County.

For residents in the City of Elkhart this poses a problem that they have not had since 1998. They must pay taxes on their mobile home. For most of those owners this is not an undue burden. Using the formulas for assessment provided by the State of Indiana, referenced in Chapter 2, an overwhelming majority of the mobile homes within mobile home parks in the City, are assessed below \$10,000 with a tax bill of in most cases below \$500 (Elkhart County Assessor).

In 2002 the State of Indiana will begin to allow mobile home owners the same benefits that stick built homeowners receive. They will be able to claim credits and deductions like the homestead credit, homestead deduction, mortgage deduction, veterans deduction, and deduction for the blind and disabled (<http://library.bigchalk.com/cgi-bin/WebObjects/WOPrimo.woa/18/wa/getDoc?docid=44703626>).

3.2 Homeowner cost

Owning a home is part of the American dream. For many people however, coming up with the down payment is difficult and escaping the endless cycle of rent payments to save for that American dream can be an uphill battle. An alternative for some people is to purchase a mobile home. In theory it seems like a good idea. An individual pays for their home, finds a parcel of land or a mobile home park and places the home in a neighborhood of their choosing. However, after buying the mobile home and while making payments unless the homeowner has land purchased they must rent a space in a mobile home park.

Many mobile home parks have amenities and facilities for residents to use. Common areas, paved streets, park benches, and landscaping are a few examples of the amenities provided by mobile home parks for residents. The expense that never goes away is the lot rent. Since the homeowner does not own the land the unit sits upon, the owner is obligated to continue to pay rent. Many people find this to be an acceptable option because mobile home sales are up and now account for some 20.7% of new home starts (Manufactured Housing Institute 2000, 1).

Maintenance and upkeep on the unit is another consideration. The brochures from the manufacturer indicates that the units are built in a controlled environment that provides for the best possible quality control and can then be moved to the site and assembled in a manner of hours. This timetable from beginning of construction to the time when the unit is placed on the lot is only a few weeks. The unit is then warranted for a period of time and the manufacturer covers problems after the sale. Whereas, a stick built home can take as long as six to eight months to build depending on the speed of the contractors and the weather during the time of construction. This is not to say that there is not maintenance on a stick built home. The builder or contractor will also be responsible for those issues.

In a survey completed by the American Association of Retired People in 1999 found that some 77% of the homeowners surveyed found at least one problem with either the construction, installation, electrical systems, or appliances in their home (http://research.aarp.org/consume/mobile_1.html). The survey also found that the majority of the problems occurred within the first year (http://research.aarp.org/consume/mobile_1.html).

Table 1 below is a hypothetical example of an individual purchasing a pre-owned manufactured home and what kind of monthly expenses that person could expect. The example is for a mortgage of \$15,000 at an annual percentage rate of 12%. A local mortgage company that specializes in manufactured home loans provided the current rate. This rate is higher due to the increased risk for these

loans because the unit can be relocated, just like an automobile. The insurance and utilities are estimated. The taxes are an average of the total tax bills for the residents of Highland Mobile Home Park reflecting both with and without the credit applied.

Table 1 - Example of Monthly Budget With and Without Tax Credit for Homeowner

With the \$12,500 Personal Property Tax Credit (no homestead or standard deduction)		Without the \$12,500 Personal Property Tax Credit (with homestead and standard deduction)	
House Payment ¹	215.21	House Payment ²	215.21
Lot Rent ³	207.00	Lot Rent ⁴	207.00
Insurance ⁵	20.83	Insurance ⁶	20.83
Utilities ⁷	75.00	Utilities ⁸	75.00
Taxes ⁹	0	Taxes ¹⁰	41.67
Maintenance ¹¹ (up to 3 problems with unit at \$1,140 per problem over 12 mo.)	283.33	Maintenance ¹² (up to 3 problems with unit at \$1,140 per problem over 12 mo.)	283.33
Total	801.37	Total	843.04

These costs are not meant to be all-inclusive or to assume that these expenses are or will be the same for every homeowner. The primary difference between each half of Table 1 above is that the homeowner on the left will not have to pay their personal property tax bill for their unit. That same homeowner two years later will have to pay their personal property tax after the repeal of the tax credit bill. Because the assessed value of mobile homes is low the personal property tax each homeowner owes is not very much and will not have a substantial effect on a monthly budget.

¹ Based on a unit cost of \$15,000 at 12.0% over 10 years.

² Based on a unit cost of \$15,000 at 12.0% over 10 years.

³ Highland Mobile Home Park.

⁴ Highland Mobile Home Park.

⁵ Estimated.

⁶ Estimated.

⁷ Estimated

⁸ Estimated

⁹ From the Personal Property Tax Bill 1001 passed in 1998.

¹⁰ From the Personal Property Tax Bill 1001 passed in 1998.

¹¹ AARP study on homeownership satisfaction.

¹² AARP study on homeownership satisfaction.

HIGHLAND MOBILE HOME PARK

Chapter 4

4. HIGHLAND MOBILE HOME PARK, ELKHART, INDIANA

The City of Elkhart is located in north central Indiana in Elkhart County. The City is approximately 150 miles north of Indianapolis and 110 miles east of Chicago. The Interstate 80/90 Toll Road crosses the northern part of the community providing expressway access to Chicago, Illinois, Detroit, Michigan, and Toledo, Ohio. This corridor provides a link between the Great Plains and the east coast (Woolpert 1996, 2).

The railroad also helped to encourage development of a number of other large businesses and industries within the City. This rail line also takes advantage of the east west connection from New York to the Great Plains. Elkhart at one time was able to lay claim the largest number of multi-millionaires per capita in the country.

By the end of the 20th Century the economic and political climate had become very supportive of new business. This is evident in the large established industrial base. Elkhart County is second only to Marion County (Indianapolis) with the number of industrial jobs and first per capita in the number of industrial jobs. The City of Elkhart accounts for the largest percentage of industrial jobs in Elkhart County (Woolpert 1996, 4).

These great business entrepreneurs have paved the way for industrial prosperity for decades to come. The 1950's began the era of manufactured housing and recreation vehicles for the City. Mobile homes, modular housing, and recreational vehicles have helped Elkhart become known as the manufactured housing capital of the world.

The City of Elkhart has itself 10 mobile home parks within the city boundaries. The parks range in both size and age of units located within each park. The smallest and one of the oldest (over 30 years ago) has only 60 units to a park developed in 1997 with over 350 units. 1825 lots are for lease in the City mobile home parks, which is 8% of the total number of the 21,688 housing units located in the City of Elkhart (U.S. Census).

4.1 Highland Mobile Home Park, Elkhart, Indiana

The following paragraphs discuss briefly the characteristics that are desirable amenities for neighborhoods, many of which are not found in many mobile home parks. This discussion is meant as a contrast to the type of mobile home park development that has occurred in the past. The photos shown below are from Highland Mobile Home Park, in the City of Elkhart. The park is located on the northeast side of the City with 274 lots for lease to owners of mobile homes. The park provides few amenities and has little common or play space. The park is provided service by the City with water, sewer, and trash pickup. This park is a

typical example of the type of park located in many cities throughout the United States that do not offer much in the way of aesthetics to a community, only a functional place for people to live.

4.1.1 Neighborhood Characteristics

Randall Arendt's 1994 book *Rural By Design* was a valuable source for information and data on the characteristics of a community. His book is used as a reference where planners (as well as developers, conservationists, local officials, and concerned residents) can gain information on specific topics related to neighborhood design. This reference would be an excellent resource for developers of mobile home parks in order to provide exceptional amenities for their residents. Several of these characteristics are potentially applicable to mobile home communities located within small towns.

Arendt excerpts from the book *Vermont Townscape*, 10 amenities or characteristics commonly shared by small towns.

The first is *institutional buildings around a town common*. Second, buildings having a *human scale* at 1 ½ to 2 ½ stories in height and not wider than the average home. Third, buildings having a *high quality of architecture*. Buildings are well crafted, traditional, and appealing to the average person. Fourth, *no heavy traffic* where heavy traffic is diverted away from the town centers. Fifth, *limited commercial facilities*, rural towns tend to be small with few retail stores. Sixth, a major amenity often overlooked is *landscaping*. Seventh, *no incompatible architecture*, buildings of similar style, shape, and size harmonize a community. Eighth, a *sense of enclosure* with well defined streets outlined by trees and buildings. Nine, a *lack of clutter*, harmonious signage and advertising compatible with the period with an exception from overhead power lines and traffic signals. Finally, number ten *special features* that include monuments, bandstands, gazebos, park benches, and small water features (Arendt 1994, 55-56).

The ten characteristics above taken as a whole would not apply to many, if any mobile home parks. However, several taken individually would be quite applicable to most mobile parks. Landscaping is one element that is often overlooked by developers. Without plant material to offer shade and to soften the hard edges of built structures, the park development can appear sterile.



Photo 1 -This image is typical of the type of unit that is found in Highland Mobile Home Park. This image also demonstrates the lack of landscaping and close proximity of one unit to another.

Another characteristic that is applicable to park development is a sense of enclosure. Most mobile home park streets are defined with the unit placed on the lot with off street parking for one or two cars. However, many times the units are placed with the garage or carport facing the street and the front door of the unit facing the adjacent unit, not visible to the street. The lots are laid out long and narrow to accommodate more units in the development.



Photo 2 -This photo shows a unit in Highland with a porch overhang and deck added.

Finally, as the author describes special features are too often missing from mobile home parks. The park is laid out to accommodate as many units as

possible to ensure the highest return for the park owner. This layout leaves little room for any open space or features to enhance the surroundings for the residents. Figure 3 below is the site map of Highland Mobile Home Park which shows the units oriented perpendicularly to street to allow for a greater density of use on the site.

Figure 3 – Site map of Highland Mobile Home Park

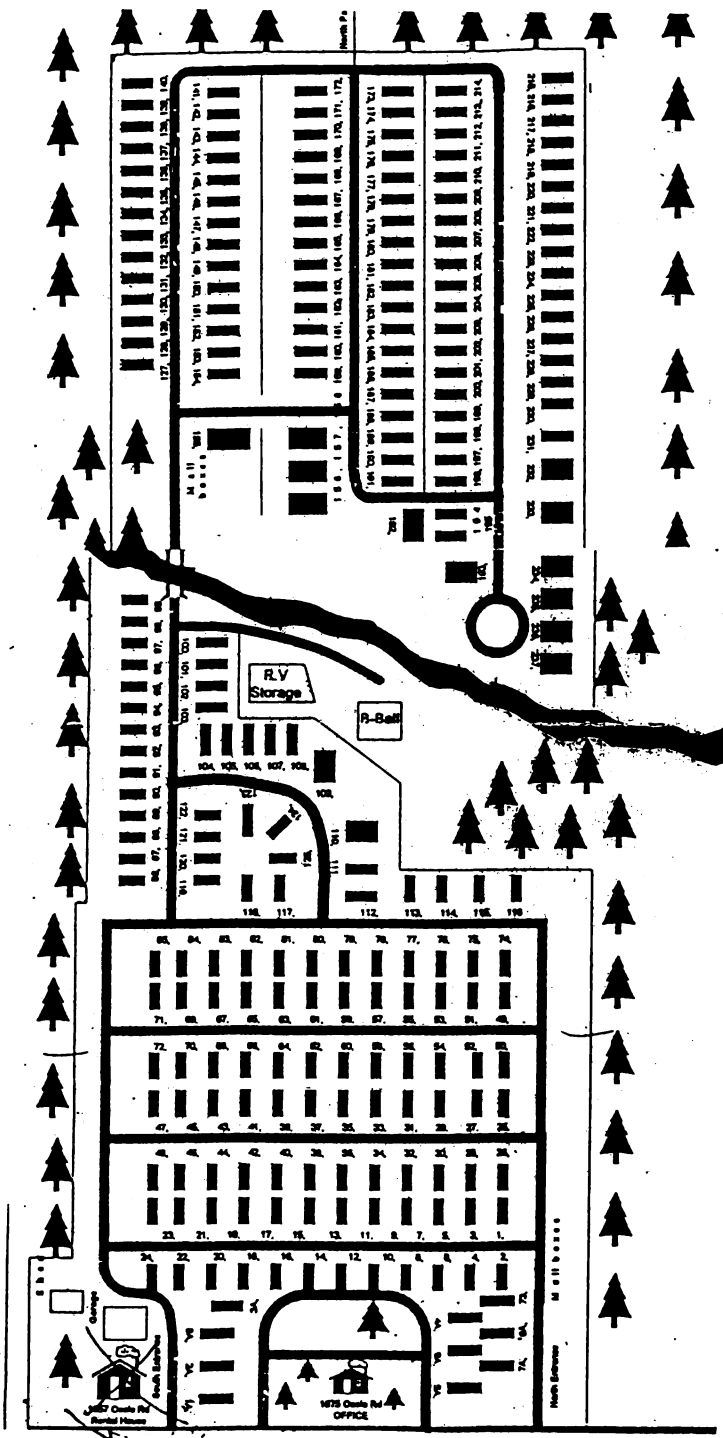




Photo 3 - This photo taken in Highland Mobile Home Park demonstrates the typical layout of mobile homes within a park set 90 degrees to the street to accommodate more units.



Photo 4 - From Highland Mobile Home Park another view of the orientation of homes to the street, leaving little room for open space or landscaping. The trees shown are from the adjacent property.

A New Jersey visual preference study conducted by Anton Nelessen using townspeople, developers, and public officials to determine what elements and characteristics they like and also dislike. This award-winning project allowed Nelessen to explain the principles of communities of place (Arendt 1994, 15).

The two parts of the study that would apply to mobile home park design are from the sections for 'village streets' and 'residential areas'.

The survey based data for *Village Streets* are highlighted below:

- two travel lanes, each 10 feet wide,
- indirect travel routes to slow speeds,
- curbside parallel parking for visitors,
- street trees spaced at 20 foot intervals,
- relatively short and narrow streets to define "spaces and places",
- low traffic volume,
- low speed limit (25 mph).

The survey based data for Residential Streets are highlighted below:

- modest front yard setbacks of 15-20 feet,
- fences or hedges 2 ½ to 3 ½ feet high to define front yard from sidewalk,
- tree planting strips between sidewalk and curbing,
- minimum roof pitch 8:12, dormers preferred,
- porches on 10 to 50 percent of front facades,
- traditional cladding colors and materials,
- window proportions tall and narrow,
- garage or parking located at rear of lot,
- house fronts facing the street,
- main floor at or above grade (Arendt 1994, 58).

The New Jersey study is beneficial because it was conducted using lay people who are not design professionals indicating what they see is important. This data can be used to reinforce the academic and professional design elements for park design. The photos of Highland Mobile Home Park are too often the typical development seen in many communities. If developers were to work more closely with local officials, design professionals, and community members these types of developments would be the exception rather than the norm.

COST BENEFIT ASSESSMENT

Chapter 5

5. COST BENEFIT ASSESSMENT

The cost benefit assessment model performed for this paper is an examination of cost versus revenue, in other words whether an existing mobile home park is a fiscal drain to the local economy. By examining the revenue from the mobile home park and the costs related to municipal services it could be determined if allowing future development should be accommodated. The assessment for this paper looked at one of ten mobile home parks in the City of Elkhart, Indiana. The following pages in this chapter outline the fiscal impact of this park.

5.1 Preliminary Data

The first part of the model contains the basic information pertinent to the investigation. The Market Value of the mobile homes was a difficult task to complete. The majority of the homes located in the park are singlewide units of various ages. To get a reasonable idea of the value I contacted a local mortgage company that specializes in loans to people purchasing mobile homes. They allowed me to borrow an industry wide guide for determining the value of pre owned homes. The guide is published by the same company and similar to that of the Blue Book used when evaluating pre owned cars. The National Automobile Dealers Association (NADA) uses the size, age, and manufacturer's make and model for a market value.

Since an obvious problem existed in collecting all of that data for 247 units in Highland Mobile Home Park I used the assessors records that provided me the size, age, and make of each unit but not the model. I took all of the records provided me by the assessor and randomly chose records that I could find data for in the NADA's guide. I looked at 62 units, a sample of 25% of the total units in the park. Determined the market value of each and totaled the data and took an average. (To get a more accurate idea of market value the model would be required. For the purpose of this study the amount of data available was sufficient.) The average was \$10,901.84.

The next data collected was the tax rate for personal property in the City of Elkhart in Osolo Township. (There are four townships that make up the City of Elkhart. Osolo Township is where the Highland Mobile Home Park is located.) That rate is 9.0991 per \$100 of assessed value. The real property tax rate is 10.9423 per \$100 of assessed value. A reminder that mobile homes are considered personal property when parked on leased land. Therefore the land is the only real property in this study.

The total amount of property taxes collected (revenue) – the Total Tax Levy for the City of Elkhart in 2000 was \$23,415,513 and all other miscellaneous taxes were \$25,742,899. These figures provide the revenue for the City.

The school system is a service supported in part by local and state monies. The Elkhart Community School budget for the 1999-2000 school year was \$90,027,339.00, with \$47,893,043.00 provided from the local taxing districts. The total enrollment for the 1999-2000 school year was 12,780. The local aid per student in the City of Elkhart is \$3,747.50 and the state portion per student is \$3,257.37.

The Controller's Office for the City of Elkhart provided data for government expenditures. The revenue data was broken into three categories general government (\$31,102,768.00), public safety (\$3,509,096.00), and the remainder to include all other categories (\$7,472,716.00).

The last preliminary data required is the total number of units in the development (247), the residential proportion of real property (76.10%), the existing number of residential housing units in The City of Elkhart (21,688), and the average home sale price in the City of Elkhart (\$81,023.00).

Table 2 - Preliminary Data for Model

Preliminary Data		
1	Market Value of Mobile Homes	\$ 10,901.84
2	Residential Tax Rate per \$100	10.9423%
3	Total Tax Levy	\$ 23,415,513.00
4	Total School Budget	\$ 90,027,339.00
5	Miscellaneous Revenue	\$ 25,742,899.00
6	Local Share of School Budget (All Local Aid)	\$ 47,893,043.00
7	Number of School Children	12,780
8	Current Local Aid per Student (Local Share of School Budget divided by # of School Children)	\$ 3,747.50
9	Current School Aid per Student (State School Aid divided by # of School Children)	\$ 3,257.37
10	School Aged Children Multiplier: Mobile Homes (Source Burchell, Listokin, & Dolphin) (east north central)	0.476
Actual Expenditures		
11	General Government and Public Works (Highways & Streets and Sanitation) (Source: City of Elkhart Controller's Office)	\$ 31,102,768.00
12	Protection of Persons and Property (Public Safety) (Source: City of Elkhart Controller's Office)	\$ 3,509,096.00
13	All Other (Source: City of Elkhart Controller's Office)	\$ 7,472,716.00
14	Number of Units in Development	247
15	Residential Proportion of Real Property	76.10%
16	Existing Residential Units	21,688
17	Average Home Sale Price in Elkhart	\$ 81,023.00

5.2 Revenue From Development

The revenue from the development is taken from two places. The first is the tax collected from the assessed value of the land. The second is from the tax collected from the mobile homes sitting on the land. The first is real property and the second is personal property.

The market value of the development is determined by taking the market price from the NADA guidebook and multiplying it by the number of lots (units) in the development. This number was \$2,692,754.48. The market value of the land was not investigated only the assessed value provided by the assessor was utilized for this study.

The assessment rate is 10.9423/\$100 of assessed value for real property and 9.0991/\$100 of assessed value for personal property. Using these rates the assessed value of the land is \$393,030.00 and the assessed value of the units is \$564,900. The total of both is \$957,930.00. The revenue in the form of tax from both the land and the units is \$85,926.30.

Table 3 - Revenue From Residential Development

I	Revenue From Residential Development	
A.	Revenue From Property Tax on Development	
A-1.	Market Value of Development (Mobile Homes Only)	\$ 2,692,754.48
A-2.	Assessment Ratio (Osolo Township Assessor)	10.9423
	(Land - 10.9423 & Units - 9.0991)	
A-3.	Actual Assessed Value (Land only 393,030 & units 564,900)	\$ 957,930.00
A-4.	Actual Personal Property Tax Collected	\$ 50,164.20
A-5	Actual Real Property Tax Collected	\$ 35,762.10
	50164.20+35762.10	
D.	Total Estimated Revenue	\$ 85,926.30

5.3 Costs Due to Residential Development

The costs associated with the development are divided into two areas. The cost associated with schools and the costs associated for services.

From the preliminary data the cost per student for school cost locally is \$3,747.50. The total number of children in the development currently is 163.

This number would fluctuate slightly every school year but for this study the current number is used. The total local cost to the community for the education of children in Highland Mobile Home Park is \$610,842.50.

The cost associated with services provided to the development is \$42,084,580.00. This number is excluding any cost for school. The residential proportion of equalized value is 76%. The service cost for the residential portion is \$32,026,385.38. This figure divided by the total number of residential units in the City gives a per household total of \$1,476.69. When the per household cost is multiplied by 247 units in Highland Mobile Home Park the total service cost to the development is \$364,741.44.

The overall total for services and schools are totaled the amount is \$975,583.94.

Table 4 - Costs Due To Development

II	Costs Due To Residential Development	
A.	School Cost Due to Development	
A-1.	Current School Cost per student	\$ 3,747.50
A-2.	Number of Students (Source: Elkhart Community Schools)	163
A-3.	Total School Cost per Year	\$ 610,842.50
B.	Service Cost Due to Development	
	(Costs associated with Library, Health, Recreation, Police, Fire and Road Maintenance)	
B-1.	City expenditures excluding schools	\$ 42,084,580.00
	multiplied by	
B-2.	Residential portion of Equalized Value	76.10%
B-3.	Service Costs due to Residential	\$ 32,026,365.38
	divided by	
B-4.	Number of Residential Units	21,688
B-5.	Service Cost per Unit	\$ 1,476.69
	multiplied by	
B-6.	Number of residential units	247
B-7.	Town Service Cost for Residential Units	\$ 364,741.44
D.	Total Costs due to development	\$ 975,583.94

5.4 Fiscal Impact of Development

The fiscal impact of Highland Mobile Home Park is taking the total revenue from the development and subtracting the total cost to see how the development is affecting the fiscal health of the City. From earlier in this chapter it was determined that the total revenue collected for Highland was \$85,926.30 and the total cost is \$975,583.94. Revenue minus cost leaves a deficit of just under \$1,000,000.

The figure that is really is the easiest for the majority of the tax paying public would be the ratio of revenue to cost. The model indicates that for every dollar collected in revenue, \$11.35 in services is provided.

Table 5 - Net Fiscal Impact of Development

III	Net Fiscal Impact Resulting from Development	
A.	Total Revenue from Residential Development	\$ 85,926.30
B.	Total Costs due to Residential Development	\$ 975,583.94
C.	Net Fiscal Impact per Year	\$ (889,657.64)
	Summary	
A.	Net Benefit (Loss) To The City of Elkhart	\$ (889,657.64)
B.	Ratio of Revenue to Costs: Every \$1 in Revenue = This in Costs	\$ 11.35

CONCLUSIONS/RECOMMENDATIONS

Chapter 6

6. CONCLUSIONS/RECOMMENDATIONS

The cost benefit assessment for Highland Mobile Home Park provides a relatively low cost alternative to home ownership. The \$12,500 tax credit on personal property assessed below that amount helped many people. However, this credit brought to the attention of the author that with all of the mobile home in the City assessed below \$12,500 with the exception of one unit, that the services provided the residents of these communities were most likely not paying very much for those services because of the way the unit was assessed. The rate of taxation is lower and the fact that the assessed value is based on the size rather than a percentage of the market value is a flawed system.

The State of Indiana is working to correct this system. By 2002 (payable 2003) the State will change the assessment procedures so that the assessed value of a home is a percentage of the market value. This will standardize the assessed values of homes and make the assessment process much more understandable for the layperson.

6.1 Future Study

The aspects of this assessment were limited to one mobile home park. Therefore the results are limited in their usefulness. The fiscal impacts of this park was important to see how one park can, in this case, cost the City of Elkhart a great deal of money in services provided. In order to place this assessment in a better perspective, an assessment of all the mobile home parks would need to be completed. These studies would provide the governing bodies the kind of information necessary to make land use decisions that could have terrific ramifications on the fiscal health of the community.

By looking at all of the parks compared to different types of residential uses (i.e. stick built homes, apartments, condominiums) could be assessed using the model in the same way in order to determine whether or not the revenue collected was sufficient to meet the costs of providing services. If the revenue is consistently not meeting the rising cost of services alternatives in the development process might need to be implemented. Fees to cover road improvements or monies to cover an expansion of a school would be some suggested solutions.

Regardless of the outcome of this study, services will continue and schools will continue to operate. However, this study could be the beginning of policy changes with regard to personal property taxation in order to spread the cost of providing services to all the residents of the City of Elkhart.

REFERENCE LIST

REFERENCE LIST

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APPENDIX A



MOBILE HOME ASSESSMENT WORKSHEET

State Form 23303 (R2 / 11-99) / STB Form 3

Prescribed by the State Board of Tax Commissioners

INSTRUCTIONS: Township Assessor to prepare form in duplicate.

DISTRIBUTION: White copy for file, yellow copy to County Assessor.

Name of owner		Township / Taxing unit		Year
Address (number and street or Route number)				Make
City	State	ZIP code		Mfg. size
Mailing address (if different from above)		Telephone number		Serial number
City	State	ZIP code		Other

DATA COLLECTION		ASSESSMENT COMPUTATION	
FOUNDATION SYSTEM		A) Box Size _____' Wide x _____' Long Base Price _____	
1. None		B) Foundation Cost _____ + Skirting Cost _____	
2. Slab / Pier		C) Cent. Air _____ + Plumbing: TF _____ - 5 = _____ @ \$300	
3. Skirting		D) Room Addition (Tip out, Roll out, Pull out)	
HEATING & AIR CONDITIONING		E) Total Base (Add Lines A, B, C and D)	
1. Central Heat		F) Times Grade Factor _____	
2. Heat Pump		G) Reproduction Cost (Carry To Calculate Schedule)	
3. Central Air Conditioning		%	
PLUMBING	# TF		
Full Baths			
Half Baths			
Kitchen Sinks			
Water Heater			
Extra Fixtures			
☐ No Plumb.	TOTAL		
ROOM ADDITION	RO PO		
TYPE: TO	SIZE: _____		

SUMMARY OF SUPPLEMENTAL IMPROVEMENTS (NOT MOBILE HOME)																	
ID	USE	Story Height	Cons. Type	Grade	Year Cons.	Year Remod.	Cond.	Neigh.	Base Rate	Features	Adj. Rate	Size or Area	Reproduction Cost	Phys. Dep.	Remainder Value	Obol. Dep.	True Tax Value
02																	
03																	
04																	
06																	
(H) TOTAL TRUE TAX VALUE OF SUPPLEMENTAL IMPROVEMENTS																	

SCHEDULE FOR CALCULATING TRUE TAX VALUE				
ASSESSMENT YEAR	20	20	20	20
1. ASSESSMENT YEAR				
2. MOBILE HOME REPRODUCTION COST (Line G)				
3. DEDUCT MOBILE HOME DEPRECIATION	— %	— %	— %	— %
4. MOBILE HOME TRUE TAX VALUE				
5. TOTAL OF SUPPLEMENTAL IMPS. (Line H)				
6. TOTAL TRUE TAX VALUE				
ASSESSED VALUE @ 1/3 T.T.V.				

APPENDIX B

Rule 1. Definitions

50 IAC 2.2-1-1 Real estate appraisal terms

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 1. The real estate appraisal terms and definitions in this rule apply throughout this article. Certain rules of this article include a definition section to further define the terms used within that rule. (*State Board of Tax Commissioners; 50 IAC 2.2-1-1; filed Sep 14, 1992, 12:00 p.m.: 16 IR 270*)

50 IAC 2.2-1-2 "Actual age" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 2. "Actual age" means the number of years elapsed since the original construction up to the effective valuation date. Compare with "effective age" as defined in section 26 of this rule. (*State Board of Tax Commissioners; 50 IAC 2.2-1-2; filed Sep 14, 1992, 12:00 p.m.: 16 IR 270*)

50 IAC 2.2-1-3 "Ad valorem tax" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 3. "Ad valorem tax" means a tax based upon the value of the property. (*State Board of Tax Commissioners; 50 IAC 2.2-1-3; filed Sep 14, 1992, 12:00 p.m.: 16 IR 270*)

50 IAC 2.2-1-4 "Agricultural property" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 4. "Agricultural property" means land and improvements devoted to or best adaptable for the production of crops, fruits, timber, and the raising of livestock. (*State Board of Tax Commissioners; 50 IAC 2.2-1-4; filed Sep 14, 1992, 12:00 p.m.: 16 IR 270*)

50 IAC 2.2-1-5 "Appraisal" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 5. "Appraisal" means an estimate, usually in written form, of the value of a specifically described property as of a specified date. It may be used synonymously with "valuation" or "appraised value". (*State Board of Tax Commissioners; 50 IAC 2.2-1-5; filed Sep 14, 1992, 12:00 p.m.: 16 IR 270*)

50 IAC 2.2-1-6 "Appraisal schedule" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 6. "Appraisal schedule" means any standardized schedule or table used in conjunction with a revaluation program such as a reproduction cost pricing schedule, depreciation table, or land depth table. (*State Board of Tax Commissioners; 50 IAC 2.2-1-6; filed Sep 14, 1992, 12:00 p.m.: 16 IR 270*)

50 IAC 2.2-1-7 "Appraiser" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4-17

Sec. 7. "Appraiser" means a person who estimates value or possesses the expertise to execute or direct the execution of an appraisal. A professional appraiser under IC 6-1.1-4-17 is an individual who is certified as a level two (2) assessor-appraiser or a firm that has as its resident supervisor in each county in which it is employed an individual who is certified as a level two (2) assessor-appraiser. (*State Board of Tax Commissioners; 50 IAC 2.2-1-7; filed Sep 14, 1992, 12:00 p.m.: 16 IR 270*)

50 IAC 2.2-1-8 "Assessed value" or "assessed valuation" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 8. "Assessed value" or "assessed valuation" means an amount equal to thirty-three and one-third percent (33 1/3%) of the true tax value of property. (*State Board of Tax Commissioners; 50 IAC 2.2-1-8; filed Sep 14, 1992, 12:00 p.m.: 16 IR 270*)

50 IAC 2.2-1-9 "Assessing" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 9. "Assessing" means the act of valuing a property for the purpose of establishing a tax base. (*State Board of Tax Commissioners; 50 IAC 2.2-1-9; filed Sep 14, 1992, 12:00 p.m.: 16 IR 270*)

50 IAC 2.2-1-10 "Assessment" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 10. "Assessment" means the value of taxable property to which the tax rate is to be applied in order to compute the amount of taxes. It may be used synonymously with "assessed value", "taxable value", and "tax base". (*State Board of Tax Commissioners; 50 IAC 2.2-1-10; filed Sep 14, 1992, 12:00 p.m.: 16 IR 271*)

50 IAC 2.2-1-11 "Assessment date" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4-4

Sec. 11. "Assessment date" means March 1 for all tangible property. In this article it means March 1, 1995, and each March 1 until the next general reassessment under IC 6-1.1-4-4. (*State Board of Tax Commissioners; 50 IAC 2.2-1-11; filed Sep 14, 1992, 12:00 p.m.: 16 IR 271*)

50 IAC 2.2-1-12 "Assessment notice" or "Form 11" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 12. "Assessment notice" or "Form 11" means a written notification to a property owner of the assessed value of certain properties described in the notice. It is mandated by law to be given to each property owner following a revaluation of the property. (*State Board of Tax Commissioners; 50 IAC 2.2-1-12; filed Sep 14, 1992, 12:00 p.m.: 16 IR 271*)

50 IAC 2.2-1-13 "Assessment period" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 13. "Assessment period" means the period of time during which the assessment of all properties within a given assessment district must be completed. It is also the period between tax lien dates. (*State Board of Tax Commissioners; 50 IAC 2.2-1-13; filed Sep 14, 1992, 12:00 p.m.: 16 IR 271*)

50 IAC 2.2-1-14 "Assessment roll" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 14. "Assessment roll" means the official listing of all properties within a given taxing jurisdiction by ownership, description, and location showing the corresponding assessed value for each. Also referred to as "tax list", "tax book", "tax duplicate", and "tax roll". (*State Board of Tax Commissioners; 50 IAC 2.2-1-14; filed Sep 14, 1992, 12:00 p.m.: 16 IR 271*)

50 IAC 2.2-1-15 "Assessor" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 15. "Assessor" means the administrator charged with the assessment of property for ad valorem taxes. (*State Board of Tax Commissioners; 50 IAC 2.2-1-15; filed Sep 14, 1992, 12:00 p.m.: 16 IR 271*)

50 IAC 2.2-1-16 "Base price" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 16. "Base price" means a value or unit rate established for a certain specified model, and subject to adjustments to account for variations between that particular model and the subject property under appraisal. (*State Board of Tax Commissioners; 50 IAC 2.2-1-16; filed Sep 14, 1992, 12:00 p.m.: 16 IR 271*)

50 IAC 2.2-1-17 "Blighted area" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 17. "Blighted area" means a declining area characterized by marked structural deterioration or environmental deficiencies, or both. (*State Board of Tax Commissioners; 50 IAC 2.2-1-17; filed Sep 14, 1992, 12:00 p.m.: 16 IR 271*)

50 IAC 2.2-1-18 "Board of review" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1

Sec. 18. "Board of review" is the county board established under IC 6-1.1-28 charged with the responsibility of reviewing assessments under IC 6-1.1-13 to assure that properties are assessed at a uniform level. (*State Board of Tax Commissioners; 50 IAC 2.2-1-18; filed Sep 14, 1992, 12:00 p.m.: 16 IR 271*)

50 IAC 2.2-1-19 "Cost approach" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 19. "Cost approach" means one (1) of the three (3) traditional approaches to value by which an indication of the value of a property is arrived at by estimating the value of the land, the replacement or reproduction cost new of the improvement, and the amount of depreciation to the improvement. The estimated land value is added to the estimated depreciated value of the improvements to arrive at the estimated property value. (*State Board of Tax Commissioners; 50 IAC 2.2-1-19; filed Sep 14, 1992, 12:00 p.m.: 16 IR 271*)

50 IAC 2.2-1-20 "Depreciation" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 20. "Depreciation" means loss in value from all causes. It may be further classified as follows:

- (1) Physical, which refers to the loss of value caused by physical deterioration.
- (2) Functional.
- (3) Economic.

(*State Board of Tax Commissioners; 50 IAC 2.2-1-20; filed Sep 14, 1992, 12:00 p.m.: 16 IR 271*)

50 IAC 2.2-1-21 "Depreciation allowance" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 21. "Depreciation allowance" means a loss of value expressed in terms of a percentage of replacement or reproduction cost new. The depreciation allowance applies to all real property improvements constructed before March 2, 1995. Real property improvements constructed after March 1, 1995, shall not receive a physical

depreciation allowance. (*State Board of Tax Commissioners; 50 IAC 2.2-1-21; filed Sep 14, 1992, 12:00 p.m.: 16 IR 272*)

50 IAC 2.2-1-22 "Design factor" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 22. "Design factor" means a factor or multiplier applied to a computed reproduction cost as an adjustment to account for cost variations attributable to the particular design of the subject property which were not accounted for in the particular pricing schedule used. (*State Board of Tax Commissioners; 50 IAC 2.2-1-22; filed Sep 14, 1992, 12:00 p.m.: 16 IR 272*)

50 IAC 2.2-1-23 "Deterioration" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 23. "Deterioration" means impairment of structural condition evidenced by the wear and tear caused by physical use and the action of the elements. Also referred to as "physical depreciation". (*State Board of Tax Commissioners; 50 IAC 2.2-1-23; filed Sep 14, 1992, 12:00 p.m.: 16 IR 272*)

50 IAC 2.2-1-24 "Economic obsolescence" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 24. "Economic obsolescence" means obsolescence caused by factors extraneous to the property. Also referred to as "economic depreciation". (*State Board of Tax Commissioners; 50 IAC 2.2-1-24; filed Sep 14, 1992, 12:00 p.m.: 16 IR 272*)

50 IAC 2.2-1-25 "Effective age" defined (*Repealed*)

Sec. 25. (*Repealed by State Board of Tax Commissioners; filed Jun 24, 1994, 2:00 p.m.: 17 IR 2619*)

50 IAC 2.2-1-25.1 "Effective age" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 25.1. "Effective age" means an age assigned to a structure based on its remaining economic life as of the effective valuation date. It may be more or less than the structure's actual age. When the actual age of a structure is affected by changes in the structure's remaining economic life, the assessor shall use the effective age in calculating the depreciation of the structure. Compare with "actual age" as defined in section 2 of this rule. (*State Board of Tax Commissioners; 50 IAC 2.2-1-25.1; filed Jun 24, 1994, 2:00 p.m.: 17 IR 2522*)

50 IAC 2.2-1-26 "Effective assessment date" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 26. "Effective assessment date" means the date as of which the value estimate is applicable. In this article, the effective assessment date is March 1, 1995. (*State Board of Tax Commissioners; 50 IAC 2.2-1-26; filed Sep 14, 1992, 12:00 p.m.: 16 IR 272*)

50 IAC 2.2-1-27 "Equalization" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 27. "Equalization" means a mass appraisal or reappraisal of all property within a given taxing jurisdiction with the goal of equalizing values in order to assure that each taxpayer is bearing only the fair share of the tax load. It may be used synonymously with a "revaluation program". (*State Board of Tax Commissioners; 50 IAC 2.2-1-27; filed Sep 14, 1992, 12:00 p.m.: 16 IR 272*)

50 IAC 2.2-1-28 "Equity" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 28. "Equity" means the tax load is distributed fairly or equitably. It is opposite of "inequity" which refers to an unfair or unequitable distribution of the tax burden. "Inequity" is a natural product of changing economic conditions which can only be effectively cured by periodical equalization programs. (*State Board of Tax Commissioners; 50 IAC 2.2-1-28; filed Sep 14, 1992, 12:00 p.m.: 16 IR 272*)

50 IAC 2.2-1-29 "Functional obsolescence" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 29. "Functional obsolescence" means obsolescence caused by factors inherent in the property itself. Also referred to as "functional depreciation". (*State Board of Tax Commissioners; 50 IAC 2.2-1-29; filed Sep 14, 1992, 12:00 p.m.: 16 IR 272*)

50 IAC 2.2-1-30 "Grade" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 30. "Grade" means the classification of an improvement based on certain construction specifications and quality of materials and workmanship. (*State Board of Tax Commissioners; 50 IAC 2.2-1-30; filed Sep 14, 1992, 12:00 p.m.: 16 IR 272*)

50 IAC 2.2-1-31 "Grade factor" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 31. "Grade factor" means a factor or multiplier applied to a base grade level for the purpose of interpolating between grades or establishing an intermediate grade. (*State Board of Tax Commissioners; 50 IAC 2.2-1-31; filed Sep 14, 1992, 12:00 p.m.: 16 IR 273*)

50 IAC 2.2-1-32 "Gross area" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 32. "Gross area" means the total floor area of a building measured from the exterior of the walls. (*State Board of Tax Commissioners; 50 IAC 2.2-1-32; filed Sep 14, 1992, 12:00 p.m.: 16 IR 273*)

50 IAC 2.2-1-33 "Industrial property" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 33. "Industrial property" means land, improvements, or machinery, or all three (3), used or adaptable for use in the production of goods. It also includes supporting auxiliary facilities. (*State Board of Tax Commissioners; 50 IAC 2.2-1-33; filed Sep 14, 1992, 12:00 p.m.: 16 IR 273*)

50 IAC 2.2-1-34 "Lister" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 34. "Lister" means a field inspector whose principal duty is to collect and record property data. (*State Board of Tax Commissioners; 50 IAC 2.2-1-34; filed Sep 14, 1992, 12:00 p.m.: 16 IR 273*)

50 IAC 2.2-1-35 "Mass appraisal" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 35. "Mass appraisal" means appraisal of property on a wholesale scale, such as an entire community, generally for ad valorem tax purposes, using standardized appraisal techniques and procedures to effect uniform equitable valuations within a minimum of detail, within a limited time period, and at limited cost. (*State Board of Tax Commissioners; 50 IAC 2.2-1-35; filed Sep 14, 1992, 12:00 p.m.: 16 IR 273*)

50 IAC 2.2-1-36 "Mineral rights" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 36. "Mineral rights" means the right to extract subterranean deposits such as oil, gas, coal, and minerals, as specified in the grant. (*State Board of Tax Commissioners; 50 IAC 2.2-1-36; filed Sep 14, 1992, 12:00 p.m.: 16 IR 273*)

50 IAC 2.2-1-37 "Model method" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 37. "Model method" means a method of computing the replacement or the reproduction cost of an improvement by applying the cost of a specified model and adjusting the cost to account for specified variations between the subject improvement and the model. (*State Board of Tax Commissioners; 50 IAC 2.2-1-37; filed Sep 14, 1992, 12:00 p.m.: 16 IR 273*)

50 IAC 2.2-1-38 "Modernization" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 38. "Modernization" means the corrective action taken to update a property so that it conforms with current standards. (*State Board of Tax Commissioners; 50 IAC 2.2-1-38; filed Sep 14, 1992, 12:00 p.m.: 16 IR 273*)

50 IAC 2.2-1-39 "Neighborhood" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 39. "Neighborhood" means a geographical area exhibiting a high degree of homogeneity in residential amenities, land use, economic and social trends, and housing characteristics. (*State Board of Tax Commissioners; 50 IAC 2.2-1-39; filed Sep 14, 1992, 12:00 p.m.: 16 IR 273*)

50 IAC 2.2-1-40 "Obsolescence" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 40. "Obsolescence" means a diminishing of a property's desirability and usefulness brought about by either functional inadequacies or overadequacies inherent in the property itself, or adverse economic factors external to the property. Refer to "depreciation" as defined in section 20(2) and 20(3) of this rule. (*State Board of Tax Commissioners; 50 IAC 2.2-1-40; filed Sep 14, 1992, 12:00 p.m.: 16 IR 273*)

50 IAC 2.2-1-41 "Overassessed" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 41. "Overassessed" means a condition wherein a property is assessed proportionately higher than comparable properties. (*State Board of Tax Commissioners; 50 IAC 2.2-1-41; filed Sep 14, 1992, 12:00 p.m.: 16 IR 273*)

50 IAC 2.2-1-42 "Parcel" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 42. "Parcel" means a piece of land with same ownership. (*State Board of Tax Commissioners; 50 IAC 2.2-1-42; filed Sep 14, 1992, 12:00 p.m.: 16 IR 274*)

50 IAC 2.2-1-43 "Permanent parcel number" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1
Affected: IC 6-1.1-4

Sec. 43. "Permanent parcel number" means an identification number that is assigned to a parcel of land to identify that parcel from any other parcel within a given taxing jurisdiction. (*State Board of Tax Commissioners; 50 IAC 2.2-1-43; filed Sep 14, 1992, 12:00 p.m.: 16 IR 274*)

50 IAC 2.2-1-44 "Personal property" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1
Affected: IC 6-1.1-4

Sec. 44. "Personal property" means property that is not permanently affixed to and a part of the real estate, and further defined by state statute and rule. (*State Board of Tax Commissioners; 50 IAC 2.2-1-44; filed Sep 14, 1992, 12:00 p.m.: 16 IR 274*)

50 IAC 2.2-1-45 "Property class" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1
Affected: IC 6-1.1-4

Sec. 45. "Property class" means a division of like properties generally defined by statute and generally based upon present use. (*State Board of Tax Commissioners; 50 IAC 2.2-1-45; filed Sep 14, 1992, 12:00 p.m.: 16 IR 274*)

50 IAC 2.2-1-46 "Property inspection" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1
Affected: IC 6-1.1-4

Sec. 46. "Property inspection" means a physical inspection of a property for the purpose of collecting or reviewing property data. (*State Board of Tax Commissioners; 50 IAC 2.2-1-46; filed Sep 14, 1992, 12:00 p.m.: 16 IR 274*)

50 IAC 2.2-1-47 "Property record card" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1
Affected: IC 6-1.1-4

Sec. 47. "Property record card" means a document specially designated to record and process specified property data. It may serve as a source document, a processing form, or a permanent property record. (*State Board of Tax Commissioners; 50 IAC 2.2-1-47; filed Sep 14, 1992, 12:00 p.m.: 16 IR 274*)

50 IAC 2.2-1-48 "Public utility property" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1
Affected: IC 6-1.1-4

Sec. 48. "Public utility property" means property devoted to the production of commodities or services for public consumption under the control of government agencies such as the Indiana utility regulatory commission. (*State Board of Tax Commissioners; 50 IAC 2.2-1-48; filed Sep 14, 1992, 12:00 p.m.: 16 IR 274*)

50 IAC 2.2-1-49 "Real estate" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1
Affected: IC 6-1.1-4

Sec. 49. "Real estate" means the physical land and appurtenances affixed to it. (*State Board of Tax Commissioners; 50 IAC 2.2-1-49; filed Sep 14, 1992, 12:00 p.m.: 16 IR 274*)

50 IAC 2.2-1-50 "Real property" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 4-33; IC 6-1.1-4

Sec. 50. "Real property" means the following:

(1) Land located within this state.

(2) A building or fixture situated on land located within this state.

(3) An appurtenance to land located within this state.

(4) An estate in land located within this state, or an estate, right, or privilege in mines located on the land or minerals, including, but not limited to, oil and gas, located in the land, if the estate, right, or privilege is distinct from the ownership of the surface of the land.

(5) A riverboat on which lawful gambling is authorized and licensed under IC 4-33.

(*State Board of Tax Commissioners; 50 IAC 2.2-1-50; filed Sep 14, 1992, 12:00 p.m.: 16 IR 274; filed Jan 5, 1996, 10:15 a.m.: 19 IR 1014*)

50 IAC 2.2-1-51 "Reassessment" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 51. "Reassessment" means the revaluation of all properties within a given jurisdiction for the purpose of establishing a new tax base. (*State Board of Tax Commissioners; 50 IAC 2.2-1-51; filed Sep 14, 1992, 12:00 p.m.: 16 IR 274*)

50 IAC 2.2-1-52 "Replacement cost" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 52. "Replacement cost" means the current cost of reproducing an improvement of equal utility to the subject property. (*State Board of Tax Commissioners; 50 IAC 2.2-1-52; filed Sep 14, 1992, 12:00 p.m.: 16 IR 274*)

50 IAC 2.2-1-53 "Residential property" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 53. "Residential property" means vacant or improved land devoted to, or available for use primarily as, a place to live. Residential property is normally construed to mean a structure where less than three (3) families reside in a single structure. (*State Board of Tax Commissioners; 50 IAC 2.2-1-53; filed Sep 14, 1992, 12:00 p.m.: 16 IR 275*)

50 IAC 2.2-1-53.5 "Riverboat" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 4-33-1-1; IC 4-33-7; IC 6-1.1-4

Sec. 53.5 "Riverboat" means a self-propelled excursion boat located in a county described in IC 4-33-1-1 on which lawful gambling is authorized and licensed under IC 4-33. (*State Board of Tax Commissioners; 50 IAC 2.2-1-53.5; filed Jan 5, 1996, 10:15 a.m.: 19 IR 1014*)

50 IAC 2.2-1-54 "Salvage value" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 54. "Salvage value" means the price one would be justified in paying for an item of property to be removed from the premises and used elsewhere. (*State Board of Tax Commissioners; 50 IAC 2.2-1-54; filed Sep 14, 1992, 12:00 p.m.: 16 IR 275*)

50 IAC 2.2-1-55 "Soil productivity" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 55. "Soil productivity" means the capacity of a soil type to produce crops. (*State Board of Tax Commissioners; 50 IAC 2.2-1-55; filed Sep 14, 1992, 12:00 p.m.: 16 IR 275*)

50 IAC 2.2-1-56 "Sound value estimate" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 56. "Sound value estimate" means an estimate of the depreciated value of an improvement made directly by comparing it to improvements of comparable condition, desirability, and usefulness without first estimating its replacement cost new. (*State Board of Tax Commissioners; 50 IAC 2.2-1-56; filed Sep 14, 1992, 12:00 p.m.: 16 IR 275*)

50 IAC 2.2-1-57 "Tax bill" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 57. "Tax bill" means an itemized statement showing the amount of taxes owed for certain property and forwardable to the party legally liable for payment. (*State Board of Tax Commissioners; 50 IAC 2.2-1-57; filed Sep 14, 1992, 12:00 p.m.: 16 IR 275*)

50 IAC 2.2-1-58 "Tax district" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 58. "Tax district" means a geographic area within which property is taxed by the same taxing units at the same total rate. A taxing unit is an entity that has the power to impose ad valorem property taxes. (*State Board of Tax Commissioners; 50 IAC 2.2-1-58; filed Sep 14, 1992, 12:00 p.m.: 16 IR 275*)

50 IAC 2.2-1-59 "Tax levy" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 59. "Tax levy" means the total revenue which is to be realized by the tax. (*State Board of Tax Commissioners; 50 IAC 2.2-1-59; filed Sep 14, 1992, 12:00 p.m.: 16 IR 275*)

50 IAC 2.2-1-60 "Tax rate" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 60. "Tax rate" means the rate generally expressed in dollars per hundred which is to be applied against the tax base or assessed value to compute the amount of taxes. The tax rate is derived by dividing the total amount of the tax levy by the total assessed value of the taxing district. (*State Board of Tax Commissioners; 50 IAC 2.2-1-60; filed Sep 14, 1992, 12:00 p.m.: 16 IR 275*)

50 IAC 2.2-1-61 "Underassessed" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 61. "Underassessed" means a property is assessed proportionately lower than comparable properties. (*State Board of Tax Commissioners; 50 IAC 2.2-1-61; filed Sep 14, 1992, 12:00 p.m.: 16 IR 275*)

50 IAC 2.2-1-62 "Uniformity" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 62. "Uniformity", as applied to assessing, means a condition where all properties are assessed by the same standard of value. (*State Board of Tax Commissioners; 50 IAC 2.2-1-62; filed Sep 14, 1992, 12:00 p.m.: 16 IR 275*)

50 IAC 2.2-1-63 "Unit cost or price" defined

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 63. "Unit cost or price" means the price or cost of one (1) item of a quantity of similar items. (*State Board of Tax Commissioners; 50 IAC 2.2-1-63; filed Sep 14, 1992, 12:00 p.m.: 16 IR 275*)

RULE 8.

**Mobile and Manufactured
Homes**

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Rule 8. Mobile Homes and Manufactured Homes

50 IAC 2.2-8-1 Definitions

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 1. The following definitions associated with the valuation of mobile homes apply throughout this rule:

- (1) "Construction year" means the model year of the structure and not the year of placement.
- (2) "Expando" or "tip out" means a designed room exterior that is transported as part of the home and, when expanded, or tipped out, creates an extension to a specific room.
- (3) "Foundation" means the structural members below the home which transmit the load of the home to the ground.
- (4) "HUD Code" means the federal adopted standards of construction as outlined in the Federal Manufactured Home Construction and Safety Standards Act of 1974, effective June 15, 1976.
- (5) "Manufactured home" means a dwelling unit which was designed and built in a factory and bears a seal certifying that it was built in compliance with the Federal Manufactured Home Construction and Safety Standards Act of 1974. A mobile home built on or after June 15, 1976, may be referred to as a manufactured home.
- (6) "Manufactured room addition" means an addition to the home that is factory assembled and transported to the site in a similar fashion as the factory assembled home. The manufactured room addition is designed to be an integral part of the home.
- (7) "Mobile home" means a transportable, factory assembled home of at least thirty-five (35) feet in length, intended for year round occupancy, and transportable on its own chassis. A factory assembled home built before June 15, 1976, which utilizes the transportation undercarriage as an essential construction component of the structure is referred to as a mobile home.
- (8) "Modular home" means a transportable, factory assembled home that is built to meet local and state building code requirements for industrialized housing. A panelized or prefabricated home, which consists of site assembled factory built components, is an example of a modular home. A modular home is assessed under 50 IAC 2.2-7.
- (9) "Real property mobile home" means a mobile home that meets one (1) of the following requirements:
 - (A) Located on land owned by the home owner.
 - (B) Located on a permanent foundation.
- (10) "Size" means the actual exterior wall dimensions of the structure.
- (11) "Stick-built room addition" means a room addition that is built on-site by conventional means. This type of addition is similar to residential type construction.
- (12) "Tag Unit" means a single section normally smaller than the original section and manufactured as part of the original mobile home design.

(State Board of Tax Commissioners; 50 IAC 2.2-8-1; filed Sep 14, 1992, 12:00 p.m.: 16 IR 384)

50 IAC 2.2-8-2 Concepts

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 2. (a) The approach to valuation used in this article is the application of a model to represent the typical type of mobile home construction. A model is a conceptual tool used to replicate the reproduction cost of a given mobile home based on typical construction materials. The model assumes that there are certain elements of construction that can be defined as specifications. These specifications create the average or "Good" grade mobile home. Grade is a concept used in the cost approach to account for deviations from the norm.

(b) The grade specification table in this subsection illustrates the "Good" grade specifications. It provides the assessor with an indicator for establishing the differences between the subject mobile home and the model. The assessor must carefully review the grade specification table for the changes in materials used to construct the different grade mobile homes. An "Economy" grade mobile home does not mean it is inferior. It indicates that the type of materials used in construction is less costly than the materials in the "Good" grade mobile home. This difference in cost is reflected in the grade. The grade specification chart is as follows:

MOBILE HOME GRADE SPECIFICATION TABLE

	CUSTOM 120%	GOOD 100%	ECONOMY 90%
EXTERIOR WALLS	2" X 6" Exterior Walls	2" X 4" and some 2" x 6" Exterior Walls	2" X 3" Exterior Walls
	Vinyl or Wood Lap Siding	Aluminum or Steel siding with some models having vinyl or wood siding	Aluminum or Steel Corrugated Siding
	10 or more good quality windows with possibly some being bay windows.	8 or more good quality windows with possibly some being bay windows.	6 or more minimum quality windows with few special features.
	Abundant amount of exterior trim that makes structure look like conventional residential home.	Average amount of accented exterior trim.	Minimum amount of exterior trim. .
ROOF	Pitched roof with shingles.	A pitched metal roof or a flat metal roof with possibly stepped roof.	Plain metal roof.
INTERIOR FINISH	High quality carpet.	Medium quality carpet.	Thin rubber backed carpet or vinyl floor covering.
	Drywall, monowall, or high quality paneling with deluxe trim.	Standard paneling and some variety of printed wallboard with common trim.	Thin economy paneling throughout with little variety. .
	Abundance of hardwood cabinets.	Standard cabinetry.	Few cabinets other than basics.
	Seamless 7 1/2' to 8' ceilings and possibly cathedral ceilings.	Seamless 7' to 7 1/2' ceilings, possibly cathedral.	7' ceiling with exposed fasteners.
	Possible built-in fireplace.	Possible free standing fireplace.	N/A

(c) In establishing the grade of a mobile home, the quality of materials and design are the most significant factors. The selection of the proper grade relies on the judgment of the assessor. The assessor shall use the graded photographs in section 6 of this rule to grade mobile homes. Generally, the quality of materials and workmanship is fairly consistent throughout the construction of a mobile home.

(d) The range of grades allows the assessor to distinguish variations in quality and design. The following are the three (3) mobile home grade classifications:

(1) "Custom" grade mobile homes are constructed with better than average quality materials and workmanship. These homes have a high quality interior finish with abundant built-in features. The exterior walls have vinyl or wood lap siding with an abundance of high quality windows. The roof structure is pitched with asphalt shingles and the home resembles a conventional, residential home.

(2) **“Good” grade mobile homes** are constructed with average quality materials and workmanship. These homes have an average quality interior finish with adequate built-in features. The exterior walls have aluminum or steel siding with a good quantity of average windows. The roof structure is normally flat with some models having a stepped roof area over the living room.

(3) **“Economy” grade mobile homes** are constructed with below average materials and workmanship. These homes have a cheaper interior finish with thin economy type paneling throughout and minimum built-ins. The exterior walls have aluminum or steel corrugated siding with a minimum number of cheaper windows. The roof structure has a straight roof line with a metal loose fitting roof.

(e) The mobile home pricing schedules contained in section 7 of this rule reflect the “Good” grade standards of quality and design. **The following schedule illustrates the multipliers applied to each of the listed grades:**

- (1) “Custom” grade indicates a multiplier of one hundred twenty percent (120%).
- (2) “Good” grade indicates a multiplier of one hundred percent (100%).
- (3) “Economy” grade indicates a multiplier of ninety percent (90%).

(f) The exterior features and stick-built room additions pricing schedules included in section 7 of this rule reflect the “C” grade standards of quality and design. **The following schedule illustrates the multipliers applied to each of the listed grades for exterior features and stick-built room additions:**

- (1) “A” grade indicates a multiplier of one hundred sixty percent (160%).
- (2) “B” grade indicates a multiplier of one hundred twenty percent (120%).
- (3) “C” grade indicates a multiplier of one hundred percent (100%).
- (4) “D” grade indicates a multiplier of eighty percent (80%).
- (5) “E” grade indicates a multiplier of forty percent (40%).

(g) **Because exterior features and stick-built room additions sometimes fall between major classifications, or at intermediate grade levels, a method of interpolation is built into the system.** Intermediate grade levels are indicated by suffixing the letter symbol “A” through “E” of the major classification with one (1) of the following:

- (1) Plus or minus two (+/- 2) indicates that the grade falls halfway between the assigned grade classification and the grade immediately above or below it. For example, a grade of “C + 2” indicates that the quality and design grade classification is halfway between “C” and “B” or average to good construction. The applicable percentage is one hundred ten percent (110%).
- (2) Plus or minus one (+/- 1) indicates that the grade is slightly above or below the major grade classification or at a point approximately twenty-five percent (25%) of the interval between the assigned grade classification and the grade immediately above or below it. For example, a grade of “C + 1” indicates that the quality and design grade classification is slightly better than average or approximately halfway between “C” and “C + 2”. The applicable percentage is one hundred five percent (105%).
- (3) There is only one (1) level below “E” grade. It is indicated by a minus one (-1) and represents a reduction of ten percent (10%).
- (4) Grades that fall above “A” are indicated by “plus one (+1)” through “plus ten (+10)”. Each number represents an increase of twenty percent (20%). “A + 10” equals a factor of three hundred sixty percent (360%). Grade “A + 4” may be designated as “AA”, and grade “A + 10” may be designated as “AAA”.

(State Board of Tax Commissioners; 50 IAC 2.2-8-2; filed Sep 14, 1992, 12:00 p.m.: 16 IR 384)

50 IAC 2.2-8-3 Data collection

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 3. (a) The back side of the residential and agricultural property record card is used to record the physical characteristics of the mobile home and other improvements on the parcel. A **sketch grid** is provided to make a plain view sketch of the mobile home and any attached room additions or exterior features to the mobile home. The following procedure is for completing the property record card:

- (1) Draw the mobile home and any room additions or exterior features to approximate scale.
- (2) Draw the mobile home with the side facing the street toward the bottom of the sketch grid.
- (3) On the sketch enter outside dimensions of the mobile home and all room additions or exterior features sufficient to compute the gross square foot ground area.

- (4) Compute the gross square foot ground area of each individual exterior feature and room addition.
- (5) Enter the proper story heights of any room addition or exterior feature.
- (6) Identify by nomenclature and exterior wall construction, all room additions and exterior features such as porches, canopies, and decks.
- (7) Use abbreviations and symbols to label components of the structure in the sketch area.
- (8) Circle the appropriate letter to indicate the source of the property data. The letters "O T E N" are preprinted in the bottom left of the sketch area. Circle one (1) or more of the following:
 - (A) Circle "O" to indicate owner.
 - (B) Circle "T" to indicate tenant.
 - (C) Circle "E" to indicate estimated.
 - (D) Circle "N" to indicate not entered, information obtained at the door.

(b) A specific mobile home check list is not provided on the back of the property record card. Data collection of a mobile home is recorded in the dwelling data area. If information is recorded in the dwelling data collection area, it is important to indicate that the structure is a mobile home so that mobile home pricing schedules are used. The following is an explanation of the procedures to be followed in using the dwelling data collection area:

- (1) "**Occupancy**" refers to the occupancy for which the dwelling unit was designed. When data collecting a mobile home, check "**S M. Home**".
- (2) Three (3) alternatives are provided for "**Story Height**", but only one (1) is applicable to a mobile home. Enter one and zero-tenths (1.0) in the first two (2) character positions to the left of the brackets to indicate one (1) story.
- (3) "**Attic**" refers to a finished attic and to the extent of finish. Because mobile homes do not have attics, circle "O None" to indicate no attic.
- (4) "**Bsmt/Crawl**" refers to the portion of the mobile home floor area that has a basement or a crawl space. Circle the code number that is most representative.
- (5) "**Skirting**" cost is a function of the linear feet of skirting surrounding the mobile home. If there is no permanent foundation, indicate the amount of skirting applicable to the subject home in the sketch area.
- (6) The "**Construction**" section is provided to enter the exterior wall construction of the mobile home. The correct exterior wall type code is inserted in the column to the left of the "Base Area" column. The following is from the property record card:

Occupancy	Story Height	Attic	Bsmt	Crawl
1 ☐ Single Family	____ ____ 2 Bi-level 3 Tri-level	0 None	0 None	0
2 ☐ Duplex		1 Unfinished	1 1/4	1
3 ☐ Triplex		2 1/2 Finished	2 1/2	2
4 ☐ 4-6 Family		3 3/4 Finished	3 3/4	3
5 ☐ M. Home		4 Finished	4 Full	4
6 ☐ Row-type				
Construction	Base Area	Floor	Finished Living Area	Value
1 Frame or Aluminum		.		
2 Stucco		.		
3 Tile		.		
4 Concrete Block		.		
5 Metal		.		
6 Concrete	--	Attic		
7 Brick	--	Basement		
8 Stone	--			
9 Frame w/Masonry	--	Crawl	--	

(c) The **construction check list** provided on the left side of the property record card is used to record all pertinent data concerning the interior of the subject mobile home. To complete the check list, do the following:

- (1) Check the predominant **roofing** material. If more than one (1) item is applicable, record the other materials by entering "P" for part instead of a check.
- (2) Check both the **floor construction** and the finish flooring for the basement ("B" column), and the first floor ("1" column).
- (3) Check the most representative **finish** for the basement ("B" column) and the first floor ("1" column). If the finish of any of the rooms is not consistent, enter the number of rooms to which each item is applicable.

(4) Record the number of specific rooms and fireplaces in the **accommodations** section of the check list as follows:

(A) Enter the total number of finished rooms, bathrooms, and utility rooms. When counting rooms, a kitchen dining or living dining combination is considered as one (1) room.

(B) Enter the total number of bedrooms, including only those rooms specifically designed as bedrooms. This is regardless of actual use.

(C) Enter the total number of family rooms, informal living rooms with a quality finish consistent with the general finish of the dwelling. There is a separate entry for a basement recreation room.

(D) Enter the total number of formal dining rooms, separate rooms designed specifically for dining regardless of their actual use.

(E) List in the blank space provided under "Formal Dining Room" any rooms used for commercial purposes, such as a commercial office or beauty salon or any other rooms not typical of a mobile home.

(F) A **basement recreation room** is a finished area that is not finished in a fashion consistent with the main living area of a dwelling. If applicable, enter the type in the "Type" space and the approximate area in the "Area" space. Types of recreation rooms are as follows:

(i) "Rec 1" indicates flooring and ceiling.

(ii) "Rec 2" indicates flooring, ceiling, and interior wall finish.

(iii) "Rec 3" indicates flooring, ceiling, interior wall finish, and partitioning.

(iv) "Rec 4" indicates flooring, ceiling, interior wall finish, partitioning, and built-ins.

(v) Only recreation rooms that add value to the structure are considered.

(G) Enter the total number of stacks and the total number of fire openings. There are two (2) types of **fireplace** values. If the fireplace is a prefabricated metal type, check the box under the word "Fireplace" to indicate that the pricing to be used is different from the traditional masonry type. If the fireplace is the traditional masonry type, leave the "Metal" box blank and fill in the number of stacks and the total number of fire openings.

(5) Check the type of **heating** system, "Central Warm Air", "Hot Water or Steam", or "Heat Pump". If the mobile home has a heating system other than those itemized, write in the description in the blank space provided and enter a check. If the dwelling has no central heating system, check "No Heating" and circle "Gravity", "Wall", or "Space", whichever is applicable. A full deduction is made from the base price when there is no central heating system. When there is central heating for only a portion of the finished living area, enter those floors or the area instead of a check. A partial adjustment to the base price is made when a portion of the dwelling does not have a central heating system.

(6) Check "Central Air Cond." to indicate either a separate or combined **central air conditioning** system. This is an addition to the base price. If there is central air conditioning for only a portion of the finished living area, enter those floors or that area instead of a check. If the dwelling has a heat pump listed as the heating system, a check is inserted in the "Central Air Cond." space and the appropriate amount should be added to the base price.

(7) If the dwelling has a **solar or geothermal** heating system as its sole central heating system, check the "No Heating" space and write "geothermal heating only" or "solar heating only" in the blank space. If a dwelling has a geothermal or solar cooling system as its sole central cooling system, do not check the "Central Air Cond." space. Geothermal and solar systems are priced from the solar energy rule under 50 IAC 6. The amount is added as a separate line entry under the "Summary of Improvements" section of the property record card.

(8) Record the number of "Full Baths", "Half Baths", "Kitchen Sinks", "Water Heaters", and "Extra Fixtures" in the left column of the check list. If the dwelling does not have plumbing, enter a check for "No Plumbing". This requires a deduction from the base price. In the right column, record the total number of **plumbing** fixtures. In calculating the number of individual plumbing fixtures, a full bath represents three (3) plumbing fixtures and a one-half (1/2) bath represents two (2) fixtures. A total of more or less than five (5) fixtures warrants an adjustment in the pricing ladder. The five (5) plumbing fixtures included in the base price are as follows:

(A) Kitchen sink.

(B) Water heater.

(C) Bathroom sink.

(D) Bathroom stool.

(E) Bathtub or shower unit.

The following is from the property record card:

Roofing			
Asphalt Shingles		☐	
Shale or Tile		☐	
		☐	
Metal		☐	
Floors	#	1	2
Earth	☐	☐	☐
Slab	☐	☐	☐
Sub & Joists	☐	☐	☐
	☐	☐	☐
Wood	☐	☐	☐
Parquet	☐	☐	☐
Tile	☐	☐	☐
Carpet	☐	☐	☐
Unfinished	☐	☐	☐
Interior Finish	#	1	2
Plaster or Dry Wall	☐	☐	☐
Paneling	☐	☐	☐
Fiberboard	☐	☐	☐
	☐	☐	☐
Unfinished	☐	☐	☐
Accommodations			
Total Number of Rooms			
Bedrooms			
Family Room			
Formal Dining Room			
Rec Room	Type		
	Area		
Fireplace	Stacks		
☐ Metal	Openings		
Heating & Air Conditioning			
Central Warm Air			
Hot Water or Steam			
Heat Pump			
No Heat (Gravity/Wall/Space)			
Central Air Cond.			
Plumbing	#	TF	
Full Baths			
Half Baths			
Kitchen Sink			
Water Heater			
Extra Fixtures			
TOTAL			
☐ No Plumbing			

(9) Enter the grade classification of the mobile home and the grade classification of any room additions or exterior features attached to the mobile home in the sketch area. The grade and design factors are applied to the individual structures when pricing the items in the "Summary of Improvements" section.

(d) Pricing of mobile homes, room additions both manufacturer designed and conventional stick-built, and exterior features are priced as individual line items in the "Summary of Improvements" section of the property record card. The "Summary of Improvements" section is provided to itemize all structures priced as line items rather than in the reproduction cost pricing ladder. If additional space is required, the assessor shall use additional cards. The data is entered into a series of columns using one (1) line per item. The columns of the "Summary of Improvements" section area are as follows:

- (1) "ID" means the building number used to identify the items in the sketch area.
- (2) "Use" means the present and predominant use of the item.
- (3) "Story Height" means the story height as it appears in the sketch for a mobile home.
- (4) "Year Const." means year the item was originally constructed. If the date cannot be accurately ascertained, enter one (1) of the following:

- (A) "(date)?" to indicate estimate by assessor.
 - (B) "(date) +/-" to indicate estimate by owner.
 - (C) "Old" to indicate that the mobile home was built before June 15, 1976, and is being depreciated from the "Pre HUD Code Model" mobile home depreciation schedule.
- (5) **"Year Remod."** means the most recent year in which significant remodeling occurred that altered the condition of the structure.
- (6) **"Cond."** is a judgment of the physical condition of the mobile home relative to its age. Enter one (1) of the following:
- (A) "Ex" to indicate the structure is in excellent condition relative to its age.
 - (B) "Vg" to indicate the structure is in very good condition relative to its age. There is slight evidence of deterioration, but it is in significantly better condition than would normally be expected.
 - (C) "G" to indicate the structure is in good condition relative to its age. There is minor deterioration, but it is in somewhat better condition than would normally be expected.
 - (D) "Av" to indicate the structure is in average condition relative to its age, or the condition in which it would normally be expected.
 - (E) "F" to indicate the structure is in fair condition relative to its age. The degree of deterioration is somewhat worse than would normally be expected.
 - (F) "P" to indicate the structure is in poor condition relative to its age. The degree of deterioration is significantly worse than would normally be expected.
 - (G) "Vp" to indicate the structure is in very poor condition relative to its age. The deterioration of the structure is extreme compared to what would normally be expected. The degree of deterioration indicates that the structure is approaching unsoundness.
 - (H) "SV" to indicate that the structure has become completely unsound. The assessor shall apply a sound value estimate to the item. This replaces the reproduction cost and depreciation calculation.
 - (I) "NV" to indicate that the structure has collapsed or is worth less than fifty dollars (\$50). The assessor shall enter a zero (0) in the "True Tax Value" column.
- (7) **"Neigh."** is a composite judgment of the overall desirability based on the condition of agreeable living and the extent of residential benefits arising from the location of the stick-built construction. Because of their mobility potential and a separate depreciation schedule, mobile homes and manufactured room additions do not receive a neighborhood desirability rating. However, exterior features and stick-built room additions receive a neighborhood rating. It is a variable of their depreciation schedule. Enter one (1) of the following for stick-built room additions and exterior features:
- (A) "Ex" to indicate a prestigious, high value area.
 - (B) "Vg" to indicate extremely attractive and desirable area.
 - (C) "G" to indicate attractive and desirable area.
 - (D) "Av" to indicate an average area.
 - (E) "F" to indicate unattractive and undesirable area.
 - (F) "P" to indicate extremely unattractive and undesirable area.
 - (G) "Vp" to indicate a blighted area that is unacceptable for residential structures.
- (8) **"Reproduction Cost"** means the whole dollar cost of reproducing the item. This is rounded to the nearest ten dollars (\$10).
- (9) **"Phys Depr"** is the percentage of reduction of value due to normal use, physical depreciation.
- (10) **"Remainder Value"** is the reproduction cost minus physical depreciation.
- (11) **"Obsol. Depr"** is the percentage reduction of value due to functional and economic causes. This is determined independently from the physical depreciation. For mobile homes, only extraordinary circumstances warrant obsolescence depreciation.
- (12) **"True Tax Value"** means the remainder value less obsolescence depreciation, if applicable, rounded to the nearest one hundred dollars (\$100).
- (13) **"Supplemental Card Improvement Total"** means the amount of true tax value specified on a supplementary card, if applicable.
- (14) **"Total True Tax Improvement Value"** means the sum of the true tax values of all of the individual items for that parcel. For parcels that require multiple card listing for the improvement computations, it is necessary to carry the "Total True Tax Improvement Value" shown on each additional card to card numbered "01". The following is from the property record card:

SUMMARY OF IMPROVEMENTS																	
ID	Use	Story Height	Const. Type	Grade	Year Const.	Year Remod.	Const.	Height	Base Rate	Features	Adj. Rate	Size or Area	Reproduction Cost	Phys. Depr.	Remainder Value	Obsolet. Depr.	True Tax Value
01	Dwelling		--	--					--	--	--	--					
02	Garage																
03																	
04																	
05																	
06																	
07																	
08																	
09																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
Data Collection Date							Appraiser/Date					Supplemental Card Improvement Total					
												Total True Tax Improvement Value					

(State Board of Tax Commissioners; 50 IAC 2.2-8-3; filed Sep 14, 1992, 12:00 p.m.: 16 IR 386)

50 IAC 2.2-8-4 Pricing

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 4: (a) The base prices for mobile homes in section 7 of this rule consist of whole dollar unit values. These values are based on typical size variations known to have been manufactured in the past or presently under development. The listed sizes represent the exterior wall measurements and do not match the manufacturer's measurement rating. The manufacturer's measurement rating includes the tow bar. **An explanation of the procedures for calculating the reproduction cost for mobile homes is as follows:**

- (1) Determine the exterior wall measurements of the subject mobile home and do the following:
 - (A) If the mobile home design is equivalent to a rectangular shape, enter the corresponding value from the pricing schedule.
 - (B) If the mobile home design resembles a singlewide home with a smaller tagalong section, enter the value from the pricing schedule of the corresponding doublewide size and add the value of the singlewide extension based on a square foot rate of the single extension width.
 - (C) If the mobile home design resembles a full or partial triplewide home, enter the value for each size as though it were a single unit and multiply the value by eighty-five percent (85%).
- (2) If applicable, add the amount from the air conditioning column for the appropriate size mobile home. For doublewide/singlewide combinations, use the value listed for the appropriate size doublewide and add the equivalent square foot value for the singlewide extension.
- (3) If applicable, deduct for the absence of a central heating system from the "No Heat" column.
- (4) If applicable, add for a permanent foundation as follows:
 - (A) If the permanent foundation is a crawl space, add the value listed in the "Add Foundation" column for the appropriate size mobile home. A doublewide/singlewide combination is calculated using the corresponding value for the doublewide section and adding the value of the singlewide extension. The linear foot rate is applicable to the side walls of the singlewide extension only. The "Add Foundation" column represents the residential dwelling Schedule A crawl space value less certain structural floor components. Some structural floor components are included in the base price of the mobile home.
 - (B) If the permanent foundation is a basement, value the basement from the residential dwelling Schedule A basement column and enter the value as a separate line entry in the "Summary of Improvements" section.
- (5) If applicable, add the amount from the skirting column for the appropriate size mobile home. The skirting cost is calculated on a linear foot basis for each of the mobile home sizes. For doublewide/singlewide combinations, use the linear foot rate for the entire perimeter of the structure.

- (6) Add or deduct if the mobile home has more or less plumbing fixtures than the standard. The value for one (1) three (3) fixture bath, one (1) kitchen sink, and one (1) water heater is included in the base price.
- (7) If applicable, add for any expando or tip out room additions. These manufactured room additions are part of the design of the mobile home and the value is based on the expando or tip out size.
- (8) Determine the subtotal by adding the values determined in subdivisions (1) through (7) and multiply the subtotal by the grade percentage multiplier of the subject mobile home.
- (9) Enter the mobile home reproduction cost in the "Summary of Improvements" section.

(b) Pricing schedules are included in section 7 of this rule for stick-built room additions and exterior features. "Schedule E Other Features" consists of one hundred dollar (\$100) values of interior and exterior features. The application of Schedule E involves the identification of the feature and the selection of the most representative price based on the depreciation criteria given. The computed reproduction cost for all interior and exterior features is listed as a separate line entry in the "Summary of Improvements" section.

- (c) Pricing examples for various mobile home type improvements are as follows:

[See following page for Property Record Cards.]

IMPROVEMENT DATA AND COMPUTATIONS

Occupancy		Story Height	Attic	Basement	Ground
1 Single Family	2 Duplex	1 Unfinished	1/4 1	None 0	
3 4-6 Family	4 4-6 Family	2 2nd level	2 1/2 Finished	2 1/2 2	
5 4-6 Family	6 4-6 Family	3 3rd level	3 3/4 Finished	3 3/4 3	
7 4-6 Family	8 4-6 Family	4 4th level	4 4th level	4 4th level	
9 4-6 Family	10 4-6 Family	5 5th level	5 5th level	5 5th level	
11 4-6 Family	12 4-6 Family	6 6th level	6 6th level	6 6th level	
13 4-6 Family	14 4-6 Family	7 7th level	7 7th level	7 7th level	
15 4-6 Family	16 4-6 Family	8 8th level	8 8th level	8 8th level	
17 4-6 Family	18 4-6 Family	9 9th level	9 9th level	9 9th level	
19 4-6 Family	20 4-6 Family	10 10th level	10 10th level	10 10th level	
21 4-6 Family	22 4-6 Family	11 11th level	11 11th level	11 11th level	
23 4-6 Family	24 4-6 Family	12 12th level	12 12th level	12 12th level	
25 4-6 Family	26 4-6 Family	13 13th level	13 13th level	13 13th level	
27 4-6 Family	28 4-6 Family	14 14th level	14 14th level	14 14th level	
29 4-6 Family	30 4-6 Family	15 15th level	15 15th level	15 15th level	
31 4-6 Family	32 4-6 Family	16 16th level	16 16th level	16 16th level	
33 4-6 Family	34 4-6 Family	17 17th level	17 17th level	17 17th level	
35 4-6 Family	36 4-6 Family	18 18th level	18 18th level	18 18th level	
37 4-6 Family	38 4-6 Family	19 19th level	19 19th level	19 19th level	
39 4-6 Family	40 4-6 Family	20 20th level	20 20th level	20 20th level	
41 4-6 Family	42 4-6 Family	21 21st level	21 21st level	21 21st level	
43 4-6 Family	44 4-6 Family	22 22nd level	22 22nd level	22 22nd level	
45 4-6 Family	46 4-6 Family	23 23rd level	23 23rd level	23 23rd level	
47 4-6 Family	48 4-6 Family	24 24th level	24 24th level	24 24th level	
49 4-6 Family	50 4-6 Family	25 25th level	25 25th level	25 25th level	
51 4-6 Family	52 4-6 Family	26 26th level	26 26th level	26 26th level	
53 4-6 Family	54 4-6 Family	27 27th level	27 27th level	27 27th level	
55 4-6 Family	56 4-6 Family	28 28th level	28 28th level	28 28th level	
57 4-6 Family	58 4-6 Family	29 29th level	29 29th level	29 29th level	
59 4-6 Family	60 4-6 Family	30 30th level	30 30th level	30 30th level	
61 4-6 Family	62 4-6 Family	31 31st level	31 31st level	31 31st level	
63 4-6 Family	64 4-6 Family	32 32nd level	32 32nd level	32 32nd level	
65 4-6 Family	66 4-6 Family	33 33rd level	33 33rd level	33 33rd level	
67 4-6 Family	68 4-6 Family	34 34th level	34 34th level	34 34th level	
69 4-6 Family	70 4-6 Family	35 35th level	35 35th level	35 35th level	
71 4-6 Family	72 4-6 Family	36 36th level	36 36th level	36 36th level	
73 4-6 Family	74 4-6 Family	37 37th level	37 37th level	37 37th level	
75 4-6 Family	76 4-6 Family	38 38th level	38 38th level	38 38th level	
77 4-6 Family	78 4-6 Family	39 39th level	39 39th level	39 39th level	
79 4-6 Family	80 4-6 Family	40 40th level	40 40th level	40 40th level	
81 4-6 Family	82 4-6 Family	41 41st level	41 41st level	41 41st level	
83 4-6 Family	84 4-6 Family	42 42nd level	42 42nd level	42 42nd level	
85 4-6 Family	86 4-6 Family	43 43rd level	43 43rd level	43 43rd level	
87 4-6 Family	88 4-6 Family	44 44th level	44 44th level	44 44th level	
89 4-6 Family	90 4-6 Family	45 45th level	45 45th level	45 45th level	
91 4-6 Family	92 4-6 Family	46 46th level	46 46th level	46 46th level	
93 4-6 Family	94 4-6 Family	47 47th level	47 47th level	47 47th level	
95 4-6 Family	96 4-6 Family	48 48th level	48 48th level	48 48th level	
97 4-6 Family	98 4-6 Family	49 49th level	49 49th level	49 49th level	
99 4-6 Family	100 4-6 Family	50 50th level	50 50th level	50 50th level	
101 4-6 Family	102 4-6 Family	51 51st level	51 51st level	51 51st level	
103 4-6 Family	104 4-6 Family	52 52nd level	52 52nd level	52 52nd level	
105 4-6 Family	106 4-6 Family	53 53rd level	53 53rd level	53 53rd level	
107 4-6 Family	108 4-6 Family	54 54th level	54 54th level	54 54th level	
109 4-6 Family	110 4-6 Family	55 55th level	55 55th level	55 55th level	
111 4-6 Family	112 4-6 Family	56 56th level	56 56th level	56 56th level	
113 4-6 Family	114 4-6 Family	57 57th level	57 57th level	57 57th level	
115 4-6 Family	116 4-6 Family	58 58th level	58 58th level	58 58th level	
117 4-6 Family	118 4-6 Family	59 59th level	59 59th level	59 59th level	
119 4-6 Family	120 4-6 Family	60 60th level	60 60th level	60 60th level	
121 4-6 Family	122 4-6 Family	61 61st level	61 61st level	61 61st level	
123 4-6 Family	124 4-6 Family	62 62nd level	62 62nd level	62 62nd level	
125 4-6 Family	126 4-6 Family	63 63rd level	63 63rd level	63 63rd level	
127 4-6 Family	128 4-6 Family	64 64th level	64 64th level	64 64th level	
129 4-6 Family	130 4-6 Family	65 65th level	65 65th level	65 65th level	
131 4-6 Family	132 4-6 Family	66 66th level	66 66th level	66 66th level	
133 4-6 Family	134 4-6 Family	67 67th level	67 67th level	67 67th level	
135 4-6 Family	136 4-6 Family	68 68th level	68 68th level	68 68th level	
137 4-6 Family	138 4-6 Family	69 69th level	69 69th level	69 69th level	
139 4-6 Family	140 4-6 Family	70 70th level	70 70th level	70 70th level	
141 4-6 Family	142 4-6 Family	71 71st level	71 71st level	71 71st level	
143 4-6 Family	144 4-6 Family	72 72nd level	72 72nd level	72 72nd level	
145 4-6 Family	146 4-6 Family	73 73rd level	73 73rd level	73 73rd level	
147 4-6 Family	148 4-6 Family	74 74th level	74 74th level	74 74th level	
149 4-6 Family	150 4-6 Family	75 75th level	75 75th level	75 75th level	
151 4-6 Family	152 4-6 Family	76 76th level	76 76th level	76 76th level	
153 4-6 Family	154 4-6 Family	77 77th level	77 77th level	77 77th level	
155 4-6 Family	156 4-6 Family	78 78th level	78 78th level	78 78th level	
157 4-6 Family	158 4-6 Family	79 79th level	79 79th level	79 79th level	
159 4-6 Family	160 4-6 Family	80 80th level	80 80th level	80 80th level	
161 4-6 Family	162 4-6 Family	81 81st level	81 81st level	81 81st level	
163 4-6 Family	164 4-6 Family	82 82nd level	82 82nd level	82 82nd level	
165 4-6 Family	166 4-6 Family	83 83rd level	83 83rd level	83 83rd level	
167 4-6 Family	168 4-6 Family	84 84th level	84 84th level	84 84th level	
169 4-6 Family	170 4-6 Family	85 85th level	85 85th level	85 85th level	
171 4-6 Family	172 4-6 Family	86 86th level	86 86th level	86 86th level	
173 4-6 Family	174 4-6 Family	87 87th level	87 87th level	87 87th level	
175 4-6 Family	176 4-6 Family	88 88th level	88 88th level	88 88th level	
177 4-6 Family	178 4-6 Family	89 89th level	89 89th level	89 89th level	
179 4-6 Family	180 4-6 Family	90 90th level	90 90th level	90 90th level	
181 4-6 Family	182 4-6 Family	91 91st level	91 91st level	91 91st level	
183 4-6 Family	184 4-6 Family	92 92nd level	92 92nd level	92 92nd level	
185 4-6 Family	186 4-6 Family	93 93rd level	93 93rd level	93 93rd level	
187 4-6 Family	188 4-6 Family	94 94th level	94 94th level	94 94th level	
189 4-6 Family	190 4-6 Family	95 95th level	95 95th level	95 95th level	
191 4-6 Family	192 4-6 Family	96 96th level	96 96th level	96 96th level	
193 4-6 Family	194 4-6 Family	97 97th level	97 97th level	97 97th level	
195 4-6 Family	196 4-6 Family	98 98th level	98 98th level	98 98th level	
197 4-6 Family	198 4-6 Family	99 99th level	99 99th level	99 99th level	
199 4-6 Family	200 4-6 Family	100 100th level	100 100th level	100 100th level	
201 4-6 Family	202 4-6 Family	101 101st level	101 101st level	101 101st level	
203 4-6 Family	204 4-6 Family	102 102nd level	102 102nd level	102 102nd level	
205 4-6 Family	206 4-6 Family	103 103rd level	103 103rd level	103 103rd level	
207 4-6 Family	208 4-6 Family	104 104th level	104 104th level	104 104th level	
209 4-6 Family	210 4-6 Family	105 105th level	105 105th level	105 105th level	
211 4-6 Family	212 4-6 Family	106 106th level	106 106th level	106 106th level	
213 4-6 Family	214 4-6 Family	107 107th level	107 107th level	107 107th level	
215 4-6 Family	216 4-6 Family	108 108th level	108 108th level	108 108th level	
217 4-6 Family	218 4-6 Family	109 109th level	109 109th level	109 109th level	
219 4-6 Family	220 4-6 Family	110 110th level	110 110th level	110 110th level	
221 4-6 Family	222 4-6 Family	111 111th level	111 111th level	111 111th level	
223 4-6 Family	224 4-6 Family	112 112th level	112 112th level	112 112th level	
225 4-6 Family	226 4-6 Family	113 113th level	113 113th level	113 113th level	
227 4-6 Family	228 4-6 Family	114 114th level	114 114th level	114 114th level	
229 4-6 Family	230 4-6 Family	115 115th level	115 115th level	115 115th level	
231 4-6 Family	232 4-6 Family	116 116th level	116 116th level	116 116th level	
233 4-6 Family	234 4-6 Family	117 117th level	117 117th level	117 117th level	
235 4-6 Family	236 4-6 Family	118 118th level	118 118th level	118 118th level	
237 4-6 Family	238 4-6 Family	119 119th level	119 119th level	119 119th level	
239 4-6 Family	240 4-6 Family	120 120th level	120 120th level	120 120th level	
241 4-6 Family	242 4-6 Family	121 121st level	121 121st level	121 121st level	
243 4-6 Family	244 4-6 Family	122 122nd level	122 122nd level	122 122nd level	
245 4-6 Family	246 4-6 Family	123 123rd level	123 123rd level	123 123rd level	
247 4-6 Family	248 4-6 Family	124 124th level	124 124th level	124 124th level	
249 4-6 Family	250 4-6 Family	125 125th level	125 125th level	125 125th level	
251 4-6 Family	252 4-6 Family	126 126th level	126 126th level	126 126th level	
253 4-6 Family	254 4-6 Family	127 127th level	127 127th level	127 127th level	
255 4-6 Family	256 4-6 Family	128 128th level	128 128th level	128 128th level	
257 4-6 Family	258 4-6 Family	129 129th level	129 129th level	129 129th level	
259 4-6 Family	260 4-6 Family	130 130th level	130 130th level	130 130th level	
261 4-6 Family	262 4-6 Family	131 131st level	131 131st level	131 131st level	
263 4-6 Family	264 4-6 Family	132 132nd level	132 132nd level	132 132nd level	
265 4-6 Family	266 4-6 Family	133 133rd level	133 133rd level	133 133rd level	
267 4-6 Family	268 4-6 Family	134 134th level	134 134th level	134 134th level	
269 4-6 Family	270 4-6 Family	135 135th level	135 135th level	135 135th level	
271 4-6 Family	272 4-6 Family	136 136th level	136 136th level	136 136th level	
273 4-6 Family	274 4-6 Family	137 137th level	137 137th level	137 137th level	
275 4-6 Family	276 4-6 Family	138 138th level	138 138th level	138 138th level	
277 4-6 Family	278 4-6 Family	139 139th level	139 139th level	139 139th level	
279 4-6 Family	280 4-6 Family	140 140th level	140 140th level	140 140th level	
281 4-6 Family	282 4-6 Family	141 141st level	141 141st level	141 141st level	
283 4-6 Family	284 4-6 Family	142 142nd level	142 142nd level	142 142nd level	
285 4-6 Family	286 4-6 Family	143 143rd level	143 143rd level	143 143rd level	
287 4-6 Family	288 4-6 Family	144 144th level	144 144th level	144 144th level	
289 4-6 Family	290 4-6 Family	145 145th level	145 145th level	145 145th level	
291 4-6 Family	292 4-6 Family	146 146th level	146 146th level	146 146th level	
293 4-6 Family	294 4-6 Family	147 147th level	147 147th level	147 147th level	
295 4-6 Family	296 4-6 Family	148 148th level	148 148th level	148 148th level	
297 4-6 Family	298 4-6 Family	149 149th level	149 149th level	149 149th level	
299 4-6 Family	300 4-6 Family	150 150th level	150 150th level	150 150th level	
301 4-6 Family	302 4-6 Family	151 151st level	151 151st level	151 151st level	
303 4-6 Family	304 4-6 Family	152 152nd level	152 152nd level	152 152nd level	
305 4-6 Family	306 4-6 Family	153 153rd level	153 153rd level	153 153rd level	

IMPROVEMENT DATA AND COMPUTATIONS

Occupancy		Story Height	Attic	Basement	Ground
1	Single Family	1	None	None	0
2	Duplex	2	Unfinished	1	1/4
3	Triplex	3	2 1/2 Finished	2	1/2
4	4-8 Family	4	3 3/4 Finished	3	3/4
5	M. Home	5	4 Finished	4	Full
6	Non-type				
Construction		Base Area	Floor	Finished Living Area	Value
1	Frame of Aluminum				
2	Stucco				
3	Tile				
4	Concrete Block				
5	Metal				
6	Concrete				
7	Brick				
8	Stone				
9	Frame masonry				
TOTAL BASE		Floor-type Adjustment		SUB-TOTAL	
Roofing		Asphalt Shingles		Unfinished Interior	
Basis or Tile				Extra Living Units	
Metal				Plat. Room	
Earth				Fireplace	
Bath				No Heating	
Sub & Joist				Air Conditioning	
Wood				No Electricity	
Pneum.				Plumbing	
Tile				TP: 5 = 2.00	
Carpet				No Plumbing	
Unfinished				SUB-TOTAL, ONE UNIT	
Interior Finish				SUB-TOTAL, ... UNITS	
Plaster or Dry Wall					
Pneum.					
Floorboard					
Unfinished					
Accommodations					
Total Number of Rooms					
Bedrooms					
Family Room					
Formal Dining Room					
Plat. Room					
Fireplace					
Staircase					
Openings					
Heating & Air Conditioning					
Central Warm Air					
Hot Water or Steam					
Heat Pump					
No Heat					
Central Air Cond.					
Plumbing					
Full Bath					
Half Bath					
Kitchen Sink					
Water Heater					
Extra Features					
TOTAL					
No Plumbing					

SUMMARY OF IMPROVEMENTS																	
ID	Use	Story Height	Grade Type	Grade	Year Constructed	Year	Cond.	Height	Base Rate	Features	Adj. Rate	Size or Area	Reproduction Cost	Phys. Dep.	Perman. Value	Obsolet. Depr.	True Net Value
01	Dwelling																
02	Garage																
03	M.H.				1993	AV			9.80			16.870	25200	10	22680		22700
04	UTILISHED LOT				1993	AV			9.80			100	980	10	880		900
05																	
06																	
07																	
08																	
09																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
Data Collector/Date																	
Appraiser/Date																	
Supplemental Card Improvement Value															Total True Net Improvement Value		23600

Major Items		Improvement Features	
Concrete Floor	BAIRIS	1/8" L/P/E 11/10/0	Aggricultural
Interior Lights	CONCRETE	1/8" L/P/E 11/10/0	CONCRETE
Grading	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0
Heating	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0
Insulation	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0
Plumbing	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0
Living Quarters	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0
Stairs	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0
Type of Construction	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0
BOAT HOUSE	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0
Open/Enclosed	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0
Back-to-back	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0
Stall Walls	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0
DETACHED GARAGE	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0
GREENHOUSE	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0
Free Standing	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0
Attached at End	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0
Lean-to	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0
STALLS	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0
Underwater Lighting	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0
Th. Ceramic/Pebble	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0
Heater	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0
Concrete Apron	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0
Enclosure Type	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0
TENNIS COURT	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0
Chert/Soil/Asphalt	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0
UTILITY SHED	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0	1/8" L/P/E 11/10/0

IMPROVEMENT DATA AND COMPUTATIONS

Occupancy		Story Height		Attic		Basement		Garage	
1 Single Family 2 Duplex 3 Triplex 4 4-Family 5 5-Family 6 6-Family 7 7-Family 8 8-Family 9 9-Family		1 1-1/2 2 2-1/2 3 3-1/2 4 4-1/2 5 5-1/2 6 6-1/2 7 7-1/2 8 8-1/2 9 9-1/2		None 1 Unfinished 2 1/2 Finished 3 3/4 Finished 4 Finished		None 1 Unfinished 2 1/2 Finished 3 3/4 Finished 4 Finished		None 1 Unfinished 2 1/2 Finished 3 3/4 Finished 4 Finished	
1 Frame or Muremum		Base Area		Floor		Finished Living Area		Value	
2 Slacks									
3 Tile									
4 Concrete Block									
5 Metal									
6 Concrete									
7 Stone									
8 Frame masonry									
9 Frame masonry									
TOTAL BASE									
Asphalt Shingles									
State or Tile									
Metal									
Floors									
Earth									
Sub									
Sub & Joists									
Wood									
Parquet									
Tile									
Carpet									
Unfinished									
Interior Finish									
Plaster or Dry Wall									
Paving									
Floorboard									
Unfinished									
Accommodations									
Total Number of Rooms									
Bedrooms									
Family Room									
Formal Dining Room									
Rec Room									
Type									
Arms									
Fireplace									
Stairs									
Openings									
Heating & Air Conditioning									
Central Warm Air									
Hot Water or Steam									
Hot Pump									
No Heat (Gravity/Well/Space)									
Central Air Cond.									
Full Bath									
Half Bath									
Kitchen Sink									
Water Heater									
Extra Features									
TOTAL									
No Plumbing									

IMPROVEMENT DATA AND COMPUTATIONS		IMPROVEMENT FEATURES	
Major Name		Major Name	
14' X 80' MANUFACTURED'S SIZE LESS		BARGE	
3' TOW BAR = 14' X 77'		CONCRETE FLOOR	
18300 BASE PRICE		ELECTRIC LIGHTS	
+ 1200 AC		GRADE	
+ 1900 FOUNDATION		INSULATION	
+ 700 SKIRTING		L LOFT	
21200		P PLUMBING	
+ 900 2ND BATH		R REPAIRS	
+ 1300 8' X 12' TIP OUT		S STAIRS	
23400		T TYPE OF CONSTRUCTION	
X 120% CUSTOM GRADE		U UTILITY	
28080		V VENTILATION	
ABOVE GROUND POOL 24' CIRCULAR		W WOOD	
GRADE C AVERAGE CONDITION		X XEROGRAPH	
0 F N		Y YARD	

SUMMARY OF IMPROVEMENTS															
ID	Use	Story Height	Grade	New Count	Cost	Height	Base Rate	Features	Adj. Rate	Sub or Area	Reproduction Cost	Phys. Deprec.	Residual Value	Obsoles. Deprec.	True Tax Value
01	Dwelling														
02	Garage														
03	M. H.			1910	AV					14.77	28080	20	23460		23500
04	Pool/AGC			C. 1910	AV					24'	2100	40	12600		1300
05															
06															
07															
08															
09															
10															
11															
12															
13															
14															
15															
16															
17															
Date Collector/Date										Appraiser/Date		Supplemental Card Improvement Total		Total True Tax Improvement Value	
														23800	

BOJANA

50 IAC 2.2-8-5 Mobile home depreciation

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 5. (a) The estimation of depreciation is an essential element in the cost approach. An estimate is predicated on a comprehensive understanding of the nature, components, and theory of depreciation, as well as practical concepts for estimating its extent in improvements being valued. Physical depreciation is evidenced by wear and tear, decay, dry rot, cracks, or structural defects. It may be curable or incurable. Incurable means it is not economically feasible or profitable to repair or otherwise cure the effects of depreciation. If all mobile homes deteriorated at the same rate, the decline would be a simple function of the age of the structure. However, mobile homes depreciate at varying rates depending on a number of variables. A mobile home has its greatest value at the moment of completion. From that point in time, decay and wear and tear begin to lessen the value of the structure. Deterioration may be offset periodically by maintenance. Mobile homes that receive normal maintenance experience average loss due to depreciation.

(b) Condition, the degree of wear and tear displayed by a mobile home, is determined relative to the age of the structure. Condition measures the remaining usefulness of the mobile home based on its age. For example, a new mobile home normally displays little or no wear or deterioration. Consequently, no deterioration for a new mobile home indicates an average condition. A twenty (20) year old mobile home with no evidence of wear or tear relative to its age is in excellent condition. A twenty-five (25) year old mobile home which has been maintained on a regular basis and has evidence of normal deterioration is classified as average. Maintenance is not synonymous with modernization. Maintenance is the general upkeep of existing characteristics such as painting or repairing the roof. Modernization refers to corrective measures that are taken to bring the mobile home in conformity with change in style or technology. It requires replacing parts of the mobile home with modern replacements of the same kind. Modernization of a mobile home may affect the condition classification of a mobile home. The replaced construction components may increase the remaining useful life and decrease the effective age of the mobile home. Because specific components of a modernization project do not add a defined number of years to the life of a mobile home, the assessor must weigh the overall condition of the mobile home against its actual age. For example, when an older mobile home has experienced significant modernization, the assessor must determine if the home's condition has improved. If so, the assessor shall assign a higher condition rating based on the original age of the home. This is not penalizing the owner for maintaining the mobile home, but recognizing the fact that the owner has increased the useful life of the home. The levels of condition are listed and defined under section 3(d)(6) of this rule.

(c) Physical depreciation for mobile homes and mobile home room additions are calculated as follows:

(1) **For mobile homes built before June 15, 1976**, the physical depreciation is determined by the combination of the age, condition, and grade classification. The depreciation table labeled **"Pre HUD Code Models"** is based on average condition and recognizes the different structural components associated with each grade classification as follows:

(A) "Excellent" indicates a minus fifteen percent (-15%) adjustment to the average depreciation allowance for the mobile home's age and grade.

(B) "Very good" indicates a minus ten percent (-10%) adjustment to the average depreciation allowance for the mobile home's age and grade.

(C) "Good" indicates a minus five percent (-5%) adjustment to the average depreciation allowance for the mobile home's age and grade.

(D) "Average" indicates no adjustment to the average depreciation allowance for the mobile home's age and grade.

(E) "Fair" indicates a positive five percent (+5%) adjustment to the average depreciation allowance for the mobile home's age and grade.

(F) "Poor" indicates a positive ten percent (+10%) adjustment to the average depreciation allowance for the mobile home's age and grade.

(G) "Very poor" indicates a positive fifteen percent (+15%) adjustment to the average depreciation allowance for the mobile home's age and grade.

(2) **For mobile homes built on or after June 15, 1976**, the physical depreciation is determined by the combination of age and condition. The depreciation table labeled **"Post HUD Code Models"** is based on variables of age and condition. Because the Federal Mobile Home Construction and Safety Standards Act of 1974 standardized the construction codes, mobile homes built after 1976 contain similar base construction components.

(d) **Physical depreciation for stick-built room additions, basements, and exterior features** are determined by using the residential depreciation table included in section 8 of this rule. This table provides a factor using the age, condition, and neighborhood desirability. Neighborhood desirability is listed and defined under section 3(d)(7) of this rule. To obtain the correct physical depreciation, enter the upper part of the residential depreciation table on the horizontal line that corresponds to the condition rating. Read across that line to find the neighborhood desirability rating. Read down that column to the horizontal line in the lower part of the table that corresponds to the age.

(e) Obsolescence depreciation is seldom applied to residential properties. There must be an extremely abnormal circumstance involved with mobile homes before obsolescence is applied. If obsolescence depreciation is applied to a mobile home, the abnormal circumstance is identified in the memorandum section of the property record card.

(f) Depreciation is applied to adjust the reproduction cost of a mobile home. Space is provided in the "Summary of Improvements" section of the property record card to record the applicable physical depreciation and obsolescence depreciation percentage. To calculate the "Remainder Value", subtract the percentage factor found in the table from one hundred percent (100%), divide the remainder by one hundred (100), and multiply the result by the "Reproduction Cost". If applicable, repeat the same procedure for the obsolescence depreciation while substituting the "Remainder Value" for the "Reproduction Cost". The answer to this calculation, rounded to the nearest one hundred dollars (\$100) is the mobile home "True Tax Value". (*State Board of Tax Commissioners: 50 IAC 2.2-8-5; filed Sep 14, 1992, 12:00 p.m.: 16 IR 395*)

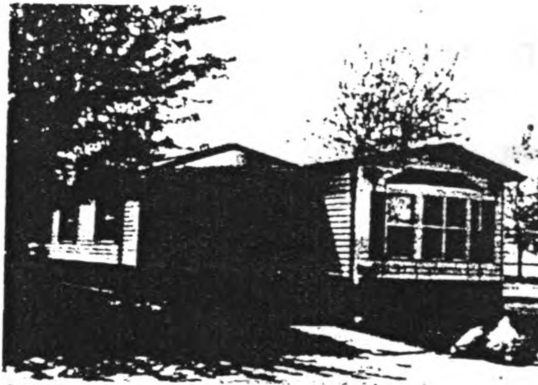
50 IAC 2.2-8-6 Graded mobile home photographs

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 6. The following are graded photographs of various mobile homes:

[See following page for graded photographs.]



Custom



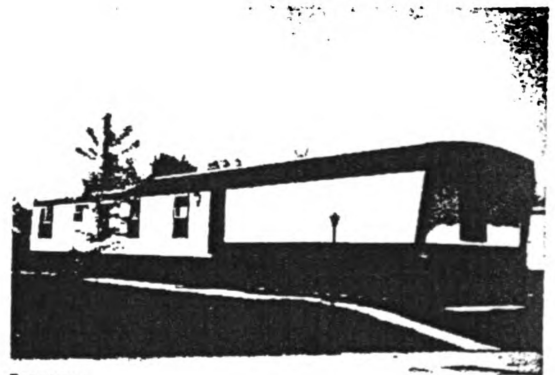
Good



Good



Economy



Economy

SECTION 7.

Mobile Home Cost Schedules

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SECTION 8.

Mobile Home Depreciation Tables

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50 IAC 2.2-8-7 Mobile home cost schedules

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 7. The reproduction cost schedules for calculating mobile homes and room additions are as follows:

Base Prices, good quality

Size	Base	Add A.C.	(-) Hips.	Add Furn. &B	Add Stirling
8 x 27	5700	300	700	400	300
8 x 29	6400	300	700	500	300
8 x 31	6700	300	700	500	300
8 x 33	7000	400	800	500	300
8 x 35	7400	400	800	500	300
8 x 37	7700	400	800	500	300
8 x 39	8100	400	800	600	400
8 x 41	8400	400	800	600	400
8 x 43	8700	400	800	600	400
8 x 45	9200	500	800	600	400
8 x 47	9400	500	800	600	400
8 x 49	9800	500	800	700	400
8 x 51	10100	500	800	700	500
8 x 53	10500	500	800	700	500
8 x 55	10700	800	800	700	500
8 x 57	11100	800	1000	800	500
8 x 59	11400	800	1000	800	500
8 x 61	11800	800	1000	800	500
8 x 63	12000	800	1000	800	500
8 x 65	12400	800	1000	800	500
8 x 67	12700	800	1000	900	500
8 x 69	13100	700	1100	900	500
8 x 71	13300	700	1100	900	500
8 x 73	13700	700	1100	900	500
8 x 75	14000	700	1100	900	500
8 x 77	14400	700	1100	1000	700
10 x 29	7100	400	800	500	300
10 x 31	7500	400	800	500	300
10 x 33	7900	400	800	500	300
10 x 35	8300	500	800	500	300
10 x 37	8700	500	800	600	400
10 x 39	9000	500	800	600	400
10 x 41	9400	500	800	600	400
10 x 43	9800	500	800	600	400
10 x 45	10200	600	1000	600	400
10 x 47	10500	600	1000	700	400
10 x 49	10900	600	1000	700	500
10 x 51	11200	600	1000	700	500
10 x 53	11700	600	1000	700	500
10 x 55	11900	700	1100	800	500
10 x 57	12400	700	1100	800	500
10 x 59	12800	700	1100	800	500
10 x 61	13000	700	1100	800	500
10 x 63	13300	700	1100	800	500
10 x 65	13700	800	1300	900	500
10 x 67	14000	800	1300	900	500
10 x 69	14400	800	1300	900	500
10 x 71	14800	800	1300	900	500
10 x 73	15100	800	1300	900	500
10 x 75	15500	800	1300	1000	700
10 x 77	15800	800	1300	1000	700
12 x 37	9500	500	800	600	400
12 x 39	9900	600	1000	600	400
12 x 41	10400	600	1000	600	400
12 x 43	10700	600	1000	600	400
12 x 45	11200	600	1000	700	400
12 x 47	11500	700	1100	700	500
12 x 49	11900	700	1100	700	500
12 x 51	12400	700	1100	800	500
12 x 53	12600	700	1100	800	500
12 x 55	13100	800	1300	800	500
12 x 57	13400	800	1300	800	500
12 x 59	13800	800	1300	800	500

Size	Base	Add A.C.	(-) Hing.	Add Fdn (2)	Add Shoring
12 x 61	14200	800	1300	900	800
12 x 63	14500	800	1300	900	800
12 x 65	14800	800	1300	900	800
12 x 67	15200	800	1300	900	800
12 x 69	15700	800	1300	900	800
12 x 71	16100	900	1400	1000	800
12 x 73	16400	900	1400	1000	700
12 x 75	16800	900	1400	1000	700
12 x 77	17000	900	1400	1000	700
14 x 33	8400	800	1000	800	400
14 x 35	9800	800	1000	800	400
14 x 37	10400	800	1000	800	400
14 x 39	10700	800	1000	800	400
14 x 41	11200	700	1100	800	400
14 x 43	11700	700	1100	700	400
14 x 45	12000	700	1100	700	500
14 x 47	12500	800	1300	700	500
14 x 49	12900	800	1300	700	500
14 x 51	13200	800	1300	800	500
14 x 53	13700	800	1300	800	500
14 x 55	14000	800	1300	800	500
14 x 57	14500	800	1300	800	500
14 x 59	14900	800	1300	800	800
14 x 61	15200	900	1400	800	800
14 x 63	15700	900	1400	800	800
14 x 65	16100	900	1400	800	800
14 x 67	16400	900	1400	800	800
14 x 69	16800	1000	1400	800	800
14 x 71	17300	1000	1400	1000	700
14 x 73	17800	1000	1400	1000	700
14 x 75	18000	1200	1500	1000	700
14 x 77	18300	1200	1500	1000	700
16 x 33	10100	800	1000	800	400
16 x 35	10800	700	1100	800	400
16 x 37	11100	700	1100	800	400
16 x 39	11500	700	1100	800	400
16 x 41	12000	800	1300	700	400
16 x 43	12500	800	1300	700	500
16 x 45	13000	800	1300	700	500
16 x 47	13400	800	1300	700	500
16 x 49	13900	800	1300	800	500
16 x 51	14400	800	1300	800	500
16 x 53	14800	800	1300	800	500
16 x 55	15100	900	1400	800	500
16 x 57	15600	900	1400	800	800
16 x 59	16100	900	1400	800	800
16 x 61	16500	1000	1400	800	800
16 x 63	16900	1000	1400	800	800
16 x 65	17300	1000	1400	800	800
16 x 67	17700	1200	1600	800	800
16 x 69	18100	1200	1600	1000	700
16 x 71	18400	1200	1600	1000	700
16 x 73	18900	1300	1700	1000	700
16 x 75	19300	1300	1700	1000	700
16 x 77	19500	1300	1700	1000	700
20 x 37	18300	800	1300	700	400
20 x 39	18800	800	1300	700	500
20 x 41	19800	800	1300	700	500
20 x 43	20200	800	1400	700	500
20 x 45	20600	800	1400	800	500
20 x 47	21500	900	1400	800	500
20 x 49	22100	1000	1400	800	800
20 x 51	22700	1000	1400	800	500

Size	Base	Add A.C.	(-) Hing.	Add Fdn (3)	Add Shoring
20 x 53	23300	1200	1800	800	800
20 x 55	24800	1200	1800	800	800
20 x 57	24800	1200	1800	900	800
20 x 59	25300	1300	1700	900	800
20 x 61	25800	1300	1700	900	800
20 x 63	26300	1400	1800	900	800
20 x 65	26900	1400	1800	1000	700
20 x 67	27500	1400	1800	1000	700
20 x 69	28000	1400	2000	1000	700
20 x 71	28400	1400	2000	1000	700
20 x 73	29000	1500	2000	1000	700
20 x 75	29600	1500	2000	1100	700
20 x 77	30100	1500	2000	1100	700
24 x 37	19900	1000	1400	700	500
24 x 39	20500	1000	1400	700	500
24 x 41	21200	1100	1400	800	500
24 x 43	21900	1100	1400	800	500
24 x 45	22500	1200	1800	800	500
24 x 47	23200	1200	1800	800	800
24 x 49	23800	1300	1700	800	800
24 x 51	24400	1300	1700	900	800
24 x 53	25000	1400	1800	900	800
24 x 55	25600	1400	1800	900	800
24 x 57	26200	1400	2000	900	800
24 x 59	26700	1400	2000	900	800
24 x 61	27400	1500	2000	1000	700
24 x 63	28000	1500	2000	1000	700
24 x 65	28400	1600	2000	1000	700
24 x 67	29000	1600	2000	1000	700
24 x 69	29600	1700	2100	1000	700
24 x 71	30200	1700	2100	1100	700
24 x 73	30800	1800	2300	1100	700
24 x 75	31400	1800	2300	1100	800
24 x 77	32000	1800	2300	1100	800
28 x 37	20800	1100	1400	700	500
28 x 39	21300	1100	1400	800	500
28 x 41	21900	1200	1600	800	500
28 x 43	22800	1200	1600	800	500
28 x 45	23300	1300	1700	800	500
28 x 47	23900	1300	1700	800	800
28 x 49	24500	1400	1800	800	800
28 x 51	25200	1400	1800	900	800
28 x 53	25800	1400	2000	900	800
28 x 55	26300	1400	2000	900	800
28 x 57	26900	1500	2000	900	800
28 x 59	27500	1500	2000	1000	700
28 x 61	28000	1600	2000	1000	700
28 x 63	28700	1600	2000	1000	700
28 x 65	29300	1700	2100	1000	700
28 x 67	29900	1700	2100	1000	700
28 x 69	30100	1800	2300	1100	700
28 x 71	31100	1800	2300	1100	700
28 x 73	31700	1900	2400	1100	800
28 x 75	32200	2000	2400	1100	800
28 x 77	32800	2000	2500	1100	800
32 x 37	21300	1100	1400	800	500
32 x 39	21800	1200	1600	800	500
32 x 41	22800	1200	1600	800	500
32 x 43	23300	1300	1700	800	500
32 x 45	23900	1400	1800	800	800
32 x 47	24800	1400	1800	800	800
32 x 49	25200	1400	1800	800	800
32 x 51	25800	1400	2000	900	800

Size	Gr.-1 Base	Add A.C.	(-) Hing.	Add Fdn (2)	Add Skirting
28 x 53	28400	1400	2000	900	800
28 x 55	27000	1500	2000	900	700
28 x 57	27800	1600	2000	900	700
28 x 59	28100	1700	2100	1000	700
28 x 61	28700	1700	2100	1000	700
28 x 63	29400	1800	2300	1000	700
28 x 65	29900	1800	2300	1000	700
28 x 67	30900	1900	2400	1000	700
28 x 69	30900	1900	2400	1100	800
28 x 71	31800	2000	2500	1100	800
28 x 73	32100	2000	2500	1100	800
28 x 75	32700	2000	2500	1100	800
28 x 77	33300	2100	2600	1100	800
32 x 57	22700	1300	1700	700	500
32 x 59	23400	1300	1700	800	500
32 x 61	23800	1400	1800	800	500
32 x 63	24800	1400	1900	800	500
32 x 65	25300	1400	2000	800	500
32 x 67	26000	1600	2000	800	500
32 x 69	26700	1600	2000	800	500
32 x 71	27300	1600	2000	800	500
32 x 73	28000	1700	2100	800	700
32 x 75	28800	1800	2200	800	700
32 x 77	29300	1800	2300	800	700
32 x 79	29900	1900	2400	800	700
32 x 81	30600	2000	2500	800	700
32 x 83	31300	2000	2500	1000	700
32 x 85	32000	2000	2600	1000	700
32 x 87	32600	2100	2600	1000	800
32 x 89	32800	2100	2600	1000	800
32 x 91	33900	2200	2700	1100	800
32 x 93	34600	2300	2800	1100	800
32 x 95	35200	2300	2800	1100	800
32 x 97	35900	2400	3000	1100	800

NOTE (1) Both basic home and tag units will have length rated by the manufacturer to include tow bar (hitch). This extra length is normally approximately 3' and should be deducted to determine size as utilized in these schedules.

NOTE (2) The additive for foundation is for continuous perimeter grade walls of concrete block (or equal) 16" to 24" high on a concrete spread footer.

ADJUST FOR PLUMBING - Basic price includes one 3 fixture bathroom, kitchen sink and water heater.
Add for additional bathrooms:

Full bath (toilet, sink and tub or shower) 900
Half bath (two fixtures) 600

ADD FOR EXPANDS & TIP-OUTS, good quality

4 x 8'	600	6 x 8'	700	8 x 8'	800
4 x 10'	800	6 x 10'	800	8 x 10'	1100
4 x 12'	700	6 x 12'	1000	8 x 12'	1300
4 x 14'	800	6 x 14'	1200	8 x 14'	1600

The above prices apply only to extended living space which slides out or is tipped out from the main living area. DOUBLE WIDE AND TAG UNITS forming triple-wide units are to be priced at 85% of the corresponding single wide rate.

DOUBLE WIDE/SINGLE WIDE COMBINATIONS are to be priced by applying the appropriate double wide rate to the double wide section and adding the single wide extension at the following rates:

10' wide 18.15 12' wide 19.10 14' wide 14.80

Add for foundation walls per L/F (side walls only) 5.20
Add for Alcon, per S.F. 1.00
Add for Skirting, per L/F 3.80

ADJUST FOR QUALITY GRADE:

Custom 1.20
Good 1.00
Economy, 0.90

The above grade factors apply to manufactured components. Price basements, "stick-built" additions and other exterior features such as porches, patios, etc., from Residential Schedules A and E with the appropriate adjustments for quality grade from Schedule F.

SCHEDULE E.2 Continued

Additions (1)

Add per value point—\$100

		Area																					Pg
		25	30	35	40	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130
3 WALL ADDITION ATTACHED AT 1 END																							
1S Frame/Glab	1S FR	16	25	33	40	47	54	60	68	72	78	84	90	95	101	106	112	117	123	128	133	8	
Add for Half Upper	1/2 FFV	8	12	16	20	24	27	31	34	38	41	44	48	51	54	57	60	64	67	70	73	3	
Add for Full Upper	1 FFV	13	20	27	32	38	43	48	53	58	63	67	72	76	81	85	90	94	98	103	107	4	
1S Brick/Glab	1S BR	21	32	42	50	58	66	73	80	87	93	100	106	113	119	125	131	137	143	149	155	6	
Add for Half Upper	1/2 BRV	10	15	20	24	28	32	36	40	44	48	51	55	58	62	65	69	72	75	79	82	3	
Add for Full Upper	1 BRV	17	28	34	41	47	53	59	65	70	76	81	86	91	95	101	106	111	116	121	126	4	
Add for Basement	-/B	7	10	13	16	19	21	24	26	28	30	32	34	37	39	41	43	45	48	50	52	2	
Add for Crawl Space	-/C	2	4	5	6	7	8	8	9	10	11	12	12	13	14	15	16	17	17	18	1		
3 WALL ADDITION ATTACHED AT 1 SIDE																							
1S Frame/Glab	1S FR	14	22	29	35	42	48	53	59	65	70	76	81	86	91	97	102	107	112	117	122	5	
Add for Half Upper	1/2 FFV	7	11	15	18	22	25	28	32	35	38	41	44	47	50	53	56	59	62	65	68	3	
Add for Full Upper	1 FFV	11	18	23	28	33	38	43	47	52	56	61	65	69	73	78	82	86	90	94	98	4	
1S Brick/Glab	1S BR	18	27	36	43	50	57	64	70	76	82	88	94	100	106	112	117	123	128	134	139	5	
Add for Half Upper	1/2 BRV	8	13	17	21	25	29	33	36	40	43	47	50	53	57	60	63	66	69	73	76	3	
Add for Full Upper	1 BRV	15	22	29	35	41	46	52	57	62	67	72	76	81	86	90	95	99	104	109	113	5	
Add for Basement	-/B	6	9	11	14	16	18	21	23	25	27	29	31	33	34	36	38	40	42	44	45	1	
Add for Crawl Space	-/C	2	3	4	5	6	7	7	8	9	10	10	11	12	12	13	14	14	15	16	16	0.5	
2 WALL ADDITION																							
1S Frame/Glab	1S FR	11	18	25	30	36	42	47	52	57	62	67	72	77	82	87	92	96	101	106	111	5	
Add for Half Upper	1/2 FFV	6	9	13	16	19	23	26	29	32	35	38	41	44	47	50	52	55	58	61	64	3	
Add for Full Upper	1 FFV	9	15	20	24	29	33	38	42	46	50	54	58	62	66	70	74	77	81	85	89	4	
1S Brick/Glab	1S BR	14	22	30	36	43	49	55	60	66	71	77	82	88	93	98	103	108	114	119	124	5	
Add for Half Upper	1/2 BRV	7	11	16	19	22	26	29	32	35	38	42	45	48	51	54	57	60	63	67	70	3	
Add for Full Upper	1 BRV	12	18	24	29	34	39	44	49	53	58	62	67	71	75	79	84	88	92	96	100	4	
Add for Basement	-/B	5	7	10	12	14	16	18	20	21	23	25	27	29	30	32	34	35	37	39	41	2	
Add for Crawl Space	-/C	2	3	3	4	5	6	6	7	8	8	9	10	10	11	12	12	13	13	14	15	1	

Add for Attic finish & Basement finish from Schedule A.

Adjust for unfinished interior, heating, air con. & basement rec rooms from Schedule C. (2)

Add for plumbing from Schedule D.

Add for fireplaces and exterior features from Schedule E.

Adjust for quality grade from Schedule F.

Note (1): The primary purpose of this table is to accommodate annual maintenance by providing the means to price additions as line-entries, rather than replacing the entire dwelling. It is not intended for use during general revaluations other than pricing additions to mobile homes, as may be required.

Note (2): Adjustments for unfinished interior, heating, and air conditioning from Schedule C are the difference between the adjustment applicable to the total area and the area including the addition and the area existing prior to the addition. For example, the deduction for no heating in a 400 S.F. addition to a 1200 S.F. dwelling with no heating would be calculated as the difference between the deduction for 1600 S.F. and the deduction for 1200 S.F.; similarly the additive for air conditioning in the same addition to a 1200 S.F. air conditioned dwelling would be calculated as the difference between the additive for 1600 S.F. and the additive for 1200 S.F..

SCHEDULE E.2 Continued

Exterior Features

Add per value point - \$100

		Area																		Per
		25	50	75	100	125	150	175	200	225	250	275	300	325	350	375	400	425	450	100
PATIO'S																				
Concrete, at Grade	ConcP	1	2	3	3	3	4	5	5	6	6	7	7	8	8	9	9	9	9	2
Flagstone or Brick	FaP.BrP	2	4	6	7	8	10	11	13	15	16	17	19	21	22	24	25	26	27	6
Treated Pine	WdP	1	2	3	4	5	6	7	7	8	9	10	10	11	11	12	13	13	13	3
Add for Terraced Type	T	1	2	2	2	3	3	4	4	4	5	5	5	5	5	5	6	6	6	1
CANOPES																				
Roof Extension	RFX	2	3	5	6	8	9	11	13	14	16	17	19	21	22	23	25	26	27	8
Conventional Shed Type	CnPy	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	16	16	4
PORCHES																				
Two Story Height	Port	6	10	15	18	23	27	32	36	40	44	49	53	57	62	66	70	74	77	17
STOOPS																				
Masonry, Elevated	MStp	6	8	9	11	13	14	15	16	17	18	19	20	22	22	23	24	24	24	4
POACHES																				
Open Frame or Equal	OFF	5	8	10	12	15	18	19	21	22	23	26	28	29	32	34	35	36	36	7
Add per Upper Floor		3	5	6	8	10	12	14	16	17	19	21	23	25	27	30	31	33	33	8
Enclosed Frame or Equal	EFP	11	15	19	22	28	29	33	35	38	41	45	47	50	53	55	58	58	58	11
Add per Upper Floor		8	13	17	21	24	27	30	33	36	39	41	44	47	50	52	55	55	55	11
Open Masonry	OMP	6	10	12	14	17	19	23	24	26	29	31	33	36	38	41	42	42	42	9
Add per Upper Floor		3	5	6	8	10	12	14	16	17	19	21	23	25	27	30	31	31	31	8
Enclosed Masonry	EMP	12	18	23	26	31	34	38	42	44	47	52	54	57	61	63	66	66	66	12
Add per Upper Floor		9	16	21	25	29	32	36	39	41	45	48	51	54	58	60	63	63	63	12
BAYS **																				
Frame or Masonry	Bay	6	11	16	21	25	30	34	39	43	48	52	58	60	65	70	74	77	77	17
Add per Upper Floor		5	9	13	16	19	23	26	30	33	36	40	43	47	50	54	56	56	56	13
WOOD DECKS																				
Treated pine or Equal	WdDk	3	5	7	8	9	11	13	14	15	16	17	19	21	22	23	24	24	24	5
BALCONIES																				
Uncovered, w/ Railing	Balc	2	4	6	7	8	10	11	13	15	16	17	19	21	22	24	25	26	26	6
SOLARIUMS	SOL	21	32	42	52	63	73	83	94	104	115	125	136	146	156	166	177	187	187	42

** Reference is to extended living floor space, not bay windows.

SCHEDULE F

Quality Grade & Design Factor

-1	E	+1	+2	-2	-1	C	+1	+2	-2	-1	A	+1	+2	+3	+4	+5	+6	+7	+8	+9	+10
50	60	70	80	90	100	110	120	130	140	150	160	170	180	190	200	210	220	230	240	250	260
E		D		C		B		A		AA		AAA									

(State Board of Tax Commissioners; 50 IAC 2.2-8-7; filed Sep 14, 1992, 12:00 p.m.: 16 IR 397)

50 IAC 2.2-8-8 Mobile home depreciation tables

Authority: IC 6-1.1-4-26; IC 6-1.1-31-1

Affected: IC 6-1.1-4

Sec. 8. The following depreciation tables are used to calculate the depreciation percentage for all mobile homes and their additions:

Pre HUD Code Models

Age	Custom	Good	Economy
19 and over	75	80	85

The above guide is for homes in average condition for age. If home is in excellent condition, use 5% to 10% less, if poor condition (for age) use 5% to 10% more depreciation.

Post HUD Code Models

Actual Age	Condition							Actual Age
	EX	VG	G	AV	F	P	VP	
01	5	5	5	5	10	15	20	01
02	5	5	5	10	15	20	25	02
03 - 04	5	10	10	15	20	25	30	03 - 04
05 - 06	10	10	15	20	25	30	35	05 - 06
07 - 08	10	15	20	25	30	35	40	07 - 08
09 - 10	15	20	25	30	35	40	45	09 - 10
11 - 12	20	25	30	35	40	45	50	11 - 12
13 - 14	25	30	35	40	45	50	55	13 - 14
15 - 16	30	35	40	45	50	55	60	15 - 16
17 - 18	35	40	45	50	55	60	65	17 - 18

Depreciation Table

Residential Depreciation Table

Condition Rating			Neighborhood Desirability Rating										Condition Rating		
Excellent	EX	EX	VG	G	AV	F	P	VP							EX
Very Good	VG		EX	VG	G	AV	F	P	VP						VG
Good	G			EX	VG	G	AV	F	P	VP					G
Average	AV				EX	VG	G	AV	F	P	VP				AV
Fair	F					EX	VG	G	AV	F	P	VP			F
Poor	P						EX	VG	G	AV	F	P	VP		P
Very Poor	VP							EX	VG	G	AV	F	P	VP	VP
Actual Age															Actual Age
01-03		5	5	5	5	5	5	5	10	15	15	20	25	30	
04-06		5	5	5	5	5	5	5	10	15	15	20	25	30	04-06
07-09		5	5	5	5	5	10	10	15	15	20	25	30	35	07-09
10-13		5	5	5	10	10	15	15	20	25	30	35	40	45	10-13
14-17		5	5	10	10	15	15	20	25	30	35	40	45	50	14-17
18-21		5	10	10	15	15	20	25	30	35	40	45	50	55	18-21
22-25		10	10	15	15	20	25	30	35	40	45	50	55	60	22-25
26-30		10	15	15	20	25	30	35	40	45	50	55	60	65	26-30
31-35		15	15	20	25	30	35	40	45	50	55	60	65	70	31-35
36-44		15	20	25	30	35	40	45	50	55	60	65	70	75	36-44
45-55		20	25	30	35	40	45	50	55	65	70	75	80	80	45-55
56-61		25	30	35	40	45	50	55	60	70	75	80	80	80	56-61
62 +		30	35	40	45	50	55	60	65	75	80	80	80	80	62 +

Residential dwellings and detached garages.

(State Board of Tax Commissioners; 50 IAC 2.2-8-8; filed Sep 14, 1992, 12:00 p.m.: 16 IR 402)

APPENDIX C

HOW TO ASSESS MANUFACTURED (Mobile) HOMES

**INDIANA ASSESSOR'S ASSOCIATION
CONFERENCE**

JOHN LOOS

Instructor

**CLEVELAND TOWNSHIP ASSESSOR
ELKHART COUNTY**

MOBILE AND MANUFACTURED HOMES

Definitions: REAL.....Rule 8-page 2.....
 PERSONAL.....Rule 13-Page2.....

PERSONAL PROPERTY MOBILE HOMES

Personal Property Mobile Homes are assessed annually January 15th payable in two equal semi-annual installments on or before May 10 and November 10 of the year of assessment.

Owner on assessment date is liable for taxes and failure to pay will result in same type penalty as any other tax delinquent statement.

The assessor must complete the personal property tax assessment as soon after January 15 as possible. Then give the values and the mobile home worksheets to the auditor/county assessor (this may be handled differently depending on county) so the tax statement may be mailed 15 days prior to due date.

Personal Property Mobile Homes are assessed using Regulation 13 or 50 IAC 3.1 dated January 1990.

Remember the Supplemental Improvements are assessed from the 1995 Regulation 17.

ASSESSMENT FORMS for Personal Property Mobile Homes

1. Form 2 — NOTICE OF ASSESSMENT
2. Form 3 — ASSESSMENT WORKSHEET

OTHER FORMS

3. Form 1 — NOTICE OF PLACING OF MOBILE HOME
4. Form 7878 — MOBILE HOME PERMIT

ASSESSING A PERSONAL PROPERTY MOBILE HOME

First things first- **Form 3**. Initial contact—Measurements—and other vitals – Owner's name—address—phone number—year of mobile home—make-- model -- mfg size – serial number – other info such as foundation– heat/air – baths– ask year of shed/OFP, – etc. Measure and sketch—Record supplemental improvements– condition and grade.

Back to the office-----Completing Form 3.....

- Part I: Assessment Computation
- Part II: Summary of Supplemental Improvements
- Part III: Calculating True Tax Value, etc.

Notification of Assessment - Form 2.

Assessment information provided to Auditor/County Assessor.

Practice. Do on your own Assessment of a 1992 Dutch Mobile Home.

Question and answer.

Discuss answers to Practice Mobile Home.

REAL ESTATE MOBILE HOMES

If a Real estate mobile home is set up on a lot on or before March 1 the taxes would be due the next year. The home would not be reassessed until the next General Reassessment unless additions, etc., are made to the home.

Real estate mobile homes are assessed using Regulation 17 or 50 IAC 2.2, Rule 8, pages 1-24. Review those pages.

DATA COLLECTION. Collect all necessary data by perhaps using: 1) Form 3, 2) Data collection form, 3) Blank paper, etc.

Data should be entered on PRC or encoded and entered in the computer. Data is entered in the Summary of Improvements section on PRC.

PROBLEM #1----- GROUP WORK.

Mobile Home description: 14' X 80' manufacturer's size less 3' tow bar, 1990, AV, custom, Central Air, Foundation?, 2 baths, 8' X 12' tip out, Above ground pool 24' circular C grade in Average condition.

See worksheet for Rule 8-page 13. Go over pricing tables, etc.

PROBLEM # 2 ----- Individual practice.

Measured 27' X 66', 1995, Average condition, good grade, 2 full bathes, half bath, central air, 27' X 66' crawlspace, metal fireplace with stack. Detached garage, C grade, Av condition, built in 1996, 20' X 22'.

Answer questions.

Discuss answers.

GENERAL QUESTIONS ---- if time.

TEST.....

STATE OF INDIANA

STATE BOARD OF TAX COMMISSIONERS



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058
INDIANAPOLIS, IN 46204
PHONE (317) 232-3761
FAX (317) 232-8779

MEMORANDUM

TO: ALL COUNTY ASSESSORS
ALL TOWNSHIP ASSESSORS

FROM: STATE BOARD OF TAX COMMISSIONERS

SUBJECT: MOBILE HOME ASSESSMENTS FOR JANUARY 15, 1996

DATE: NOVEMBER 28, 1995

The procedures to calculate a 1996 mobile home assessment are as follows:

For those features associated with the mobile home:

The mobile home cost schedules located within 50 IAC 3.1 or the "1989 Real Property Assessment manual" are to be used to calculate the reproduction cost of all mobile homes assessed annually for January 15, 1996. The costs for foundations, skirting, central air conditioning, extra plumbing fixtures, and the mobile home manufactured room additions (Tip-outs, roll-outs, and pull-outs) should be valued using these same cost schedules. The depreciation table used to depreciate the mobile home reproduction cost is the same table used in 1995. A copy of this mobile home depreciation table is printed on the back of this memo for your convenience.

For supplemental improvements:

The cost schedules applicable to calculating the reproduction cost for any supplemental improvements to a mobile home are contained in the cost Schedules included in 50 IAC 2.2, the "Real Property Assessment Manual". Examples of supplemental improvements are stick-built room Additions, exterior features, utility sheds, etc. These items should be Depreciated using the appropriate depreciation tables included in 50 IAC 2.2.

If you should have any further questions please free to contact Jim Hemming or Ken Daly at 317-232-3761.

Form 1000-1 (1-78)
 Approved by the State
 Board of Tax Commissioners

NOTICE OF PLACING OF MOBILE HOME UPON LAND OR LOT

6-1, 1-7-3

To: CLEVELAND Township Assessor

315 South Second Street

Street or A. R.

Date: 1-16-98

Elkhart

City or Town

Indiana

Pursuant to the provisions of IC 6-1, 1-7-3, you are hereby notified that the following mobile home(s) have been permitted to be placed on the land or lot owned, controlled and/or possessed by me.

Legal Description of Land or Lot: FOUR SEASONS MHP

Address of Land or Lot: 2801 Mallow St., Elkhart 74 E.C. Cleveland

Street or A. R. Number

Lot Number

Elkhart

County

Elkhart

City or Town

Indiana

NAME OF OWNER/OWNERS * ADDRESS	DATE PLACED	LOT #	YEAR	SIZE	MAKE	MODEL	X SHE
2801 Mallow St.	9/94	153	1995	28X44	Styline	3825 Woodfield	yes
2802 Mallow St.	7/91	1	1990	28X52	Styline	Century	yes
2805 Mallow St.	4/92	152	1990	14X70	Pakord		yes
2806 Mallow St.	5/92	2	1992	14X70	Liberty	Weyford	no
2809 Mallow St.	1/95	151	1987	14X70	Styline	Little Ridge	no

NOTE

A person who violates this requirement commits a Class C misdemeanor. 6-1, 1-7-3(1)

ALL OF PERSONS MOBILE HOMES MAY BE CHECKED.



Prescribed by the State Board of Tax Commissioners

SCHEDULE FOR CALCULATING TRUE TAX VALUE							
	199 ____	199 ____	199 ____	199 ____	199 ____	199 ____	199 ____
1. ASSESSMENT YEAR							
2. MOBILE HOME REPRODUCTION COST (<i>Line G</i>)							
3. DEDUCT MOBILE HOME DEPRECIATION	- %	- %	- %	- %	- %	- %	- %
4. MOBILE HOME TRUE TAX VALUE							
5. TOTAL OF SUPPLEMENTAL IMPS. (<i>Line H</i>)							
6. TOTAL TRUE TAX VAULE							
ASSESSED VALUE 33 1/3%							



MOBILE HOME ASSESSMENT WORKSHEET

State Form 23303 (R7-89) / STB Form 3
Prescribed by the State Board of Tax Commissioners

INSTRUCTIONS: Township Assessor to prepare form in duplicate.
DISTRIBUTION: White copy for file, yellow copy to County Assessor.

Owner's Name Myers Henry		Township / Taxing Unit Center/03		Year 1985
Address (Street or Route No.) 193 Garden City Drive		State IN		Make Skyline
City Anytown	ZIP Code 46204	Phone Number		Mfg. Size 14 X 58
Mailing Address (If Different From Above)		State		Serial No. A2216B410
City	ZIP Code	State		Other Sabre

DATA COLLECTION	
FOUNDATION SYSTEM	
1. None	
2. Slab / Pier	
3. Skirting	
HEATING & AIR CONDITIONING	
1. Central Heat	
2. Heat Pump	
3. Central Air Conditioning	
PLUMBING	TF
Full Baths	1
Half Baths	1
Kitchen Sinks	1
Water Heater	1
Extra Fixtures	
☐ No Plumb.	TOTAL 7
ROOM ADDITION	
TYPE: TO	PO
SIZE: 6 X 14	

SKETCH AREA

14 55 10 15 OFF

6 14 RO

ASSESSMENT COMPUTATION	
A) Box Size 14' Wide x 55' Long Base Price	11800
B) Foundation Cost 0 + Skirting Cost 400	400
C) Cent. Air 900 + Plumbing: TF 7 - 5 = 2 @ \$300	1500
D) Room Addition (Tip out, Roll out, Pull out)	1000
E) Total Base (Add Lines A, B, C and D)	14700
F) Times Grade Factor	100 %
G) Reproduction Cost (Carry To Calculate Schedule)	14700

SUMMARY OF SUPPLEMENTAL IMPROVEMENTS (NOT MOBILE HOME)																
ID	USE	Story Height	Cons. Type	Grade	Year Const.	Year Remod.	Cond.	Neigh.	Base Rate	Features	Adj. Rate	Size or Area	Reproduction Cost	Phys. Dep.	Remainder Value	True Tax Value
02	OFF		FR	C	86		AV	AV	9.10	150 #		10X15	1600	15	1360	1400
03	SHED		WD	D	86		AV	AV	9.10	120 #		10X12	870	30	610	600
04																
05																
(H) TOTAL TRUE TAX VALUE OF SUPPLEMENTAL IMPROVEMENTS																2000

SCHEDULE FOR CALCULATING TRUE TAX VALUE						
ASSESSMENT YEAR	199 4	199 5	199 6	199 7	199 8	199 9
1. ASSESSMENT YEAR	14700	14700	14700	14700	14700	14700
2. MOBILE HOME REPRODUCTION COST (Line G)	- 50 %	7350	- 52 %	7000	- 65 %	5050
3. DEDUCT MOBILE HOME DEPRECIATION	7400	7100	6600	5850	5150	4410
4. MOBILE HOME TRUE TAX VALUE	2800	2800	2000	2000	2000	2000
5. TOTAL OF SUPPLEMENTAL IMPS. (Line H)	10200	9900	8600	7830	7150	6400
6. TOTAL TRUE TAX VAULE	3400	3300	2870	2630	2380	2130
ASSESSED VALUE 33 1/3%						



MOBILE HOME ASSESSMENT WORKSHEET

State Form 23303 (R/7-99) / STB Form 3

Prescribed by the State Board of Tax Commissioners

PRACTICE SHEET-----DO ON YOUR OWN!!!!

INSTRUCTIONS: Township Assessor to prepare form in duplicate.
DISTRIBUTION: White copy for file, yellow copy to County Assessor.

Owner's Name Jones Joe E		Township / Taxing Unit 03 Cleveland		Year 1992
Address (Street or Route No.) 6814 Oak Street Box 81				Make Dutch
City Osceola	State IN	ZIP Code 46561	Mfg. Size 28 X 52	
Mailing Address (If Different From Above)		Phone Number		Serial No.
		Cobus Green MHP Lot 81		
City	State	ZIP Code	Other Model 2004	

DATA COLLECTION			
FOUNDATION SYSTEM			
1. None			
2. Slab / Pier			
3. Skirting			
HEATING & AIR CONDITIONING			
1. Central Heat			
2. Heat Pump			
3. Central Air Conditioning			
PLUMBING			
Full Baths	2	6	
Hall Baths	0	0	
Kitchen Sinks	1	1	
Water Heater	1	1	
Extra Fixtures			
No Plumb.		TOTAL	8
ROOM ADDITION		RO	PO
TYPE: TO		RO	PO
SIZE:			

SKETCH AREA	
48	1296 sq. ft.

26X49 ASSESSMENT COMPUTATION	
A) Box Size: 27' x 48' Long Base Price	
B) Foundation Cost	
C) Cent. Air + Plumbing: TF 5 @ \$300	
D) Room Addition (Tip out, Roll out, Pull out)	
E) Total Base (Add Lines A, B, C and D)	
F) Times Grade Factor	
G) Reproduction Cost (Carry To Calculate Schedule)	

GRADE	
1. Custom	120%
2. Good	100%
3. Economy	80%
CONDITION	
☒ Average	

SUMMARY OF SUPPLEMENTAL IMPROVEMENTS (NOT MOBILE HOME)										
ID	USE	Story	Conc.	Year	Cond.	Base	Adj.	Rate	Area	True Tax Value
02	Deck	MD	C	92	AV	AV			412 sq	
03	Shed	MD	D	92	AV	AV			96 sq	
04	Grnp	MC	C	92	AV	AV			120 sq	
05	Grnp	MC	C	92	AV	AV				
(H) TOTAL TRUE TAX VALUE OF SUPPLEMENTAL IMPROVEMENTS										

SCHEDULE FOR CALCULATING TRUE TAX VALUE					
ASSESSMENT YEAR	199 5	199 6	199 7	199 8	199 9
1. ASSESSMENT YEAR					
2. MOBILE HOME REPRODUCTION COST (Line G)	27720				
3. DEDUCT MOBILE HOME DEPRECIATION	- 25 %	- %	- %	- %	- %
4. MOBILE HOME TRUE TAX VALUE	20800				
5. TOTAL OF SUPPLEMENTAL IMPS. (Line H)	3900				
6. TOTAL TRUE TAX VALUE	24700				
ASSESSED VALUE 33 1/3%	8230				

Base Prices

Size	Good Base	Add A.C.	Add Foundation
8 x 27	4800	900	400
8 x 29	5400	900	400
8 x 31	5600	900	400
8 x 33	5800	900	400
8 x 35	6200	900	500
8 x 37	6500	900	500
8 x 39	6800	900	500
8 x 41	7100	900	500
8 x 43	7300	900	600
8 x 45	7700	900	600
8 x 47	7800	900	600
8 x 49	8200	900	600
8 x 51	8500	900	700
8 x 53	8800	900	700
8 x 55	9000	900	700
8 x 57	9300	900	700
10 x 29	6000	900	400
10 x 31	6300	900	400
10 x 33	6800	900	500
10 x 35	7000	900	500
10 x 37	7300	900	500
10 x 39	7800	900	500
10 x 41	7900	900	600
10 x 43	8200	900	600
10 x 45	8600	900	600
10 x 47	8800	900	600
10 x 49	9100	900	700
10 x 51	9400	900	700
10 x 53	9800	900	700
10 x 55	10000	900	700
10 x 57	10400	900	800
10 x 59	10800	900	800
10 x 61	10900	900	800
10 x 63	11200	900	800
10 x 65	11500	900	900
12 x 37	8000	900	500
12 x 39	8300	900	600
12 x 41	8700	900	600
12 x 43	9000	900	600
12 x 45	9400	900	600
12 x 47	9700	900	700
12 x 49	10000	900	700
12 x 51	10400	900	700
12 x 53	10600	900	700
12 x 55	11000	900	800
12 x 57	11300	900	800
12 x 59	11600	900	800
12 x 61	11900	900	800
12 x 63	12200	900	900
12 x 65	12500	900	900
12 x 67	12800	900	900
12 x 69	13200	900	900
14 x 33	7900	900	500
14 x 35	8300	900	500
14 x 37	8700	900	600
14 x 39	9000	900	600

PERSONAL

Size	Good Base	Add A.C.	Add Foundation
14 x 41	9400	900	600
14 x 43	9800	900	600
14 x 45	10100	900	700
14 x 47	10500	900	700
14 x 49	10800	900	700
14 x 51	11100	900	700
14 x 53	11500	900	800
14 x 55	11800	900	800
14 x 57	12200	900	800
14 x 59	12500	900	800
14 x 61	12800	900	900
14 x 63	13200	900	900
14 x 65	13500	900	900
14 x 67	13800	900	900
14 x 69	14100	900	900
14 x 71	14500	900	900
14 x 73	14800	900	900
14 x 75	15100	1000	900
20 x 37	15400	900	800
20 x 39	15800	900	700
20 x 41	16500	900	700
20 x 43	17000	900	700
20 x 45	17500	900	700
20 x 47	18100	900	800
20 x 49	18800	900	800
20 x 51	19100	900	800
20 x 53	19600	1000	800
20 x 55	20000	1000	900
20 x 57	20700	1100	900
20 x 59	21300	1100	900
20 x 61	21700	1200	900
20 x 63	22100	1200	900
20 x 65	22800	1300	900
20 x 67	23100	1300	900
20 x 69	23500	1400	900
24 x 37	16700	900	700
24 x 39	17200	900	700
24 x 41	17800	900	700
24 x 43	18400	900	800
24 x 45	18900	1000	800
24 x 47	19500	1100	800
24 x 49	20000	1100	800
24 x 51	20500	1200	900
24 x 53	21000	1200	900
24 x 55	21500	1300	900
24 x 57	22000	1300	900
24 x 59	22400	1400	900
24 x 61	23000	1400	900
24 x 63	23500	1400	900
24 x 65	23900	1500	900
24 x 67	24400	1500	900
24 x 69	24900	1600	900
28 x 37	17300	900	700
28 x 39	17900	900	700
28 x 41	18400	1000	800
28 x 43	19000	1000	800

9-17-91

Per fix-

When M/H size falls between two sizes listed-use smaller size

Size	Good Base	Add A.C.	Add Foundation
26 x 45	19600	1100	800
26 x 47	20100	1200	800
26 x 49	20600	1200	900
26 x 51	21200	1300	900
26 x 53	21700	1400	900
26 x 55	22100	1400	900
26 x 57	22600	1400	900
26 x 59	23100	1400	900
26 x 61	23500	1500	900
26 x 63	24100	1600	900
26 x 65	24600	1600	900
26 x 67	25100	1700	900
26 x 69	25300	1800	900
28 x 37	17900	900	700
28 x 39	18400	1000	800
28 x 41	19000	1100	800
28 x 43	19600	1100	800
28 x 45	20100	1200	800
28 x 47	20700	1300	800
28 x 49	21200	1300	900
28 x 51	21800	1400	900
28 x 53	22200	1400	900
28 x 55	22700	1400	900
28 x 57	23200	1500	900
28 x 59	23600	1600	900
28 x 61	24100	1600	900
28 x 63	24700	1700	900
28 x 65	25100	1800	900
28 x 67	25600	1900	900
28 x 69	26000	1900	1000

NOTE: (1) Both basic home and tagalong units will have length rated by the manufacturer to include tow bar (hitch).

This extra length is normally approximately 3' and should be deducted to determine size as utilized in these schedules.

NOTE: (2) Add \$400 for skirt.

GRADE FACTORS

Custom	1.20
Good	1.00
Economy	.90

ROOM ADDITIONS (TIP OUT, ROLL OUT, PULL OUT, ETC.)

Size	
4 x 8	400
4 x 10	500
4 x 12	600
4 x 14	700
6 x 10	700
6 x 12	900
6 x 14	1000
6 x 16	1200
8 x 10	900
8 x 12	1100

PLUMBING

Basic price includes one 3 fixture bathroom, kitchen sink and water heater. Additional bathrooms, add as follows:

Full bath (toilet, sink and tub or shower)	900
Half bath (two fixtures)	600

EXTERIOR FEATURES

Steps and landings included in base prices.

For other exterior features, porches, patios, etc., refer to residential dwelling schedule.

Depreciation Guide

Age	Custom	Good	Economy
0-1 yr.	15	20	25
2	20	25	30
3	25	30	35
4	30	35	40
5	35	40	45
6	37	42	47
7	40	45	50
8	42	47	52
9	45	50	55
10	47	52	57
11	50	55	60
12	55	60	65
13	60	65	70
14	65	70	75
15	70	75	80
16 and over	75	80	85

The above guide is for homes in average condition for age. If a home is in excellent condition, use 5% to 10% less, if poor condition (for age) use 5% to 10% more depreciation.

NOTE: Depreciation on mobile homes assessed under 50 IAC 3.1 is applied annually.

16 x 37	9500
16 x 39	9800
16 x 41	10100
16 x 43	10700
16 x 45	10900
16 x 47	11300
16 x 49	11600
16 x 51	11800
16 x 53	12400
16 x 55	12700
16 x 57	13100
16 x 59	13500
16 x 61	13800
16 x 63	14300
16 x 65	14600
16 x 67	14900
16 x 69	15100
16 x 71	15600
16 x 73	15900
16 x 75	16200
16 x 77	16500
16 x 79	16800

SCHEDULE E.2 Continued

Exterior Features

Add per value point - \$100

		Area																				Per
		25	50	75	100	125	150	175	200	225	250	275	300	325	350	375	400	425	450	475	500	
PATIO																						
Concrete, at Grade	ConcP	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
Flagstone or Brick	FeP,BrP	2	4	6	8	10	12	14	16	18	20	22	24	26	28	30	32	34	36	38	40	
Treated Pine	WdP	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
Add for Tensored Type	T	1	2	2	2	3	3	4	4	4	5	5	5	5	5	5	5	5	5	5	5	
CANOPES																						
Roof Extension	RFX	2	3	5	6	8	9	11	13	14	16	17	19	21	22	23	25	26	28	30	32	
Conventional Shed Type	Cnpy	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
PORCHES																						
Two Story Height	Port	6	10	15	18	23	27	32	36	40	44	48	53	57	62	66	70	74	78	82	86	
STOOPS																						
Masonry, Elevated	MSUp	6	8	9	11	13	14	16	18	19	20	22	23	24	25	26	27	28	29	30	31	
PORCHES																						
Open Frame or Equal	OFF	5	8	10	12	15	16	18	21	22	23	26	28	29	32	34	35	37	39	41	43	
Add per Upper Floor		5	8	10	12	15	16	18	21	22	23	26	28	29	32	34	35	37	39	41	43	
Enclosed Frame or Equal	EFP	11	15	19	22	26	29	33	35	39	41	45	47	50	53	56	58	61	64	67	70	
Add per Upper Floor		8	13	17	21	24	27	30	33	36	39	41	44	47	50	52	55	58	61	64	67	
Open Masonry	OMP	6	10	12	14	17	19	23	24	26	29	31	33	36	38	41	42	45	47	50	52	
Add per Upper Floor		3	6	9	11	13	15	17	19	22	24	26	28	30	32	34	35	38	40	42	44	
Enclosed Masonry	EMP	12	18	23	26	31	34	38	42	44	47	52	54	57	61	63	66	69	72	75	78	
Add per Upper Floor		9	15	21	25	29	32	36	39	41	45	48	51	54	56	60	63	66	69	72	75	
BAYS **																						
Frame or Masonry	Bay	6	11	16	21	26	30	34	39	43	48	52	56	60	65	70	74	78	82	86	90	
Add per Upper Floor		5	9	13	16	19	23	26	30	33	36	40	43	47	50	54	58	61	65	68	72	
WOOD DECKS																						
Treated pine or Equal	WdDk	3	5	7	8	9	11	13	14	16	17	19	21	22	23	24	25	26	27	28	29	
BALCONIES																						
Uncovered, w/ Railing	Bals	2	4	6	7	8	10	11	13	15	16	17	19	21	22	24	25	26	27	28	29	
SOLARIUMS																						
	SOL	21	32	42	52	63	73	83	94	104	115	125	136	146	156	166	177	187	197	207	217	

** Reference is to extended living floor space, not bay windows.

SCHEDULE F

Quality Grade & Design Factor

-1	E	+1	+2	-2	-1	C	+1	+2	-2	-1	A	+1	+2	+3	+4	+5	+6	+7	+8	+9	+10
20	40	60	80	100	120	140	160	180	200	220	240	260	280	300	320	340	360	380	400	420	440
E		D		C		B		A		AA		AAA									

tate Board of Tax Commissioners; 50 IAC 2.2-8-7; filed Sep 14, 1992, 12:00 p.m.: 16 IR 397)

Sec. 7. The following are the depreciation tables used to calculate the physical depreciation percentage for residential yard and agricultural improvements:

Depreciation Table

Residential Depreciation Table

Condition Rating		Neighborhood Desirability Rating										Condition Rating									
Excellent	EX	EX	VG	G	AV	F	P	VP							EX						
Very Good	VG		EX	VG	G	AV	F	P	VP							VG					
Good	G			EX	VG	G	AV	F	P	VP							G				
Average	AV				EX	VG	G	AV	F	P	VP							AV			
Fair	F					EX	VG	G	AV	F	P	VP							F		
Poor	P						EX	VG	G	AV	F	P	VP							P	
Very Poor	VP							EX	VG	G	AV	F	P	VP							VP
Actual Age														Actual Age							
01-03		5	5	5	5	5	5	5	10	15	15	20	25	30		01-03					
04-06		5	5	5	5	5	5	10	15	15	20	25	30	35		04-06					
07-09		5	5	5	5	10	10	15	15	20	25	30	35	40		07-09					
10-13		5	5	5	10	10	15	15	20	25	30	35	40	45		10-13					
14-17		5	5	10	10	15	15	20	25	30	35	40	45	50		14-17					
18-21		5	10	10	15	15	20	25	30	35	40	45	50	55		18-21					
22-25		10	10	15	15	20	25	30	35	40	45	50	55	60		22-25					
26-30		10	15	15	20	25	30	35	40	45	50	55	60	65		26-30					
31-35		15	15	20	25	30	35	40	45	50	55	60	65	70		31-35					
36-44		15	20	25	30	35	40	45	50	55	60	65	70	75		36-44					
45-55		20	25	30	35	40	45	50	55	65	70	75	80	80		45-55					
56-61		25	30	35	40	45	50	55	60	70	75	80	80	80		56-61					
62 +		30	35	40	45	50	55	60	65	75	80	80	80	80		62 +					

Residential dwellings and detached garages.

Rule 9 page 33

20 Year Life Expectancy

Actual Age	Condition							Actual Age
	EX	VG	G	AV	F	P	VP	
01	5	5	5	5	10	15	20	01
02	5	5	5	10	15	20	25	02
03-04	5	10	10	15	20	25	30	03-04
05-06	10	10	15	20	25	30	35	05-06
07-08	10	15	20	25	30	35	40	07-08
09-10	15	20	25	30	35	40	45	09-10
11-12	20	25	30	35	40	45	50	11-12
13-14	25	30	35	40	45	50	55	13-14
15-16	30	35	40	45	50	55	60	15-16
17-20	35	40	45	50	55	60	65	17-20
21-26	40	45	50	55	60	70	75	21-26
27-30	45	50	55	60	65	75	80	27-30
Over 30	50	55	60	65	70	80	85	Over 30

20 Year:

Residential sheds and greenhouses, asphalt and concrete paving, grain storage bins, and confinement facilities.

SCHEDULE E.2 Continued

Additions (1)

Add per value point—\$100

		25	30	35	40	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	140	145	150	155	160	165	170	175	180	185	190	195	200	205	210	215	220	225	230	235	240	245	250	255	260	265	270	275	280	285	290	295	300	305	310	315	320	325	330	335	340	345	350	355	360	365	370	375	380	385	390	395	400	405	410	415	420	425	430	435	440	445	450	455	460	465	470	475	480	485	490	495	500	505	510	515	520	525	530	535	540	545	550	555	560	565	570	575	580	585	590	595	600	605	610	615	620	625	630	635	640	645	650	655	660	665	670	675	680	685	690	695	700	705	710	715	720	725	730	735	740	745	750	755	760	765	770	775	780	785	790	795	800	805	810	815	820	825	830	835	840	845	850	855	860	865	870	875	880	885	890	895	900	905	910	915	920	925	930	935	940	945	950	955	960	965	970	975	980	985	990	995	1000	1005	1010	1015	1020	1025	1030	1035	1040	1045	1050	1055	1060	1065	1070	1075	1080	1085	1090	1095	1100	1105	1110	1115	1120	1125	1130	1135	1140	1145	1150	1155	1160	1165	1170	1175	1180	1185	1190	1195	1200	1205	1210	1215	1220	1225	1230	1235	1240	1245	1250	1255	1260	1265	1270	1275	1280	1285	1290	1295	1300	1305	1310	1315	1320	1325	1330	1335	1340	1345	1350	1355	1360	1365	1370	1375	1380	1385	1390	1395	1400	1405	1410	1415	1420	1425	1430	1435	1440	1445	1450	1455	1460	1465	1470	1475	1480	1485	1490	1495	1500	1505	1510	1515	1520	1525	1530	1535	1540	1545	1550	1555	1560	1565	1570	1575	1580	1585	1590	1595	1600	1605	1610	1615	1620	1625	1630	1635	1640	1645	1650	1655	1660	1665	1670	1675	1680	1685	1690	1695	1700	1705	1710	1715	1720	1725	1730	1735	1740	1745	1750	1755	1760	1765	1770	1775	1780	1785	1790	1795	1800	1805	1810	1815	1820	1825	1830	1835	1840	1845	1850	1855	1860	1865	1870	1875	1880	1885	1890	1895	1900	1905	1910	1915	1920	1925	1930	1935	1940	1945	1950	1955	1960	1965	1970	1975	1980	1985	1990	1995	2000	2005	2010	2015	2020	2025	2030	2035	2040	2045	2050	2055	2060	2065	2070	2075	2080	2085	2090	2095	2100	2105	2110	2115	2120	2125	2130	2135	2140	2145	2150	2155	2160	2165	2170	2175	2180	2185	2190	2195	2200	2205	2210	2215	2220	2225	2230	2235	2240	2245	2250	2255	2260	2265	2270	2275	2280	2285	2290	2295	2300	2305	2310	2315	2320	2325	2330	2335	2340	2345	2350	2355	2360	2365	2370	2375	2380	2385	2390	2395	2400	2405	2410	2415	2420	2425	2430	2435	2440	2445	2450	2455	2460	2465	2470	2475	2480	2485	2490	2495	2500	2505	2510	2515	2520	2525	2530	2535	2540	2545	2550	2555	2560	2565	2570	2575	2580	2585	2590	2595	2600	2605	2610	2615	2620	2625	2630	2635	2640	2645	2650	2655	2660	2665	2670	2675	2680	2685	2690	2695	2700	2705	2710	2715	2720	2725	2730	2735	2740	2745	2750	2755	2760	2765	2770	2775	2780	2785	2790	2795	2800	2805	2810	2815	2820	2825	2830	2835	2840	2845	2850	2855	2860	2865	2870	2875	2880	2885	2890	2895	2900	2905	2910	2915	2920	2925	2930	2935	2940	2945	2950	2955	2960	2965	2970	2975	2980	2985	2990	2995	3000	3005	3010	3015	3020	3025	3030	3035	3040	3045	3050	3055	3060	3065	3070	3075	3080	3085	3090	3095	3100	3105	3110	3115	3120	3125	3130	3135	3140	3145	3150	3155	3160	3165	3170	3175	3180	3185	3190	3195	3200	3205	3210	3215	3220	3225	3230	3235	3240	3245	3250	3255	3260	3265	3270	3275	3280	3285	3290	3295	3300	3305	3310	3315	3320	3325	3330	3335	3340	3345	3350	3355	3360	3365	3370	3375	3380	3385	3390	3395	3400	3405	3410	3415	3420	3425	3430	3435	3440	3445	3450	3455	3460	3465	3470	3475	3480	3485	3490	3495	3500	3505	3510	3515	3520	3525	3530	3535	3540	3545	3550	3555	3560	3565	3570	3575	3580	3585	3590	3595	3600	3605	3610	3615	3620	3625	3630	3635	3640	3645	3650	3655	3660	3665	3670	3675	3680	3685	3690	3695	3700	3705	3710	3715	3720	3725	3730	3735	3740	3745	3750	3755	3760	3765	3770	3775	3780	3785	3790	3795	3800	3805	3810	3815	3820	3825	3830	3835	3840	3845	3850	3855	3860	3865	3870	3875	3880	3885	3890	3895	3900	3905	3910	3915	3920	3925	3930	3935	3940	3945	3950	3955	3960	3965	3970	3975	3980	3985	3990	3995	4000	4005	4010	4015	4020	4025	4030	4035	4040	4045	4050	4055	4060	4065	4070	4075	4080	4085	4090	4095	4100	4105	4110	4115	4120	4125	4130	4135	4140	4145	4150	4155	4160	4165	4170	4175	4180	4185	4190	4195	4200	4205	4210	4215	4220	4225	4230	4235	4240	4245	4250	4255	4260	4265	4270	4275	4280	4285	4290	4295	4300	4305	4310	4315	4320	4325	4330	4335	4340	4345	4350	4355	4360	4365	4370	4375	4380	4385	4390	4395	4400	4405	4410	4415	4420	4425	4430	4435	4440	4445	4450	4455	4460	4465	4470	4475	4480	4485	4490	4495	4500	4505	4510	4515	4520	4525	4530	4535	4540	4545	4550	4555	4560	4565	4570	4575	4580	4585	4590	4595	4600	4605	4610	4615	4620	4625	4630	4635	4640	4645	4650	4655	4660	4665	4670	4675	4680	4685	4690	4695	4700	4705	4710	4715	4720	4725	4730	4735	4740	4745	4750	4755	4760	4765	4770	4775	4780	4785	4790	4795	4800	4805	4810	4815	4820	4825	4830	4835	4840	4845	4850	4855	4860	4865	4870	4875	4880	4885	4890	4895	4900	4905	4910	4915	4920	4925	4930	4935	4940	4945	4950	4955	4960	4965	4970	4975	4980	4985	4990	4995	5000	5005	5010	5015	5020	5025	5030	5035	5040	5045	5050	5055	5060	5065	5070	5075	5080	5085	5090	5095	5100	5105	5110	5115	5120	5125	5130	5135	5140	5145	5150	5155	5160	5165	5170	5175	5180	5185	5190	5195	5200	5205	5210	5215	5220	5225	523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REAL

PROBLEM #1

IMPROVEMENT DATA AND COMPUTATIONS

Occupancy	Story Height	Attic	Basement	Overall
1 Single Family	1	0 None	0 None	0
2 Duplex	1	1 Unfinished	1 1/4 1	1
3 Triplex	2 1/2 Finished	2 1/2 2	2 1/2 2	2
4 4-8 Family	3 1/2 Finished	3 3/4 Finished	3 3/4 3	3
5 5-8 Family	4 1/2 Finished	4 4/4 Finished	4 4/4 4	4
6 6-8 Family	5 1/2 Finished	5 5/4 Finished	5 5/4 5	5
7 7-8 Family	6 1/2 Finished	6 6/4 Finished	6 6/4 6	6
8 8-8 Family	7 1/2 Finished	7 7/4 Finished	7 7/4 7	7
9 9-8 Family	8 1/2 Finished	8 8/4 Finished	8 8/4 8	8
10 10-8 Family	9 1/2 Finished	9 9/4 Finished	9 9/4 9	9
11 11-8 Family	10 1/2 Finished	10 10/4 Finished	10 10/4 10	10
12 12-8 Family	11 1/2 Finished	11 11/4 Finished	11 11/4 11	11
13 13-8 Family	12 1/2 Finished	12 12/4 Finished	12 12/4 12	12
14 14-8 Family	13 1/2 Finished	13 13/4 Finished	13 13/4 13	13
15 15-8 Family	14 1/2 Finished	14 14/4 Finished	14 14/4 14	14
16 16-8 Family	15 1/2 Finished	15 15/4 Finished	15 15/4 15	15
17 17-8 Family	16 1/2 Finished	16 16/4 Finished	16 16/4 16	16
18 18-8 Family	17 1/2 Finished	17 17/4 Finished	17 17/4 17	17
19 19-8 Family	18 1/2 Finished	18 18/4 Finished	18 18/4 18	18
20 20-8 Family	19 1/2 Finished	19 19/4 Finished	19 19/4 19	19
21 21-8 Family	20 1/2 Finished	20 20/4 Finished	20 20/4 20	20
22 22-8 Family	21 1/2 Finished	21 21/4 Finished	21 21/4 21	21
23 23-8 Family	22 1/2 Finished	22 22/4 Finished	22 22/4 22	22
24 24-8 Family	23 1/2 Finished	23 23/4 Finished	23 23/4 23	23
25 25-8 Family	24 1/2 Finished	24 24/4 Finished	24 24/4 24	24
26 26-8 Family	25 1/2 Finished	25 25/4 Finished	25 25/4 25	25
27 27-8 Family	26 1/2 Finished	26 26/4 Finished	26 26/4 26	26
28 28-8 Family	27 1/2 Finished	27 27/4 Finished	27 27/4 27	27
29 29-8 Family	28 1/2 Finished	28 28/4 Finished	28 28/4 28	28
30 30-8 Family	29 1/2 Finished	29 29/4 Finished	29 29/4 29	29
31 31-8 Family	30 1/2 Finished	30 30/4 Finished	30 30/4 30	30
32 32-8 Family	31 1/2 Finished	31 31/4 Finished	31 31/4 31	31
33 33-8 Family	32 1/2 Finished	32 32/4 Finished	32 32/4 32	32
34 34-8 Family	33 1/2 Finished	33 33/4 Finished	33 33/4 33	33
35 35-8 Family	34 1/2 Finished	34 34/4 Finished	34 34/4 34	34
36 36-8 Family	35 1/2 Finished	35 35/4 Finished	35 35/4 35	35
37 37-8 Family	36 1/2 Finished	36 36/4 Finished	36 36/4 36	36
38 38-8 Family	37 1/2 Finished	37 37/4 Finished	37 37/4 37	37
39 39-8 Family	38 1/2 Finished	38 38/4 Finished	38 38/4 38	38
40 40-8 Family	39 1/2 Finished	39 39/4 Finished	39 39/4 39	39
41 41-8 Family	40 1/2 Finished	40 40/4 Finished	40 40/4 40	40
42 42-8 Family	41 1/2 Finished	41 41/4 Finished	41 41/4 41	41
43 43-8 Family	42 1/2 Finished	42 42/4 Finished	42 42/4 42	42
44 44-8 Family	43 1/2 Finished	43 43/4 Finished	43 43/4 43	43
45 45-8 Family	44 1/2 Finished	44 44/4 Finished	44 44/4 44	44
46 46-8 Family	45 1/2 Finished	45 45/4 Finished	45 45/4 45	45
47 47-8 Family	46 1/2 Finished	46 46/4 Finished	46 46/4 46	46
48 48-8 Family	47 1/2 Finished	47 47/4 Finished	47 47/4 47	47
49 49-8 Family	48 1/2 Finished	48 48/4 Finished	48 48/4 48	48
50 50-8 Family	49 1/2 Finished	49 49/4 Finished	49 49/4 49	49
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79 79-8 Family	78 1/2 Finished	78 78/4 Finished	78 78/4 78	78
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