



Department of Local Government Finance

Unique Properties

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Disclaimer

- The purpose of this presentation is to provoke thought and discussion on the assessment of a variety of structures. In some cases, there will not be a single, correct way of assessing some of the properties discussed. The assessment will be determined on a case-by-case basis and the facts and information available or the lack of that type of information will be considered when calculating an assessment.
- Of course, the taxpayer can file an appeal and present additional evidence to consider if he/she disagrees with the assessed value determined.



Biltmore House, Asheville, North Carolina





Children's Playhouses/She-Sheds





Children's Playhouse?





Hunting Lodge?





Is it assessable?





To assess or not to assess...





Tree Houses





Bin Home, Vanderburgh County





Bin Home





Has Bin Bed and Breakfast, Alvin, Illinois





Has Bin Bed & Breakfast, Alvin Illinois





Has Bin Bed & Breakfast, Alvin, Illinois





Perry County – Grain Bin Converted Into A Bar





102 N. Water Street, Louisiana, Missouri





102 N. Water Street, Louisiana, Missouri





Mississippi River, Water Tank interior





Water Tank House Mississippi River View





Tiny House, Vanderburgh County





Tiny House, Vanderburgh County





Tiny House, Vanderburgh County





Tiny House, Vanderburgh County





Tiny House, Vanderburgh County

- Tiny Home in Trailer Park
- This is currently assessed as a single wide mobile home for the purchase price. How to assess properly?



Unique Properties





Tiny Home, Vanderburgh County

- Tiny homes
- This tiny home is a secondary dwelling on the parcel. Is it a dwelling? A shed? A bath house?
- We need some guidelines on different size structures and what they should be called.



Tiny Home, Jasper County





Tiny Home, Jasper County

- We just came across this unique property in our county if you wanted to use it for class. I am not sure what to do with it. It does have wheels, but it is really a “semi-permanent” structure. It is located on a vegetable farm that does a crop share most of the year that people can buy into and either pick their own veggies or just pick them up. They are offering this as an Airbnb to “experience the farm”. Assess as a structure or consider it a “camper”?



Tiny House, Vegetable Farm Airbnb





Tiny House, Vegetable Farm Airbnb





Tiny House, Vegetable Farm Airbnb





Tiny House, Vegetable Farm Airbnb





Cody Street Project

- The Board of Public Works approved the contract between the city and the Community Action Program of Evansville for over a quarter of a million dollars. The money is helping fund the Cody Street Project. It's a plan to construct two affordable housing units near Cedar Hall School in Evansville on Cody Street.
- The two homes will be built from shipping containers, so they will be Evansville's first entry into the shipping container home building process.
- We are very excited about it. Number one because it adds two more homes to the affordable housing portfolio of the city. But, number two, we're big believers in innovation and trying everything to create more affordable living units for people." says Kelley Coures, Executive Director of the Department of Metropolitan Development.



CAPE on Cody Street, Vanderburgh County





CAPE on Cody Street, Vanderburgh County





Park Model





Park Model





Park Model





Manufactured Home Defined IC 9-3-2-96

- IC 9-13-2-96

Manufactured home

Sec. 96. (a) “Manufactured home” means, except as provided in subsections (b) and (c), a structure that:

- (1) is assembled in a factory;
- (2) Bears a seal certifying that it was built in compliance with the federal Manufactured Housing Construction and Safety Standards Law(42USC 5401 et seq.)
- (3) is designed to be transported from the factory to another site in one (1) or more units;
- (4) is suitable for use as a dwelling in any season; and
- (5) is more than thirty-five(35) feet long.

The term does not include a vehicle described in IC 9-13-2-150(2).

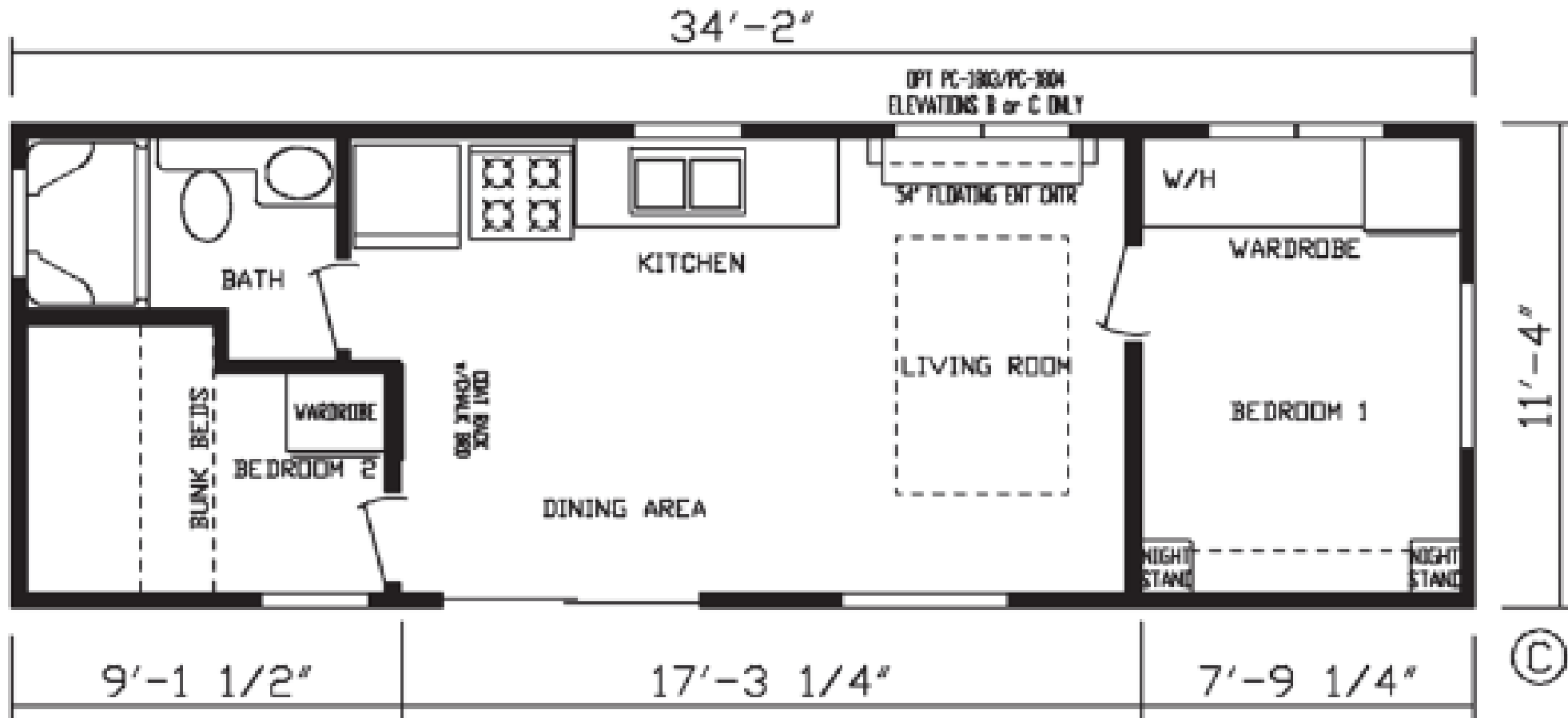


Park Models

- The “more than 35’ length” requirement in the statutes makes some assessors question park models titled as an RV because the characteristics of it are more similar to a mobile/manufactured home than to a recreational vehicle, but the Bureau of Motor Vehicles (BMV) has the authority to title the recreational vehicles and the length is one of the statutory requirements that they consider when making a determination on the classification of the asset.



Example - Park Model Dimensions 34' 2" X 11' 4" (387 square feet)





The Hobbit House, Fayette County





The Hobbit House, Fayette County





The Hobbit House, Fayette County





The Hobbit House, Fayette County





The Hobbit House, Fayette County





Hoop Barns





Steuben County – Industrial (concrete) aggregate storage





Enclosed On Both Ends With Overhead Doors





Steuben County – Open Ends Machine Storage





Steuben County – Open Round Bale Hay Storage





South Plex, Fort Wayne





South Plex, Fort Wayne





South Plex, Fort Wayne



Plex-South2.jpg



South Plex, Fort Wayne



Baseball at Plex South



South Plex, Fort Wayne





South Plex, Fort Wayne



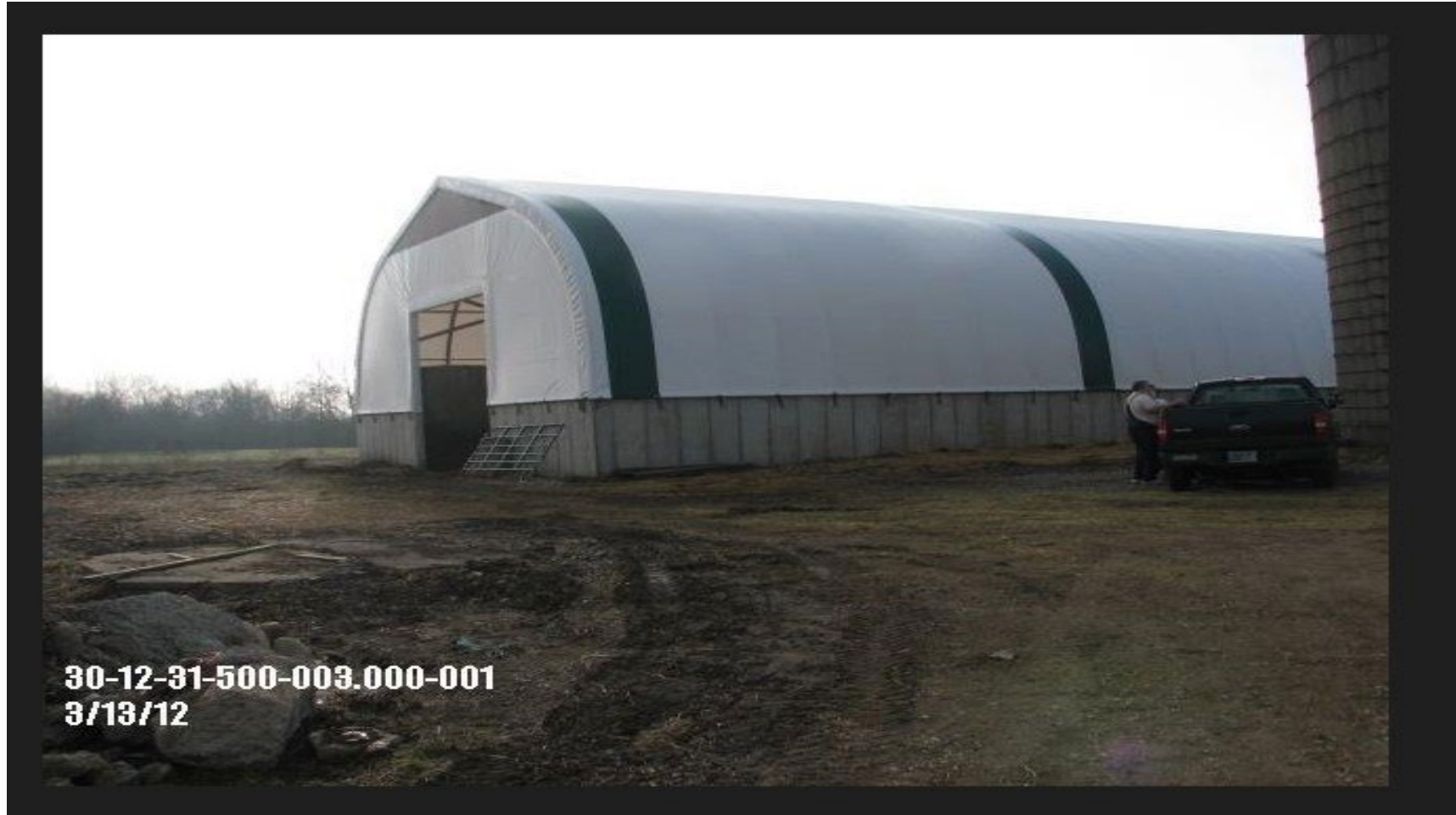


Hoop Buildings

- We have several hoop buildings in Hancock County. We have assessed them as Quonsets. I don't think that is correct, but I don't know what else we would do. Any help would be appreciated.
- Cindy Roberts
- Hancock County Assessor



Hoop Barn, Hancock County





Lake County, Indiana

45-19-29-300-007.000-037:

- The subject property is a single-family dwelling. This is a dome shaped dwelling of stucco construction. The topography of the land has the south and west sides built below grade.

45-07-25-426-008.000-001:

- The subject properties are 2- unit apartments. These are Quonset hut style buildings of metal construction. There are 5 – 2- unit buildings which classifies this as commercial property.

45-11-29-476-019.000-035:

- The subject property is a single- family dwelling. This is a dome shaped dwelling of wood frame construction.



Lake County, Indiana

45-02-36-451-004.000-023:

- The subject property is a church. The unique factor of this property is the dome shaped portion of the building with a use type of a theatre.

45-11-18-203-002.000-034:

- The subject property was once a single- family residence. The property, known as Meyer's Castle, is located on over 9.5 acres of land. It now operates as a special events venue with a reservation only restaurant and is registered as an Historic Landmark.



Lake County, Indiana





Lake County, Indiana





4807 West 41st Avenue, Gary, Indiana





11440 West 93rd Avenue, St. John, Indiana





The Gate Church, Hammond, Indiana





The Gate Church, Hammond, Indiana





Meyer's Castle, Dyer, Indiana





Meyer's Castle, Dyer, Indiana





Meyer's Castle, Dyer, Indiana



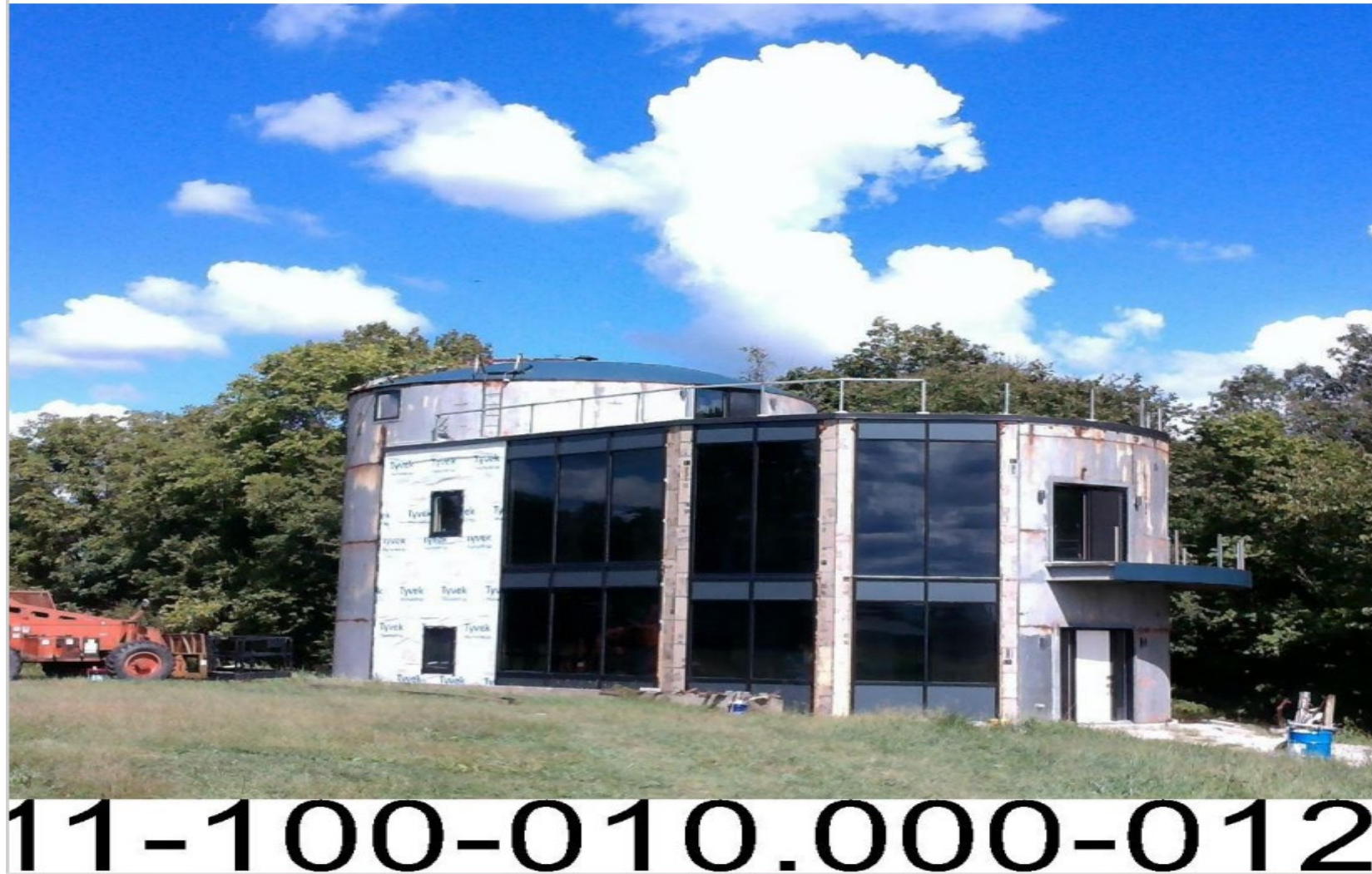


Meyer's Castle, Dyer, Indiana





Dubois County, Farmhouse





Dubois County Farmhouse 2023





Longaberger Basket Building, Newark, Ohio





Longaberger Basket Building, Newark, Ohio





Cleveland Clinic Lou Ruvo Center for Brain Health, Las Vegas, Nevada





North Side Of The Building





Keep Memory Alive





Futuro, 9473 OH-123, Carlisle, Ohio





Futuro, 9473 OH-123, Carlisle, Ohio





7009 Novak Road, Racine, Wisconsin





7009 Novak Road, Racine, Wisconsin





101 South 3rd St, Clarksville, Missouri





121 N Seventh St., Louisiana, Missouri





3331 Erie Avenue, Cincinnati, Ohio





2880 North Main St, Hazard, Kentucky





Mother Goose House, Perry County, Kentucky





Pickle Barrel, Grand Marais, Michigan





Pickle Barrel Museum, Grand Marais, Michigan





Mother Hubbard Shoe Guest House, Ohringstad, South Africa





Mushroom House, Lake Charlevoix, Michigan





Dome Home, Sunrise Beach, Missouri





Dog Bark Inn, Cottonwood, Idaho





Dr. Seuss House, Willow, Alaska





Mobile Home Park





Unique Properties

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