

# Tippecanoe County Cyclical Reassessment Plan

June, 2013

Tippecanoe County has about 64,000 parcels in thirteen townships. Seventy-five percent of these parcels are residential. The City of Lafayette occupies much of Fairfield Township. Small portions of Perry and Wea Townships are also within the City of Lafayette boundaries. Wabash Township is home to both Purdue University and the City of West Lafayette. (The City of West Lafayette has annexed a small portion of Tippecanoe Township as well.) The town of Shadeland occupies the entirety of Union Township. There are thirty-eight taxing districts.

## The Tasks:

- Physically inspect each parcel in the county in a four-year cycle.
- Notify taxpayers of changes.
- Review and determine land values.
- Perform equalization studies each year.

The breakdown of parcels by township and property class is shown below:

Township	100-199	300-399	400-499	500-599	600-699	800-899	Total
Fairfield	170	129	2,498	16,239	1,673	130	20,839
Jackson	488	0	1	137	55	1	682
Lauramie	668	1	39	1,008	110	38	1,864
Perry	532	1	7	2,943	256	3	3,742
Randolph	332	4	17	365	54	6	779
Sheffield	619	18	44	1,402	195	20	2,287
Shelby	693	8	27	1,032	132	6	1,898
Tippecanoe	599	9	61	3,068	448	13	4,135
Union	373	7	14	592	75	24	1,085
Wabash	536	28	774	9,926	1,049	35	12,348
Washington	337	2	24	1,074	161	20	1,618
Wayne	450	0	17	625	56	27	1,175
Wea	381	34	349	10,124	463	58	11,409
<b>Total</b>	<b>6,178</b>	<b>241</b>	<b>3,872</b>	<b>48,535</b>	<b>4,727</b>	<b>381</b>	<b>63,934</b>

A breakdown of vacant and improved parcels by class by township can be found in Appendix A. The chart above includes all parcels. Tables later in the report have been corrected to reflect

economic units. For example, a factory may sit on three parcels, so in the chart above it is three of the total parcels. However, it is a single economic unit, so for the purposes of determining workflow, it is counted only once. Therefore, the totals on this chart and later ones will not match.

25% of the parcels for each class of property are as follows:

Agricultural	1,545
Industrial	60
Commercial	968
Residential	12,134
Exempt	1,182
Utility	95

So the annual target is to complete 15,984 parcels. Dividing these parcels into groups is somewhat challenging. The criteria for arranging these are:

- The target is 25% of each property class each year.
- All property should be inspected by the end of year four.
- There will be a learning curve for everyone, so year one should include some smaller yet well-defined neighborhoods to let both field staff and entry staff become familiar with the system before plunging into the 1,000 parcel neighborhoods.
- Tippecanoe and Wabash should be reviewed together if possible because the City of West Lafayette crosses into Tippecanoe Township.
- The more rural townships should be reviewed together if possible.
- Wherever possible, taxing districts should not be split.

After trying several combinations, the following division is proposed:

Group 1 - Taxing Districts 14, 15, 16, 22, 23, 24, 25, 26, 27, 34, 35, 39. This is all of Shelby and Wabash Township and the portion of Tippecanoe township that is part of city of West Lafayette. This is 25.7% of all parcels.

Group 2 - Taxing Districts 17, 18, 19, 1, 2, 3, 5, 6 and the northern portion of 4. This is the remainder of Tippecanoe Township, Jackson and about half of Fairfield township. It represents 25.5% of all parcels.

Group 3 - Taxing Districts 04 (South Portion), 7, 8, 11, 20, 21, 28 and 30. This is the southern half of Fairfield Township, Laramie, Randolph, Union, Wayne and a portion of Wea. Overall, 24.1% of all parcels will be reviewed.

Group 4 – Taxing Districts 9,10,38, 13, 12, 31, 32, 33, 36 and 37. This is Perry, Sheffield, and the remainder of Wea. Overall, 24.8% of all parcels will be reviewed.

Detail about the percentage completed by class and group is in the chart below:

	100-199	300-399	400-499	500-599	600-699	800-899	Total
Group 1	25.6%	18.8%	21.6%	25.7%	28.8%	16.4%	25.7%
Group 2	19.8%	31.2%	37.1%	24.6%	32.4%	37.9%	25.5%
Group 3	33.7%	22.0%	29.1%	22.8%	20.9%	27.2%	24.1%
Group 4	20.8%	28.0%	12.2%	26.8%	17.9%	18.5%	24.8%

More detail can be found in Appendix B.

### **Planning Considerations:**

For the 2012 general reassessment, Tippecanoe County hired a vendor to perform the physical inspection of each parcel. For this work, the vendor was paid \$1.8 million. Although the Assessor was not unhappy with the vendor, there were aspects of the project that could have been better managed by both our office and the vendor.

Some of the lessons learned in the general reassessment:

- A physical inventory needs to be accomplished by visiting/reviewing all of the parcels in a particular geographic area at the same time. In the last reassessment, property record cards were printed by neighborhood. Visiting a neighborhood works fine if all of the homes in a geographic area are in the same neighborhood. As it turns out, many of our existing neighborhoods, particularly in the rural areas, are scattered. A three-mile stretch of county road turned out to have seven different neighborhoods along it; this meant that the reviewer passed parcels multiple times on the way to the next neighborhood. This is not very efficient and increases the chances that we will miss an improvement.
- Attaching photographs to our Computer Aided Mass Appraisal (CAMA) system manually is extremely time-consuming and has an unacceptably high error rate. This is not anyone's fault; there are just too many steps in the process where errors can creep in.
- While the people employed by our vendor were mostly competent, they were generally from outside this county, so it took them longer to find places because local landmarks meant nothing to them.
- A solid plan needs to be in place for entering and evaluating the data collected from the physical inventory.
- Certain areas of the county started with more accurate information than other areas. The data for Tippecanoe Township needs considerable review.
- The review of land values took considerably more time than expected.
- Parcels in the rural townships take far longer to review because of the driving time involved.

- Residents regard people arriving in unmarked cars and coming onto their property as suspicious. Many of them act on their suspicions with phone calls to the sheriff.

Any plan must take into account the resources available. Tippecanoe County has substantial strengths:

- Strong, well-trained staff in the office. There are three Level III Certified Indiana Assessor-Appraisers on the 18-person staff. By the time cyclical reassessment starts in 2014, two additional staff will have obtained their Level III. All of the rest of the staff (aside from one new hire) has their Level II certification.
- Excellent, dedicated Information Technology (IT) support.
- An excellent Geographic Information System (GIS).
- High Resolution Ortho Photos of the entire county flown every two years. (The last flight was November 2012. We have 4-way, 9" resolution in the populated areas of the county and 4-way 12" resolution in the agricultural areas.)
- A good CAMA system with strong vendor support.
- A county council and commissioners who have provided adequate funding of personnel and technology.
- We have good office space and enough computers.

We also need to review our weaknesses:

- Our web site needs to be improved. This would allow staff to spend less time providing information to the public.
- There has been a substantial increase in new construction and sales; this is stretching our ability to perform our basic functions with our existing staff. Cyclical reassessment cannot be accomplished with existing staff. Either we need to hire a vendor or hire additional staff.
- Tippecanoe used to have three township assessors in addition to the county assessor. Each of the three township assessors had slightly different ways of doing things. While we are moving towards standardizing all townships, there are still details that need to be corrected and changed.
- Neighborhood delineation needs to be improved. We currently have 441 neighborhoods; this is an average of 147 parcels per neighborhood. That doesn't sound too bad until you realize that there are 179 neighborhoods that have fewer than 50 parcels. A neighborhood with only 50 parcels is unlikely to ever have sufficient sales to develop an accurate trending factor. We have begun the process of reviewing neighborhoods and making sure that parcels are assigned correctly. This problem is particularly acute in the rural townships.

## **Time Requirements**

Of the 64,000 parcels in Tippecanoe County, about 80% or 51,400 are improved. An unimproved parcel takes only a glance to review, so for the purposes of this analysis, we will only consider improved parcels. We will also not give government owned parcels more than a cursory look as we are simply verifying that the building is government owned, so this eliminates another 3,500 parcels. So, in the four-year cycle, we need to physically review 50,600 parcels; 25% of this is 12,650 parcels per year. Allowing 15 minutes per parcel means that a reviewer can physically review 30 parcels in a typical workday. To review 12,650 parcels will require 421 work days.

Our legislature has allowed us eight months during which we can physically inspect the parcels. Allowing for holidays, this gives us about 150 working days. We have assumed that 20% or 30 of those working days will be lost to bad weather and that another 10 days are lost to vacation and sick leave. So we have a 110-day window in which to accomplish this task. Dividing the required 421 work days by the available 110 days, means that we need 3.8 full-time equivalent (FTE) of labor to accomplish this task.

In addition to the physically reviewing the parcels, data must also be reviewed in the CAMA system. In some neighborhoods, the data can be reviewed in less than 2 minutes per parcel. In others, more time will be required. On average, our previous experience suggests that data entry requires 5 minutes per parcel, so typically 85 parcels can be entered/reviewed each workday. We do not lose workdays to weather for data entry, so 140 days are available for data entry. Overall we need 148 days of data entry per year, so 1.05 FTE will be needed for this task.

## **The Plan**

After reviewing the resources available and the tasks involved and the time required, Tippecanoe County has opted to perform the cyclical reassessment work in house using the ARCvantage technology assisted mass appraisal system along with our current ProVal CAMA system.

In essence, this system uses high quality digital photography in combination with GIS. Each photo taken uses a rangefinder that embeds the latitude and longitude of the object being photographed in the metadata headers for each photo. For each improvement on a parcel, the Reassessment staff will take at least one photo. For a shed, one photo is likely to be enough; for most houses, they will take photos of all four sides. These photos are then uploaded in the ARCvantage system, which attaches the photo to the correct parcel in our base GIS system using the data in the header. This eliminates human error and ensures that the photos are attached to the correct parcel. In addition, the ARCvantage system has parcel characteristics,

sales data and appeals information about each parcel. It also tracks the status of a parcel in the reassessment process, generating real time reports for management.

Once photographs are uploaded, reassessment staff will then review the parcel. The photos are of sufficiently high quality that grade and condition can accurately be determined from the desktop of the reviewer. Most measurements can also be verified. There will be some complicated buildings that will require further field review and a certain number of randomly selected parcels will be flagged for review for quality control.

We have already purchased the ARCvantage technology and are currently using it for appeals and sales disclosure verification. This technology will dramatically reduce the amount of time spent managing the cyclical reassessment. (It has also been extremely helpful to our Property Tax Board of Appeals (PTABOA); we upload the information and they can review photos and documents from any computer connected to the internet.) This plan is contingent upon the County Commissioners approving the additional positions required and the County Council funding those positions. (There are sufficient resources in the Reassessment Fund to fund the positions; this will be demonstrated in the budget portion of this plan.)

We will also seek County Council and Commissioner approval for the new positions and additional capital equipment required to implement this plan. We have already purchased one car and three rangefinder cameras, so additional equipment will not be needed until 2014. We will need to purchase tablet computers for the reassessment staff so that they do not need to take paper maps with them; their routing information will be available on the tablet.

Once approvals are in place, we would plan to hire two staff by October 1, 2013 – the reassessment team leader and a reassessment staff member. They will begin training by taking photographs in various neighborhoods. There is a learning curve in using rangefinder cameras, so it will likely take two to three weeks to become fully comfortable with the technology. Once they are comfortable, they will take photographs of a variety of neighborhoods. We will select those neighborhoods based upon the number of 2013p2014 appeals that we receive. This will let us use the photographs for a variety of different purposes. The most important is to test our assumptions as to the amount of time it will take to photograph and review a neighborhood. Another use of the photos will be for training the data entry staff for cyclical reassessment. Our customer service staff will also be using ARCvantage so we will need photos for their training as well. Finally, we will use the photos in settling the 2013 appeals.

Although hiring in October is obviously considerably in advance of the start of cyclical reassessment, we really cannot wait until 2014 to start this process and still meet the statutory deadlines. We have to have photographs before we can start training the data entry/review staff. We estimate that we will need three months for the reassessment staff to be trained and take sufficient photographs for the valuation manager to work with. The valuation manager will need two months to become thoroughly conversant with the system and to develop the training

materials. Finally, we estimate that we will need four months (February through May, 2014) to adequately train the current field staff and the newly hired data entry/review staff in this system.

Starting in November, 2013, customer service staff will begin assigning parcels in the CAMA system to correspond to the year of the cycle they belong to. We will utilize the sub-market field in our CAMA system for this information; that way every property record will display the group.

A critical step in the process will be the review of land values. This activity will begin early in 2014 as the Sales & Data Manager begins review of land sales. Although the land commission did the 2012 general reassessment land values, their work was perhaps a little uneven and made more difficult by our poorly delineated neighborhoods. Once the Sales & Data Manager has developed recommendations for land values, they will be reviewed by a team of real estate professionals. Land values will be set before the March 1, 2015 assessment date.

In early spring 2014, the vendor who provides Ortho Imaging Services will fly the county. Weather permitting; the new orthos will be installed by July 1, 2014. The assessor will also purchase the required vehicles so that they can have identifying graphics applied to the cars. We hope that people will be less alarmed by our presence if the cars they are driving are clearly and permanently identified as belonging to the Assessor's office.

In mid-June 2014, a mailer will be sent to households in the neighborhoods that will be photographed starting July 1, 2014. The purpose of this mailer is two-fold. One is the hope that perhaps if the residents know that reassessment staff will be in their neighborhood, they will be less likely to call the sheriff. The second purpose is to collect data that our system is missing or where the accuracy is suspect. These mailers may vary by neighborhood; there is no point, for example, mailing a query about basements to a neighborhood built on slab. To that end, the mailer will include an addressed return piece asking for the missing information; the return piece will be bar-coded for easy upload. We also intend to have a web-based version where people can respond on-line. These mailers will be mailed out roughly two weeks in advance of the scheduled visit by the reassessment team and continue rolling out as the reassessment team moves through the schedule.

In July, 2014, the reassessment staff will begin field visits to the parcels in Group 1. We anticipate having three teams of two people; they will be composed of two full time and four part time employees; their total FTE will be more than adequate to cover meet the time requirements already identified. The composition of the teams will vary according to the work that will be done. All of the staff will wear photo identification badges identifying them as employees of the Assessor's office. All will carry dog spray, generic business cards, hang tags and a copy of IC 6-1.1-4-15. They will not carry any lethal weapons. (If they encounter a parcel that appears so scary they want to be armed, then they will photograph it from the public right of way.) All will have been trained in our procedures and standards for data collection, safety, and customer interaction. The reassessment staff will do a great deal of walking, so we will be looking for employees who are physically fit.

In the agricultural areas, the team will consist of a reassessment staff member and a driver. The driver will be a part-time employee of more mature age and a gregarious personality. At each location, the driver will knock on the door of the residence to make sure that the owner or occupant knows that the team is there and explain what they are doing. The staff member will take their pictures and the team will move on to the next parcel. For parcels where no one is home, a hang tag will be left on the door.

In the more densely populated areas, both members of the team will be equipped with cameras. The team will drive to an area and one team member will photograph one side of the street while the other team member does the other; when they reach the end of the street/block/section, they will move over a block and continue. The team members will have the discretion to decide whether or not they need to alert residents to their presence, but in every case, a hang tag will be left if they leave the public right of way. (For example, if a team is working in a Purdue student housing neighborhood, knocking on a door at 7:30 am would likely be more annoying than helpful.) In some neighborhoods, the assessment staff will not need to leave the public right of way to obtain all of the required information; hang tags will be optional in those instances.

Once a neighborhood has been completed it will be uploaded to ArcVantage, and field staff will begin desktop review. They will verify the physical characteristics, the grade and condition. Should they have a parcel they cannot measure on screen, it will be flagged for an additional field visit. In addition, quality control activities will occur; some parcels will be selected for a re-visit. The assessor and the valuation manager will randomly select some parcels for an additional field visit; others will be selected as a result of an appeal. By the time the four-year cycle is finished, all parcels will have been physically inspected once and about 10% will have had two visits.

In March 2015, the Assessor will begin the equalization study. This will be completed by May 1<sup>st</sup> and any required notices mailed to taxpayers.

In May/June of 2015, the Assessor will do a thorough review of the first year of cyclical reassessment and should changes be required, a revised plan submitted to DLGF.

Years two, three and four continue the same cycle as shown on the Gantt chart on the next page.

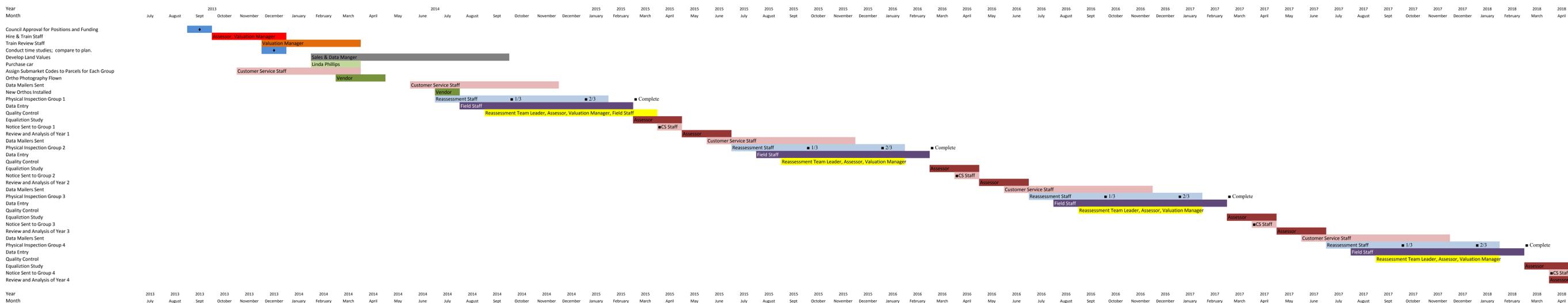
## **The Budget**

The reassessment levy typically generates \$300,000 per year. This is sufficient to fund this reassessment plan if the county council does not require the Assessor to spend the assessment funds on activities that are not, strictly speaking, a cyclical reassessment activity. In the budget crunch years of the past, most of the reassessment funds were used for things that traditionally

Cyclical Reassessment Plan

■ Indicates a Decision Point

■ Statutory Deadline



had been paid from general funds. The contractor hired for the 2012 general reassessment was largely paid from EDIT funds.

In 2012, the County Council recognized that future reassessments should be paid from the reassessment funds and moved most of the personnel expenditures back to the general fund for 2013. It is the Council's intent to move the rest of the personnel expenditures for the new construction field staff back to the general fund for 2014. The present budget estimates show that there are still some expenses that could be paid from the general fund. Those amounts are indicated in red.

The original cyclical reassessment plan included four new staff members – a team leader and three full-time staff. After reflection, this plan has been changed to hire just two full time staff members. The remaining work will be done with part-time employees for 2014. Full time employees are preferable but the cost of health coverage is a huge burden. Coverage for two employees is 11% of the anticipated revenue. While the Patient Protection and Affordable Care Act of 2010 may change this, only time will tell.

The budget appears on the next page. This also includes anticipated cash balances. Some comments on individual budget items:

**Personnel:** This includes a full-time reassessment team leader and a full-time reassessment staff member. It includes 7,300 hours of part-time labor; this is sufficient to cover the time identified in the time requirements section of this plan. In addition to the identified activities, hours have been allowed for training. Full-time salaries are estimated to increase at 3% per year.

**Additional Pay:** The plan anticipates that the two full-time staff members will receive a \$500 bonus for obtaining their Level II certification as specified by the county ordinance.

**PTABOA:** Members of the PTABOA board have traditionally been paid from reassessment.

**Health Insurance:** The amounts estimated include family coverage for the two new employees.

**Printed Forms:** This budget line item is for door hang tags. The mail pieces will be produced in-house. The cost to produce items in-house are absorbed in other department budgets.

**Dues & Subscriptions:** This is the annual subscription cost for the IncomeWorks package that we use to value commercial property.

**Automobile Expenses:** These are the expenses associated with the cars owned for use by the assessor's office.

**Contracted Services:** These are services for Ortho Photography upgrades, legal fees, and the occasional professional appraisal.

### Cash Balance, Revenue and Expense for Cyclical Reassessment

	2013	2014	2015	2016	2017	2018	2019	2020
Cash Balance Beginning	\$ 126,000	\$ 179,875	\$ 153,183	\$ 158,707	\$ 158,976	\$ 159,923	\$ 145,798	\$ 138,510
Revenues	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Expenses:								
Field Staff Supervisor	\$ 40,217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reassessment Team Leader	\$ 12,866	\$ 33,973	\$ 34,992	\$ 36,042	\$ 37,123	\$ 38,237	\$ 39,384	\$ 40,566
Team Member	\$ 8,628	\$ 28,041	\$ 28,882	\$ 29,749	\$ 30,641	\$ 31,560	\$ 32,507	\$ 33,482
Additional Pay	\$ 500	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
PTABOA	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Part-Time	\$ 34,000	\$ 62,400	\$ 74,000	\$ 74,000	\$ 74,000	\$ 74,000	\$ 74,000	\$ 74,000
Social Security	\$ 7,743	\$ 9,977	\$ 11,045	\$ 11,191	\$ 11,342	\$ 11,498	\$ 11,658	\$ 11,823
PERF	\$ 6,221	\$ 6,301	\$ 6,537	\$ 6,729	\$ 6,926	\$ 7,130	\$ 7,339	\$ 7,555
Health Insurance		\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000
Office Supplies		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Printed Forms	\$ 1,450	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Dues & Subscriptions	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Postage	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
Automobile Insurance	\$ 720	\$ 2,160	\$ 2,160	\$ 2,160	\$ 2,160	\$ 2,160	\$ 2,160	\$ 2,160
Automobile Maintenance	\$ 200	\$ 600	\$ 1,120	\$ 1,120	\$ 1,120	\$ 1,800	\$ 1,500	\$ 1,000
Automobile Fuel	\$ 1,580	\$ 4,740	\$ 4,740	\$ 4,740	\$ 4,740	\$ 4,740	\$ 4,740	\$ 4,740
Contracted Services	\$ 60,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Capital Outlay								
Automobiles	\$ 16,000	\$ 36,000						
Tablet Computers	\$ 3,000			\$ 3,000			\$ 3,000	
Cameras		\$ 12,000				\$ 12,000		
Total Outlay	\$ 246,125	\$ 326,692	\$ 294,477	\$ 299,731	\$ 299,053	\$ 314,125	\$ 307,288	\$ 306,326
Cash Balance End	\$ 179,875	\$ 153,183	\$ 158,707	\$ 158,976	\$ 159,923	\$ 145,798	\$ 138,510	\$ 132,184

**Capital Outlay:** The plan calls for the Assessor's office to have access to three vehicles. We used to require staff members to use their own personal vehicles for required county travel. Staff members intensely disliked putting significant number of miles on their personal vehicles, especially since they were not being reimbursed for the full federal reimbursement rate.

We recently acquired one car; the car has had significant use and has the side benefit of dramatically reducing the number of mileage claims processed. The budget assumes that two more cars will be purchased and both the operating cost and the acquisition cost are included in this budget. A detailed justification for the purchase of the cars can be found in Appendix C.

The plan also calls for the purchase of tablet computers. These computers will have electronic copies of the maps and records that will be needed for the physical inspection. The technology to download these maps and records is already owned by the county. For locations with strong internet signals, information will be accessed via the internet as opposed to static downloads.

An estimate for additional cameras and replacement cameras is also included. As mentioned earlier in this document, we already own three cameras with rangefinders suitable for GIS use. We will need to purchase three more in 2014.

As you can see, annual expenses are roughly equal to anticipated collections. There is some draw down of the cash balance.

## **Conclusion:**

Although there are undoubtedly items in this plan that will need tweaking, it offers a solid road map to complete cyclical reassessment on time and within budget. It costs significantly less than hiring a vendor to complete the work and allows for much tighter management of the project.

Parcel Count by Township and Class

	Agriculture Class 100		Industrial Class 300		Commercial Class 400			Residential Class 500		Exempt Class 600		Utility Class 800		Total
	Vacant	Improved	Vacant	Improved	Vacant	Improved		Vacant	Improved	Govt	680+	Vacant	Improved	
1 Fairfield	135	35	53	76	231	2,267	2,498	950	15,289	1,288	385	1	129	20,839
2 Jackson	371	117	-	-	-	1	1	11	126	54	1	1	-	682
3 Lauramie	422	246	-	1	9	30	39	175	833	96	14	-	38	1,864
4 Perry	300	232	-	1	-	7	7	306	2,637	229	27	-	3	3,742
5 Randolph	247	85	-	4	2	15	17	68	297	47	7	-	6	778
6 Sheffield	400	219	11	7	10	34	44	162	1,240	180	15	3	17	2,298
7 Shelby	502	191	2	6	6	21	27	227	805	125	7	-	6	1,898
8 Tippecanoe	397	202	-	9	12	49	61	578	2,490	419	29	3	10	4,198
9 Union	268	105	4	3	1	13	14	98	494	69	6	1	23	1,085
10 Wabash	374	162	7	21	108	666	774	755	9,171	831	218	-	35	12,348
11 Washington	210	127	-	2	3	21	24	194	880	147	14	-	20	1,618
12 Wayne	262	188	-	-	2	15	17	104	521	47	9	-	27	1,175
13 Wea	279	102	12	22	95	254	349	618	9,506	-	463	-	58	11,409
<b>Total</b>	<b>4,167</b>	<b>2,011</b>	<b>89</b>	<b>152</b>	<b>479</b>	<b>3,393</b>		<b>4,246</b>	<b>44,289</b>	<b>3,532</b>	<b>1,195</b>	<b>9</b>	<b>372</b>	<b>63,934</b>
<b>Total Vac &amp; Improved</b>	<b>6,178</b>		<b>241</b>		<b>3,872</b>			<b>48,535</b>		<b>4,727</b>		<b>381</b>		

Appendix B

Tippecanoe County Plan

Total Parcels	6,152	186	2,992	48,382	4,780	383	62,875
	Agricultural	Industrial	Commercial	Residential	Exempt	Utility	Total
<b>Group 1 - 2014</b>							
014 (Shelby BSC)	623	3	8	590	107	6	1,337
015 (Shelby TSC)	64	-	1	232	23	1	321
016 (Shelby Otterbein BSC)	5	5	7	204	2	-	223
022 (Wabash TSC)	368	3	13	1,838	80	15	2,317
023 (Wabash TSC Bus)	136	10	138	2,820	395	9	3,508
024 (Wabash WLCS Bus)	-	-	-	53	1	-	54
025 (Wabash West Laf TSC Bus)	-	-	4	40	8	-	52
026 (Wabash West Laf WLSC Bus)	-	3	408	3,659	484	6	4,560
034 (Wabash West Laf TSC)	23	3	24	752	66	3	871
035 (Wabash West Laf WLCS Bus)	1	6	21	774	41	2	845
039 (Tippecanoe West Laf)	16	-	-	422	3	-	441
027 (Washington)	341	2	23	1,062	165	21	1,614
<b>Total Group 1</b>	<b>1,577</b>	<b>35</b>	<b>647</b>	<b>12,446</b>	<b>1,375</b>	<b>63</b>	<b>16,143</b>
<b>Group 2 - 2015</b>							
017 (Tippecanoe TSC)	548	8	22	1,850	391	8	2,827
018 (Tippecanoe TSC Bus)	18	-	7	290	12	-	327
019 (Tippecanoe Town of BG)	20	-	24	571	48	5	668
004 North of South St	11	25	739	7,262	624	90	8,751
005 (Fairfield Lafayette)	32	17	275	246	246	29	845
001 (Fairfield LSC Bus)	14	5	13	415	43	3	493
002 (Fairfield TSC)	32	-	-	172	24	2	230
006 (Jackson)	488	-	1	130	55	1	675
003 (Fairfield TSC Bus)	57	3	28	989	107	7	1,191
<b>Total Group 2</b>	<b>1,220</b>	<b>58</b>	<b>1,109</b>	<b>11,925</b>	<b>1,550</b>	<b>145</b>	<b>16,007</b>
<b>Group 3 - 2016</b>							
004 South of South St	4	28	783	6,862	625	-	8,302
007 (Lauramie)	666	1	15	655	107	30	1,474
008 (Laramie Clarks Hill)	5	-	23	329	6	8	371
011 (Randolph)	326	5	15	368	54	6	774
020 (Union Shadeland TSC)	300	-	9	397	39	19	764
021 (Union Shadeland TSC Bus)	69	7	5	194	36	5	316
028 (Wayne)	449	-	18	629	56	26	1,178
030 (Wea TSC)	257	-	4	1,620	77	10	1,968
<b>Total Group 3</b>	<b>2,076</b>	<b>41</b>	<b>872</b>	<b>11,054</b>	<b>1,000</b>	<b>104</b>	<b>15,147</b>
<b>Group 4 - 2017</b>							
009 (Perry TSC)	509	-	10	2,325	203	3	3,050
010 (Perry TSC Bus)	12	-	-	585	36	-	633
038 (Perry Lafayette TSC Bus)	7	1	2	-	15	-	25
013 (Sheffield Dayton)	11	11	27	571	51	2	673
012 (Sheffield TSC)	610	3	8	833	136	18	1,608
031 (Wea TSC Bus)	70	3	20	2,403	91	7	2,594
032 (Wea Lafayette LSC Bus)	1	-	74	3,330	83	14	3,502
033 (Wea Lafayette TSC Bus)	38	27	198	2,908	208	17	3,396
036 (Sheffield Lafayette)	-	2	-	-	10	-	12
037 (Wea Lafayette TSC Bus)	21	5	25	2	22	10	85
<b>Total Group 4</b>	<b>1,279</b>	<b>52</b>	<b>364</b>	<b>12,957</b>	<b>855</b>	<b>71</b>	<b>15,578</b>

## Appendix C

### **Justification for Automobile for Assessor's Office**

In 2012, the county paid mileage to assessor staff for 14,187 miles. We also used the county car when it was available.

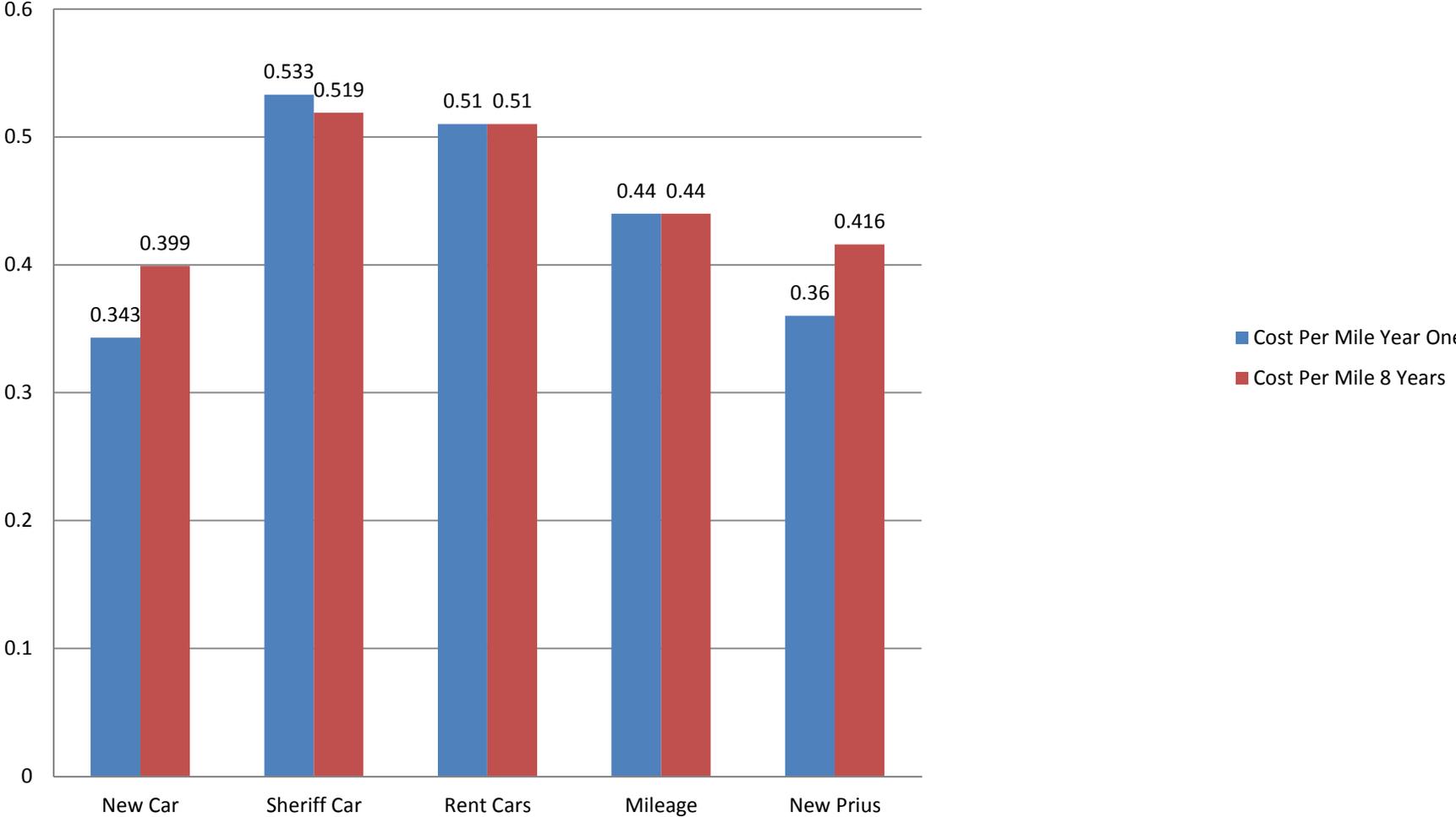
Paying mileage for employees for use of their vehicles is MORE expensive than owning the car(s) ourselves. Over the projected 8-year life, it costs the county 10% more to pay mileage than the costs of ownership. (Note that this analysis may not be applicable for automobile needs for other departments; we need and can use small, fuel-efficient vehicles. I make no assumptions for departments that need trucks or larger more powerful vehicles.)

Attached is a detailed analysis of five possible scenerios. There are some assumptions in these pro formas - first is that expenses for gasoline and mileage reimbursement will remain constant through the entire 8-year period. This is obviously not realistic but the increasing costs of gasoline, etc. will increase the mileage reimbursement rate as well, so all scenerios would be impacted in the same way.

We did consider leasing a vehicle. The first issue with leasing is that in general, "deals" on leases are geared towards more expensive, larger and better equipped vehicles than I am contemplating. Secondly, there is currently an excellent rebate for the Chevrolet Cruze, which is highly rated by Consumer Reports. Secondly, I do not know exactly how many miles we might put on this car; I've assumed 12,000, but that may be low considering our existing use. The penalty rate for exceeding the lease mileage is high. Unlike some departments, we spend a lot of time going out to the far corners of the county.

Our need for a car is strong. In the remaining 188 work days in 2013, we have legal requirements for 97 person days of training; some people will travel together to training so, the car will be used for training about 65 days. Taking photographs for PTABOA takes 3 days for each PTABOA meeting, so the use for that purpose will be 36 work days. Verifying sales disclosures is highly dependent on the number of sales but typically takes 4-5 days per month, so the car, if available, will be used for 40 days. The car will be used the rest of the time for field work; I anticipate that this vehicle will be used virtually every day.

# Cost Per Mile Year 1 and 8-Year Total



Automobile Operating Costs

Scenario 1: Buy New Cars

Purchase Price \$ 17,050  
 Value at Trade In \$ 3,000  
 12,000 Miles Per Year  
 Gas \$3.50 gallon/30 miles per gallon  
 4 Oil Changes Per year at \$30  
 Total Miles at Trade In 96,000

Operating Costs	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Total
Depreciation:	\$ 1,756	\$ 1,756	\$ 1,756	\$ 1,756	\$ 1,756	\$ 1,756	\$ 1,756	\$ 1,756	\$ 14,048
Registration	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 160
Insurance:	\$ 720	\$ 720	\$ 720	\$ 720	\$ 720	\$ 720	\$ 720	\$ 720	\$ 5,760
Gas	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 12,000
Tires			\$ 600			\$ 600			\$ 1,200
Maintenance	\$ 120	\$ 420	\$ 520	\$ 620	\$ 720	\$ 820	\$ 920	\$ 1,020	\$ 5,160
Deductible					\$ 500				
<b>Operating Cost</b>	<b>\$ 4,116</b>	<b>\$ 4,416</b>	<b>\$ 5,116</b>	<b>\$ 4,616</b>	<b>\$ 5,216</b>	<b>\$ 5,416</b>	<b>\$ 4,916</b>	<b>\$ 5,016</b>	<b>\$ 38,328</b>
<b>Per Mile</b>	<b>\$ 0.343</b>	<b>\$ 0.368</b>	<b>\$ 0.426</b>	<b>\$ 0.385</b>	<b>\$ 0.435</b>	<b>\$ 0.451</b>	<b>\$ 0.410</b>	<b>\$ 0.418</b>	<b>\$ 0.399</b>

Scenario 2: Pay Mileage

Mileage Rate	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	
	\$ 5,280	\$ 5,280	\$ 5,280	\$ 5,280	\$ 5,280	\$ 5,280	\$ 5,280	\$ 5,280	\$ 5,280	\$ 42,240

Scenario 3: Rental Cars

State QPA site suggests that rental/fuel would run \$6,206.79 per year.	0.51	\$ 49,648
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Scenario 4: Get used cars from Sheriff

\$2000 value/ no trade-in  
12 miles per gallon

Operating Costs	Year 1	Year 2	Total						
Depreciation:	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 8,000
Insurance:	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 2,400
Gas	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 28,000
Tires	\$ 600		\$ 600		\$ 600		\$ 600		\$ 2,400
Maintenance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 8,000
Deductible/Salvage				\$ 1,000					\$ 1,000
Operating Cost	\$ 6,400	\$ 5,800	\$ 6,400	\$ 6,800	\$ 6,400	\$ 5,800	\$ 6,400	\$ 5,800	\$ 49,800
Per Mile	\$ 0.533	\$ 0.483	\$ 0.533	\$ 0.567	\$ 0.533	\$ 0.483	\$ 0.533	\$ 0.483	\$ 0.519

Scenario 5: Buy New Hybrid Car like Toyota Prius (Batteries are warranted for 8 years.)

Purchase Price \$ 27,000  
 Value at Trade In \$ 7,000  
 12,000 Miles Per Year  
 Gas \$3.50 gallon/44 MPG  
 4 Oil Changes Per year at \$30  
 Total Miles at Trade In 96,000

Operating Costs	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Total
Depreciation:	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 20,000
Registration	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 160
Insurance:	\$ 720	\$ 720	\$ 720	\$ 720	\$ 720	\$ 720	\$ 720	\$ 720	\$ 5,760
Gas	\$ 955	\$ 955	\$ 955	\$ 955	\$ 955	\$ 955	\$ 955	\$ 955	\$ 7,636
Tires			\$ 600			\$ 600			\$ 1,200
Maintenance	\$ 120	\$ 420	\$ 520	\$ 620	\$ 720	\$ 820	\$ 920	\$ 1,020	\$ 5,160
Deductible					\$ 500				
<b>Operating Cost</b>	<b>\$ 4,315</b>	<b>\$ 4,615</b>	<b>\$ 5,315</b>	<b>\$ 4,815</b>	<b>\$ 5,415</b>	<b>\$ 5,615</b>	<b>\$ 5,115</b>	<b>\$ 5,215</b>	<b>\$ 39,916</b>
<b>Per Mile</b>	<b>\$ 0.360</b>	<b>\$ 0.385</b>	<b>\$ 0.443</b>	<b>\$ 0.401</b>	<b>\$ 0.451</b>	<b>\$ 0.468</b>	<b>\$ 0.426</b>	<b>\$ 0.435</b>	<b>\$ 0.416</b>

	New Car	Sheriff Car	Rent Cars	Mileage	New Prius
Cost Per Mile Year One	0.343	0.533	0.51	0.44	0.36
Cost Per Mile 8 Years	0.399	0.519	0.51	0.44	0.416

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 NORTH SENATE AVENUE N1058(B)  
INDIANAPOLIS, IN 46204  
PHONE (317) 232-3777  
FAX (317) 232-8779

February 10, 2014

The Honorable Linda Phillips  
Tippecanoe County Assessor  
20 N. 3<sup>rd</sup> Street  
Lafayette, IN 47901

Dear Ms. Phillips:

The Department of Local Government Finance ("Department") has reviewed the information submitted for the Tippecanoe County 2014 -2017 Cyclical Reassessment Work Plan. Per Indiana Code 6-1.1-4-.4.2, the Department hereby approves the Cyclical Reassessment Work Plan for Tippecanoe County.

Please note that commencement of the reassessment work does not start until July 1, 2014. The reassessment of the first 25% of the parcels within each property class within the county must be completed before March 1, 2015. The appraisal of one-third (1/3) of the 25% of parcels must be completed before October 1, 2014. Two-thirds (2/3) of the parcels must be completed before January 1, 2015. The appraisal of all the parcels in the group shall be completed before March 1, 2015. The reassessment of the second 25% of the parcels within each property class within the county starts on July 1, 2015, to be completed by March 1, 2016. The reassessment of the third 25% of the parcels within each property class within the county starts on July 1, 2016, to be completed by March 1, 2017. The reassessment of the fourth 25% of the parcels within each property class starts on July 1, 2017, to be completed by March 1, 2018. All real property must be reassessed once during each reassessment cycle.

The reassessment of parcels must include a physical inspection of each parcel of real property in the group of parcels that is being reassessed. Finally, please note, the county assessor may modify the reassessment plan, subject to review and approval by the Department.

If you have any questions or concerns, please contact me at (317) 232-3762 or by e-mail at [Bwood@dlgf.in.gov](mailto:Bwood@dlgf.in.gov).

Sincerely,

Barry Wood  
Assessment Division Director