

# Narrative

## General Information

County Name: **Dubois County**

Person Performing Ratio Study: **Jon Lawson**

Contact Information: **812-890-8323, jon.lawson@tylertech.com**

Vendor Name (If Applicable): **Tyler Technologies**

Additional Contacts (For purposes of the ratio study): **Angie Giesler**

Sales Window (e.g. 1/1/18 to 12/31/18): **1/1/20 to 12/31/20**

If more than one year of sales were used, was a time adjustment applied? If no, please explain why not. If yes, please explain the method used to calculate the adjustment.

## Groupings

In the space below, please provide a list of township and/or major class groupings (if any). Additionally, please provide information detailing how the townships and/or major classes are similar in market.

***\*\*Please note that groupings made for the sole purpose of combining due to a lack of sales with no similarities will not be accepted by the Department\*\****

Residential Improved— 9 groups. Columbia, Hall, Harbison, and Marion Townships were grouped together. These areas are similar because they have comparable economic factors, are mostly rural un-platted land, and have mostly similar sized and quality of houses. These townships make up the northern portion of the County, and three of the four are adjacent to one another. Another commonality shared by these four townships is their general lack of a major commercial town or city. Over 33% of the parcels within these areas are Agricultural, and they make up more than 32% of the Agricultural parcels in the County. All other areas had enough sales to stand alone.

Residential Vacant— 4 groups. Bainbridge, Boone, and Madison Townships were grouped together because they share a school district, are comparable in terms of economic factors, and the land in these townships is generally the most desirable in the whole county. Columbia, Hall, Harbison, and Marion were grouped together because they share the same school district, have comparable economic factors, are predominately rural in nature, and have small towns scattered throughout. These four townships are similarly situated in that they are generally lacking in major commercial activity. Cass and Patoka townships were grouped because they share a common school district, have similar economic factors, share similar geographical features, and are primarily rural. Cass and Patoka townships share Huntingburg City as the major site of commercial activity. Ferdinand, Jackson, and Jefferson were grouped together for similar reasons to the groupings above: they share a school district, are similar economically, and are primarily rural. Ferdinand, Jackson, and Jefferson townships are adjacent and share Ferdinand City as the site for major commercial activity. These specific groupings were chosen so that land rates could be reviewed on more than a handful of sales in each township.

Commercial & Industrial Improved & Vacant– 2 groups. Bainbridge, which encompasses Jasper, the largest city in Dubois County, had enough to stand alone. Bainbridge has the highest concentration of commercial properties in the county. Boone, Cass, Columbia, Ferdinand, Hall, Harbison, Jackson, Jefferson, Madison, Marion, and Patoka Townships were grouped together for the Commercial and Industrial properties when developing trend factors, since the construction types and sizes of these properties are very similar. We have adjusted building factors within Commercial and Industrial neighborhoods that bring us closer to a market value. There are very few Commercial and Industrial vacant land sales due to the fact that most of the land for sale in Dubois County is in row crop. For this reason, we grouped the Commercial and Industrial Improved and Vacant sales together.

**AV Increases/Decreases**

If applicable, please list any townships within the major property classes that either increased or decreased by more than 10% in total AV from the previous year. Additionally, please provide a reason why this occurred.

Property Type	Townships Impacted	Explanation												
Industrial Improved	<b>Cass Township</b>	<p><b>Seven parcels caused a 50%, or \$463,900, increase in Cass. All parcels changed property class codes:</b>            19-13-14-400-159.000-005 switched from commercial improved to industrial improved, adding \$49,500 in assessed value.            19-13-14-400-163.000-005 switched from commercial improved to industrial improved, adding \$6,900 in assessed value.            19-14-23-300-008.001-004 switched from commercial improved to industrial improved, adding \$303,200 in assessed value.            19-13-23-101-215.000-005 switched from industrial vacant to industrial improved, adding \$9,100 in assessed value.            19-13-14-400-164.000-005 switched from commercial vacant to industrial improved, adding \$23,300 in assessed value.            19-13-14-400-162.000-005 switched from industrial vacant to industrial improved, adding \$59,100 in assessed value.            19-13-14-400-170.000-005 switched from commercial vacant to industrial improved, adding \$12,800 in assessed value.</p>												
	<b>Ferdinand Township</b>	<p><b>Sixteen parcels caused a 12%, or \$3,557,900 increase in Ferdinand. All parcels changed property class codes:</b></p> <table border="1" data-bbox="699 1423 1135 1946"> <tr><td>19-15-19-100-005.001-007</td></tr> <tr><td>19-15-21-300-053.001-008</td></tr> <tr><td>19-15-28-203-216.000-008</td></tr> <tr><td>19-15-28-302-436.000-008</td></tr> <tr><td>19-15-28-302-440.002-008</td></tr> <tr><td>19-15-28-303-256.000-008</td></tr> <tr><td>19-15-32-100-001.002-008</td></tr> <tr><td>19-15-21-300-062.002-008</td></tr> <tr><td>19-15-29-400-038.000-008</td></tr> <tr><td>19-15-28-303-258.001-008</td></tr> <tr><td>19-15-32-100-001.004-008</td></tr> <tr><td>19-15-20-400-010.003-008</td></tr> <tr><td>19-15-28-303-255.000-008</td></tr> </table>	19-15-19-100-005.001-007	19-15-21-300-053.001-008	19-15-28-203-216.000-008	19-15-28-302-436.000-008	19-15-28-302-440.002-008	19-15-28-303-256.000-008	19-15-32-100-001.002-008	19-15-21-300-062.002-008	19-15-29-400-038.000-008	19-15-28-303-258.001-008	19-15-32-100-001.004-008	19-15-20-400-010.003-008
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		<p><b>19-15-32-100-001.011-008</b></p> <p><b>19-15-32-100-001.005-008</b></p> <p><b>19-15-29-400-047.000-008</b></p>
	<b>Jackson Township</b>	<p><b>Four parcels caused a 24%, or \$1,126,400 increase in Jackson. All parcels changed property class codes:</b>  19-10-20-200-006.001-013 switched from commercial improved to industrial improved, adding \$544,200 in assessed value.  19-10-27-400-038.000-013 switched from commercial improved to industrial improved, adding \$136,300 in assessed value.  19-10-31-100-002.002-013 switched from commercial improved to industrial improved, adding \$440,000 in assessed value.  19-10-26-302-107.000-013 switched from commercial improved to industrial improved, adding \$5,900 in assessed value.</p>
Industrial Vacant	<b>Ferdinand Township</b>	<p><b>One parcel caused a 26%, or \$210,600, decrease in Ferdinand:</b>  19-15-29-400-038.000-008 switched from industrial vacant to industrial improved.</p>
	<b>Jackson Township</b>	<p><b>One parcel caused a 26%, or \$63,200, increase in Jackson:</b>  19-10-17-300-012.000-013 switched from commercial vacant to industrial vacant, adding \$63,200 in assessed value.</p>
	<b>Madison Township</b>	<p><b>One parcel caused a 21%, or \$65,300, increase in Madison:</b>  19-06-18-300-018.002-016 is a new parcel (split) and added \$65,300 in assessed value.</p>
Commercial Improved	<b>Jackson Township</b>	<p><b>One parcel caused a 16%, or \$503,900, decrease in Jackson:</b>  19-10-20-200-006.001-013 switched from commercial improved to industrial improved, losing \$503,900 in assessed value.</p>
	<b>Patoka Township</b>	<p><b>One parcel caused a 10%, or \$4,472,300, increase in Patoka:</b>  19-11-34-402-412.000-020 switched from industrial vacant land to commercial improved land, adding \$4,472,300 in assessed value.</p>
Commercial Vacant	<b>Cass Township</b>	<p><b>Four parcels caused a 30%, or \$48,400, decrease in Cass. All parcels changed property class codes:</b>  19-13-14-400-160.002-005 switched from commercial vacant to industrial vacant, losing \$7,700 in assessed value.  19-13-23-101-508.000-005 switched from commercial vacant to industrial vacant, losing \$23,200 in assessed value.  19-13-14-400-164.000-005 switched from commercial vacant to industrial improved, losing \$9,100 in assessed value.  19-13-14-400-170.000-005 switched from commercial vacant to industrial improved, losing \$8,400 in assessed value.</p>
	<b>Ferdinand Township</b>	<p><b>Five parcels caused an 11%, or \$76,600, decrease in Ferdinand. All parcels changed property class codes:</b>  19-15-28-303-417.000-008 switched from commercial vacant to residential vacant, losing \$6,500 in assessed value.  19-15-32-100-001.011-008 switched from commercial vacant to industrial improved, losing \$31,400 in assessed value.  19-15-28-302-231.000-008 switched from commercial vacant to commercial improved, losing \$12,900 in assessed value.</p>

	<p><b>Jackson Township</b></p> <p><b>Patoka Township</b></p>	<p>19-15-28-302-405.000-008 switched from commercial vacant to commercial improved, losing \$12,900 in assessed value.  19-15-28-303-206.000-008 switched from commercial vacant to commercial improved, losing \$12,900 in assessed value.</p> <p><b>One parcel caused a 25%, or \$58,500, decrease to Jackson:</b>  19-10-17-300-012.000-013 switched from commercial vacant to industrial vacant, losing \$58,500 in assessed value.</p> <p><b>Two parcels caused a 11%, or \$105,200, increase in Patoka:</b>  19-11-27-200-007.000-020 split from another parcel and added \$98,000 in assessed value.  19-11-27-202-202.000-020 switched from residential vacant to commercial vacant, adding \$7,200 in assessed value.</p>																																												
Residential Improved	<b>Ferdinand Township</b>	<p><b>43 parcels account for \$10,320,000 of the 12%, \$20,723,400, increase in Ferdinand. The increase is due to a classification change associated with the parcel. Below is the list of those parcels.</b></p> <table border="1" data-bbox="706 703 1356 1606"> <tr><td>19-15-33-201-204.000-008</td><td>19-16-07-200-004.006-007</td></tr> <tr><td>19-15-20-400-007.010-008</td><td>19-15-12-100-015.000-007</td></tr> <tr><td>19-15-20-400-007.016-008</td><td>19-15-23-100-001.006-007</td></tr> <tr><td>19-15-20-400-007.013-008</td><td>19-15-15-200-011.002-007</td></tr> <tr><td>19-15-20-400-007.007-008</td><td>19-15-11-300-006.001-007</td></tr> <tr><td>19-15-28-302-306.000-008</td><td>19-15-36-500-005.006-007</td></tr> <tr><td>19-15-36-500-005.006-007</td><td>19-15-23-100-003.002-007</td></tr> <tr><td>19-15-20-400-007.008-008</td><td>19-15-15-600-011.007-007</td></tr> <tr><td>19-15-33-100-013.000-008</td><td>19-15-18-300-024.005-007</td></tr> <tr><td>19-15-20-400-007.003-008</td><td>19-15-09-400-036.000-007</td></tr> <tr><td>19-15-33-201-111.000-008</td><td>19-15-14-400-012.001-007</td></tr> <tr><td>19-15-20-400-007.012-008</td><td>19-15-29-300-035.000-007</td></tr> <tr><td>19-15-20-400-007.000-008</td><td>19-14-24-200-009.002-007</td></tr> <tr><td>19-15-21-400-023.005-008</td><td>19-15-08-400-021.000-007</td></tr> <tr><td>19-15-20-400-007.006-008</td><td>19-14-36-200-013.000-007</td></tr> <tr><td>19-15-20-400-007.009-008</td><td>19-14-25-400-014.000-007</td></tr> <tr><td>19-15-20-400-007.005-008</td><td>19-15-13-300-020.000-007</td></tr> <tr><td>19-15-29-700-036.002-007</td><td>19-15-24-200-005.005-007</td></tr> <tr><td>19-15-28-304-253.000-008</td><td>19-15-33-202-413.000-008</td></tr> <tr><td>19-15-28-303-249.000-008</td><td>19-15-21-301-102.000-008</td></tr> <tr><td>19-15-21-300-028.000-007</td><td>19-15-15-300-011.003-007</td></tr> <tr><td>19-15-14-400-012.006-007</td><td></td></tr> </table>	19-15-33-201-204.000-008	19-16-07-200-004.006-007	19-15-20-400-007.010-008	19-15-12-100-015.000-007	19-15-20-400-007.016-008	19-15-23-100-001.006-007	19-15-20-400-007.013-008	19-15-15-200-011.002-007	19-15-20-400-007.007-008	19-15-11-300-006.001-007	19-15-28-302-306.000-008	19-15-36-500-005.006-007	19-15-36-500-005.006-007	19-15-23-100-003.002-007	19-15-20-400-007.008-008	19-15-15-600-011.007-007	19-15-33-100-013.000-008	19-15-18-300-024.005-007	19-15-20-400-007.003-008	19-15-09-400-036.000-007	19-15-33-201-111.000-008	19-15-14-400-012.001-007	19-15-20-400-007.012-008	19-15-29-300-035.000-007	19-15-20-400-007.000-008	19-14-24-200-009.002-007	19-15-21-400-023.005-008	19-15-08-400-021.000-007	19-15-20-400-007.006-008	19-14-36-200-013.000-007	19-15-20-400-007.009-008	19-14-25-400-014.000-007	19-15-20-400-007.005-008	19-15-13-300-020.000-007	19-15-29-700-036.002-007	19-15-24-200-005.005-007	19-15-28-304-253.000-008	19-15-33-202-413.000-008	19-15-28-303-249.000-008	19-15-21-301-102.000-008	19-15-21-300-028.000-007	19-15-15-300-011.003-007	19-15-14-400-012.006-007	
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Residential Vacant	<b>Cass Township</b>	<p><b>Five parcels caused a 14%, or \$337,300, decrease in Cass. All parcels changed property class codes:</b>  19-13-14-300-014.001-004 switched from residential vacant to agricultural vacant, losing \$51,600 in assessed value.  19-14-26-100-005.003-004 switched from residential vacant to agricultural vacant, losing \$56,200 in assessed value.  19-13-24-800-033.003-004 switched from residential vacant to agricultural vacant, losing \$80,200 in assessed value.  19-13-03-700-009.007-004 switched from residential vacant to agricultural vacant, losing \$103,700 in assessed value.</p>																																												

### **Cyclical Reassessment**

Please explain in the space below which townships were reviewed as part of the current phase of the cyclical reassessment.

We reviewed within the taxing districts of Cass Township, Ferdinand Town, Ferdinand Township, Holland Town, Jackson Township, and Patoka Township, which you will see reflected in the workbook.

Was the land order completed for the current cyclical reassessment phase? If not, please explain when the land order is planned to be completed.

We plan to complete the land order in Phase 4 of the cyclical reassessment. However, we do review land rates and neighborhood delineation yearly while reviewing vacant land sales.

### **Comments**

In this space, please provide any additional information you would like to provide the Department in order to help facilitate the approval of the ratio study. Such items could be standard operating procedures for certain assessment practices (e.g. effective age changes), a timeline of changes made by the assessor's office, or any other information deemed pertinent.

Dubois County saw an increase in both market value and transactions in 2020. This is compounded by a large amount of new construction being added to the tax base, particularly in Ferdinand Town, where a new residential subdivision was recently constructed. The county also saw several new commercial construction projects completed, notably in Huntingburg City (Patoka Township) where a large apartment complex was recently erected. During cyclical review this year, particular focus was given to correcting property classes, and consequently we have several townships appearing in our large AV increases and decreases. Please note that those townships found in the large increase/decrease section did not realize a net gain or loss of 10%, but rather is reflective of a transfer of value to a different property grouping. For all properties both outside and within our review areas, we applied factor adjustments and land rate adjustments where necessary to meet IAAO standards. Any areas that did not have a fair representation of sales were combined with an adjoining area of similar economic factors so that we could draw a more definitive representation of the market. Finally, it should be noted that the county opted to preemptively recognize a negative impact from the COVID-19 pandemic by applying economic obsolescence to a focused and narrowly tailored group of industries that we project were especially hard-hit. This relief is scheduled to be gradually reduced over a 3-year period, with a total removal of the obsolescence being realized in phase 3 (2024) of the next cyclical review.