

## Ratio Study Narrative 2022

General Information	
<b>County Name</b>	ST JOSEPH COUNTY

Person Performing Ratio Study			
Name	Phone Number	Email	Vendor Name (if applicable)
ROSEMARY R MANDRICI	574-235-9700	<a href="mailto:RMANDRICI@SJCINDIANA.COM">RMANDRICI@SJCINDIANA.COM</a>	
ARCELIA DORADO	574-245-6707	<a href="mailto:ADORADO@SJCINDIANA.COM">ADORADO@SJCINDIANA.COM</a>	
PATRICIA ST. CLAIR	574-235-9036	<a href="mailto:PSTCLAIR@SJCINDIANA.COM">PSTCLAIR@SJCINDIANA.COM</a>	

Sales Window	1/1/2021 to 12/31/2021
<b>If more than one year of sales were used, was a time adjustment applied?</b>  N/A	<b>If no, please explain.</b>
	<b>If yes, please explain the method used to calculate the adjustment.</b>

Groupings
<p><b>Please provide a list of townships and/or major class groupings (if any). Additionally, please provide information detailing how the townships and/or major classes are similar in the market. <b>**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**</b></b></p>
<p>Ind Vac (PCC 300)- No sales to analyze data            Ind Imp (PCC 301-399)- Combined due to same market use and are similar in land base rates within each category throughout the county.</p> <p>Comm Vac (PCC 400)- County wide, combined, not enough sales to analyze date.            Comm Imp (PCC 401-499)- Combined due to same market use and are similar in land base rates within each category throughout the county.</p>

<b>AV Increases/Decreases</b>		
<b>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.</b>		
<b>Property Type</b>	<b>Townships Impacted</b>	<b>Explanation</b>
<b>Commercial Improved</b>	Centre Township	-Change in use & cyclical reassessment
	Harris Township	-New construction, cyclical reassessment
	Liberty Township	-Change in use & cyclical reassessment
	Penn Township	-New construction, cyclical reassessment
	Portage Township	-Change in use, cost tables updates & permits (renovations)
	Warren Township	-Cyclical reassessment
<b>Commercial Vacant</b>	Clay Township	-Change in use & correction land pricing
	German Township	-Cyclical Reassessment
	Greene Township	-Change in use
	Liberty Township	-Corrected land pricing
	Penn Township	-Change in use & cyclical reassessment
	Warren Township	-New plats & change in use
<b>Industrial Improved</b>	Clay Township	-Change in use & cost table updates
	German Township	-Change in use, cyclical reassessment & cost table updates
	Harris Township	-Cost Table updates
	Liberty Township	-Cyclical reassessment & cost table updates
	Lincoln Township	-Cyclical reassessment & cost table updates
	Penn Township	-Change in use, cyclical Reassessment & cost table updates
	Portage Township	-Change in use, new construction & cost table updates
	Warren Township	-Change in use, cyclical Reassessment & cost table updates

<b>Industrial Vacant</b>	Clay Township German Township Harris Township Olive Township Penn Township Portage Union Township	-Change in use -Corrected land pricing -Changed land type -Corrected land pricing -Change in use & cyclical reassessment -Change in use & corrected land pricing -Change in use
<b>Residential Vacant</b>	Centre Township Clay Township German Township Greene Township Harris Township Liberty Township Lincoln Township MadisonTownship Olive Township Penn Township Portage Township Union Township Warren Township	-New land base rate & cyclical reassessment -New land base rate, change in use & new plats -New Land base rate, change in use & removed developer discount -New Land base rate & change in use -New land base rates & new Plats -New land base rate -New land base rate -New land base rate -New Land base rate & change in use -New land base rate, new Plats & cyclical reassessment -New Land base rate, new Plats & change in use -New land base rate -New land base rate & change in use
<b>Residential Improved</b>	Centre Township Clay Township German Township Greene Township Harris Township Liberty Township Lincoln Township MadisonTownship Olive Township Penn Township Portage Township Union Township Warren Township	-New Construction, new plats & new land base rate -New Construction, new land base rate & change in use -New Construction, cyclical Reassessment & new land base rate -New Construction, change in use & new land base rate -New Construction, cyclical reassessment, base rates & new Plats -New Construction & new land base rate -New Construction & new land base rate -New Construction & new land base rate -New Construction & new land base rates -New Construction, cyclical Reassessment & new land base rate -New Construction, new land base rate & trending factors applied -New Construction, change in use & new land base rate -New Construction, change in use & new land base rate

Cyclical Reassessment
<b>Please explain which townships were reviewed as part of the current phase of the cyclical reassessment.</b>
Centre Township, Clay Township, German Township, Greene Township, Harris Township, Liberty Township, Lincoln Township, Madison, Township, Olive Township, Penn, Township, Portage Township, Union Township and Warren Township

Was the land order completed for the current cyclical reassessment phase?
Yes, the land order was completed using 2018, 2019 and 2020 residential vacant land sales and done internally. If there were not enough vacant land sales, improved sales were used. The PTABOA approved the new base rates on March 24, 2022. These were applied for 22/23 assessment year.
The previous land order was completed for 2012 pay 2013.

Comments
<b>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.</b>
Trending analysis used sales from 2021.
Land order sales were from 2018, 2019, and 2020.
Explanation - change in use is part of our annual review process.