

Ratio Study Narrative 2022

General Information	
County Name	White

Person Performing Ratio Study			
Name	Phone Number	Email	Vendor Name (if applicable)
Lisa Downey	(574) 583-7755	ldowney@wgcconline.net	

Sales Window	1/1/2020 to 12/31/2021
If more than one year of sales were used, was a time adjustment applied?	If no, please explain.
	No time adjustment was applied since no definitive stratification was found between the two years.
	If yes, please explain the method used to calculate the adjustment.

Groupings	
<p>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.</p> <p>**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**</p>	
<p>Residential Improved: Cass and Lincoln Townships were combined. Both townships are linked geographically, both are rural and located on the East side of the county, and both are influenced by the same external factors.</p> <p>Residential Improved: Round Grove and West Point Townships were combined. Both townships are linked geographically, both are rural and located on the West side of the county, and both are influenced by the same external factors.</p>	
AV Increases/Decreases	
<p>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.</p>	
Property Type	Townships Impacted
Commercial Improved	
Explanation	

Commercial Vacant		
Industrial Improved		
Industrial Vacant		
Residential Improved		
Residential Vacant		

Cyclical Reassessment
Please explain which townships were reviewed as part of the current phase of the cyclical reassessment.
Cass, Jackson, Liberty, and Lincoln Townships were reviewed for all property classes. Monon Township was reviewed for commercial and industrial property classes.

Was the land order completed for the current cyclical reassessment phase?
The land order is reviewed annually.

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.