

Narrative

General Information

County Name: [Cass County](#)

Person Performing Ratio Study: [Jay Morris](#)

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Vendor Name (If Applicable): [Ad Valorem Solutions, LLC](#)

Additional Contacts (For purposes of the ratio study):

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

Due to size of County, we used sales from 01/01/2017– 12/31/2018 for all property classes and groupings except for Adams, Boone, Clinton Deer Creek, and Harrison Townships residential improved; and All townships Commercial improved and vacant. For those we used 01/01/2016-12/31/2018.

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.

No. We did not have enough paired sales to establish a reliable time 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.

The Residential Vacant land was grouped (L1). Cass County is mainly a rural-agricultural county. Therefore the homesites throughout the county are of similar rural tracts and should be grouped for trending and sales ratio purposes. Although some townships come in low, there are not enough sales in individual neighborhoods to make any further trending adjustments.

Due to the limited amount of sales, all commercial and industrial land was trended together (L2). There were only five commercial and industrial valid sales. No trending was needed with these sales.

With the number of sales we had for both Adams and Harrison, it was decided to group these two neighborhoods this year. The townships are very similar in homesite values, topography, and school district. We have grouped them together as (R1).

With this being a rural community and due to the number of sales in individual neighborhoods, the commercial and industrial parcels were grouped together in the ratio study (C1).

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
Commercial Improved	Deer Creek >-10%	Corrected pricing on Slurry Tank – No Roof 09-14-31-200-035.001-008.
Commercial Vacant	Bethlehem Twp >-10% Jackson Twp >10% Noble Twp >-10%	Land values adjusted with Land Order. One parcel changed from com imp to com vacant. One parcel changed from Vacant to Imp. And corrected land from homesite to useable undeveloped on another.
Industrial Improved	Adams Twp >10%	Large water tank added during reassessment to parcel 09-01-17-300-003.000-001.
Industrial Vacant	Boone Twp >10% Jackson Twp >-10% Tipton Twp > 10%	Property class change on 1 parcel from imp to vacant One parcel changed from Ind. To Res. New split created new industrial vacant
Residential Improved		
Residential Vacant	Harrison Twp. >10% Noble Twp. >-10%	Parcel moved from res imp to res vac – adding \$40,000. Three parcels from Vacant to Improved. Land order update.

Cyclical Reassessment

Please explain in the space below which townships were reviewed as part of the current phase of the cyclical reassessment. [This phase of reassessment included Adams, Bethlehem, Boone, Harrison, Jefferson and Noble Townships.](#)

Was the land order completed for the current cyclical reassessment phase? If not, please explain when the land order is planned to be completed. [The land order is being updated each year as part of the Cyclical Reassessment. Therefore the land values were updated for the above mentioned townships.](#)

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.

With the number of sales in Cass County, during the trending process we would look at 3 to 4 years worth of sales to assist with some neighborhoods that did not have a lot of sales. However, our final study was completed with the sale dates established above.

The County has switched from ProVal to INcama in November of 2018. We have worked hard to get through the exception reports and corrections needed made from then until now. However there are differences between the systems in how they handle depreciation, variances in sizes of buildings, and trending. For this reason, we are witnessing some movements in value up and down that are still being reviewed and will probably continue through the appeals process. Although we are looking at the larger changes, it is impossible to review every parcel before the sending of form 11's.