

Narrative

General Information

County Name: **Crawford County**

Person Performing Ratio Study: **Sam Monroe**

Contact Information: **812-483-0653, sam.monroe@tylertech.com**

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

Additional Contacts (For purposes of the ratio study):

Sales Window (e.g. 1/1/18 to 12/31/18): **1/1/19 to 12/31/19**

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– We grouped Boone, Johnson, Ohio and Union Townships together. These areas are similar because they have comparable economic factors, are mostly rural un-platted land, and have mostly similar sized houses. These townships make up the southeast portion of the County. Parcels within these areas are primarily Agricultural with few incorporated towns. Jennings, Liberty, Patoka, Sterling and Whiskey Run Townships were not grouped with any other townships for the “Improved Residential” portion of the ratio study.

Residential Vacant–Patoka Township was not grouped with any townships due to there being enough sales to represent the market. All other Township were grouped together because they share similar economic factors being that they are mostly rural with limited small towns, have very limited market action, and are primarily agricultural areas.

Commercial & Industrial Improved & Vacant– We grouped the Commercial and Industrial properties within each township together when developing trend factors, since the construction types and sizes of these properties are very similar. We have adjusted building factors within Commercial 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 Crawford County is in row crop. There were insufficient valid sales for analysis of Commercial or Industrial improved or vacant studies.

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	Whiskey Run Twp	Increased 9.7% or \$239,500. Parcel 13-07-25-100-001.000-013 was PCC 620. Now PCC 499. Value \$218,900
Commercial Vacant		
Industrial Improved		
Industrial Vacant		
Residential Improved	Ohio Twp	Increased 10.9% or \$1,269,500. Nine parcels were previously vacant and now have been improved: 13-11-33-206-001.000-008 13-13-22-314-001.000-008 13-11-08-402-003.001-008 13-13-22-404-001.000-008 13-13-33-301-001.001-008 13-13-21-213-001.000-008 13-11-28-115-001.000-008 13-13-33-300-001.001-008 13-13-21-102-001.000-008 Combined Value of 9 parcels is \$579,500 now listed as improved.
Residential Vacant	Jennings Twp	Increased 9.7% or \$239,500. 1 parcel was reclassified from Ag Vac to Res Vac 13-11-35-201-001.001-003 13 parcels were created from splits: 13-14-06-426-002.002-004 13-14-06-331-002.001-004 13-14-06-439-007.002-004 13-14-06-302-001.006-003 13-11-02-404-001.002-003

Sterling Twp

13-11-24-419-002.002-003

13-11-19-307-004.001-003

13-14-06-180-001.001-003

13-11-19-307-001.004-003

13-14-06-391-001.003-004

13-14-06-391-002.002-004

13-14-06-331-003.001-004

13-14-06-439-008.002-004

Combined value of these 14 parcels is \$122,800

Decreased 11.5% or \$138,700

Four parcels now listed as improved:

13-07-08-410-001.000-010

13-06-24-115-001.000-011

13-06-24-290-001.000-011

13-07-18-100-005.000-011

Seven parcels were reclassified to another vacant PCC:

13-06-27-301-001.000-010

13-06-27-301-001.002-010

13-07-18-117-001.000-011

13-06-27-301-001.001-010

13-06-27-301-001.010-010

13-07-18-100-001.001-011

13-06-27-301-001.007-010

Total AV decrease in land AV from these 11 parcels is \$171,100

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 Ohio, Sterling and Union Townships more specifically the taxing district of Ohio Township District 008, Sterling Township District 010 and Union Township District 012, 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 3 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.

Overall, even with the large Agricultural rate decrease, we noticed an increase in assessed value and market activity within Crawford County. This coincides with an increased amount on new construction this year. We applied factor adjustments and land rate adjustments where necessary to meet IAAO standards. Any areas that didn't 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.