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February 28, 2019

Mr. Barry Wood
Department of Local Government Finance
Indiana Government Center North
100 N. Senate Avenue N 1058
Indianapolis, IN 46204

RE: Marshall County 2019 Pay 2020 Ratio Study Report

Mr. Wood,

Statistical studies were conducted on each neighborhood in Marshall County to determine if any adjustments were needed for this assessment year to both sold and unsold properties. Sales were used from 1-1-2018 thru 12-31-2018 in the annual adjustment process and their physical characteristics were reviewed to compare with their property record card. We mail questionnaires on each sale to the buyer in an attempt to learn more about any special circumstances pertaining to that sale and in an attempt to update any remodeled properties to avoid over assessing an entire neighborhood. We are committed to using as many valid sales as possible.

Marshall County has a consistent building permit system which allows us to physically inspect all new construction. We use IRMLS to update our physical characteristics on sold and unsold properties. We also mail questionnaires annually to the upcoming cyclical parcels to attempt to find any errors or updates to structures. The physical characteristic information is analyzed for accuracy to determine if there are systematic errors in the calculations of the values within each neighborhood. Changes that have been found are believed to be unique to the parcel and not present or verifiable in most other parcels in the neighborhood. Pictometry photography is used to assist us in keeping our land use and buildings updated in our CAMA system.

Marshall County has reviewed and revised our neighborhoods by their use and then by geographical location within the county as necessary. If some neighborhoods did not have enough sales to establish a trending factor, then we combined similar neighborhoods. We also review our previous year's appeals to determine if a change in the land base rate was necessary.

Per IC 6-1.1-5-16, we are working on combining contiguous parcels when a structure straddles over two or more parcels. Because of this added workload for the Auditor and Assessor offices, we are addressing these parcels a year prior to their cyclical year and the county will be completed over a four (4) year period. For 2019 Payable 2020 assessments, the areas that have been combined are those parcels within the 2nd cyclical year (2020 Payable 2021).

We have used as many multi-parcel sales as possible and have a tab called "Multi-Parcel Sales" for identification.

The following are notes regarding our groupings of individual studies:

Residential Improved - Eight (8) townships stand on their own in the ratio study with sufficient sales within each township to reflect their individual market values. Green and Tippecanoe Townships have a combined study due to lack of sales within each township. These townships are both rural which are located along the southern border of Marshall County. Their primary use of land is agriculture, each has a limited amount of commercial and industrial structures and they have similarities in market values. By combining these areas increased the overall sampling of sales to reflect a more accurate ratio study.

Residential Vacant - Because there were a limited number of typical valid residential vacant sales countywide, we are showing these sales in one combined report.

Commercial Improved - German Township and Center Township were run individually since there were a sufficient number of sales in each township. A countywide report shows only two (2) remaining commercial improved valid sales.

Commercial Vacant - No study due to lack of sales.

Industrial Improved - No study due to lack of sales.

Industrial Vacant - No study due to lack of sales.

Jellystone - As we have done in previous years, Marshall County has a group (tab) named Jellystone which is the Yogi Bear Campground in West Township. Jellystone has been stratified from West Residential since we feel that these values should not be equalized with other West Township sales. The market values of these camping lots do not influence other West Township neighborhoods and should stand on their own.

Additionally, there were additional sales added into our ratio study that were not part of our approved sales file. These sales were received after our sales file submission, but were found to be valid sales that should be included in the study. A specific listing of the sales and parcels has been included in the sales reconciliation file on the "Sales Validation Changes" tab.

Hopefully this brief narrative will assist you in the review of the Marshall County 2019 Ratio Study. If you have any questions, please contact me at 574-935-8576, debbied@co.marshall.in.us or Peter Paul or 574-935-8567, petep@co.marshall.in.us.

Respectfully submitted,

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