

Narrative

General Information

County Name: [Ohio County](#)

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

Contact Information: jay@avs-in.com – 765-457-6787

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

Additional Contacts (For purposes of the ratio study):

[Jaime Morris](#); jaime@avs-in.com 765-457-6787

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

[For commercial and industrial properties vacant and improved we used 4 years of sales.](#)

[For all residential vacant and improved we used 3 years of sales.](#)

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 \(L1\). Ohio County is a small rural county. With the exception of Rising Sun there are no other towns. Therefore the homesites throughout the county are similar rural tracts and should be grouped for trending and sales ratio purposes.](#)

[The Residential Improved parcels in Cass, Pike, and Union Townships have been grouped \(R1\). These three townships are all similar in topography, type of land, and type of homes. They share a common school district and moving from one township to the next you do not see any difference.](#)

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	No Twp's Impacted	
Commercial Vacant	Randolph Twp – (-10%)	Two parcels changed from 11 to 13
Industrial Improved	No Twp's Impacted	
Industrial Vacant	No Twp's Impacted	
Residential Improved		
Residential Vacant	Cass Twp – (+10%)	One Parcel changed from Ag to Res

Cyclical Reassessment

Please explain in the space below which townships were reviewed as part of the current phase of the cyclical reassessment. [Part of Randolph Township – mostly the city of Rising Sun was completed for this year's Cyclical Reassessment.](#)

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 will be completed for Ohio County during the last year of the Cyclical Reassessment.](#)

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.