

# Narrative

## General Information

County Name: [Ohio County](#)

Person Performing Ratio Study: [Jay Morris – Ad Valorem Solutions, LLC](#)  
[Jaime Morris – Ad Valorem Solutions, LLC](#)

Sales Window (e.g. 1/1/19 to 12/31/19): [Due to size of County, we used sales for 01/01/2017 – 12/31/2019 for residential Property Classes and 01/01/2016 – 12/31/2019 for Commercial and Vacant Land \(L1\)](#)

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. Except for 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.

<b>Property Type</b>	<b>Townships Impacted</b>	<b>Explanation</b>
Commercial Improved		
Commercial Vacant		

Industrial Improved		
Industrial Vacant		
Residential Improved		
Residential Vacant	Cass Twp. Randolph Twp.	Land values were trended up based on sales. Land values in 2 neighborhoods were trended up based on sales.

**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 and remaining parcels of Rising Sun were reviewed in 2019.](#)

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 was completed in 2018 and will be reviewed again at the end of the Cyclical Reassessment for 2022 assessment year.](#)

**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.

[\\$0.00 Values in Workbook:](#)

[58-03-16-100-022.000-003](#) – Has a 0 value, it is a Lease Land card where the improvements have been removed, but may be putting a new MH on it, so kept the card active.

[58-03-35-100-008.000-003](#) – All lots given new parcel number in this neighborhood to match lot numbers. The Auditor will not retire this parcel number until taxes paid.

[58-06-02-018-031.000-004](#) – This parcel is on the map, but all land and building values are allocated to the condo properties.