

Narrative

General Information

County Name:

Sullivan County

Person Performing Ratio Study:

William Birkle

Contact Information:

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Vendor Name (If Applicable):

Tyler Technologies

Additional Contacts (For purposes of the ratio study):

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

1/1/2017 to 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.

We reviewed and used every sale that was deemed valid for the two-year period January 1, 2017 – December 31, 2018. The market in Sullivan County is static, but stable; of the sales that are occurring, outside of family and forced sales, they are not increasing or decreasing in any significant manner. We followed approved methods of reviewing parcels sold over the last two years to test for the necessity of time adjustments to the 2017 sales used. Given the limited number of occurrences of the same parcel selling in consecutive years and the knowledge of the static nature of property sales in Sullivan County, we determined that no time adjustment was necessary.

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.

Residential Improved

- **Hamilton Township** contains the county seat, the City of Sullivan. It contains the densest concentration of residential and commercial properties throughout the entire county.
- The northern portion of the county is predominantly mixed agricultural and rural residential. The townships in this area are all very similar in topography, location and use. For the purpose of this ratio study, we combined **Cass, Curry, Fairbanks and Jackson** townships.
- The southern portion of the county is also predominately agricultural and rural residential. The townships in this area are all very similar in topography, location and use. For the purpose of the ratio study, we combined **Gill, Haddon, Jefferson and Turman**.

Residential Vacant

- With a limited number of sales for residential vacant, all sales countywide were grouped together.

Commercial Improved

- Commercial sales were grouped together since they were a limited number of sale disclosures. 1 Valid sale

Increases/Decreases (Optional)

In the space below, 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.

Commercial Vacant

- Curry Township (-22.6%) – The decrease was due to the improvements being razed on three parcels resulting in a reduction of \$76,700
- Hamilton Township (-13.9%) – Improvements razed from parcel 77-07-34-223-083.000-012 resulting in a reduction of \$114,400.

Industrial Vacant

- Cass Township (-14.8%) – The decrease was due to the reclassification of land type for parcel 77-08-34-000-001.000-001 resulting in a reduction of \$74,000

Cyclical Reassessment

Please explain in the space below which townships were reviewed as part of the current phase of the cyclical reassessment.

The **commercial** and **industrial** (C/I) are scattered throughout the county with the bulk of them in Hamilton township. The phase one reviews are in several townships.

The **residential, agricultural, exempt** and **utility** review was conducted in Curry and Jackson townships. New construction, change finder and other parcel corrections were made throughout the county and were included as part of the cyclical review.

Was the land order completed for the current cyclical reassessment phase? If not, please explain when the land order is planned to be completed.

No; the previous reassessment's land order was completed less than a year ago utilizing a land value to building value ratio because of a lack of sales. With no clear evidence to generate a land order, we will wait until Phase 4 of this cycle.

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.