

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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February 24, 2021

The Honorable Kevin Gardner
Vigo County Assessor
189 Oak Street
Terre Haute, IN 47807

Dear Mr. Gardner:

The Department of Local Government Finance has reviewed the information and data (both originally submitted and the supplemental information) for the Vigo County 2021 ratio study. The Department hereby approves the ratio study based on the results of the Mann-Whitney "Sales Chasing" test and Spearman Rank test for vertical equity; and the review of the accuracy, equity, and uniformity of the assessments as determined by the median ratio, coefficient of dispersion (COD), Price Related Differential (PRD), and the change analysis conducted by the Department.

It has come to the Department's attention that Vigo County is using factors derived from residential improved sales to trend residential vacant parcels. This process is against previous Department guidance that forbids the use of residential improved sales to trend residential vacant parcels, especially when numerous sales of residential vacant parcels exist and other methods are available. Though the Department is approving the ratio study for this year, the approval is contingent upon Vigo County ceasing to use residential improved sales to trend residential vacant parcels in subsequent years and using residential vacant sales or other methods to trend the major class.

Please note that this approval is granted without verification of all of the actual sales disclosure forms in order to allow the preparation and delivery of the real property list to the County Auditor pursuant to IC 6-1.1-5-14. As always, the Department encourages counties to use all possible sales, which lend greater validity to the sales ratio study.

In conjunction with our Data Analysis section, please continue to ensure your sales disclosure file database is compliant. For the assessment year 2022, your 2021 sales disclosure data files must be compliant with the rules of the Department.

If you have any questions or concerns, please feel free to contact Barry Wood, the Assessment Division Director, at (317) 232-3762 or by e-mail at Bwood@dlgf.in.gov.

Sincerely,

Wesley R. Bennett
Commissioner

cc: Barry Wood, Assessment Director