

# Narrative

## General Information

County Name: [Warren County](#)

Person Performing Ratio Study: [Jay Morris – Ad Valorem Solutions, LLC](#)  
[Jessie Kerst – Warren County Assessor](#)  
[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 from 01/01/2017 – 12/31/2019 for all property classes and groupings.](#)

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 \(L1\). Warren County is mainly a rural-agricultural county. Therefore, the homesites throughout the county are of similar rural tracts and should be grouped for trending and sales ratio purposes.](#)

[Due to the limited amount of sales, all commercial and industrial land was trended together \(L2\). There was only one commercial and industrial valid sale. Due to only one sale, no trending was performed on the commercial land. Sale included on for information to show all valid sales available.](#)

[With this being a small rural community and due to the number of sales in individual neighborhoods, the commercial and industrial parcels were grouped together in the ratio study \(C1\).](#)

[Due to the limited amount of sales, the residential improved sales were grouped together in two groupings. Only Washington Townships could stand alone. The groupings were based on similar township homesite rates, topography and school districts. There were two residential improved groupings used for the sales ratio study. Adams, Liberty, Median, Pine, Prairie, and Warren Townships were grouped \(R1\). Jordan, Kent, Mound, Pike and Steuben Townships were grouped \(R2\).](#)

**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		
Commercial Vacant		
Industrial Improved		
Industrial Vacant	Kent Twp. > 10%  Washington Twp. > 10%	New parcel split into Industrial land.  Two parcels were adjusted to account for small acreage factor, since they are contiguous parcels with primary ground exceeding an acre.
Residential Improved	Liberty Twp. > 10%  Prairie Twp. > 10%	Liberty Trending raised 10% based on sales and new parcel with house added.  Prairie Trending raised 10% based on sales.
Residential Vacant	Mound Twp. > 10%  Warren Twp. > -10%	Two new parcels added.  Three parcels are residential but have land now classified as farm ground.

**Cyclical Reassessment**

Please explain in the space below which townships were reviewed as part of the current phase of the cyclical reassessment. Part of Prairie, all of Warren and part of Washington townships were reviewed for the second quarter of the 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. We will complete the next land order during the fourth phase of the 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.

We found an area in Williamsport NBHD 1600901 that had an increase in sales this year that indicated we needed to move about 120 parcels to NBHD 1600401. This change increased the values on these parcels roughly 30%. However for this grouping that was moved we had 10 sales and the values are still coming in slightly low.