

Narrative

General Information

County Name: [Clinton County](#)

Person Performing Ratio Study: [Dana Myers / Brian Thomas](#)

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Sales Window (e.g. 1/1/19 to 12/31/19): [1/1/2019 to 1/31/2019](#)

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.

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 the market.

****Please note that groupings made for the sole purpose of combining due to a lack of sales with no similarities will not be accepted by the Department****

In regards to residential and agricultural home sites, for the townships that could not support a study from sales within own township the following homogenous groupings were established. Every attempt was made to search out a grouping so that an effective ratio study could be established in the areas within the County that did not generate enough sales to allow an effective ratio to be established on its own, we would offer the following additional reasoning for the groupings:

Group Twp1: This is Owen, Warren, Forest, Johnson (no valid sales recorded in Johnson for 2019), and Sugar Creek Townships. These are all the same as they are the most rural outlying townships in Clinton County. They are mostly gravel roads, few amenities, and heavily agricultural.

Group Twp2: This is Jackson, Kirklin, and Perry Townships. They are rural on the outer areas but have multiple major thoroughfares cutting throughout (i.e. US 421, St Rd 38, and St Rd 39) unlike the mostly rural townships in Twp1. Positive residual effects from Kirklin and Frankfort also effect this area.

Group Twp3: Mulberry Corp (Town of Mulberry) in Madison Township **moved these to Twp7 with other Madison Township parcels**

Group Twp4: Michigan Township

Group Twp5: Ross Township

Group Twp6: Union Township

Group Twp7: Madison Township and Washington Township similar by the positive effects of bordering Tippecanoe County as well as each having highly populated areas within its borders due to proximity of Mulberry and Frankfort.

Group Twp8: Union Township- *[this was two homogeneous neighborhoods, within Union Township, that had enough sales to be studied by themselves]. Moved to Twp6 with other Union Township parcels.*

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Group Twp9: This is three neighborhoods that are on the outskirts of Frankfort proper, they have a completely different marketability than the “in city lots”. These areas all considered to be a superior marketability in comparison to Frankfort proper. *Moved to Twp11 with other Center Township parcels*

Group Twp10: This neighborhood is labeled Addition F, it is the older declining area. This area is filled with small lots, many foreclosures, rentals, and deteriorating houses. This neighborhood is considered to be inferior to Frankfort proper. *Moved to Twp11 with other Center Township parcels*

Group Twp11: This is Frankfort proper.

- Residential Improved parcels: appropriate analysis is included
- Residential Vacant parcels: insufficient valid sales to analyze

In regards to **commercial and industrial** properties, the valid sales available were reviewed by township and even analyzing within the residential study groupings. A significant number of sales were not generated nor could be effectively used in producing a valid study to be established.

- Commercial Vacant parcels: insufficient valid sales within this property class to analyze
- Commercial Improved parcels: insufficient valid sales within this property class to analyze
- Industrial Vacant parcels: insufficient valid sales within this property class to analyze
- Industrial improved parcels: insufficient valid sales within this property class to analyze

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. The calculation for the change uses the AV from the prior year with the prior year property class and the AV from the current year with the current year property class.

Property Type	Townships Impacted	Explanation
Commercial Improved	Madison Township (008)	Only (4) parcels so the percentage is high. The only change was an increase in depreciation due to age.
Commercial Vacant	Center Township (021) Jackson Township (004)	A split parcel was the reason for the increase 12-10-08-100-006.000-021 Parcel changed to a different class is the reason for the decrease 12-14-10-400-004.000-004)
Industrial Improved	Kirclin Township (007)	Three parcels changed to a different class is the reason for the decrease 12-14-10-400-004.000-004 12-16-07-156-003.000-007 12-16-07-156-003.000-007
Industrial Vacant	Washington Township	12-10-06-400-002.005-022 is farm ground the decrease is due to base rate change
Residential Improved	Union Township (018) Mulberry Corp (009)	Reassessment and sales indicated increase in the market factor Sales indicated an increase in the market factor was necessary
Residential Vacant	Warren Township (019)	Lot was made into a homesite is the reason for the increase 12-03-35-326-001.000-019

Cyclical Reassessment

Please explain in the space below which townships were reviewed as part of the current phase of the cyclical reassessment. Phase two of the cyclical reassessment included all of the following Townships: Jackson, Kirklin, Owen, Union, and Washington.

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 during the fourth (4th) phase 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.

- The percentage of parcels invalidated is significantly higher than what would be typical, this is due to the fact there were **numerous** purchases of right away on State Road 26 from the Tippecanoe County line all the way to the Howard County line AND right of way purchases on Washington Street from Washington Ave. to Young St. in Frankfort

- When looking through the Formatted Tab we noticed some of the parcels in the study had State SDFID numbers that appeared to indicate a year other than 2019 was being inserted, this is not the case as we did the research to discover that the sales dates on all the said parcels with questionable SDIFID numbers actually sold in 2019. The following is a list of the peculiar SDIFID numbers for quick reference:
 - C12-2018-3797783
 - C12-2020-8664979
 - C12-2020-8285115
 - C12-2020-1131757
 - C12-2018-9513742
 - C12-2020-4735165
 - C12-2020-2173758
 - C12-2020-7275710

For information purposes we will also provide you with the following:

Sales Validation Procedure

1. Once the sales disclosure comes in, the sales disclosure deputy immediately prints a card so that none of the transfer or sales information appears on the PRC
2. Said PRC's are distributed to a data collector and a site inspection is completed with the following guidelines
 - a. Check the PRC for errors.
 - b. Factual (objective) errors are written in red
 - c. Any notes or comments that would be considered subjective in nature (or an opinion of the data collector) is written in pencil
 - d. When necessary ask questions of anyone home at the time of the inspection
3. The data collector then returns said PRC's to the sales disclosure deputy who will
 - a. Review the site inspection card,
 - b. Make any corrections to the PRC that are made in **red ink**
4. At this point the updated card will be given back to the data collector
 - a. Whatever additional contact with buyer, seller, real estate agent, or Title Company is necessary to appropriately evaluate if the sale is valid or invalid for trending purposes.
5. The card is given back to the sales disclosure deputy for the validity to be recorded in the CAMA system.

Effective Age Protocol

- The Clinton County protocol for establishing effective age is established annually using sales/marketing data and based on the following:
 - Ascertaining the level of update(s) that are known factors that extend the economic life of a structure
 - Siding
 - Windows
 - Roof (type)
 - Additions
 - Remodeling (extent thereof)
 - Replacement/upgrades such as plumbing, electrical, insulation, drywall, flooring, built-ins
 - Once quantified correlation with the percent complete charts as provided in our Guidelines is established to assist in establishing a weighted age.
 - Said process is employed only during the new construction process, appeals, and reassessment field work.