

# Narrative

## General Information

County Name: Shelby County

Person Performing Ratio Study: Lana Boswell

Sales Window (e.g. 1/1/20 to 12/31/20): 1/1/20 to 12/31/20

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 market.

Improved residential sales in the rural townships were reviewed based on school district delineations. The similarities in the economic influences within each school district was the basis for this decision.

Hanover, Union and Van Buren Townships were combined  
Jackson Hendricks and Washington Townships were combined  
Moral and Sugar Creek Townships were combined  
Noble and Liberty Townships were combined

Improved Commercial parcels across the county were combined with all but one sale coming from the most urban portions of Shelby County.

Due to the limited number of sales (if any existed for all industrial, vacant commercial and vacant residential parcels, no ratio study statistics were calculated for these classes.

## 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>
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Commercial Improved		
Commercial Vacant		
Industrial Improved		
Industrial Vacant		
Residential Improved		
Residential Vacant	Moral Township	net decrease from 2020 post to 2021 WIP (3 dwellings moved to adjacent parcels during reassessment)

**Cyclical Reassessment**

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

Basically, all of Noble Township and some City of Shelbyville parcels were in the current phase of the cyclical reassessment. These parcels are marked as such in the Workbook, please look there for specifics.

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 for Shelby County was completed in year one of the cyclical reassessment 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.