STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

INDIANA GOVERNMENT CENTER NORTH
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June 19, 2009

The Honorable D. Mark Barnhart
Clay County Assessor
609 East National Avenue
Room 118
Brazil, IN 47834

Dear Mr. Barnhart:

The Department of Local Government Finance has reviewed the information and data (both originally submitted and the supplemental information) for the Clay County 2009 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.

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 assessment year 2010, your 2008 and 2009 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,

Timothy J. Rushenberg
Commissioner

cc: Barry Wood, Assessment Director