

**Clay County Property Tax Reassessment Equalization Analysis  
Indiana Property Tax Equalization Project**

**Standard Equalization Via Median**

	MajrClas	ParclCnt	AV - Total Land & Improvements	Sample Size	Sample Pct of Popln	Sample Assessed Value Pct	Coefficient of Dispersion	Price Related Differential	Median	Lower bound of 95% confidence interval for Median	Upper bound of 95% confidence interval for Median	Imputed Market Value per Median Ratio
1	Agri-Vac	5,394	102,747,600	1	0.02	0.09	.	1.00	0.868	.	.	118,313,415
2	Agri-Imp	3,261	251,302,400	3	0.09	0.11	31.49	1.02	0.842	0.59	1.39	298,372,081
3	Ind-Vac	9	347,300	.	.	.	.	.	.	.	.	.
4	Ind-Imp	59	40,162,300	1	1.69	0.12	.	1.00	1.028	.	.	39,060,190
5	Coml-Vac	293	2,749,500	.	.	.	.	.	.	.	.	.
6	Coml-Imp	812	129,596,400	10	1.23	4.66	61.42	3.09	1.192	0.48	2.10	108,694,562
7	Res-Vac	3,192	45,798,700	6	0.19	1.18	8.56	0.99	0.917	0.71	1.06	49,926,171
8	Res-Imp	8,403	480,999,800	153	1.82	1.84	51.17	1.30	1.080	1.01	1.19	445,400,650
<b>Total</b>		<b>21,423</b>	<b>1,053,704,000</b>	<b>174</b>								

**Restratified Equalization Via Median**

	MjrCls2	ParclCnt	Asmt Total, New	Sample Size	Sample Pct of Popln	Sample Assessed Value Pct	Coefficient of Dispersion	Price Related Differential	Median	Lower bound of 95% confidence interval for Median	Upper bound of 95% confidence interval for Median	Imputed Market Value per Median Ratio
1	Agri-Vac	5,394	102,747,600	1	0.02	0.09	.	1.00	0.868	.	.	118,313,415
2	Agri-Imp	3,261	251,302,400	3	0.09	0.11	31.49	1.02	0.842	0.59	1.39	298,372,081
3	C+I-Vac	302	3,096,800	.	.	.	.	.	.	.	.	.
4	C+I-Imp	871	169,758,700	11	1.26	3.59	62.69	2.98	1.068	0.48	2.10	158,985,743
5	Res-Vac	3,192	45,798,700	6	0.19	1.18	8.56	0.99	0.917	0.71	1.06	49,926,171
6	Res-Imp	8,403	480,999,800	153	1.82	1.84	51.17	1.30	1.080	1.01	1.19	445,400,650
<b>Total</b>		<b>21,423</b>	<b>1,053,704,000</b>	<b>174</b>								

**Restratified (2) Equalization Via Median**

	MjrCls3	ParclCnt	Asmt Total, New	Sample Size	Sample Pct of Popln	Sample Assessed Value Pct	Coefficient of Dispersion	Price Related Differential	Median	Lower bound of 95% confidence interval for Median	Upper bound of 95% confidence interval for Median	Imputed Market Value per Median Ratio
1	Agri-Vac	5,394	102,747,600	1	0.02	0.09	.	1.00	0.868	.	.	118,313,415
2	Agri-Imp	3,261	251,302,400	3	0.09	0.11	31.49	1.02	0.842	0.59	1.39	298,372,081
3	C+I-Imp	871	169,758,700	11	1.26	3.59	62.69	2.98	1.068	0.48	2.10	158,985,743
4	C+I+R Vac	3,494	48,895,500	6	0.17	1.10	8.56	0.99	0.917	0.71	1.06	53,302,061
5	Res-Imp	8,403	480,999,800	153	1.82	1.84	51.17	1.30	1.080	1.01	1.19	445,400,650
<b>Total</b>		<b>21,423</b>	<b>1,053,704,000</b>	<b>174</b>								

**Clay County Property Tax Reassessment Equalization Analysis  
Indiana Property Tax Equalization Project**

**Standard Equalization Via Median**

CntyXtwp	MajrClas	ParclCnt	AV - Total Land & Improvements	Sample Size	Sample Pct of Popln	Sample Assessed Value Pct	Coefficient of Dispersion	Price Related Differential	Median	Lower bound of 95% confidence interval for Median	Upper bound of 95% confidence interval for Median	Imputed Market Value per Median Ratio
1 Brazil Twp	Agri-Vac	85	1,107,700	.	.	.	.	.	.	.	.	.
2 Brazil Twp	Agri-Imp	58	3,669,600	.	.	.	.	.	.	.	.	.
3 Brazil Twp	Ind-Vac	7	97,100	.	.	.	.	.	.	.	.	.
4 Brazil Twp	Ind-Imp	31	13,682,600	.	.	.	.	.	.	.	.	.
5 Brazil Twp	Coml-Vac	135	1,573,800	.	.	.	.	.	.	.	.	.
6 Brazil Twp	Coml-Imp	410	70,790,600	6	1.46	8.32	39.72	2.48	1.049	0.40	1.89	67,472,768
7 Brazil Twp	Res-Vac	745	6,891,200	1	0.13	1.39	-	1.00	1.059	.	.	6,508,114
8 Brazil Twp	Res-Imp	3,253	164,929,900	75	2.31	2.14	48.94	1.27	1.113	1.00	1.28	148,125,815
9 Cass Twp	Agri-Vac	181	2,880,100	.	.	.	.	.	.	.	.	.
10 Cass Twp	Agri-Imp	81	6,464,900	.	.	.	.	.	.	.	.	.
11 Cass Twp	Ind-Imp	1	15,400	.	.	.	.	.	.	.	.	.
12 Cass Twp	Coml-Vac	8	52,600	.	.	.	.	.	.	.	.	.
13 Cass Twp	Coml-Imp	13	1,071,100	1	7.69	8.38	.	1.00	0.477	.	.	2,246,908
14 Cass Twp	Res-Vac	32	262,200	.	.	.	.	.	.	.	.	.
15 Cass Twp	Res-Imp	100	5,464,400	3	3.00	2.58	63.58	1.38	0.768	0.66	2.12	7,113,476
16 Dick Johnson Twp	Agri-Vac	361	4,944,100	.	.	.	.	.	.	.	.	.
17 Dick Johnson Twp	Agri-Imp	261	20,634,100	.	.	.	.	.	.	.	.	.
18 Dick Johnson Twp	Ind-Vac	1	12,400	.	.	.	.	.	.	.	.	.
19 Dick Johnson Twp	Ind-Imp	1	1,465,900	.	.	.	.	.	.	.	.	.
20 Dick Johnson Twp	Coml-Vac	6	18,500	.	.	.	.	.	.	.	.	.
21 Dick Johnson Twp	Coml-Imp	10	2,434,300	.	.	.	.	.	.	.	.	.
22 Dick Johnson Twp	Res-Vac	205	1,750,700	.	.	.	.	.	.	.	.	.
23 Dick Johnson Twp	Res-Imp	314	23,227,400	5	1.59	1.49	27.93	1.19	1.059	0.76	2.06	21,936,069
24 Harrison Twp	Agri-Vac	986	22,926,900	.	.	.	.	.	.	.	.	.
25 Harrison Twp	Agri-Imp	482	36,096,300	.	.	.	.	.	.	.	.	.
26 Harrison Twp	Ind-Imp	6	598,500	.	.	.	.	.	.	.	.	.
27 Harrison Twp	Coml-Vac	39	288,800	.	.	.	.	.	.	.	.	.
28 Harrison Twp	Coml-Imp	111	13,218,700	2	1.80	0.35	31.36	1.02	3.059	2.10	4.02	4,320,892
29 Harrison Twp	Res-Vac	195	2,123,400	.	.	.	.	.	.	.	.	.
30 Harrison Twp	Res-Imp	687	37,665,800	9	1.31	1.71	52.68	1.50	1.321	1.05	3.11	28,521,667
31 Jackson Twp	Agri-Vac	461	7,915,600	.	.	.	.	.	.	.	.	.
32 Jackson Twp	Agri-Imp	425	37,199,400	.	.	.	.	.	.	.	.	.
33 Jackson Twp	Ind-Imp	1	29,700	.	.	.	.	.	.	.	.	.
34 Jackson Twp	Coml-Vac	11	194,300	.	.	.	.	.	.	.	.	.
35 Jackson Twp	Coml-Imp	34	9,371,600	.	.	.	.	.	.	.	.	.
36 Jackson Twp	Res-Vac	425	7,405,500	.	.	.	.	.	.	.	.	.
37 Jackson Twp	Res-Imp	639	54,113,400	11	1.72	1.70	46.12	1.30	0.961	0.85	1.83	56,308,573
38 Lewis Twp	Agri-Vac	720	15,639,000	.	.	.	.	.	.	.	.	.

**Clay County Property Tax Reassessment Equalization Analysis  
Indiana Property Tax Equalization Project**

CntyXtwp	MajrClas	ParclCnt	AV - Total Land & Improvements	Sample Size	Sample Pct of Popln	Sample Assessed Value Pct	Coefficient of Dispersion	Price Related Differential	Median	Lower bound of 95% confidence interval for	Upper bound of 95% confidence interval for	Imputed Market Value per Median Ratio
										Median	Median	
39 Lewis Twp	Agri-Imp	350	20,224,300	1	0.29	0.46	.	1.00	0.592	.	.	34,164,018
40 Lewis Twp	Ind-Imp	1	107,200	.	.	.	.	.	.	.	.	.
41 Lewis Twp	Coml-Vac	7	10,500	.	.	.	.	.	.	.	.	.
42 Lewis Twp	Coml-Imp	29	5,178,700	.	.	.	.	.	.	.	.	.
43 Lewis Twp	Res-Vac	245	1,332,400	.	.	.	.	.	.	.	.	.
44 Lewis Twp	Res-Imp	347	16,062,900	6	1.73	1.74	35.95	1.26	1.612	1.05	3.22	9,965,190
45 Perry Twp	Agri-Vac	555	15,804,600	.	.	.	.	.	.	.	.	.
46 Perry Twp	Agri-Imp	311	27,188,100	1	0.32	0.31	.	1.00	1.388	.	.	19,591,331
47 Perry Twp	Coml-Vac	15	55,900	.	.	.	.	.	.	.	.	.
48 Perry Twp	Coml-Imp	21	892,400	.	.	.	.	.	.	.	.	.
49 Perry Twp	Res-Vac	56	1,014,000	1	1.79	8.38	.	1.00	0.907	.	.	1,118,455
50 Perry Twp	Res-Imp	163	11,174,100	3	1.84	2.06	18.49	0.97	0.907	0.77	1.27	12,319,445
51 Posey Twp	Agri-Vac	598	8,109,300	1	0.17	1.08	.	1.00	0.868	.	.	9,337,824
52 Posey Twp	Agri-Imp	387	30,554,300	.	.	.	.	.	.	.	.	.
53 Posey Twp	Ind-Imp	4	4,695,000	.	.	.	.	.	.	.	.	.
54 Posey Twp	Coml-Vac	28	233,800	.	.	.	.	.	.	.	.	.
55 Posey Twp	Coml-Imp	76	12,946,200	.	.	.	.	.	.	.	.	.
56 Posey Twp	Res-Vac	561	17,607,200	2	0.36	0.97	12.04	0.99	0.813	0.71	0.91	21,661,585
57 Posey Twp	Res-Imp	1,141	77,914,500	14	1.23	1.76	27.26	1.12	0.895	0.68	1.17	87,061,425
58 Sugar Ridge Twp	Agri-Vac	477	7,830,400	.	.	.	.	.	.	.	.	.
59 Sugar Ridge Twp	Agri-Imp	217	17,120,000	.	.	.	.	.	.	.	.	.
60 Sugar Ridge Twp	Ind-Imp	2	1,097,800	.	.	.	.	.	.	.	.	.
61 Sugar Ridge Twp	Coml-Vac	15	45,900	.	.	.	.	.	.	.	.	.
62 Sugar Ridge Twp	Coml-Imp	32	3,084,500	.	.	.	.	.	.	.	.	.
63 Sugar Ridge Twp	Res-Vac	202	1,264,200	.	.	.	.	.	.	.	.	.
64 Sugar Ridge Twp	Res-Imp	476	19,283,100	8	1.68	2.20	80.43	1.43	1.182	0.54	4.33	16,315,875
65 Van Buren Twp	Agri-Vac	394	6,863,600	.	.	.	.	.	.	.	.	.
66 Van Buren Twp	Agri-Imp	391	30,658,700	1	0.26	0.29	.	1.00	0.842	.	.	36,401,165
67 Van Buren Twp	Ind-Vac	1	237,800	.	.	.	.	.	.	.	.	.
68 Van Buren Twp	Ind-Imp	11	18,419,000	.	.	.	.	.	.	.	.	.
69 Van Buren Twp	Coml-Vac	17	229,800	.	.	.	.	.	.	.	.	.
70 Van Buren Twp	Coml-Imp	62	9,914,800	.	.	.	.	.	.	.	.	.
71 Van Buren Twp	Res-Vac	423	4,488,000	1	0.24	2.45	.	1.00	1.021	.	.	4,397,800
72 Van Buren Twp	Res-Imp	1,107	62,318,500	18	1.63	1.48	56.00	1.32	1.101	0.88	1.56	56,604,159
73 Washington Twp	Agri-Vac	576	8,726,300	.	.	.	.	.	.	.	.	.
74 Washington Twp	Agri-Imp	298	21,492,700	.	.	.	.	.	.	.	.	.
75 Washington Twp	Ind-Imp	1	51,200	1	100.00	97.26	.	1.00	1.028	.	.	49,795
76 Washington Twp	Coml-Vac	12	45,600	.	.	.	.	.	.	.	.	.
77 Washington Twp	Coml-Imp	14	693,500	1	7.14	2.34	.	1.00	1.317	.	.	526,641

**Clay County Property Tax Reassessment Equalization Analysis  
Indiana Property Tax Equalization Project**

CntyXtwp	MajrClas	ParclCnt	AV - Total Land & Improvements	Sample Size	Sample Pct of Popln	Sample Assessed Value Pct	Coefficient of Dispersion	Price Related Differential	Median	Lower bound of 95% confidence interval for Median	Upper bound of 95% confidence interval for Median	Imputed Market Value per Median Ratio
78 Washington Twp	Res-Vac	103	1,659,900	1	0.97	4.68	.	1.00	0.924	.	.	1,796,562
79 Washington Twp	Res-Imp	176	8,845,800	1	0.57	0.47	.	1.00	1.727	.	.	5,123,439
<b>Total</b>		<b>21,423</b>	<b>1,053,704,000</b>	<b>174</b>								

**Restratified (2) Equalization Via Median**

CntyXtwp	MjrCls3	ParclCnt	Asmt Total, New	Sample Size	Sample Pct of Popln	Sample Assessed Value Pct	Coefficient of Dispersion	Price Related Differential	Median	Lower bound of 95% confidence interval for Median	Upper bound of 95% confidence interval for Median	Imputed Market Value per Median Ratio
1 Brazil Twp	Agri-Vac	85	1,107,700	.	.	.	.	.	.	.	.	.
2 Brazil Twp	Agri-Imp	58	3,669,600	.	.	.	.	.	.	.	.	.
3 Brazil Twp	C+I-Imp	441	84,473,200	6	1.36	6.97	39.72	2.48	1.049	0.40	1.89	80,514,089
4 Brazil Twp	C+I+R Vac	887	8,562,100	1	0.11	1.12	.	1.00	1.059	.	.	8,086,128
5 Brazil Twp	Res-Imp	3,253	164,929,900	75	2.31	2.14	48.94	1.27	1.113	1.00	1.28	148,125,815
6 Cass Twp	Agri-Vac	181	2,880,100	.	.	.	.	.	.	.	.	.
7 Cass Twp	Agri-Imp	81	6,464,900	.	.	.	.	.	.	.	.	.
8 Cass Twp	C+I-Imp	14	1,086,500	1	7.14	8.26	.	1.00	0.477	.	.	2,279,213
9 Cass Twp	C+I+R Vac	40	314,800	.	.	.	.	.	.	.	.	.
10 Cass Twp	Res-Imp	100	5,464,400	3	3.00	2.58	63.58	1.38	0.768	0.66	2.12	7,113,476
11 Dick Johnson Twp	Agri-Vac	361	4,944,100	.	.	.	.	.	.	.	.	.
12 Dick Johnson Twp	Agri-Imp	261	20,634,100	.	.	.	.	.	.	.	.	.
13 Dick Johnson Twp	C+I-Imp	11	3,900,200	.	.	.	.	.	.	.	.	.
14 Dick Johnson Twp	C+I+R Vac	212	1,781,600	.	.	.	.	.	.	.	.	.
15 Dick Johnson Twp	Res-Imp	314	23,227,400	5	1.59	1.49	27.93	1.19	1.059	0.76	2.06	21,936,069
16 Harrison Twp	Agri-Vac	986	22,926,900	.	.	.	.	.	.	.	.	.
17 Harrison Twp	Agri-Imp	482	36,096,300	.	.	.	.	.	.	.	.	.
18 Harrison Twp	C+I-Imp	117	13,817,200	2	1.71	0.34	31.36	1.02	3.059	2.10	4.02	4,516,528
19 Harrison Twp	C+I+R Vac	234	2,412,200	.	.	.	.	.	.	.	.	.
20 Harrison Twp	Res-Imp	687	37,665,800	9	1.31	1.71	52.68	1.50	1.321	1.05	3.11	28,521,667
21 Jackson Twp	Agri-Vac	461	7,915,600	.	.	.	.	.	.	.	.	.
22 Jackson Twp	Agri-Imp	425	37,199,400	.	.	.	.	.	.	.	.	.
23 Jackson Twp	C+I-Imp	35	9,401,300	.	.	.	.	.	.	.	.	.
24 Jackson Twp	C+I+R Vac	436	7,599,800	.	.	.	.	.	.	.	.	.
25 Jackson Twp	Res-Imp	639	54,113,400	11	1.72	1.70	46.12	1.30	0.961	0.85	1.83	56,308,573
26 Lewis Twp	Agri-Vac	720	15,639,000	.	.	.	.	.	.	.	.	.
27 Lewis Twp	Agri-Imp	350	20,224,300	1	0.29	0.46	-	1.00	0.592	.	.	34,164,018
28 Lewis Twp	C+I-Imp	30	5,285,900	.	.	.	.	.	.	.	.	.
29 Lewis Twp	C+I+R Vac	252	1,342,900	.	.	.	.	.	.	.	.	.

**Clay County Property Tax Reassessment Equalization Analysis  
Indiana Property Tax Equalization Project**

CntyXtwp	MjrCls3	ParclCnt	Asmt Total, New	Sample Size	Sample Pct of Popln	Sample Assessed Value Pct	Coefficient of Dispersion	Price Related Differential	Median	Lower bound	Upper bound	Imputed Market Value per Median Ratio
										of 95% confidence interval for Median	of 95% confidence interval for Median	
30 Lewis Twp	Res-Imp	347	16,062,900	6	1.73	1.74	35.95	1.26	1.612	1.05	3.22	9,965,190
31 Perry Twp	Agri-Vac	555	15,804,600	.	.	.	.	.	.	.	.	.
32 Perry Twp	Agri-Imp	311	27,188,100	1	0.32	0.31	.	1.00	1.388	.	.	19,591,331
33 Perry Twp	C+I-Imp	21	892,400	.	.	.	.	.	.	.	.	.
34 Perry Twp	C+I+R Vac	71	1,069,900	1	1.41	7.94	.	1.00	0.907	.	.	1,180,114
35 Perry Twp	Res-Imp	163	11,174,100	3	1.84	2.06	18.49	0.97	0.907	0.77	1.27	12,319,445
36 Posey Twp	Agri-Vac	598	8,109,300	1	0.17	1.08	.	1.00	0.868	.	.	9,337,824
37 Posey Twp	Agri-Imp	387	30,554,300	.	.	.	.	.	.	.	.	.
38 Posey Twp	C+I-Imp	80	17,641,200	.	.	.	.	.	.	.	.	.
39 Posey Twp	C+I+R Vac	589	17,841,000	2	0.34	0.96	12.04	0.99	0.813	0.71	0.91	21,949,222
40 Posey Twp	Res-Imp	1,141	77,914,500	14	1.23	1.76	27.26	1.12	0.895	0.68	1.17	87,061,425
41 Sugar Ridge Twp	Agri-Vac	477	7,830,400	.	.	.	.	.	.	.	.	.
42 Sugar Ridge Twp	Agri-Imp	217	17,120,000	.	.	.	.	.	.	.	.	.
43 Sugar Ridge Twp	C+I-Imp	34	4,182,300	.	.	.	.	.	.	.	.	.
44 Sugar Ridge Twp	C+I+R Vac	217	1,310,100	.	.	.	.	.	.	.	.	.
45 Sugar Ridge Twp	Res-Imp	476	19,283,100	8	1.68	2.20	80.43	1.43	1.182	0.54	4.33	16,315,875
46 Van Buren Twp	Agri-Vac	394	6,863,600	.	.	.	.	.	.	.	.	.
47 Van Buren Twp	Agri-Imp	391	30,658,700	1	0.26	0.29	.	1.00	0.842	.	.	36,401,165
48 Van Buren Twp	C+I-Imp	73	28,333,800	.	.	.	.	.	.	.	.	.
49 Van Buren Twp	C+I+R Vac	441	4,955,600	1	0.23	2.22	.	1.00	1.021	.	.	4,856,002
50 Van Buren Twp	Res-Imp	1,107	62,318,500	18	1.63	1.48	56.00	1.32	1.101	0.88	1.56	56,604,159
51 Washington Twp	Agri-Vac	576	8,726,300	.	.	.	.	.	.	.	.	.
52 Washington Twp	Agri-Imp	298	21,492,700	.	.	.	.	.	.	.	.	.
53 Washington Twp	C+I-Imp	15	744,700	2	13.33	8.87	12.31	1.07	1.173	1.03	1.32	635,124
54 Washington Twp	C+I+R Vac	115	1,705,500	1	0.87	4.56	.	1.00	0.924	.	.	1,845,916
55 Washington Twp	Res-Imp	176	8,845,800	1	0.57	0.47	.	1.00	1.727	.	.	5,123,439
<b>Total</b>		<b>21,423</b>	<b>1,053,704,000</b>	<b>174</b>								