

NEBRASKA DEPARTMENT OF

2006 Reports & Opinions
of the
Property Tax Administrator

PROPERTY ASSESSMENT AND TAXATION

for

Custer County
21

2006 Equalization Proceedings
before the
Tax Equalization and Review Commission

April 2006

Preface

The requirements for the assessment of real property for the purposes of property taxation are found in Nebraska law. The Constitution of Nebraska requires that “taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution.” Neb. Const. art. VIII, sec. 1 (1) (1998). The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (R.R.S., 2003). The assessment level for all real property, except agricultural land and horticultural land, is one hundred percent of actual value. The assessment level for agricultural land and horticultural land, hereinafter referred to as agricultural land, is eighty percent of actual value. Neb. Rev. Stat. §77-201 (1) and (2)(R.S. Supp., 2005). More importantly, for purposes of equalization, similar properties must be assessed at the same proportion of actual value when compared to each other. Achieving the constitutional requirement of proportionality ultimately ensures the balance equity in the imposition of the property tax by local units of government on each parcel of real property.

The assessment process, implemented under the authority of the county assessor, seeks to value similarly classed properties at the same proportion to actual value. This is not a precise mathematical process, but instead depends on the judgment of the county assessor, based on his or her analysis of relevant factors that affect the actual value of real property. Nebraska law provides ranges of acceptable levels of value that must be met to achieve the uniform and proportionate valuation of classes and subclasses of real property in each county. Neb. Rev. Stat. §77-5023 (R.S. Supp., 2005) requires that all classes of real property, except agricultural land, be assessed within the range of ninety-two and one hundred percent of actual value; the class of agricultural land be assessed within the range of seventy-four and eighty percent of actual value; and, the class of agricultural land receiving special valuation be assessed within the range seventy-four and eighty percent of its special value and recapture value.

To ensure that the classes of real property are assessed at these required levels of actual value, the Department of Property Assessment and Taxation, hereinafter referred to as the Department, under the direction of the Property Tax Administrator, is annually responsible for analyzing and measuring the assessment performance of each county. This responsibility includes requiring the Property Tax Administrator to prepare statistical and narrative reports for the Tax Equalization and Review Commission, hereinafter referred to as the Commission, and the county assessors. Pursuant to Neb. Rev. Stat. §77-5027 (R.S. Supp., 2005):

(2) ... the Property Tax Administrator shall prepare and deliver to the commission and to each county assessor his or her annual reports and opinions.

(3) The annual reports and opinions of the Property Tax Administrator shall contain statistical and narrative reports informing the commission of the level of value and the quality of assessment of the classes and subclasses of real property within the county and a certification of the opinion of the Property Tax Administrator regarding the level of value and quality of assessment of the classes and subclasses of real property in the county.

- (4) In addition to an opinion of level of value and quality of assessment in the county, the Property Tax Administrator may make nonbinding recommendations for consideration by the commission.

The narrative and statistical reports contained in the Reports and Opinions of the Property Tax Administrator, hereinafter referred to as the R&O, provide a thorough, concise analysis of the assessment process implemented by each county assessor to reach the levels of value and quality of assessment required by Nebraska law. The Property Tax Administrator's opinion of level of value and quality of assessment achieved by each county assessor is a conclusion based upon all the data provided by the county assessor and gathered by the Department regarding the assessment activities during the preceding year. This is done in recognition of the fact that the measurement of assessment compliance, in terms of the concepts of actual value and uniformity and proportionality mandated by Nebraska law, requires both statistical and narrative analysis.

The Department is required by Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Department prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Department prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class or subclass of real property, may be drawn. The statistical reports contained in the R&O are developed in compliance with standards developed by the International Association of Assessing Officers, hereinafter referred to as the IAAO.

However, just as the valuation of property is sometimes more art than science, a narrative analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio study. There may be instances when the analysis of assessment practices outweighs or limits the reliability of the statistical inferences of central tendency or quality measures. This may require an opinion of the level of value that is not identical to the result of the statistical calculation. The Property Tax Administrator's goal is to provide statistical and narrative analysis of the assessment level and practices to the Commission, providing the Commission with the most complete picture possible of the true level of value and quality of assessment in each county.

The Property Tax Administrator's opinions of level of value and quality of assessment are stated as a single numeric representation for level of value and a simple judgment regarding the quality of assessment practices. Based on the information collected in developing this report the Property Tax Administrator may feel further recommendations must be stated for a county to assist the Commission in determining the level of value and quality of assessment within a county. These opinions are made only after considering all narrative and statistical analysis provided by the county assessor and gathered by the Department. An evaluation of these opinions must only be made after considering all other information provided in the R&O.

Finally, after reviewing all of the information available to the Property Tax Administrator regarding the level and quality of assessment for classes and subclasses of real property in each county, the Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027(4) (R.S. Supp.,

2005), may make recommendations for adjustments to value for classes and subclasses of property. All of the factors relating to the Property Tax Administrator's determination of level of value and quality of assessment shall be taken into account in the making of such recommendations. Such recommendations are not binding on the Commission.

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2006 Commission Summary

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Residential Real Property - Current

Number of Sales	439	COD	33.81
Total Sales Price	18210499	PRD	119.78
Total Adj. Sales Price	18352624	COV	72.78
Total Assessed Value	16974691	STD	80.64
Avg. Adj. Sales Price	41805.52	Avg. Abs. Dev.	32.64
Avg. Assessed Value	38666.72	Min	10.59
Median	96.55	Max	914.00
Wgt. Mean	92.49	95% Median C.I.	95.53 to 97.65
Mean	110.79	95% Wgt. Mean C.I.	90.14 to 94.85
		95% Mean C.I.	103.25 to 118.33
% of Value of the Class of all Real Property Value in the County			16.38
% of Records Sold in the Study Period			9.18
% of Value Sold in the Study Period			9.94
Average Assessed Value of the Base			35,705

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2006	439	96.55	33.81	119.78
2005	428	97.06	33.72	117.28
2004	342	94.43	35.24	117.34
2003	402	93	43.7	123.01
2002	445	94	53.3	136.05
2001	298	96	61.51	144.81

2006 Commission Summary

21 Custer

Commercial Real Property - Current

Number of Sales	59	COD	24.40
Total Sales Price	2079050	PRD	111.71
Total Adj. Sales Price	2079050	COV	36.44
Total Assessed Value	2085925	STD	40.85
Avg. Adj. Sales Price	35238.14	Avg. Abs. Dev.	24.15
Avg. Assessed Value	35354.66	Min	37.46
Median	98.98	Max	239.99
Wgt. Mean	100.33	95% Median C.I.	98.23 to 100.38
Mean	112.08	95% Wgt. Mean C.I.	93.14 to 107.52
		95% Mean C.I.	101.66 to 122.51
% of Value of the Class of all Real Property Value in the County			5.33
% of Records Sold in the Study Period			7.77
% of Value Sold in the Study Period			3.75
Average Assessed Value of the Base			73,227

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2006	59	98.98	24.40	111.71
2005	46	86.07	33.22	97.75
2004	53	93.96	37.44	108.38
2003	58	95	40.87	103.62
2002	67	97	50.77	111.84
2001	76	98	85.48	138.34

2006 Commission Summary

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Agricultural Land - Current

Number of Sales	166	COD	22.34
Total Sales Price	21684296	PRD	102.50
Total Adj. Sales Price	22964725	COV	31.93
Total Assessed Value	16931344	STD	24.13
Avg. Adj. Sales Price	138341.72	Avg. Abs. Dev.	16.88
Avg. Assessed Value	101996.05	Min	-0.07
Median	75.54	Max	195.46
Wgt. Mean	73.73	95% Median C.I.	69.93 to 78.69
Mean	75.57	95% Wgt. Mean C.I.	69.83 to 77.63
		95% Mean C.I.	71.90 to 79.24
% of Value of the Class of all Real Property Value in the County			78.29
% of Records Sold in the Study Period			1.91
% of Value Sold in the Study Period			0.01
Average Assessed Value of the Base			93,833

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2006	166	75.54	22.34	102.50
2005	149	73.97	17.24	102.32
2004	134	75.70	15.49	100.46
2003	134	75	18.23	98.76
2002	140	74	19.2	98.26
2001	160	74	10.29	101.49

2006 Opinions of the Property Tax Administrator for Custer County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me about the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While I rely primarily on the median assessment sales ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the RQ. Although my primary resource regarding quality of assessment are the performance standards issued by the IAAO, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Custer County is 97% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Custer County is not in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Custer County is 99% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Custer County is in compliance with generally accepted mass appraisal practices.

Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Custer County is 76% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Custer County is not in compliance with generally accepted mass appraisal practices.

2006 Opinions of the Property Tax Administrator for Custer County

Recommendations

It is my recommendation that the Tax Equalization and Review Commission make adjustment.

Residential

Commercial

Agricultural

USR: Suburban – 02 +7.30%

Market Area 1 +8.45%

Dated this 10th day of April, 2006.



Catherine D. Lang

Catherine D. Lang
Property Tax Administrator

**2006 Correlation Section
for Custer County**

Residential Real Property

I. Correlation

Custer: RESIDENTIAL: In the residential class of property the statistical median will indicate that an acceptable level of value has been attained for assessment year 2006 and is supported by the trended preliminary ratio. However the qualitative indicators for uniformity and proportionality are a concern, even though these areas were addressed for 2006; residential improvements within Broken Bow were reappraised, both land and improvement values in Arnold received a 10% increase, residential improvements within Merna were repriced, and the home and farm site values increased, as well as the rural and suburban site values depending on there location. The R&O statistics identify the subclass Status: Unimproved (2) with a sample size of 51 as being out of compliance. Any attempt to determine a point estimate of correction is not possible due to the unequalization it would cause within this subclass of residential property by adjusting unimproved lots that are valued the same as adjoining improved lots or the same as improved parcels within a neighborhood or market area.

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) provides that all sales are deemed to be arm’s length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Department periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm’s length transactions, may indicate an attempt to inappropriately exclude arm’s length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2001	527	298	56.55
2002	521	445	85.41
2003	487	402	82.55
2004	475	342	72
2005	533	428	80.3
2006	547	439	80.26

Custer: RESIDENTIAL: The above table both historically and currently will illustrate that a substantial number of the residential sales are being utilized in the measurement of the residential properties.

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for Custer County**

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor’s assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels (“sales chasing”) is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloudemans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2001	94	2.05	95.93	96
2002	93	1.55	94.44	94
2003	91	1.38	92.26	93
2004	93.72	5.21	98.6	94.43
2005	91.43	10.35	100.89	97.06
2006	90.95	8.18	98.39	96.55

**2006 Correlation Section
for Custer County**

Custer: RESIDENTIAL: There appears to be a relatively strong correlation between the Trended Preliminary Ratio and the R&O Ratio, the difference is less than two points (1.84). Therefore, the two figures tend to support each other.

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2006 Preliminary Statistical Reports and the 2006 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2006 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2005 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Change

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., Mass Appraisal of Real Property, (International Association of Assessing Officers, 1999), p. 311.

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
1.63	2001	2.05
0.99	2002	1.55
2.41	2003	1.38
1.91	2004	5.21
15.31	2005	10.35
9.98	2006	8.18

Custer: RESIDENTIAL: The difference between the percent change in the sales file and the percent

2006 Correlation Section for Custer County

change in assessed value (excluding growth) is less than two points (1.80). Indicating that there is virtually little difference in the valuation of the sold compared to the unsold properties.

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio

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having the same impact on the calculation regardless of the assessed value or the selling price.

	Median	Wgt. Mean	Mean
R&O Statistics	96.55	92.49	110.79

Custer: RESIDENTIAL: Of the three measures of central tendency the median and weighted mean are within the acceptable parameters. For direct equalization purposes the median will be used in determining the level of value and is somewhat supported by the weighted mean.

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less. Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	33.81	119.78
Difference	18.81	16.78

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Custer: RESIDENTIAL: The coefficient of dispersion and the price related differential are both above the parameters designated for each. There is still a need to equalize values within this class of property.

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	439	439	0
Median	90.95	96.55	5.6
Wgt. Mean	84.51	92.49	7.98
Mean	104.70	110.79	6.09
COD	38.71	33.81	-4.9
PRD	123.89	119.78	-4.11
Min Sales Ratio	10.59	10.59	0
Max Sales Ratio	914.00	914.00	0

Custer: RESIDENTIAL: The above table is reflective of the actions of the assessor within the residential class of property for 2006. The residential improvements only were reappraised within the City of Broken Bow, residential properties in Arnold received a ten percent increase to both the land and improvement. Residential improvements within Merna were repriced, and the home and farm site values increased, as well as the rural and suburban site values depending upon there location.

2006 Correlation Section for Custer County

Commerical Real Property

I. Correlation

Custer: COMMERCIAL: From a review of all subsequent data elements the median measure of central tendency will be used as the point estimate for direct equalization purposes in determining that Custer County has met an acceptable level of value. The qualitative measures are being affected by three outliers, when they are hypothetically removed the measures are improved. Considering the mitigated effects of the qualitative statistics after the removal of three outliers and the assessment actions for 2006, in that all commercial improvements were revalued by a contracted appraiser, Custer County appears to have uniform and proportionate assessment within the commercial class of property.

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Department periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2001	112	76	67.86
2002	93	67	72.04
2003	93	58	62.37
2004	88	53	60.23
2005	86	46	53.49
2006	88	59	67.05

Custer: COMMERCIAL: A review of the table will indicate that Custer County is using a sufficient number of qualified sales in the measurement of the commercial class of property.

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio,

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and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor’s assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels (“sales chasing”) is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloude-mans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2001	98	1.26	99.23	98
2002	98	-0.11	97.89	97
2003	95	-0.7	94.34	95
2004	90.22	0.19	90.39	93.96
2005	78.07	6.18	82.89	86.07
2006	92.60	18.14	109.4	98.98

Custer: COMMERCIAL: The comparison indicates that the two statistics are totally dissimilar and in no way supportive of each other. However, there was a complete reappraisal of the commercial class of

**2006 Correlation Section
for Custer County**

property and implemented for 2006.

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2006 Preliminary Statistical Reports and the 2006 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2006 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2005 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Change

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., Mass Appraisal of Real Property, (International Association of Assessing Officers, 1999), p. 311.

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
-3.96	2001	1.26
-2.65	2002	-0.11
5.1	2003	-0.7
1.87	2004	0.19
20	2005	6.18
24.1	2006	18.14

Custer: COMMERCIAL: Comparison of the percent change in the sales file to the percent change to the commercial base (excluding growth) reveals an approximate six point difference between the two figures. The assessment actions and their effect need to be taken into account; an appraisal firm was contracted to do a reappraisal of the improvements for all commercial properties within Custer County.

2006 Correlation Section for Custer County

The lot values within Broken Bow were repriced in 2005. The sales file is reflective of the updated income information used in the valuation of the commercial properties were applicable. This would have a particularly high effect on the properties within the City of Broken Bow, which makes up approximately 41% of the sales file.

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential

2006 Correlation Section for Custer County

and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

	Median	Wgt. Mean	Mean
R&O Statistics	98.98	100.33	112.08

Custer: COMMERCIAL: Of the three measures of central tendency the median and weighted mean are within the acceptable parameters. When three outliers are hypothetically removed the mean still fails to fall within prescribed standards. For direct equalization purposes the median will be used in determining the level of value and is strongly supported by the weighted mean.

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less. Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

**2006 Correlation Section
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	COD	PRD
R&O Statistics	24.40	111.71
Difference	4.4	8.71

Custer: COMMERCIAL: The coefficient of dispersion and the price related differential are both above the parameters designated for each. When three outliers are hypothetically removed from the mix the effects are mitigated and the COD (18.55) is within an acceptable range, the PRD (107.55) is improved but still above the upper limit of the range. However, this may be attributable to the diversity of the commercial properties within the sales file. All commercial improvements were revalued for 2006.

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	59	59	0
Median	92.60	98.98	6.38
Wgt. Mean	82.16	100.33	18.17
Mean	100.28	112.08	11.8
COD	39.10	24.40	-14.7
PRD	122.06	111.71	-10.35
Min Sales Ratio	16.08	37.46	21.38
Max Sales Ratio	276.02	239.99	-36.03

Custer: COMMERCIAL: The above table is reflective of the reappraisal of all commercial improvements within Custer County for 2006.

**2006 Correlation Section
for Custer County**

Agricultural Land

I. Correlation

Custer: AGRICULTURAL UNIMPROVED: A review of the subsequent data elements will indicate that all three measures of central tendency are within the statistical parameters. For direct equalization purposes the median measure of central tendency will be used to describe the level of value for the agricultural class of property. Considerable changes occurred within the agricultural class; irrigated land values in three of the six market areas took substantial increases, while the dryland in four market areas went down, and the grass values went up in two areas and down in another. The reader is referred to the 2006 Assessment Survey for Custer County part II. Assessment Actions for further clarification of the assessment actions.

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Department periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2001	281	160	56.94
2002	248	140	56.45
2003	257	134	52.14
2004	240	134	55.83
2005	261	149	57.09
2006	264	166	62.88

Custer: AGRICULTURAL UNIMPROVED: A review of the grid illustrates that Custer County is somewhat consistent in the utilization of qualified sales as compared to historical data for the measurement of the agricultural properties.

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

2006 Correlation Section for Custer County

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloude-mans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2001	74	1.99	75.47	74
2002	72	2.84	74.04	74
2003	72	5.61	76.04	75
2004	70.77	5	74.31	75.70
2005	73.06	0.35	73.32	73.97
2006	70.78	13.11	80.06	75.54

**2006 Correlation Section
for Custer County**

Custer: AGRICULTURAL UNIMPROVED: This comparison indicates that the two statistics, the Trended Preliminary Ratio and the R&O Ratio, are not similar and do not tend to support each other. The R&O Ratio is more reflective of the assertive action taken by the assessor in determining agricultural land values for 2006.

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2006 Preliminary Statistical Reports and the 2006 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2006 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2005 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Change

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., Mass Appraisal of Real Property, (International Association of Assessing Officers, 1999), p. 311.

% Change in Total Assessed Value in the Sales File	Year	% Change in Assessed Value (excl. growth)
1.38	2001	1.99
1.04	2002	2.84
5.88	2003	5.64
7.66	2004	5
3.08	2005	0.35
7.55	2006	13.11

Custer: AGRICULTURAL UNIMPROVED: Comparison of the percent change in the sales file to the

2006 Correlation Section for Custer County

percent change to the agricultural base (excluding growth) reveals an approximate six point (5.56) difference between the two figures. The assessor was very assertive in valuing agricultural land for 2006, the reader is referred to the 2006 Assessment Survey for Custer County part II. Assessment Actions. In particular the base is going to be reflective of the increases to those parcels with irrigated land.

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

**2006 Correlation Section
for Custer County**

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

	Median	Wgt. Mean	Mean
R&O Statistics	75.54	73.73	75.57

Custer: AGRICULTURAL UNIMPROVED: All three measures of central tendency are within the acceptable range. For direct equalization purposes the median will be used to determine the level of value.

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less. Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

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	COD	PRD
R&O Statistics	22.34	102.50
Difference	2.34	0

Custer: AGRICULTURAL UNIMPROVED: The qualitative measures will illustrate the price related differential to be within its accepted parameters. The coefficient of dispersion is 2.34 points above the upper limit of the range.

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	167	166	-1
Median	70.78	75.54	4.76
Wgt. Mean	67.62	73.73	6.11
Mean	70.78	75.57	4.79
COD	22.39	22.34	-0.05
PRD	104.68	102.50	-2.18
Min Sales Ratio	1.16	-0.07	-1.23
Max Sales Ratio	153.38	195.46	42.08

Custer: AGRICULTURAL UNIMPROVED: The above illustration is reflective of the actions of the assessor in making valuation changes to the various land classification groups within each of the six market areas of Custer County dependent upon the market analysis of each area. The reader is referred to the 2006 Assessment Suvey for Custer County part II. Assessment Actions for further clarification of the assessment actions. One sale was eliminated from the study that is now coded as improved.

**2006 County Abstract of Assessment for Real Property, Form 45 Compared with the
2005 Certificate of Taxes Levied (CTL)**

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	2005 CTL County Total	2006 Form 45 County Total	Value Difference (2006 Form 45 - 2005 CTL)	Percent Change	2006 Growth (New Construction Value)	% Change excl. Growth
1. Residential	155,757,677	170,814,652	15,056,975	9.67	2,309,545	8.18
2. Recreational	0	0	0		0	
3. Ag-Homesite Land, Ag-Res Dwellings	63,723,497	68,263,820	4,540,323	7.13	*-----	7.13
4. Total Residential (sum lines 1-3)	219,481,174	239,078,472	19,597,298	8.93	2,309,545	7.88
5. Commercial	41,565,670	49,803,802	8,238,132	19.82	24,233	19.76
6. Industrial	5,459,046	5,775,387	316,341	5.79	0	5.79
7. Ag-Farmsite Land, Outbuildings	29,243,345	33,593,497	4,350,152	14.88	2,888,484	5
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	76,268,061	89,172,686	12,904,625	16.92	24,233	16.89
10. Total Non-Agland Real Property	295,749,235	328,251,158	32,501,923	10.99	5,222,262	9.22
11. Irrigated	209,645,880	283,216,508	73,570,628	35.09		
12. Dryland	90,295,876	82,481,912	-7,813,964	-8.65		
13. Grassland	331,314,921	348,387,394	17,072,473	5.15		
14. Wasteland	299,882	300,001	119	0.04		
15. Other Agland	12,982	11,600	-1,382	-10.65		
16. Total Agricultural Land	631,569,541	714,397,415	82,827,874	13.11		
17. Total Value of All Real Property (Locally Assessed)	927,318,776	1,042,648,573	115,329,797	12.44	5,222,262	11.87

*Growth is not typically identified separately within a parcel between ag-residential dwellings (line 3) and ag outbuildings (line 7), so for this display, all growth from ag-residential dwellings and ag outbuildings is shown in line 7.

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	439	MEDIAN:	97	COV:	72.78	95% Median C.I.:	95.53 to 97.65
TOTAL Sales Price:	18,210,499	WGT. MEAN:	92	STD:	80.64	95% Wgt. Mean C.I.:	90.14 to 94.85
TOTAL Adj.Sales Price:	18,352,624	MEAN:	111	AVG.ABS.DEV:	32.64	95% Mean C.I.:	103.25 to 118.33
TOTAL Assessed Value:	16,974,691						
AVG. Adj. Sales Price:	41,805	COD:	33.81	MAX Sales Ratio:	914.00		
AVG. Assessed Value:	38,666	PRD:	119.78	MIN Sales Ratio:	10.59		

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	71	98.16	107.51	94.98	25.67	113.18	35.36	252.63	95.82 to 99.96	47,985	45,578
10/01/03 TO 12/31/03	53	96.00	108.32	94.75	34.61	114.32	27.93	355.60	89.52 to 102.21	29,424	27,878
01/01/04 TO 03/31/04	45	95.53	109.05	98.20	33.46	111.05	15.50	296.00	90.50 to 99.41	31,252	30,690
04/01/04 TO 06/30/04	69	97.69	133.79	96.34	52.63	138.87	34.13	798.40	95.41 to 99.68	40,138	38,668
07/01/04 TO 09/30/04	61	98.38	103.60	96.72	18.21	107.12	31.71	240.33	95.31 to 103.00	39,757	38,451
10/01/04 TO 12/31/04	44	94.96	96.75	89.94	27.16	107.57	26.80	219.26	79.76 to 99.77	41,769	37,569
01/01/05 TO 03/31/05	39	95.42	118.51	87.82	45.43	134.95	44.26	914.00	80.48 to 100.13	54,589	47,941
04/01/05 TO 06/30/05	57	93.24	103.94	83.16	34.23	125.00	10.59	534.00	83.84 to 97.01	49,443	41,115
<u>Study Years</u>											
07/01/03 TO 06/30/04	238	97.12	115.60	95.85	36.99	120.61	15.50	798.40	95.82 to 98.45	38,413	36,818
07/01/04 TO 06/30/05	201	95.73	105.09	89.16	30.00	117.87	10.59	914.00	93.62 to 97.62	45,822	40,855
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	219	97.14	112.86	95.37	34.01	118.34	15.50	798.40	95.52 to 98.45	38,533	36,747
<u>ALL</u>											
	439	96.55	110.79	92.49	33.81	119.78	10.59	914.00	95.53 to 97.65	41,805	38,666

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ANSELMO	9	102.60	95.11	102.99	19.59	92.34	39.00	136.53	72.66 to 115.91	11,094	11,426
ANSLEY	36	93.22	118.57	82.73	51.97	143.33	40.02	914.00	79.76 to 109.71	27,426	22,689
ARNOLD	40	97.98	115.00	93.57	38.93	122.91	34.79	452.10	86.31 to 116.58	31,331	29,315
BERWYN	4	70.93	103.52	85.00	51.20	121.78	67.20	205.00	N/A	2,250	1,912
BROKEN BOW	176	97.10	101.88	92.99	18.63	109.57	15.50	355.60	95.86 to 98.31	55,822	51,908
CALLAWAY	50	92.77	99.54	90.53	27.03	109.96	10.59	511.24	88.31 to 97.39	45,774	41,438
COMSTOCK	12	101.11	174.24	88.21	95.93	197.53	27.93	798.40	84.20 to 197.04	16,317	14,393
MASON CITY	6	75.48	71.06	68.76	16.32	103.35	44.47	91.41	44.47 to 91.41	18,416	12,663
MERNA	26	96.52	102.39	94.95	12.98	107.84	68.58	178.07	93.41 to 100.54	38,300	36,364
OCONTO	6	83.63	226.95	80.02	194.18	283.59	61.00	538.00	61.00 to 538.00	8,687	6,952
RURAL RES	34	97.47	123.86	101.70	47.51	121.80	41.37	695.20	91.23 to 111.10	49,292	50,128
SARGENT	40	97.30	120.92	84.56	51.46	143.00	34.13	296.00	81.94 to 130.67	21,485	18,167
<u>ALL</u>											
	439	96.55	110.79	92.49	33.81	119.78	10.59	914.00	95.53 to 97.65	41,805	38,666

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	439	MEDIAN:	97	COV:	72.78	95% Median C.I.:	95.53 to 97.65
TOTAL Sales Price:	18,210,499	WGT. MEAN:	92	STD:	80.64	95% Wgt. Mean C.I.:	90.14 to 94.85
TOTAL Adj.Sales Price:	18,352,624	MEAN:	111	AVG.ABS.DEV:	32.64	95% Mean C.I.:	103.25 to 118.33
TOTAL Assessed Value:	16,974,691						
AVG. Adj. Sales Price:	41,805	COD:	33.81	MAX Sales Ratio:	914.00		
AVG. Assessed Value:	38,666	PRD:	119.78	MIN Sales Ratio:	10.59		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	375	96.82	111.30	92.88	32.83	119.83	10.59	914.00	95.82 to 98.12	39,537	36,722
2	30	89.47	89.59	81.05	29.17	110.53	26.80	169.27	77.96 to 95.70	61,668	49,981
3	34	97.47	123.86	101.70	47.51	121.80	41.37	695.20	91.23 to 111.10	49,292	50,128
ALL	439	96.55	110.79	92.49	33.81	119.78	10.59	914.00	95.53 to 97.65	41,805	38,666

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	388	96.77	110.76	92.74	29.98	119.43	34.13	914.00	95.82 to 98.11	46,070	42,727
2	51	87.50	110.98	83.06	67.88	133.62	10.59	695.20	67.20 to 102.67	9,359	7,774
ALL	439	96.55	110.79	92.49	33.81	119.78	10.59	914.00	95.53 to 97.65	41,805	38,666

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	430	96.53	109.97	92.55	32.84	118.81	10.59	914.00	95.53 to 97.62	42,082	38,948
06											
07	9	99.19	150.15	88.24	78.26	170.15	35.36	452.10	75.25 to 180.84	28,555	25,198
ALL	439	96.55	110.79	92.49	33.81	119.78	10.59	914.00	95.53 to 97.65	41,805	38,666

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	439	MEDIAN:	97	COV:	72.78	95% Median C.I.:	95.53 to 97.65
TOTAL Sales Price:	18,210,499	WGT. MEAN:	92	STD:	80.64	95% Wgt. Mean C.I.:	90.14 to 94.85
TOTAL Adj.Sales Price:	18,352,624	MEAN:	111	AVG.ABS.DEV:	32.64	95% Mean C.I.:	103.25 to 118.33
TOTAL Assessed Value:	16,974,691						
AVG. Adj. Sales Price:	41,805	COD:	33.81	MAX Sales Ratio:	914.00		
AVG. Assessed Value:	38,666	PRD:	119.78	MIN Sales Ratio:	10.59		

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071											
21-0015	36	96.69	99.88	95.42	14.18	104.67	39.00	178.07	93.41 to 102.60	32,462	30,976
21-0025	183	97.00	100.74	93.01	19.10	108.32	15.50	355.60	95.77 to 98.16	55,416	51,541
21-0044	39	96.17	121.93	83.85	51.88	145.42	40.02	914.00	82.80 to 117.00	26,034	21,829
21-0075											
21-0084	42	97.30	121.72	89.43	51.01	136.11	34.13	296.00	87.69 to 130.67	24,176	21,619
21-0089	44	99.20	115.66	95.80	37.32	120.73	34.79	452.10	87.93 to 118.71	31,631	30,301
21-0153											
21-0164											
21-0169	7	74.60	71.36	71.08	14.43	100.40	44.47	91.41	44.47 to 91.41	33,642	23,911
21-0180	62	94.15	112.51	95.06	37.12	118.36	10.59	695.20	89.26 to 98.77	47,923	45,553
21-0234	5	74.67	101.18	88.22	43.51	114.69	67.20	205.00	N/A	3,400	2,999
21-0256	7	71.26	203.11	74.80	197.57	271.52	60.09	538.00	60.09 to 538.00	10,089	7,547
21-0523	1	95.47	95.47	95.47			95.47	95.47	N/A	70,000	66,826
24-0020											
24-0081											
24-0101											
58-0025											
82-0015	1	59.43	59.43	59.43			59.43	59.43	N/A	60,000	35,657
88-0005	12	101.11	174.24	88.21	95.93	197.53	27.93	798.40	84.20 to 197.04	16,317	14,393
88-0021											
88-0026											
NonValid School											
ALL	439	96.55	110.79	92.49	33.81	119.78	10.59	914.00	95.53 to 97.65	41,805	38,666

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	439	MEDIAN:	97	COV:	72.78	95% Median C.I.:	95.53 to 97.65
TOTAL Sales Price:	18,210,499	WGT. MEAN:	92	STD:	80.64	95% Wgt. Mean C.I.:	90.14 to 94.85
TOTAL Adj.Sales Price:	18,352,624	MEAN:	111	AVG.ABS.DEV:	32.64	95% Mean C.I.:	103.25 to 118.33
TOTAL Assessed Value:	16,974,691						
AVG. Adj. Sales Price:	41,805	COD:	33.81	MAX Sales Ratio:	914.00		
AVG. Assessed Value:	38,666	PRD:	119.78	MIN Sales Ratio:	10.59		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	94	92.77	115.17	93.95	56.11	122.59	10.59	695.20	84.20 to 102.67	24,689	23,194
Prior TO 1860											
1860 TO 1899	11	99.05	176.65	99.56	83.07	177.43	82.01	798.40	95.42 to 243.52	38,604	38,435
1900 TO 1919	67	95.52	114.94	89.24	38.01	128.79	34.79	538.00	92.40 to 100.13	28,248	25,209
1920 TO 1939	113	97.09	111.96	94.63	32.48	118.31	40.02	914.00	94.21 to 99.16	30,596	28,955
1940 TO 1949	22	97.33	98.67	92.55	14.15	106.62	62.76	149.29	85.58 to 103.02	40,035	37,053
1950 TO 1959	46	97.54	102.71	94.63	18.14	108.54	59.41	252.63	94.53 to 102.10	52,920	50,078
1960 TO 1969	25	97.76	116.78	98.17	25.17	118.96	74.17	452.10	94.37 to 100.92	54,724	53,723
1970 TO 1979	30	96.09	94.97	85.30	17.82	111.34	50.44	191.47	89.26 to 98.12	77,995	66,529
1980 TO 1989	18	95.71	91.74	91.25	8.54	100.54	73.62	106.93	81.62 to 98.45	108,472	98,984
1990 TO 1994	5	99.19	99.01	98.06	5.01	100.97	88.72	111.10	N/A	96,600	94,723
1995 TO 1999	4	89.28	91.44	91.23	2.92	100.23	88.44	98.77	N/A	111,750	101,953
2000 TO Present	4	85.00	84.58	82.43	16.32	102.61	66.17	102.15	N/A	87,875	72,434
ALL	439	96.55	110.79	92.49	33.81	119.78	10.59	914.00	95.53 to 97.65	41,805	38,666

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	53	126.88	195.17	159.96	89.65	122.01	27.93	914.00	103.00 to 180.84	1,976	3,161
5000 TO 9999	38	101.27	125.69	125.67	49.65	100.02	15.50	511.24	91.41 to 139.17	7,108	8,932
Total \$											
1 TO 9999	91	120.20	166.16	135.25	73.34	122.86	15.50	914.00	102.60 to 144.26	4,119	5,571
10000 TO 29999	129	99.77	104.13	102.60	26.25	101.49	10.59	257.28	96.97 to 104.80	19,084	19,580
30000 TO 59999	102	95.47	94.59	93.94	13.71	100.69	44.21	178.78	93.41 to 96.75	43,340	40,713
60000 TO 99999	78	95.12	91.29	91.47	10.12	99.80	44.26	156.43	92.29 to 96.55	75,891	69,418
100000 TO 149999	31	89.23	86.05	85.92	12.65	100.16	63.38	121.73	77.62 to 95.82	122,722	105,442
150000 TO 249999	8	85.49	80.91	80.64	14.11	100.34	50.44	98.16	50.44 to 98.16	171,400	138,212
ALL	439	96.55	110.79	92.49	33.81	119.78	10.59	914.00	95.53 to 97.65	41,805	38,666

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	439	MEDIAN:	97	COV:	72.78	95% Median C.I.:	95.53 to 97.65
TOTAL Sales Price:	18,210,499	WGT. MEAN:	92	STD:	80.64	95% Wgt. Mean C.I.:	90.14 to 94.85
TOTAL Adj.Sales Price:	18,352,624	MEAN:	111	AVG.ABS.DEV:	32.64	95% Mean C.I.:	103.25 to 118.33
TOTAL Assessed Value:	16,974,691						
AVG. Adj. Sales Price:	41,805	COD:	33.81	MAX Sales Ratio:	914.00		
AVG. Assessed Value:	38,666	PRD:	119.78	MIN Sales Ratio:	10.59		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	54	102.67	139.49	92.52	76.21	150.77	10.59	798.40	84.13 to 120.20	2,748	2,543
5000 TO 9999	39	91.84	135.85	90.00	72.81	150.96	26.80	695.20	82.80 to 139.17	8,091	7,282
Total \$ _____											
1 TO 9999	93	99.94	137.96	90.80	73.81	151.94	10.59	798.40	87.69 to 111.50	4,989	4,530
10000 TO 29999	132	100.07	112.71	96.03	31.82	117.37	40.02	914.00	97.01 to 104.80	20,654	19,835
30000 TO 59999	111	95.53	101.50	93.53	20.22	108.53	55.99	511.24	93.49 to 97.09	45,882	42,912
60000 TO 99999	75	95.60	93.99	91.03	10.43	103.25	63.09	178.78	93.32 to 97.39	83,692	76,185
100000 TO 149999	24	91.22	91.85	89.15	11.86	103.04	50.44	156.43	84.67 to 96.78	129,562	115,498
150000 TO 249999	4	98.16	101.83	100.46	8.26	101.37	89.28	121.73	N/A	170,700	171,477
ALL _____											
	439	96.55	110.79	92.49	33.81	119.78	10.59	914.00	95.53 to 97.65	41,805	38,666

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	86	91.84	112.32	93.30	54.95	120.39	10.59	695.20	84.20 to 99.94	25,818	24,088
10	2	100.49	100.49	103.11	4.30	97.45	96.17	104.80	N/A	15,854	16,347
20	170	98.06	121.83	95.82	41.00	127.15	34.79	914.00	95.94 to 101.05	26,955	25,827
30	179	96.00	99.82	90.76	18.01	109.98	40.02	452.10	94.75 to 97.29	62,404	56,638
40	2	98.16	98.16	98.16	0.00	100.00	98.16	98.16	N/A	173,900	170,694
ALL _____											
	439	96.55	110.79	92.49	33.81	119.78	10.59	914.00	95.53 to 97.65	41,805	38,666

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	80	91.92	113.63	92.99	56.22	122.19	10.59	695.20	84.13 to 100.00	26,228	24,390
100	8	134.23	164.28	92.42	59.28	177.75	73.62	452.10	73.62 to 452.10	25,750	23,799
101	264	97.05	110.77	92.93	29.07	119.20	34.79	914.00	95.94 to 98.16	45,936	42,687
102	9	82.37	92.01	86.55	20.10	106.31	62.40	136.92	76.36 to 123.50	48,255	41,764
103	1	98.36	98.36	98.36			98.36	98.36	N/A	83,000	81,641
104	71	95.86	106.04	91.20	25.39	116.27	40.02	511.24	93.54 to 99.16	45,567	41,557
106	5	85.90	87.76	80.62	37.37	108.85	35.36	130.67	N/A	7,930	6,393
301	1	95.82	95.82	95.82			95.82	95.82	N/A	129,000	123,607
ALL _____											
	439	96.55	110.79	92.49	33.81	119.78	10.59	914.00	95.53 to 97.65	41,805	38,666

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	439	MEDIAN:	97	COV:	72.78	95% Median C.I.:	95.53 to 97.65
TOTAL Sales Price:	18,210,499	WGT. MEAN:	92	STD:	80.64	95% Wgt. Mean C.I.:	90.14 to 94.85
TOTAL Adj.Sales Price:	18,352,624	MEAN:	111	AVG.ABS.DEV:	32.64	95% Mean C.I.:	103.25 to 118.33
TOTAL Assessed Value:	16,974,691						
AVG. Adj. Sales Price:	41,805	COD:	33.81	MAX Sales Ratio:	914.00		
AVG. Assessed Value:	38,666	PRD:	119.78	MIN Sales Ratio:	10.59		

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CONDITION											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	87	91.84	112.53	93.35	54.80	120.55	10.59	695.20	84.20 to 100.00	25,556	23,856
10	10	125.69	163.91	96.49	67.13	169.88	62.76	452.10	67.20 to 250.29	14,425	13,918
20	15	123.50	142.32	123.51	45.65	115.23	34.79	511.24	91.41 to 163.00	12,893	15,924
30	295	96.58	108.94	92.93	27.00	117.23	40.02	914.00	95.60 to 97.69	43,787	40,690
40	29	95.86	90.96	86.64	15.63	104.98	50.44	140.99	77.20 to 98.38	91,958	79,673
50	2	97.25	97.25	98.22	1.35	99.01	95.94	98.57	N/A	64,750	63,598
60	1	102.15	102.15	102.15			102.15	102.15	N/A	78,000	79,680
<u>ALL</u>	<u>439</u>	<u>96.55</u>	<u>110.79</u>	<u>92.49</u>	<u>33.81</u>	<u>119.78</u>	<u>10.59</u>	<u>914.00</u>	<u>95.53 to 97.65</u>	<u>41,805</u>	<u>38,666</u>

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	59	MEDIAN:	99	COV:	36.44	95% Median C.I.:	98.23 to 100.38	(! : Derived)
TOTAL Sales Price:	2,079,050	WGT. MEAN:	100	STD:	40.85	95% Wgt. Mean C.I.:	93.14 to 107.52	
TOTAL Adj.Sales Price:	2,079,050	MEAN:	112	AVG.ABS.DEV:	24.15	95% Mean C.I.:	101.66 to 122.51	
TOTAL Assessed Value:	2,085,925							
AVG. Adj. Sales Price:	35,238	COD:	24.40	MAX Sales Ratio:	239.99			
AVG. Assessed Value:	35,354	PRD:	111.71	MIN Sales Ratio:	37.46			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/02 TO 09/30/02											
10/01/02 TO 12/31/02	2	90.00	90.00	97.15	9.80	92.64	81.18	98.82	N/A	23,750	23,072
01/01/03 TO 03/31/03	4	138.53	144.11	137.57	18.46	104.75	100.41	198.96	N/A	12,325	16,955
04/01/03 TO 06/30/03	3	75.00	72.06	67.41	29.45	106.91	37.46	103.73	N/A	20,866	14,065
07/01/03 TO 09/30/03	4	104.83	113.05	128.64	25.11	87.88	75.80	166.73	N/A	12,375	15,919
10/01/03 TO 12/31/03	3	167.98	147.78	125.18	15.37	118.06	98.94	176.42	N/A	27,833	34,840
01/01/04 TO 03/31/04	5	98.97	94.87	97.19	6.76	97.61	73.18	105.30	N/A	45,700	44,413
04/01/04 TO 06/30/04	6	110.36	118.93	102.92	25.83	115.55	79.83	168.27	79.83 to 168.27	36,083	37,137
07/01/04 TO 09/30/04	7	98.79	117.93	103.97	20.60	113.42	96.01	235.04	96.01 to 235.04	37,071	38,545
10/01/04 TO 12/31/04	11	99.84	126.37	111.97	31.14	112.86	84.53	239.99	92.58 to 218.40	21,577	24,160
01/01/05 TO 03/31/05	7	84.67	85.10	90.16	18.93	94.38	40.97	114.65	40.97 to 114.65	98,757	89,042
04/01/05 TO 06/30/05	7	98.98	106.51	102.79	9.04	103.62	96.72	151.61	96.72 to 151.61	21,928	22,541
<u>Study Years</u>											
07/01/02 TO 06/30/03	9	100.41	108.07	97.97	31.79	110.31	37.46	198.96	75.00 to 140.41	17,711	17,351
07/01/03 TO 06/30/04	18	99.05	115.75	106.07	25.59	109.12	73.18	176.42	97.65 to 151.53	32,111	34,060
07/01/04 TO 06/30/05	32	98.93	111.15	98.14	21.47	113.26	40.97	239.99	97.28 to 100.03	41,926	41,145
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	14	107.87	120.58	113.60	33.78	106.14	37.46	198.96	75.80 to 167.98	17,492	19,872
01/01/04 TO 12/31/04	29	99.12	117.36	104.10	24.06	112.74	73.18	239.99	98.22 to 100.68	32,477	33,809
<u>ALL</u>	59	98.98	112.08	100.33	24.40	111.71	37.46	239.99	98.23 to 100.38	35,238	35,354

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ANSELMO	1	157.36	157.36	157.36			157.36	157.36	N/A	5,000	7,868
ANSLEY	8	97.71	98.92	106.41	22.52	92.96	40.97	168.27	40.97 to 168.27	21,000	22,345
ARNOLD	2	59.32	59.32	48.39	36.85	122.59	37.46	81.18	N/A	9,000	4,355
BROKEN BOW	24	98.97	110.12	96.38	21.31	114.26	73.18	239.99	97.03 to 100.03	54,604	52,626
CALLAWAY	6	100.18	115.79	104.67	17.43	110.62	96.72	198.96	96.72 to 198.96	16,725	17,506
COMSTOCK	1	84.53	84.53	84.53			84.53	84.53	N/A	1,500	1,268
MASON CITY	4	119.32	135.43	103.41	36.86	130.97	84.67	218.40	N/A	15,525	16,053
MERNA	3	100.68	102.90	102.12	5.30	100.76	96.01	112.01	N/A	28,500	29,104
OCONTO	3	103.73	118.02	113.11	16.95	104.34	98.79	151.53	N/A	30,200	34,160
SARGENT	7	99.66	131.27	112.52	32.87	116.67	97.79	235.04	97.79 to 235.04	33,928	38,175
<u>ALL</u>	59	98.98	112.08	100.33	24.40	111.71	37.46	239.99	98.23 to 100.38	35,238	35,354

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	59	MEDIAN:	99	COV:	36.44	95% Median C.I.:	98.23 to 100.38	(! : Derived)
TOTAL Sales Price:	2,079,050	WGT. MEAN:	100	STD:	40.85	95% Wgt. Mean C.I.:	93.14 to 107.52	
TOTAL Adj.Sales Price:	2,079,050	MEAN:	112	AVG.ABS.DEV:	24.15	95% Mean C.I.:	101.66 to 122.51	
TOTAL Assessed Value:	2,085,925							
AVG. Adj. Sales Price:	35,238	COD:	24.40	MAX Sales Ratio:	239.99			
AVG. Assessed Value:	35,354	PRD:	111.71	MIN Sales Ratio:	37.46			

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	56	98.95	110.33	99.12	23.23	111.30	37.46	239.99	98.22 to 99.98	35,322	35,012
2	3	151.61	144.84	123.98	11.79	116.83	114.65	168.27	N/A	33,666	41,740
<u>ALL</u>											
	59	98.98	112.08	100.33	24.40	111.71	37.46	239.99	98.23 to 100.38	35,238	35,354

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	50	98.97	112.34	99.30	23.85	113.13	37.46	239.99	98.23 to 100.03	40,293	40,011
2	9	100.41	110.66	132.51	26.91	83.51	75.80	176.42	81.18 to 166.73	7,155	9,481
<u>ALL</u>											
	59	98.98	112.08	100.33	24.40	111.71	37.46	239.99	98.23 to 100.38	35,238	35,354

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	59	MEDIAN:	99	COV:	36.44	95% Median C.I.:	98.23 to 100.38	(! : Derived)
TOTAL Sales Price:	2,079,050	WGT. MEAN:	100	STD:	40.85	95% Wgt. Mean C.I.:	93.14 to 107.52	
TOTAL Adj.Sales Price:	2,079,050	MEAN:	112	AVG.ABS.DEV:	24.15	95% Mean C.I.:	101.66 to 122.51	
TOTAL Assessed Value:	2,085,925							
AVG. Adj. Sales Price:	35,238	COD:	24.40	MAX Sales Ratio:	239.99			
AVG. Assessed Value:	35,354	PRD:	111.71	MIN Sales Ratio:	37.46			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071											
21-0015	4	106.34	116.51	105.17	17.09	110.78	96.01	157.36	N/A	22,625	23,795
21-0025	24	98.97	110.12	96.38	21.31	114.26	73.18	239.99	97.03 to 100.03	54,604	52,626
21-0044	8	97.71	98.92	106.41	22.52	92.96	40.97	168.27	40.97 to 168.27	21,000	22,345
21-0075											
21-0084	6	99.30	132.73	111.37	34.66	119.18	97.79	235.04	97.79 to 235.04	35,500	39,535
21-0089	2	59.32	59.32	48.39	36.85	122.59	37.46	81.18	N/A	9,000	4,355
21-0153											
21-0164											
21-0169	4	119.32	135.43	103.41	36.86	130.97	84.67	218.40	N/A	15,525	16,053
21-0180	7	100.38	116.75	108.17	18.06	107.93	96.72	198.96	96.72 to 198.96	17,835	19,292
21-0234											
21-0256	3	103.73	118.02	113.11	16.95	104.34	98.79	151.53	N/A	30,200	34,160
21-0523											
24-0020											
24-0081											
24-0101											
58-0025											
82-0015											
88-0005	1	84.53	84.53	84.53			84.53	84.53	N/A	1,500	1,268
88-0021											
88-0026											
NonValid School											
ALL	59	98.98	112.08	100.33	24.40	111.71	37.46	239.99	98.23 to 100.38	35,238	35,354

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	59	MEDIAN:	99	COV:	36.44	95% Median C.I.:	98.23 to 100.38	(! : Derived)
TOTAL Sales Price:	2,079,050	WGT. MEAN:	100	STD:	40.85	95% Wgt. Mean C.I.:	93.14 to 107.52	
TOTAL Adj.Sales Price:	2,079,050	MEAN:	112	AVG.ABS.DEV:	24.15	95% Mean C.I.:	101.66 to 122.51	
TOTAL Assessed Value:	2,085,925							
AVG. Adj. Sales Price:	35,238	COD:	24.40	MAX Sales Ratio:	239.99			
AVG. Assessed Value:	35,354	PRD:	111.71	MIN Sales Ratio:	37.46			

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	52	98.95	111.06	99.42	24.83	111.71	37.46	239.99	97.77 to 100.38	34,924	34,720
Prior TO 1860	2	99.07	99.07	99.40	0.78	99.66	98.30	99.84	N/A	26,500	26,341
1860 TO 1899											
1900 TO 1919	2	167.86	167.86	127.55	40.02	131.60	100.68	235.04	N/A	25,000	31,887
1920 TO 1939	1	105.30	105.30	105.30			105.30	105.30	N/A	85,000	89,502
1940 TO 1949											
1950 TO 1959											
1960 TO 1969	1	98.82	98.82	98.82			98.82	98.82	N/A	43,000	42,492
1970 TO 1979											
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present	1	99.98	99.98	99.98			99.98	99.98	N/A	32,000	31,993
ALL	59	98.98	112.08	100.33	24.40	111.71	37.46	239.99	98.23 to 100.38	35,238	35,354

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	6	84.60	108.05	92.70	32.56	116.56	75.80	218.40	75.80 to 218.40	1,400	1,297
5000 TO 9999	7	140.41	138.36	134.31	24.15	103.02	96.72	198.96	96.72 to 198.96	6,114	8,211
Total \$											
1 TO 9999	13	100.41	124.37	127.48	36.32	97.56	75.80	218.40	84.53 to 176.42	3,938	5,020
10000 TO 29999	18	107.49	126.55	128.28	38.94	98.65	37.46	239.99	97.65 to 166.73	16,916	21,700
30000 TO 59999	19	98.98	98.18	97.58	5.55	100.62	73.18	136.65	98.22 to 99.98	39,334	38,381
60000 TO 99999	5	98.88	99.49	99.62	8.36	99.87	79.83	114.65	N/A	75,000	74,713
100000 TO 149999	2	92.05	92.05	92.36	8.27	99.66	84.44	99.66	N/A	110,500	102,057
150000 TO 249999	2	85.64	85.64	85.03	13.59	100.72	74.00	97.28	N/A	190,000	161,557
ALL	59	98.98	112.08	100.33	24.40	111.71	37.46	239.99	98.23 to 100.38	35,238	35,354

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	59	MEDIAN:	99	COV:	36.44	95% Median C.I.:	98.23 to 100.38	(! : Derived)
TOTAL Sales Price:	2,079,050	WGT. MEAN:	100	STD:	40.85	95% Wgt. Mean C.I.:	93.14 to 107.52	
TOTAL Adj.Sales Price:	2,079,050	MEAN:	112	AVG.ABS.DEV:	24.15	95% Mean C.I.:	101.66 to 122.51	
TOTAL Assessed Value:	2,085,925							
AVG. Adj. Sales Price:	35,238	COD:	24.40	MAX Sales Ratio:	239.99			
AVG. Assessed Value:	35,354	PRD:	111.71	MIN Sales Ratio:	37.46			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	8	84.60	98.25	71.45	32.66	137.50	40.97	218.40	40.97 to 218.40	2,925	2,090
5000 TO 9999	8	99.32	116.03	102.09	33.48	113.66	37.46	198.96	37.46 to 198.96	8,162	8,332
Total \$ _____											
1 TO 9999	16	97.72	107.14	94.01	33.02	113.97	37.46	218.40	81.18 to 140.41	5,543	5,211
10000 TO 29999	14	99.35	121.15	106.44	28.43	113.82	73.18	235.04	93.24 to 168.27	20,071	21,363
30000 TO 59999	20	99.91	117.48	109.45	21.18	107.34	75.00	239.99	98.94 to 122.49	36,667	40,132
60000 TO 99999	6	98.84	96.98	96.27	9.41	100.73	79.83	114.65	79.83 to 114.65	80,166	77,178
100000 TO 149999	2	86.83	86.83	83.37	14.77	104.15	74.00	99.66	N/A	157,500	131,310
150000 TO 249999	1	97.28	97.28	97.28			97.28	97.28	N/A	180,000	175,106
ALL _____											
	59	98.98	112.08	100.33	24.40	111.71	37.46	239.99	98.23 to 100.38	35,238	35,354

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	11	100.41	112.35	125.16	36.32	89.77	40.97	198.96	75.80 to 176.42	7,218	9,034
10	17	98.94	105.52	102.22	10.86	103.23	73.18	168.27	97.65 to 112.01	27,950	28,569
20	29	98.97	116.67	98.37	29.18	118.61	37.46	239.99	97.28 to 105.30	49,551	48,742
30	2	99.90	99.90	99.83	0.78	100.07	99.12	100.68	N/A	43,750	43,675
ALL _____											
	59	98.98	112.08	100.33	24.40	111.71	37.46	239.99	98.23 to 100.38	35,238	35,354

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	59	MEDIAN:	99	COV:	36.44	95% Median C.I.:	98.23 to 100.38	(!: Derived)
TOTAL Sales Price:	2,079,050	WGT. MEAN:	100	STD:	40.85	95% Wgt. Mean C.I.:	93.14 to 107.52	
TOTAL Adj.Sales Price:	2,079,050	MEAN:	112	AVG.ABS.DEV:	24.15	95% Mean C.I.:	101.66 to 122.51	
TOTAL Assessed Value:	2,085,925							
AVG. Adj. Sales Price:	35,238	COD:	24.40	MAX Sales Ratio:	239.99			
AVG. Assessed Value:	35,354	PRD:	111.71	MIN Sales Ratio:	37.46			

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	14	99.75	109.55	107.79	28.89	101.63	40.97	198.96	81.18 to 166.73	17,671	19,048
299	1	100.03	100.03	100.03			100.03	100.03	N/A	30,000	30,010
300	2	88.27	88.27	80.82	9.57	109.22	79.83	96.72	N/A	42,500	34,348
309	1	100.68	100.68	100.68			100.68	100.68	N/A	40,000	40,270
326	1	92.58	92.58	92.58			92.58	92.58	N/A	30,000	27,775
332	1	97.28	97.28	97.28			97.28	97.28	N/A	180,000	175,106
340	1	157.36	157.36	157.36			157.36	157.36	N/A	5,000	7,868
343	1	114.65	114.65	114.65			114.65	114.65	N/A	80,000	91,718
344	3	98.88	145.90	120.91	47.59	120.67	98.82	239.99	N/A	42,666	51,587
346	2	125.16	125.16	113.23	21.07	110.54	98.79	151.53	N/A	44,750	50,669
349	2	134.32	134.32	115.35	25.27	116.45	100.38	168.27	N/A	22,675	26,155
350	2	104.01	104.01	103.39	7.69	100.60	96.01	112.01	N/A	22,750	23,522
352	2	94.87	94.87	93.72	10.99	101.22	84.44	105.30	N/A	95,500	89,502
353	11	98.97	100.21	91.24	6.55	109.83	74.00	136.65	97.03 to 102.98	45,454	41,471
380	1	167.98	167.98	167.98			167.98	167.98	N/A	25,000	41,996
404	1	151.61	151.61	151.61			151.61	151.61	N/A	11,000	16,677
406	4	155.82	146.03	108.89	51.78	134.12	37.46	235.04	N/A	11,625	12,658
442	3	98.22	112.13	101.38	14.47	110.61	97.77	140.41	N/A	27,100	27,474
451	1	98.34	98.34	98.34			98.34	98.34	N/A	45,000	44,253
460	1	73.18	73.18	73.18			73.18	73.18	N/A	36,000	26,344
470	1	99.12	99.12	99.12			99.12	99.12	N/A	47,500	47,081
528	2	98.81	98.81	99.42	1.18	99.39	97.65	99.98	N/A	21,000	20,879
532	1	75.00	75.00	75.00			75.00	75.00	N/A	48,000	35,998
ALL	59	98.98	112.08	100.33	24.40	111.71	37.46	239.99	98.23 to 100.38	35,238	35,354

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	1	98.34	98.34	98.34			98.34	98.34	N/A	45,000	44,253
03	58	99.05	112.32	100.37	24.79	111.90	37.46	239.99	98.23 to 100.38	35,069	35,201
04											
ALL	59	98.98	112.08	100.33	24.40	111.71	37.46	239.99	98.23 to 100.38	35,238	35,354

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	166	MEDIAN:	76	COV:	31.93	95% Median C.I.:	69.93 to 78.69	(!: Derived)
(AgLand) TOTAL Sales Price:	21,684,296	WGT. MEAN:	74	STD:	24.13	95% Wgt. Mean C.I.:	69.83 to 77.63	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	22,964,725	MEAN:	76	AVG.ABS.DEV:	16.88	95% Mean C.I.:	71.90 to 79.24	
(AgLand) TOTAL Assessed Value:	16,931,344							
AVG. Adj. Sales Price:	138,341	COD:	22.34	MAX Sales Ratio:	195.46			
AVG. Assessed Value:	101,996	PRD:	102.50	MIN Sales Ratio:	-0.07			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/02 TO 09/30/02	1	90.46	90.46	90.46			90.46	90.46	N/A	55,000	49,752
10/01/02 TO 12/31/02	8	75.83	71.13	72.21	17.78	98.51	44.56	94.41	44.56 to 94.41	99,769	72,045
01/01/03 TO 03/31/03	26	80.19	82.15	82.08	13.49	100.09	47.30	124.10	75.62 to 91.88	122,879	100,863
04/01/03 TO 06/30/03	11	76.61	79.22	76.25	11.84	103.90	59.42	114.24	68.59 to 99.28	166,382	126,868
07/01/03 TO 09/30/03	4	87.97	86.70	83.29	10.74	104.09	74.32	96.52	N/A	239,366	199,366
10/01/03 TO 12/31/03	8	81.17	83.16	86.17	19.83	96.51	55.88	127.03	55.88 to 127.03	107,193	92,364
01/01/04 TO 03/31/04	22	82.65	84.39	79.46	15.28	106.20	58.88	128.27	70.84 to 88.82	132,312	105,131
04/01/04 TO 06/30/04	22	66.49	70.38	74.02	27.39	95.09	16.40	122.35	61.70 to 84.48	147,013	108,814
07/01/04 TO 09/30/04	12	64.21	65.61	61.50	30.24	106.68	20.71	153.38	44.42 to 72.66	168,553	103,665
10/01/04 TO 12/31/04	16	63.80	75.49	65.52	44.67	115.22	-0.07	195.46	54.27 to 88.28	129,202	84,659
01/01/05 TO 03/31/05	17	69.55	71.84	73.03	25.29	98.36	31.90	123.38	53.22 to 94.19	151,885	110,929
04/01/05 TO 06/30/05	19	63.24	65.51	63.55	17.03	103.08	43.75	88.42	54.95 to 79.34	129,178	82,090
<u>Study Years</u>											
07/01/02 TO 06/30/03	46	78.33	79.72	79.01	14.63	100.90	44.56	124.10	75.62 to 81.96	127,787	100,958
07/01/03 TO 06/30/04	56	79.34	78.87	78.43	20.54	100.57	16.40	128.27	70.78 to 84.66	142,146	111,485
07/01/04 TO 06/30/05	64	66.31	69.70	66.23	28.46	105.25	-0.07	195.46	59.63 to 71.90	142,598	94,438
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	49	80.01	82.03	81.20	14.43	101.02	47.30	127.03	76.59 to 81.96	139,593	113,354
01/01/04 TO 12/31/04	72	71.37	75.00	71.38	28.64	105.08	-0.07	195.46	66.12 to 78.69	142,153	101,463
<u>ALL</u>											
	166	75.54	75.57	73.73	22.34	102.50	-0.07	195.46	69.93 to 78.69	138,341	101,996

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	166	MEDIAN:	76	COV:	31.93	95% Median C.I.:	69.93 to 78.69	(!: Derived)
(AgLand) TOTAL Sales Price:	21,684,296	WGT. MEAN:	74	STD:	24.13	95% Wgt. Mean C.I.:	69.83 to 77.63	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	22,964,725	MEAN:	76	AVG.ABS.DEV:	16.88	95% Mean C.I.:	71.90 to 79.24	
(AgLand) TOTAL Assessed Value:	16,931,344							
AVG. Adj. Sales Price:	138,341	COD:	22.34	MAX Sales Ratio:	195.46			
AVG. Assessed Value:	101,996	PRD:	102.50	MIN Sales Ratio:	-0.07			

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GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2019	1	116.07	116.07	116.07			116.07	116.07	N/A	37,954	44,055
2023	2	49.76	49.76	48.07	10.44	103.52	44.56	54.95	N/A	106,100	50,997
2025	1	49.51	49.51	49.51			49.51	49.51	N/A	221,568	109,702
2027	5	83.89	81.94	86.86	11.25	94.33	65.81	101.83	N/A	111,463	96,822
2029	7	69.71	76.06	68.61	19.20	110.87	54.41	95.62	54.41 to 95.62	125,143	85,858
2031	1	99.28	99.28	99.28			99.28	99.28	N/A	10,000	9,928
2033	3	93.06	99.97	109.16	13.56	91.58	84.48	122.35	N/A	228,288	249,190
2151	2	73.42	73.42	71.70	18.92	102.40	59.53	87.31	N/A	182,600	130,925
2153	2	77.80	77.80	77.74	2.80	100.08	75.62	79.98	N/A	133,750	103,971
2155	2	64.66	64.66	66.60	3.65	97.08	62.30	67.01	N/A	227,607	151,586
2157	3	55.89	60.92	66.75	9.02	91.27	55.88	71.00	N/A	76,486	51,057
2163	1	68.59	68.59	68.59			68.59	68.59	N/A	208,000	142,657
2301	1	87.67	87.67	87.67			87.67	87.67	N/A	48,842	42,822
2303	5	68.79	68.48	67.27	5.85	101.80	58.88	76.40	N/A	220,600	148,400
2305	2	64.05	64.05	62.85	7.24	101.91	59.42	68.69	N/A	122,699	77,119
2307	4	67.32	73.98	65.40	37.88	113.12	43.75	117.54	N/A	145,957	95,459
2309	7	80.69	78.04	70.39	22.92	110.88	47.19	120.99	47.19 to 120.99	120,053	84,502
2311	3	94.43	90.50	88.87	10.56	101.84	73.57	103.50	N/A	223,132	198,296
2315	4	86.10	86.52	107.83	21.13	80.24	59.63	114.24	N/A	42,065	45,358
2317	4	91.10	88.91	86.20	6.50	103.15	77.70	95.76	N/A	93,343	80,463
2439	5	75.62	70.53	64.75	9.85	108.92	44.42	80.06	N/A	105,690	68,438
2441	5	74.32	80.08	72.79	21.37	110.01	57.20	127.03	N/A	236,246	171,967
2445	2	66.10	66.10	66.02	0.27	100.11	65.92	66.28	N/A	80,750	53,313
2447	4	65.41	56.74	46.53	31.54	121.94	16.40	79.73	N/A	161,150	74,982
2449	4	69.74	69.97	65.69	8.57	106.51	58.42	81.96	N/A	175,564	115,329
2453	2	124.95	124.95	105.35	22.75	118.60	96.52	153.38	N/A	212,482	223,855
2455	3	85.97	87.49	87.96	5.90	99.47	80.64	95.87	N/A	242,393	213,202
2593	2	90.57	90.57	89.21	4.24	101.53	86.73	94.41	N/A	157,198	140,235
2595	3	76.61	104.52	55.46	66.99	188.48	41.50	195.46	N/A	92,676	51,394
2597	3	79.69	77.92	79.32	14.38	98.24	59.85	94.23	N/A	179,478	142,362
2599	5	66.32	65.60	83.44	19.70	78.63	32.23	92.73	N/A	64,050	53,441
2601	3	79.58	78.83	77.93	1.56	101.16	76.59	80.32	N/A	106,000	82,603
2603	2	10.32	10.32	21.33	100.67	48.39	-0.07	20.71	N/A	24,400	5,204
2605	5	61.70	61.66	50.25	24.50	122.71	31.79	98.78	N/A	147,075	73,900
2607	1	91.88	91.88	91.88			91.88	91.88	N/A	188,288	173,007
2735	5	66.65	81.52	61.53	40.32	132.49	38.01	148.10	N/A	59,675	36,718
2737	1	80.01	80.01	80.01			80.01	80.01	N/A	219,880	175,934
2741	3	59.15	59.54	60.21	3.96	98.88	56.21	63.24	N/A	219,170	131,957

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified
 Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	166	MEDIAN:	76	COV:	31.93	95% Median C.I.:	69.93 to 78.69			(!: Derived)	
(AgLand) TOTAL Sales Price:	21,684,296	WGT. MEAN:	74	STD:	24.13	95% Wgt. Mean C.I.:	69.83 to 77.63			(!: land+NAT=0)	
(AgLand) TOTAL Adj.Sales Price:	22,964,725	MEAN:	76	AVG.ABS.DEV:	16.88	95% Mean C.I.:	71.90 to 79.24				
(AgLand) TOTAL Assessed Value:	16,931,344										
AVG. Adj. Sales Price:	138,341	COD:	22.34	MAX Sales Ratio:	195.46						
AVG. Assessed Value:	101,996	PRD:	102.50	MIN Sales Ratio:	-0.07						
Printed: 03/29/2006 20:08:29											
2743	5	90.46	81.87	84.45	26.27	96.95	47.30	128.27	N/A	55,037	46,476
2745	2	35.65	35.65	32.48	10.51	109.75	31.90	39.40	N/A	71,020	23,070
2747	2	61.64	61.64	62.37	1.43	98.84	60.76	62.53	N/A	109,900	68,540
2749	2	78.29	78.29	77.59	3.35	100.91	75.67	80.91	N/A	153,500	119,093
2887	2	72.89	72.89	75.60	4.62	96.42	69.53	76.25	N/A	194,000	146,655
2889	3	76.83	77.57	78.14	1.12	99.26	76.64	79.23	N/A	52,004	40,637
2891	6	79.34	79.38	78.97	5.25	100.52	71.90	85.56	71.90 to 85.56	237,810	187,800
2895	2	59.80	59.80	56.34	12.31	106.15	52.44	67.17	N/A	64,527	36,353
2897	1	72.66	72.66	72.66			72.66	72.66	N/A	150,000	108,986
2899	1	66.67	66.67	66.67			66.67	66.67	N/A	960	640
2901	5	79.73	76.33	79.16	12.97	96.43	54.27	92.58	N/A	96,360	76,278
3029	3	79.34	74.42	73.07	6.91	101.84	63.74	80.18	N/A	128,100	93,608
3031	1	49.34	49.34	49.34			49.34	49.34	N/A	180,000	88,815
3033	1	63.11	63.11	63.11			63.11	63.11	N/A	135,000	85,195
3035	3	82.29	82.23	85.87	11.23	95.76	68.33	96.05	N/A	117,866	101,206
3037	3	88.82	93.61	79.01	21.09	118.47	67.90	124.10	N/A	108,600	85,808
3039	1	91.44	91.44	91.44			91.44	91.44	N/A	56,000	51,208
3041	1	66.50	66.50	66.50			66.50	66.50	N/A	471,115	313,270
3043	3	84.73	94.32	90.79	19.09	103.89	74.87	123.38	N/A	262,966	238,743
3045	1	37.28	37.28	37.28			37.28	37.28	N/A	148,000	55,169
ALL											
	166	75.54	75.57	73.73	22.34	102.50	-0.07	195.46	69.93 to 78.69	138,341	101,996

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	97	71.00	74.39	71.71	26.22	103.73	-0.07	195.46	66.32 to 77.07	130,873	93,852	
2	7	68.69	76.89	70.30	23.17	109.38	58.88	116.07	58.88 to 116.07	131,629	92,529	
3	17	76.40	76.43	74.17	20.03	103.06	44.56	101.83	65.05 to 94.19	108,699	80,617	
4	12	76.45	76.49	77.96	13.69	98.11	37.28	123.38	69.53 to 80.91	165,659	129,154	
5	21	78.69	76.16	74.32	19.13	102.47	31.90	124.10	67.90 to 88.82	163,863	121,790	
6	12	78.84	81.22	82.15	16.25	98.86	54.41	122.35	69.71 to 93.92	172,639	141,831	
ALL												
	166	75.54	75.57	73.73	22.34	102.50	-0.07	195.46	69.93 to 78.69	138,341	101,996	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	166	75.54	75.57	73.73	22.34	102.50	-0.07	195.46	69.93 to 78.69	138,341	101,996	
ALL												
	166	75.54	75.57	73.73	22.34	102.50	-0.07	195.46	69.93 to 78.69	138,341	101,996	

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

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(AgLand) TOTAL Adj.Sales Price:	22,964,725	MEAN:	76	AVG.ABS.DEV:	16.88	95% Mean C.I.:	71.90 to 79.24	
(AgLand) TOTAL Assessed Value:	16,931,344							
AVG. Adj. Sales Price:	138,341	COD:	22.34	MAX Sales Ratio:	195.46			
AVG. Assessed Value:	101,996	PRD:	102.50	MIN Sales Ratio:	-0.07			

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SCHOOL DISTRICT *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071	1	116.07	116.07	116.07			116.07	116.07	N/A	37,954	44,055
21-0015	24	68.64	70.68	65.60	22.87	107.76	43.75	120.99	58.27 to 81.43	151,567	99,421
21-0025	22	66.30	62.46	65.77	21.05	94.97	-0.07	92.73	56.21 to 76.59	139,394	91,683
21-0044	16	73.28	79.28	72.38	27.49	109.53	38.01	148.10	59.63 to 91.88	106,382	77,000
21-0075											
21-0084	24	81.94	82.79	83.00	17.62	99.74	54.41	122.35	69.71 to 94.43	141,080	117,096
21-0089	14	78.52	82.88	82.52	18.34	100.44	59.42	153.38	67.87 to 95.87	173,484	143,161
21-0153	2	72.89	72.89	75.60	4.62	96.42	69.53	76.25	N/A	194,000	146,655
21-0164	3	68.33	69.22	71.28	2.92	97.11	66.67	72.66	N/A	73,253	52,212
21-0169	4	79.54	76.48	81.63	12.16	93.69	54.27	92.58	N/A	102,539	83,707
21-0180	24	76.73	78.72	75.01	24.66	104.95	31.90	195.46	67.17 to 85.56	148,085	111,085
21-0234	3	31.79	38.07	38.09	42.97	99.93	20.71	61.70	N/A	166,350	63,368
21-0256	6	85.56	86.84	74.10	17.08	117.20	66.50	124.10	66.50 to 124.10	162,685	120,547
21-0523	5	65.81	72.81	84.52	22.71	86.15	55.88	101.83	N/A	84,755	71,637
24-0020	2	58.25	58.25	52.93	36.01	110.06	37.28	79.23	N/A	118,037	62,475
24-0081	2	104.05	104.05	117.61	18.57	88.48	84.73	123.38	N/A	146,950	172,821
24-0101	3	63.11	69.50	69.08	24.67	100.61	49.34	96.05	N/A	158,866	109,744
58-0025	2	88.77	88.77	88.03	4.83	100.85	84.48	93.06	N/A	131,633	115,871
82-0015	2	71.96	71.96	69.92	11.43	102.92	63.74	80.18	N/A	127,750	89,317
88-0005	3	93.92	89.13	85.79	6.41	103.88	77.70	95.76	N/A	104,041	89,261
88-0021	4	75.54	68.14	59.70	10.85	114.15	44.42	77.07	N/A	99,312	59,287
88-0026											
NonValid School											
ALL	166	75.54	75.57	73.73	22.34	102.50	-0.07	195.46	69.93 to 78.69	138,341	101,996

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

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(AgLand) TOTAL Adj.Sales Price:	22,964,725	MEAN:	76	AVG.ABS.DEV:	16.88	95% Mean C.I.:	71.90 to 79.24	
(AgLand) TOTAL Assessed Value:	16,931,344							
AVG. Adj. Sales Price:	138,341	COD:	22.34	MAX Sales Ratio:	195.46			
AVG. Assessed Value:	101,996	PRD:	102.50	MIN Sales Ratio:	-0.07			

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ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.00 TO 0.00	1	-0.07	-0.07	-0.07			-0.07	-0.07	N/A	-1,450	1
0.01 TO 10.00	5	70.78	74.85	73.36	14.38	102.04	59.63	95.76	N/A	3,729	2,735
10.01 TO 30.00	8	77.79	76.56	65.74	36.96	116.46	32.23	148.10	32.23 to 148.10	23,842	15,674
30.01 TO 50.00	10	65.05	75.75	61.99	44.99	122.20	20.71	195.46	38.01 to 99.28	40,238	24,943
50.01 TO 100.00	25	69.53	71.08	66.67	21.41	106.60	31.90	128.27	60.76 to 76.61	60,495	40,334
100.01 TO 180.00	48	75.69	73.75	68.55	19.74	107.58	16.40	124.10	66.65 to 80.64	135,054	92,585
180.01 TO 330.00	35	79.23	77.98	72.49	19.93	107.58	31.79	153.38	67.87 to 82.29	156,505	113,447
330.01 TO 650.00	22	77.15	80.15	78.98	16.53	101.48	49.51	123.38	68.79 to 92.73	211,723	167,227
650.01 +	12	77.97	82.59	81.46	18.70	101.38	58.88	122.35	67.01 to 96.52	351,983	286,725
ALL	166	75.54	75.57	73.73	22.34	102.50	-0.07	195.46	69.93 to 78.69	138,341	101,996

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	-0.07	-0.07	-0.07			-0.07	-0.07	N/A	-1,450	1
DRY	13	69.55	69.81	58.20	21.82	119.94	43.75	120.99	47.19 to 81.43	69,917	40,694
DRY-N/A	12	71.74	70.06	62.77	25.68	111.61	31.90	95.19	53.22 to 94.19	123,551	77,554
GRASS	66	76.60	76.99	74.07	21.78	103.94	16.40	195.46	70.78 to 80.01	114,078	84,497
GRASS-N/A	43	70.84	77.48	77.80	23.95	99.59	41.50	128.27	66.32 to 84.48	163,439	127,155
IRRGTD	2	74.27	74.27	74.74	8.58	99.36	67.90	80.64	N/A	244,250	182,561
IRRGTD-N/A	29	75.67	77.08	73.47	20.44	104.92	38.01	148.10	65.05 to 85.10	190,656	140,070
ALL	166	75.54	75.57	73.73	22.34	102.50	-0.07	195.46	69.93 to 78.69	138,341	101,996

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	-0.07	-0.07	-0.07			-0.07	-0.07	N/A	-1,450	1
DRY	16	72.31	70.53	59.50	23.70	118.54	37.28	120.99	47.19 to 86.47	74,190	44,146
DRY-N/A	9	66.65	68.85	62.54	23.55	110.08	31.90	95.19	53.22 to 94.19	133,832	83,704
GRASS	86	76.42	77.22	75.42	22.30	102.38	16.40	195.46	70.78 to 80.01	128,581	96,973
GRASS-N/A	23	70.48	77.06	77.30	22.55	99.70	49.51	124.10	62.31 to 87.31	152,135	117,598
IRRGTD	18	77.54	77.82	75.72	12.65	102.77	57.20	114.24	67.90 to 85.10	213,288	161,497
IRRGTD-N/A	13	65.05	75.63	69.79	31.92	108.37	38.01	148.10	54.41 to 90.06	167,565	116,940
ALL	166	75.54	75.57	73.73	22.34	102.50	-0.07	195.46	69.93 to 78.69	138,341	101,996

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

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(AgLand) TOTAL Assessed Value:	16,931,344							
AVG. Adj. Sales Price:	138,341	COD:	22.34	MAX Sales Ratio:	195.46			
AVG. Assessed Value:	101,996	PRD:	102.50	MIN Sales Ratio:	-0.07			

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MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	-0.07	-0.07	-0.07			-0.07	-0.07	N/A	-1,450	1
DRY	25	69.55	69.93	61.03	24.06	114.57	31.90	120.99	55.81 to 80.91	95,661	58,386
GRASS	109	75.62	77.18	75.87	22.31	101.73	16.40	195.46	69.93 to 79.73	133,551	101,325
IRRGTD	29	75.71	78.84	74.75	18.56	105.47	44.56	148.10	67.17 to 85.10	196,720	147,040
IRRGTD-N/A	2	48.77	48.77	52.14	22.06	93.55	38.01	59.53	N/A	156,330	81,504
ALL	166	75.54	75.57	73.73	22.34	102.50	-0.07	195.46	69.93 to 78.69	138,341	101,996

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	4	82.98	82.10	84.79	16.12	96.83	66.67	95.76	N/A	2,900	2,459
5000 TO 9999	3	81.43	76.49	76.29	11.78	100.26	59.63	88.42	N/A	5,768	4,400
Total \$											
1 TO 9999	7	81.43	79.70	79.70	14.44	99.99	59.63	95.76	59.63 to 95.76	4,129	3,291
10000 TO 29999	14	81.74	90.20	91.16	41.37	98.94	32.23	195.46	52.75 to 128.27	18,949	17,275
30000 TO 59999	27	76.64	75.58	76.19	19.59	99.20	20.71	124.10	65.96 to 84.73	45,559	34,710
60000 TO 99999	27	69.93	75.33	73.83	19.78	102.03	47.19	153.38	65.81 to 79.73	77,359	57,113
100000 TO 149999	24	77.48	73.15	73.00	23.22	100.20	31.90	117.54	61.70 to 82.29	123,294	90,010
150000 TO 249999	41	76.40	75.72	75.13	16.63	100.78	41.50	103.50	70.48 to 85.56	188,167	141,374
250000 TO 499999	24	70.81	71.48	71.63	23.82	99.78	16.40	123.38	58.88 to 79.99	340,800	244,124
500000 +	1	74.32	74.32	74.32			74.32	74.32	N/A	500,000	371,616
ALL	166	75.54	75.57	73.73	22.34	102.50	-0.07	195.46	69.93 to 78.69	138,341	101,996

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	166	MEDIAN:	76	COV:	31.93	95% Median C.I.:	69.93 to 78.69	(!: Derived)
(AgLand) TOTAL Sales Price:	21,684,296	WGT. MEAN:	74	STD:	24.13	95% Wgt. Mean C.I.:	69.83 to 77.63	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	22,964,725	MEAN:	76	AVG.ABS.DEV:	16.88	95% Mean C.I.:	71.90 to 79.24	
(AgLand) TOTAL Assessed Value:	16,931,344							
AVG. Adj. Sales Price:	138,341	COD:	22.34	MAX Sales Ratio:	195.46			
AVG. Assessed Value:	101,996	PRD:	102.50	MIN Sales Ratio:	-0.07			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	9	66.67	60.11	57.82	35.33	103.96	-0.07	95.76	32.23 to 95.19	5,039	2,914
5000 TO 9999	3	89.56	92.42	93.02	4.04	99.36	88.42	99.28	N/A	8,708	8,100
Total \$											
1 TO 9999	12	76.10	68.19	70.69	30.77	96.47	-0.07	99.28	39.40 to 95.19	5,956	4,210
10000 TO 29999	22	66.14	70.56	65.85	23.40	107.15	20.71	148.10	55.89 to 76.64	33,794	22,253
30000 TO 59999	38	78.33	76.93	64.29	26.09	119.67	16.40	195.46	66.28 to 84.66	73,128	47,012
60000 TO 99999	23	65.92	67.22	62.81	19.24	107.02	41.50	127.03	59.42 to 69.93	125,752	78,982
100000 TO 149999	31	77.70	77.53	72.75	16.57	106.57	31.79	153.38	70.84 to 83.89	166,602	121,206
150000 TO 249999	27	80.01	81.03	76.74	17.99	105.58	54.41	117.54	69.71 to 92.58	237,229	182,052
250000 TO 499999	12	77.97	82.62	80.22	13.86	102.99	66.50	123.38	71.90 to 95.87	373,924	299,961
500000 +	1	122.35	122.35	122.35			122.35	122.35	N/A	421,600	515,829
ALL	166	75.54	75.57	73.73	22.34	102.50	-0.07	195.46	69.93 to 78.69	138,341	101,996

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	439	MEDIAN:	91	COV:	74.86	95% Median C.I.:	88.31 to 94.46
TOTAL Sales Price:	18,210,499	WGT. MEAN:	85	STD:	78.37	95% Wgt. Mean C.I.:	81.88 to 87.13
TOTAL Adj.Sales Price:	18,352,624	MEAN:	105	AVG.ABS.DEV:	35.21	95% Mean C.I.:	97.36 to 112.03
TOTAL Assessed Value:	15,509,051						
AVG. Adj. Sales Price:	41,805	COD:	38.71	MAX Sales Ratio:	914.00		
AVG. Assessed Value:	35,328	PRD:	123.89	MIN Sales Ratio:	10.59		

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/03 TO 09/30/03	71	94.17	100.55	85.38	29.90	117.77	34.04	252.63	83.75 to 99.16	47,985	40,969
10/01/03 TO 12/31/03	53	94.53	104.71	88.88	37.80	117.82	27.93	415.70	85.56 to 101.60	29,424	26,151
01/01/04 TO 03/31/04	45	93.01	104.06	93.37	37.52	111.45	15.50	296.00	82.51 to 98.76	31,252	29,179
04/01/04 TO 06/30/04	69	91.05	122.95	87.90	53.93	139.87	33.13	798.40	83.77 to 98.17	40,138	35,281
07/01/04 TO 09/30/04	61	97.29	99.48	89.88	21.69	110.69	25.66	240.33	90.26 to 103.00	39,757	35,731
10/01/04 TO 12/31/04	44	86.04	91.74	80.93	35.36	113.36	22.34	220.77	71.48 to 99.30	41,769	33,803
01/01/05 TO 03/31/05	39	87.13	111.69	79.06	51.92	141.28	44.26	914.00	71.19 to 97.62	54,589	43,156
04/01/05 TO 06/30/05	57	78.92	99.05	75.10	45.45	131.89	10.59	534.00	72.73 to 95.00	49,443	37,132
____Study Years____											
07/01/03 TO 06/30/04	238	93.51	108.63	87.97	39.81	123.49	15.50	798.40	88.82 to 96.97	38,413	33,791
07/01/04 TO 06/30/05	201	88.91	100.03	81.07	36.73	123.39	10.59	914.00	84.80 to 94.32	45,822	37,147
____Calendar Yrs____											
01/01/04 TO 12/31/04	219	91.41	106.26	87.86	38.22	120.94	15.50	798.40	88.47 to 96.95	38,533	33,856
____ALL____											
	439	90.95	104.70	84.51	38.71	123.89	10.59	914.00	88.31 to 94.46	41,805	35,328

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ANSELMO	9	102.60	95.03	102.92	19.52	92.33	39.00	136.53	72.66 to 115.26	11,094	11,419
ANSLEY	36	93.22	118.52	82.62	52.02	143.46	40.02	914.00	78.45 to 109.71	27,426	22,660
ARNOLD	40	89.09	105.41	85.58	39.64	123.17	31.63	411.00	79.96 to 107.92	31,331	26,813
BERWYN	4	70.93	103.52	85.00	51.20	121.78	67.20	205.00	N/A	2,250	1,912
BROKEN BOW	176	90.97	95.13	83.08	26.24	114.50	15.50	415.70	85.97 to 95.58	55,822	46,377
CALLAWAY	50	92.77	99.20	89.74	27.30	110.54	10.59	511.24	86.95 to 97.39	45,774	41,080
COMSTOCK	12	100.67	173.17	83.94	97.41	206.30	27.93	798.40	72.68 to 197.04	16,317	13,697
MASON CITY	6	75.48	71.06	68.76	16.32	103.35	44.47	91.41	44.47 to 91.41	18,416	12,663
MERNA	26	85.52	95.38	77.30	32.70	123.40	25.66	217.25	72.99 to 99.17	38,300	29,604
OCONTO	6	66.83	221.35	79.30	239.03	279.13	61.00	538.00	61.00 to 538.00	8,687	6,889
RURAL RES	34	87.67	98.96	90.49	44.61	109.36	25.52	385.70	67.79 to 98.46	49,292	44,603
SARGENT	40	97.30	120.73	84.47	51.38	142.92	33.13	296.00	81.94 to 130.67	21,485	18,149
____ALL____											
	439	90.95	104.70	84.51	38.71	123.89	10.59	914.00	88.31 to 94.46	41,805	35,328

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	439	MEDIAN:	91	COV:	74.86	95% Median C.I.:	88.31 to 94.46
TOTAL Sales Price:	18,210,499	WGT. MEAN:	85	STD:	78.37	95% Wgt. Mean C.I.:	81.88 to 87.13
TOTAL Adj.Sales Price:	18,352,624	MEAN:	105	AVG.ABS.DEV:	35.21	95% Mean C.I.:	97.36 to 112.03
TOTAL Assessed Value:	15,509,051						
AVG. Adj. Sales Price:	41,805	COD:	38.71	MAX Sales Ratio:	914.00		
AVG. Assessed Value:	35,328	PRD:	123.89	MIN Sales Ratio:	10.59		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	375	93.41	106.93	84.78	37.86	126.12	10.59	914.00	89.02 to 95.58	39,537	33,521
2	30	80.86	83.28	76.86	32.76	108.34	22.34	167.42	63.36 to 90.31	61,668	47,400
3	34	87.67	98.96	90.49	44.61	109.36	25.52	385.70	67.79 to 98.46	49,292	44,603
ALL	439	90.95	104.70	84.51	38.71	123.89	10.59	914.00	88.31 to 94.46	41,805	35,328

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	388	92.71	105.72	85.04	34.85	124.32	25.66	914.00	89.23 to 95.10	46,070	39,178
2	51	67.20	96.89	64.51	79.44	150.20	10.59	415.70	55.61 to 85.58	9,359	6,037
ALL	439	90.95	104.70	84.51	38.71	123.89	10.59	914.00	88.31 to 94.46	41,805	35,328

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	430	90.92	103.93	84.49	37.86	123.01	10.59	914.00	88.31 to 94.46	42,082	35,554
06											
07	9	93.61	141.51	85.77	77.39	164.99	34.04	411.00	75.25 to 173.20	28,555	24,493
ALL	439	90.95	104.70	84.51	38.71	123.89	10.59	914.00	88.31 to 94.46	41,805	35,328

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	439	MEDIAN:	91	COV:	74.86	95% Median C.I.:	88.31 to 94.46
TOTAL Sales Price:	18,210,499	WGT. MEAN:	85	STD:	78.37	95% Wgt. Mean C.I.:	81.88 to 87.13
TOTAL Adj.Sales Price:	18,352,624	MEAN:	105	AVG.ABS.DEV:	35.21	95% Mean C.I.:	97.36 to 112.03
TOTAL Assessed Value:	15,509,051						
AVG. Adj. Sales Price:	41,805	COD:	38.71	MAX Sales Ratio:	914.00		
AVG. Assessed Value:	35,328	PRD:	123.89	MIN Sales Ratio:	10.59		

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071											
21-0015	36	87.52	93.77	80.30	28.81	116.77	25.66	217.25	75.07 to 101.70	32,462	26,067
21-0025	183	89.48	93.46	83.08	27.36	112.50	15.50	415.70	85.22 to 95.00	55,416	46,038
21-0044	39	96.17	121.54	83.67	51.57	145.26	40.02	914.00	82.80 to 117.00	26,034	21,784
21-0075											
21-0084	42	97.30	122.07	90.08	51.51	135.50	33.13	296.00	87.69 to 130.67	24,176	21,778
21-0089	44	90.41	105.87	87.53	37.69	120.96	31.63	411.00	80.54 to 109.25	31,631	27,686
21-0153											
21-0164											
21-0169	7	74.60	70.54	68.02	15.54	103.69	44.47	91.41	44.47 to 91.41	33,642	22,885
21-0180	62	93.54	103.65	90.72	30.35	114.25	10.59	511.24	87.16 to 97.43	47,923	43,478
21-0234	5	67.20	93.94	71.17	46.68	131.99	55.61	205.00	N/A	3,400	2,419
21-0256	7	62.40	194.72	67.69	225.70	287.68	34.97	538.00	34.97 to 538.00	10,089	6,829
21-0523	1	74.92	74.92	74.92			74.92	74.92	N/A	70,000	52,441
24-0020											
24-0081											
24-0101											
58-0025											
82-0015	1	50.99	50.99	50.99			50.99	50.99	N/A	60,000	30,594
88-0005	12	100.67	173.17	83.94	97.41	206.30	27.93	798.40	72.68 to 197.04	16,317	13,697
88-0021											
88-0026											
NonValid School											
ALL	439	90.95	104.70	84.51	38.71	123.89	10.59	914.00	88.31 to 94.46	41,805	35,328

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	439	MEDIAN:	91	COV:	74.86	95% Median C.I.:	88.31 to 94.46
TOTAL Sales Price:	18,210,499	WGT. MEAN:	85	STD:	78.37	95% Wgt. Mean C.I.:	81.88 to 87.13
TOTAL Adj.Sales Price:	18,352,624	MEAN:	105	AVG.ABS.DEV:	35.21	95% Mean C.I.:	97.36 to 112.03
TOTAL Assessed Value:	15,509,051						
AVG. Adj. Sales Price:	41,805	COD:	38.71	MAX Sales Ratio:	914.00		
AVG. Assessed Value:	35,328	PRD:	123.89	MIN Sales Ratio:	10.59		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	94	83.13	104.08	84.56	59.88	123.08	10.59	534.00	73.82 to 98.46	24,689	20,878
Prior TO 1860											
1860 TO 1899	11	98.57	170.48	86.34	89.54	197.46	57.08	798.40	77.69 to 243.52	38,604	33,330
1900 TO 1919	67	91.37	114.41	81.72	47.79	139.99	25.66	538.00	86.18 to 109.71	28,248	23,085
1920 TO 1939	113	96.58	108.46	88.97	34.13	121.90	40.02	914.00	90.36 to 98.75	30,596	27,222
1940 TO 1949	22	91.73	95.09	89.08	16.88	106.74	62.76	140.99	84.62 to 100.49	40,035	35,665
1950 TO 1959	46	92.08	94.13	85.97	22.82	109.49	57.31	252.63	80.45 to 99.57	52,920	45,493
1960 TO 1969	25	97.29	109.92	90.64	27.88	121.27	60.30	411.00	88.67 to 101.00	54,724	49,601
1970 TO 1979	30	88.62	89.27	79.29	20.98	112.58	46.70	174.12	76.82 to 94.65	77,995	61,844
1980 TO 1989	18	76.25	78.60	76.25	11.00	103.07	65.29	104.80	68.73 to 81.62	108,472	82,713
1990 TO 1994	5	95.95	89.12	88.73	13.79	100.45	62.41	108.65	N/A	96,600	85,710
1995 TO 1999	4	88.09	87.27	87.01	3.15	100.30	82.05	90.86	N/A	111,750	97,237
2000 TO Present	4	80.69	81.02	79.06	16.26	102.48	60.57	102.15	N/A	87,875	69,476
ALL	439	90.95	104.70	84.51	38.71	123.89	10.59	914.00	88.31 to 94.46	41,805	35,328

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	53	123.50	187.50	154.66	88.78	121.24	27.93	914.00	103.00 to 170.00	1,976	3,056
5000 TO 9999	38	99.62	123.33	123.66	54.33	99.74	15.50	511.24	82.80 to 131.31	7,108	8,789
Total \$											
1 TO 9999	91	112.03	160.70	132.32	77.80	121.45	15.50	914.00	99.30 to 144.26	4,119	5,450
10000 TO 29999	129	97.47	99.68	97.71	27.63	102.02	10.59	238.43	93.85 to 104.80	19,084	18,647
30000 TO 59999	102	91.34	90.20	89.40	17.64	100.89	39.05	201.53	85.42 to 95.12	43,340	38,748
60000 TO 99999	78	82.87	82.03	82.23	16.92	99.76	25.66	152.63	75.37 to 89.02	75,891	62,408
100000 TO 149999	31	76.82	75.54	75.41	16.00	100.18	44.09	118.62	65.69 to 80.45	122,722	92,540
150000 TO 249999	8	67.95	67.20	66.99	9.56	100.32	46.70	79.65	46.70 to 79.65	171,400	114,816
ALL	439	90.95	104.70	84.51	38.71	123.89	10.59	914.00	88.31 to 94.46	41,805	35,328

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	439	MEDIAN:	91	COV:	74.86	95% Median C.I.:	88.31 to 94.46
TOTAL Sales Price:	18,210,499	WGT. MEAN:	85	STD:	78.37	95% Wgt. Mean C.I.:	81.88 to 87.13
TOTAL Adj.Sales Price:	18,352,624	MEAN:	105	AVG.ABS.DEV:	35.21	95% Mean C.I.:	97.36 to 112.03
TOTAL Assessed Value:	15,509,051						
AVG. Adj. Sales Price:	41,805	COD:	38.71	MAX Sales Ratio:	914.00		
AVG. Assessed Value:	35,328	PRD:	123.89	MIN Sales Ratio:	10.59		

Printed: 02/27/2006 14:43:55

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	61	87.69	132.71	76.56	90.88	173.33	10.59	798.40	67.20 to 111.50	3,493	2,675
5000 TO 9999	34	92.51	123.23	85.10	61.82	144.81	31.63	538.00	80.23 to 131.31	8,613	7,330
Total \$ _____											
1 TO 9999	95	91.41	129.31	81.50	78.41	158.66	10.59	798.40	82.37 to 111.50	5,326	4,341
10000 TO 29999	138	96.96	108.15	90.15	34.63	119.97	25.66	914.00	92.14 to 102.94	21,943	19,781
30000 TO 59999	123	88.91	93.42	84.59	23.26	110.45	47.66	511.24	84.81 to 94.46	50,849	43,011
60000 TO 99999	65	86.31	87.23	81.57	18.89	106.94	44.09	201.53	81.21 to 91.37	93,634	76,379
100000 TO 149999	16	80.41	87.02	83.55	15.81	104.15	67.95	152.63	74.32 to 95.95	133,925	111,897
150000 TO 249999	2	99.13	99.13	95.94	19.66	103.33	79.65	118.62	N/A	167,500	160,692
ALL _____											
	439	90.95	104.70	84.51	38.71	123.89	10.59	914.00	88.31 to 94.46	41,805	35,328

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	86	83.13	100.90	84.05	58.03	120.05	10.59	534.00	72.68 to 91.45	25,818	21,701
10	2	100.49	100.49	103.11	4.30	97.45	96.17	104.80	N/A	15,854	16,347
20	170	95.84	118.26	90.96	43.84	130.02	25.66	914.00	92.14 to 100.38	26,955	24,517
30	179	88.91	94.09	82.41	24.60	114.17	40.02	411.00	84.81 to 93.85	62,404	51,428
40	2	67.95	67.95	67.95	0.00	100.00	67.95	67.95	N/A	173,900	118,165
ALL _____											
	439	90.95	104.70	84.51	38.71	123.89	10.59	914.00	88.31 to 94.46	41,805	35,328

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	80	83.76	102.11	83.46	59.28	122.35	10.59	534.00	67.37 to 96.95	26,228	21,889
100	8	129.01	154.73	89.39	57.57	173.10	73.62	411.00	73.62 to 411.00	25,750	23,016
101	264	93.90	106.14	85.34	33.53	124.36	31.63	914.00	89.26 to 96.17	45,936	39,203
102	9	81.94	87.96	81.33	17.61	108.15	62.40	123.57	73.49 to 123.50	48,255	39,248
103	1	98.57	98.57	98.57			98.57	98.57	N/A	83,000	81,814
104	71	91.41	101.18	82.16	33.26	123.15	25.66	511.24	83.24 to 97.43	45,567	37,437
106	5	74.38	76.09	68.71	31.29	110.73	34.04	130.67	N/A	7,930	5,449
301	1	80.45	80.45	80.45			80.45	80.45	N/A	129,000	103,775
ALL _____											
	439	90.95	104.70	84.51	38.71	123.89	10.59	914.00	88.31 to 94.46	41,805	35,328

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	439	MEDIAN:	91	COV:	74.86	95% Median C.I.:	88.31 to 94.46
TOTAL Sales Price:	18,210,499	WGT. MEAN:	85	STD:	78.37	95% Wgt. Mean C.I.:	81.88 to 87.13
TOTAL Adj.Sales Price:	18,352,624	MEAN:	105	AVG.ABS.DEV:	35.21	95% Mean C.I.:	97.36 to 112.03
TOTAL Assessed Value:	15,509,051						
AVG. Adj. Sales Price:	41,805	COD:	38.71	MAX Sales Ratio:	914.00		
AVG. Assessed Value:	35,328	PRD:	123.89	MIN Sales Ratio:	10.59		

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CONDITION											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	87	83.75	101.25	84.11	57.59	120.37	10.59	534.00	72.68 to 95.32	25,556	21,496
10	10	125.69	158.15	95.92	62.56	164.89	62.76	411.00	67.20 to 250.29	14,425	13,835
20	15	123.50	140.04	119.40	44.15	117.28	31.63	511.24	91.41 to 163.00	12,893	15,395
30	295	91.23	104.15	85.35	32.90	122.03	25.66	914.00	88.82 to 94.65	43,787	37,372
40	29	79.65	84.47	76.42	22.04	110.54	46.70	140.99	71.48 to 96.29	91,958	70,270
50	2	97.25	97.25	98.22	1.35	99.01	95.94	98.57	N/A	64,750	63,598
60	1	102.15	102.15	102.15			102.15	102.15	N/A	78,000	79,680
<u>ALL</u>	<u>439</u>	<u>90.95</u>	<u>104.70</u>	<u>84.51</u>	<u>38.71</u>	<u>123.89</u>	<u>10.59</u>	<u>914.00</u>	<u>88.31 to 94.46</u>	<u>41,805</u>	<u>35,328</u>

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	59	MEDIAN:	93	COV:	52.30	95% Median C.I.:	78.64 to 100.68	(! : Derived)
TOTAL Sales Price:	2,079,050	WGT. MEAN:	82	STD:	52.45	95% Wgt. Mean C.I.:	72.69 to 91.62	
TOTAL Adj.Sales Price:	2,079,050	MEAN:	100	AVG.ABS.DEV:	36.20	95% Mean C.I.:	86.90 to 113.67	
TOTAL Assessed Value:	1,708,101							
AVG. Adj. Sales Price:	35,238	COD:	39.10	MAX Sales Ratio:	276.02			
AVG. Assessed Value:	28,950	PRD:	122.06	MIN Sales Ratio:	16.08			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/02 TO 09/30/02											
10/01/02 TO 12/31/02	2	90.99	90.99	98.95	10.79	91.96	81.18	100.80	N/A	23,750	23,499
01/01/03 TO 03/31/03	4	134.06	146.88	134.16	24.47	109.48	100.41	218.96	N/A	12,325	16,535
04/01/03 TO 06/30/03	3	68.55	69.91	62.46	32.22	111.93	37.46	103.73	N/A	20,866	13,033
07/01/03 TO 09/30/03	4	78.04	96.51	108.23	34.59	89.17	63.23	166.73	N/A	12,375	13,393
10/01/03 TO 12/31/03	3	120.61	117.64	83.94	33.31	140.16	55.91	176.42	N/A	27,833	23,362
01/01/04 TO 03/31/04	5	86.66	89.72	90.66	12.47	98.97	73.18	104.11	N/A	45,700	41,431
04/01/04 TO 06/30/04	6	101.53	94.87	75.78	51.77	125.18	16.08	168.27	16.08 to 168.27	36,083	27,345
07/01/04 TO 09/30/04	7	75.30	97.73	82.50	52.32	118.46	52.15	245.07	52.15 to 245.07	37,071	30,584
10/01/04 TO 12/31/04	11	100.29	126.86	101.89	42.59	124.51	42.39	276.02	84.53 to 219.00	21,577	21,985
01/01/05 TO 03/31/05	7	64.97	74.25	68.25	41.36	108.79	34.15	154.67	34.15 to 154.67	98,757	67,406
04/01/05 TO 06/30/05	7	78.64	83.05	86.77	13.26	95.71	65.19	105.52	65.19 to 105.52	21,928	19,028
<u>Study Years</u>											
07/01/02 TO 06/30/03	9	100.80	108.80	95.51	33.42	113.92	37.46	218.96	68.55 to 140.41	17,711	16,915
07/01/03 TO 06/30/04	18	83.72	97.60	85.62	42.78	113.99	16.08	176.42	73.18 to 122.49	32,111	27,493
07/01/04 TO 06/30/05	32	88.57	99.40	79.08	40.66	125.69	34.15	276.02	69.49 to 100.29	41,926	33,155
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	14	102.07	109.73	93.47	40.09	117.40	37.46	218.96	63.23 to 166.73	17,492	16,350
01/01/04 TO 12/31/04	29	96.55	106.81	87.82	41.18	121.62	16.08	276.02	80.58 to 103.89	32,477	28,522
<u>ALL</u>	59	92.60	100.28	82.16	39.10	122.06	16.08	276.02	78.64 to 100.68	35,238	28,950

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ANSELMO	1	276.02	276.02	276.02			276.02	276.02	N/A	5,000	13,801
ANSLEY	8	69.52	71.51	53.39	42.24	133.93	30.24	168.27	30.24 to 168.27	21,000	11,212
ARNOLD	2	59.32	59.32	48.39	36.85	122.59	37.46	81.18	N/A	9,000	4,355
BROKEN BOW	24	96.92	95.66	85.65	23.24	111.69	42.39	183.41	73.18 to 103.89	54,604	46,765
CALLAWAY	6	100.35	116.40	102.96	24.01	113.05	84.04	218.96	84.04 to 218.96	16,725	17,220
COMSTOCK	1	84.53	84.53	84.53			84.53	84.53	N/A	1,500	1,268
MASON CITY	4	147.54	132.54	31.00	36.80	427.55	16.08	219.00	N/A	15,525	4,812
MERNA	3	80.29	85.42	88.40	10.54	96.63	75.30	100.68	N/A	28,500	25,192
OCONTO	3	103.73	104.13	83.22	30.34	125.13	57.12	151.53	N/A	30,200	25,131
SARGENT	7	65.19	110.36	83.66	79.17	131.91	52.15	245.07	52.15 to 245.07	33,928	28,385
<u>ALL</u>	59	92.60	100.28	82.16	39.10	122.06	16.08	276.02	78.64 to 100.68	35,238	28,950

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	59	MEDIAN:	93	COV:	52.30	95% Median C.I.:	78.64 to 100.68	(! : Derived)
TOTAL Sales Price:	2,079,050	WGT. MEAN:	82	STD:	52.45	95% Wgt. Mean C.I.:	72.69 to 91.62	
TOTAL Adj.Sales Price:	2,079,050	MEAN:	100	AVG.ABS.DEV:	36.20	95% Mean C.I.:	86.90 to 113.67	
TOTAL Assessed Value:	1,708,101							
AVG. Adj. Sales Price:	35,238	COD:	39.10	MAX Sales Ratio:	276.02			
AVG. Assessed Value:	28,950	PRD:	122.06	MIN Sales Ratio:	16.08			

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	56	89.63	100.29	83.57	39.77	120.00	16.08	276.02	78.64 to 100.68	35,322	29,520
2	3	98.28	100.23	54.41	45.49	184.22	34.15	168.27	N/A	33,666	18,318
<u>ALL</u>											
	59	92.60	100.28	82.16	39.10	122.06	16.08	276.02	78.64 to 100.68	35,238	28,950

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	50	85.35	97.02	80.54	42.62	120.46	16.08	276.02	73.18 to 100.29	40,293	32,451
2	9	103.73	118.44	132.83	29.82	89.16	75.80	176.42	81.18 to 166.73	7,155	9,505
<u>ALL</u>											
	59	92.60	100.28	82.16	39.10	122.06	16.08	276.02	78.64 to 100.68	35,238	28,950

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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NUMBER of Sales:	59	MEDIAN:	93	COV:	52.30	95% Median C.I.:	78.64 to 100.68	(! : Derived)
TOTAL Sales Price:	2,079,050	WGT. MEAN:	82	STD:	52.45	95% Wgt. Mean C.I.:	72.69 to 91.62	
TOTAL Adj.Sales Price:	2,079,050	MEAN:	100	AVG.ABS.DEV:	36.20	95% Mean C.I.:	86.90 to 113.67	
TOTAL Assessed Value:	1,708,101							
AVG. Adj. Sales Price:	35,238	COD:	39.10	MAX Sales Ratio:	276.02			
AVG. Assessed Value:	28,950	PRD:	122.06	MIN Sales Ratio:	16.08			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071											
21-0015	4	90.48	133.07	98.76	61.09	134.74	75.30	276.02	N/A	22,625	22,344
21-0025	24	96.92	95.66	85.65	23.24	111.69	42.39	183.41	73.18 to 103.89	54,604	46,765
21-0044	8	69.52	71.51	53.39	42.24	133.93	30.24	168.27	30.24 to 168.27	21,000	11,212
21-0075											
21-0084	6	65.08	108.33	79.20	77.85	136.79	52.15	245.07	52.15 to 245.07	35,500	28,114
21-0089	2	59.32	59.32	48.39	36.85	122.59	37.46	81.18	N/A	9,000	4,355
21-0153											
21-0164											
21-0169	4	147.54	132.54	31.00	36.80	427.55	16.08	219.00	N/A	15,525	4,812
21-0180	7	100.41	117.27	106.80	23.71	109.81	84.04	218.96	84.04 to 218.96	17,835	19,048
21-0234											
21-0256	3	103.73	104.13	83.22	30.34	125.13	57.12	151.53	N/A	30,200	25,131
21-0523											
24-0020											
24-0081											
24-0101											
58-0025											
82-0015											
88-0005	1	84.53	84.53	84.53			84.53	84.53	N/A	1,500	1,268
88-0021											
88-0026											
NonValid School											
ALL	59	92.60	100.28	82.16	39.10	122.06	16.08	276.02	78.64 to 100.68	35,238	28,950

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	59	MEDIAN:	93	COV:	52.30	95% Median C.I.:	78.64 to 100.68	(! : Derived)
TOTAL Sales Price:	2,079,050	WGT. MEAN:	82	STD:	52.45	95% Wgt. Mean C.I.:	72.69 to 91.62	
TOTAL Adj.Sales Price:	2,079,050	MEAN:	100	AVG.ABS.DEV:	36.20	95% Mean C.I.:	86.90 to 113.67	
TOTAL Assessed Value:	1,708,101							
AVG. Adj. Sales Price:	35,238	COD:	39.10	MAX Sales Ratio:	276.02			
AVG. Assessed Value:	28,950	PRD:	122.06	MIN Sales Ratio:	16.08			

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	52	82.61	97.81	79.45	44.43	123.11	16.08	276.02	75.30 to 100.41	34,924	27,746
Prior TO 1860	2	98.54	98.54	96.99	3.62	101.60	94.97	102.11	N/A	26,500	25,703
1860 TO 1899											
1900 TO 1919	2	172.87	172.87	129.55	41.76	133.44	100.68	245.07	N/A	25,000	32,388
1920 TO 1939	1	86.66	86.66	86.66			86.66	86.66	N/A	85,000	73,662
1940 TO 1949											
1950 TO 1959											
1960 TO 1969	1	100.80	100.80	100.80			100.80	100.80	N/A	43,000	43,346
1970 TO 1979											
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present	1	100.29	100.29	100.29			100.29	100.29	N/A	32,000	32,092
ALL	59	92.60	100.28	82.16	39.10	122.06	16.08	276.02	78.64 to 100.68	35,238	28,950

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	6	94.13	119.82	95.24	41.77	125.81	75.80	219.00	75.80 to 219.00	1,400	1,333
5000 TO 9999	7	140.41	151.64	143.23	42.91	105.87	65.19	276.02	65.19 to 276.02	6,114	8,757
Total \$											
1 TO 9999	13	103.73	136.95	135.36	51.49	101.18	65.19	276.02	81.18 to 218.96	3,938	5,331
10000 TO 29999	18	89.53	105.42	105.81	50.85	99.63	30.24	245.07	63.23 to 151.53	16,916	17,899
30000 TO 59999	19	94.97	83.88	81.80	21.47	102.55	16.08	127.72	68.55 to 101.97	39,334	32,174
60000 TO 99999	5	80.58	71.01	70.75	22.82	100.36	34.15	96.55	N/A	75,000	53,064
100000 TO 149999	2	67.23	67.23	67.14	3.36	100.14	64.97	69.49	N/A	110,500	74,188
150000 TO 249999	2	77.76	77.76	76.73	25.10	101.34	58.24	97.28	N/A	190,000	145,794
ALL	59	92.60	100.28	82.16	39.10	122.06	16.08	276.02	78.64 to 100.68	35,238	28,950

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	59	MEDIAN:	93	COV:	52.30	95% Median C.I.:	78.64 to 100.68	(! : Derived)
TOTAL Sales Price:	2,079,050	WGT. MEAN:	82	STD:	52.45	95% Wgt. Mean C.I.:	72.69 to 91.62	
TOTAL Adj.Sales Price:	2,079,050	MEAN:	100	AVG.ABS.DEV:	36.20	95% Mean C.I.:	86.90 to 113.67	
TOTAL Assessed Value:	1,708,101							
AVG. Adj. Sales Price:	35,238	COD:	39.10	MAX Sales Ratio:	276.02			
AVG. Assessed Value:	28,950	PRD:	122.06	MIN Sales Ratio:	16.08			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	9	84.04	101.01	68.57	39.50	147.31	40.97	219.00	65.19 to 154.67	3,433	2,354
5000 TO 9999	7	52.15	62.86	39.21	60.34	160.32	16.08	140.41	16.08 to 140.41	17,900	7,017
Total \$											
1 TO 9999	16	78.49	84.32	45.01	46.73	187.31	16.08	219.00	40.97 to 103.73	9,762	4,394
10000 TO 29999	19	80.29	111.10	76.04	58.84	146.11	34.15	276.02	73.11 to 168.27	25,315	19,249
30000 TO 59999	17	103.89	111.94	103.33	20.67	108.33	57.12	183.41	94.97 to 127.72	35,932	37,129
60000 TO 99999	5	80.58	79.65	77.44	12.10	102.85	64.97	96.55	N/A	90,200	69,851
100000 TO 149999	1	58.24	58.24	58.24			58.24	58.24	N/A	200,000	116,483
150000 TO 249999	1	97.28	97.28	97.28			97.28	97.28	N/A	180,000	175,106
ALL	59	92.60	100.28	82.16	39.10	122.06	16.08	276.02	78.64 to 100.68	35,238	28,950

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	11	103.73	120.54	126.69	40.00	95.14	40.97	218.96	75.80 to 176.42	7,218	9,144
10	17	73.18	77.06	62.67	32.38	122.96	16.08	168.27	55.91 to 92.60	27,950	17,516
20	29	97.28	106.08	84.91	38.63	124.93	30.24	276.02	76.58 to 104.11	49,551	42,072
30	2	102.28	102.28	102.42	1.57	99.87	100.68	103.89	N/A	43,750	44,809
ALL	59	92.60	100.28	82.16	39.10	122.06	16.08	276.02	78.64 to 100.68	35,238	28,950

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	59	MEDIAN:	93	COV:	52.30	95% Median C.I.:	78.64 to 100.68	(! : Derived)
TOTAL Sales Price:	2,079,050	WGT. MEAN:	82	STD:	52.45	95% Wgt. Mean C.I.:	72.69 to 91.62	
TOTAL Adj.Sales Price:	2,079,050	MEAN:	100	AVG.ABS.DEV:	36.20	95% Mean C.I.:	86.90 to 113.67	
TOTAL Assessed Value:	1,708,101							
AVG. Adj. Sales Price:	35,238	COD:	39.10	MAX Sales Ratio:	276.02			
AVG. Assessed Value:	28,950	PRD:	122.06	MIN Sales Ratio:	16.08			

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	14	101.26	113.42	91.64	35.43	123.78	40.97	218.96	75.80 to 166.73	17,671	16,193
299	1	73.11	73.11	73.11			73.11	73.11	N/A	30,000	21,933
300	2	82.31	82.31	80.78	2.10	101.89	80.58	84.04	N/A	42,500	34,331
309	1	100.68	100.68	100.68			100.68	100.68	N/A	40,000	40,270
326	1	42.39	42.39	42.39			42.39	42.39	N/A	30,000	12,718
332	1	97.28	97.28	97.28			97.28	97.28	N/A	180,000	175,106
340	1	276.02	276.02	276.02			276.02	276.02	N/A	5,000	13,801
343	1	34.15	34.15	34.15			34.15	34.15	N/A	80,000	27,316
344	3	100.80	126.92	111.55	28.72	113.78	96.55	183.41	N/A	42,666	47,595
346	2	104.33	104.33	82.96	45.25	125.75	57.12	151.53	N/A	44,750	37,126
349	2	130.43	130.43	109.28	29.01	119.35	92.60	168.27	N/A	22,675	24,780
350	2	77.79	77.79	77.60	3.21	100.25	75.30	80.29	N/A	22,750	17,654
352	2	78.08	78.08	77.13	10.99	101.22	69.49	86.66	N/A	95,500	73,662
353	11	78.64	84.02	77.46	26.52	108.47	52.15	127.72	55.91 to 105.52	45,454	35,209
380	1	120.61	120.61	120.61			120.61	120.61	N/A	25,000	30,152
404	1	98.28	98.28	98.28			98.28	98.28	N/A	11,000	10,811
406	4	128.23	132.94	80.57	77.28	165.01	30.24	245.07	N/A	11,625	9,365
442	3	80.78	79.09	41.63	51.30	189.97	16.08	140.41	N/A	27,100	11,282
451	1	57.26	57.26	57.26			57.26	57.26	N/A	45,000	25,766
460	1	73.18	73.18	73.18			73.18	73.18	N/A	36,000	26,344
470	1	103.89	103.89	103.89			103.89	103.89	N/A	47,500	49,349
528	2	81.76	81.76	91.46	22.66	89.39	63.23	100.29	N/A	21,000	19,207
532	1	68.55	68.55	68.55			68.55	68.55	N/A	48,000	32,903
ALL	59	92.60	100.28	82.16	39.10	122.06	16.08	276.02	78.64 to 100.68	35,238	28,950

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	1	57.26	57.26	57.26			57.26	57.26	N/A	45,000	25,766
03	58	93.78	101.03	82.71	38.62	122.15	16.08	276.02	80.29 to 100.68	35,069	29,005
04											
ALL	59	92.60	100.28	82.16	39.10	122.06	16.08	276.02	78.64 to 100.68	35,238	28,950

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	167	MEDIAN:	71	COV:	30.54	95% Median C.I.:	66.67 to 75.39	(!: Derived)
(AgLand) TOTAL Sales Price:	22,177,003	WGT. MEAN:	68	STD:	21.62	95% Wgt. Mean C.I.:	63.61 to 71.62	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	23,457,432	MEAN:	71	AVG.ABS.DEV:	15.85	95% Mean C.I.:	67.50 to 74.06	
(AgLand) TOTAL Assessed Value:	15,861,266							
AVG. Adj. Sales Price:	140,463	COD:	22.39	MAX Sales Ratio:	153.38			
AVG. Assessed Value:	94,977	PRD:	104.68	MIN Sales Ratio:	1.16			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/02 TO 09/30/02	1	94.15	94.15	94.15			94.15	94.15	N/A	55,000	51,783
10/01/02 TO 12/31/02	8	75.83	68.51	68.87	13.01	99.48	44.56	81.30	44.56 to 81.30	99,769	68,710
01/01/03 TO 03/31/03	26	76.78	77.72	74.16	12.69	104.80	44.94	110.76	69.23 to 80.69	122,879	91,126
04/01/03 TO 06/30/03	11	76.61	76.06	72.27	10.68	105.25	55.92	99.28	60.37 to 86.83	166,386	120,243
07/01/03 TO 09/30/03	4	80.39	78.14	73.29	12.97	106.62	55.24	96.52	N/A	239,366	175,420
10/01/03 TO 12/31/03	8	80.21	82.82	84.43	22.75	98.09	55.88	127.03	55.88 to 127.03	107,193	90,502
01/01/04 TO 03/31/04	22	77.54	81.12	73.93	19.21	109.73	52.84	131.70	67.47 to 86.23	131,974	97,569
04/01/04 TO 06/30/04	23	66.28	64.66	63.62	25.61	101.64	16.40	107.88	55.81 to 74.87	162,360	103,299
07/01/04 TO 09/30/04	12	61.07	62.34	56.79	31.34	109.78	20.71	153.38	40.57 to 70.38	168,553	95,724
10/01/04 TO 12/31/04	16	65.34	60.27	56.39	22.58	106.89	1.16	102.80	46.73 to 75.39	129,208	72,855
01/01/05 TO 03/31/05	17	72.96	70.50	71.47	22.66	98.63	31.90	102.70	51.36 to 94.19	151,885	108,557
04/01/05 TO 06/30/05	19	63.37	61.19	59.48	22.02	102.88	14.15	88.42	50.46 to 79.34	129,178	76,835
<u>Study Years</u>											
07/01/02 TO 06/30/03	46	76.63	76.08	73.04	12.48	104.16	44.56	110.76	72.93 to 80.08	127,788	93,335
07/01/03 TO 06/30/04	57	74.87	74.51	70.37	22.98	105.89	16.40	131.70	66.28 to 80.18	148,293	104,352
07/01/04 TO 06/30/05	64	64.09	63.65	61.58	25.39	103.37	1.16	153.38	57.54 to 67.01	142,600	87,808
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	49	77.07	78.21	74.82	14.37	104.54	44.94	127.03	73.93 to 80.45	139,594	104,442
01/01/04 TO 12/31/04	73	66.28	68.28	63.73	26.40	107.14	1.16	153.38	63.74 to 73.90	146,955	93,654
<u>ALL</u>											
	167	70.78	70.78	67.62	22.39	104.68	1.16	153.38	66.67 to 75.39	140,463	94,977

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified
 Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	167	MEDIAN:	71	COV:	30.54	95% Median C.I.:	66.67 to 75.39	(!: Derived)
(AgLand) TOTAL Sales Price:	22,177,003	WGT. MEAN:	68	STD:	21.62	95% Wgt. Mean C.I.:	63.61 to 71.62	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	23,457,432	MEAN:	71	AVG.ABS.DEV:	15.85	95% Mean C.I.:	67.50 to 74.06	
(AgLand) TOTAL Assessed Value:	15,861,266							
AVG. Adj. Sales Price:	140,463	COD:	22.39	MAX Sales Ratio:	153.38			
AVG. Assessed Value:	94,977	PRD:	104.68	MIN Sales Ratio:	1.16			

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GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2019	1	103.39	103.39	103.39			103.39	103.39	N/A	37,954	39,240
2023	2	49.76	49.76	48.07	10.44	103.52	44.56	54.95	N/A	106,100	50,997
2025	1	49.51	49.51	49.51			49.51	49.51	N/A	221,568	109,702
2027	5	73.90	77.72	83.70	17.28	92.85	62.06	104.61	N/A	111,463	93,299
2029	7	65.05	73.08	62.30	22.44	117.30	46.73	94.19	46.73 to 94.19	124,936	77,834
2031	1	99.28	99.28	99.28			99.28	99.28	N/A	10,000	9,928
2033	3	87.15	91.26	98.02	11.13	93.11	78.77	107.88	N/A	228,288	223,763
2151	2	64.64	64.64	63.04	20.06	102.55	51.67	77.61	N/A	182,600	115,104
2153	2	67.34	67.34	67.29	2.80	100.08	65.46	69.23	N/A	133,750	90,003
2155	2	64.66	64.66	66.60	3.65	97.08	62.30	67.01	N/A	227,607	151,586
2157	3	55.88	54.09	52.02	3.21	103.99	50.51	55.89	N/A	76,486	39,788
2163	1	68.59	68.59	68.59			68.59	68.59	N/A	208,000	142,657
2301	1	75.50	75.50	75.50			75.50	75.50	N/A	48,842	36,875
2303	5	72.96	68.73	66.82	8.24	102.86	52.84	76.40	N/A	220,600	147,401
2305	2	59.93	59.93	58.89	6.69	101.76	55.92	63.94	N/A	122,699	72,261
2307	4	72.21	69.97	60.18	26.77	116.28	43.75	91.72	N/A	145,957	87,830
2309	7	65.94	76.34	59.52	32.78	128.26	44.94	131.70	44.94 to 131.70	120,053	71,450
2311	3	93.73	87.36	86.09	7.29	101.48	73.93	94.43	N/A	223,149	192,103
2315	4	84.30	84.62	82.32	12.04	102.79	67.17	102.70	N/A	42,065	34,626
2317	4	77.99	75.99	74.19	6.36	102.43	66.66	81.30	N/A	93,343	69,247
2439	5	75.87	72.04	67.37	8.70	106.93	50.04	81.60	N/A	105,690	71,203
2441	5	55.24	69.61	57.01	36.93	122.11	40.57	127.03	N/A	236,246	134,673
2445	2	66.10	66.10	66.02	0.27	100.11	65.92	66.28	N/A	80,750	53,313
2447	4	65.41	56.74	46.53	31.54	121.94	16.40	79.73	N/A	161,150	74,982
2449	4	71.09	65.65	56.75	14.04	115.68	42.08	78.34	N/A	175,564	99,638
2453	2	124.95	124.95	105.35	22.75	118.60	96.52	153.38	N/A	212,482	223,855
2455	3	85.97	80.43	80.45	17.16	99.98	55.53	99.80	N/A	242,393	195,003
2593	2	80.40	80.40	80.08	1.12	100.40	79.50	81.30	N/A	157,198	125,888
2595	3	64.90	59.22	42.35	20.79	139.81	36.14	76.61	N/A	92,676	39,253
2597	3	80.08	82.88	82.64	17.50	100.29	63.25	105.30	N/A	179,478	148,317
2599	5	67.27	65.99	84.26	19.72	78.32	32.23	93.73	N/A	64,050	53,972
2601	3	79.58	78.83	77.92	1.55	101.16	76.59	80.30	N/A	106,000	82,599
2603	2	10.94	10.94	20.68	89.37	52.89	1.16	20.71	N/A	25,168	5,204
2605	5	62.84	55.90	47.80	22.21	116.95	31.48	76.97	N/A	147,075	70,298
2607	1	65.62	65.62	65.62			65.62	65.62	N/A	188,288	123,552
2735	5	71.61	73.99	57.62	30.41	128.40	28.95	102.80	N/A	59,675	34,387
2737	1	80.45	80.45	80.45			80.45	80.45	N/A	219,880	176,899
2741	3	63.73	61.39	63.33	4.20	96.95	56.21	64.23	N/A	219,170	138,791

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified
 Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	167	MEDIAN:	71	COV:	30.54	95% Median C.I.:	66.67 to 75.39				
(AgLand) TOTAL Sales Price:	22,177,003	WGT. MEAN:	68	STD:	21.62	95% Wgt. Mean C.I.:	63.61 to 71.62				
(AgLand) TOTAL Adj.Sales Price:	23,457,432	MEAN:	71	AVG.ABS.DEV:	15.85	95% Mean C.I.:	67.50 to 74.06				
(AgLand) TOTAL Assessed Value:	15,861,266										
AVG. Adj. Sales Price:	140,463	COD:	22.39	MAX Sales Ratio:	153.38						
AVG. Assessed Value:	94,977	PRD:	104.68	MIN Sales Ratio:	1.16						
2743	5	90.25	89.52	83.75	20.90	106.88	52.75	131.68	N/A	55,037	46,096
2745	2	32.20	32.20	31.95	0.93	100.79	31.90	32.50	N/A	71,020	22,690
2747	2	52.30	52.30	48.80	8.17	107.18	48.03	56.57	N/A	109,900	53,628
2749	3	57.25	56.89	45.20	28.19	125.86	32.50	80.91	N/A	269,000	121,585
2887	2	72.89	72.89	75.60	4.62	96.42	69.53	76.25	N/A	194,000	146,655
2889	3	76.83	77.57	78.14	1.12	99.26	76.64	79.23	N/A	52,004	40,637
2891	6	79.34	78.16	76.71	7.27	101.89	63.42	86.23	63.42 to 86.23	236,572	181,463
2895	2	40.66	40.66	28.18	65.21	144.28	14.15	67.17	N/A	64,527	18,183
2897	1	59.84	59.84	59.84			59.84	59.84	N/A	150,000	89,755
2899	1	66.67	66.67	66.67			66.67	66.67	N/A	960	640
2901	5	71.82	72.18	70.55	10.82	102.31	59.23	84.24	N/A	96,360	67,984
3029	3	79.34	74.42	73.07	6.91	101.84	63.74	80.18	N/A	128,100	93,608
3031	1	50.46	50.46	50.46			50.46	50.46	N/A	180,000	90,830
3033	1	63.11	63.11	63.11			63.11	63.11	N/A	135,000	85,195
3035	3	67.72	68.86	71.36	9.48	96.49	59.80	79.07	N/A	117,866	84,115
3037	3	75.08	84.54	74.77	19.09	113.07	67.77	110.76	N/A	108,600	81,195
3039	1	75.25	75.25	75.25			75.25	75.25	N/A	56,000	42,140
3041	1	65.27	65.27	65.27			65.27	65.27	N/A	471,115	307,490
3043	3	84.73	86.10	82.97	9.37	103.77	74.87	98.69	N/A	262,966	218,173
3045	1	37.28	37.28	37.28			37.28	37.28	N/A	148,000	55,169
ALL											
	167	70.78	70.78	67.62	22.39	104.68	1.16	153.38	66.67 to 75.39	140,463	94,977

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AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	97	70.38	70.70	66.77	24.57	105.89	1.16	153.38	65.92 to 75.87	130,889	87,389
2	7	63.94	69.67	63.98	20.79	108.89	52.84	103.39	52.84 to 103.39	131,629	84,211
3	17	76.40	75.44	73.20	19.37	103.05	44.56	104.61	62.06 to 91.73	108,699	79,571
4	13	76.25	68.67	63.74	17.92	107.74	32.50	98.69	48.03 to 80.91	191,378	121,978
5	21	75.06	69.39	69.20	17.71	100.27	31.90	110.76	63.42 to 79.07	163,509	113,154
6	12	67.95	70.21	71.51	16.44	98.19	46.73	107.88	60.37 to 80.60	172,518	123,364
ALL											
	167	70.78	70.78	67.62	22.39	104.68	1.16	153.38	66.67 to 75.39	140,463	94,977

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	167	70.78	70.78	67.62	22.39	104.68	1.16	153.38	66.67 to 75.39	140,463	94,977
ALL											
	167	70.78	70.78	67.62	22.39	104.68	1.16	153.38	66.67 to 75.39	140,463	94,977

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified
 Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

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(AgLand) TOTAL Sales Price:	22,177,003	WGT. MEAN:	68	STD:	21.62	95% Wgt. Mean C.I.:	63.61 to 71.62	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	23,457,432	MEAN:	71	AVG.ABS.DEV:	15.85	95% Mean C.I.:	67.50 to 74.06	
(AgLand) TOTAL Assessed Value:	15,861,266							
AVG. Adj. Sales Price:	140,463	COD:	22.39	MAX Sales Ratio:	153.38			
AVG. Assessed Value:	94,977	PRD:	104.68	MIN Sales Ratio:	1.16			

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SCHOOL DISTRICT *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071	1	103.39	103.39	103.39			103.39	103.39	N/A	37,954	39,240
21-0015	24	64.94	68.95	60.27	25.20	114.41	42.08	131.70	52.84 to 78.34	151,567	91,344
21-0025	22	66.11	60.51	62.41	24.01	96.96	1.16	93.73	55.81 to 76.59	139,466	87,037
21-0044	16	68.77	71.67	62.33	25.86	114.99	28.95	127.03	54.83 to 84.24	106,382	66,306
21-0075											
21-0084	24	74.64	76.44	74.13	19.72	103.11	46.73	107.88	65.05 to 91.73	141,020	104,544
21-0089	15	73.97	76.04	71.04	24.36	107.04	32.50	153.38	56.57 to 85.97	195,252	138,706
21-0153	2	72.89	72.89	75.60	4.62	96.42	69.53	76.25	N/A	194,000	146,655
21-0164	3	59.84	62.10	59.85	3.83	103.75	59.80	66.67	N/A	73,253	43,845
21-0169	4	72.62	71.05	71.17	11.68	99.84	59.23	79.73	N/A	102,539	72,974
21-0180	24	76.73	72.62	71.41	18.63	101.71	31.90	131.68	64.90 to 80.08	147,775	105,520
21-0234	3	31.48	38.34	38.18	44.60	100.44	20.71	62.84	N/A	166,350	63,505
21-0256	6	71.42	76.98	69.32	14.08	111.04	65.27	110.76	65.27 to 110.76	162,685	112,775
21-0523	5	62.06	72.62	85.05	24.97	85.39	55.88	104.61	N/A	84,755	72,082
24-0020	2	58.25	58.25	52.93	36.01	110.06	37.28	79.23	N/A	118,037	62,475
24-0081	2	91.71	91.71	96.61	7.61	94.93	84.73	98.69	N/A	146,950	141,966
24-0101	3	63.11	64.21	63.74	15.11	100.74	50.46	79.07	N/A	158,866	101,265
58-0025	2	82.96	82.96	82.23	5.06	100.89	78.77	87.15	N/A	131,633	108,240
82-0015	2	71.96	71.96	69.92	11.43	102.92	63.74	80.18	N/A	127,750	89,317
88-0005	3	80.60	76.19	73.95	6.06	103.03	66.66	81.30	N/A	104,041	76,938
88-0021	4	75.74	69.65	62.67	9.00	111.14	50.04	77.07	N/A	99,312	62,237
88-0026											
NonValid School											
ALL	167	70.78	70.78	67.62	22.39	104.68	1.16	153.38	66.67 to 75.39	140,463	94,977

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified
 Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

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(AgLand) TOTAL Adj.Sales Price:	23,457,432	MEAN:	71	AVG.ABS.DEV:	15.85	95% Mean C.I.:	67.50 to 74.06	
(AgLand) TOTAL Assessed Value:	15,861,266							
AVG. Adj. Sales Price:	140,463	COD:	22.39	MAX Sales Ratio:	153.38			
AVG. Assessed Value:	94,977	PRD:	104.68	MIN Sales Ratio:	1.16			

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ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.00 TO 0.00	1	1.16	1.16	1.16			1.16	1.16	N/A	86	1
0.01 TO 10.00	5	70.78	75.39	76.68	10.88	98.31	66.67	91.72	N/A	3,729	2,859
10.01 TO 30.00	8	77.79	67.60	42.92	39.96	157.48	14.15	102.80	14.15 to 102.80	23,842	10,234
30.01 TO 50.00	10	64.98	61.48	52.05	25.92	118.11	20.71	99.28	28.95 to 86.83	40,238	20,945
50.01 TO 100.00	25	66.28	70.63	62.45	22.87	113.11	31.90	131.70	59.23 to 76.61	60,495	37,778
100.01 TO 180.00	48	69.82	67.43	59.30	20.26	113.70	16.40	110.76	62.26 to 77.07	135,024	80,076
180.01 TO 330.00	36	72.86	73.45	65.61	22.29	111.95	31.48	153.38	63.74 to 79.99	165,840	108,805
330.01 TO 650.00	22	75.81	76.06	75.25	13.28	101.08	49.51	98.69	66.66 to 85.97	211,725	159,315
650.01 +	12	77.88	80.58	79.21	18.17	101.74	52.84	107.88	64.23 to 99.80	351,983	278,798
ALL	167	70.78	70.78	67.62	22.39	104.68	1.16	153.38	66.67 to 75.39	140,463	94,977

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	1.16	1.16	1.16			1.16	1.16	N/A	86	1
DRY	13	75.06	75.03	61.97	23.06	121.07	43.75	131.70	51.36 to 91.72	69,917	43,330
DRY-N/A	12	74.22	73.63	64.58	26.71	114.01	31.90	105.30	57.54 to 100.81	123,551	79,794
GRASS	66	75.13	72.40	71.21	19.68	101.68	16.40	153.38	66.28 to 79.34	114,079	81,232
GRASS-N/A	43	73.90	73.89	73.88	19.18	100.02	14.15	131.68	67.27 to 78.75	163,439	120,749
IRRGTD	2	61.65	61.65	61.19	9.92	100.75	55.53	67.77	N/A	244,250	149,463
IRRGTD-N/A	30	65.26	62.70	57.94	21.71	108.22	28.95	102.80	51.67 to 69.23	200,672	116,263
ALL	167	70.78	70.78	67.62	22.39	104.68	1.16	153.38	66.67 to 75.39	140,463	94,977

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	1.16	1.16	1.16			1.16	1.16	N/A	86	1
DRY	16	75.85	76.18	63.61	26.27	119.76	37.28	131.70	51.36 to 97.47	74,190	47,189
DRY-N/A	9	71.61	71.13	63.58	21.83	111.88	31.90	102.70	57.54 to 94.19	133,832	85,089
GRASS	86	75.17	73.35	72.32	19.71	101.43	16.40	153.38	66.67 to 78.77	128,581	92,992
GRASS-N/A	23	72.96	71.63	73.05	18.35	98.05	14.15	110.76	66.24 to 77.61	152,135	111,140
IRRGTD	18	66.54	65.59	63.28	17.11	103.65	40.57	86.23	55.53 to 78.69	212,875	134,706
IRRGTD-N/A	14	55.03	58.83	50.88	27.14	115.62	28.95	102.80	44.56 to 75.39	191,207	97,294
ALL	167	70.78	70.78	67.62	22.39	104.68	1.16	153.38	66.67 to 75.39	140,463	94,977

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified
 Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	167	MEDIAN:	71	COV:	30.54	95% Median C.I.:	66.67 to 75.39	(!: Derived)
(AgLand) TOTAL Sales Price:	22,177,003	WGT. MEAN:	68	STD:	21.62	95% Wgt. Mean C.I.:	63.61 to 71.62	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	23,457,432	MEAN:	71	AVG.ABS.DEV:	15.85	95% Mean C.I.:	67.50 to 74.06	
(AgLand) TOTAL Assessed Value:	15,861,266							
AVG. Adj. Sales Price:	140,463	COD:	22.39	MAX Sales Ratio:	153.38			
AVG. Assessed Value:	94,977	PRD:	104.68	MIN Sales Ratio:	1.16			

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MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	1.16	1.16	1.16			1.16	1.16	N/A	86	1
DRY	25	75.06	74.36	63.59	24.67	116.93	31.90	131.70	59.23 to 86.83	95,661	60,833
GRASS	109	73.97	72.99	72.50	19.69	100.68	14.15	153.38	67.47 to 76.97	133,551	96,821
IRRGTD	30	65.54	64.12	58.90	19.68	108.86	32.50	102.80	55.24 to 69.23	206,533	121,656
IRRGTD-N/A	2	40.31	40.31	43.86	28.18	91.90	28.95	51.67	N/A	156,330	68,571
ALL	167	70.78	70.78	67.62	22.39	104.68	1.16	153.38	66.67 to 75.39	140,463	94,977

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	5	70.78	64.38	83.67	32.63	76.95	1.16	102.70	N/A	2,337	1,955
5000 TO 9999	3	88.42	82.44	82.06	9.26	100.46	67.17	91.72	N/A	5,768	4,733
Total \$											
1 TO 9999	8	75.69	71.15	82.71	26.04	86.03	1.16	102.70	1.16 to 102.70	3,623	2,997
10000 TO 29999	14	81.72	80.14	82.17	33.14	97.54	32.23	131.70	52.75 to 102.80	18,949	15,570
30000 TO 59999	27	75.25	73.82	73.68	15.36	100.19	20.71	110.76	65.95 to 79.73	45,559	33,567
60000 TO 99999	27	72.93	73.55	71.91	20.29	102.28	14.15	153.38	63.25 to 79.58	77,359	55,630
100000 TO 149999	24	68.48	67.96	67.71	21.58	100.36	28.95	105.30	62.84 to 81.30	123,294	83,485
150000 TO 249999	41	71.82	69.48	69.31	17.15	100.24	36.14	104.61	63.74 to 77.61	188,167	130,425
250000 TO 499999	24	64.75	65.94	66.35	27.69	99.39	16.40	107.88	52.84 to 79.99	340,432	225,881
500000 +	2	43.87	43.87	43.87	25.92	100.00	32.50	55.24	N/A	500,000	219,357
ALL	167	70.78	70.78	67.62	22.39	104.68	1.16	153.38	66.67 to 75.39	140,463	94,977

PA&T 2006 Preliminary Statistics

Base Stat

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ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
1 TO 4999	9	67.17	60.61	56.31	35.28	107.64	1.16	102.70	32.23 to 91.72	5,210	2,934	
5000 TO 9999	2	93.85	93.85	95.21	5.79	98.57	88.42	99.28	N/A	8,000	7,616	
Total \$												
1 TO 9999	11	70.78	66.66	66.21	33.78	100.68	1.16	102.70	32.23 to 99.28	5,717	3,785	
10000 TO 29999	24	66.56	70.27	61.78	25.12	113.73	14.15	131.68	62.30 to 76.83	33,890	20,938	
30000 TO 59999	37	75.39	70.85	61.07	21.21	116.02	16.40	131.70	63.94 to 79.58	73,461	44,861	
60000 TO 99999	29	66.24	66.93	63.14	17.22	106.00	36.14	127.03	62.26 to 71.61	127,682	80,619	
100000 TO 149999	33	71.82	71.84	66.65	20.32	107.78	31.48	153.38	63.74 to 78.77	178,249	118,806	
150000 TO 249999	21	73.97	72.14	67.17	20.87	107.40	32.50	104.61	60.37 to 85.97	267,945	179,970	
250000 TO 499999	12	78.12	79.38	77.81	15.83	102.01	55.24	107.88	65.27 to 96.52	387,605	301,603	
ALL												
	167	70.78	70.78	67.62	22.39	104.68	1.16	153.38	66.67 to 75.39	140,463	94,977	

2006 Assessment Survey for Custer County

March 19, 2006

I. General Information

A. Staffing and Funding Information

1. **Deputy(ies) on staff:** 1
2. **Appraiser(s) on staff:** 0
3. **Other full-time employees:** 2 clerks
(Does not include anyone counted in 1 and 2 above)
4. **Other part-time employees:** 3 part-time listers and 2 part-time clerks.
(Does not include anyone counted in 1 through 3 above)
5. **Number of shared employees:** 1 employee shared with the Register of Deeds office.
(Employees who are shared between the assessor's office and other county offices—will not include anyone counted in 1 through 4 above).
6. **Assessor's requested budget for current fiscal year:** \$ 141,550
(This would be the "total budget" for the assessor's office)
 - a. **Does this include employee benefits?** Yes
7. **Part of the budget that is dedicated to the computer system:** \$ - 0 -
(How much is particularly part of the assessor budget, versus the amount that is part of the county budget?) The clerk controls a budget for the computer system of the entire court house.
8. **Adopted budget, or granted budget if different from above:** \$ 141,550
 - a. **Does this amount include employee benefits?** Yes
9. **Amount of total budget set aside for appraisal work:** \$ - 0 -
10. **Amount of the total budget set aside for education/workshops:** \$ 1,900
11. **Appraisal/Reappraisal budget, if not part of the total budget:** \$ 67,700 and it is levied separately from the assessor budget. The listers are funded through this budget.

12. Other miscellaneous funds: \$ - 0 -

(Any amount not included in any of the above for equipping, staffing and funding the appraisal/assessment function. This would include any County Board, or general fund monies set aside for reappraisal, etc. If the assessor is ex-officio, this can be an estimate.)

13. Total budget: \$ 209,250

a. Was any of last year's budget not used? Yes \$14,100; \$4,100 from the assessor's budget and \$10,000 from the appraisal budget.

B. Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

- 1. Data collection done by:** 3 part-time listers; currently one is working in Broken Bow and the other two are working out in the rural area
- 2. Valuation done by:** The assessor makes the final determination of value.
- 3. Date of last appraisal:** ¹ It is the assessor's belief that the last reappraisal was completed by the former assessor in 1981. Since 1998, when the current assessor took office, there has been an ongoing re-appraisal of the rural part of the county in various stages; the project is expected to be completed for assessment year 2006. The appraisal process involves an inventory of all buildings, new measurements, new pictures, interviews and interior inspections when appropriate. Along with this residential property in Mason City was reappraised in 2004, Callaway was done in 2005, and Broken Bow is scheduled for completion for 2006.
- 4. Date of last "update":** ² Past history indicates that an update to all of the towns was done from 1998 to 2002. The residential properties were re-valued using the 1999 Marshall Swift pricing within the MIPS/County Solutions computer system. Any updates since that time would have consisted of an analysis of the market and application of new depreciation as determined from the study.
- 5. Pickup work done by:** ³ All pickup work is done by the three part-time listers.

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential	30	10	0	40

- 6. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** July of 2004 costing (this date was verified within the CAMA system) will be used on rural residential (including agricultural homes), Callaway, Mason City and Broken Bow. The remainder of the county will remain on the previous costing table until such time when it is reappraised.

7. **What was the last year the depreciation schedule for this property class was developed using market-derived information?** This would vary by town depending upon statistical analyses and re-calibration of depreciation tables since the last update. For 2006 the assessor has manually set new depreciation tables for the towns of Broken Bow, Callaway, Mason City and all of the suburban and rural residential properties (including agricultural homes) using market derived data. The new tables will not be entered into the CAMA system. The assessor will manually override the CAMA generated depreciation as the parcels are reviewed.
8. **What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?**⁴ Sales are used to establish depreciation as part of the cost approach to value. The sales comparison approach as it pertains to the use of plus or minus adjustments to comparable properties to arrive at a value for a subject property is not utilized. The TerraScan CAMA System currently used by the assessor has this capability, but the assessor is not familiar with the procedures it would take to set parameters to pull comparables for subject properties.
9. **Number of market areas/neighborhoods for this property class:** There are eleven towns or villages, the suburban area which is designated as a three mile area outside the city limits of Broken Bow and a one mile area outside the limits of each of the other towns or villages, and the rural area out in the remainder of the county.
10. **How are these defined?** (*By location, similar property characteristics—i.e., subdivision, tract, etc.*) These areas are defined by the political boundaries of each town or village, the suburban area is that area outside of the city limits where a city maybe granted legal zoning jurisdiction for a specific area based on the class of the city, and the rural area is anything past these described boundaries, including unincorporated villages. Each town is uniquely different in its distance from Broken Bow and its proximity to major highways.

C. Commercial/Industrial Appraisal Information

1. **Data collection done by:** Stanard Appraisal Service has been contracted to do a complete reappraisal of the entire commercial class of property, they are doing all data collection at this time.
2. **Valuation done by:** Stanard Appraisal Service will establish an initial value, however ultimately the assessor will be responsible for setting the final estimate of value.
3. **Date of last appraisal:**¹ The last complete reappraisal was done in 1990 by a contracted appraiser. A new appraisal is being done with anticipated completion and

implementation in 2006. The appraisal consists of an inventory of all buildings, new measurements, new pictures, interviews and inspections when appropriate.

4. **Date of last “update”:** ² There has been nothing done to the commercial class of property since 1990, other than routine maintenance.
5. **Pickup work done by whom:** ³ Stanard Appraisal Service with the assistance of one of the part-time listers.

Property Type	# of Permits	# of Info. Statements	Other		Total
Commercial	10	0	0		10

6. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** The commercial property will be re-priced using the June of 2000 costing tables (this date was verified within the CAMA system).
7. **When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information?** 1990 – The appraisal firm will establish new depreciation tables in 2006. The new tables will not be entered into the CAMA system. The assessor will manually override the CAMA generated depreciation as the parcels are reviewed.
8. **When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?** ⁵ The income approach will be utilized on some properties where rents, and income and expense data can be obtained from the market. However, there is not enough data available for the income approach to be utilized for all properties.
9. **When was the last time that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?** ⁴ Sales are used to established depreciation as part of the cost approach to value. The assessor stated that Stanard Appraisal Service did a spreadsheet analysis. The TerraScan CAMA System currently used by the assessor has this capability, but the assessor is not familiar with the procedures it would take to set parameters to pull comparables for subject properties.
10. **Number of market areas/neighborhoods for this property class?** There are eleven towns or villages, the suburban area which is designated as a three mile area outside the city limits of Broken Bow and a one mile area outside the limits of each of the other towns or villages, and the rural area out in the remainder of the county.
11. **How are these defined?** These areas are defined by the political boundaries of each town or village, the suburban area is that area outside of the city limits where a city maybe granted legal zoning jurisdiction for a specific area based on the class of the city, and the rural area is anything past these described boundaries, including

unincorporated villages. Each town is uniquely different in its distance from Broken Bow and its proximity to major highways.

D. Agricultural Appraisal Information

1. **Data collection done by:** 2 of the part-time listers are collecting all data on the rural agricultural out-buildings
2. **Valuation done by:** The assessor makes the final determination of value.
3. **Date of last appraisal:** ¹ It is the assessor’s belief that the last reappraisal was completed by the former assessor in 1981. Since 1998, when the current assessor took office, there has been an ongoing re-appraisal of the rural part of the county in various stages. Currently in 2005 all but the southeast portion of the county has been done; the project is expected to be completed for assessment year 2006. The appraisal process involves an inventory of all buildings, new measurements, new pictures, interviews and interior inspections when appropriate.
4. **Date of last “update”:** ² The rural out-buildings were updated on an on-going basis since 1998 along with the rural homes.
5. **Pickup work done by whom:** ³ The pickup work is also being done by the two-part listers. There are few building permits but the zoning director provides a great deal of information.

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	2	0	0	2

6. **When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?** ⁵ The income approach is not utilized in the valuation of the rural agricultural out-buildings or agricultural land.
7. **When was the last date that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?** ⁴ The sales comparison approach is not utilized in the valuation of the rural agricultural out-buildings, used in the valuation of the agricultural land.
8. **What is the date of the soil survey currently used?** - 1998
9. **What date was the last countywide land use study completed?** It is not known when the last time the county was driven for the sole purpose of reviewing land use. The office procedure is to handle this on a continuing basis from all forms of

discovery, including but not limited to, while doing pickup work, re-appraisal work, requested inspections, property protests and so on.

a. By what method? (*Physical inspection, FSA maps, etc.*) Through discovery by, including but not limited to, physical inspection, FSA maps, well registrations, taxpayers, real estate agents, personal property listings, and etcetera.

b. By whom? This was a part of the previous in-house appraiser's function, now the two part-time listers have taken this responsibility on.

c. What proportion is complete / implemented at this time? Again, land use within the county is monitored on a continual basis.

10. Number of market areas/neighborhoods for this property class: Six agricultural market areas have been established within Custer County.

11. How are these defined? (*By location, topography, etc.*) Each is described below:

Market Area 1 – this is the predominant market area and is considered the better farm ground. It is made up of harder soils and has the best irrigation potential.

Market Area 2 – is the Sandhills and best suited for pasture only. The bulk of this land consists of a soil type known as valentine sand.

Market Area 3 – is considered a buffer zone between the better farmland and the Sandhills. This ground is still sandy but the loamier soils are starting to show up to start farming. The sales will start to show that a higher amount will be paid in this area than in area two, but still less than what would be paid in area one.

Market Area 4 – this area has a carryover market influence from Lincoln County. It is farm ground with deep wells.

Market Area 5 – this area is primarily canyons with some farming done on the plateaus. The bulk of the sales will be for grass. This area lies south of the South Loup River in the southern part of the county.

Market Area 6 – this area is north of the Middle Loup River in the northern part of the county and will show a slight variance from market area one because of being north of the river.

12. Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county? Not at this time.

E. Computer, Automation Information and GIS

1. Administrative software: TerraScan

2. CAMA software: TerraScan

3. Cadastral maps or GIS software: Cadastral maps.

a. Who maintains the Cadastral Maps? These maps are not digitized and the maintenance is between the Assessors Office and Register of Deeds. The maps were flown in the 1970's.

b. Who maintains the GIS software and maps? Not-applicable.

4. Personal Property software: TerraScan

F. Zoning Information

1. Does the county have zoning? Yes

a. If so, is the zoning county wide? Yes

b. What municipalities in the county are zoned? Broken Bow only.

c. When was zoning implemented? 2005

G. Contracted Services

1. Appraisal Services - Stanard Appraisal Service for the commercial class of property only.

2. Other Services - There are none.

H. Additional comments or further explanations on any listed item from A through G:
None

II. Assessment Actions

2006 Assessment Actions taken to address the following property classes/subclasses:

- 1. Residential -** The City of Broken Bow was reappraised; which consisted of an outside inspection, new pictures and measuring where necessary. The homes were valued using the July of 2004 costing tables and applying depreciation that was built from the market. The land values remained the same.

The land and improvements within the City of Arnold received a ten percent increase.

Residential properties within Merna were re-priced with using the July of 2004 costing tables and depreciation was built from the market and applied.

The home site and farm sites values increased by 5%, additional acreage breakdown for the rural and suburban properties were also increased depending on location.

The total county review that was started several years back is nearing completion and should be done for 2007.

- 2. Commercial –** All improved commercial properties within Custer County were reappraised by Stanard Appraisal Service. The land values remained the same.
- 3. Agricultural –** A market analysis was done on all market areas. Market area 1 will have an approximate 45% increase to all irrigated land classifications groups (LCG's). All dryland values were decreased approximately 11%.

Market area 2 will have only a minimal change to the bottom grass LCG's by five dollars.

Market area 3 all dryland and grassland values were decreased approximately 7%.

Market area 4 will have an approximate 19% to 34% increase in the irrigated land (depending on the LCG), only LCG 4A will remain unchanged. All dryland values were reduced approximately 6%.

Market area 5 will have an approximate 21% increase to all grassland classification groups.

Market area 6 will have increases to both irrigated and grassland classifications. The top five irrigated classes will increase by approximately 11% to 17% (depending on the LCG), and 4A1 and 4A will remain unchanged. The grassland will increase an approximate 6% for the upper land classification groups down to approximately 10% for the lower three groups. All dryland classifications were reduced approximately 8%.

Endnotes:

¹ Appraisal is defined by Regulation 50-001.02 as, “Appraisal shall mean a written opinion of value of real property. An appraisal shall set forth an opinion of value of an adequately described property, as of a specified date, and shall be supported by an analysis of relevant data. For the purposes of property taxation, appraisal, reappraisal, and mass appraisal are interchangeable terms; except, reappraisal may mean a subsequent or second appraisal needed to correct an error in an appraisal.” Also, per 50-001.03, “Appraisal process shall mean a systematic analysis of the factors that affect the value of real property...it shall include the grouping of similar properties so that all properties within a class or subclass are collectively examined and valued.”

² Appraisal update is defined by Regulation 50-001.05 as, “Appraisal update shall mean an appraisal in which all or part of the data collection process is determined to be unnecessary (a limited appraisal) but there is a need to adjust values on all of the properties within a defined class or subclass. This includes, but is not limited to a recalibration of a market model or cost model involving implementation of more current cost data or adjustments to value by a percentage, and applied uniformly to all property within a defined class or subclass of property.”

³ Pickup work is defined by Regulation 50-001.06 as, “the collection of specific data relating to new construction, remodeling, additions, alterations, and removals of existing buildings or structures...”

⁴ Regulation 50-001.16 defines sales comparison approach “shall mean a process of analyzing sales of similar recently sold properties in order to derive an indication of the most probable sales price of the property being appraised.”

⁵ Regulation 50-001.15 “Income Approach shall mean the approach to value that converts anticipated benefits (dollar income or amenities) to be derived from the ownership of property into a value estimate. Anticipated future income and/or reversions are discounted to a present worth figure through the capitalization process.”

County 21 - Custer

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 14,242	Value 1,042,648,573	Total Growth 5,222,262 (Sum 17, 25, & 41)
--------------------------------------------------------------	-----------------------	----------------------------	-----------------------------------------------------

Schedule I: Non-Agricultural Records (Res and Rec)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	698	1,144,520	148	1,032,539	75	925,429	921	3,102,488	
2. Res Improv Land	3,198	10,278,952	301	4,935,602	260	5,646,408	3,759	20,860,962	
3. Res Improvements	3,264	107,787,159	303	19,468,679	296	19,595,364	3,863	146,851,202	
4. Res Total	3,962	119,210,631	451	25,436,820	371	26,167,201	4,784	170,814,652	2,309,545
% of Total	82.81	69.78	9.42	14.89	7.75	15.31	33.59	16.38	44.22
5. Rec UnImp Land	0	0	0	0	0	0	0	0	
6. Rec Improv Land	0	0	0	0	0	0	0	0	
7. Rec Improvements	0	0	0	0	0	0	0	0	
8. Rec Total	0	0	0	0	0	0	0	0	0
% of Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res+Rec Total	3,962	119,210,631	451	25,436,820	371	26,167,201	4,784	170,814,652	2,309,545
% of Total	82.81	69.78	9.42	14.89	7.75	15.31	33.59	16.38	44.22

County 21 - Custer

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 14,242	Value 1,042,648,573	Total Growth 5,222,262 (Sum 17, 25, & 41)
--------------------------------------------------------------	-----------------------	----------------------------	-----------------------------------------------------

Schedule I: Non-Agricultural Records (Com and Ind)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
9. Comm UnImp Land	105	353,522	15	109,566	0	0	120	463,088	
10. Comm Improv Land	526	5,792,611	60	954,686	7	178,256	593	6,925,553	
11. Comm Improvements	557	31,184,059	63	8,547,611	14	2,683,491	634	42,415,161	
12. Comm Total	662	37,330,192	78	9,611,863	14	2,861,747	754	49,803,802	24,233
% of Total	87.79	74.95	10.34	19.29	1.85	5.74	5.29	4.77	0.46
13. Ind UnImp Land	0	0	1	452	0	0	1	452	
14. Ind Improv Land	2	85,361	2	303,131	0	0	4	388,492	
15. Ind Improvements	2	241,395	2	5,145,048	0	0	4	5,386,443	
16. Ind Total	2	326,756	3	5,448,631	0	0	5	5,775,387	0
% of Total	40.00	5.65	60.00	94.34	0.00	0.00	0.03	0.55	0.00
Comm+Ind Total	664	37,656,948	81	15,060,494	14	2,861,747	5	5,775,387	0
% of Total	87.48	67.75	10.67	27.09	1.84	5.14	5.32	5.33	0.46
17. Taxable Total	4,626	156,867,579	532	40,497,314	385	29,028,948	5,543	226,393,841	2,333,778
% of Total	83.45	69.28	9.59	11.23	6.94	11.55	38.92	21.71	44

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Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	2	146,350	1,858,662	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	2	146,350	1,858,662
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				2	146,350	1,858,662

Schedule III: Mineral Interest Records

	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	0	0	0	0	0	0
24. Mineral Interest-Non-Producing	0	0	0	0	0	0
	Total		Growth			
	Records	Value	Records	Value		
23. Mineral Interest-Producing	0	0	0	0		
24. Mineral Interest-Non-Producing	0	0	0	0		
25. Mineral Interest Total	0	0	0	0		

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	498	39	531	1,068

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	77,973	15	141,287	6,643	491,080,406	6,663	491,299,666
28. Ag-Improved Land	0	0	14	183,184	1,959	235,823,426	1,973	236,006,610
29. Ag-Improvements	2	56,943	14	622,926	2,020	88,268,587	2,036	88,948,456
30. Ag-Total Taxable							8,699	816,254,732

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Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	0	0.000	0	9	9.000	63,420	
33. HomeSite Improvements	0		0	9		543,865	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	13	89.370	140,446	
36. FarmSite Impr Land	0	0.000	0	12	53.910	67,587	
37. FarmSite Improv	2		56,943	12		79,061	
38. FarmSite Total							
39. Road & Ditches		0.000			5.180		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	
31. HomeSite UnImp Land	13	21.000	87,010	13	21.000	87,010	
32. HomeSite Improv Land	1,338	1,407.340	8,647,381	1,347	1,416.340	8,710,801	
33. HomeSite Improvements	1,351		58,922,144	1,360		59,466,009	2,888,484
34. HomeSite Total				1,373	1,437.340	68,263,820	
35. FarmSite UnImp Land	30	84.360	80,642	43	173.730	221,088	
36. FarmSite Impr Land	1,491	2,456.070	3,822,375	1,503	2,509.980	3,889,962	
37. FarmSite Improv	1,886		29,346,443	1,900		29,482,447	0
38. FarmSite Total				1,943	2,683.710	33,593,497	
39. Road & Ditches		16,027.590			16,032.770		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				3,316	20,153.820	101,857,317	2,888,484

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	13	2,353.070	221,530	13	2,353.070	221,530

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	0	0.000	0
44. Recapture Val			0			0
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	0	0.000	0	0	0.000	0
44. Recapture Val			0			0

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	7.580	13,303	0.000	0	57,896.160	101,607,790	57,903.740	101,621,093
47. 2A1	0.000	0	0.000	0	7,649.350	11,887,094	7,649.350	11,887,094
48. 2A	13.000	18,122	3.000	4,182	17,513.360	24,413,625	17,529.360	24,435,929
49. 3A1	0.000	0	0.000	0	10,466.120	13,679,225	10,466.120	13,679,225
50. 3A	33.000	37,950	0.000	0	2,912.100	3,348,916	2,945.100	3,386,866
51. 4A1	0.000	0	0.000	0	17,808.470	20,426,324	17,808.470	20,426,324
52. 4A	0.000	0	0.000	0	18,029.130	18,840,460	18,029.130	18,840,460
53. Total	53.580	69,375	3.000	4,182	132,274.690	194,203,434	132,331.270	194,276,991
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	30.350	19,201	34,308.070	21,201,093	34,338.420	21,220,294
56. 2D1	0.000	0	2.000	1,144	6,206.420	3,550,073	6,208.420	3,551,217
57. 2D	0.000	0	0.000	0	14,645.070	8,135,847	14,645.070	8,135,847
58. 3D1	0.000	0	0.000	0	16,456.730	8,397,329	16,456.730	8,397,329
59. 3D	0.000	0	5.000	2,110	1,072.880	453,221	1,077.880	455,331
60. 4D1	0.000	0	0.000	0	23,250.330	7,127,954	23,250.330	7,127,954
61. 4D	0.000	0	0.000	0	17,807.270	4,740,997	17,807.270	4,740,997
62. Total	0.000	0	37.350	22,455	113,746.770	53,606,514	113,784.120	53,628,969
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	1.590	580	14.190	18,779	21,009.410	7,733,639	21,025.190	7,752,998
65. 2G1	10.500	3,728	3.940	6,797	10,622.380	3,774,664	10,636.820	3,785,189
66. 2G	0.000	0	0.000	0	21,458.490	7,440,771	21,458.490	7,440,771
67. 3G1	0.000	0	0.000	0	9,324.940	3,143,885	9,324.940	3,143,885
68. 3G	10.810	3,567	0.000	0	4,222.260	1,397,530	4,233.070	1,401,097
69. 4G1	0.000	0	0.000	0	51,184.840	16,636,142	51,184.840	16,636,142
70. 4G	2.260	723	1.500	480	487,701.020	152,179,161	487,704.780	152,180,364
71. Total	25.160	8,598	19.630	26,056	605,523.340	192,305,792	605,568.130	192,340,446
72. Waste	0.000	0	8.350	251	5,422.170	162,487	5,430.520	162,738
73. Other	0.000	0	0.000	0	15.000	11,600	15.000	11,600
74. Exempt	62.760		158.690		3,742.000		3,963.450	
75. Total	78.740	77,973	68.330	52,944	856,981.970	440,289,827	857,129.040	440,420,744

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	31.000	24,800	31.000	24,800
47. 2A1	0.000	0	0.000	0	98.000	65,660	98.000	65,660
48. 2A	0.000	0	0.000	0	140.000	77,000	140.000	77,000
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	127.000	54,610	127.000	54,610
51. 4A1	0.000	0	0.000	0	728.000	280,280	728.000	280,280
52. 4A	0.000	0	0.000	0	629.000	213,860	629.000	213,860
53. Total	0.000	0	0.000	0	1,753.000	716,210	1,753.000	716,210
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	108.500	54,250	108.500	54,250
56. 2D1	0.000	0	0.000	0	48.000	21,120	48.000	21,120
57. 2D	0.000	0	0.000	0	106.000	42,400	106.000	42,400
58. 3D1	0.000	0	0.000	0	46.000	14,030	46.000	14,030
59. 3D	0.000	0	0.000	0	83.500	23,798	83.500	23,798
60. 4D1	0.000	0	0.000	0	251.500	64,133	251.500	64,133
61. 4D	0.000	0	0.000	0	156.700	24,289	156.700	24,289
62. Total	0.000	0	0.000	0	800.200	244,020	800.200	244,020
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	265.250	55,703	265.250	55,703
65. 2G1	0.000	0	0.000	0	426.000	87,330	426.000	87,330
66. 2G	0.000	0	0.000	0	1,445.000	289,000	1,445.000	289,000
67. 3G1	0.000	0	0.000	0	325.540	63,480	325.540	63,480
68. 3G	0.000	0	0.000	0	837.100	159,049	837.100	159,049
69. 4G1	0.000	0	0.000	0	17,461.700	3,230,418	17,461.700	3,230,418
70. 4G	0.000	0	0.000	0	162,163.760	29,185,393	162,163.760	29,185,393
71. Total	0.000	0	0.000	0	182,924.350	33,070,373	182,924.350	33,070,373
72. Waste	0.000	0	0.000	0	779.700	15,594	779.700	15,594
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		161.890		161.890	
75. Total	0.000	0	0.000	0	186,257.250	34,046,197	186,257.250	34,046,197

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	1,749.200	1,670,487	1,749.200	1,670,487
47. 2A1	0.000	0	0.000	0	698.870	648,552	698.870	648,552
48. 2A	0.000	0	0.000	0	2,424.970	2,119,423	2,424.970	2,119,423
49. 3A1	0.000	0	0.000	0	514.500	419,318	514.500	419,318
50. 3A	0.000	0	0.000	0	1,258.000	991,304	1,258.000	991,304
51. 4A1	0.000	0	0.000	0	2,268.000	1,249,668	2,268.000	1,249,668
52. 4A	0.000	0	0.000	0	2,443.000	1,016,288	2,443.000	1,016,288
53. Total	0.000	0	0.000	0	11,356.540	8,115,040	11,356.540	8,115,040
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	1,629.030	847,096	1,629.030	847,096
56. 2D1	0.000	0	0.000	0	226.660	105,397	226.660	105,397
57. 2D	0.000	0	0.000	0	3,300.600	1,468,769	3,300.600	1,468,769
58. 3D1	0.000	0	0.000	0	601.000	198,330	601.000	198,330
59. 3D	0.000	0	0.000	0	582.870	180,690	582.870	180,690
60. 4D1	0.000	0	0.000	0	2,226.420	679,060	2,226.420	679,060
61. 4D	0.000	0	0.000	0	1,278.520	319,630	1,278.520	319,630
62. Total	0.000	0	0.000	0	9,845.100	3,798,972	9,845.100	3,798,972
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	1,362.170	490,381	1,362.170	490,381
65. 2G1	0.000	0	0.000	0	485.700	169,995	485.700	169,995
66. 2G	0.000	0	0.000	0	5,524.970	1,878,490	5,524.970	1,878,490
67. 3G1	0.000	0	0.000	0	1,654.190	545,883	1,654.190	545,883
68. 3G	0.000	0	0.000	0	2,318.470	718,726	2,318.470	718,726
69. 4G1	0.000	0	0.000	0	10,230.660	3,097,671	10,230.660	3,097,671
70. 4G	0.000	0	0.000	0	52,334.750	13,633,885	52,334.750	13,633,885
71. Total	0.000	0	0.000	0	73,910.910	20,535,031	73,910.910	20,535,031
72. Waste	0.000	0	0.000	0	364.560	9,115	364.560	9,115
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		213.200		213.200	
75. Total	0.000	0	0.000	0	95,477.110	32,458,158	95,477.110	32,458,158

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 4

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	10,270.260	14,049,715	10,270.260	14,049,715
47. 2A1	0.000	0	0.000	0	1,850.340	2,318,476	1,850.340	2,318,476
48. 2A	0.000	0	0.000	0	2,979.660	3,092,887	2,979.660	3,092,887
49. 3A1	0.000	0	0.000	0	3,805.330	3,158,424	3,805.330	3,158,424
50. 3A	0.000	0	0.000	0	388.000	320,100	388.000	320,100
51. 4A1	0.000	0	0.000	0	5,446.500	4,482,473	5,446.500	4,482,473
52. 4A	0.000	0	0.000	0	1,131.800	608,908	1,131.800	608,908
53. Total	0.000	0	0.000	0	25,871.890	28,030,983	25,871.890	28,030,983
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	9,157.140	3,667,581	9,157.140	3,667,581
56. 2D1	0.000	0	0.000	0	1,547.070	564,681	1,547.070	564,681
57. 2D	0.000	0	0.000	0	3,466.300	1,213,207	3,466.300	1,213,207
58. 3D1	0.000	0	0.000	0	7,552.420	2,492,299	7,552.420	2,492,299
59. 3D	0.000	0	0.000	0	167.000	51,770	167.000	51,770
60. 4D1	0.000	0	0.000	0	7,331.930	2,162,920	7,331.930	2,162,920
61. 4D	0.000	0	0.000	0	1,842.000	490,033	1,842.000	490,033
62. Total	0.000	0	0.000	0	31,063.860	10,642,491	31,063.860	10,642,491
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	5,682.320	1,875,166	5,682.320	1,875,166
65. 2G1	0.000	0	0.000	0	1,814.090	549,670	1,814.090	549,670
66. 2G	0.000	0	0.000	0	4,248.010	1,176,700	4,248.010	1,176,700
67. 3G1	0.000	0	0.000	0	3,333.880	833,472	3,333.880	833,472
68. 3G	0.000	0	0.000	0	506.360	124,058	506.360	124,058
69. 4G1	0.000	0	0.000	0	10,118.710	2,424,573	10,118.710	2,424,573
70. 4G	0.000	0	0.000	0	63,621.660	14,272,183	63,621.660	14,272,183
71. Total	0.000	0	0.000	0	89,325.030	21,255,822	89,325.030	21,255,822
72. Waste	0.000	0	0.000	0	804.070	25,731	804.070	25,731
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		624.100		624.100	
75. Total	0.000	0	0.000	0	147,064.850	59,955,027	147,064.850	59,955,027

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 5

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	12,690.610	13,198,235	12,690.610	13,198,235
47. 2A1	0.000	0	0.000	0	2,573.580	2,637,922	2,573.580	2,637,922
48. 2A	0.000	0	0.000	0	4,700.870	4,113,265	4,700.870	4,113,265
49. 3A1	0.000	0	0.000	0	1,737.360	1,476,756	1,737.360	1,476,756
50. 3A	0.000	0	0.000	0	1,166.520	915,720	1,166.520	915,720
51. 4A1	0.000	0	0.000	0	3,010.680	2,242,958	3,010.680	2,242,958
52. 4A	0.000	0	0.000	0	1,639.780	1,057,658	1,639.780	1,057,658
53. Total	0.000	0	0.000	0	27,519.400	25,642,514	27,519.400	25,642,514
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	6,883.380	4,370,952	6,883.380	4,370,952
56. 2D1	0.000	0	0.000	0	1,214.440	746,883	1,214.440	746,883
57. 2D	0.000	0	0.000	0	3,061.260	1,852,066	3,061.260	1,852,066
58. 3D1	0.000	0	0.000	0	3,189.590	1,754,275	3,189.590	1,754,275
59. 3D	0.000	0	0.000	0	504.300	226,935	504.300	226,935
60. 4D1	0.000	0	0.000	0	3,547.700	1,099,790	3,547.700	1,099,790
61. 4D	0.000	0	0.000	0	2,099.200	556,295	2,099.200	556,295
62. Total	0.000	0	0.000	0	20,499.870	10,607,196	20,499.870	10,607,196
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	6,243.190	2,504,537	6,243.190	2,504,537
65. 2G1	0.000	0	0.000	0	3,740.780	1,473,867	3,740.780	1,473,867
66. 2G	0.000	0	0.000	0	6,102.440	2,367,749	6,102.440	2,367,749
67. 3G1	0.000	0	0.000	0	3,090.290	1,069,240	3,090.290	1,069,240
68. 3G	0.000	0	0.000	0	1,883.000	642,989	1,883.000	642,989
69. 4G1	0.000	0	0.000	0	12,820.800	4,204,142	12,820.800	4,204,142
70. 4G	0.000	0	0.000	0	149,185.990	45,873,064	149,185.990	45,873,064
71. Total	0.000	0	0.000	0	183,066.490	58,135,588	183,066.490	58,135,588
72. Waste	0.000	0	2.460	74	1,489.680	44,692	1,492.140	44,766
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		707.700		707.700	
75. Total	0.000	0	2.460	74	232,575.440	94,429,990	232,577.900	94,430,064

County 21 - Custer

2006 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 6

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	10,707.070	16,478,175	10,707.070	16,478,175
47. 2A1	0.000	0	0.000	0	609.000	825,804	609.000	825,804
48. 2A	0.000	0	0.000	0	4,264.630	5,181,527	4,264.630	5,181,527
49. 3A1	0.000	0	0.000	0	321.620	347,350	321.620	347,350
50. 3A	0.000	0	0.000	0	1,886.740	2,028,247	1,886.740	2,028,247
51. 4A1	0.000	0	0.000	0	1,325.630	1,140,042	1,325.630	1,140,042
52. 4A	0.000	0	0.000	0	553.800	433,625	553.800	433,625
53. Total	0.000	0	0.000	0	19,668.490	26,434,770	19,668.490	26,434,770
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	1,453.240	951,873	1,453.240	951,873
56. 2D1	0.000	0	0.000	0	62.000	39,060	62.000	39,060
57. 2D	0.000	0	0.000	0	1,562.030	968,459	1,562.030	968,459
58. 3D1	0.000	0	0.000	0	1,145.500	652,935	1,145.500	652,935
59. 3D	0.000	0	0.000	0	274.470	129,001	274.470	129,001
60. 4D1	0.000	0	0.000	0	1,879.200	620,136	1,879.200	620,136
61. 4D	0.000	0	0.000	0	710.000	198,800	710.000	198,800
62. Total	0.000	0	0.000	0	7,086.440	3,560,264	7,086.440	3,560,264
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	1,719.890	722,355	1,719.890	722,355
65. 2G1	0.000	0	0.000	0	496.430	206,019	496.430	206,019
66. 2G	0.000	0	0.000	0	2,443.370	1,009,116	2,443.370	1,009,116
67. 3G1	0.000	0	0.000	0	1,168.910	480,423	1,168.910	480,423
68. 3G	0.000	0	0.000	0	6,831.390	2,840,366	6,831.390	2,840,366
69. 4G1	0.000	0	0.000	0	7,107.000	2,765,619	7,107.000	2,765,619
70. 4G	0.000	0	0.000	0	42,667.670	15,026,236	42,667.670	15,026,236
71. Total	0.000	0	0.000	0	62,434.660	23,050,134	62,434.660	23,050,134
72. Waste	0.000	0	0.000	0	1,401.930	42,057	1,401.930	42,057
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		22.120		1,165.570		1,187.690	
75. Total	0.000	0	0.000	0	90,591.520	53,087,225	90,591.520	53,087,225

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	53.580	69,375	3.000	4,182	218,444.010	283,142,951	218,500.590	283,216,508
77.Dry Land	0.000	0	37.350	22,455	183,042.240	82,459,457	183,079.590	82,481,912
78.Grass	25.160	8,598	19.630	26,056	1,197,184.780	348,352,740	1,197,229.570	348,387,394
79.Waste	0.000	0	10.810	325	10,262.110	299,676	10,272.920	300,001
80.Other	0.000	0	0.000	0	15.000	11,600	15.000	11,600
81.Exempt	62.760	0	180.810	0	6,614.460	0	6,858.030	0
82.Total	78.740	77,973	70.790	53,018	1,608,948.140	714,266,424	1,609,097.670	714,397,415

2006 Agricultural Land Detail

County 21 - Custer

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	57,903.740	43.76%	101,621,093	52.31%	1,755.000
2A1	7,649.350	5.78%	11,887,094	6.12%	1,554.000
2A	17,529.360	13.25%	24,435,929	12.58%	1,394.000
3A1	10,466.120	7.91%	13,679,225	7.04%	1,307.000
3A	2,945.100	2.23%	3,386,866	1.74%	1,150.000
4A1	17,808.470	13.46%	20,426,324	10.51%	1,147.000
4A	18,029.130	13.62%	18,840,460	9.70%	1,045.001
Irrigated Total	132,331.270	100.00%	194,276,991	100.00%	1,468.110

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	34,338.420	30.18%	21,220,294	39.57%	617.975
2D1	6,208.420	5.46%	3,551,217	6.62%	572.000
2D	14,645.070	12.87%	8,135,847	15.17%	555.534
3D1	16,456.730	14.46%	8,397,329	15.66%	510.267
3D	1,077.880	0.95%	455,331	0.85%	422.432
4D1	23,250.330	20.43%	7,127,954	13.29%	306.574
4D	17,807.270	15.65%	4,740,997	8.84%	266.239
Dry Total	113,784.120	100.00%	53,628,969	100.00%	471.322

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	21,025.190	3.47%	7,752,998	4.03%	368.748
2G1	10,636.820	1.76%	3,785,189	1.97%	355.857
2G	21,458.490	3.54%	7,440,771	3.87%	346.751
3G1	9,324.940	1.54%	3,143,885	1.63%	337.148
3G	4,233.070	0.70%	1,401,097	0.73%	330.988
4G1	51,184.840	8.45%	16,636,142	8.65%	325.020
4G	487,704.780	80.54%	152,180,364	79.12%	312.033
Grass Total	605,568.130	100.00%	192,340,446	100.00%	317.619

Irrigated Total	132,331.270	15.44%	194,276,991	44.11%	1,468.110
Dry Total	113,784.120	13.28%	53,628,969	12.18%	471.322
Grass Total	605,568.130	70.65%	192,340,446	43.67%	317.619
Waste	5,430.520	0.63%	162,738	0.04%	29.967
Other	15.000	0.00%	11,600	0.00%	773.333
Exempt	3,963.450	0.46%			
Market Area Total	857,129.040	100.00%	440,420,744	100.00%	513.832

As Related to the County as a Whole

Irrigated Total	132,331.270	60.56%	194,276,991	68.60%	
Dry Total	113,784.120	62.15%	53,628,969	65.02%	
Grass Total	605,568.130	50.58%	192,340,446	55.21%	
Waste	5,430.520	52.86%	162,738	54.25%	
Other	15.000	100.00%	11,600	100.00%	
Exempt	3,963.450	57.79%			
Market Area Total	857,129.040	53.27%	440,420,744	61.65%	

2006 Agricultural Land Detail

County 21 - Custer

Market Area: 2

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	31.000	1.77%	24,800	3.46%	800.000
2A1	98.000	5.59%	65,660	9.17%	670.000
2A	140.000	7.99%	77,000	10.75%	550.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	127.000	7.24%	54,610	7.62%	430.000
4A1	728.000	41.53%	280,280	39.13%	385.000
4A	629.000	35.88%	213,860	29.86%	340.000
Irrigated Total	1,753.000	100.00%	716,210	100.00%	408.562

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	108.500	13.56%	54,250	22.23%	500.000
2D1	48.000	6.00%	21,120	8.66%	440.000
2D	106.000	13.25%	42,400	17.38%	400.000
3D1	46.000	5.75%	14,030	5.75%	305.000
3D	83.500	10.43%	23,798	9.75%	285.005
4D1	251.500	31.43%	64,133	26.28%	255.001
4D	156.700	19.58%	24,289	9.95%	155.003
Dry Total	800.200	100.00%	244,020	100.00%	304.948

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	265.250	0.15%	55,703	0.17%	210.001
2G1	426.000	0.23%	87,330	0.26%	205.000
2G	1,445.000	0.79%	289,000	0.87%	200.000
3G1	325.540	0.18%	63,480	0.19%	194.999
3G	837.100	0.46%	159,049	0.48%	190.000
4G1	17,461.700	9.55%	3,230,418	9.77%	185.000
4G	162,163.760	88.65%	29,185,393	88.25%	179.974
Grass Total	182,924.350	100.00%	33,070,373	100.00%	180.787

Irrigated Total	1,753.000	0.94%	716,210	2.10%	408.562
Dry Total	800.200	0.43%	244,020	0.72%	304.948
Grass Total	182,924.350	98.21%	33,070,373	97.13%	180.787
Waste	779.700	0.42%	15,594	0.05%	20.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	161.890	0.09%			
Market Area Total	186,257.250	100.00%	34,046,197	100.00%	182.791

As Related to the County as a Whole

Irrigated Total	1,753.000	0.80%	716,210	0.25%	
Dry Total	800.200	0.44%	244,020	0.30%	
Grass Total	182,924.350	15.28%	33,070,373	9.49%	
Waste	779.700	7.59%	15,594	5.20%	
Other	0.000	0.00%	0	0.00%	
Exempt	161.890	2.36%			
Market Area Total	186,257.250	11.58%	34,046,197	4.77%	

2006 Agricultural Land Detail

County 21 - Custer

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	1,749.200	15.40%	1,670,487	20.59%	955.000
2A1	698.870	6.15%	648,552	7.99%	928.000
2A	2,424.970	21.35%	2,119,423	26.12%	873.999
3A1	514.500	4.53%	419,318	5.17%	815.000
3A	1,258.000	11.08%	991,304	12.22%	788.000
4A1	2,268.000	19.97%	1,249,668	15.40%	551.000
4A	2,443.000	21.51%	1,016,288	12.52%	416.000
Irrigated Total	11,356.540	100.00%	8,115,040	100.00%	714.569

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	1,629.030	16.55%	847,096	22.30%	520.000
2D1	226.660	2.30%	105,397	2.77%	465.000
2D	3,300.600	33.53%	1,468,769	38.66%	445.000
3D1	601.000	6.10%	198,330	5.22%	330.000
3D	582.870	5.92%	180,690	4.76%	310.000
4D1	2,226.420	22.61%	679,060	17.87%	305.000
4D	1,278.520	12.99%	319,630	8.41%	250.000
Dry Total	9,845.100	100.00%	3,798,972	100.00%	385.874

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	1,362.170	1.84%	490,381	2.39%	359.999
2G1	485.700	0.66%	169,995	0.83%	350.000
2G	5,524.970	7.48%	1,878,490	9.15%	340.000
3G1	1,654.190	2.24%	545,883	2.66%	330.000
3G	2,318.470	3.14%	718,726	3.50%	310.000
4G1	10,230.660	13.84%	3,097,671	15.08%	302.783
4G	52,334.750	70.81%	13,633,885	66.39%	260.513
Grass Total	73,910.910	100.00%	20,535,031	100.00%	277.834

Irrigated Total	11,356.540	11.89%	8,115,040	25.00%	714.569
Dry Total	9,845.100	10.31%	3,798,972	11.70%	385.874
Grass Total	73,910.910	77.41%	20,535,031	63.27%	277.834
Waste	364.560	0.38%	9,115	0.03%	25.002
Other	0.000	0.00%	0	0.00%	0.000
Exempt	213.200	0.22%			
Market Area Total	95,477.110	100.00%	32,458,158	100.00%	339.957

As Related to the County as a Whole

Irrigated Total	11,356.540	5.20%	8,115,040	2.87%	
Dry Total	9,845.100	5.38%	3,798,972	4.61%	
Grass Total	73,910.910	6.17%	20,535,031	5.89%	
Waste	364.560	3.55%	9,115	3.04%	
Other	0.000	0.00%	0	0.00%	
Exempt	213.200	3.11%			
Market Area Total	95,477.110	5.93%	32,458,158	4.54%	

2006 Agricultural Land Detail

County 21 - Custer

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	10,270.260	39.70%	14,049,715	50.12%	1,367.999
2A1	1,850.340	7.15%	2,318,476	8.27%	1,252.999
2A	2,979.660	11.52%	3,092,887	11.03%	1,037.999
3A1	3,805.330	14.71%	3,158,424	11.27%	830.000
3A	388.000	1.50%	320,100	1.14%	825.000
4A1	5,446.500	21.05%	4,482,473	15.99%	823.000
4A	1,131.800	4.37%	608,908	2.17%	537.999
Irrigated Total	25,871.890	100.00%	28,030,983	100.00%	1,083.453
Dry:					
1D1	0.000	0.00%	0	0.00%	0.000
1D	9,157.140	29.48%	3,667,581	34.46%	400.515
2D1	1,547.070	4.98%	564,681	5.31%	365.000
2D	3,466.300	11.16%	1,213,207	11.40%	350.000
3D1	7,552.420	24.31%	2,492,299	23.42%	330.000
3D	167.000	0.54%	51,770	0.49%	310.000
4D1	7,331.930	23.60%	2,162,920	20.32%	295.000
4D	1,842.000	5.93%	490,033	4.60%	266.033
Dry Total	31,063.860	100.00%	10,642,491	100.00%	342.600
Grass:					
1G1	0.000	0.00%	0	0.00%	0.000
1G	5,682.320	6.36%	1,875,166	8.82%	330.000
2G1	1,814.090	2.03%	549,670	2.59%	303.000
2G	4,248.010	4.76%	1,176,700	5.54%	277.000
3G1	3,333.880	3.73%	833,472	3.92%	250.000
3G	506.360	0.57%	124,058	0.58%	244.999
4G1	10,118.710	11.33%	2,424,573	11.41%	239.612
4G	63,621.660	71.22%	14,272,183	67.14%	224.328
Grass Total	89,325.030	100.00%	21,255,822	100.00%	237.960
Irrigated Total	25,871.890	17.59%	28,030,983	46.75%	1,083.453
Dry Total	31,063.860	21.12%	10,642,491	17.75%	342.600
Grass Total	89,325.030	60.74%	21,255,822	35.45%	237.960
Waste	804.070	0.55%	25,731	0.04%	32.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	624.100	0.42%			
Market Area Total	147,064.850	100.00%	59,955,027	100.00%	407.677

As Related to the County as a Whole

Irrigated Total	25,871.890	11.84%	28,030,983	9.90%	
Dry Total	31,063.860	16.97%	10,642,491	12.90%	
Grass Total	89,325.030	7.46%	21,255,822	6.10%	
Waste	804.070	7.83%	25,731	8.58%	
Other	0.000	0.00%	0	0.00%	
Exempt	624.100	9.10%			
Market Area Total	147,064.850	9.14%	59,955,027	8.39%	

2006 Agricultural Land Detail

County 21 - Custer

Market Area: **5**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	12,690.610	46.12%	13,198,235	51.47%	1,040.000
2A1	2,573.580	9.35%	2,637,922	10.29%	1,025.000
2A	4,700.870	17.08%	4,113,265	16.04%	875.000
3A1	1,737.360	6.31%	1,476,756	5.76%	850.000
3A	1,166.520	4.24%	915,720	3.57%	785.001
4A1	3,010.680	10.94%	2,242,958	8.75%	745.000
4A	1,639.780	5.96%	1,057,658	4.12%	644.999
Irrigated Total	27,519.400	100.00%	25,642,514	100.00%	931.797

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	6,883.380	33.58%	4,370,952	41.21%	635.000
2D1	1,214.440	5.92%	746,883	7.04%	615.001
2D	3,061.260	14.93%	1,852,066	17.46%	605.001
3D1	3,189.590	15.56%	1,754,275	16.54%	550.000
3D	504.300	2.46%	226,935	2.14%	450.000
4D1	3,547.700	17.31%	1,099,790	10.37%	310.000
4D	2,099.200	10.24%	556,295	5.24%	265.003
Dry Total	20,499.870	100.00%	10,607,196	100.00%	517.427

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	6,243.190	3.41%	2,504,537	4.31%	401.163
2G1	3,740.780	2.04%	1,473,867	2.54%	393.999
2G	6,102.440	3.33%	2,367,749	4.07%	388.000
3G1	3,090.290	1.69%	1,069,240	1.84%	345.999
3G	1,883.000	1.03%	642,989	1.11%	341.470
4G1	12,820.800	7.00%	4,204,142	7.23%	327.915
4G	149,185.990	81.49%	45,873,064	78.91%	307.489
Grass Total	183,066.490	100.00%	58,135,588	100.00%	317.565

Irrigated Total	27,519.400	11.83%	25,642,514	27.16%	931.797
Dry Total	20,499.870	8.81%	10,607,196	11.23%	517.427
Grass Total	183,066.490	78.71%	58,135,588	61.56%	317.565
Waste	1,492.140	0.64%	44,766	0.05%	30.001
Other	0.000	0.00%	0	0.00%	0.000
Exempt	707.700	0.30%			
Market Area Total	232,577.900	100.00%	94,430,064	100.00%	406.014

As Related to the County as a Whole

Irrigated Total	27,519.400	12.59%	25,642,514	9.05%	
Dry Total	20,499.870	11.20%	10,607,196	12.86%	
Grass Total	183,066.490	15.29%	58,135,588	16.69%	
Waste	1,492.140	14.52%	44,766	14.92%	
Other	0.000	0.00%	0	0.00%	
Exempt	707.700	10.32%			
Market Area Total	232,577.900	14.45%	94,430,064	13.22%	

2006 Agricultural Land Detail

County 21 - Custer

Market Area: **6**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	10,707.070	54.44%	16,478,175	62.34%	1,538.999
2A1	609.000	3.10%	825,804	3.12%	1,356.000
2A	4,264.630	21.68%	5,181,527	19.60%	1,215.000
3A1	321.620	1.64%	347,350	1.31%	1,080.001
3A	1,886.740	9.59%	2,028,247	7.67%	1,075.000
4A1	1,325.630	6.74%	1,140,042	4.31%	860.000
4A	553.800	2.82%	433,625	1.64%	782.999
Irrigated Total	19,668.490	100.00%	26,434,770	100.00%	1,344.016

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	1,453.240	20.51%	951,873	26.74%	655.000
2D1	62.000	0.87%	39,060	1.10%	630.000
2D	1,562.030	22.04%	968,459	27.20%	620.000
3D1	1,145.500	16.16%	652,935	18.34%	570.000
3D	274.470	3.87%	129,001	3.62%	470.000
4D1	1,879.200	26.52%	620,136	17.42%	330.000
4D	710.000	10.02%	198,800	5.58%	280.000
Dry Total	7,086.440	100.00%	3,560,264	100.00%	502.405

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	1,719.890	2.75%	722,355	3.13%	420.000
2G1	496.430	0.80%	206,019	0.89%	415.001
2G	2,443.370	3.91%	1,009,116	4.38%	413.001
3G1	1,168.910	1.87%	480,423	2.08%	411.000
3G	6,831.390	10.94%	2,840,366	12.32%	415.781
4G1	7,107.000	11.38%	2,765,619	12.00%	389.140
4G	42,667.670	68.34%	15,026,236	65.19%	352.169
Grass Total	62,434.660	100.00%	23,050,134	100.00%	369.188

Irrigated Total	19,668.490	21.71%	26,434,770	49.79%	1,344.016
Dry Total	7,086.440	7.82%	3,560,264	6.71%	502.405
Grass Total	62,434.660	68.92%	23,050,134	43.42%	369.188
Waste	1,401.930	1.55%	42,057	0.08%	29.999
Other	0.000	0.00%	0	0.00%	0.000
Exempt	1,187.690	1.31%			
Market Area Total	90,591.520	100.00%	53,087,225	100.00%	586.006

As Related to the County as a Whole

Irrigated Total	19,668.490	9.00%	26,434,770	9.33%	
Dry Total	7,086.440	3.87%	3,560,264	4.32%	
Grass Total	62,434.660	5.21%	23,050,134	6.62%	
Waste	1,401.930	13.65%	42,057	14.02%	
Other	0.000	0.00%	0	0.00%	
Exempt	1,187.690	17.32%			
Market Area Total	90,591.520	5.63%	53,087,225	7.43%	

2006 Agricultural Land Detail

County 21 - Custer

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	53.580	69,375	3.000	4,182	218,444.010	283,142,951
Dry	0.000	0	37.350	22,455	183,042.240	82,459,457
Grass	25.160	8,598	19.630	26,056	1,197,184.780	348,352,740
Waste	0.000	0	10.810	325	10,262.110	299,676
Other	0.000	0	0.000	0	15.000	11,600
Exempt	62.760	0	180.810	0	6,614.460	0
Total	78.740	77,973	70.790	53,018	1,608,948.140	714,266,424

AgLand	Total Acres	Total Value	Total Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	218,500.590	283,216,508	218,500.590	13.58%	283,216,508	39.64%	1,296.181
Dry	183,079.590	82,481,912	183,079.590	11.38%	82,481,912	11.55%	450.524
Grass	1,197,229.570	348,387,394	1,197,229.570	74.40%	348,387,394	48.77%	290.994
Waste	10,272.920	300,001	10,272.920	0.64%	300,001	0.04%	29.203
Other	15.000	11,600	15.000	0.00%	11,600	0.00%	773.333
Exempt	6,858.030	0	6,858.030	0.43%	0	0.00%	0.000
Total	1,609,097.670	714,397,415	1,609,097.670	100.00%	714,397,415	100.00%	443.973

* Department of Property Assessment & Taxation Calculates

THE 2005 CUSTER COUNTY PLAN OF ASSESSMENT
ASSESSMENT YEARS 2006, 2007, AND 2008
DATE: OCT. 28, 2005

Introduction

Pursuant to NE Laws 2005, LB 263, Section 9 the assessor shall submit a plan of assessment, which describes the assessment actions planned for the next assessment year and two years thereafter to the county board of equalization on or before July 31, 2005. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. After the budget is approved by the county board a copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” NE Rev. Stat. 77-112. (Reissue 2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 80% of actual value for agricultural land and horticultural land; and
- 3) 80% of special value for agricultural and horticultural land that meets the qualifications for special valuation under 77-1344 and 80% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

General Description of Real Property in Custer County

Per the 2005 County Abstract, Custer County consists of the following real property types:

	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>% of Taxable Value Base</u>
Residential	4775	33.66%	16.78%
Commercial	745	5.24%	4.50%
Industrial	4	.03%	.58%
Recreational	0	0%	
Agricultural	8659	61.04%	78.14%
Special Value	0	0%	

Agricultural land-taxable acres were 1,605,118.17 Acres

Other pertinent facts: Custer County is predominately agricultural and 74% is grassland.

For more information see 2005 Reports & Opinions, Abstract and Assessor Survey.

Current Resources

A. Staff/Budget/Training:

Assessor/\$36,172.50/I hold the assessor's certificate when I passed the test in the early 1980's. I have attended many of the IAAO courses and classes of the PA&T. I have all the hours needed at this time to keep the certificate current.

Deputy Assessor/\$27,129.38/She also holds the assessor's certificate and has attended many of the classes of the PA&T. She also has all the hours needed at this time to keep the certificate current.

2 full time clerks/\$21,738.36/One of my clerks also holds the assessor's certificate, passing in 2004. She has 6 years of experience in the assessor's office. The other clerk has 4 years experience in the assessor's office.

2 part time clerks/\$12.00 an hour/Each clerk works at least 21 hours a week and has worked for the assessor for a lot of years as full time employees only changing to part time in 2004.

3 part time listers/\$12.00 an hour/The listers were hired in the fall of 2004 in place of hiring an appraisal firm to finish up the areas of the county that had not been updated for a number of years.

1 part time cadastral mapper/\$10647.00/The cadastral mapper also works with the Register of Deeds part time as a budget cut for 2004/2005.

B. The Cadastral Maps were flown in the 1970 but are in good condition. They are kept current with monthly land sales. The county also used mylar maps to count acres in the different soil types and land use.

C. The Property Record cards list all information required by statute with current photos and sketches.

D. The county uses the TerraScan software package. There are 6 terminals and 1 public use terminal. At this time we do not have a GIS program because of budget restraints.

E. The county has a Web site but none of the assessment information is available.

Current Assessment Procedures for Real Property

A. Discovery: The County now has zoning and has a zoning administrator. Before any construction is allowed the property owner must file a permit with the zoning administrator

and in turn the assessor is notified. At the beginning of the year each property is reviewed for % of completion and valued accordingly. In Real Estate Transfers the name is changed within the month the deed is filed, cadastral maps updated, and a sales review is mailed to the new owner.

- B. Data Collection: The 3 part time listers travel throughout the different areas each year, measuring each home, and outbuilding, taking new pictures, and interviewing each property owner as to the interior work. Approximately a fifth of the county is reviewed each year. In new construction & remodeling the property is inspected inside and out. As sales occur, the sale is used for 3 years to set property values.
- C. Review assessment sales ratio studies before assessment actions: The area Field Liaison works very hard with the assessor and staff and we are now just learning how to use an excel program to enter sales data to be able to adjust the problem areas. Each year is a learning experience.
- D. Approaches to Value:
 1. Market Approach; sales comparison: Using the sales of the various styles, conditions, and ages, I use the information to adjust the depreciation.
 2. Cost Approach: The RCN is figured with the July 2004 Marshall and Swift values from the TeraScan software system.
 3. Income Approach: income and expense data collection/analysis from the market is done by the Commercial Appraiser that is hired to value commercial and industrial properties.
 4. Sales of agricultural land are mapped out and when a trend in sales indicates a market area is required will be the only time areas will change. One market area is set with soil type boundaries and two with natural boundaries such as rivers.

After assessment action, a review of the sales ratio is a top priority.

Notices of valuation changes are mailed to all property owners that have a change of value and notices are also published in the local newspaper.

Level of Value, Quality and Uniformity of assessment year 2005:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	97.75%	33.77%	117.88%
Commercial	99.93%	29.68%	99.80%
Agricultural Land	76.59%	17.47%	102.56%
Special Value Agland	00	00	00

*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures see 2005 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2006

Residential (and/or subclasses): Every property that the listers are working on will be revalued using the July 2004 Marshall & Swift valuation program with TerraScan package. The lister will be reviewing the city of Broken Bow and taking new pictures, and measuring each improvement if necessary. The listers will also be continuing their progress in reviewing each rural homesite and farmsite. They too will be taking new pictures and measuring each improvement if necessary.

Commercial (and/or subclasses): I hired an appraisal firm to do a reappraisal of all commercial property in Custer County (approximately 700 parcels).

Agricultural Land (and/or subclasses): Using the sales within each market area, I will set my value per class of ground to meet the requirements of 74%-80% of value.

Special Value – Agland: Custer County has not implemented the special value on agland yet.

Assessment Actions Planned for Assessment Year 2007

Residential (and/or subclasses): The listers will review the properties in many of my small communities, remeasuring where needed and taking new pictures. The properties will then be revalued accordingly based on market value. The listers in my rural areas will continue reviewing rural homes and farm sites where needed. The properties will be revalued based on market value.

Commercial (and/or subclasses): Hopefully my commercial properties will be reappraised in 2006 and so I will only need to adjust only minor properties based on the market value.

Agricultural Land (and/or subclasses): Using the sales within each market area, I will set my value per class of ground to meet the requirements of 74%-80% of value.

Special Value – Agland: N/A

Assessment Actions Planned for Assessment Year 2008

Residential (and/or subclasses): The listers will review the properties in many of my small communities, re-measuring where needed and taking new pictures. The properties will then be revalued accordingly based on market value. The listers in my rural areas will continue reviewing rural homes and farm sites where needed. The properties will be revalued based on market value.

Commercial (and/or subclasses): I will continue to monitor the sales and adjust valuations to reach the 94%-100% of market value.

Agricultural Land (and/or subclasses): Using the sales within each market area, I will set my value per class of ground to meet the requirements of 74%-80% of value.

Special Value – Agland: N/A

Other functions preformed by the assessor's office, but not limited to:

I will continue to maintain the parcel records on each property owner making changes monthly of ownership and maintain accurate cadastral maps with ownership changes.

I will continually perform the duties required of me by law to serve the property owners of Custer County and to maintain equality in assessment for all. I will file all the administrative reports required by law/regulations such as abstracts, both real & personal property, the assessors survey, the sales information to PA&T rosters & annual assessed value updates, school district taxable value report, homestead exemption tax loss report, and certificate of taxes levied report. I will certify the value to political subdivisions, and report the current values to the Board of Education Lands & Funds of properties they own and report the exempt property and taxable property owned by governmental subdivisions. I will also report to the county board the annual plan of assessment.

I will continually administer the annual filing of approximately 401 personal property schedules and notify the tax payer of incomplete filings, failure to file and penalties applied.

I will send the applications for annual filings for permissive exemptions, review and make recommendations to the county board.

I will send notices of intent to tax to the governmental owned property not used for public purpose.

I will administer approximately 620 annual filings of applications for homestead exemptions and assist where necessary and continue to monitor approval/denial process and send out denial notification.

I will continue to review the centrally assessed valuation certified by PA&T for railroads and public service entities, and establish assessment records and tax billing for tax list.

I will continue to manage the record/valuation information for properties in community redevelopment projects (TIFF) and administer the reports and allocate the ad valorem tax.

I will continue to manage the tax entity boundaries making changes only when legal changes dictate and review the tax rates used for the tax billing process.

I will continue to prepare tax lists and certify these to the county treasurer for real estate, personal, and centrally assessed.

I will continue to prepare tax list corrections documents for the county board's approval.

I will continue to attend the county board of equalization meetings for valuation protests and assemble and provide necessary information.

I will prepare information and attend taxpayer appeal hearings before TERC to defend county valuations.

I will continue to attend hearing if applicable to the county, defend values and/or implement orders of the TERC.

I will continue to attend meetings, workshops, and educational classes to obtain required hours of continuing education for maintaining my assessor's certificate.

Conclusion

The assessor maintains two budgets: the assessor's functions budget and the reappraisal budget. The assessor's office budget will remain almost the same reflecting cost of living raises at \$141,550.00. The reappraisal budget will need to stay the same at \$67,700 with exception to a commercial reappraisal.

Respectfully submitted:

Assessor signature: _____ Date: _____

Purpose Statements

Commission Summary

Displays essential statistical information from other reports contained in the R&O. It is intended to provide an overview for the Commission, and is not intended as a substitute for the contents of the R&O.

Property Tax Administrator's Opinions & Recommendations

Contains the conclusions and recommendations reached by the Property Tax Administrator regarding level of value and quality of assessment based on all the data provided by the county assessor and gathered by the Department regarding the assessment activities of the county.

Correlation Section

Contains the narrative analysis of the assessment actions and statistical results which may influence the determination of the level of value and quality of assessment for the three major classes of real property. This section is divided into three parts: Residential Real Property; Commercial Real Property; and, Agricultural Land. All information for a class of real property is grouped together to provide a thorough analysis of the level of value and quality of assessment for the class of real property.

Each part of the Correlation Section contains the following sub-parts:

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratios
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the County Assessor Actions

Sub-part I is the narrative conclusion of all information known to the Department regarding the class of property under analysis. Sub-parts II through VII compare important statistical indicators that the Department relies on when comparing assessment actions to statistical results and provide the explanation necessary to understand the conclusions reached in Sub-part I.

The Correlation Section also contains the 2006 County Abstract of Assessment for Real Property, Form 45, Compared with the 2005 Certificate of Taxes Levied (CTL) Report which compares data from two annual administrative reports filed by the county assessor. It compares the data from the 2005 CTL to establish the prior year's assessed valuation and compares it to the data from the 2006 County Abstract of Assessment for Real Property, Form 45, to demonstrate the annual change in assessed valuation that has occurred between assessment years. This report displays the amount of assessed dollars of change in value and the percentage change

in the value of various classes and subclasses of real property. It also analyzes real property growth valuation in the county.

Statistical Reports Section

Contains the statistical reports prepared by the Department pursuant to Neb. Rev. Stat. Section 77-1327(3) (R. S. Supp., 2005) and the *Standard on Ratio Studies*, International Association of Assessing Officers, (1999). These statistical reports are the outputs of the assessment sales ratio study of the county by the Department.

The statistical reports are prepared and provided to the county assessors at least four times each year. The Department, pursuant to 350 Nebraska Administrative Code, Chapter 12, Sales File, and *Directive 05-10, Responsibilities of the County or State Assessor and the Department of Property Assessment and Taxation in the Development of the Real Property Sales File for Assessment Year 2006*, September 9, 2005, provided Draft Statistical Reports, to each county assessor on or before Friday, September 16, 2005, based on data in the sales file as of Monday, September 13, 2005, and on or before Friday, November 18, 2005, based on data in the sales file as of Friday, November 16, 2005. The purpose of the Draft Statistical Reports was to provide the statistical indicators of the sales in the biannual rosters that were also provided to the county assessors on the aforementioned dates.

The Department provided the 2006 Preliminary Statistical Reports to the county assessors and the Commission on or before Tuesday, February 7, 2006, based on data in the sales file as of Monday, January 30, 2006.

The Statistical Reports Section contains statistical reports from two points in time:

R&O Statistical Reports, in which the numerator of the assessment sales ratio is the 2006 assessed valuation of the property in the sales file as of the 2006 Abstract Filing Date.

Preliminary Statistical Reports, in which the numerator of the assessment sales ratio is the final 2005 assessed value of the property in the sales file.

All statistical reports are prepared using the query process described in the Technical Specification Section of the 2006 R&O.

County Assessment Survey

Part one contains the General Information developed in a combined effort between the Department and the county assessor to describe the funding and staffing of the county assessor's office. It also documents the appraisal information as it relates to the three major classes of property; residential, commercial and agricultural land.

Part two of the Assessment Survey entitled "Assessment Actions" is also a joint effort between the Department and the county assessor to document the 2006 assessment actions taken to address the three classes of real property in the county.

County Reports Section

Contains reports from and about a county which are referenced in other sections of the R&O:

County Abstract of Assessment for Real Property, Form 45

A required administrative report filed annually with the Department by the county assessor. It is a summation of the 2006 assessed values and parcel record counts of each defined class or subclass of real property in the county and the number of acres and total assessed value by Land Capability Group (LCG) and by market area (if any).

County Agricultural Land Detail

A report prepared by the Department. The Department relies on the data submitted by the county assessor on the Abstract of Assessment of Real Property, Form 45, Schedule IX and computes by county and by market area (if any) the average assessed value of each LCG and land use.

The County Assessor's Three Year Plan of Assessment-Update

The Three Year Plan of Assessment is prepared by the county assessor and updated annually pursuant to Neb. Rev. Stat. §77-1311.02 (R. S. Supp., 2005). It explains the scope and detail of the assessment processes planned by the county assessor for the next assessment year and subsequent two assessment years.

Special Valuation Section

The recognition of special valuation in a county, in whole or in part, presents challenges to the measurement of level of value and quality of assessment of special value and recapture value. Special valuation is a unique assessment process that imposes an obligation upon the assessment officials to assess qualified real property at a constrained taxable value. It presents challenges to measurement officials by limiting the use of a standard tool of measurement, the assessment sales ratio study. The Purpose Statements provides the legal and policy framework for special valuation and describes the methodology used by the Department to measure the special value and recapture value in a county.

Special valuation is deemed recognized if the county assessor has determined that there are factors other than agricultural or horticultural influences on the actual value of agricultural land and has established a special value that is different than the recapture (full market value) value for part or all of the agricultural land in the county. If a county has implemented special valuation, all information necessary for the measurement of agricultural land in that county will be contained in the Special Valuation Section of the R&O of the Property Tax Administrator.

Nebraska Constitutional Provisions:

Neb. Const. art. VIII, sec. 1, (1) (1998): Taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as provided by this Constitution.

Neb. Const. art. VIII, sec. 1, (4) (1998): the Legislature may provide that agricultural land and horticultural land, as defined by the Legislature, shall constitute a separate and distinct class of property for purposes of taxation and may provide for a different method of taxing agricultural land and horticultural land which results in values that are not uniform and proportionate with all other real property and franchises but which results in values that are uniform and proportionate upon all property within the class of agricultural land and horticultural land.

Neb. Const. art. VIII, sec. 1, (5) (1998): the Legislature to enact laws to provide that the value of land actively devoted to agricultural or horticultural use shall for property tax purposes be that value which such land has for agricultural or horticultural use without regard to any value which such land might have for other purposes or uses.

Nebraska Statutory Provisions for Agricultural Land:

Neb. Rev. Stat. §77-112 (R.R.S., 2003): Actual value, defined. Actual value of real property for purposes of taxation means the market value of real property in the ordinary course of trade. Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, the (1) sales comparison approach using the guidelines in section 77-1371, (2) income approach, and (3) cost approach. Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and willing seller, both of whom are knowledgeable concerning all the uses of which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property, the analysis shall include a consideration of the full description of the physical characteristics of the real property and an identification of the property rights being valued.

Neb. Rev. Stat. §77-201 (R. S. Supp., 2005): Property taxable; valuation; classification. (1) Except as provided in subsections (2) through (4) of this section, all real property in this state, not expressly exempt therefrom, shall be subject to taxation and shall be valued at its actual value. (2) Agricultural land and horticultural land as defined in section 77-1359 shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, unless expressly exempt from taxation, and shall be valued at eighty percent of its actual value. (3) Agricultural land and horticultural land actively devoted to agricultural or horticultural purposes which has value for purposes other than agricultural or horticultural uses and which meets the qualifications for special valuation under section 77-1344 shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, and shall be valued for taxation at eighty percent of its special value as defined in section 77-1343 and at eighty percent of its recapture value as defined in section 77-1343 when the land is disqualified for special valuation under section 77-1347.....

Neb. Rev. Stat. §77-1359(1) (R.R.S., 2003): Agricultural and horticultural land; terms defined. Agricultural land and horticultural land shall mean land which is primarily used for the production of agricultural or horticultural products, including wasteland lying in or adjacent to and in common ownership or management with land used for the production of agricultural or horticultural products. Land retained or protected for future agricultural or horticultural uses under a conservation easement as provided in the Conservation and Preservation Easements Act shall be defined as agricultural land or horticultural land. Land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production shall be defined as agricultural land or horticultural land. Land that is zoned predominantly for purposes other than agricultural or horticultural use shall not be assessed as agricultural land or horticultural land.

Nebraska Statutory Provisions for Special Valuation:

Neb. Rev. Stat. §77-201(3) (R. S. Supp., 2005): Creates a separate and distinct class of property for special valuation for purposes of property taxation, shall be subject to taxation, and shall be valued for taxation at eighty percent of its special value as defined in Neb. Rev. Stat. §77-1343 (R. S. Supp., 2004) and at eighty percent of its recapture value as defined in Neb. Rev. Stat. §77-1343 (R. S. Supp., 2004).

Neb. Rev. Stat. §77-1343(5) (R. S. Supp., 2004): Definition of recapture valuation. Recapture valuation means the actual value of the land pursuant to Neb. Rev. Stat. §77-112 (R. R. S., 2003).

Neb. Rev. Stat. §77-1343(6) (R. S. Supp., 2004): Definition of special valuation. Special valuation means the value that the land would have for agricultural or horticultural purposes or uses without regard to the actual value the land would have for other purposes or uses.

Nebraska Statutory Provisions for Measurement of Level of Value:

Neb. Rev. Stat. §77-1327(4) (R. S. Supp., 2005): For purposes of determining the level of value of agricultural and horticultural land subject to special valuation under section 77-1343 to 77-1348, the Property Tax Administrator shall annually make and issue a comprehensive study developed in compliance with professionally accepted mass appraisal techniques to establish the level of value if in his or her opinion the level of value cannot be developed through the use of the comprehensive assessment ratio studies developed in subsection (3) of this section.

Neb. Rev. Stat. §77-5023(2) (R.S. Supp., 2004): An acceptable range is the percentage of variation from a standard for valuation as measured by an established indicator of central tendency of assessment. Acceptable ranges are: (a) For agricultural and horticultural land as defined in section 77-1359, seventy-four to eighty percent of actual value; (b) for lands defined in section 77-1344 receiving special valuation, seventy-four to eighty percent of special valuation as defined in section 77-1343; and (c) for all other real property, ninety-two to one hundred percent of actual value.

Discussion of the Constitutional and Statutory Provisions:

Nebraska law requires that all values of real property for tax purposes shall be uniform and proportionate. Agricultural land may be treated differently from other real property for tax purposes, but the assessed values shall be uniform and proportionate within the class of agricultural land. Additionally, agricultural land may be valued for tax purposes at its value solely for agricultural use without regard to the value the land might have for any other purpose and use; however, these values must be uniform and proportionate within the application of this constitutional provision.

Nebraska's statutory structure for the valuation of agricultural land is fairly straightforward. The valuation policy is based on actual or market value. Actual value is a common, market standard that is used to determine the value of a property for many purposes, including taxation. Actual value is also a measure that is governed by practices and principles familiar to most people. Additionally, using actual value as the standard by which to determine valuation of real property provides the property owner with the ability to judge the proportionality of the valuation with other like property or other classes of property.

Discussion of Special Valuation:

The policy of special valuation was developed as the conversion of agricultural land to other uses demanded action for two purposes: one, the systematic and planned growth and development near and around urban areas; and two, to provide a tax incentive to keep agricultural uses in place until the governing body was ready for the growth and development of the land. Special value is both a land management tool and a tax incentive for compliance with the governing body's land management needs. As alternative, more intensive land uses put pressure for the conversion of underdeveloped land, economic pressures for higher and more intensive uses from non-agricultural development provide economic incentives to landowners to sell or convert their land. Governments, in order to provide for the orderly and efficient expansion of their duties, may place restrictions on landowners who convert land from one land use to a higher more intensive land use. Additionally, the existing landowners who may wish to continue their agricultural operations have an incentive to continue those practices until the governing body is ready for the conversion of their property to a more intensive use.

Without special valuation, existing agricultural landowners in these higher intensive use areas would be forced to convert their land for tax purposes, as the market value of the land could be far greater than its value for agricultural purposes and uses. The history of special valuation would indicate that the other purposes and uses are those not normally or readily known within the agricultural sector and are more intensive, such as residential, recreational, commercial or industrial development.

There are two scenarios that exist when special valuation is implemented in a county:

One, special valuation is applicable in a defined area of the county or only for certain types of land in the county. In these situations the county has found that use of the land for non-agricultural purposes and uses influences the actual value of some of the

agricultural land in the county. In these situations, the Department must measure the level of value of agricultural land, special value, and recapture value. If the methodology of the county assessor states that the county assessor used sales of similar land that are not influenced by the non-agricultural purposes and uses of the land, then the sales of uninfluenced land are used to determine the special valuation of the influenced land. The sales of the influenced land are used to determine the recapture value of the influenced land. The sales of agricultural land that are not influenced by the non-agricultural purposes and uses are used to measure the level of value of uninfluenced agricultural land.

Two, special valuation is applicable in the entire county. In this situation the county has found that the actual value of land for other purposes and uses other than agricultural purposes and uses influences the actual value of all of the agricultural land in the county. In these situations, the Department must measure the level of value of special value and recapture value.

Measurement of Special Valuation

The Department has two options in measuring the level of value of special valuation. In a county where special valuation is not applicable in the entire county and the land that is subject to special value is similar to agricultural land that is not subject to special value, the Department can analyze the level of value outside the special valuation area and determine if the level of value in that area should be deemed to be the level of value for special valuation. If the land in the special value area is dissimilar to other agricultural land in the county so there is no comparability of properties, the Department would analyze the valuations applicable for special value to determine if they correlate with the valuations in other parts of the county or other counties, even though direct comparability may not exist.

In a county where special valuation is applicable throughout the entire county, the Department has developed an income based measurement methodology which does not rely on the sales of agricultural land in the county. In developing this methodology, the Department considered all possible mass appraisal techniques. There is, however, no generally accepted approach for the measurement of constrained values. For example, the assessment/sales ratio study measures influences of the “whole” market. In counties where there are nonagricultural influences throughout the county, there are no sales in that county without a nonagricultural influence on value. As a result, the Department had to examine and adapt professionally accepted mass appraisal techniques to the measurement of special valuation other than the assessment sales ratio. As the Department analyzed the three professionally accepted mass appraisal techniques relating to the valuation of real property, the Department discarded the use of the cost approach as not being suited to the analysis of unimproved agricultural land. With respect to the sales comparison approach, in counties that are 100 percent special valuation, any sales data would have to be “surrogate” sales from other counties where nonagricultural influences have no impact on sales of agricultural land. This analysis would provide a significant level of subjectivity in terms of whether the counties from which the surrogate sales are drawn are truly comparable to the county that is being measured. The Department ultimately chose to adapt the income approach to this process. First, the income approach could rely on income data from the

county being measured. Second, the Department could, to some degree, reduce the subjectivity of the process because nonagricultural influences do not influence the cash rent that land used for agricultural purposes commands in the market place.

Rent Data

For purposes of determining the income for the Department's measurement technique, the Department gathered cash rent data for agricultural land. There were three sources for cash rent data. One, the annual study done by the University of Nebraska, Lincoln, titled *Nebraska Farm Real Estate Market Developments 2004-2005*. Two, the Board of Educational Lands and Funds (BELF), which provides a statewide schedule of crop land rental rates and grass land rental rates. The databases provided by BELF contained a summary presentation of all of the rental contracts that were examined by county, parcel size, land use, contract rent, BELF rent estimate and classification and notes relating to lease conditions. This data was provided for both cropland and grassland. Three, the annual survey entitled *Farm and Ranch Managers Cash Rental Rate Survey*, which is provided to the Department from BELF.

Gross rental amounts are used in the Department's methodology because the marketplace tends to take expenses and taxes (items that must be accounted for in any income approach to value) into account in the determination of the amount the lessee will pay the lessor for the rental of agricultural land.

Rate Data

The second portion of the income methodology is the development of a "rate". The Department sought to correlate the available data and determine a single rate for each major land use. By doing this, the final values which were developed as a standard for comparison with the special valuation varied by county based on the rent estimates that were made. The calculation for the rate was done in several steps. First, the abstract of assessment was used to determine the assessed valuation for each land classification group for the counties not using special valuation that were comparable to the special valuation counties. Second, that assessed valuation was divided by the level of value for agricultural land as determined by the Commission to reach 100% of the value of agricultural land without nonagricultural influences. In turn, the Department took the rent estimates for each LCG in those counties and multiplied them by the number of acres in that LCG to generate total income. That amount was then divided by the total value of agricultural land to determine a rate for that county. The rates for the comparable counties were then arrayed, in a manner similar to assessment/sales ratios. In developing the rates, a starting point was the use of "comparable" counties to those using special valuation.

The Department looked to counties where there was not an active process of special valuation in place or unrecognized nonagricultural influences. Additionally, the Department looked to comparable counties in the proximity of the counties being measured. The most significant group was made up of the counties that were geographically adjacent to the eight special valuation counties. Further, the Department looked at the distribution of land uses in the comparable counties and whether they were similar to those in the subject counties. The Department then sorted counties and rates based on land use mix. As the Department worked through the process, land use mix and the adjacent county mix tended to drive the analysis. The

eight primary special valuation counties were all strongly weighted toward dryland use; the eight eastern Special Value counties ranged from about 62% to 83% dryland use.

For 2006, the analysis indicated an irrigated rate of 8.00%, slightly lower than the rate of 8.25% used in 2005. Initially the rate of 5.50% was selected for dryland measurement. This rate was significantly lower than the 2005 rate of 6.25%. After receiving input from the eight eastern counties being measured the Department decided to soften its dryland rate estimate to 5.75%. The analysis also indicated a rate of 4.00% for grassland, slightly lower than the rate of 4.25% used in 2005. The lowered rates are deemed to be a direct reflection of significant valuation increases in the values in the comparable counties.

Additionally for 2006, the Department is required to produce a measurement of the Special Value process in Scotts Bluff County. The database was expanded to include the whole state, and a separate analysis was developed. It was apparent very early that the rates developed for the eastern Special Value analysis had no relationship to the western counties, so the rate analysis was done including the ten (excluding Scotts Bluff) western counties. Using grouping and analysis techniques similar to those used in the eastern part of the state, within the ten western counties, the Department chose a dryland conversion rate of 7.75%, and a grassland conversion rate of 4.00%.

The irrigation rate selection was more complex due to a shortage of comparable counties. Scotts Bluff County is the heaviest irrigated county among the western counties. The irrigation is predominantly in the Platte River valley, has been developed over many years for the production of corn, dry edible beans and sugar beets, and has large areas leveled for gravity irrigation. More than 40% of Scotts Bluff County's agricultural land is irrigated. The second highest irrigated county is Box Butte County with just over 20% irrigation. Box Butte's irrigated land consists of mostly upland soils with pivot application. Much of the other irrigation development in the panhandle region is either similar to Box Butte or is found in spot locations used for feed grain or hay production in otherwise cattle grazing regions. The only 2 areas deemed to be comparable are Market area 2 from Sioux County which is essentially the same soils and irrigation development as the central and northwestern portions of Scotts Bluff County, and market area 1 in Morrill County which is Platte River valley land that is an eastern extension of Scotts Bluff County. Analysis of the entire western counties indicated an irrigated rate of nearly 15.00%, but the two comparable market areas produced rates of 10.04% and 12.80% respectively. The department selected a rate for the conversion of rent estimates in Scotts Bluff County of 11.50%. For 2006, the preliminary estimates of the LOV in Scotts Bluff County were prepared using the following rates: Irrigated 11.50%, Dryland 7.75% and Grassland 4.00%.

Valuation Calculation

The applicable rates were applied to the rental income for each land use multiplied by the number of acres for that use. The result of this calculation was to reach total special valuation, which represents of the value for agricultural purposes only.

Measurement Calculation

Finally, to calculate the level of value achieved by a county, the Department took value calculated from the income approach, representing the total special valuation for a county and compared it to the amount of special valuation provided by the county on its annual abstract of assessment to reach the estimated level of value for special valuation in each subject county.

Measurement of Recapture Valuation

The measurement of recapture valuation is accomplished by using the Department's sales file and conducting a ratio study using the recapture value instead of the assessed or special value in making the comparison to selling price. The Department has the capability of providing statistical reports utilizing all agricultural sales or utilizing only the sales that have occurred with recapture valuation stated by the county assessor on the sales file record.

Measurement of Agricultural Land Valuation

In a county where special valuation is not applicable in the entire county, the Department must measure the level of value of the agricultural land valuation. This is accomplished by using part of the agricultural land sales file using sales that are not in the area where special valuation is available. Other than using only the applicable part of the sales file, this is the same measurement process that is used by the Department for agricultural land in a county that has no other purposes and uses for its agricultural land.

Purpose Statements Section

Describes the contents and purpose of each section in the R&O.

Glossary

Contains the definitions of terms used throughout the R&O.

Technical Specifications Section

Contains the calculations used to prepare the Commission Summary, the Correlation Section tables, the Statistical Reports Query, and the Statistical Reports.

Certification

Sets forth to whom, how and when copies of the R&O are distributed.

Map Section

The Map section contains a collection of maps that the Property Tax Administrator has gathered that pertain to each county. These maps may be used as a supplement to the R&O.

Valuation History Charts Section

The Valuation History chart section contains five charts for each county. The first four charts display taxable valuations by property class and subclass, annual percentage change, cumulative percentage change, and the rate of annual percent change over the time period of 1992 to 2005. The fifth chart displays 2005 taxable valuations by property type for each city within the county and compares to the county's valuation for each class and subclass of property. The fifth chart also displays populations for the cities and the county.

Glossary

Actual Value: The market value or fair market value of real property in the ordinary course of trade. Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, (1) sales comparison approach using the guidelines in sections 77-1371 (2) income approach, and (3) cost approach. Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and willing seller, both of whom are knowledgeable concerning all the uses of which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property, the analysis shall include a consideration of the full description of the physical characteristics of the real property and an identification of the property rights being valued.

Adjusted Sale Price: A sale price that is the result of adjustments made to the purchase price reported on the Real Estate Transfer Statement, Form 521, for the affects of personal property or financing included in the reported purchase price. If the sale price is adjusted, it is the adjusted sale price that will be used as the denominator in the assessment sales ratio. The IAAO considers adjustments for time. However, currently the Department does not recognize adjustments for time.

Agricultural Land: Land that is agricultural land and horticultural land as defined in Neb. Rev. Stat. §77-1343(1) (R. S. Supp., 2004) and Neb. Rev. Stat. §77-1359(1) (R. R. S., 2003).

Agricultural Land Market Areas: Areas with defined characteristics within which similar agricultural land is effectively competitive in the minds of buyers and sellers with other comparable agricultural land in the area within a county. These areas are defined by the county assessor.

Agricultural Property Classification: Includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-05 Agricultural, all Statuses. A sub-classification is defined for the Status-2: unimproved agricultural properties (see, Agricultural Unimproved Property Classification).

Agricultural Unimproved Property Classification: Includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-05 Agricultural, Status-2.

Arm's Length Transaction: A sale between two or more parties, each seeking to maximize their positions from the transaction. All sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques.

Assessed Value: The value of a parcel of real property established by a government that will be the basis for levying a property tax. In Nebraska, the assessed value of a parcel of real property is first established by the county assessor of each county. For purposes of the Department's sales file, the assessed value displays the value for land, improvements and total. The assessed value is the numerator in the assessment sales ratio.

Assessment: The official act of the county assessor to discover, list, value, and determine the taxable value of real property in a county and placing it on the assessment roll.

Assessment Level: The legal requirement for the assessed value of all parcels of real property. In Nebraska, the assessment level for the classes of residential and commercial real property is one hundred percent of actual value; the assessment level for the class of agricultural and horticultural land is 80% of actual value; and, the assessment level for agricultural land receiving special valuation is 80% of special value and recapture value.

Assessment Sales Ratio: The ratio that is the result of the assessed value divided by the sale price, or adjusted sale price, of a parcel of real property that has sold within the study period of the state-wide sales file.

Assessor Location: Categories in the state-wide sales file which are defined by the county assessor to represent a class or subclass of property that is not required by statute or regulation. Assessor location allows the county assessor to further sub-stratify the sales in the state-wide sales file.

Average Absolute Deviation (AVG.ABS.DEV.): The arithmetic mean of the total absolute deviations from a measure of central tendency such as the median. It is used in calculating the coefficient of dispersion (COD).

Average Assessed Value: The value that is the result of the total assessed value of all sold properties in the sample data set divided by the total of the number of sales in the sample data set.

Average Selling Price: The value that is the result of the total sale prices of all properties in the sample data set divided by the total of the number of sales in the sample data set.

Central Tendency, Measure of: A single point in a range of observations, around which the observations tend to cluster. The three most commonly used measures of central tendency calculated by the Department are the median ratio, weighted mean ratio and mean ratio.

Coefficient of Dispersion (COD): A measure of assessment uniformity. It is the average absolute deviation calculated about the median expressed as a percentage of the median.

Coefficient of Variation (COV): The measure of the relative dispersion of the sample data set about the mean. It is the standard deviation expressed in terms of a percentage of the mean.

Commercial Property Classification: Includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-02 Multi-Family, all Statuses; Property parcel type 03-Commercial, all Statuses; and, Property parcel type 04-Industrial, all Statuses.

Confidence Interval (CI): A calculated range of values in which the measure of central tendency of the sales is expected to fall. The Department has calculated confidence intervals around all three measures of central tendency.

Confidence Level: The required degree of confidence in a confidence interval commonly stated as 90, 95, or 99 percent. For example, a 95 percent confidence interval would mean that one can be 95% confident that the measure of central tendency used in the interval falls within the indicated range.

Direct Equalization: The process of adjusting the assessed values of parcels of real property, usually by class or subclass, using adjustment factors or percentages, to achieve proportionate valuations among the classes or subclasses.

Equalization: The process to ensure that all locally assessed real property and all centrally assessed real property is assessed at or near the same level of value as required by law.

Geo Code: Each township represented by a state-wide unique sequential four-digit number starting with the township in the most northeast corner of the state in Boyd County going west to the northwest corner of the state in Sioux County and then proceeding south one township and going east again, until ending at the township in the southwest corner of the state in Dundy County.

Growth Value: Is reported by the county assessor on the Abstract of Assessment for Real Property, Form 45. Growth value includes all increases in valuation due to improvements of real properties as a result of new construction, improvements, and additions to existing buildings. Growth value does not include a change in the value of a class or subclass of real property as a result of the revaluation of existing parcels, the value changes resulting from a change in use of the parcel, or taxable value added because a parcel has changed status from exempt to taxable. There is no growth value for agricultural land.

Indirect Equalization: The process of computing hypothetical values that represent the best estimate of the total taxable value available at the prescribed assessment level. Usually a function used to ensure the proper distribution of intergovernmental transfer payments between state and local governments, such as state aid to education.

Level of Value: The level of value is the most probable overall opinion of the relationship of assessed value to actual value achieved by the county assessor for a class or subclass of centrally assessed property. The Property Tax Administrator is annually required to give an opinion of the level of value achieved by each county assessor to the Tax Equalization and Review Commission. The acceptable range for levels of value for classes of real property are provided in Neb. Rev. Stat. §77-5023 (3) (R.S. Supp., 2005).

Location: The portion of the Property Classification Code that describes the physical situs of the real property by one of the following descriptions:

1-Urban, a parcel of real property located within the limits of an incorporated city or village.

2-Suburban, a parcel of real property located outside the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.

3-Rural, a parcel of real property located outside an urban or suburban area, or located in an unincorporated village or subdivision which is outside the legal jurisdiction of an incorporated city or village.

Majority Land Use: The number of acres compared to total acres by land use for agricultural land. The thresholds used by the Department are: 95%, 80% and 50%. If “N/A” appears next to any category it means there are “other” land classifications included within this majority grouping.

Maximum Ratio: The largest ratio occurring in the arrayed sample data set.

Mean Ratio: The ratio that is the result of the total of all assessment/sales ratios in the sample data set divided by the number of ratios in the sample data set.

Median Ratio: The middle ratio of the arrayed sample data set. If there is an even number of ratios, the median is the average of the two middle ratios.

Minimally Improved Agricultural Land: A statistical report that uses the sales file data for all sales of parcels classified as Property Classification Code: Property parcel type-05 Agricultural, which have non-agricultural land and/or improvements of minimal value, the assessed value is determined to be less than \$10,000 and less than 5% of the selling price.

Minimum Ratio: The smallest ratio occurring in the arrayed sample data set.

Non-Agricultural Land: For purposes of the County Abstract of Assessment for Real Property, Form 45, land located on a parcel that is classified as Property Classification Code: Property parcel type-05 Agricultural, which is not defined as agricultural and horticultural land, pursuant to Neb. Rev. Stat. §77-1359 (R. R. S., 2003).

Number of Sales: The total number of sales contained in the sales file that occurred within the applicable Sale Date Range for the class of real property.

Population: The set of data from which a statistical sample is taken. In assessment, the population is all parcels of real property within a defined class or subclass in the county.

Price Related Differential (PRD): A measure of assessment vertical uniformity (progressivity or regressivity). It measures the relative treatment of properties based upon the selling price of the properties. It is calculated by dividing the mean ratio by the weighted mean ratio.

Property Classification Code: A code that is required on the property record card of all parcels of real property in a county. The Property Classification Code enables the stratification of real property into classes and subclasses of real property within each county. The classification code is a series of numbers which is defined in Title 350, Nebraska Administrative Code, ch.10-004.02.

Property Parcel Type: The portion of the Property Classification Code that indicates the predominant use of the parcel as determined by the county assessor. The Property parcel types are:

- 01-Single Family Residential
- 02-Multi-Family Residential
- 03-Commercial
- 04-Industrial
- 05-Agricultural
- 06-Recreational
- 07-Mobile Home
- 08-Minerals, Non-Producing
- 09-Minerals, Producing
- 10-State Centrally Assessed
- 11-Exempt
- 12-Game and Parks

Purchase Price: The actual amount, expressed in terms of money, paid for a good or service by a willing buyer. This is the amount reported on the Real Estate Transfer Statement, Form 521, Line 22.

Qualified Sale: A sale which is an arm's length transaction included in the state-wide sales file. The determination of the qualification of the sale may be made by the county assessor or the Department.

Qualitative Statistics: Statistics which assist in the evaluation of assessment practices, such as the coefficient of dispersion (COD) and the price related differential (PRD).

Quality of Assessment: The quality of assessment achieved by the county assessor for a class or subclass of real property. The Property Tax Administrator is annually required to give an opinion of the quality of assessment achieved by each county assessor to the Commission.

Recapture Value: For agricultural and horticultural land receiving special valuation, the assessed value of the land if the land becomes disqualified from special valuation. Recapture value means the actual value of the land pursuant to Neb. Rev. Stat. §77-112 (Reissue 2003). Special value land is valued for taxation at 80% of its recapture value, if recapture is triggered.

Residential Property Classification: Includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-01 Single Family, all Statuses; Property parcel type-06 Recreational, all Statuses; and, Property parcel type-07 Mobile Home, Statuses 1 and 3.

Sale: All transactions of real property for which the Real Estate Transfer Statement, Form 521, is filed and with stated consideration of more than one hundred dollars or upon which more than one dollar and seventy-five cents or two dollars and twenty-five cents (effective 7/1/05) of documentary stamp taxes are paid.

Sale Date Range: The range of sale dates reported on Real Estate Transfer Statements, Form 521, that are included in the sales assessment ratio study for each class of real property.

Sale Price: The actual amount, expressed in terms of money, received for a unit of goods or services, whether or not established in a free and open market. The sale price may be an indicator of actual value of a parcel of real property. An estimate of the sales price may be made from the amount of Documentary Stamp Tax reported on the Real Estate Transfer Statement, Form 521, as the amount recorded on the deed. The sale price is part of the denominator in the assessment sales ratio.

Sample Data Set: A set of observations selected from a population.

Special Value: For agricultural and horticultural land receiving special valuation, the assessed value of the land if the land is qualified for special valuation. Special value means the value that the land has for agricultural or horticultural purposes or uses without regard to the actual value that land has for other purposes and uses. Special value land is valued for taxation at 80% of its special value.

Standard Deviation (STD): The measure of the extent of the absolute difference of the sample data set around the mean. This calculation is the first step in calculating the coefficient of variation (COV). It assumes a normalized distribution of data, and therefore is not relied on heavily in the analysis of assessment practices.

Statistics: Numerical descriptive data calculated from a sample, for example the median, mean or COD. Statistics are used to estimate corresponding measures for the population.

Status: The portion of the Property Classification Code that describes the status of a parcel:

- 1-Improved, land upon which buildings are located.
- 2-Unimproved, land without buildings or structures.
- 3-Improvement on leased land (IOLL), any item of real property which is located on land owned by a person other than the owner of the item.

Total Assessed Value: The sum of all the assessed values in the sample data set.

Total Sale Price: The sum of all the sale prices in the sample data set. If the selling price of a sale was adjusted for qualification, then the adjusted selling price would be used.

Usability: The coding for the treatment of a sale in the state-wide sales file database.

- 1-use the sale without adjustment
- 2-use the sale with an adjustment
- 3-substantially changed sale should not be used in study
- 4-exclude the sale

Valuation: Process or act to determine the assessed value of all parcels of real property in the county each year.

Weighted Mean Ratio: The ratio that is the result of the total of all assessed values of all properties in the sample data set divided by the total of all sale prices of all properties in the sample data set.

Commission Summary Calculations

For all classes of real property

For Statistical Header Information and History: see Statistical Calculations

For Residential Real Property

% of value of this class of all real property value in the county:

$\text{Abstract \#4 value} + \text{Abstract \#16 value} / \text{Abstract Total Real Property Value}$

% of records sold in study period:

$\text{Total Sales from Sales File} / \text{Abstract \#4 records} + \text{Abstract \#16 records}$

% of value sold in the study period:

$\text{Total Value from Sales File} / \text{Abstract \#4 value} + \text{Abstract \#16 value}$

Average assessed value of the base:

$\text{Abstract \#4 value} + \text{Abstract \#16 value} / \text{Abstract \#4 records} + \text{Abstract \#16 records}$

For Commercial Real Property

% of value of this class of all real property value in the county:

$\text{Abstract \#8 value} + \text{Abstract \#12 value} / \text{Abstract Total Real Property Value}$

% of records sold in study period:

$\text{Total Sales from Sales File} / \text{Abstract \#8 records} + \text{Abstract \#12 records}$

% of value sold in the study period:

$\text{Total Value from Sales File} / \text{Abstract \#8 value} + \text{Abstract \#12 value}$

Average assessed value of the base:

$\text{Abstract \#8 value} + \text{Abstract \#12 value} / \text{Abstract \#8 records} + \text{Abstract \#12 records}$

For Agricultural Land

% of value of this class of all real property value in the county:

$\text{Abstract \#30 value} / \text{Abstract Total Real Property Value}$

% of records sold in the study period:

$\text{Total Sales from Sales File} / \text{Abstract \#30 records}$

% of value sold in the study period:

$\text{Total Value from Sales File} / \text{Abstract \#30 value}$

Average assessed value of the base:

$\text{Abstract \#30 value} / \text{Abstract \#30 records}$

Correlation Table Calculations

I. Correlation - Text only

II. Analysis of Percentage of Sales Used

	Total Sales	Qualified Sales	Percent Used
2001			
2002			
2003			XX.XX
2004			XX.XX
2005			XX.XX
2006			XX.XX

Chart: Yes

Stat Type: Total & Qualified

Stat Title: R&O

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX.XX

History: 2001, 2002, 2003, 2004, 2005

Field: no2006

Calculation:

Percent of Sales Used: Round([Qualified]/[Total]*100,2)

III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2001				
2002				
2003				
2004				
2005				
2006		XX.XX	XX.XX	

Chart: Yes

Stat Type: Qualified

Stat Title: R&O and Prelim

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX.XX

History: 2001, 2002, 2003, 2004, 2005

Field: median

Calculations:

%Chngexclgrowth: Round(If([proptype]="Residential",((([Trended 4 (resgrowvalsum)]!SumOftotalvalue-[Trended 4 (resgrowvalsum)]!SumOfgrowth-Avg(ctl05cnt!RESID+ctl05cnt!RECREAT))*100)/Avg(ctl05cnt!RESID+ctl05cnt!RECREAT)),II

f([proptype]="Commercial",((([Trended 5 (comgrowvalsum)]!SumOftotalvalue-[Trended 5 (comgrowvalsum)]!SumOfgrowth-Avg(ctl05cnt!COMM+ctl05cnt!INDUST))*100)/Avg(ctl05cnt!COMM+ctl05cnt!INDUST),Iif([proptype]="AGRICULTURAL UNIMPROVED",((([Trended 6 (agvalsum)]!SumOftotalvalue-Avg(ctl05cnt!TOTAG))*100)/Avg(ctl05cnt!TOTAG),Null))),2)
Trended Ratio: Round(Iif([proptype]="Residential",([Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]*([Trended 4 (resgrowvalsum)]!SumOftotalvalue-[Trended 4 (resgrowvalsum)]!SumOfgrowth-Avg(ctl05cnt!RESID+ctl05cnt!RECREAT)))/(Avg(ctl05cnt!RESID+ctl05cnt!RECREAT)*100)*100),Iif([proptype]="Commercial",[Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]*((([Trended 5 (comgrowvalsum)]!SumOftotalvalue-[Trended 5 (comgrowvalsum)]!SumOfgrowth-Avg(ctl05cnt!COMM+ctl05cnt!INDUST))*100)/(Avg(ctl05cnt!COMM+ctl05cnt!INDUST)*100)),Iif([proptype]="Agricultural Unimproved",[Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]*((([Trended 6 (agvalsum).SumOftotalvalue]-Avg(ctl05cnt!TOTAG))*100)/(Avg(ctl05cnt!TOTAG)*100),Null))),2)

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
	2001	
	2002	
	2003	
	2004	
XX.XX	2005	XX.XX (from Table III Calc)
	2006	

Chart: Yes
Stat Type: Qualified
Stat Title: R&O and Prelim
Study Period: Yearly (most recent twelve months of sales)
Property Type: Residential, Commercial and Agricultural Unimproved
Display: XX.XX
History: 2001, 2002, 2003, 2004, 2005
Field: aggreg
Calculation:
%ChngTotassvals: Iif(Val([Percent Change 2 (Prelim).aggreg])=0,"N/A",Round((([Percent Change 1 (R&O).aggreg]-[Percent Change 2 (Prelim).aggreg])/[Percent Change 2 (Prelim).aggreg]*100,2))

% Change in Assessed Value Excl. Growth, use %Chngexclgrowth from Table III calc.

V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios

	Median	Weighted Mean	Mean
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R&O Statistics			
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Chart: Yes
Stat Type: Qualified
Stat Title: R&O
Study Period: Standard
Property Type: Residential, Commercial and Agricultural Unimproved
Display: XX
History: None
Field: median, aggreg and mean

VI. Analysis of R&O COD and PRD

	COD	PRD
R&O Statistics		
Difference	XX	XX

Chart: No
Stat Type: Qualified
Stat Title: R&O
Study Period: Standard
Property Type: Residential, Commercial and Agricultural Unimproved
Display: XX
History: None
Field: PRD and COD

Calculations:
CODDiff: Round(IIf([2006R&O]!proptype="Residential",IIf(Val([2006R&O]!cod)>15, Val([2006R&O]!cod)-15,0),IIf(Val([2006R&O]!cod)>20, Val([2006R&O]!cod)-20,0)),2)

PRDDiff: Round(IIf(Val([2006R&O]!prd)>103, Val([2006R&O]!prd)-103, IIf(Val([2006R&O]!prd)<98, Val([2006R&O]!prd)-98,0)),2)

VII. Analysis of Changes in the Statistics Due to the County Assessor Actions

	Preliminary Statistics	R&O Statistics	Change
Number of Sales			XX
Median			XX
Weighted Mean			XX
Mean			XX
COD			XX
PRD			XX
Min Sales Ratio			XX
Max Sales Ratio			XX

Chart: No

Stat Type: Qualified

Stat Title: R&O and Prelim

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX

History: None

Field: no2006, median, aggreg, mean, COD, PRD, min and max

Calculations:

no2006Diff: R&O.no2006-Prelim.2005 2006

medianDiff: R&O.median-Prelim.median

meanDiff: R&O.mean-Prelim.mean

aggregDiff: R&O.aggreg-Prelim.aggreg

CODDiff: R&O. COD-Prelim. COD

PRDDiff: R&O. PRD-Prelim. PRD

minDiff: R&O. Min-Prelim. Min

maxDiff: R&O. Max-Prelim. Max

Statistical Reports Query

The Statistical Reports contained in the Reports and Opinions for each county derive from the sales file of the Department of Property Assessment and Taxation. The sales file contains all recorded real property transactions with a stated consideration of more than one-hundred dollars (\$100) or upon which more than one dollar and seventy-five cents (\$1.75) in documentary stamp taxes are paid as shown on the Real Estate Transfer Statement, Form 521. Transactions meeting these criteria are considered sales.

The first query performed by the sales file is by county number. For each of the following property classifications, the sales file performs the following queries:

Residential:

Property Class Code: Property Type 01, all Statuses
Property Type 06, all Statuses
Property Type 07, Statuses 1 and 3
Sale Date Range: July 1, 2003 through June 30, 2005
Qualified: All sales with County Assessor Usability Code: blank, zero, 1 or 2.
If blank or zero will be considered a Usability of 1.

Commercial:

Property Class Code: Property Type 02, all Statuses
Property Type 03, all Statuses
Property Type 04, all Statuses
Sale Date Range: July 1, 2002 through June 30, 2005
Qualified: All sales with Department Usability Code: zero, 1 or 2
If blank or zero will be considered a Usability of 1.

Unimproved Agricultural:

Property Class Code: Property Type 05, Status 2
Sale Date Range: July 1, 2002 through June 30, 2005
Qualified: All sales with Department Usability Code: zero, 1 or 2.
If blank or zero will be considered a Usability of 1.

Agricultural: (Optional)

Property Class Code: Property Type 05, Status 1 and 2
Sale Date Range: July 1, 2002 through June 30, 2005
Qualified: All sales with Department Usability Code: zero, 1 or 2.
If blank or zero will be considered a Usability of 1

Minimally Improved Agricultural: (Optional)

Property Class Code: Property Type 05, All Statuses

Sale Date Range: July 1, 2002 through June 30, 2005

Qualified: All sales with Department Usability Code: zero, 1 or 2.

If blank or zero will be considered a Usability of 1.

Once a record is deemed qualified agricultural, the program will determine: If the current year assessed value improvement plus the non-agricultural total value is less than 5% and \$10,000 of the Total Adjusted Selling Price, the record will be deemed Minimally Improved.

Statistical Calculations

The results of the statistical calculations that make up the header of the Statistical Reports are:

Number of Sales
Total Sales Price
Total Adj. Sales Price
Total Assessed Value
Avg. Adj. Sales Price
Avg. Assessed Value

Median
Weighted Mean
Mean
COD
PRD
COV
STD
Avg. Abs. Dev.
Max Sales Ratio
Min Sales Ratio
95% Median C.I.
95% Wgt. Mean C.I.
95% Mean C.I.

Coding Information & Calculations

Each sale in the sales file becomes a record in the sales file program. All statistical calculations performed by the sales file program round results in the following manner: if the result is not a whole number, then the program will round the result five places past the decimal and truncate to the second place past the decimal. Sales price and assessed value are whole numbers.

Number of Sales

- Coded as Count, Character, 5-digit field.
- The Count is the total number of sales in the sales file based upon the selection of Total or Qualified. For purposes of this document, Qualified and Sale Date Range is assumed.

Total Sales Price

- Coded as TotSalePrice, Character, 15-digit field.
- The Total Sales Price is based on the Total Sale Amount, shown on Line 24 of the Real Estate Transfer Statement, Form 521, for each record added together.
- Calculation
 - Sum SaleAmt

Total Adj. Sales Price

- Coded as TotAdjSalePrice, Character, 15-digit field.
- The Total Adjusted Sales Price is the Total Sale Amount for each record plus or minus any adjustments made to the sale by the county assessor, Department or the Commission (from an appeal).
- Calculation
 - Sum SaleAmt + or – Adjustments

Total Assessed Value

- Coded as TotAssdValue, Character, 15-digit field.
- The Total Assessed Value is based on the Entered Total Current Year Assessed Value Amount for each record. If the record is an agricultural record, Property Classification Code: Property Parcel Type-05, then the Total Assessed Value is the Entered Current Year Total Value adjusted by any value for Non-Ag Total and Current Year Total Improvements, so that the Total Assessed Value used in the calculations for these records is the assessed value for the agricultural land only.
- Calculation
 - Sum TotAssdValue

Avg. Adj. Sales Price

- Coded as AvgAdjSalePrice, Character, 15-digit field.
- The Average Adjusted Sale Price is dependant on the TotAdjSalePrice and the Count defined above.
- Calculation
 - TotAdjSalePrice/Count

Avg. Assessed Value

- Coded as AvgAssdValue, Character, 15-digit field.
- The Average Assessed Value is dependant on the TotAssdValue and the Count defined above.
- Calculation
 - $\text{TotAssdValue}/\text{Count}$

Median

- Coded as Median, Character, 12-digit field.
- The Median ratio is the middle ratio when the records are arrayed in order of magnitude by ratio.
 - If there is an odd number of records in the array, the median ratio is the middle ratio of the array.
 - If there is an even number of records in the array, the median ratio is the average of the two middle ratios of the array.
- Calculation
 - Array the records by order of the magnitude of the ratio from high to low
 - Divide the Total Count in the array by 2 equals Record Total
 - If the Total Count in the array is odd:
 - Count down the number of whole records that is the Record Total + 1. The ratio for that record will be the Median ratio
 - If the Total Count in the array is even:
 - Count down the number of records that is Record Total. This is ratio 1.
 - Count down the number of records that is Records Total + 1. That is ratio 2.
 - $(\text{ratio 1} + \text{ratio 2})/2$ equals the Median ratio.

Weighted Mean

- Coded as Aggreg, Character, 12-digit field.
- Calculation
 - $(\text{TotAssdValue}/\text{TotAdjSalePrice}) * 100$

Mean

- Coded Mean, Character, 12-digit field
- Mean ratio is dependant on TotalRatio which is the sum of all ratios in the sample.
- Calculation
 - $\text{TotalRatio}/\text{RecCount}$

COD

- Coded COD, Character, 12-digit field
- Calculation
 - Subtract the Median from Each Ratio
 - Take the Absolute Value of the Calculated Differences
 - Sum the Absolute Differences
 - Divide by the Number of Ratios to obtain the “Average Absolute Deviation”
 - Divide by the Median
 - Multiply by 100

PRD

- Coded PRD, Character, 12-digit field
- Calculation
 - $(\text{MeanRatio}/\text{AggregRatio}) * 100$

COV

- Coded COV, Character, 12-digit field
- Calculation
 - Subtract the Mean from each ratio
 - Square the Calculated difference
 - Sum the squared differences
 - Divide the number of ratios less one to obtain the Variance of the ratios
 - Compute the Squared Root to obtain the Standard Deviation
 - Divide the Standard Deviation by the Mean
 - Multiply by 100

STD

- Coded StdDev, Character, 12-digit field
- Calculation
 - Subtract the Mean Ratio from each ratio
 - Square the resulting difference
 - Sum the squared difference
 - Divide the number of ratios less one to obtain the Variance of the ratios
 - Compute the squared root of the variance to obtain the Standard Deviation

Avg. Abs. Dev.

- Coded AvgABSDev, Character, 12-digit field
- Calculation
 - Subtracting the Median ratio from each ratio
 - Summing the absolute values of the computed difference
 - Dividing the summed value by the number of ratios

Max Sales Ratio

- Coded Max, Character, 12-digit field
- The Maximum ratio is the largest ratio when the records are arrayed in order of magnitude of ratio.

Min Sales Ratio

- Coded Min, Character, 12-digit field
- The Minimum ratio is the smallest ratio when the records are arrayed in order of magnitude of ratio.

95% Median C.I.

- Coded MedianConfInterval, Character, 12-digit field
- The Median Confidence Interval is found by arraying the ratios and identifying the ranks of the ratios corresponding to the Lower and Upper Confidence Limits. The equation for the number of ratios (j), that one must count up or down from the median to find the Lower and Upper Confidence Limits is:
- Calculation
 - If the number of ratios is Odd
 - $j = 1.96x\sqrt{n}/2$
 - If the number of ratios is Even
 - $j = 1.96x\sqrt{n}/2 + 0.5$
 - Keep in mind if the calculation has anything past the decimal, it will be rounded to the next whole number and the benefit of the doubt is given
 - If the sample size is 5 or less, then N/A is given as the confidence interval
 - If the sample size is 6-8, then the Min and Max is the given range

95% Wgt. Mean C.I.

- Coded AggregConfInterval, Character, 12-digit field
- Calculation
 - Items needed for this calculation
 - Number of sales
 - Assessed Values – Individual and Summed
 - Assessed Values Squared – Individual and Summed
 - Average Assessed Value
 - Sale Prices – Individual and Summed
 - Sales Prices Squared – Individual and Summed
 - Average Sale Price
 - Assessed Values x Sale Prices – Individual and Summed
 - The Weighted Mean
 - The t value for the sample size

- The actual calculation:

$$CI(\bar{A}/\bar{S}) - \bar{A}/\bar{S} \pm t \times \frac{\sqrt{\sum A^2 - 2(\bar{A}/\bar{S}) \sum (A \times S) + (\bar{A}/\bar{S})^2 (\sum S^2)}}{\bar{S} \sqrt{(n) (n-1)}}$$

- If the sample size is 5 or less, then N/A is given as the confidence interval

95% Mean C.I.

- Coded MeanConfInterval, Character, 12-digit field
- The Mean Confidence Interval is based on the assumption of a normal distribution and can be affected by outliers.
- Calculation
 - Lower Limit
 - The Mean – ((t-value * The Standard Deviation)/the Square Root of the Number of Records)
 - Upper Limit
 - The Mean + ((t-value * The Standard Deviation)/the Square Root of the Number of Records)
 - If the number of records is > 30, then use 1.96 as the t-value
 - If the number of records is <= 30, then a “Critical Values of t” Table is used based on sample size. Degrees of freedom = sample size minus 1
 - If the sample is 1 or less, then N/A is given as the confidence interval

Ratio Formulas

- Residential and Commercial Records
 - If the Assessed Value Total Equals Zero, the system changes the Assessed Value to \$1.00 for the ratio calculations. It does not make the change to the actual data.
 - If the Sale Amount is Less Than \$100.00 AND the Adjustment Amount is Zero. The system derives an Adjustment Amount based upon the Doc Stamp fee (Doc Stamp Fee/.00175).
 - Ratio Formula is: $(\text{Assessed Value Total}/(\text{Sale Amount} + \text{Adjustment Amount})) * 100$.
- Agricultural Records
 - If the Sale Amount is Less Than \$100.00 AND the Adjustment Amount is Zero. The system derives an Adjustment Amount based upon the Doc Stamp fee (Doc Stamp Fee/.00175).
 - If the Sale Amount – Assessed Improvements Amount – Entered Non-Ag Amount + Adjustment Amount = 0. The system adds \$1.00 to the Adjustment Amount.
 - If the Assessed Land Amount – Entered Non-Ag Amount Equals Zero. The system adds \$1.00 to the Assessed Land Amount.
 - Ratio Formula is:
 - a. If No Greenbelt: $(\text{Agland Total Amount}/(\text{Sale Amount} - \text{Assessed Improvements} - \text{Entered NonAg Amount} + \text{Adjustment Amount})) * 100$.
 - b. If Greenbelt: $(\text{Recapture Amount}/(\text{Sale Amount} - \text{Assessed Improvements Amount} - \text{Entered NonAg Amount} + \text{Adjustment Amount})) * 100$.

Map Source Documentation

Each map contains a legend which describes the information contained on the map.

School District Map: Compiled and edited by the Nebraska Department of Education. The map has been altered by the Department to reflect current base school districts.

Market Area Map: Information obtained from the county assessor. Compiled and edited by the staff of the Tech Support Division of the Department.

Registered Wells Map: Obtained from the Nebraska Department of Natural Resources website.

GeoCode Map: Compiled and edited by the staff of the Tech Support Division of the Department.

Sections, Towns, Rivers & Streams, Topography, and Soil Class Map: Obtained from the Nebraska Department of Natural Resources website.

Valuation History Chart Specifications

EXHIBITS 1B - 93B Valuation History Charts. There are five charts for each county. The first four charts display history of taxable valuations by property class and subclass, annual percentage change, cumulative percentage change, and the rate of annual percent change over the time periods specified. The fifth chart displays 2005 taxable valuations by property type for each city within the county and compares the county's valuation for each class and subclass of property. The fifth chart also displays populations for the cities and the county. *Note: The list of cities for each county is based on the 2005 Certificate of Taxes Levied Report (CTL) and may not include certain cities/villages that did not levy a property tax or are unincorporated.*

Chart 1 (Page 1) Real Property Valuations - Cumulative %Change 1992-2005

Source: Certificate of Taxes Levied Reports CTL.

Property Class: Residential & Recreational, Commercial & Industrial, Total Agricultural Land

Chart 2 (Page 2) Real Property & Growth Valuations - Cumulative %Change 1995-2005

Source: Certificate of Taxes Levied Reports CTL & Growth Valuations from County Abstract of Assessment Reports.

Property Class & Subclass: Residential & Recreational, Commercial & Industrial, Agricultural Improvements & Site Land

Chart 3 (Page 3) Agricultural Land Valuations - Cumulative %Change 1992-2005

Source: Certificate of Taxes Levied Reports CTL.

Property Class & Subclass: Irrigated Land, Dry Land, Grass Land, Waste Land, Other Agland, Total Agricultural Land

Chart 4 (Page 4) Agricultural Land Valuation-Average Value per Acre History 1992-2005

Source: County Abstract of Assessment Report for Real Property

Property Class & Subclass: Irrigated Land, Dry Land, Grass Land, Waste Land, Other Agland, Total Agricultural Land

Chart 5 (Page 5) City Valuations by Property Type Compared to County Valuation 2005

Source: Certificate of Taxes Levied Reports CTL, County Populations per US Bureau of Census 2000, and City Populations as certified December 2005 by NE Department of Revenue

Property Class & Subclass: Personal Property, Centrally Assessed Personal Property & Centrally Assessed Real Property, Residential, Commercial, Industrial, Recreational, Agricultural Land, Ag-Dwelling & Farm Home Site Land, Ag-Improvements & Farm Site Land, Mineral Interests, Total Taxable Value

City Class, Population, & Zoning Authority:

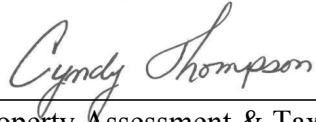
City Class:	Village	Second Class	First Class	Primary Class	Metropolitan
Population:	100-800	801-5,000	5,001-100,000	100,001-299,999	300,000 or more
Zoning Auth	1 mile outside city	1 mile outside city	2 mile outside city	3 mile outside city	3 mile outside city
Neb. Rev. Stat. § §	17-201 & 17-1001	17-101 & 17-1001	16-101 & 16-901	15-101 & 15-905	14-101 & 14-419

Certification

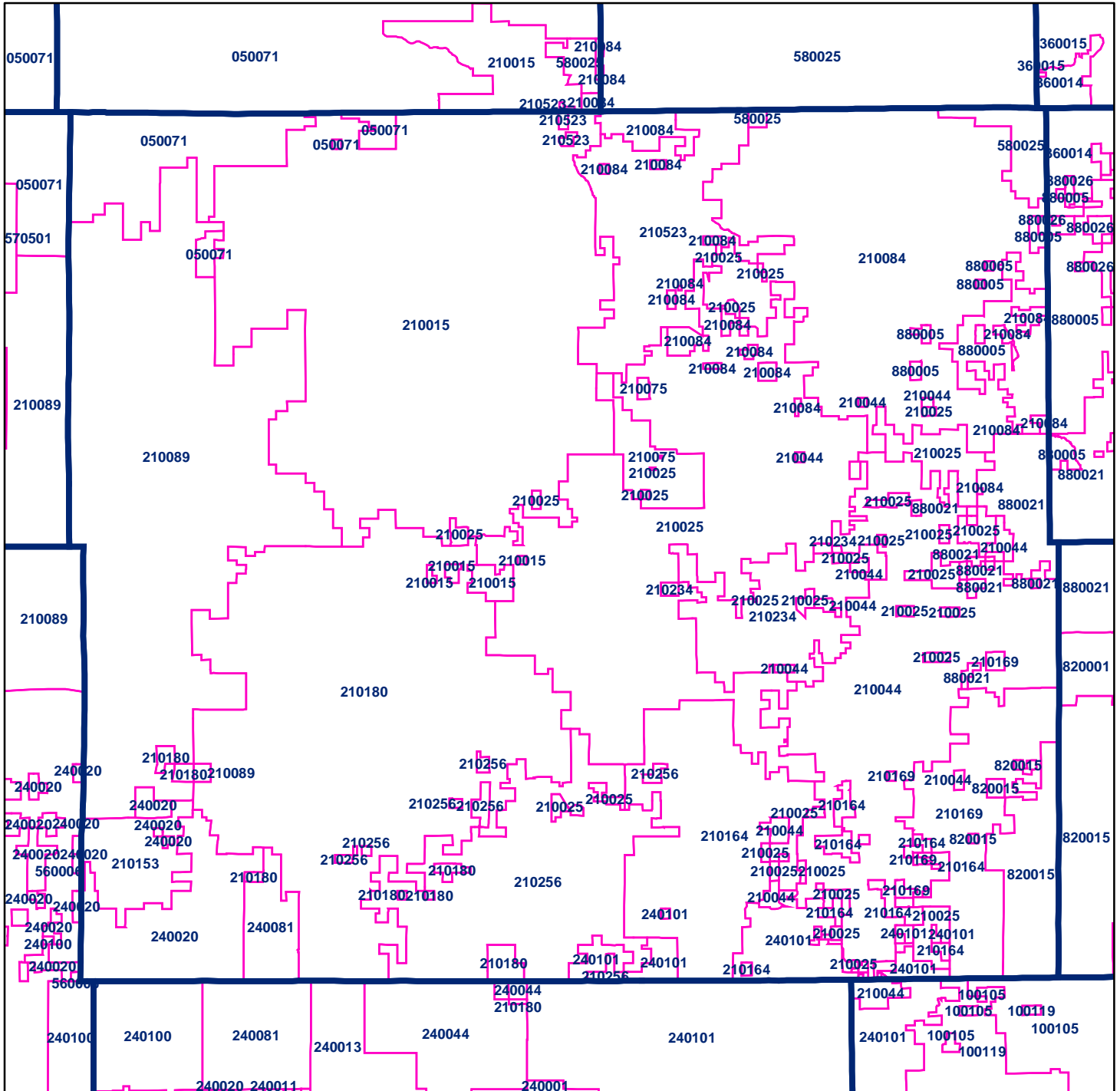
This is to certify that the 2006 Reports and Opinions of the Property Tax Administrator have been sent to the following:

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the Custer County County Assessor, by certified mail, return receipt requested, 7025 1160 0001 1212 7956.

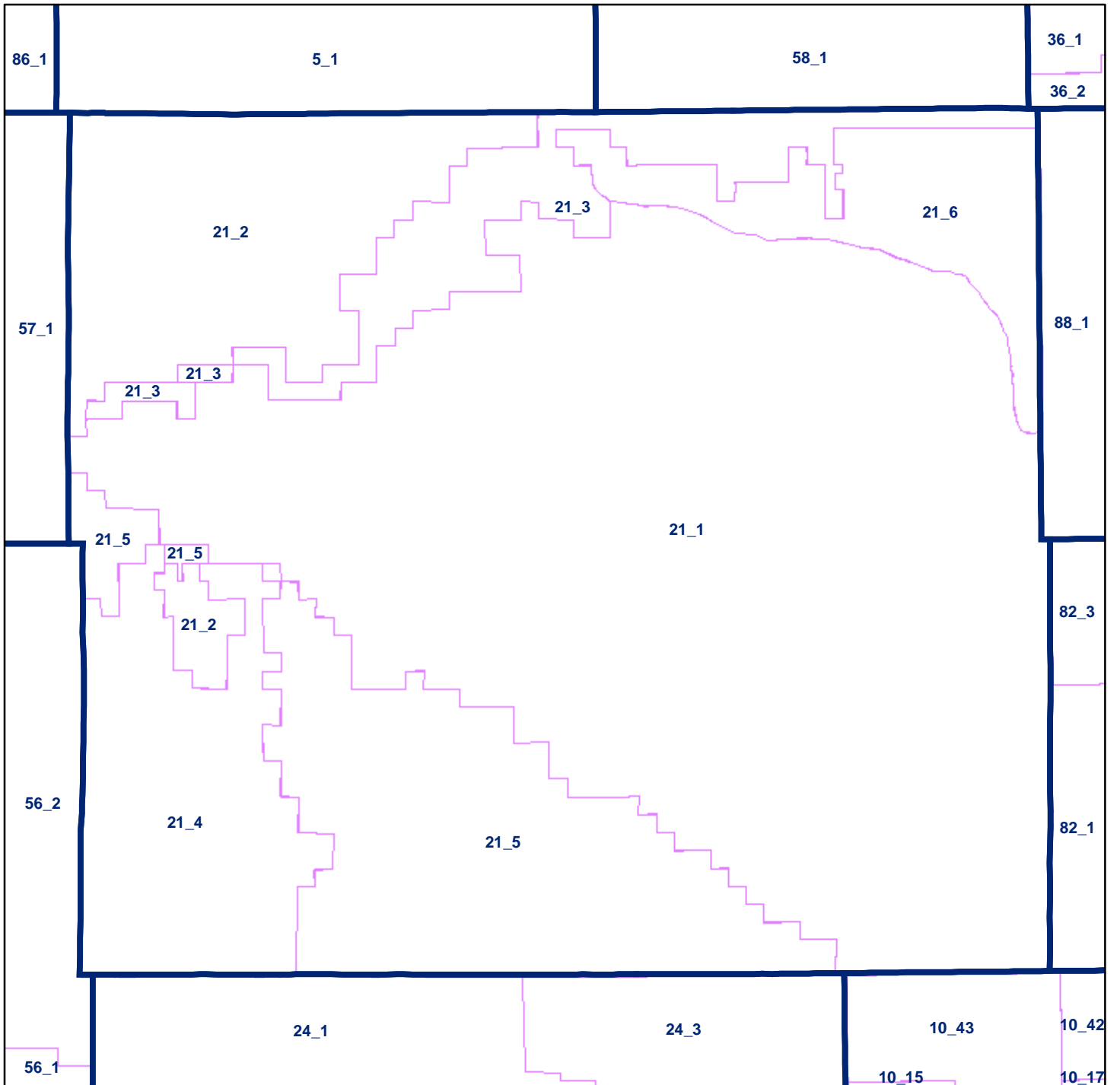
Dated this 10th day of April, 2006.



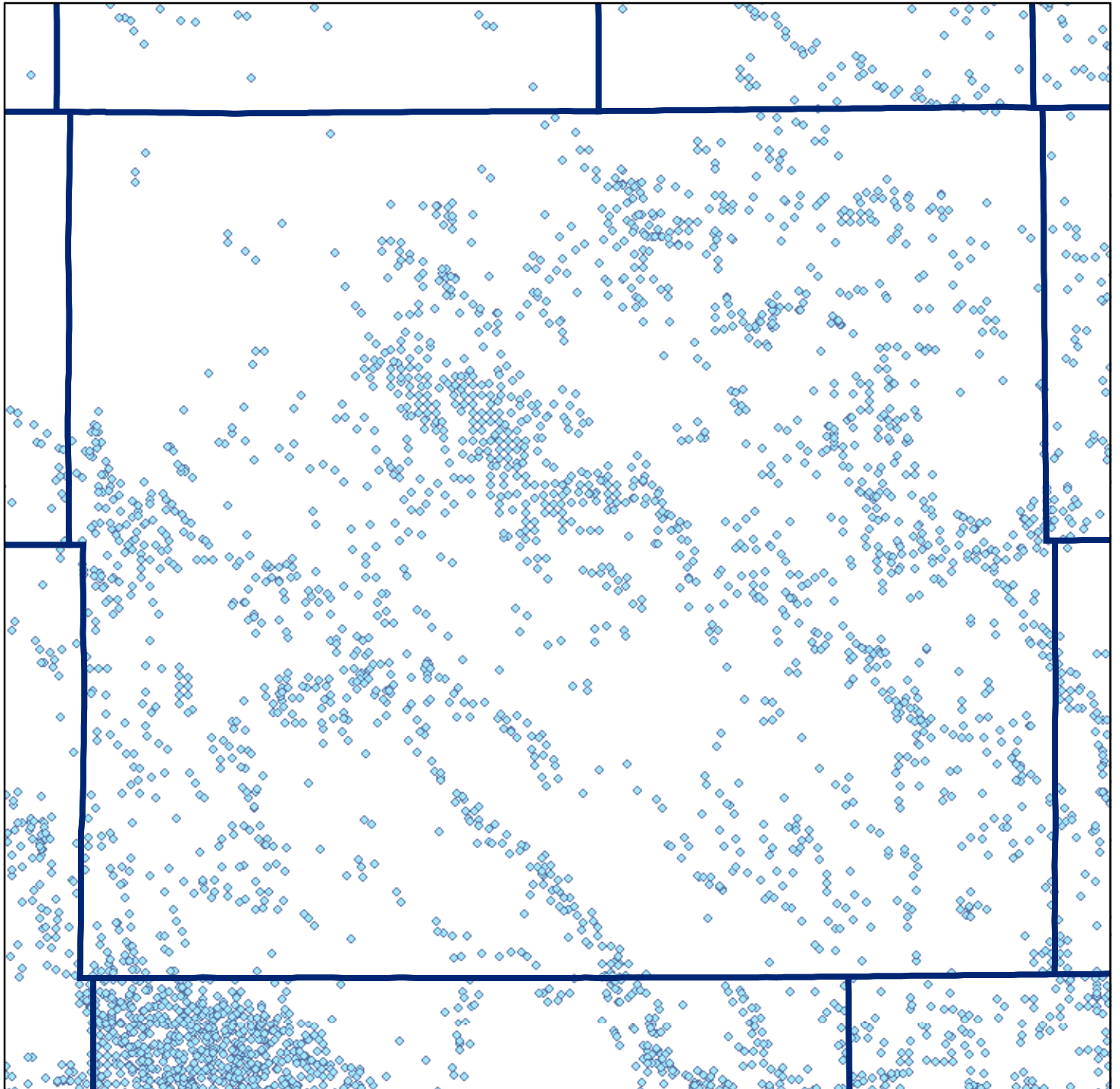
Property Assessment & Taxation



□ School Districts



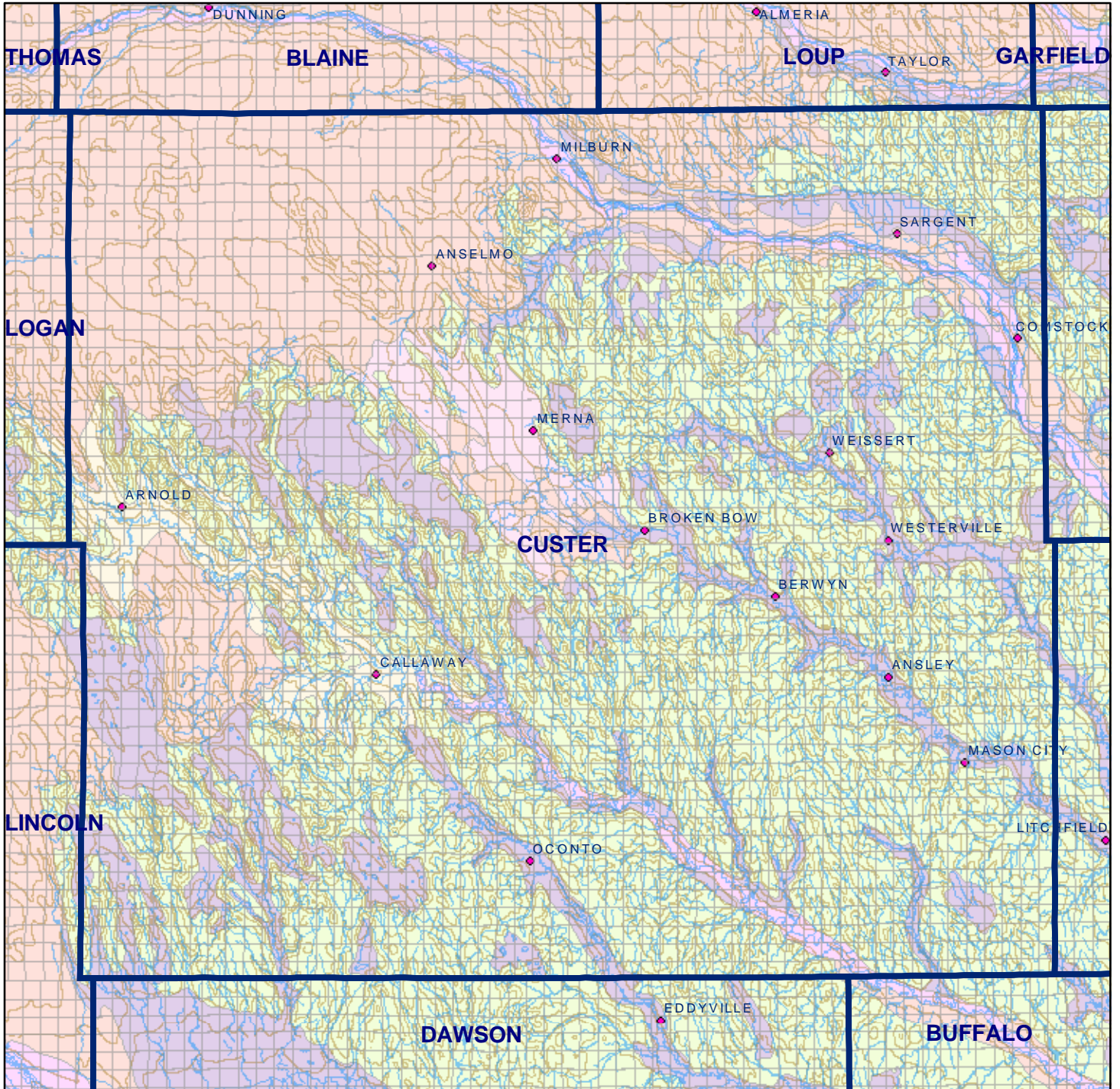
 Market Areas



○ Registered Wells > 500 GPM

1885	1883	1881	1879	1877	1875	1873	1871	1869	1867	1865
2015	2017	2019	2021	2023	2025	2027	2029	2031	2033	2035
2169	2167	2165	2163	2161	2159	2157	2155	2153	2151	2149
2299	2301	2303	2305	2307	2309	2311	2313	2315	2317	2319
2457	2455	2453	2451	2449	2447	2445	2443	2441	2439	2437
2589	2591	2593	2595	2597	2599	2601	2603	2605	2607	2609
2751	2749	2747	2745	2743	2741	2739	2737	2735	2733	2731
2885	2887	2889	2891	2893	2895	2897	2899	2901	2903	2905
3047	3045	3043	3041	3039	3037	3035	3033	3031	3029	3027
3181	3183	3185	3187	3189	3191	3193	3195	3197	3199	3201
								3327	3325	

Geo Codes



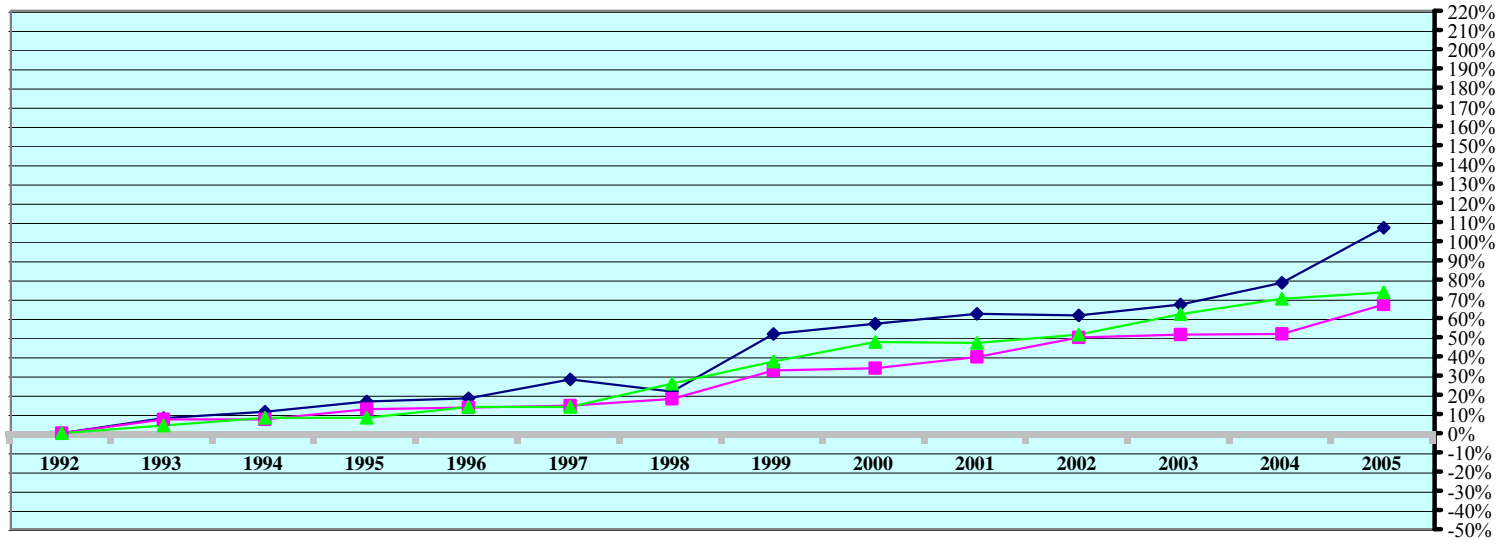
Legend

- Sections
 - Towns
 - Rivers and Streams
 - Topography
- Soil Classes**
- 0 - Lakes and Ponds
 - 1- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
 - 2- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
 - 3- Moderately well drained silty soils on uplands and in depressions formed in loess
 - 4- Well drained silty soils formed in loess on uplands
 - 5- Well drained silty soils formed in loess and alluvium on stream terraces
 - 6- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
 - 7- Somewhat poorly drained soils formed in alluvium on bottom lands
 - 8- Moderately well drained silty soils with clayey subsoils on uplands

Custer County



REAL PROPERTY VALUATIONS - Cumulative %Change 1992-2005



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Value Chg	Ann.%chg	Cmltv%chg	Value	Value Chg	Ann.%chg	Cmltv%chg	Value	Value Chg	Ann.%chg	Cmltv%chg
1992	75,252,085	--	--	--	28,159,855	--	--	--	364,371,340	--	--	--
1993	81,170,275	5,918,190	7.86%	7.86%	30,178,900	2,019,045	7.17%	7.17%	378,841,295	14,469,955	3.97%	3.97%
1994	83,653,935	2,483,660	3.06%	11.16%	30,197,125	18,225	0.06%	7.23%	393,291,305	14,450,010	3.81%	7.94%
1995	87,655,515	4,001,580	4.78%	16.48%	31,675,535	1,478,410	4.90%	12.48%	393,473,795	182,490	0.05%	7.99%
1996	88,895,340	1,239,825	1.41%	18.13%	31,913,665	238,130	0.75%	13.33%	413,899,260	20,425,465	5.19%	13.59%
1997	96,371,620	7,476,280	8.41%	28.07%	32,183,870	270,205	0.85%	14.29%	414,151,005	251,745	0.06%	13.66%
1998	91,601,900	-4,769,720	-4.95%	21.73%	33,200,930	1,017,060	3.16%	17.90%	458,718,870	44,567,865	10.76%	25.89%
1999	114,181,885	22,579,985	24.65%	51.73%	37,368,405	4,167,475	12.55%	32.70%	500,161,675	41,442,805	9.03%	37.27%
2000	118,137,580	3,955,695	3.46%	56.99%	37,702,515	334,110	0.89%	33.89%	537,390,040	37,228,365	7.44%	47.48%
2001	122,013,095	3,875,515	3.28%	62.14%	39,314,380	1,611,865	4.28%	39.61%	535,767,320	-1,622,720	-0.30%	47.04%
2002	121,421,818	-591,277	-0.48%	61.35%	42,191,935	2,877,555	7.32%	49.83%	551,152,757	15,385,437	2.87%	51.26%
2003	125,639,634	4,217,816	3.47%	66.96%	42,601,311	409,376	0.97%	51.28%	590,097,140	38,944,383	7.07%	61.95%
2004	134,199,494	8,559,860	6.81%	78.33%	42,693,516	92,205	0.22%	51.61%	619,488,044	29,390,904	4.98%	70.02%
2005	155,757,677	21,558,183	16.06%	106.98%	47,024,716	4,331,200	10.14%	66.99%	631,569,541	12,081,497	1.95%	73.33%

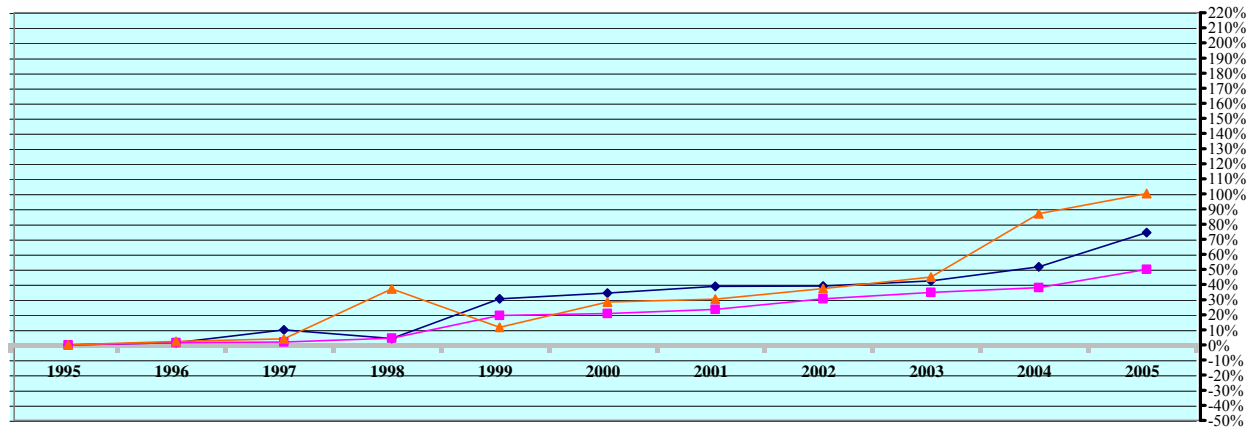
1992-2005 Rate Ann. %chg: Resid & Rec. **5.76%** Comm & Indust **4.02%** Agland **4.32%**

Cnty# **21**
County **CUSTER**

FL area **10**

(1) Resid. & Recreat. excludes agdwell & farm homesite land; Comm. & Indust. excludes minerals; Agland includes irrigated, dry, grass, waste, & other agland, excludes farmsite land.
Source: 1992 - 2005 Certificate of Taxes Levied Reports CTL State of Nebraska Dept. of Property Assessment & Taxation Prepared as of 03/01/2006

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 1995-2005



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
1992	75,252,085	not avail.	--	--	--	--	28,159,855	not avail.	--	--	--	--
1993	81,170,275	not avail.	--	--	--	--	30,178,900	not avail.	--	--	--	--
1994	83,653,935	not avail.	--	--	--	--	30,197,125	not avail.	--	--	--	--
1995	87,655,515	788,200	0.90%	86,867,315	--	--	31,675,535	770,220	2.43%	30,905,315	--	--
1996	88,895,340	666,595	0.75%	88,228,745	0.65%	1.57%	31,913,665	571,255	1.79%	31,342,410	-1.05%	1.41%
1997	96,371,620	857,040	0.89%	95,514,580	7.45%	9.95%	32,183,870	663,765	2.06%	31,520,105	-1.23%	1.99%
1998	91,601,900	957,795	1.05%	90,644,105	-5.94%	4.35%	33,200,930	931,550	2.81%	32,269,380	0.27%	4.41%
1999	114,181,885	851,250	0.75%	113,330,635	23.72%	30.46%	37,368,405	455,590	1.22%	36,912,815	11.18%	19.44%
2000	118,137,580	1,405,965	1.19%	116,731,615	2.23%	34.38%	37,702,515	402,190	1.07%	37,300,325	-0.18%	20.69%
2001	122,013,095	1,497,050	1.23%	120,516,045	2.01%	38.74%	39,314,380	1,161,400	2.95%	38,152,980	1.19%	23.45%
2002	121,421,818	753,500	0.62%	120,668,318	-1.10%	38.91%	42,191,935	1,848,170	4.38%	40,343,765	2.62%	30.54%
2003	125,639,634	2,014,805	1.60%	123,624,829	1.81%	42.31%	42,601,311	941,655	2.21%	41,659,656	-1.26%	34.80%
2004	134,199,494	2,420,433	1.80%	131,779,061	4.89%	51.70%	42,693,516	42,401	0.10%	42,651,115	0.12%	38.01%
2005	155,757,677	4,222,773	2.71%	151,534,904	12.92%	74.44%	47,024,716	626,703	1.33%	46,398,013	8.68%	50.13%

1995-2005 Rate Annual %chg w/o growth >

Resid & Rec.

Comm & Indust

Tax Year	Ag Imprvmts & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agdwll & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprvmts Total Value					
1992	not avail	not avail	45,369,235					
1993	not avail	not avail	44,855,465					
1994	not avail	not avail	43,721,210					
1995	25,761,315	20,471,155	46,232,470	1,483,675	3.21%	44,748,795	--	--
1996	27,295,320	20,018,725	47,314,045	1,492,145	3.15%	45,821,900	-0.89%	2.40%
1997	27,814,960	20,667,670	48,482,630	1,884,630	3.89%	46,598,000	-1.51%	4.13%
1998	40,068,260	23,484,215	63,552,475	2,208,470	3.48%	61,344,005	26.53%	37.09%
1999	29,517,590	22,965,175	52,482,765	2,545,110	4.85%	49,937,655	-21.42%	11.60%
2000	34,724,150	24,558,025	59,282,175	1,804,440	3.04%	57,477,735	9.52%	28.45%
2001	35,424,115	24,863,955	60,288,070	1,979,560	3.28%	58,308,510	-1.64%	30.30%
2002	38,506,936	25,256,257	63,763,193	2,276,905	3.57%	61,486,288	1.99%	37.40%
2003	39,862,725	26,331,620	66,194,345	1,351,964	2.04%	64,842,381	1.69%	44.90%
2004	58,564,423	27,381,140	85,945,563	2,267,871	2.64%	83,677,692	26.41%	86.99%
2005	63,723,497	29,243,345	92,966,842	3,345,088	3.60%	89,621,754	4.28%	100.28%

1995-2005 Rate Annual %chg w/o growth >

Ag Imprvmts

(1) Resid. & Recreat. excludes agdwll & farm homesite land; Comm. & Indust. excludes minerals; Agland incudes irrigated, dry, grass, waste & other agland, excludes farmsite land. Real Prop Growth = value attributable to new construction, additions to existing buildings, and any improvements for real property which increase the value of such property.

Sources:
Value; 1992 - 2005 CTL
Growth Value; 1995-2005 Abstract of Asmnt Rpt.

State of Nebraska
Dept. of Property Assessment & Taxation
Prepared as of 03/01/2006

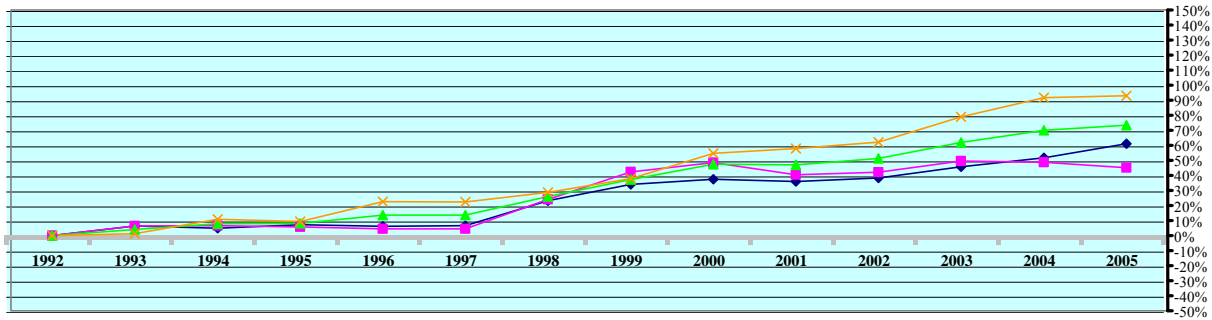
Cnty#
County

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CHART 2

EXHIBIT 21B Page 2

AGRICULTURAL LAND VALUATIONS - Cumulative %Change 1992-2005



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmity%chg	Value	Value Chg	Ann%chg	Cmity%chg	Value	Value Chg	Ann%chg	Cmity%chg
1992	130,203,795	--	--	--	62,214,365	--	--	--	171,685,730	--	--	--
1993	138,587,735	8,383,940	6.44%	6.44%	66,188,250	3,973,885	6.39%	6.39%	173,811,015	2,125,285	1.24%	1.24%
1994	136,444,380	-2,143,355	-1.55%	4.79%	66,323,365	135,115	0.20%	6.60%	190,284,390	16,473,375	9.48%	10.83%
1995	139,516,360	3,071,980	2.25%	7.15%	65,788,320	-535,045	-0.81%	5.74%	187,927,540	-2,356,850	-1.24%	9.46%
1996	138,334,735	-1,181,625	-0.85%	6.24%	65,028,310	-760,010	-1.16%	4.52%	210,286,980	22,359,440	11.90%	22.48%
1997	138,926,780	592,045	0.43%	6.70%	64,939,685	-88,625	-0.14%	4.38%	210,066,645	-220,335	-0.10%	22.36%
1998	160,291,535	21,364,755	15.38%	23.11%	77,138,665	12,198,980	18.79%	23.99%	221,069,310	11,002,665	5.24%	28.76%
1999	174,624,170	14,332,635	8.94%	34.12%	88,544,285	11,405,620	14.79%	42.32%	236,760,895	15,691,585	7.10%	37.90%
2000	179,005,670	4,381,500	2.51%	37.48%	92,348,380	3,804,095	4.30%	48.44%	265,656,150	28,895,255	12.20%	54.73%
2001	176,968,720	-2,036,950	-1.14%	35.92%	87,363,510	-4,984,870	-5.40%	40.42%	271,049,810	5,393,660	2.03%	57.88%
2002	180,113,426	3,144,706	1.78%	38.33%	88,451,323	1,087,813	1.25%	42.17%	278,225,417	7,175,607	2.65%	62.06%
2003	189,689,216	9,575,790	5.32%	45.69%	93,021,335	4,570,012	5.17%	49.52%	307,082,283	28,856,866	10.37%	78.86%
2004	197,563,501	7,874,285	4.15%	51.73%	92,547,061	-474,274	-0.51%	48.76%	329,065,713	21,983,430	7.16%	91.67%
2005	209,645,880	12,082,379	6.12%	61.01%	90,295,876	-2,251,185	-2.43%	45.14%	331,314,921	2,249,208	0.68%	92.98%

1992-2005 Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmity%chg	Value	Value Chg	Ann%chg	Cmity%chg	Value	Value Chg	Ann%chg	Cmity%chg
1992	--	--	--	--	267,450	--	--	--	364,371,340	--	--	--
1993	--	--	--	--	254,295	-13,155	-4.92%	-4.92%	378,841,295	14,469,955	3.97%	3.97%
1994	--	--	--	--	239,170	--	0.00%	-10.57%	393,291,305	14,450,010	3.81%	7.94%
1995	--	--	--	--	241,575	2,405	1.01%	-9.67%	393,473,795	182,490	0.05%	7.99%
1996	--	--	--	--	249,235	7,660	3.17%	-6.81%	413,899,260	20,425,465	5.19%	13.59%
1997	--	--	--	--	217,895	-31,340	-12.57%	-18.53%	414,151,005	251,745	0.06%	13.66%
1998	--	--	--	--	219,360	1,465	0.67%	-17.98%	458,718,870	44,567,865	10.76%	25.89%
1999	--	--	--	--	232,325	12,965	5.91%	-13.13%	500,161,675	41,442,805	9.03%	37.27%
2000	--	--	--	--	379,840	147,515	63.50%	42.02%	537,390,040	37,228,365	7.44%	47.48%
2001	--	--	--	--	385,280	5,440	1.43%	44.06%	535,767,320	-1,622,720	-0.30%	47.04%
2002	--	--	--	--	4,362,591	3,977,311	1032.32%	1531.18%	551,152,757	15,385,437	2.87%	51.26%
2003	303,558	n/a	n/a	n/a	748	n/a	n/a	n/a	590,097,140	38,944,383	7.07%	61.95%
2004	300,414	-3,144	-1.04%	-1.04%	11,355	10,607	1418.05%	1418.05%	619,488,044	29,390,904	4.98%	70.02%
2005	299,882	-532	-0.18%	-1.21%	12,982	1,627	14.33%	1635.56%	631,569,541	12,081,497	1.95%	73.33%

1992-2005 Rate Ann.%chg: Total Agland

Cnty#
County

FL area

CHART 3 EXHIBIT 21B Page 3

(1) Waste land data was reported with other agland 1992-2002 due CTL reporting form structure; beginning with 2003 wasteland isolated from other agland.

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 1992-2005 (from Abstracts)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
1992	130,094,605	187,130	695	--	--	62,271,325	203,591	306	--	--	171,731,555	1,164,924	147	--	--
1993	138,560,640	187,703	738	6.19%	6.19%	66,215,630	202,705	327	6.86%	6.86%	173,827,365	1,165,365	149	1.36%	1.36%
1994	139,064,580	190,876	729	-1.22%	4.89%	66,014,195	198,804	332	1.53%	8.50%	188,743,737	1,164,689	162	8.72%	10.20%
1995	139,516,360	189,650	736	0.96%	5.90%	65,788,320	201,309	327	-1.51%	6.86%	187,928,665	1,164,510	161	-0.62%	9.52%
1996	138,329,035	190,916	725	-1.49%	4.32%	64,992,165	200,294	324	-0.92%	5.88%	210,355,280	1,164,356	181	12.42%	23.13%
1997	138,926,780	191,956	724	-0.14%	4.17%	64,983,770	200,252	325	0.31%	6.21%	210,022,560	1,163,245	181	0.00%	23.13%
1998	160,383,815	194,028	827	14.23%	18.99%	77,259,335	198,505	389	19.69%	27.12%	220,961,045	1,162,822	190	4.97%	29.25%
1999	174,819,495	198,617	880	6.41%	26.62%	88,988,820	195,221	456	17.22%	49.02%	241,226,170	1,161,424	208	9.47%	41.50%
2000	179,297,240	202,242	887	0.80%	27.63%	92,234,050	191,156	483	5.92%	57.84%	265,853,415	1,160,778	229	10.10%	55.78%
2001	185,169,425	204,543	905	2.03%	30.22%	91,720,015	194,613	471	-2.48%	53.92%	270,808,130	1,203,871	225	-1.75%	53.06%
2002	180,821,785	206,840	874	-3.43%	25.76%	88,638,060	191,772	462	-1.91%	50.98%	281,229,475	1,205,252	233	3.56%	58.50%
2003	189,766,774	208,697	909	4.00%	30.79%	93,150,648	190,643	489	5.84%	59.80%	246,414,751	875,397	281	20.60%	91.16%
2004	197,598,114	212,229	931	2.43%	33.97%	92,568,437	188,101	492	0.64%	60.82%	262,154,357	860,369	305	8.43%	107.28%
2005	209,672,492	215,427	973	4.54%	40.04%	91,585,941	185,077	495	0.56%	61.72%	265,437,202	856,186	310	1.75%	110.90%

1992-2005 Rate Ann.%chg AvgVal/Acre: 2.62%

3.77%

5.91%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
1992	164,720	9,536	17	--	--	99,180	1,067	93	--	--	364,361,385	1,566,249	233	--	--
1993	139,430	9,556	15	-11.76%		99,180	1,064	93	0.00%		378,842,245	1,566,394	242	3.86%	3.86%
1994	139,995	9,594	15	0.00%		99,070	1,057	94	1.08%		394,061,577	1,565,019	252	4.13%	8.15%
1995	139,945	9,590	15	0.00%		100,505	1,091	92	-2.13%		393,473,795	1,566,151	251	-0.40%	7.73%
1996	138,710	9,522	15	0.00%		77,470	859	90	-2.17%		413,892,660	1,565,946	264	5.18%	13.30%
1997						217,895	10,378	21	--		414,151,005	1,565,831	264	0.00%	13.30%
1998						218,815	10,396	21	0.00%		458,823,010	1,565,752	293	10.98%	25.75%
1999						219,365	10,430	21	0.00%		505,253,850	1,565,691	323	10.24%	38.63%
2000						377,680	10,800	35	66.67%		537,762,385	1,564,975	344	6.50%	47.64%
2001						384,565	11,111	35	0.00%		548,082,135	1,614,138	340	-1.16%	45.92%
2002						312,145	10,350	30	-14.29%		551,001,465	1,614,214	341	0.29%	46.35%
2003	287,408	9,669	30	n/a	n/a	60,865,341	328,719	185	n/a	n/a	590,484,922	1,613,125	366	7.33%	57.08%
2004	299,664	10,313	29	-3.14%	n/a	66,973,406	341,915	196	5.88%	n/a	619,593,978	1,612,926	384	4.96%	64.87%
2005	303,486	10,225	30	2.15%	n/a	69,233,074	341,205	203	3.59%	n/a	636,232,195	1,608,118	396	2.99%	69.80%

1992-2005 Rate Ann.%chg AvgVal/Acre:

4.16%

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CUSTER

FL area 10

CHART 4 EXHIBIT 21B Page 4

(1) Valuation on Abstracts vs CTL will vary due to different dates of reporting; (2) Waste land data was reported with other agland 1997-2002 due to reporting form chgs
source: 1992 - 2005 Abstracts State of Nebraska Department of Property Assessment & Taxation Prepared as of 03/01/2006

2005 City Valuations by Property Type Compared to County Valuations by Property Type

County Population	County:	Personal Property	CentralAsd Personal	CentralAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell & Homesite	AgImprvmts Farmsite	Minerals	Total Value
11,793	CUSTER	67,469,096	12,602,160	31,084,528	155,757,677	41,565,670	5,459,046	0	631,569,541	63,723,497	29,243,345	0	1,038,474,560
<i>cnty sectorvalue % of total value:</i>		6.50%	1.21%	2.99%	15.00%	4.00%	0.53%		60.82%	6.14%	2.82%		100.00%

City's Sector Values:

City Population	Cities:	Personal Property	CentralAsd Personal	CentralAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell & Homesite	AgImprvmts Farmsite	Minerals	Total Value
159	ANSELMO	48,089	119,391	327,018	1,172,886	436,619	0	0	0	0	0	0	2,104,003
520	ANSLEY	278,663	604,701	460,931	5,199,064	831,852	0	0	1,303	0	0	0	7,376,514
630	ARNOLD	409,727	240,286	44,603	10,099,970	1,087,041	0	0	0	0	0	0	11,881,627
134	BERWYN	6,550	103,371	409,155	1,067,588	85,231	0	0	0	0	55,049	0	1,726,944
3,491	BROKEN BOW	2,365,438	913,486	926,215	62,536,901	23,904,724	326,615	0	0	0	0	0	90,973,379
637	CALLAWAY	119,274	82,904	15,389	14,679,998	1,372,785	0	0	0	0	0	0	16,270,350
110	COMSTOCK	11,354	85,162	5,323	1,194,510	131,831	0	0	0	0	0	0	1,428,180
178	MASON CITY	38,231	300,675	587,714	1,595,414	115,929	0	0	4,688	0	1,894	0	2,644,545
391	MERNA	158,630	780,106	675,939	5,170,270	1,760,663	0	0	0	0	0	0	8,545,608
141	OCONTO	40,072	55,291	10,263	1,667,569	202,525	0	0	0	0	0	0	1,975,720
649	SARGENT	255,204	295,824	19,746	6,582,269	3,272,245	0	0	43,932	0	0	0	10,469,220
Total of All City Values:		3,731,232	3,581,197	3,482,296	110,966,439	33,201,445	326,615	0	49,923	0	56,943	0	155,396,090
<i>% total citysect of cnty sector</i>		5.53%	28.42%	11.20%	71.24%	79.88%	5.98%		0.01%		0.19%		14.96%

City's Sector Value% of County's Sector Value:

%citypop. to cntypop.	Cities:	Personal Property	CentralAsd Personal	CentralAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell & Homesite	AgImprvmts Farmsite	Minerals	Total Value
1.35%	ANSELMO	0.07%	0.95%	1.05%	0.75%	1.05%							0.20%
4.41%	ANSLEY	0.41%	4.80%	1.48%	3.34%	2.00%			0.00%				0.71%
5.34%	ARNOLD	0.61%	1.91%	0.14%	6.48%	2.62%							1.14%
1.14%	BERWYN	0.01%	0.82%	1.32%	0.69%	0.21%					0.19%		0.17%
29.60%	BROKEN BOW	3.51%	7.25%	2.98%	40.15%	57.51%	5.98%						8.76%
5.40%	CALLAWAY	0.18%	0.66%	0.05%	9.42%	3.30%							1.57%
0.93%	COMSTOCK	0.02%	0.68%	0.02%	0.77%	0.32%							0.14%
1.51%	MASON CITY	0.06%	2.39%	1.89%	1.02%	0.28%			0.00%		0.01%		0.25%
3.32%	MERNA	0.24%	6.19%	2.17%	3.32%	4.24%							0.82%
1.20%	OCONTO	0.06%	0.44%	0.03%	1.07%	0.49%							0.19%
5.50%	SARGENT	0.38%	2.35%	0.06%	4.23%	7.87%			0.01%				1.01%

Cnty# **21**
County **CUSTER**

FL area **10**

Sources: 2005 Certificate of Taxes Levied CTL, 2000 US Census; Dec2005 City Pop. per NE Dept Revenue State of Nebraska Dept. of Property Assessment & Taxation Prepared as of 03/01/2006