

NEBRASKA DEPARTMENT OF

2006 Reports & Opinions
of the
Property Tax Administrator

PROPERTY ASSESSMENT AND TAXATION

for

Kimball County
53

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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53 Kimball

Residential Real Property - Current

Number of Sales	112	COD	12.71
Total Sales Price	6131250	PRD	101.58
Total Adj. Sales Price	6131284	COV	18.24
Total Assessed Value	5918009	STD	17.88
Avg. Adj. Sales Price	54743.61	Avg. Abs. Dev.	12.67
Avg. Assessed Value	52839.37	Min	45.50
Median	99.66	Max	161.00
Wgt. Mean	96.52	95% Median C.I.	96.36 to 101.56
Mean	98.04	95% Wgt. Mean C.I.	93.82 to 99.22
		95% Mean C.I.	94.73 to 101.35
% of Value of the Class of all Real Property Value in the County			25
% of Records Sold in the Study Period			6.03
% of Value Sold in the Study Period			6.58
Average Assessed Value of the Base			48,483

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2006	112	99.66	12.71	101.58
2005	128	98.36	13.98	100.87
2004	126	95.84	13.51	101.78
2003	105	96	11.21	99.79
2002	130	99	26.22	112.82
2001	162	97	25.02	112.12

2006 Commission Summary

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Commercial Real Property - Current

Number of Sales	34	COD	26.18
Total Sales Price	1156900	PRD	104.74
Total Adj. Sales Price	1156140	COV	36.77
Total Assessed Value	1071940	STD	35.70
Avg. Adj. Sales Price	34004.12	Avg. Abs. Dev.	25.09
Avg. Assessed Value	31527.65	Min	34.24
Median	95.86	Max	214.87
Wgt. Mean	92.72	95% Median C.I.	79.37 to 108.83
Mean	97.11	95% Wgt. Mean C.I.	82.24 to 103.20
		95% Mean C.I.	85.11 to 109.12
% of Value of the Class of all Real Property Value in the County			17.71
% of Records Sold in the Study Period			7.91
% of Value Sold in the Study Period			1.68
Average Assessed Value of the Base			148,263

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2006	34	95.86	26.18	104.74
2005	32	97.14	20.02	95.81
2004	33	97.98	24.89	108.41
2003	46	98	26.55	109.15
2002	51	97	28.61	110.1
2001	54	100	26.11	110.16

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Agricultural Land - Current

Number of Sales	70	COD	13.78
Total Sales Price	6525122	PRD	103.68
Total Adj. Sales Price	6452122	COV	18.36
Total Assessed Value	4851860	STD	14.31
Avg. Adj. Sales Price	92173.17	Avg. Abs. Dev.	10.61
Avg. Assessed Value	69312.29	Min	47.20
Median	76.95	Max	122.30
Wgt. Mean	75.20	95% Median C.I.	73.78 to 80.41
Mean	77.96	95% Wgt. Mean C.I.	71.26 to 79.13
		95% Mean C.I.	74.61 to 81.32
% of Value of the Class of all Real Property Value in the County			37.46
% of Records Sold in the Study Period			3.4
% of Value Sold in the Study Period			0.05
Average Assessed Value of the Base			65,441

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2006	70	76.95	13.78	103.68
2005	60	77.19	14.65	103.05
2004	54	76.71	13.60	102.11
2003	50	75	16.39	106.12
2002	43	76	16.82	108.57
2001	61	76	14.57	103.77

2006 Opinions of the Property Tax Administrator for Kimball 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 Kimball County is 100% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Kimball County is 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 Kimball County is 96% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Kimball 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 Kimball County is 77% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Kimball County is in compliance with generally accepted mass appraisal practices.

2006 Opinions of the Property Tax Administrator for Kimball County

Recommendations

It is my recommendation that the Tax Equalization and Review Commission make no adjustment.

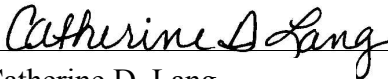
Residential

Commercial

Agricultural

Dated this 10th day of April, 2006.





Catherine D. Lang
Property Tax Administrator

**2006 Correlation Section
for Kimball County**

Residential Real Property

I. Correlation

Kimball: RESIDENTIAL: A review of the three measures of central tendency indicates that all are well within acceptable range, and any of the three could be used to indicate the overall level of value for the residential property class. However, the Trended Preliminary Ratio is virtually the same as that of the median, and thus provides some of the strongest support for the median measure of central tendency. For purposes of direct equalization, the median will be used to represent the overall level of value for the residential property class. Regarding the qualitative statistical measures, both are within compliance and represent good assessment uniformity.

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	213	162	76.06
2002	191	130	68.06
2003	192	105	54.69
2004	221	126	57.01
2005	230	128	55.65
2006	237	112	47.26

Kimball: RESIDENTIAL: An examination of the total residential sales file revealed that of the 237 total transactions, thirty-one were found to consist of gifts, undivided interests, foreclosures, family transfers, correction deeds and an old contract sale. Therefore, the total number of residential sales would be 206 (237-31), and of these 112, or 54.37% were deemed qualified.

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

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for Kimball 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	93	4.84	97.5	97
2002	94	7.33	100.89	99
2003	96	0.6	96.58	96
2004	92.45	5.91	97.92	95.84
2005	92.31	7.52	99.25	98.36
2006	98.53	1.08	99.6	99.66

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Kimball: RESIDENTIAL: As shown in the above table, there is no statistically significant difference between the Trended Preliminary Ratio and the R&O Median, and this would indicate that each statistic strongly supports the 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)
7.36	2001	4.84
7.97	2002	7.33
0	2003	0.6
4.65	2004	5.91
5.74	2005	7.52
1.32	2006	1.08

Kimball: RESIDENTIAL: The difference between the percent change in the sales file and the percent change in assessed value (excluding growth) is virtually negligible, and strongly indicates that there is

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no difference between the valuation practices applied to the sold compared to the unsold residential 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	99.66	96.52	98.04

Kimball: RESIDENTIAL: A review of the three measures of central tendency indicates that all are well within acceptable range, and any of the three could be used to indicate the overall level of value for the residential property class.

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	12.71	101.58
Difference	0	0

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Kimball: RESIDENTIAL: Both the coefficient of dispersion and the price-related differential are well within compliance and indicate good overall assessment uniformity.

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	112	112	0
Median	98.53	99.66	1.13
Wgt. Mean	95.16	96.52	1.36
Mean	96.46	98.04	1.58
COD	14.08	12.71	-1.37
PRD	101.36	101.58	0.22
Min Sales Ratio	45.50	45.50	0
Max Sales Ratio	161.00	161.00	0

Kimball: RESIDENTIAL: Specific assessment actions taken to address the residential property class for 2006 included: a continuing review of property in Kimball, as well as the development and implementation of new values and a new depreciation schedule for all residential property in Dix and Bushnell. Mobile homes on leased land were also re-priced. The above table appears to reflect this activity.

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Commerical Real Property

I. Correlation

Kimball: COMMERCIAL: All three measures of central tendency are within range, and the difference between the aggregate and the mean is roughly 4.39 points. Removal of the two extreme outlying sales would move the aggregate within one point of the mean. Any of the three could be used to act as a point estimate for overall level of value, but since the median is supported by the Trended Preliminary Ratio, the median will be used. Both qualitative statistics are outside of their respective range. The hypothetical removal of two outliers would move the price-related differential within compliance, and the coefficient of dispersion would move to roughly two points above acceptable range. Based on the overall assessment practices of the county, it is believed that the county has met both the required level of value and the standards for uniform and proportionate assessment for commercial 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	73	54	73.97
2002	67	51	76.12
2003	65	46	70.77
2004	53	33	62.26
2005	59	32	54.24
2006	64	34	53.12

Kimball: COMMERCIAL: The percentage of commercial sales used for 2006 appears to be lower than previous years—however, a further review of the total commercial file reveals seven transactions that are not actual sales and should be removed (two are gifts, two are foreclosures, one is a partial interest transfer, one is a correction deed and the last is a cancellation of a lease to purchase agreement).

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Therefore, the true total percent of all sales used for assessment year 2006 would be approximately 59.65% (57 total sales, and of these 34 used).

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.

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	93	1.76	94.64	100
2002	93	5.11	97.75	97
2003	98	0.36	98.35	98
2004	97.98	0.09	98.07	97.98

**2006 Correlation Section
for Kimball County**

2005	88.31	9.98	97.12	97.14
2006	94.66	3.05	97.55	95.86

Kimball: COMMERCIAL: Analysis of Table III reveals that there is less than two points difference between the Trended Preliminary Ratio and the R&O Median. Therefore, both figures provide strong support for 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)
8.43	2001	1.76
5.24	2002	5.11
0	2003	0.36
0	2004	0.09
9.97	2005	9.98
0.69	2006	3.05

2006 Correlation Section for Kimball County

Kimball: COMMERCIAL: There is less than a three-point difference (2.36) between the percent change in the sales file compared to the percent change in the commercial base (excluding growth), and this is statistically insignificant. Assessment actions taken to address the commercial property class included completion of the pickup work and a continuing review of commercial property within Kimball, Dix and Bushnell.

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 Kimball 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	95.86	92.72	97.11

Kimball: COMMERCIAL: All three measures of central tendency are within range, and the difference between the aggregate and the mean is roughly 4.39 points. Removal of the two extreme outlying sales would move the aggregate within one point of the 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
for Kimball County**

	COD	PRD
R&O Statistics	26.18	104.74
Difference	6.18	1.74

Kimball: COMMERCIAL: Both qualitative statistics are outside of their respective range. The hypothetical removal of two outliers would move the price-related differential within compliance, and the coefficient of dispersion would lie roughly two points above acceptable 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	34	34	0
Median	94.66	95.86	1.2
Wgt. Mean	92.39	92.72	0.33
Mean	94.09	97.11	3.02
COD	22.93	26.18	3.25
PRD	101.83	104.74	2.91
Min Sales Ratio	34.24	34.24	0
Max Sales Ratio	174.62	214.87	40.25

Kimball: COMMERCIAL: Assessment actions taken to address the commercial property class for 2006 included completion of the pickup work and a continuing review of commercial property within Kimball, Dix and Bushnell. This appears to be reflected in the above table.

**2006 Correlation Section
for Kimball County**

Agricultural Land

I. Correlation

Kimball: AGRICULTURAL UNIMPROVED: All three measures of central tendency are well within acceptable range, and the greatest rounded difference is approximately three points (2.76 between the aggregate and the mean). Any of the three measures could serve as proxy for the overall level of value for agricultural land within Kimball County. For purposes of direct equalization, the overall median will be used to represent level of value for agricultural land within Kimball County. A review of the qualitative statistics indicates that the coefficient of dispersion is well within range, and the price-related differential is less than one point outside of the upper prescribed limit (and may be skewed by outlying sales). Based on the overall assessment practices of the county, it is believed that the county has met both the required level of value and the standards for uniform and proportionate assessment for agricultural land.

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	79	61	77.22
2002	65	43	66.15
2003	80	50	62.5
2004	109	54	49.54
2005	121	60	49.59
2006	139	70	50.36

Kimball: AGRICULTURAL UNIMPROVED: A closer review of the agricultural land file shows that of the 139 transactions that occurred during the timeframe of the study period, 17 are not actual sales: fourteen are partial interest transfers, and three are family exchanges. Therefore, a more realistic

**2006 Correlation Section
for Kimball County**

percent used of all available sales would be $139 - 17 = 122$ sales, of which 70 or 57.38% are deemed qualified.

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.

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	75	9.82	82.37	76
2002	72	6.25	76.5	76
2003	75	0.1	75.08	75
2004	74.61	1.46	75.7	76.71

**2006 Correlation Section
for Kimball County**

2005	78.25	0.17	78.38	77.19
2006	77.91	3.6	80.71	76.95

Kimball: AGRICULTURAL UNIMPROVED: As shown in the above table, the Trended Preliminary Ratio and the R&O Median differ by approximately four points (3.76 rounded to 4). This would indicate very slight support of each figure for the 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)
6.98	2001	9.82
8.95	2002	6.25
0	2003	0.1
6.11	2004	1.46
0.76	2005	0.17
4.54	2006	3.6

2006 Correlation Section for Kimball County

Kimball: AGRICULTURAL UNIMPROVED: There is less than one point difference between the percent change in the sales file compared to the percent change to the agricultural land base as a whole (excluding growth). This is statistically insignificant and reveals assessment uniformity in the treatment of both sold and unsold agricultural 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 Kimball 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	76.95	75.20	77.96

Kimball: AGRICULTURAL UNIMPROVED: As shown by the above table, all three measures of central tendency are well within acceptable range, and the greatest rounded difference is approximately three points (2.76 between the aggregate and the mean). Any of the three measures could serve as proxy for the overall level of value for agricultural land within Kimball County.

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
for Kimball County**

	COD	PRD
R&O Statistics	13.78	103.68
Difference	0	0.68

Kimball: AGRICULTURAL UNIMPROVED: The coefficient of dispersion is well within range, and the price-related differential is less than one point outside of the upper prescribed limit (and may be skewed by outlying sales).

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	70	70	0
Median	77.91	76.95	-0.96
Wgt. Mean	73.19	75.20	2.01
Mean	77.27	77.96	0.69
COD	16.03	13.78	-2.25
PRD	105.58	103.68	-1.9
Min Sales Ratio	40.17	47.20	7.03
Max Sales Ratio	117.00	122.30	5.3

Kimball: AGRICULTURAL UNIMPROVED: Assessment Actions taken to address agricultural land consisted of: a 20% increase to all irrigated land within agricultural Market Areas 1, 2 and 3. Irrigated land in Market Area 4 received a 25% increase. Dryland in Market Area 1 received a 5% increase, and dryland in Market Area 2 received a 10% decrease. Market Areas 3 and 4 had no dryland valuation changes. Grassland remained unchanged in Market Areas 1, 3 and 4. Market Area 2 grassland received a 5% increase. CRP land in Area 1 remained unchanged. The CRP subclass 4C in Market Area 2 was raised from \$140 to \$180 per acre. Market Area 3 CRP land received a 10% increase. Market Area 4 CRP subclasses 4C1 and 4C received a change in value—subclass 4C1 was decreased from \$205 to \$180 per acre, and subclass 4C was raised from \$130 to \$180 per acre.

**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	87,159,043	89,983,550	2,824,507	3.24	1,879,980	1.08
2. Recreational	0	0	0		0	
3. Ag-Homesite Land, Ag-Res Dwellings	14,522,200	14,928,665	406,465	2.8	*-----	2.8
4. Total Residential (sum lines 1-3)	101,681,243	104,912,215	3,230,972	3.18	1,879,980	1.33
5. Commercial	24,398,812	24,978,214	579,402	2.37	606,995	-0.11
6. Industrial	35,697,070	38,774,905	3,077,835	8.62	1,217,150	5.21
7. Ag-Farmsite Land, Outbuildings	8,425,831	8,526,280	100,449	1.19	606,838	-6.01
8. Minerals	59,890,987	71,356,437	11,465,450	19.14	0	19.14
9. Total Commercial (sum lines 5-8)	128,412,700	143,635,836	15,223,136	11.85	2,367,268	10.01
10. Total Non-Agland Real Property	230,093,943	248,548,051	18,454,108	8.02	4,310,963	6.15
11. Irrigated	15,410,160	18,944,030	3,533,870	22.93		
12. Dryland	48,338,595	47,056,845	-1,281,750	-2.65		
13. Grassland	43,627,030	45,240,735	1,613,705	3.7		
14. Wasteland	108,845	108,845	0	0		
15. Other Agland	3,190	3,190	0	0		
16. Total Agricultural Land	107,487,820	111,353,645	3,865,825	3.6		
17. Total Value of All Real Property (Locally Assessed)	337,581,763	359,901,696	22,319,933	6.61	4,310,963	5.33

*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

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	112	MEDIAN:	100	COV:	18.24	95% Median C.I.:	96.36 to 101.56
TOTAL Sales Price:	6,131,250	WGT. MEAN:	97	STD:	17.88	95% Wgt. Mean C.I.:	93.82 to 99.22
TOTAL Adj.Sales Price:	6,131,284	MEAN:	98	AVG.ABS.DEV:	12.67	95% Mean C.I.:	94.73 to 101.35
TOTAL Assessed Value:	5,918,009						
AVG. Adj. Sales Price:	54,743	COD:	12.71	MAX Sales Ratio:	161.00		
AVG. Assessed Value:	52,839	PRD:	101.58	MIN Sales Ratio:	45.50		

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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	21	102.10	103.23	103.79	14.03	99.46	66.17	146.03	90.12 to 112.50	35,511	36,858
10/01/03 TO 12/31/03	13	98.78	96.64	93.80	9.18	103.02	73.13	112.00	83.49 to 108.60	76,723	71,965
01/01/04 TO 03/31/04	13	102.12	98.62	102.19	9.41	96.51	74.92	116.65	80.67 to 107.14	46,615	47,638
04/01/04 TO 06/30/04	13	90.96	86.57	90.23	15.53	95.94	45.50	126.00	71.38 to 98.64	54,550	49,220
07/01/04 TO 09/30/04	20	100.26	98.74	97.49	8.12	101.29	66.09	115.80	93.84 to 107.22	64,000	62,391
10/01/04 TO 12/31/04	11	100.04	99.50	95.24	12.02	104.48	69.75	132.36	81.22 to 115.14	55,144	52,517
01/01/05 TO 03/31/05	7	101.43	101.46	98.80	14.09	102.69	64.28	141.70	64.28 to 141.70	38,663	38,199
04/01/05 TO 06/30/05	14	94.70	97.82	93.51	17.88	104.61	54.75	161.00	76.63 to 115.91	65,410	61,167
____Study Years____											
07/01/03 TO 06/30/04	60	99.47	97.19	97.07	13.07	100.13	45.50	146.03	95.50 to 102.12	50,971	49,478
07/01/04 TO 06/30/05	52	99.95	99.02	95.97	12.28	103.17	54.75	161.00	93.84 to 103.09	59,095	56,716
____Calendar Yrs____											
01/01/04 TO 12/31/04	57	99.50	96.09	96.34	11.43	99.73	45.50	132.36	93.84 to 101.79	56,170	54,117
____ALL____											
	112	99.66	98.04	96.52	12.71	101.58	45.50	161.00	96.36 to 101.56	54,743	52,839

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BUSHNELL	14	99.98	97.98	98.50	9.56	99.47	72.00	126.00	84.00 to 105.00	19,395	19,105
DIX	7	99.98	103.15	100.73	6.93	102.40	91.00	115.35	91.00 to 115.35	49,214	49,573
KIMBALL	79	98.64	97.64	95.91	14.48	101.80	45.50	161.00	92.53 to 102.12	56,642	54,325
RURAL	8	101.32	103.92	103.84	5.50	100.08	96.04	115.80	96.04 to 115.80	85,437	88,718
SUBURBAN	4	87.30	85.56	84.60	17.25	101.13	66.09	101.56	N/A	89,250	75,508
____ALL____											
	112	99.66	98.04	96.52	12.71	101.58	45.50	161.00	96.36 to 101.56	54,743	52,839

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	100	99.57	98.07	96.37	13.19	101.76	45.50	161.00	95.50 to 101.79	50,907	49,062
2	4	87.30	85.56	84.60	17.25	101.13	66.09	101.56	N/A	89,250	75,508
3	8	101.32	103.92	103.84	5.50	100.08	96.04	115.80	96.04 to 115.80	85,437	88,718
____ALL____											
	112	99.66	98.04	96.52	12.71	101.58	45.50	161.00	96.36 to 101.56	54,743	52,839

PA&T 2006 R&O Statistics

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	112	MEDIAN:	100	COV:	18.24	95% Median C.I.:	96.36 to 101.56
TOTAL Sales Price:	6,131,250	WGT. MEAN:	97	STD:	17.88	95% Wgt. Mean C.I.:	93.82 to 99.22
TOTAL Adj.Sales Price:	6,131,284	MEAN:	98	AVG.ABS.DEV:	12.67	95% Mean C.I.:	94.73 to 101.35
TOTAL Assessed Value:	5,918,009						
AVG. Adj. Sales Price:	54,743	COD:	12.71	MAX Sales Ratio:	161.00		
AVG. Assessed Value:	52,839	PRD:	101.58	MIN Sales Ratio:	45.50		

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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	99	99.98	99.40	96.67	11.10	102.82	54.75	161.00	96.88 to 102.10	61,165	59,130
2	13	80.67	87.68	84.46	25.50	103.80	45.50	141.70	66.17 to 112.00	5,837	4,930
ALL	112	99.66	98.04	96.52	12.71	101.58	45.50	161.00	96.36 to 101.56	54,743	52,839

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	111	99.65	98.00	96.52	12.80	101.53	45.50	161.00	96.27 to 101.56	55,203	53,280
06											
07	1	102.93	102.93	102.93			102.93	102.93	N/A	3,750	3,860
ALL	112	99.66	98.04	96.52	12.71	101.58	45.50	161.00	96.36 to 101.56	54,743	52,839

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
17-0009	8	103.97	104.59	103.73	7.60	100.83	91.00	115.35	91.00 to 115.35	54,875	56,920
53-0001	104	99.54	97.54	95.97	13.09	101.64	45.50	161.00	96.00 to 101.56	54,733	52,525
NonValid School											
ALL	112	99.66	98.04	96.52	12.71	101.58	45.50	161.00	96.36 to 101.56	54,743	52,839

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	25	93.40	94.13	93.51	23.87	100.66	45.50	161.00	76.63 to 104.89	12,801	11,970
Prior TO 1860											
1860 TO 1899	1	107.70	107.70	107.70			107.70	107.70	N/A	10,000	10,770
1900 TO 1919	20	98.28	95.76	94.56	8.44	101.27	73.13	111.40	90.21 to 105.01	58,619	55,430
1920 TO 1939	14	100.68	93.89	88.46	12.69	106.14	66.09	119.45	76.03 to 103.69	54,239	47,982
1940 TO 1949	6	109.57	108.26	107.19	4.04	101.00	100.19	115.80	100.19 to 115.80	63,000	67,530
1950 TO 1959	25	99.43	101.37	98.34	9.13	103.08	86.64	146.03	93.47 to 105.21	72,326	71,126
1960 TO 1969	12	101.17	97.98	96.59	10.60	101.43	71.38	116.65	85.71 to 108.98	75,179	72,619
1970 TO 1979	1	96.00	96.00	96.00			96.00	96.00	N/A	26,000	24,960
1980 TO 1989	4	96.65	98.52	97.50	7.72	101.05	90.57	110.22	N/A	94,125	91,771
1990 TO 1994	2	122.43	122.43	117.03	8.11	104.62	112.50	132.36	N/A	27,850	32,592
1995 TO 1999	1	96.04	96.04	96.04			96.04	96.04	N/A	175,000	168,075
2000 TO Present	1	99.67	99.67	99.67			99.67	99.67	N/A	148,000	147,518
ALL	112	99.66	98.04	96.52	12.71	101.58	45.50	161.00	96.36 to 101.56	54,743	52,839

PA&T 2006 R&O Statistics

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	112	MEDIAN:	100	COV:	18.24	95% Median C.I.:	96.36 to 101.56
TOTAL Sales Price:	6,131,250	WGT. MEAN:	97	STD:	17.88	95% Wgt. Mean C.I.:	93.82 to 99.22
TOTAL Adj.Sales Price:	6,131,284	MEAN:	98	AVG.ABS.DEV:	12.67	95% Mean C.I.:	94.73 to 101.35
TOTAL Assessed Value:	5,918,009						
AVG. Adj. Sales Price:	54,743	COD:	12.71	MAX Sales Ratio:	161.00		
AVG. Assessed Value:	52,839	PRD:	101.58	MIN Sales Ratio:	45.50		

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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	9	112.00	110.76	117.94	21.06	93.91	72.00	161.00	80.67 to 145.63	2,961	3,492
5000 TO 9999	12	80.32	84.56	83.51	24.14	101.25	45.50	141.70	66.17 to 100.80	7,095	5,925
Total \$ _____											
1 TO 9999	21	93.40	95.79	91.72	25.56	104.43	45.50	161.00	76.00 to 112.00	5,323	4,882
10000 TO 29999	12	106.30	104.93	105.46	16.59	99.50	63.55	146.03	96.00 to 120.92	16,850	17,769
30000 TO 59999	28	101.50	101.57	101.12	6.59	100.44	74.92	115.35	98.36 to 105.81	43,799	44,290
60000 TO 99999	38	99.03	96.20	96.39	10.12	99.81	69.75	116.65	90.96 to 103.09	72,576	69,953
100000 TO 149999	9	96.69	92.48	92.54	8.28	99.93	66.09	102.44	86.64 to 101.75	120,888	111,876
150000 TO 249999	4	93.05	94.55	93.55	8.35	101.07	83.49	108.60	N/A	186,250	174,241
ALL _____											
	112	99.66	98.04	96.52	12.71	101.58	45.50	161.00	96.36 to 101.56	54,743	52,839

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	76.33	76.84	68.76	22.57	111.75	45.50	112.00	45.50 to 112.00	3,718	2,556
5000 TO 9999	14	99.79	104.31	96.08	23.74	108.57	63.55	161.00	76.00 to 141.70	6,574	6,316
Total \$ _____											
1 TO 9999	22	88.70	94.32	89.41	27.22	105.50	45.50	161.00	72.00 to 112.00	5,535	4,949
10000 TO 29999	11	107.70	108.69	107.64	14.13	100.98	64.28	146.03	96.00 to 132.36	17,472	18,807
30000 TO 59999	37	99.50	97.29	95.53	9.08	101.84	69.75	115.35	94.14 to 101.79	48,614	46,442
60000 TO 99999	31	100.19	97.70	96.40	9.02	101.35	66.09	116.65	91.56 to 105.09	78,550	75,719
100000 TO 149999	7	99.98	100.53	100.13	4.86	100.40	88.50	114.66	88.50 to 114.66	119,785	119,941
150000 TO 249999	4	93.05	94.55	93.55	8.35	101.07	83.49	108.60	N/A	186,250	174,241
ALL _____											
	112	99.66	98.04	96.52	12.71	101.58	45.50	161.00	96.36 to 101.56	54,743	52,839

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	25	93.40	95.55	94.93	25.39	100.65	45.50	161.00	76.63 to 105.00	12,889	12,236
15	1	98.19	98.19	98.19			98.19	98.19	N/A	16,000	15,710
20	13	102.93	105.09	103.18	12.20	101.85	74.92	146.03	96.88 to 119.45	28,480	29,387
30	62	99.66	98.02	96.70	9.00	101.36	66.09	116.65	96.27 to 102.12	67,657	65,428
35	1	93.47	93.47	93.47			93.47	93.47	N/A	60,000	56,080
40	7	96.00	96.38	95.79	6.45	100.62	86.64	105.30	86.64 to 105.30	85,428	81,833
50	3	90.06	94.05	92.79	9.29	101.36	83.49	108.60	N/A	190,000	176,296
ALL _____											
	112	99.66	98.04	96.52	12.71	101.58	45.50	161.00	96.36 to 101.56	54,743	52,839

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:	112	MEDIAN:	100	COV:	18.24	95% Median C.I.:	96.36 to 101.56
TOTAL Sales Price:	6,131,250	WGT. MEAN:	97	STD:	17.88	95% Wgt. Mean C.I.:	93.82 to 99.22
TOTAL Adj.Sales Price:	6,131,284	MEAN:	98	AVG.ABS.DEV:	12.67	95% Mean C.I.:	94.73 to 101.35
TOTAL Assessed Value:	5,918,009						
AVG. Adj. Sales Price:	54,743	COD:	12.71	MAX Sales Ratio:	161.00		
AVG. Assessed Value:	52,839	PRD:	101.58	MIN Sales Ratio:	45.50		

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STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	25	93.40	95.55	94.93	25.39	100.65	45.50	161.00	76.63 to 105.00	12,889	12,236
100	3	102.93	103.83	99.35	5.33	104.50	96.04	112.50	N/A	73,916	73,436
101	76	99.80	98.74	97.04	9.80	101.75	66.09	146.03	96.36 to 102.10	64,549	62,638
102	1	107.70	107.70	107.70			107.70	107.70	N/A	10,000	10,770
103	1	88.50	88.50	88.50			88.50	88.50	N/A	120,000	106,200
104	5	100.19	99.39	99.50	3.91	99.89	90.21	105.09	N/A	67,300	66,963
106	1	83.49	83.49	83.49			83.49	83.49	N/A	215,000	179,510
<u>ALL</u>											
	112	99.66	98.04	96.52	12.71	101.58	45.50	161.00	96.36 to 101.56	54,743	52,839

CONDITION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	25	93.40	95.55	94.93	25.39	100.65	45.50	161.00	76.63 to 105.00	12,889	12,236
20	4	99.90	95.88	95.76	9.45	100.12	76.00	107.70	N/A	8,062	7,720
30	42	100.21	99.85	97.18	10.00	102.75	66.09	146.03	98.36 to 103.09	61,243	59,515
40	36	98.23	97.90	96.57	8.35	101.37	71.38	115.35	93.47 to 103.13	68,806	66,449
50	4	90.81	95.44	90.86	9.54	105.04	83.49	116.65	N/A	141,875	128,913
60	1	108.60	108.60	108.60			108.60	108.60	N/A	160,000	173,755
<u>ALL</u>											
	112	99.66	98.04	96.52	12.71	101.58	45.50	161.00	96.36 to 101.56	54,743	52,839

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:	34	MEDIAN:	96	COV:	36.77	95% Median C.I.:	79.37 to 108.83	(! : Derived)
TOTAL Sales Price:	1,156,900	WGT. MEAN:	93	STD:	35.70	95% Wgt. Mean C.I.:	82.24 to 103.20	
TOTAL Adj.Sales Price:	1,156,140	MEAN:	97	AVG.ABS.DEV:	25.09	95% Mean C.I.:	85.11 to 109.12	
TOTAL Assessed Value:	1,071,940							
AVG. Adj. Sales Price:	34,004	COD:	26.18	MAX Sales Ratio:	214.87			
AVG. Assessed Value:	31,527	PRD:	104.74	MIN Sales Ratio:	34.24			

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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	4	109.04	105.35	107.19	3.60	98.29	94.03	109.30	N/A	63,125	67,662
10/01/02 TO 12/31/02	1	127.30	127.30	127.30			127.30	127.30	N/A	15,000	19,095
01/01/03 TO 03/31/03	3	58.85	55.34	57.11	6.90	96.91	47.50	59.68	N/A	58,080	33,168
04/01/03 TO 06/30/03	1	106.43	106.43	106.43			106.43	106.43	N/A	23,000	24,480
07/01/03 TO 09/30/03	1	164.07	164.07	164.07			164.07	164.07	N/A	7,000	11,485
10/01/03 TO 12/31/03	4	99.22	98.91	102.70	14.48	96.30	79.37	117.82	N/A	45,000	46,216
01/01/04 TO 03/31/04	3	95.28	86.87	93.47	16.62	92.94	58.92	106.42	N/A	71,333	66,676
04/01/04 TO 06/30/04	4	86.53	76.36	84.80	14.46	90.05	41.40	91.00	N/A	8,875	7,526
07/01/04 TO 09/30/04	4	136.87	130.71	82.20	42.72	159.03	34.24	214.87	N/A	12,350	10,151
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05	2	108.26	108.26	107.33	6.49	100.87	101.23	115.28	N/A	20,750	22,270
04/01/05 TO 06/30/05	7	77.50	87.94	89.38	16.66	98.39	71.09	112.29	71.09 to 112.29	23,428	20,940
<u>Study Years</u>											
07/01/02 TO 06/30/03	9	106.43	91.24	89.02	20.32	102.49	47.50	127.30	58.85 to 109.30	51,637	45,970
07/01/03 TO 06/30/04	12	90.35	93.81	97.71	22.22	96.02	41.40	164.07	79.37 to 108.74	36,375	35,540
07/01/04 TO 06/30/05	13	101.23	104.23	90.91	29.61	114.65	34.24	214.87	76.37 to 115.28	19,607	17,825
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	9	89.70	92.46	83.37	31.17	110.91	47.50	164.07	58.85 to 117.82	42,693	35,592
01/01/04 TO 12/31/04	11	91.00	98.99	90.58	38.23	109.29	34.24	214.87	41.40 to 163.50	27,172	24,612
<u>ALL</u>											
	34	95.86	97.11	92.72	26.18	104.74	34.24	214.87	79.37 to 108.83	34,004	31,527

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BUSHNELL	2	189.47	189.47	182.25	13.41	103.96	164.07	214.87	N/A	5,450	9,932
KIMBALL	27	95.28	90.19	92.95	19.89	97.03	41.40	127.30	76.40 to 108.74	39,805	37,000
RURAL	3	86.75	94.83	51.62	49.67	183.70	34.24	163.50	N/A	11,000	5,678
SUBURBAN	2	101.67	101.67	96.07	7.51	105.83	94.03	109.30	N/A	18,750	18,012
<u>ALL</u>											
	34	95.86	97.11	92.72	26.18	104.74	34.24	214.87	79.37 to 108.83	34,004	31,527

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	29	96.44	97.04	93.85	24.99	103.40	41.40	214.87	77.50 to 108.83	37,435	35,133
2	2	101.67	101.67	96.07	7.51	105.83	94.03	109.30	N/A	18,750	18,012
3	3	86.75	94.83	51.62	49.67	183.70	34.24	163.50	N/A	11,000	5,678
<u>ALL</u>											
	34	95.86	97.11	92.72	26.18	104.74	34.24	214.87	79.37 to 108.83	34,004	31,527

PA&T 2006 R&O Statistics

Type: Qualified

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

NUMBER of Sales:	34	MEDIAN:	96	COV:	36.77	95% Median C.I.:	79.37 to 108.83	(! : Derived)
TOTAL Sales Price:	1,156,900	WGT. MEAN:	93	STD:	35.70	95% Wgt. Mean C.I.:	82.24 to 103.20	
TOTAL Adj.Sales Price:	1,156,140	MEAN:	97	AVG.ABS.DEV:	25.09	95% Mean C.I.:	85.11 to 109.12	
TOTAL Assessed Value:	1,071,940							
AVG. Adj. Sales Price:	34,004	COD:	26.18	MAX Sales Ratio:	214.87			
AVG. Assessed Value:	31,527	PRD:	104.74	MIN Sales Ratio:	34.24			

Printed: 03/29/2006 20:50:55

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	26	103.37	102.72	95.34	20.22	107.73	47.50	214.87	89.70 to 109.26	40,986	39,078
2	8	68.59	78.91	61.78	44.25	127.73	34.24	163.50	34.24 to 163.50	11,312	6,988
ALL	34	95.86	97.11	92.72	26.18	104.74	34.24	214.87	79.37 to 108.83	34,004	31,527

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
17-0009	2	125.13	125.13	105.94	30.67	118.11	86.75	163.50	N/A	4,000	4,237
53-0001	32	95.86	95.36	92.63	25.31	102.96	34.24	214.87	77.50 to 108.83	35,879	33,233
NonValid School											
ALL	34	95.86	97.11	92.72	26.18	104.74	34.24	214.87	79.37 to 108.83	34,004	31,527

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	16	86.53	95.46	86.69	39.06	110.11	34.24	214.87	58.92 to 109.30	36,821	31,920
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	1	127.30	127.30	127.30			127.30	127.30	N/A	15,000	19,095
1920 TO 1939	4	112.05	112.09	110.97	3.98	101.00	106.42	117.82	N/A	33,000	36,621
1940 TO 1949	2	90.67	90.67	88.98	21.59	101.90	71.09	110.24	N/A	20,250	18,017
1950 TO 1959	5	105.50	104.38	104.65	3.99	99.74	96.44	112.29	N/A	24,800	25,954
1960 TO 1969	2	68.60	68.60	62.22	30.76	110.25	47.50	89.70	N/A	21,500	13,377
1970 TO 1979											
1980 TO 1989	3	79.37	83.27	82.70	7.40	100.69	76.40	94.03	N/A	35,833	29,633
1990 TO 1994											
1995 TO 1999	1	108.74	108.74	108.74			108.74	108.74	N/A	105,000	114,175
2000 TO Present											
ALL	34	95.86	97.11	92.72	26.18	104.74	34.24	214.87	79.37 to 108.83	34,004	31,527

PA&T 2006 R&O Statistics

Type: Qualified

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

NUMBER of Sales:	34	MEDIAN:	96	COV:	36.77	95% Median C.I.:	79.37 to 108.83	(! : Derived)
TOTAL Sales Price:	1,156,900	WGT. MEAN:	93	STD:	35.70	95% Wgt. Mean C.I.:	82.24 to 103.20	
TOTAL Adj.Sales Price:	1,156,140	MEAN:	97	AVG.ABS.DEV:	25.09	95% Mean C.I.:	85.11 to 109.12	
TOTAL Assessed Value:	1,071,940							
AVG. Adj. Sales Price:	34,004	COD:	26.18	MAX Sales Ratio:	214.87			
AVG. Assessed Value:	31,527	PRD:	104.74	MIN Sales Ratio:	34.24			

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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	3	163.50	139.92	151.01	35.37	92.66	41.40	214.87	N/A	2,800	4,228
5000 TO 9999	5	105.50	108.40	106.59	20.90	101.70	76.37	164.07	N/A	7,300	7,781
Total \$ _____											
1 TO 9999	8	107.40	120.22	114.90	39.77	104.63	41.40	214.87	41.40 to 214.87	5,612	6,448
10000 TO 29999	16	90.35	87.54	86.21	24.27	101.54	34.24	127.30	59.68 to 110.24	19,625	16,918
30000 TO 59999	5	94.03	91.71	91.42	11.26	100.31	76.40	112.29	N/A	35,200	32,181
60000 TO 99999	1	108.83	108.83	108.83			108.83	108.83	N/A	65,000	70,740
100000 TO 149999	2	83.79	83.79	81.21	29.77	103.18	58.85	108.74	N/A	117,120	95,117
150000 TO 249999	2	102.27	102.27	101.79	6.83	100.47	95.28	109.26	N/A	161,000	163,885
ALL _____											
	34	95.86	97.11	92.72	26.18	104.74	34.24	214.87	79.37 to 108.83	34,004	31,527

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	2	102.45	102.45	95.67	59.59	107.09	41.40	163.50	N/A	2,250	2,152
5000 TO 9999	6	96.13	104.51	75.96	40.28	137.58	34.24	214.87	34.24 to 214.87	9,733	7,393
Total \$ _____											
1 TO 9999	8	96.13	103.99	77.37	46.09	134.41	34.24	214.87	34.24 to 214.87	7,862	6,083
10000 TO 29999	18	93.72	94.79	91.52	22.77	103.58	47.50	164.07	77.50 to 110.24	20,111	18,405
30000 TO 59999	3	94.03	94.24	93.85	12.72	100.42	76.40	112.29	N/A	36,666	34,410
60000 TO 99999	2	83.84	83.84	75.58	29.81	110.94	58.85	108.83	N/A	97,120	73,400
100000 TO 149999	1	108.74	108.74	108.74			108.74	108.74	N/A	105,000	114,175
150000 TO 249999	2	102.27	102.27	101.79	6.83	100.47	95.28	109.26	N/A	161,000	163,885
ALL _____											
	34	95.86	97.11	92.72	26.18	104.74	34.24	214.87	79.37 to 108.83	34,004	31,527

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	12	76.93	80.56	80.27	33.35	100.37	34.24	163.50	58.85 to 109.26	32,603	26,169
10	6	91.87	119.74	91.62	41.27	130.69	76.40	214.87	76.40 to 214.87	22,233	20,370
20	16	106.43	101.04	100.66	11.58	100.38	47.50	127.30	95.28 to 112.29	39,468	39,730
ALL _____											
	34	95.86	97.11	92.72	26.18	104.74	34.24	214.87	79.37 to 108.83	34,004	31,527

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:	34	MEDIAN:	96	COV:	36.77	95% Median C.I.:	79.37 to 108.83	(!: Derived)
TOTAL Sales Price:	1,156,900	WGT. MEAN:	93	STD:	35.70	95% Wgt. Mean C.I.:	82.24 to 103.20	
TOTAL Adj.Sales Price:	1,156,140	MEAN:	97	AVG.ABS.DEV:	25.09	95% Mean C.I.:	85.11 to 109.12	
TOTAL Assessed Value:	1,071,940							
AVG. Adj. Sales Price:	34,004	COD:	26.18	MAX Sales Ratio:	214.87			
AVG. Assessed Value:	31,527	PRD:	104.74	MIN Sales Ratio:	34.24			

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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)	9	76.37	78.63	63.17	35.33	124.48	34.24	163.50	41.40 to 109.30	11,111	7,018
325	6	103.83	103.75	96.32	22.96	107.71	47.50	164.07	47.50 to 164.07	22,000	21,190
340	2	102.27	102.27	101.79	6.83	100.47	95.28	109.26	N/A	161,000	163,885
344	2	110.39	110.39	112.02	4.43	98.55	105.50	115.28	N/A	13,500	15,122
349	1	108.74	108.74	108.74			108.74	108.74	N/A	105,000	114,175
352	3	108.83	95.17	80.39	18.06	118.38	58.85	117.82	N/A	73,080	58,751
353	3	106.43	110.06	106.48	9.67	103.36	96.44	127.30	N/A	23,000	24,490
386	3	79.37	83.27	82.70	7.40	100.69	76.40	94.03	N/A	35,833	29,633
404	2	150.59	150.59	112.83	42.69	133.46	86.30	214.87	N/A	9,450	10,662
430	1	110.24	110.24	110.24			110.24	110.24	N/A	18,500	20,395
434	1	89.70	89.70	89.70			89.70	89.70	N/A	15,000	13,455
437	1	71.09	71.09	71.09			71.09	71.09	N/A	22,000	15,640
<u>ALL</u>											
	34	95.86	97.11	92.72	26.18	104.74	34.24	214.87	79.37 to 108.83	34,004	31,527

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	34	95.86	97.11	92.72	26.18	104.74	34.24	214.87	79.37 to 108.83	34,004	31,527
04											
<u>ALL</u>											
	34	95.86	97.11	92.72	26.18	104.74	34.24	214.87	79.37 to 108.83	34,004	31,527

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:	70	MEDIAN:	77	COV:	18.36	95% Median C.I.:	73.78 to 80.41	(!: Derived)
(AgLand) TOTAL Sales Price:	6,525,122	WGT. MEAN:	75	STD:	14.31	95% Wgt. Mean C.I.:	71.26 to 79.13	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	6,452,122	MEAN:	78	AVG.ABS.DEV:	10.61	95% Mean C.I.:	74.61 to 81.32	
(AgLand) TOTAL Assessed Value:	4,851,860							
AVG. Adj. Sales Price:	92,173	COD:	13.78	MAX Sales Ratio:	122.30			
AVG. Assessed Value:	69,312	PRD:	103.68	MIN Sales Ratio:	47.20			

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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	2	82.42	82.42	82.98	2.43	99.32	80.41	84.42	N/A	46,055	38,217
10/01/02 TO 12/31/02	3	85.07	90.06	81.52	23.32	110.47	62.80	122.30	N/A	186,022	151,641
01/01/03 TO 03/31/03	8	78.32	78.34	77.64	5.42	100.90	69.70	89.73	69.70 to 89.73	73,213	56,841
04/01/03 TO 06/30/03	6	76.62	78.53	78.28	7.02	100.32	69.63	89.65	69.63 to 89.65	73,216	57,310
07/01/03 TO 09/30/03	4	76.95	84.92	81.21	15.21	104.57	70.13	115.65	N/A	82,950	67,365
10/01/03 TO 12/31/03	2	82.94	82.94	73.36	13.55	113.06	71.70	94.18	N/A	115,000	84,362
01/01/04 TO 03/31/04	7	80.27	83.43	82.89	15.30	100.66	65.86	108.98	65.86 to 108.98	95,171	78,884
04/01/04 TO 06/30/04	7	89.11	84.00	83.79	8.30	100.25	67.30	92.26	67.30 to 92.26	61,989	51,940
07/01/04 TO 09/30/04	7	72.32	73.54	68.98	11.82	106.61	56.53	93.63	56.53 to 93.63	103,583	71,447
10/01/04 TO 12/31/04	8	72.34	71.88	69.90	22.37	102.83	47.72	94.86	47.72 to 94.86	132,299	92,478
01/01/05 TO 03/31/05	6	67.78	64.43	63.65	12.70	101.22	47.20	74.40	47.20 to 74.40	79,838	50,817
04/01/05 TO 06/30/05	10	77.54	77.07	73.09	11.54	105.44	56.02	103.42	62.02 to 86.87	85,250	62,308
<u>Study Years</u>											
07/01/02 TO 06/30/03	19	78.98	80.68	79.39	9.34	101.62	62.80	122.30	74.80 to 84.42	88,167	69,997
07/01/03 TO 06/30/04	20	80.84	83.88	81.47	13.82	102.96	65.86	115.65	72.28 to 91.55	83,096	67,698
07/01/04 TO 06/30/05	31	73.16	72.49	69.60	15.29	104.15	47.20	103.42	64.02 to 79.62	100,484	69,933
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	20	77.63	80.17	77.94	8.74	102.86	69.63	115.65	74.80 to 82.49	79,340	61,839
01/01/04 TO 12/31/04	29	80.27	78.00	74.76	15.42	104.33	47.72	108.98	70.44 to 89.11	99,434	74,335
<u>ALL</u>											
	70	76.95	77.96	75.20	13.78	103.68	47.20	122.30	73.78 to 80.41	92,173	69,312

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:	70	MEDIAN:	77	COV:	18.36	95% Median C.I.:	73.78 to 80.41	(!: Derived)
(AgLand) TOTAL Sales Price:	6,525,122	WGT. MEAN:	75	STD:	14.31	95% Wgt. Mean C.I.:	71.26 to 79.13	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	6,452,122	MEAN:	78	AVG.ABS.DEV:	10.61	95% Mean C.I.:	74.61 to 81.32	
(AgLand) TOTAL Assessed Value:	4,851,860							
AVG. Adj. Sales Price:	92,173	COD:	13.78	MAX Sales Ratio:	122.30			
AVG. Assessed Value:	69,312	PRD:	103.68	MIN Sales Ratio:	47.20			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2523	1	74.80	74.80	74.80			74.80	74.80	N/A	55,000	41,140	
2525	5	80.41	79.37	79.35	7.84	100.03	70.76	88.93	N/A	166,222	131,890	
2529	2	75.00	75.00	77.07	25.03	97.31	56.23	93.77	N/A	101,187	77,990	
2531	2	74.09	74.09	73.75	1.26	100.47	73.16	75.02	N/A	71,750	52,912	
2533	2	74.45	74.45	65.79	16.69	113.15	62.02	86.87	N/A	154,750	101,817	
2535	2	96.66	96.66	100.49	19.65	96.19	77.66	115.65	N/A	58,247	58,532	
2805	2	74.02	74.02	74.24	2.30	99.70	72.32	75.72	N/A	69,000	51,227	
2807	2	77.82	77.82	66.27	18.55	117.42	63.38	92.26	N/A	224,500	148,782	
2809	2	100.19	100.19	98.63	3.22	101.59	96.97	103.42	N/A	101,000	99,615	
2811	1	47.72	47.72	47.72			47.72	47.72	N/A	67,500	32,210	
2813	2	67.95	67.95	66.71	5.29	101.85	64.36	71.54	N/A	70,127	46,785	
2815	1	64.02	64.02	64.02			64.02	64.02	N/A	150,380	96,280	
2817	1	62.80	62.80	62.80			62.80	62.80	N/A	115,000	72,215	
2825	2	82.35	82.35	82.16	2.52	100.22	80.27	84.42	N/A	64,750	53,200	
2827	2	70.13	70.13	58.24	19.39	120.40	56.53	83.72	N/A	158,340	92,222	
2829	2	75.98	75.98	73.28	8.36	103.68	69.63	82.33	N/A	95,500	69,985	
2831	1	65.86	65.86	65.86			65.86	65.86	N/A	67,200	44,255	
3101	4	74.09	71.67	68.47	9.14	104.67	56.02	82.49	N/A	52,200	35,742	
3103	10	78.60	81.33	75.83	9.47	107.25	62.54	122.30	74.88 to 83.84	70,606	53,539	
3105	5	78.85	76.36	75.52	5.69	101.11	70.13	81.40	N/A	92,200	69,631	
3107	1	76.24	76.24	76.24			76.24	76.24	N/A	50,000	38,120	
3109	3	72.28	70.34	70.69	20.45	99.50	47.20	91.53	N/A	87,433	61,806	
3111	3	93.63	94.64	93.53	9.85	101.19	81.30	108.98	N/A	106,507	99,611	
3113	1	89.11	89.11	89.11			89.11	89.11	N/A	57,223	50,990	
3115	1	49.16	49.16	49.16			49.16	49.16	N/A	60,000	29,495	
3117	2	85.59	85.59	89.40	10.83	95.73	76.31	94.86	N/A	59,500	53,195	
3119	1	70.44	70.44	70.44			70.44	70.44	N/A	80,000	56,350	
3121	1	73.29	73.29	73.29			73.29	73.29	N/A	92,000	67,430	
3123	4	89.69	85.16	85.74	6.11	99.32	69.70	91.55	N/A	79,928	68,533	
3125	2	80.74	80.74	72.27	16.64	111.72	67.30	94.18	N/A	46,000	33,242	
ALL	70	76.95	77.96	75.20	13.78	103.68	47.20	122.30	73.78 to 80.41	92,173	69,312	

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:	70	MEDIAN:	77	COV:	18.36	95% Median C.I.:	73.78 to 80.41	(!: Derived)
(AgLand) TOTAL Sales Price:	6,525,122	WGT. MEAN:	75	STD:	14.31	95% Wgt. Mean C.I.:	71.26 to 79.13	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	6,452,122	MEAN:	78	AVG.ABS.DEV:	10.61	95% Mean C.I.:	74.61 to 81.32	
(AgLand) TOTAL Assessed Value:	4,851,860							
AVG. Adj. Sales Price:	92,173	COD:	13.78	MAX Sales Ratio:	122.30			
AVG. Assessed Value:	69,312	PRD:	103.68	MIN Sales Ratio:	47.20			

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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	24	76.28	77.44	77.35	17.04	100.12	47.20	108.98	69.70 to 89.73	77,870	60,230
2	27	78.22	77.34	72.40	9.62	106.82	56.02	122.30	73.78 to 81.30	79,416	57,494
3	10	77.61	78.79	78.26	14.86	100.67	56.23	103.42	62.80 to 93.77	125,548	98,256
4	9	75.02	80.34	73.63	15.74	109.11	62.02	115.65	63.38 to 96.97	131,499	96,823
____ALL____	70	76.95	77.96	75.20	13.78	103.68	47.20	122.30	73.78 to 80.41	92,173	69,312

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	70	76.95	77.96	75.20	13.78	103.68	47.20	122.30	73.78 to 80.41	92,173	69,312
____ALL____	70	76.95	77.96	75.20	13.78	103.68	47.20	122.30	73.78 to 80.41	92,173	69,312

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
17-0009	19	74.40	77.51	71.41	14.15	108.55	56.02	122.30	67.30 to 86.87	75,634	54,010
53-0001	51	78.85	78.13	76.28	13.18	102.42	47.20	115.65	74.80 to 81.30	98,334	75,012
NonValid School											
____ALL____	70	76.95	77.96	75.20	13.78	103.68	47.20	122.30	73.78 to 80.41	92,173	69,312

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
50.01 TO 100.00	2	65.46	65.46	56.05	27.90	116.78	47.20	83.72	N/A	41,250	23,122
100.01 TO 180.00	23	77.66	80.96	78.70	10.59	102.88	49.16	122.30	75.72 to 82.49	43,621	34,327
180.01 TO 330.00	26	74.05	76.60	74.31	16.23	103.08	47.72	115.65	67.30 to 83.84	78,764	58,531
330.01 TO 650.00	16	79.30	79.20	76.38	11.70	103.69	62.54	96.97	70.13 to 91.55	152,743	116,662
650.01 +	3	64.02	68.54	71.77	14.86	95.50	56.53	85.07	N/A	291,520	209,216
____ALL____	70	76.95	77.96	75.20	13.78	103.68	47.20	122.30	73.78 to 80.41	92,173	69,312

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
DRY	28	77.94	76.68	76.00	9.42	100.89	49.16	93.77	74.80 to 80.27	66,914	50,855
DRY-N/A	14	78.09	79.38	78.20	12.77	101.51	64.36	115.65	67.30 to 88.93	78,616	61,479
GRASS	20	83.11	81.90	77.87	16.61	105.17	47.72	122.30	71.54 to 91.55	111,500	86,823
GRASS-N/A	2	68.15	68.15	68.00	6.05	100.22	64.02	72.28	N/A	145,190	98,732
IRRGTD-N/A	6	68.27	70.82	66.14	19.46	107.08	47.20	103.42	47.20 to 103.42	159,583	105,544
____ALL____	70	76.95	77.96	75.20	13.78	103.68	47.20	122.30	73.78 to 80.41	92,173	69,312

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:	70	MEDIAN:	77	COV:	18.36	95% Median C.I.:	73.78 to 80.41	(!: Derived)
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AVG. Adj. Sales Price:	92,173	COD:	13.78	MAX Sales Ratio:	122.30			
AVG. Assessed Value:	69,312	PRD:	103.68	MIN Sales Ratio:	47.20			

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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
DRY	38	78.54	78.17	77.33	10.52	101.10	49.16	115.65	74.80 to 81.30	68,042	52,614
DRY-N/A	4	71.09	71.96	73.43	8.62	98.00	64.36	81.30	N/A	97,151	71,333
GRASS	21	82.49	81.04	76.99	17.00	105.26	47.72	122.30	70.13 to 91.55	113,352	87,273
GRASS-N/A	1	72.28	72.28	72.28			72.28	72.28	N/A	140,000	101,185
IRRGTD	5	73.16	75.54	67.46	14.69	111.98	62.02	103.42	N/A	179,000	120,753
IRRGTD-N/A	1	47.20	47.20	47.20			47.20	47.20	N/A	62,500	29,500
ALL	70	76.95	77.96	75.20	13.78	103.68	47.20	122.30	73.78 to 80.41	92,173	69,312

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
DRY	42	77.94	77.58	76.82	10.55	101.00	49.16	115.65	74.80 to 80.41	70,814	54,396
GRASS	21	82.49	81.04	76.99	17.00	105.26	47.72	122.30	70.13 to 91.55	113,352	87,273
GRASS-N/A	1	72.28	72.28	72.28			72.28	72.28	N/A	140,000	101,185
IRRGTD	6	68.27	70.82	66.14	19.46	107.08	47.20	103.42	47.20 to 103.42	159,583	105,544
ALL	70	76.95	77.96	75.20	13.78	103.68	47.20	122.30	73.78 to 80.41	92,173	69,312

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	4	91.55	97.28	95.23	11.97	102.15	83.72	122.30	N/A	20,017	19,062
30000 TO 59999	24	78.54	81.03	81.73	7.48	99.14	70.14	103.42	76.18 to 84.42	45,158	36,909
60000 TO 99999	23	73.16	73.79	74.21	17.32	99.44	47.20	115.65	65.86 to 79.62	76,904	57,067
100000 TO 149999	9	78.98	79.20	78.82	11.66	100.48	62.80	93.77	69.63 to 93.63	122,044	96,192
150000 TO 249999	6	70.91	74.44	73.88	12.52	100.76	62.54	96.97	62.54 to 96.97	171,730	126,878
250000 TO 499999	4	62.70	66.75	68.33	11.92	97.69	56.53	85.07	N/A	347,670	237,556
ALL	70	76.95	77.96	75.20	13.78	103.68	47.20	122.30	73.78 to 80.41	92,173	69,312

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:	70	MEDIAN:	77	COV:	18.36	95% Median C.I.:	73.78 to 80.41	(!: Derived)
(AgLand) TOTAL Sales Price:	6,525,122	WGT. MEAN:	75	STD:	14.31	95% Wgt. Mean C.I.:	71.26 to 79.13	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	6,452,122	MEAN:	78	AVG.ABS.DEV:	10.61	95% Mean C.I.:	74.61 to 81.32	
(AgLand) TOTAL Assessed Value:	4,851,860							
AVG. Adj. Sales Price:	92,173	COD:	13.78	MAX Sales Ratio:	122.30			
AVG. Assessed Value:	69,312	PRD:	103.68	MIN Sales Ratio:	47.20			

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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 \$ _____											
_____ Total \$ _____											
10000 TO 29999	15	77.60	78.26	72.70	13.92	107.65	47.20	122.30	73.78 to 83.72	35,271	25,644
30000 TO 59999	28	76.95	76.99	75.49	11.52	101.98	47.72	103.42	72.32 to 82.49	60,977	46,032
60000 TO 99999	15	78.98	81.24	78.97	15.50	102.87	62.80	115.65	69.63 to 91.55	103,840	82,007
100000 TO 149999	7	81.30	81.52	80.16	13.96	101.69	62.54	96.97	62.54 to 96.97	150,625	120,747
150000 TO 249999	3	62.02	63.41	62.58	8.15	101.34	56.53	71.70	N/A	257,393	161,073
250000 TO 499999	2	74.22	74.22	74.53	14.61	99.59	63.38	85.07	N/A	415,750	309,860
_____ ALL _____											
	70	76.95	77.96	75.20	13.78	103.68	47.20	122.30	73.78 to 80.41	92,173	69,312

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:	112	MEDIAN:	99	COV:	19.37	95% Median C.I.:	93.47 to 101.56
TOTAL Sales Price:	6,131,250	WGT. MEAN:	95	STD:	18.68	95% Wgt. Mean C.I.:	92.32 to 98.00
TOTAL Adj.Sales Price:	6,131,284	MEAN:	96	AVG.ABS.DEV:	13.87	95% Mean C.I.:	93.00 to 99.92
TOTAL Assessed Value:	5,834,688						
AVG. Adj. Sales Price:	54,743	COD:	14.08	MAX Sales Ratio:	161.00		
AVG. Assessed Value:	52,095	PRD:	101.36	MIN Sales Ratio:	45.50		

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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>											
07/01/03 TO 09/30/03	21	99.43	99.98	100.07	16.53	99.91	58.39	146.03	90.02 to 111.40	35,511	35,538
10/01/03 TO 12/31/03	13	99.67	95.18	93.22	9.57	102.11	73.13	112.00	82.89 to 104.89	76,723	71,517
01/01/04 TO 03/31/04	13	102.12	99.72	102.23	10.49	97.55	74.92	118.13	80.67 to 113.71	46,615	47,653
04/01/04 TO 06/30/04	13	85.40	84.09	88.62	15.84	94.89	45.50	118.13	67.50 to 96.04	54,550	48,344
07/01/04 TO 09/30/04	20	100.09	97.24	95.71	9.33	101.60	66.09	115.80	91.08 to 104.94	64,000	61,256
10/01/04 TO 12/31/04	11	101.79	100.65	96.53	11.99	104.26	69.75	132.36	81.22 to 115.14	55,144	53,233
01/01/05 TO 03/31/05	7	101.43	101.46	98.80	14.09	102.69	64.28	141.70	64.28 to 141.70	38,663	38,199
04/01/05 TO 06/30/05	14	90.32	93.90	90.92	19.48	103.28	54.75	161.00	76.03 to 108.75	65,410	59,469
<u>Study Years</u>											
07/01/03 TO 06/30/04	60	98.53	95.44	95.61	14.35	99.83	45.50	146.03	90.12 to 101.84	50,971	48,733
07/01/04 TO 06/30/05	52	98.92	97.63	94.72	13.72	103.07	54.75	161.00	92.40 to 103.13	59,095	55,974
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	57	98.19	95.47	95.53	12.56	99.93	45.50	132.36	92.53 to 102.12	56,170	53,660
<u>ALL</u>											
	112	98.53	96.46	95.16	14.08	101.36	45.50	161.00	93.47 to 101.56	54,743	52,095

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BUSHNELL	14	93.45	89.74	81.04	17.35	110.75	58.39	118.13	67.50 to 108.75	19,395	15,717
DIX	7	91.08	93.71	88.82	10.55	105.50	82.60	108.13	82.60 to 108.13	49,214	43,713
KIMBALL	79	98.64	97.65	95.99	14.45	101.73	45.50	161.00	92.93 to 102.12	56,642	54,368
RURAL	8	102.14	104.36	104.09	5.03	100.25	96.04	115.80	96.04 to 115.80	85,437	88,933
SUBURBAN	4	87.30	85.56	84.60	17.25	101.13	66.09	101.56	N/A	89,250	75,508
<u>ALL</u>											
	112	98.53	96.46	95.16	14.08	101.36	45.50	161.00	93.47 to 101.56	54,743	52,095

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	100	96.35	96.26	94.70	14.92	101.65	45.50	161.00	92.40 to 101.75	50,907	48,211
2	4	87.30	85.56	84.60	17.25	101.13	66.09	101.56	N/A	89,250	75,508
3	8	102.14	104.36	104.09	5.03	100.25	96.04	115.80	96.04 to 115.80	85,437	88,933
<u>ALL</u>											
	112	98.53	96.46	95.16	14.08	101.36	45.50	161.00	93.47 to 101.56	54,743	52,095

PA&T 2006 Preliminary Statistics

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	112	MEDIAN:	99	COV:	19.37	95% Median C.I.:	93.47 to 101.56
TOTAL Sales Price:	6,131,250	WGT. MEAN:	95	STD:	18.68	95% Wgt. Mean C.I.:	92.32 to 98.00
TOTAL Adj.Sales Price:	6,131,284	MEAN:	96	AVG.ABS.DEV:	13.87	95% Mean C.I.:	93.00 to 99.92
TOTAL Assessed Value:	5,834,688						
AVG. Adj. Sales Price:	54,743	COD:	14.08	MAX Sales Ratio:	161.00		
AVG. Assessed Value:	52,095	PRD:	101.36	MIN Sales Ratio:	45.50		

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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	99	99.65	97.99	95.33	12.54	102.79	54.75	161.00	94.14 to 101.84	61,165	58,306
2	13	78.78	84.81	82.16	24.40	103.22	45.50	141.70	66.17 to 103.00	5,837	4,796
ALL	112	98.53	96.46	95.16	14.08	101.36	45.50	161.00	93.47 to 101.56	54,743	52,095

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	111	98.42	96.26	95.15	14.04	101.17	45.50	161.00	93.40 to 101.56	55,203	52,524
06											
07	1	118.13	118.13	118.13			118.13	118.13	N/A	3,750	4,430
ALL	112	98.53	96.46	95.16	14.08	101.36	45.50	161.00	93.47 to 101.56	54,743	52,095

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
17-0009	8	97.04	96.32	94.38	11.70	102.06	82.60	114.66	82.60 to 114.66	54,875	51,793
53-0001	104	98.53	96.47	95.22	14.28	101.31	45.50	161.00	93.47 to 101.56	54,733	52,118
NonValid School											
ALL	112	98.53	96.46	95.16	14.08	101.36	45.50	161.00	93.47 to 101.56	54,743	52,095

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	25	91.08	91.21	86.09	23.36	105.95	45.50	161.00	76.63 to 98.78	12,801	11,020
Prior TO 1860											
1860 TO 1899	1	107.70	107.70	107.70			107.70	107.70	N/A	10,000	10,770
1900 TO 1919	20	96.88	92.99	91.80	12.17	101.29	67.06	111.40	83.31 to 105.01	58,619	53,815
1920 TO 1939	14	87.42	89.05	84.15	17.01	105.82	58.39	119.45	69.75 to 103.69	54,239	45,641
1940 TO 1949	6	109.57	108.26	107.19	4.04	101.00	100.19	115.80	100.19 to 115.80	63,000	67,530
1950 TO 1959	25	99.43	101.33	98.32	9.09	103.06	86.64	146.03	93.47 to 105.21	72,326	71,111
1960 TO 1969	12	101.17	99.61	97.25	11.49	102.43	71.38	118.13	85.71 to 114.66	75,179	73,109
1970 TO 1979	1	96.00	96.00	96.00			96.00	96.00	N/A	26,000	24,960
1980 TO 1989	4	96.65	98.52	97.50	7.72	101.05	90.57	110.22	N/A	94,125	91,771
1990 TO 1994	2	122.43	122.43	117.03	8.11	104.62	112.50	132.36	N/A	27,850	32,592
1995 TO 1999	1	96.04	96.04	96.04			96.04	96.04	N/A	175,000	168,075
2000 TO Present	1	99.67	99.67	99.67			99.67	99.67	N/A	148,000	147,518
ALL	112	98.53	96.46	95.16	14.08	101.36	45.50	161.00	93.47 to 101.56	54,743	52,095

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:	112	MEDIAN:	99	COV:	19.37	95% Median C.I.:	93.47 to 101.56
TOTAL Sales Price:	6,131,250	WGT. MEAN:	95	STD:	18.68	95% Wgt. Mean C.I.:	92.32 to 98.00
TOTAL Adj.Sales Price:	6,131,284	MEAN:	96	AVG.ABS.DEV:	13.87	95% Mean C.I.:	93.00 to 99.92
TOTAL Assessed Value:	5,834,688						
AVG. Adj. Sales Price:	54,743	COD:	14.08	MAX Sales Ratio:	161.00		
AVG. Assessed Value:	52,095	PRD:	101.36	MIN Sales Ratio:	45.50		

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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	9	108.75	109.28	116.45	21.56	93.84	67.57	161.00	80.67 to 145.63	2,961	3,448
5000 TO 9999	12	77.70	82.68	81.76	23.49	101.12	45.50	141.70	66.17 to 98.42	7,095	5,800
Total \$ _____											
1 TO 9999	21	93.40	94.08	90.03	25.18	104.50	45.50	161.00	76.00 to 108.75	5,323	4,792
10000 TO 29999	12	106.30	104.56	105.23	16.94	99.36	63.55	146.03	92.40 to 120.92	16,850	17,730
30000 TO 59999	28	101.67	97.14	95.79	10.60	101.41	58.39	115.14	91.08 to 105.81	43,799	41,954
60000 TO 99999	38	99.03	96.20	96.39	10.12	99.81	69.75	116.65	90.96 to 103.09	72,576	69,953
100000 TO 149999	9	92.93	91.04	91.12	8.93	99.92	66.09	102.44	82.60 to 101.75	120,888	110,148
150000 TO 249999	4	93.05	94.55	93.55	8.35	101.07	83.49	108.60	N/A	186,250	174,241
ALL _____											
	112	98.53	96.46	95.16	14.08	101.36	45.50	161.00	93.47 to 101.56	54,743	52,095

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	12	80.67	83.78	79.06	24.90	105.96	45.50	118.13	66.17 to 108.75	4,179	3,304
5000 TO 9999	11	93.40	102.39	93.80	25.13	109.15	63.55	161.00	76.00 to 145.63	7,467	7,004
Total \$ _____											
1 TO 9999	23	92.40	92.68	88.22	24.64	105.06	45.50	161.00	76.00 to 103.00	5,751	5,074
10000 TO 29999	11	107.70	107.43	104.18	15.30	103.12	64.28	146.03	83.01 to 132.36	19,700	20,524
30000 TO 59999	36	97.50	94.24	92.07	12.37	102.35	58.39	115.14	87.88 to 103.13	48,992	45,108
60000 TO 99999	32	99.92	97.23	95.75	9.31	101.54	66.09	116.65	90.96 to 105.09	79,845	76,450
100000 TO 149999	6	100.71	101.36	100.89	4.89	100.46	92.93	114.66	92.93 to 114.66	119,750	120,820
150000 TO 249999	4	93.05	94.55	93.55	8.35	101.07	83.49	108.60	N/A	186,250	174,241
ALL _____											
	112	98.53	96.46	95.16	14.08	101.36	45.50	161.00	93.47 to 101.56	54,743	52,095

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	25	91.08	92.81	87.71	25.12	105.82	45.50	161.00	76.63 to 103.00	12,889	11,305
15	1	98.19	98.19	98.19			98.19	98.19	N/A	16,000	15,710
20	13	107.70	101.25	95.12	17.05	106.45	58.39	146.03	76.00 to 119.45	28,480	27,090
30	62	99.95	97.00	95.86	9.97	101.19	66.09	116.65	94.14 to 102.44	67,657	64,855
35	1	93.47	93.47	93.47			93.47	93.47	N/A	60,000	56,080
40	7	96.00	97.01	96.68	5.79	100.35	86.64	105.30	86.64 to 105.30	85,428	82,592
50	3	90.06	94.05	92.79	9.29	101.36	83.49	108.60	N/A	190,000	176,296
ALL _____											
	112	98.53	96.46	95.16	14.08	101.36	45.50	161.00	93.47 to 101.56	54,743	52,095

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:	112	MEDIAN:	99	COV:	19.37	95% Median C.I.:	93.47 to 101.56
TOTAL Sales Price:	6,131,250	WGT. MEAN:	95	STD:	18.68	95% Wgt. Mean C.I.:	92.32 to 98.00
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AVG. Assessed Value:	52,095	PRD:	101.36	MIN Sales Ratio:	45.50		

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STYLE											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	25	91.08	92.81	87.71	25.12	105.82	45.50	161.00	76.63 to 103.00	12,889	11,305
100	3	112.50	108.89	99.61	6.55	109.32	96.04	118.13	N/A	73,916	73,626
101	76	99.54	97.00	95.66	11.42	101.40	58.39	146.03	93.47 to 102.12	64,549	61,748
102	1	107.70	107.70	107.70			107.70	107.70	N/A	10,000	10,770
103	1	92.93	92.93	92.93			92.93	92.93	N/A	120,000	111,510
104	5	101.84	100.08	100.01	3.49	100.07	90.21	105.09	N/A	67,300	67,307
106	1	83.49	83.49	83.49			83.49	83.49	N/A	215,000	179,510
<u>ALL</u>											
	112	98.53	96.46	95.16	14.08	101.36	45.50	161.00	93.47 to 101.56	54,743	52,095

CONDITION											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	25	91.08	92.81	87.71	25.12	105.82	45.50	161.00	76.63 to 103.00	12,889	11,305
20	4	100.05	98.56	96.07	14.35	102.59	76.00	118.13	N/A	8,062	7,745
30	42	100.83	98.63	96.28	11.33	102.45	58.39	146.03	96.04 to 104.94	61,243	58,962
40	36	96.13	96.00	95.08	9.93	100.97	67.06	115.14	90.57 to 103.13	68,806	65,423
50	4	90.81	95.44	90.86	9.54	105.04	83.49	116.65	N/A	141,875	128,913
60	1	108.60	108.60	108.60			108.60	108.60	N/A	160,000	173,755
<u>ALL</u>											
	112	98.53	96.46	95.16	14.08	101.36	45.50	161.00	93.47 to 101.56	54,743	52,095

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:	34	MEDIAN:	95	COV:	31.62	95% Median C.I.:	86.30 to 108.74	(! : Derived)
TOTAL Sales Price:	1,156,900	WGT. MEAN:	92	STD:	29.75	95% Wgt. Mean C.I.:	81.99 to 102.80	
TOTAL Adj.Sales Price:	1,156,140	MEAN:	94	AVG.ABS.DEV:	21.70	95% Mean C.I.:	84.09 to 104.09	
TOTAL Assessed Value:	1,068,213							
AVG. Adj. Sales Price:	34,004	COD:	22.93	MAX Sales Ratio:	174.62			
AVG. Assessed Value:	31,418	PRD:	101.83	MIN Sales Ratio:	34.24			

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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	4	109.04	105.35	107.19	3.60	98.29	94.03	109.30	N/A	63,125	67,662
10/01/02 TO 12/31/02	1	127.30	127.30	127.30			127.30	127.30	N/A	15,000	19,095
01/01/03 TO 03/31/03	3	58.85	55.34	57.11	6.90	96.91	47.50	59.68	N/A	58,080	33,168
04/01/03 TO 06/30/03	1	106.43	106.43	106.43			106.43	106.43	N/A	23,000	24,480
07/01/03 TO 09/30/03	1	93.54	93.54	93.54			93.54	93.54	N/A	7,000	6,548
10/01/03 TO 12/31/03	4	99.22	100.89	104.25	12.48	96.78	87.31	117.82	N/A	45,000	46,911
01/01/04 TO 03/31/04	3	95.28	86.87	93.47	16.62	92.94	58.92	106.42	N/A	71,333	66,676
04/01/04 TO 06/30/04	4	86.53	76.36	84.80	14.46	90.05	41.40	91.00	N/A	8,875	7,526
07/01/04 TO 09/30/04	4	136.87	120.65	79.02	35.37	152.69	34.24	174.62	N/A	12,350	9,758
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05	2	108.26	108.26	107.33	6.49	100.87	101.23	115.28	N/A	20,750	22,270
04/01/05 TO 06/30/05	7	77.50	87.94	89.38	16.66	98.39	71.09	112.29	71.09 to 112.29	23,428	20,940
<u>Study Years</u>											
07/01/02 TO 06/30/03	9	106.43	91.24	89.02	20.32	102.49	47.50	127.30	58.85 to 109.30	51,637	45,970
07/01/03 TO 06/30/04	12	90.35	88.60	97.21	14.98	91.14	41.40	117.82	86.30 to 106.42	36,375	35,360
07/01/04 TO 06/30/05	13	101.23	101.13	90.29	26.55	112.00	34.24	174.62	76.37 to 115.28	19,607	17,704
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	9	89.70	85.51	82.81	21.45	103.26	47.50	117.82	58.85 to 108.74	42,693	35,353
01/01/04 TO 12/31/04	11	91.00	95.33	90.05	34.21	105.86	34.24	174.62	41.40 to 163.50	27,172	24,470
<u>ALL</u>											
	34	94.66	94.09	92.39	22.93	101.83	34.24	174.62	86.30 to 108.74	34,004	31,418

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BUSHNELL	2	134.08	134.08	122.55	30.23	109.41	93.54	174.62	N/A	5,450	6,679
KIMBALL	27	95.28	90.48	93.21	19.58	97.07	41.40	127.30	76.40 to 108.74	39,805	37,103
RURAL	3	86.75	94.83	51.62	49.67	183.70	34.24	163.50	N/A	11,000	5,678
SUBURBAN	2	101.67	101.67	96.07	7.51	105.83	94.03	109.30	N/A	18,750	18,012
<u>ALL</u>											
	34	94.66	94.09	92.39	22.93	101.83	34.24	174.62	86.30 to 108.74	34,004	31,418

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	29	95.28	93.49	93.51	21.17	99.98	41.40	174.62	77.50 to 108.74	37,435	35,005
2	2	101.67	101.67	96.07	7.51	105.83	94.03	109.30	N/A	18,750	18,012
3	3	86.75	94.83	51.62	49.67	183.70	34.24	163.50	N/A	11,000	5,678
<u>ALL</u>											
	34	94.66	94.09	92.39	22.93	101.83	34.24	174.62	86.30 to 108.74	34,004	31,418

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:	34	MEDIAN:	95	COV:	31.62	95% Median C.I.:	86.30 to 108.74	(! : Derived)
TOTAL Sales Price:	1,156,900	WGT. MEAN:	92	STD:	29.75	95% Wgt. Mean C.I.:	81.99 to 102.80	
TOTAL Adj.Sales Price:	1,156,140	MEAN:	94	AVG.ABS.DEV:	21.70	95% Mean C.I.:	84.09 to 104.09	
TOTAL Assessed Value:	1,068,213							
AVG. Adj. Sales Price:	34,004	COD:	22.93	MAX Sales Ratio:	174.62			
AVG. Assessed Value:	31,418	PRD:	101.83	MIN Sales Ratio:	34.24			

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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	26	98.83	98.76	94.99	17.13	103.96	47.50	174.62	89.70 to 108.83	40,986	38,934
2	8	68.59	78.91	61.78	44.25	127.73	34.24	163.50	34.24 to 163.50	11,312	6,988
ALL	34	94.66	94.09	92.39	22.93	101.83	34.24	174.62	86.30 to 108.74	34,004	31,418

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
17-0009	2	125.13	125.13	105.94	30.67	118.11	86.75	163.50	N/A	4,000	4,237
53-0001	32	94.66	92.15	92.30	21.83	99.84	34.24	174.62	77.50 to 108.74	35,879	33,116
NonValid School											
ALL	34	94.66	94.09	92.39	22.93	101.83	34.24	174.62	86.30 to 108.74	34,004	31,418

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	16	86.53	88.53	85.59	31.06	103.44	34.24	174.62	58.92 to 109.26	36,821	31,513
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	1	127.30	127.30	127.30			127.30	127.30	N/A	15,000	19,095
1920 TO 1939	4	112.05	112.09	110.97	3.98	101.00	106.42	117.82	N/A	33,000	36,621
1940 TO 1949	2	90.67	90.67	88.98	21.59	101.90	71.09	110.24	N/A	20,250	18,017
1950 TO 1959	5	105.50	104.38	104.65	3.99	99.74	96.44	112.29	N/A	24,800	25,954
1960 TO 1969	2	68.60	68.60	62.22	30.76	110.25	47.50	89.70	N/A	21,500	13,377
1970 TO 1979											
1980 TO 1989	3	87.31	85.92	85.28	6.73	100.74	76.40	94.03	N/A	35,833	30,560
1990 TO 1994											
1995 TO 1999	1	108.74	108.74	108.74			108.74	108.74	N/A	105,000	114,175
2000 TO Present											
ALL	34	94.66	94.09	92.39	22.93	101.83	34.24	174.62	86.30 to 108.74	34,004	31,418

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:	34	MEDIAN:	95	COV:	31.62	95% Median C.I.:	86.30 to 108.74	(! : Derived)
TOTAL Sales Price:	1,156,900	WGT. MEAN:	92	STD:	29.75	95% Wgt. Mean C.I.:	81.99 to 102.80	
TOTAL Adj.Sales Price:	1,156,140	MEAN:	94	AVG.ABS.DEV:	21.70	95% Mean C.I.:	84.09 to 104.09	
TOTAL Assessed Value:	1,068,213							
AVG. Adj. Sales Price:	34,004	COD:	22.93	MAX Sales Ratio:	174.62			
AVG. Assessed Value:	31,418	PRD:	101.83	MIN Sales Ratio:	34.24			

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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	3	163.50	126.51	132.32	27.16	95.60	41.40	174.62	N/A	2,800	3,705
5000 TO 9999	5	93.54	94.29	93.06	11.05	101.32	76.37	109.30	N/A	7,300	6,793
Total \$ _____											
1 TO 9999	8	99.52	106.37	100.41	32.01	105.94	41.40	174.62	41.40 to 174.62	5,612	5,635
10000 TO 29999	16	90.35	87.54	86.21	24.27	101.54	34.24	127.30	59.68 to 110.24	19,625	16,918
30000 TO 59999	5	94.03	93.29	93.00	9.57	100.31	76.40	112.29	N/A	35,200	32,737
60000 TO 99999	1	108.83	108.83	108.83			108.83	108.83	N/A	65,000	70,740
100000 TO 149999	2	83.79	83.79	81.21	29.77	103.18	58.85	108.74	N/A	117,120	95,117
150000 TO 249999	2	102.27	102.27	101.79	6.83	100.47	95.28	109.26	N/A	161,000	163,885
ALL _____											
	34	94.66	94.09	92.39	22.93	101.83	34.24	174.62	86.30 to 108.74	34,004	31,418

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	2	102.45	102.45	95.67	59.59	107.09	41.40	163.50	N/A	2,250	2,152
5000 TO 9999	7	93.54	97.19	75.44	29.33	128.83	34.24	174.62	34.24 to 174.62	9,342	7,048
Total \$ _____											
1 TO 9999	9	93.54	98.36	76.74	37.32	128.17	34.24	174.62	41.40 to 163.50	7,766	5,960
10000 TO 29999	16	93.72	91.43	91.26	19.97	100.18	47.50	127.30	71.09 to 110.24	20,000	18,252
30000 TO 59999	4	90.67	92.51	92.27	11.75	100.26	76.40	112.29	N/A	36,250	33,447
60000 TO 99999	2	83.84	83.84	75.58	29.81	110.94	58.85	108.83	N/A	97,120	73,400
100000 TO 149999	1	108.74	108.74	108.74			108.74	108.74	N/A	105,000	114,175
150000 TO 249999	2	102.27	102.27	101.79	6.83	100.47	95.28	109.26	N/A	161,000	163,885
ALL _____											
	34	94.66	94.09	92.39	22.93	101.83	34.24	174.62	86.30 to 108.74	34,004	31,418

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	12	76.93	80.56	80.27	33.35	100.37	34.24	163.50	58.85 to 109.26	32,603	26,169
10	6	91.62	102.60	88.83	19.79	115.51	76.40	174.62	76.40 to 174.62	22,233	19,748
20	16	106.43	101.04	100.66	11.58	100.38	47.50	127.30	95.28 to 112.29	39,468	39,730
ALL _____											
	34	94.66	94.09	92.39	22.93	101.83	34.24	174.62	86.30 to 108.74	34,004	31,418

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:	34	MEDIAN:	95	COV:	31.62	95% Median C.I.:	86.30 to 108.74	(! : Derived)
TOTAL Sales Price:	1,156,900	WGT. MEAN:	92	STD:	29.75	95% Wgt. Mean C.I.:	81.99 to 102.80	
TOTAL Adj.Sales Price:	1,156,140	MEAN:	94	AVG.ABS.DEV:	21.70	95% Mean C.I.:	84.09 to 104.09	
TOTAL Assessed Value:	1,068,213							
AVG. Adj. Sales Price:	34,004	COD:	22.93	MAX Sales Ratio:	174.62			
AVG. Assessed Value:	31,418	PRD:	101.83	MIN Sales Ratio:	34.24			

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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)	9	76.37	78.63	63.17	35.33	124.48	34.24	163.50	41.40 to 109.30	11,111	7,018
325	6	97.39	92.00	92.58	15.04	99.37	47.50	112.29	47.50 to 112.29	22,000	20,368
340	2	102.27	102.27	101.79	6.83	100.47	95.28	109.26	N/A	161,000	163,885
344	2	110.39	110.39	112.02	4.43	98.55	105.50	115.28	N/A	13,500	15,122
349	1	108.74	108.74	108.74			108.74	108.74	N/A	105,000	114,175
352	3	108.83	95.17	80.39	18.06	118.38	58.85	117.82	N/A	73,080	58,751
353	3	106.43	110.06	106.48	9.67	103.36	96.44	127.30	N/A	23,000	24,490
386	3	87.31	85.92	85.28	6.73	100.74	76.40	94.03	N/A	35,833	30,560
404	2	130.46	130.46	104.52	33.85	124.81	86.30	174.62	N/A	9,450	9,877
430	1	110.24	110.24	110.24			110.24	110.24	N/A	18,500	20,395
434	1	89.70	89.70	89.70			89.70	89.70	N/A	15,000	13,455
437	1	71.09	71.09	71.09			71.09	71.09	N/A	22,000	15,640
<u>ALL</u>	<u>34</u>	<u>94.66</u>	<u>94.09</u>	<u>92.39</u>	<u>22.93</u>	<u>101.83</u>	<u>34.24</u>	<u>174.62</u>	<u>86.30 to 108.74</u>	<u>34,004</u>	<u>31,418</u>

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	34	94.66	94.09	92.39	22.93	101.83	34.24	174.62	86.30 to 108.74	34,004	31,418
04											
<u>ALL</u>	<u>34</u>	<u>94.66</u>	<u>94.09</u>	<u>92.39</u>	<u>22.93</u>	<u>101.83</u>	<u>34.24</u>	<u>174.62</u>	<u>86.30 to 108.74</u>	<u>34,004</u>	<u>31,418</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:	70	MEDIAN:	78	COV:	20.25	95% Median C.I.:	72.32 to 82.96	(!: Derived)
(AgLand) TOTAL Sales Price:	6,525,122	WGT. MEAN:	73	STD:	15.65	95% Wgt. Mean C.I.:	68.28 to 78.10	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	6,452,122	MEAN:	77	AVG.ABS.DEV:	12.49	95% Mean C.I.:	73.60 to 80.94	
(AgLand) TOTAL Assessed Value:	4,722,250							
AVG. Adj. Sales Price:	92,173	COD:	16.03	MAX Sales Ratio:	117.00			
AVG. Assessed Value:	67,460	PRD:	105.58	MIN Sales Ratio:	40.17			

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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	2	80.40	80.40	80.40	0.01	100.00	80.39	80.41	N/A	46,055	37,027
10/01/02 TO 12/31/02	3	81.22	85.14	77.27	24.54	110.19	57.21	117.00	N/A	186,022	143,745
01/01/03 TO 03/31/03	8	78.30	78.59	78.69	9.26	99.88	64.71	89.73	64.71 to 89.73	73,213	57,610
04/01/03 TO 06/30/03	6	75.75	79.48	80.92	9.10	98.22	68.34	92.77	68.34 to 92.77	73,216	59,246
07/01/03 TO 09/30/03	4	70.15	80.17	76.64	19.90	104.61	64.74	115.65	N/A	82,950	63,571
10/01/03 TO 12/31/03	2	79.87	79.87	67.68	17.91	118.01	65.56	94.18	N/A	115,000	77,830
01/01/04 TO 03/31/04	7	88.69	85.47	84.37	13.06	101.31	70.76	108.98	70.76 to 108.98	95,171	80,292
04/01/04 TO 06/30/04	7	87.72	82.97	81.71	11.94	101.54	61.52	102.00	61.52 to 102.00	61,989	50,648
07/01/04 TO 09/30/04	7	72.32	71.95	65.73	14.91	109.46	52.29	89.45	52.29 to 89.45	103,583	68,086
10/01/04 TO 12/31/04	8	73.40	71.19	66.19	23.56	107.56	46.79	94.86	46.79 to 94.86	132,299	87,567
01/01/05 TO 03/31/05	6	61.98	62.48	60.58	16.72	103.13	40.17	82.96	40.17 to 82.96	79,838	48,365
04/01/05 TO 06/30/05	10	83.53	77.95	71.17	10.39	109.53	50.62	87.64	62.36 to 87.39	85,250	60,673
<u>Study Years</u>											
07/01/02 TO 06/30/03	19	78.93	80.10	78.90	11.26	101.52	57.21	117.00	73.29 to 87.52	88,167	69,560
07/01/03 TO 06/30/04	20	86.37	82.98	79.82	15.63	103.95	61.52	115.65	70.76 to 91.55	83,096	66,326
07/01/04 TO 06/30/05	31	72.51	71.86	66.58	18.40	107.92	40.17	94.86	62.36 to 82.96	100,484	66,905
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	20	75.75	79.30	77.28	12.80	102.62	64.71	115.65	69.70 to 87.52	79,340	61,315
01/01/04 TO 12/31/04	29	81.75	77.66	72.61	17.11	106.96	46.79	108.98	69.35 to 89.45	99,434	72,197
<u>ALL</u>	70	77.91	77.27	73.19	16.03	105.58	40.17	117.00	72.32 to 82.96	92,173	67,460

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:	70	MEDIAN:	78	COV:	20.25	95% Median C.I.:	72.32 to 82.96	(!: Derived)
(AgLand) TOTAL Sales Price:	6,525,122	WGT. MEAN:	73	STD:	15.65	95% Wgt. Mean C.I.:	68.28 to 78.10	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	6,452,122	MEAN:	77	AVG.ABS.DEV:	12.49	95% Mean C.I.:	73.60 to 80.94	
(AgLand) TOTAL Assessed Value:	4,722,250							
AVG. Adj. Sales Price:	92,173	COD:	16.03	MAX Sales Ratio:	117.00			
AVG. Assessed Value:	67,460	PRD:	105.58	MIN Sales Ratio:	40.17			

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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
2523	1	74.80	74.80	74.80			74.80	74.80	N/A	55,000	41,140
2525	5	80.41	77.38	75.80	8.41	102.09	65.56	88.93	N/A	166,222	125,989
2529	2	73.61	73.61	75.53	23.61	97.46	56.23	90.99	N/A	101,187	76,425
2531	2	67.29	67.29	64.55	10.92	104.24	59.94	74.63	N/A	71,750	46,312
2533	2	68.75	68.75	56.13	26.37	122.49	50.62	86.87	N/A	154,750	86,855
2535	2	96.66	96.66	100.49	19.65	96.19	77.66	115.65	N/A	58,247	58,532
2805	2	68.51	68.51	68.01	5.55	100.73	64.71	72.32	N/A	69,000	46,930
2807	2	76.87	76.87	56.78	32.69	135.39	51.74	102.00	N/A	224,500	127,465
2809	2	92.42	92.42	94.86	5.44	97.43	87.39	97.44	N/A	101,000	95,805
2811	1	47.72	47.72	47.72			47.72	47.72	N/A	67,500	32,210
2813	2	65.06	65.06	62.84	9.96	103.54	58.59	71.54	N/A	70,127	44,067
2815	1	64.02	64.02	64.02			64.02	64.02	N/A	150,380	96,280
2817	1	57.21	57.21	57.21			57.21	57.21	N/A	115,000	65,790
2825	2	84.54	84.54	84.91	4.91	99.57	80.39	88.69	N/A	64,750	54,977
2827	2	67.25	67.25	54.18	22.24	124.11	52.29	82.20	N/A	158,340	85,790
2829	2	83.66	83.66	80.71	8.32	103.66	76.70	90.63	N/A	95,500	77,077
2831	1	71.83	71.83	71.83			71.83	71.83	N/A	67,200	48,270
3101	4	80.34	76.50	73.09	7.29	104.67	62.36	82.96	N/A	52,200	38,151
3103	10	85.76	82.52	79.80	13.89	103.41	63.33	117.00	67.69 to 92.77	70,606	56,341
3105	5	82.75	80.44	75.83	8.14	106.08	64.74	89.63	N/A	92,200	69,911
3107	1	72.51	72.51	72.51			72.51	72.51	N/A	50,000	36,255
3109	3	71.70	66.53	67.84	22.11	98.07	40.17	87.72	N/A	87,433	59,311
3111	3	89.45	91.96	90.51	11.75	101.60	77.45	108.98	N/A	106,507	96,401
3113	1	85.02	85.02	85.02			85.02	85.02	N/A	57,223	48,650
3115	1	46.79	46.79	46.79			46.79	46.79	N/A	60,000	28,075
3117	2	83.74	83.74	88.32	13.28	94.81	72.61	94.86	N/A	59,500	52,547
3119	1	67.05	67.05	67.05			67.05	67.05	N/A	80,000	53,640
3121	1	73.29	73.29	73.29			73.29	73.29	N/A	92,000	67,430
3123	4	89.69	85.16	85.74	6.11	99.32	69.70	91.55	N/A	79,928	68,533
3125	2	77.85	77.85	67.55	20.97	115.24	61.52	94.18	N/A	46,000	31,075
ALL	70	77.91	77.27	73.19	16.03	105.58	40.17	117.00	72.32 to 82.96	92,173	67,460

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:	70	MEDIAN:	78	COV:	20.25	95% Median C.I.:	72.32 to 82.96	(!: Derived)
(AgLand) TOTAL Sales Price:	6,525,122	WGT. MEAN:	73	STD:	15.65	95% Wgt. Mean C.I.:	68.28 to 78.10	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	6,452,122	MEAN:	77	AVG.ABS.DEV:	12.49	95% Mean C.I.:	73.60 to 80.94	
(AgLand) TOTAL Assessed Value:	4,722,250							
AVG. Adj. Sales Price:	92,173	COD:	16.03	MAX Sales Ratio:	117.00			
AVG. Assessed Value:	67,460	PRD:	105.58	MIN Sales Ratio:	40.17			

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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	24	72.95	75.26	75.27	18.18	99.99	40.17	108.98	67.05 to 89.45	77,870	58,609
2	27	82.20	80.09	74.55	12.61	107.43	52.29	117.00	69.35 to 87.52	79,416	59,202
3	10	77.61	75.35	74.49	13.45	101.16	56.23	90.99	57.21 to 88.93	125,548	93,517
4	9	74.63	76.32	66.07	21.29	115.51	50.62	115.65	51.74 to 97.44	131,499	86,887
____ALL____	70	77.91	77.27	73.19	16.03	105.58	40.17	117.00	72.32 to 82.96	92,173	67,460

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	70	77.91	77.27	73.19	16.03	105.58	40.17	117.00	72.32 to 82.96	92,173	67,460
____ALL____	70	77.91	77.27	73.19	16.03	105.58	40.17	117.00	72.32 to 82.96	92,173	67,460

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
17-0009	19	77.66	78.75	71.32	14.94	110.42	50.62	117.00	69.35 to 86.87	75,634	53,946
53-0001	51	78.15	76.72	73.72	16.39	104.06	40.17	115.65	71.70 to 86.93	98,334	72,495
NonValid School											
____ALL____	70	77.91	77.27	73.19	16.03	105.58	40.17	117.00	72.32 to 82.96	92,173	67,460

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
50.01 TO 100.00	2	61.18	61.18	50.36	34.35	121.50	40.17	82.20	N/A	41,250	20,772
100.01 TO 180.00	23	80.41	79.65	76.08	12.31	104.70	46.79	117.00	72.61 to 86.93	43,621	33,185
180.01 TO 330.00	26	72.81	76.62	72.99	19.65	104.97	47.72	115.65	63.33 to 87.72	78,764	57,488
330.01 TO 650.00	16	80.10	79.06	74.64	13.19	105.93	51.74	97.44	69.35 to 89.65	152,743	114,005
650.01 +	3	64.02	65.85	68.45	15.06	96.19	52.29	81.22	N/A	291,520	199,550
____ALL____	70	77.91	77.27	73.19	16.03	105.58	40.17	117.00	72.32 to 82.96	92,173	67,460

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
DRY	28	82.35	79.55	79.27	11.13	100.34	46.79	102.00	74.80 to 87.20	66,914	53,046
DRY-N/A	14	74.88	77.78	76.59	15.08	101.55	58.59	115.65	63.33 to 88.93	78,616	60,212
GRASS	20	80.08	80.12	75.13	18.18	106.65	47.72	117.00	69.70 to 91.55	111,500	83,768
GRASS-N/A	2	67.86	67.86	67.72	5.65	100.20	64.02	71.70	N/A	145,190	98,327
IRRGTD-N/A	6	55.84	59.09	54.51	20.75	108.40	40.17	87.39	40.17 to 87.39	159,583	86,995
____ALL____	70	77.91	77.27	73.19	16.03	105.58	40.17	117.00	72.32 to 82.96	92,173	67,460

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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(AgLand) TOTAL Assessed Value:	4,722,250							
AVG. Adj. Sales Price:	92,173	COD:	16.03	MAX Sales Ratio:	117.00			
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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
DRY	38	81.08	80.26	79.59	11.79	100.85	46.79	115.65	74.80 to 87.20	68,042	54,155
DRY-N/A	4	62.43	66.55	69.57	10.40	95.65	58.59	82.75	N/A	97,151	67,592
GRASS	21	78.93	79.36	74.43	18.47	106.62	47.72	117.00	65.56 to 91.55	113,352	84,364
GRASS-N/A	1	71.70	71.70	71.70			71.70	71.70	N/A	140,000	100,375
IRRGTD	5	59.94	62.88	55.52	16.60	113.27	50.62	87.39	N/A	179,000	99,373
IRRGTD-N/A	1	40.17	40.17	40.17			40.17	40.17	N/A	62,500	25,105
ALL	70	77.91	77.27	73.19	16.03	105.58	40.17	117.00	72.32 to 82.96	92,173	67,460

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
DRY	42	80.40	78.96	78.28	12.54	100.86	46.79	115.65	72.61 to 86.87	70,814	55,434
GRASS	21	78.93	79.36	74.43	18.47	106.62	47.72	117.00	65.56 to 91.55	113,352	84,364
GRASS-N/A	1	71.70	71.70	71.70			71.70	71.70	N/A	140,000	100,375
IRRGTD	6	55.84	59.09	54.51	20.75	108.40	40.17	87.39	40.17 to 87.39	159,583	86,995
ALL	70	77.91	77.27	73.19	16.03	105.58	40.17	117.00	72.32 to 82.96	92,173	67,460

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	4	91.55	95.58	93.82	10.94	101.87	82.20	117.00	N/A	20,017	18,780
30000 TO 59999	24	81.08	81.36	81.69	8.08	99.59	67.69	102.00	74.80 to 86.93	45,158	36,890
60000 TO 99999	23	69.70	73.17	73.43	22.23	99.64	40.17	115.65	61.52 to 87.64	76,904	56,470
100000 TO 149999	9	77.45	79.05	78.84	11.66	100.25	57.21	90.99	70.76 to 89.65	122,044	96,225
150000 TO 249999	6	67.46	73.98	73.04	13.64	101.28	64.02	97.44	64.02 to 97.44	171,730	125,439
250000 TO 499999	4	52.02	58.97	60.71	14.97	97.13	50.62	81.22	N/A	347,670	211,070
ALL	70	77.91	77.27	73.19	16.03	105.58	40.17	117.00	72.32 to 82.96	92,173	67,460

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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 \$ _____												
Total \$ _____												
10000 TO 29999	11	80.41	76.48	68.27	19.18	112.03	40.17	117.00	46.79 to 94.18	34,170	23,328	
30000 TO 59999	31	74.80	75.35	72.72	13.50	103.62	47.72	102.00	69.70 to 84.32	59,525	43,285	
60000 TO 99999	14	88.17	85.69	82.79	13.33	103.51	57.21	115.65	70.76 to 94.86	93,707	77,576	
100000 TO 149999	11	76.70	76.98	74.06	14.95	103.95	50.62	97.44	64.74 to 90.99	162,806	120,574	
150000 TO 249999	2	52.02	52.02	51.97	0.53	100.08	51.74	52.29	N/A	350,340	182,085	
250000 TO 499999	1	81.22	81.22	81.22			81.22	81.22	N/A	427,500	347,230	
ALL _____	70	77.91	77.27	73.19	16.03	105.58	40.17	117.00	72.32 to 82.96	92,173	67,460	

2006 Assessment Survey for Kimball County

I. General Information

A. Staffing and Funding Information

1. **Deputy(ies) on staff:** One

2. **Appraiser(s) on staff:** None

3. **Other full-time employees:** Three
(Does not include anyone counted in 1 and 2 above)

4. **Other part-time employees:** None
(Does not include anyone counted in 1 through 3 above)

5. **Number of shared employees:** One shared employee—and this employee's wages do not come out of the assessor's budget.
(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:** \$175,177
(This would be the "total budget" for the assessor's office)

a. **Does this include employee benefits?** No, employee benefits are a separate category in the Miscellaneous General Fund.

7. **Part of the budget that is dedicated to the computer system** *(How much is particularly part of the assessor budget, versus the amount that is part of the county budget?):* \$27,260 (this amount includes County Solutions programs, the GIS program, and data processing).

8. **Adopted budget, or granted budget if different from above:** \$161,955

a. **Does this amount include employee benefits?** No, as mentioned in "6a."

9. **Amount of total budget set aside for appraisal work:** \$30,939 (this amount includes any supplies and equipment needed, the wages for one person in the office to do the appraisal work; oil and gas for the County vehicle, and travel time).

10. **Amount of the total budget set aside for education/workshops:** \$5,500

11. **Appraisal/Reappraisal budget, if not part of the total budget:** None

- 12. Other miscellaneous funds:** This amount can vary, because it includes postage, employee benefits, the use of a County vehicle, copy machine rental, internet service and the assessor’s cellular telephone.
(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:** \$161,95—this amount does not include an estimate of employee benefits, nor any amount from #12.

a. Was any of last year’s budget not used? Yes, \$4,467.

B. Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1. **Data collection done by:** the assessor’s staff
2. **Valuation done by:** Assessor
3. **Date of last appraisal:** ^{1(see endnotes)} 1997 Urban/Suburban; 2005 Rural
4. **Date of last “update”:** ² 2005 (percentage adjustments were made—excluding rural, which was reappraised).
5. **Pickup work done by:** ³ the assessor’s staff

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential	18	23	259	300

6. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** 1995 for Urban and Suburban; 2003 for Rural residential.
7. **What was the last year the depreciation schedule for this property class was developed using market-derived information?** 1997 for Urban and Suburban; 2004 for Rural residential.
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 Typically, the Market or Sales Comparison Approach is used during individual taxpayer protests, but not as an approach for mass appraisal.

9. Number of market areas/neighborhoods for this property class: Five or six specific neighborhoods or used for the residential property class.

10. How are these defined? By location, and town/village.

C. Commercial/Industrial Appraisal Information

1. Data collection done by: the assessor's staff

2. Valuation done by: Assessor

3. Date of last appraisal: ¹ 1994

4. Date of last "update": ² 2005

5. Pickup work done by whom: ³ the assessor's staff

Property Type	# of Permits	# of Info. Statements	Other	Total
Commercial	2	1	29	32

6. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class? The date for the RCN is 1994.

7. When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information? The depreciation schedule for residential property was developed in 1994.

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 has not been used to establish the market value for commercial property.

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 Typically, the Market or Sales Comparison Approach is used during individual taxpayer protests, and is not used to estimate the market value of commercial/industrial properties.

10. Number of market areas/neighborhoods for this property class? The assessor has identified three major neighborhoods for commercial property in Kimball County: Kimball, Dix and Bushnell.

11. How are these defined? By location.

D. Agricultural Appraisal Information

- 1. **Data collection done by:** the assessor’s staff
- 2. **Valuation done by:** Assessor
- 3. **Date of last appraisal:** ¹ 2004
- 4. **Date of last “update”:** ² In 2005, irrigated land in Market Area 4 was adjusted.
- 5. **Pickup work done by whom:** ³ the assessor’s staff

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	0	18	174	192

- 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 has not been used to establish market value for 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 Typically, the Market or Sales Comparison Approach is used during individual taxpayer protests, and is not used to estimate market value for mass appraised agricultural land.
- 8. **What is the date of the soil survey currently used?** 1962—a new soil survey has been done, but is not currently available in printed form.
- 9. **What date was the last countywide land use study completed?** 1997—currently the land use study is being conducted using the GIS program.
 - a. **By what method? (Physical inspection, FSA maps, etc.)** Aerial photos and GIS, also FSA maps and physical inspection.
 - b. **By whom?** Sallie, a member of the assessor’s staff.
 - c. **What proportion is complete / implemented at this time?** Approximately one-fifth to one-fourth of the County (since land use must be drawn in the GIS program).
- 10. **Number of market areas/neighborhoods for this property class:** Four
- 11. **How are these defined?** By soils, topography and the market.
- 12. **Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?** No.

E. Computer, Automation Information and GIS

1. Administrative software: County Solutions

2. CAMA software: County Solutions

3. Cadastral maps or GIS software: GIS WorkShop

a. Who maintains the Cadastral Maps? The deputy assessor, on a monthly basis when the Real Estate Transfer Statements are received.

b. Who maintains the GIS software and maps? Sallie, a member of the assessor's staff.

4. Personal Property software: County Solutions

F. Zoning Information

1. Does the county have zoning? Yes

a. If so, is the zoning countywide? No, countywide zoning has not been voted on yet.

b. What municipalities in the county are zoned? City of Kimball; Village of Bushnell; Village of Dix

c. When was zoning implemented? Unknown.

G. Contracted Services

1. Appraisal Services: County conducts "in-house" appraisal; no contracted appraisal service, other than for mineral/oil/gas, which is done by Pritchard & Abbott.

2. Other Services: County Solutions for CAMA, administrative and personal property software.

H. Additional comments or further explanations on any item from A through G:

None.

II. Assessment Actions

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

- 1. Residential**—Continued the review of residential property in the city of Kimball. New valuations and a new depreciation schedule were developed for all residential property in Dix and Bushnell. Mobile homes on leased land were repriced. Pickup work completed.
- 2. Commercial**—Continued the review of commercial property within Kimball, Dix, and Bushnell. Pickup work completed.
- 3. Agricultural**—The irrigated land class in agricultural Market Areas 1, 2, and 3 received a 20% increase. Irrigated land in Market Area 4 received a 25% increase. Dryland in Market Area 1 received a 5% increase. Dryland in Area 2 received a 10% decrease. There were no dryland valuation changes in Areas 3 and 4. The grass land class was unchanged for Areas 1, 3 and 4. In Market Area 2, grass received a 5% increase. CRP in Area 1 received no change. The CRP subclass 4C in Area 2 was raised from \$140 to \$180 per acre. Area 3 CRP land received a 10% increase. Area 4 CRP subclasses 4C1 and 4C were changed in value: 4C1 was decreased from \$205 to \$180 per acre, and 4C was raised from \$130 to \$180 per acre. The county continues to map data to the GIS program.

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 53 - Kimball

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 4,849	Value 359,901,696	Total Growth 4,310,963 (Sum 17, 25, & 41)
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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	140	453,172	25	164,170	23	211,025	188	828,367	
2. Res Improv Land	1,277	7,531,322	71	773,770	178	2,878,040	1,526	11,183,132	
3. Res Improvements	1,362	56,931,177	81	4,986,339	225	16,054,535	1,668	77,972,051	
4. Res Total	1,502	64,915,671	106	5,924,279	248	19,143,600	1,856	89,983,550	1,879,980
% of Total	80.92	72.14	5.71	6.58	13.36	21.27	38.27	25.00	43.60
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	1,502	64,915,671	106	5,924,279	248	19,143,600	1,856	89,983,550	1,879,980
% of Total	80.92	72.14	5.71	6.58	13.36	21.27	38.27	25.00	43.60

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Total Real Property Value (Sum Lines 17, 25, & 30)	Records 4,849	Value 359,901,696	Total Growth 4,310,963 (Sum 17, 25, & 41)
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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	54	244,715	6	34,620	28	121,730	88	401,065	
10. Comm Improv Land	257	1,581,555	5	49,105	71	357,650	333	1,988,310	
11. Comm Improvements	257	18,399,099	5	316,540	71	3,873,200	333	22,588,839	
12. Comm Total	311	20,225,369	11	400,265	99	4,352,580	421	24,978,214	606,995
% of Total	73.87	80.97	2.61	1.60	23.51	17.42	8.68	6.94	14.08
13. Ind UnImp Land	0	0	0	0	1	1,477,500	1	1,477,500	
14. Ind Improv Land	4	32,260	2	54,585	2	548,675	8	635,520	
15. Ind Improvements	4	771,025	2	518,290	2	35,372,570	8	36,661,885	
16. Ind Total	4	803,285	2	572,875	3	37,398,745	9	38,774,905	1,217,150
% of Total	44.44	2.07	22.22	1.47	33.33	96.45	0.18	10.77	28.23
Comm+Ind Total	315	21,028,654	13	973,140	102	41,751,325	9	38,774,905	1,217,150
% of Total	73.25	32.98	3.02	1.52	23.72	65.48	8.86	17.71	42.31
17. Taxable Total	1,817	85,944,325	119	6,897,419	350	60,894,925	2,286	153,736,669	3,704,125
% of Total	79.48	55.90	5.20	3.85	15.31	12.45	47.14	42.71	85

Total Real Property Value (Sum 17,25,&30)	Records	4,849	Value	359,901,696	Total Growth (Sum 17,25,&41)	4,310,963
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Schedule I: Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	140	453,172	25	164,170	23	211,025	188	828,367	
2. Res Improv Land	1,277	7,531,322	71	773,770	178	2,878,040	1,526	11,183,132	
3. Res Improvmnts	1,362	56,931,177	81	4,986,339	225	16,054,535	1,668	77,972,051	
4. Res Total (Records - sum lines 1 & 3; Value - sum lines 1 through 3)							1,856	89,983,550	1,879,980
	Records	Value	Records	Value	Records	Value	Records	Value	
5. Com UnImp Land	54	244,715	6	34,620	28	121,730	88	401,065	
6. Com Improv Land	257	1,581,555	5	49,105	71	357,650	333	1,988,310	
7. Com Improvmnts	257	18,399,099	5	316,540	71	3,873,200	333	22,588,839	
8. Com Total (Records - sum lines 5 & 7; Value - sum lines 5 through 7)							421	24,978,214	606,995
	Records	Value	Records	Value	Records	Value	Records	Value	
9. Ind UnImp Land	0	0	0	0	1	1,477,500	1	1,477,500	
10. Ind Improv Land	4	32,260	2	54,585	2	548,675	8	635,520	
11. Ind Improvmnts	4	771,025	2	518,290	2	35,372,570	8	36,661,885	
12. Ind Total (Records - sum lines 9 & 11; Value - sum lines 9 through 10)							9	38,774,905	1,217,150
	Records	Value	Records	Value	Records	Value	Records	Value	
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improv Land	0	0	0	0	0	0	0	0	
15. Rec Improvmnts	0	0	0	0	0	0	0	0	
16. Rec Total (Records - sum lines 13 & 15; Value - sum lines 13 through 16)							0	0	0
17. Total Taxable							2,286	153,736,669	*****

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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	0	0	0	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	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III: Mineral Interest Records

	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	0	0	0	0	230	71,218,652
24. Mineral Interest-Non-Producing	0	0	0	0	273	137,785
	Total		Growth			
	Records	Value	Records	Value		
23. Mineral Interest-Producing	230	71,218,652	0	0		
24. Mineral Interest-Non-Producing	273	137,785	0	0		
25. Mineral Interest Total	503	71,356,437	0	0		

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	118	29	332	479

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	3,970	4	111,675	1,453	80,554,305	1,459	80,669,950
28. Ag-Improved Land	55	71,437	2	73,525	544	32,770,138	601	32,915,100
29. Ag-Improvements	55	218,380	2	54,820	544	20,950,340	601	21,223,540
30. Ag-Total Taxable							2,060	134,808,590

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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	1	1.000	5,450	
33. HomeSite Improvements	0		0	1		51,025	
34. HomeSite Total							
35. FarmSite UnImp Land	2	0.020	3,970	1	1.000	200	
36. FarmSite Impr Land	48	0.495	71,437	1	1.000	200	
37. FarmSite Improv	55		218,380	2		3,795	
38. FarmSite Total							
39. Road & Ditches		0.000			12.500		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	
31. HomeSite UnImp Land	56	58.000	311,740	56	58.000	311,740	
32. HomeSite Improv Land	226	266.370	1,419,015	227	267.370	1,424,465	
33. HomeSite Improvements	234		13,141,435	235		13,192,460	63,715
34. HomeSite Total				291	325.370	14,928,665	
35. FarmSite UnImp Land	53	112.280	30,500	56	113.300	34,670	
36. FarmSite Impr Land	432	1,529.265	388,893	481	1,530.760	460,530	
37. FarmSite Improv	535		7,808,905	592		8,031,080	543,123
38. FarmSite Total				648	1,644.060	8,526,280	
39. Road & Ditches		5,300.046			5,312.546		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				939	7,281.976	23,454,945	606,838

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	0	0.000	0	0	0.000	0

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	0.000	0	0.000	0	1,674.170	962,680	1,674.170	962,680
47. 2A1	0.000	0	0.000	0	1,355.000	731,700	1,355.000	731,700
48. 2A	0.000	0	0.000	0	4,064.730	1,727,645	4,064.730	1,727,645
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	701.500	210,450	701.500	210,450
51. 4A1	0.000	0	0.000	0	1,074.500	268,710	1,074.500	268,710
52. 4A	0.000	0	0.000	0	985.106	216,725	985.106	216,725
53. Total	0.000	0	0.000	0	9,855.006	4,117,910	9,855.006	4,117,910
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	4,756.540	1,284,505	4,756.540	1,284,505
56. 2D1	0.000	0	0.000	0	15,692.570	3,687,940	15,692.570	3,687,940
57. 2D	0.000	0	0.000	0	30,096.471	6,170,240	30,096.471	6,170,240
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	5,535.060	609,045	5,535.060	609,045
60. 4D1	0.000	0	0.000	0	5,918.910	591,890	5,918.910	591,890
61. 4D	0.000	0	0.000	0	14,906.660	1,490,665	14,906.660	1,490,665
62. Total	0.000	0	0.000	0	76,906.211	13,834,285	76,906.211	13,834,285
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	5,246.310	1,258,775	5,246.310	1,258,775
65. 2G1	0.000	0	0.000	0	12,118.020	3,183,960	12,118.020	3,183,960
66. 2G	0.000	0	0.000	0	33,665.286	6,907,345	33,665.286	6,907,345
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	11,223.250	1,391,935	11,223.250	1,391,935
69. 4G1	0.000	0	0.000	0	17,563.880	1,987,545	17,563.880	1,987,545
70. 4G	0.000	0	0.000	0	60,463.784	6,649,620	60,463.784	6,649,620
71. Total	0.000	0	0.000	0	140,280.530	21,379,180	140,280.530	21,379,180
72. Waste	0.000	0	0.000	0	3,108.670	46,675	3,108.670	46,675
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	230,150.417	39,378,050	230,150.417	39,378,050

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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	7.750	4,960	2,968.362	1,899,750	2,976.112	1,904,710
47. 2A1	0.000	0	0.000	0	1,922.920	1,105,750	1,922.920	1,105,750
48. 2A	0.000	0	150.930	71,690	5,289.850	2,512,830	5,440.780	2,584,520
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	889.470	284,630	889.470	284,630
51. 4A1	0.000	0	0.000	0	1,450.760	406,210	1,450.760	406,210
52. 4A	0.000	0	0.000	0	1,359.090	312,710	1,359.090	312,710
53. Total	0.000	0	158.680	76,650	13,880.452	6,521,880	14,039.132	6,598,530
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.500	140	3,199.510	895,865	3,200.010	896,005
56. 2D1	0.000	0	0.000	0	26,240.741	5,379,625	26,240.741	5,379,625
57. 2D	0.000	0	47.750	8,355	33,794.283	5,914,535	33,842.033	5,922,890
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	7,723.530	888,350	7,723.530	888,350
60. 4D1	0.000	0	1.500	165	5,847.830	643,530	5,849.330	643,695
61. 4D	0.000	0	0.000	0	8,917.920	713,425	8,917.920	713,425
62. Total	0.000	0	49.750	8,660	85,723.814	14,435,330	85,773.564	14,443,990
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	2,734.200	580,930	2,734.200	580,930
65. 2G1	0.000	0	139.820	28,910	6,668.374	1,573,385	6,808.194	1,602,295
66. 2G	0.000	0	84.143	15,440	21,924.872	4,022,895	22,009.015	4,038,335
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	57.750	7,150	6,190.340	833,835	6,248.090	840,985
69. 4G1	0.000	0	186.070	23,175	14,408.787	1,742,315	14,594.857	1,765,490
70. 4G	0.000	0	174.000	19,250	32,999.280	3,803,160	33,173.280	3,822,410
71. Total	0.000	0	641.783	93,925	84,925.853	12,556,520	85,567.636	12,650,445
72. Waste	0.000	0	7.500	115	3,546.211	53,235	3,553.711	53,350
73. Other	0.000	0	0.000	0	66.300	2,650	66.300	2,650
74. Exempt	0.000		0.000		0.057		0.057	
75. Total	0.000	0	857.713	179,350	188,142.630	33,569,615	189,000.343	33,748,965

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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	1,117.150	765,260	1,117.150	765,260
47. 2A1	0.000	0	0.000	0	1,864.500	1,118,700	1,864.500	1,118,700
48. 2A	0.000	0	0.000	0	2,118.650	1,038,220	2,118.650	1,038,220
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	427.750	141,175	427.750	141,175
51. 4A1	0.000	0	0.000	0	729.250	218,775	729.250	218,775
52. 4A	0.000	0	0.000	0	447.500	109,650	447.500	109,650
53. Total	0.000	0	0.000	0	6,704.800	3,391,780	6,704.800	3,391,780
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	5,313.194	1,222,090	5,313.194	1,222,090
56. 2D1	0.000	0	0.000	0	11,198.120	2,239,625	11,198.120	2,239,625
57. 2D	0.000	0	0.000	0	22,754.534	3,868,525	22,754.534	3,868,525
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	5,241.280	471,790	5,241.280	471,790
60. 4D1	0.000	0	0.000	0	5,516.794	468,970	5,516.794	468,970
61. 4D	0.000	0	0.000	0	3,382.400	287,555	3,382.400	287,555
62. Total	0.000	0	0.000	0	53,406.322	8,558,555	53,406.322	8,558,555
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	1,886.600	609,215	1,886.600	609,215
65. 2G1	0.000	0	0.000	0	5,231.761	1,611,560	5,231.761	1,611,560
66. 2G	0.000	0	0.000	0	12,625.920	3,342,730	12,625.920	3,342,730
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	2,999.000	474,310	2,999.000	474,310
69. 4G1	0.000	0	0.000	0	6,904.600	948,325	6,904.600	948,325
70. 4G	0.000	0	0.000	0	11,406.860	1,335,590	11,406.860	1,335,590
71. Total	0.000	0	0.000	0	41,054.741	8,321,730	41,054.741	8,321,730
72. Waste	0.000	0	0.000	0	21.750	325	21.750	325
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	101,187.613	20,272,390	101,187.613	20,272,390

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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	1,099.650	786,270	1,099.650	786,270
47. 2A1	0.000	0	0.000	0	1,628.250	1,017,690	1,628.250	1,017,690
48. 2A	0.000	0	0.000	0	4,128.700	2,167,660	4,128.700	2,167,660
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	755.000	275,590	755.000	275,590
51. 4A1	0.000	0	0.000	0	1,188.770	410,155	1,188.770	410,155
52. 4A	0.000	0	0.000	0	673.250	178,445	673.250	178,445
53. Total	0.000	0	0.000	0	9,473.620	4,835,810	9,473.620	4,835,810
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	4,810.000	1,587,375	4,810.000	1,587,375
56. 2D1	0.000	0	0.000	0	6,463.680	1,939,105	6,463.680	1,939,105
57. 2D	0.000	0	0.000	0	20,795.740	5,199,290	20,795.740	5,199,290
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	3,011.180	466,750	3,011.180	466,750
60. 4D1	0.000	0	0.000	0	5,938.771	831,430	5,938.771	831,430
61. 4D	0.000	0	0.000	0	2,063.050	196,065	2,063.050	196,065
62. Total	0.000	0	0.000	0	43,082.421	10,220,015	43,082.421	10,220,015
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	529.000	147,085	529.000	147,085
65. 2G1	0.000	0	0.000	0	801.750	246,045	801.750	246,045
66. 2G	0.000	0	0.000	0	3,123.547	720,090	3,123.547	720,090
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	1,107.500	184,990	1,107.500	184,990
69. 4G1	0.000	0	0.000	0	3,843.200	560,030	3,843.200	560,030
70. 4G	0.000	0	0.000	0	8,042.600	1,031,140	8,042.600	1,031,140
71. Total	0.000	0	0.000	0	17,447.597	2,889,380	17,447.597	2,889,380
72. Waste	0.000	0	0.000	0	566.000	8,495	566.000	8,495
73. Other	0.000	0	0.000	0	13.500	540	13.500	540
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	70,583.138	17,954,240	70,583.138	17,954,240

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	0.000	0	158.680	76,650	39,913.878	18,867,380	40,072.558	18,944,030
77.Dry Land	0.000	0	49.750	8,660	259,118.768	47,048,185	259,168.518	47,056,845
78.Grass	0.000	0	641.783	93,925	283,708.721	45,146,810	284,350.504	45,240,735
79.Waste	0.000	0	7.500	115	7,242.631	108,730	7,250.131	108,845
80.Other	0.000	0	0.000	0	79.800	3,190	79.800	3,190
81.Exempt	0.000	0	0.000	0	0.057	0	0.057	0
82.Total	0.000	0	857.713	179,350	590,063.798	111,174,295	590,921.511	111,353,645

2006 Agricultural Land Detail

County 53 - Kimball

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	1,674.170	16.99%	962,680	23.38%	575.019
2A1	1,355.000	13.75%	731,700	17.77%	540.000
2A	4,064.730	41.25%	1,727,645	41.95%	425.033
3A1	0.000	0.00%	0	0.00%	0.000
3A	701.500	7.12%	210,450	5.11%	300.000
4A1	1,074.500	10.90%	268,710	6.53%	250.079
4A	985.106	10.00%	216,725	5.26%	220.001
Irrigated Total	9,855.006	100.00%	4,117,910	100.00%	417.849

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	4,756.540	6.18%	1,284,505	9.28%	270.050
2D1	15,692.570	20.40%	3,687,940	26.66%	235.011
2D	30,096.471	39.13%	6,170,240	44.60%	205.015
3D1	0.000	0.00%	0	0.00%	0.000
3D	5,535.060	7.20%	609,045	4.40%	110.034
4D1	5,918.910	7.70%	591,890	4.28%	99.999
4D	14,906.660	19.38%	1,490,665	10.78%	99.999
Dry Total	76,906.211	100.00%	13,834,285	100.00%	179.885

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	5,246.310	3.74%	1,258,775	5.89%	239.935
2G1	12,118.020	8.64%	3,183,960	14.89%	262.745
2G	33,665.286	24.00%	6,907,345	32.31%	205.177
3G1	0.000	0.00%	0	0.00%	0.000
3G	11,223.250	8.00%	1,391,935	6.51%	124.022
4G1	17,563.880	12.52%	1,987,545	9.30%	113.160
4G	60,463.784	43.10%	6,649,620	31.10%	109.976
Grass Total	140,280.530	100.00%	21,379,180	100.00%	152.403

Irrigated Total	9,855.006	4.28%	4,117,910	10.46%	417.849
Dry Total	76,906.211	33.42%	13,834,285	35.13%	179.885
Grass Total	140,280.530	60.95%	21,379,180	54.29%	152.403
Waste	3,108.670	1.35%	46,675	0.12%	15.014
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	230,150.417	100.00%	39,378,050	100.00%	171.097

As Related to the County as a Whole

Irrigated Total	9,855.006	24.59%	4,117,910	21.74%	
Dry Total	76,906.211	29.67%	13,834,285	29.40%	
Grass Total	140,280.530	49.33%	21,379,180	47.26%	
Waste	3,108.670	42.88%	46,675	42.88%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	230,150.417	38.95%	39,378,050	35.36%	

2006 Agricultural Land Detail

County 53 - Kimball

Market Area: 2

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	2,976.112	21.20%	1,904,710	28.87%	639.999
2A1	1,922.920	13.70%	1,105,750	16.76%	575.036
2A	5,440.780	38.75%	2,584,520	39.17%	475.027
3A1	0.000	0.00%	0	0.00%	0.000
3A	889.470	6.34%	284,630	4.31%	319.999
4A1	1,450.760	10.33%	406,210	6.16%	279.998
4A	1,359.090	9.68%	312,710	4.74%	230.087
Irrigated Total	14,039.132	100.00%	6,598,530	100.00%	470.009
Dry:					
1D1	0.000	0.00%	0	0.00%	0.000
1D	3,200.010	3.73%	896,005	6.20%	280.000
2D1	26,240.741	30.59%	5,379,625	37.24%	205.010
2D	33,842.033	39.46%	5,922,890	41.01%	175.015
3D1	0.000	0.00%	0	0.00%	0.000
3D	7,723.530	9.00%	888,350	6.15%	115.018
4D1	5,849.330	6.82%	643,695	4.46%	110.045
4D	8,917.920	10.40%	713,425	4.94%	79.999
Dry Total	85,773.564	100.00%	14,443,990	100.00%	168.396
Grass:					
1G1	0.000	0.00%	0	0.00%	0.000
1G	2,734.200	3.20%	580,930	4.59%	212.468
2G1	6,808.194	7.96%	1,602,295	12.67%	235.348
2G	22,009.015	25.72%	4,038,335	31.92%	183.485
3G1	0.000	0.00%	0	0.00%	0.000
3G	6,248.090	7.30%	840,985	6.65%	134.598
4G1	14,594.857	17.06%	1,765,490	13.96%	120.966
4G	33,173.280	38.77%	3,822,410	30.22%	115.225
Grass Total	85,567.636	100.00%	12,650,445	100.00%	147.841
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Irrigated Total	14,039.132	7.43%	6,598,530	19.55%	470.009
Dry Total	85,773.564	45.38%	14,443,990	42.80%	168.396
Grass Total	85,567.636	45.27%	12,650,445	37.48%	147.841
Waste	3,553.711	1.88%	53,350	0.16%	15.012
Other	66.300	0.04%	2,650	0.01%	39.969
Exempt	0.057	0.00%			
Market Area Total	189,000.343	100.00%	33,748,965	100.00%	178.565

As Related to the County as a Whole

Irrigated Total	14,039.132	35.03%	6,598,530	34.83%	
Dry Total	85,773.564	33.10%	14,443,990	30.69%	
Grass Total	85,567.636	30.09%	12,650,445	27.96%	
Waste	3,553.711	49.02%	53,350	49.01%	
Other	66.300	83.08%	2,650	83.07%	
Exempt	0.057	100.00%			
Market Area Total	189,000.343	31.98%	33,748,965	30.31%	

2006 Agricultural Land Detail

County 53 - Kimball

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	1,117.150	16.66%	765,260	22.56%	685.010
2A1	1,864.500	27.81%	1,118,700	32.98%	600.000
2A	2,118.650	31.60%	1,038,220	30.61%	490.038
3A1	0.000	0.00%	0	0.00%	0.000
3A	427.750	6.38%	141,175	4.16%	330.040
4A1	729.250	10.88%	218,775	6.45%	300.000
4A	447.500	6.67%	109,650	3.23%	245.027
Irrigated Total	6,704.800	100.00%	3,391,780	100.00%	505.873
Dry:					
1D1	0.000	0.00%	0	0.00%	0.000
1D	5,313.194	9.95%	1,222,090	14.28%	230.010
2D1	11,198.120	20.97%	2,239,625	26.17%	200.000
2D	22,754.534	42.61%	3,868,525	45.20%	170.011
3D1	0.000	0.00%	0	0.00%	0.000
3D	5,241.280	9.81%	471,790	5.51%	90.014
4D1	5,516.794	10.33%	468,970	5.48%	85.007
4D	3,382.400	6.33%	287,555	3.36%	85.015
Dry Total	53,406.322	100.00%	8,558,555	100.00%	160.253
Grass:					
1G1	0.000	0.00%	0	0.00%	0.000
1G	1,886.600	4.60%	609,215	7.32%	322.916
2G1	5,231.761	12.74%	1,611,560	19.37%	308.033
2G	12,625.920	30.75%	3,342,730	40.17%	264.751
3G1	0.000	0.00%	0	0.00%	0.000
3G	2,999.000	7.30%	474,310	5.70%	158.156
4G1	6,904.600	16.82%	948,325	11.40%	137.346
4G	11,406.860	27.78%	1,335,590	16.05%	117.086
Grass Total	41,054.741	100.00%	8,321,730	100.00%	202.698
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Irrigated Total	6,704.800	6.63%	3,391,780	16.73%	505.873
Dry Total	53,406.322	52.78%	8,558,555	42.22%	160.253
Grass Total	41,054.741	40.57%	8,321,730	41.05%	202.698
Waste	21.750	0.02%	325	0.00%	14.942
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	101,187.613	100.00%	20,272,390	100.00%	200.344

As Related to the County as a Whole

Irrigated Total	6,704.800	16.73%	3,391,780	17.90%	
Dry Total	53,406.322	20.61%	8,558,555	18.19%	
Grass Total	41,054.741	14.44%	8,321,730	18.39%	
Waste	21.750	0.30%	325	0.30%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	101,187.613	17.12%	20,272,390	18.21%	

2006 Agricultural Land Detail

County 53 - Kimball

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	1,099.650	11.61%	786,270	16.26%	715.018
2A1	1,628.250	17.19%	1,017,690	21.04%	625.020
2A	4,128.700	43.58%	2,167,660	44.83%	525.022
3A1	0.000	0.00%	0	0.00%	0.000
3A	755.000	7.97%	275,590	5.70%	365.019
4A1	1,188.770	12.55%	410,155	8.48%	345.024
4A	673.250	7.11%	178,445	3.69%	265.050
Irrigated Total	9,473.620	100.00%	4,835,810	100.00%	510.450
Dry:					
1D1	0.000	0.00%	0	0.00%	0.000
1D	4,810.000	11.16%	1,587,375	15.53%	330.015
2D1	6,463.680	15.00%	1,939,105	18.97%	300.000
2D	20,795.740	48.27%	5,199,290	50.87%	250.017
3D1	0.000	0.00%	0	0.00%	0.000
3D	3,011.180	6.99%	466,750	4.57%	155.005
4D1	5,938.771	13.78%	831,430	8.14%	140.000
4D	2,063.050	4.79%	196,065	1.92%	95.036
Dry Total	43,082.421	100.00%	10,220,015	100.00%	237.220
Grass:					
1G1	0.000	0.00%	0	0.00%	0.000
1G	529.000	3.03%	147,085	5.09%	278.043
2G1	801.750	4.60%	246,045	8.52%	306.884
2G	3,123.547	17.90%	720,090	24.92%	230.535
3G1	0.000	0.00%	0	0.00%	0.000
3G	1,107.500	6.35%	184,990	6.40%	167.033
4G1	3,843.200	22.03%	560,030	19.38%	145.719
4G	8,042.600	46.10%	1,031,140	35.69%	128.209
Grass Total	17,447.597	100.00%	2,889,380	100.00%	165.603
Irrigated Total	9,473.620	13.42%	4,835,810	26.93%	510.450
Dry Total	43,082.421	61.04%	10,220,015	56.92%	237.220
Grass Total	17,447.597	24.72%	2,889,380	16.09%	165.603
Waste	566.000	0.80%	8,495	0.05%	15.008
Other	13.500	0.02%	540	0.00%	40.000
Exempt	0.000	0.00%			
Market Area Total	70,583.138	100.00%	17,954,240	100.00%	254.370

As Related to the County as a Whole

Irrigated Total	9,473.620	23.64%	4,835,810	25.53%	
Dry Total	43,082.421	16.62%	10,220,015	21.72%	
Grass Total	17,447.597	6.14%	2,889,380	6.39%	
Waste	566.000	7.81%	8,495	7.80%	
Other	13.500	16.92%	540	16.93%	
Exempt	0.000	0.00%			
Market Area Total	70,583.138	11.94%	17,954,240	16.12%	

2006 Agricultural Land Detail

County 53 - Kimball

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	158.680	76,650	39,913.878	18,867,380
Dry	0.000	0	49.750	8,660	259,118.768	47,048,185
Grass	0.000	0	641.783	93,925	283,708.721	45,146,810
Waste	0.000	0	7.500	115	7,242.631	108,730
Other	0.000	0	0.000	0	79.800	3,190
Exempt	0.000	0	0.000	0	0.057	0
Total	0.000	0	857.713	179,350	590,063.798	111,174,295

AgLand	Total Acres	Total Value	Total Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	40,072.558	18,944,030	40,072.558	6.78%	18,944,030	17.01%	472.743
Dry	259,168.518	47,056,845	259,168.518	43.86%	47,056,845	42.26%	181.568
Grass	284,350.504	45,240,735	284,350.504	48.12%	45,240,735	40.63%	159.102
Waste	7,250.131	108,845	7,250.131	1.23%	108,845	0.10%	15.012
Other	79.800	3,190	79.800	0.01%	3,190	0.00%	39.974
Exempt	0.057	0	0.057	0.00%	0	0.00%	0.000
Total	590,921.511	111,353,645	590,921.511	100.00%	111,353,645	100.00%	188.440

* Department of Property Assessment & Taxation Calculates

2005 Plan of Assessment for Kimball County
Assessment Years 2006, 2007 and 2008
Date: June 15, 2005

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. 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. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, 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 of 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.” Neb. Rev. Stat. 77-112 (Reissue 2003)

Assessment levels required for real property are as follows:

1. 100% of actual value for all classes or 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 which meets the qualifications for special valuation under 77-1344 and 80% of its recapture value as defined in statutes 77-1343 when the land is disqualified for special valuation under 77-1347.

Reference, Neb Rev. Stat. 77-201 (R.S. Supp 2004).

General Description of Real Property in Kimball County:

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

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1851	38%	26%
Commercial	419	9%	7%
Industrial	9	.5%	10%
Recreational	0		
Minerals	504	10%	19%
Agricultural	2061	42.5%	38%

Agricultural land – taxable acres 591,020.372

Other pertinent facts: 38% of Kimball County is agricultural and of that 7% is irrigated land, 44% is dry land, 48% is grassland and 1% is waste land.

New Property: For assessment year 2005, an estimated 24 building permits, 6 information statements were filed and 489 other checks. The other consists of check backs, new improvements not reported, drive by's, neighbors reporting neighbors. We have very little reporting by the taxpayers.

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

Current Resources

A. Staff/Budget/Training

Assessor – Alice Ryschon

Deputy Assessor – Fran Janicek

Full-time employees – Sherry Winstrom

Sallie Mihalek

Wiletha Bell

Deputy Fran Janicek does the real estate transfers, sales verification process, answers the phone, computer work and waits the counter. Fran helps with the administrative job of the Assessor and everything else that is asked of her.

The process of doing real estate transfers is the job of the Kimball County Deputy Assessor. Because of doing all the steps above, this is a full time job for her. This duty does not allow her extra time to help in the appraisal projects.

Clerk Sherry Winstrom manages the review process. She is in charge of organizing the work. She is the main person and does the physically inspections with the help of Sallie and Wiletha. Sherry also manages the annual pickup work and everything else that is asked of her. Sherry is

also the manager of the Oil and Gas Properties. This duty was placed on her with the resignation of Annette Morgan in August, 2004

Clerk Sallie Mihalek manages the GIS project, does the review work and annual pick up work. Sallie is very knowledgeable reading legal descriptions since she worked with the surveyor for years. Sallie also does everything else that is asked of her. Sallie records all the information of each parcel reviewed on the appraisal card and completes the CAMA work.

Clerk Wiletha Bell manages the personal property assessments of commercial and agricultural. Wiletha is the person doing the phone calling setting up appointments for the review process. Wiletha is processing the digital pictures and bringing them into the CAMA program. Wiletha also does everything else that is asked of her.

The staff has been well trained to do their job. The Deputy has received training from IAAO, the PAT, Annual Workshops, NACO Workshops, etc. The Clerks have received training from PAT, Marshall and Swift Training, etc.

The 2004-2005 the Assessor's and Reappraisal budget request was \$171,570 and the adopted budget was \$152,208. One office staff person was cut and \$5,000 that I had wanted for a review of the grain facilities.

By cutting this one person from the budget really put us short of meeting our goals. The GIS project was put on hold. For the coming year, the support agreement for GIS Workshop will be \$6,100. I would really like to put a person back on staff and get the land use drawn on and calculated.

B. Cadastral Maps accuracy/condition, other land use maps, aerial photos

Cadastral Maps and aerial photos are kept up to date whenever a transfer is done. They are very accurate. We have the GIS system that will provide us a great deal of information. The problem is that our staff had been cut by one person in 2004 and it is making the GIS project a second priority. Sallie is busy doing the physical inspections of property and the recording of information. We have available, maps on the internet that helps us to identify changes in land usage.

C. Property Record Cards

Our property record cards are kept current. The appraisal file contains:

- Owner's name,
- Address,
- Legal description.
- Parcel identification number,
- Cadastral map number
- Taxing district
- School district

- Amenities
- Past valuation broke down to primary, secondary, land and total
- current valuation broke down to primary, secondary, land and total
- A summary sheet with a correlation statement. This sheet contains depreciation, replacement costs, final valuations for home and outbuildings. Attached to this is the CAMA replacement cost.
- a current sketch of the home
- Photos of the front of the home, back of the home, garages, outbuildings.
- Typed written notes concerning inspections

D. Software for CAMA, Assessment Administration, GIS

- MIPS/County Solutions provide the CAMA and Assessment Administration
- GIS Workshop provides the GIS programming and support

E. Web based – property record information access

There is no web base internet service available.

Current Assessment Procedures for Real Property

- A. Discover, List and Inventory all property
- B. Data Collection

Real Estate Transfers being recorded in this office. Every transfer statement needs the following work done.

1. Update the Property card
2. Fill out the sheets that are sent in to the PAT along with the transfer statement.
3. Send out Data Confirmation sheets on all sales
4. Update the computer (County Solutions and CAMA)
5. Change the counter rolodex
6. Update the cadastral map
7. Update the cadastral card
8. Update the aerial map for rural
9. Update the label information
10. Inform the Treasurer's Office on landfill changes
11. Update Counter Book
12. Update Sales Book
13. Update GIS maps

The process of doing real estate transfers is the job of the Kimball County Deputy Assessor. Because of doing all the steps above, this is a full time job for her. This duty does not allow her extra time to help in the appraisal projects.

History of real estate transfers:

2001 - 344
2002 - 406
2003 - 413
2004 - 460
2005 To Date - 148

Annual Pickup Work.

Along with the review work, we still do our annual pickup work. This work consists of:

1. Organizing cards, copying field sheets, notifying taxpayers of inspection times
2. Review what people have reported
3. Review what we have found by driving
4. Review the building permits
5. Review sold properties. We send out a questionnaire on all sales. We do calling on agricultural, commercial and residential sales if the questionnaire does not come back and the assessed value is substantially different from the selling price. This is also a small county and a lot of information is received from other taxpayers.

After completing the physical inspection during the annual pickup work, the office staff will place updated values on the properties for each year. This process begins around the last of August and will continue until finished. The annual pickup work will be completed around March 1 of each year. ***The additional work of reviewing all properties will be in conjunction with pickup work during this time.***

The review process is as follows:

- Postcards are sent to the property owner, telling them that we will be out and to please call the office for an appointment. If we do not hear from them, Willie B is calling to make an appointment and explains why we are doing the review. A team of 2, Sherry Winstrom and Sallie Mihalek, do the review. Willie “B” Bell go when needed. One person asks the questions while holding the card and one person does the writing, however they both do the inspection.
- Ninety-five percent (95%) of the time, the property owner takes the team through the entire property. They are checking our appraisal card to make sure the correct information is noted such as; room count, bathrooms/fixtures, etc. In the basement, we are checking for the correct finish and room count. If the basement has finish, they are making a determination if it is minimal or partitional. They are re-measuring if the card appears to be different then what is there.

- More questions are asked about kitchen and or bathroom remodeling and when it was done.
- We are reviewing the kind of heating/cooling system in place, and if there has been any rewiring of electricity or if plumbing has been updated.
- Re-measuring will happen if the team looks at the sketch and sees something has been changed.
- Outside decks, patios and slabs are noted and re-sketched if different. Garage finishes are noted.
- If the property owner does not allow a tour of the home, the questions are still asked and recorded.
- A sheet with the above information is presented to the property owner for review, and then they are asked to review the sheet and sign and date it.
- Pictures are then taken of the front of the property, the back of the property, garages, decks or sheds.
- The information is then brought back to the office for finalization.
- The pictures are downloaded onto the computer and then matched to the property record card in CAMA
- A property record summary is typed and attached to the record card.
- The information is then checked with the appraisal card and changes are made to the card and to the record. CAMA is checked and corrections made and sketches redone if necessary. When sketching, they are trying to get the correct placement of house with outbuildings.

After all of the property has been physically inspected and information updated, a pilot study will be done on the sale properties before applying new depreciation to the remainder of the properties. New values will be sent to each taxpayer in Kimball County.

C. Review assessment sales ratio studies before assessment actions

The Assessment/Sales Ratio study is conducted every year after the final sales rosters are done. I, the Assessor have a spreadsheet program that enables me to stratify the properties into different neighbors and market areas. I study the sales and I work each area until I achieve the best level of value, COD and PRD that I can with percentage adjustments.

D. Approaches to Value

Because of the variety of sales that occur in Kimball County, I use the Market approach and the Cost approach together when doing a complete repricing. I use the most current cost manual which is available. I have used 9/2004 for the rural homes and will use this on my urban and suburban homes when the review is complete. The latest depreciation study, I did as of November 2004.

At this time, the income approach is not used by Kimball County.

Land market areas were determined years ago by the Commissioners and the Assessor appointing land owners to a board. We drove the county and looked at each sale and the current soil maps. The areas were determined with the land owners and commissioners. At this time there is no special value for agricultural land in Kimball County.

E. Reconciliation of Final Value and documentation and review the sales ratio studies

After the percentage adjustments or review of a neighborhood or market area are done, the statistics are again reviewed. The values must be in the middle of the range of value, and that the quality (COD and PRD) are the best possible.

F. Notices and Public Relations

Notices are sent out to the taxpayers May 31st of each year. In the notices, we send out the notice of valuation change, a letter to the taxpayer explaining the increases, a list of land sales and a list of rural acreages. This year, we included an information statement for the taxpayer to report any change to their property.

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

2005 STATISTICS FOR KIMBALL COUNTY BY CLASS

PROPERTY CLASS	ASSESSMENT- SALES MEDIAN RATIO	COEFFICIENT OF DISPERSION(COD)	PRICE RELATED DIFFERENTIAL (PRD)
RESIDENTIAL	98	13.98	100.87
COMMERCIAL	97	20.02	95.81
AGRICULTURAL	77	14.65	103.05

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 Property:

The review work will continue in the City of Kimball and surrounding area for residential property. The Assessor will be checking the information in the CAMA Program and making the necessary updates.

The review work on residential in Dix and Bushnell is complete. A study will be conducted to see how the new depreciation percentages work on the sale properties and then will be applied across the board to all properties. These properties will have new replacement costs and new depreciation applied. Sales of vacant lots will be reviewed for new valuations. The valuation notices for the new values will be mailed to every Dix and Bushnell residential property owners. The review of commercial property will continue.

Mobile Homes are being repriced. The County Board of Equalization heard from a Mobile Home dealer and mobile home owners that mobile homes are being over valued.

Pickup work will also be continuing for this term. The real estate sales will continue to be monitored for the median level. Until the time that all property is reviewed, percentage adjustments will be used to maintain the median level of value. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale.

Commercial Property:

The review work will continue in the City of Kimball, Village of Dix, Village of Bushnell and surrounding area commercial property. The Assessor will be checking the information in the CAMA Program and making the necessary updates.

Pickup work will also be continuing for this term. The real estate sales will continue to be monitored for the median level. Until the time that all property is reviewed, percentage adjustments will be used to maintain the median level of value. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale.

Agricultural Land:

We monitor closely the Department of Water Resources and the registering of irrigation wells. As real estate transfers come through, we send out a questionnaire confirming the land use. We have the GIS System running and we have gotten access to a current disc from the FSA. We are waiting for the new soil survey to be completed

Assessment Actions Planned for Assessment Year 2007:

Residential Property:

The review work will be complete in the City of Kimball and suburban area for residential property. The Assessor will be checking the information in the CAMA Program and making the necessary updates. These properties will have new values using new replacement costs and new depreciation factors. Sales of vacant lots will be reviewed for new valuations. The valuation notices for the new values will be mailed to every Kimball and Suburban residential property owners.

Pickup work will also be continuing for this term. The real estate sales will continue to be monitored for the median level. Until the time that all property is reviewed, percentage adjustments will be used to maintain the median level of value. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale.

Commercial Property:

The review work will be continuing in the City of Kimball and surrounding area for commercial property. The Assessor will be checking the information in the CAMA Program and making the necessary updates. The Assessor will be checking the information in the CAMA Program and making the necessary updates.

Pickup work will also be continuing for this term. The real estate sales will continue to be monitored for the median level. Until the time that all property is reviewed, percentage adjustments will be used to maintain the median level of value. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale.

Agricultural Land:

We monitor closely the Department of Water Resources and the registering of irrigation wells. As real estate transfers come through, we send out a questionnaire confirming the land use. We

have the GIS System running and we have gotten access to a current disc from the FSA. We are waiting for the new soil survey to be completed.

Assessment Actions Planned for Assessment Year 2008:

Residential Property:

The review work will be complete in the Rural, City of Kimball, Village of Bushnell, Village of Dix and suburban area for residential property.

Pickup work will also be continuing for this term. The real estate sales will continue to be monitored for the median level. Until the time that all property is reviewed, percentage adjustments will be used to maintain the median level of value. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale.

Commercial Property:

The review work will be complete in the City of Kimball and surrounding area for commercial property. The Assessor will be checking the information in the CAMA Program and making the necessary updates. These properties will have new values using new replacement costs and new depreciation factors. Sales of vacant lots will be reviewed for new valuations. The valuation notices for the new values will be mailed to every commercial property owners.

Pickup work will also be continuing for this term. The real estate sales will continue to be monitored for the median level. Until the time that all property is reviewed, percentage adjustments will be used to maintain the median level of value. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale.

Agricultural Land:

We monitor closely the Department of Water Resources and the registering of irrigation wells. As real estate transfers come through, we send out a questionnaire confirming the land use. We have the GIS System running and we have gotten access to a current disc from the FSA. We are waiting for the new soil survey to be completed. Maybe the soil survey will be completed by now and we can draw the land use on the GIS system and be ready to do a complete update.

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

Filing of Personal Property (This job is done by all staff)

1. Commercial

2. Agricultural
3. Oil and Gas
4. Specials, which includes Railroads, Pipelines, Telephone Companies.

Administer the Homestead Exemption Programs for the State of Nebraska, Department of Revenue.

Complete all the administrative reports due to the Property Assessment and Taxation Department.

Some of the reports are:

- a. Abstract (Real and Personal Property)
- b. School District Taxable Value Report – Due August 20
- c. Certificate of Taxes Levied – Due December 1
- d. Assessor Survey
- e. Sales information to PA & T rosters & annual Assessed Value Update w/Abstract
- f. Certification of Value to Political Subdivisions
- g. School District Taxable Value Report
- h. Report of current values for properties owned by Board of Education Lands & Funds
- i. Report of all Exempt Property and Taxable Government Owned Property
- j. Annual Plan of Assessment Report

Complete the Tax Roll every year. This includes proofing all cards to the computer. We proof value, names, legal descriptions, codes and miscellaneous information.

Complete and send out valuation notice each year and sit with the Board of Equalization to review the protests.

Centrally Assessed – review of valuations as certified by PA & T for railroads and public service entities, establish assessment records and tax billing for tax list.

Tax Increment Financing

Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information.

Tax Lists: prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.

Tax List Corrections – prepare tax list correction documents for county board approval.

TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

Filing of Personal Property (This job is done by all staff)

5. Commercial
6. Agricultural
7. Oil and Gas
8. Specials, which includes Railroads, Pipelines, Telephone Companies.

Waiting on the counter takes a lot of time. Most of our customers are Realtors, Appraisers, Insurance Agents, Title Insurance Agents, etc. This takes a lot of card pulling and copying the files for them. Our appraisal cards *are not* for our use only. The public is becoming more informed about our cards and that they are open for public use. More prospective homebuyers are using our information on our cards and our sales book to determine a price to offer on a home.

TERC Statewide Equalization – attend hearings if applicable to county, defend values and/or implement orders of the TERC

Education: Assessor and Deputy Assessor must attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain assessor certification.

Continue to work for the education of taxpayers to the Nebraska Property Tax System.

Conclusion:

In 2004, the Assessor's and Reappraisal budget was reduced by one staff person and \$5,000 in appraisal costs. By losing one person, I had to prioritize my projects. Unfortunately, I put the GIS System to a lower priority. The reason being, the complete review of property was on going before the County purchased the GIS System. The staff member I lost was very active with the review project. I then moved Sallie Mihalek to that project and that left no one with GIS. The GIS mapping is a very complex program and Sallie had the expertise in mapping. There were some problems with the GIS software that has had to be worked out. Sallie would still like to check each parcel for correct information.

We are now at the end of the original 3 year contract and we are now going to pay a yearly support fee of \$6,100.00. I would like to be able to have Sallie working on the GIS project again. We will need to get all the land use drawn on before the new soil survey is complete. We are also getting more demands wanting GIS maps and information. The new zoning regulations of the City of Kimball and the possibility of zoning in the county will make the GIS system a very valuable tool.

Therefore, for the 2005-2006 budget, I am going to ask to increase my budget for the hiring of another staff member and additional money for the \$6,100 for the yearly support of the GIS system.

Report on budget. I did not receive the funds to hire additional help. However, the County Clerk has a girl that I can have 2 to 3 days a week to do the field work. This will allow Sallie time to work on the GIS project.

Respectfully submitted:

Alice Ryschon
Kimball County Assessor
June 15, 2005

ATTACHED: THE 2004 PROPERTY TAX CALENDAR

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:

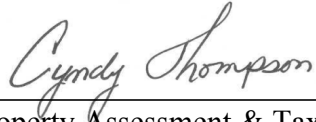
City Class:	Village	Second Class	First Class	Primary Class	Metropolitan
Population:	100-800	801-5,000	5,001-100,000	100,001-299,999	300,000 or more
Zoning Auth	1 mile outside city	1 mile outside city	2 mile outside city	3 mile outside city	3 mile outside city
Neb. Rev. Stat. § §	17-201 & 17-1001	17-101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

Certification

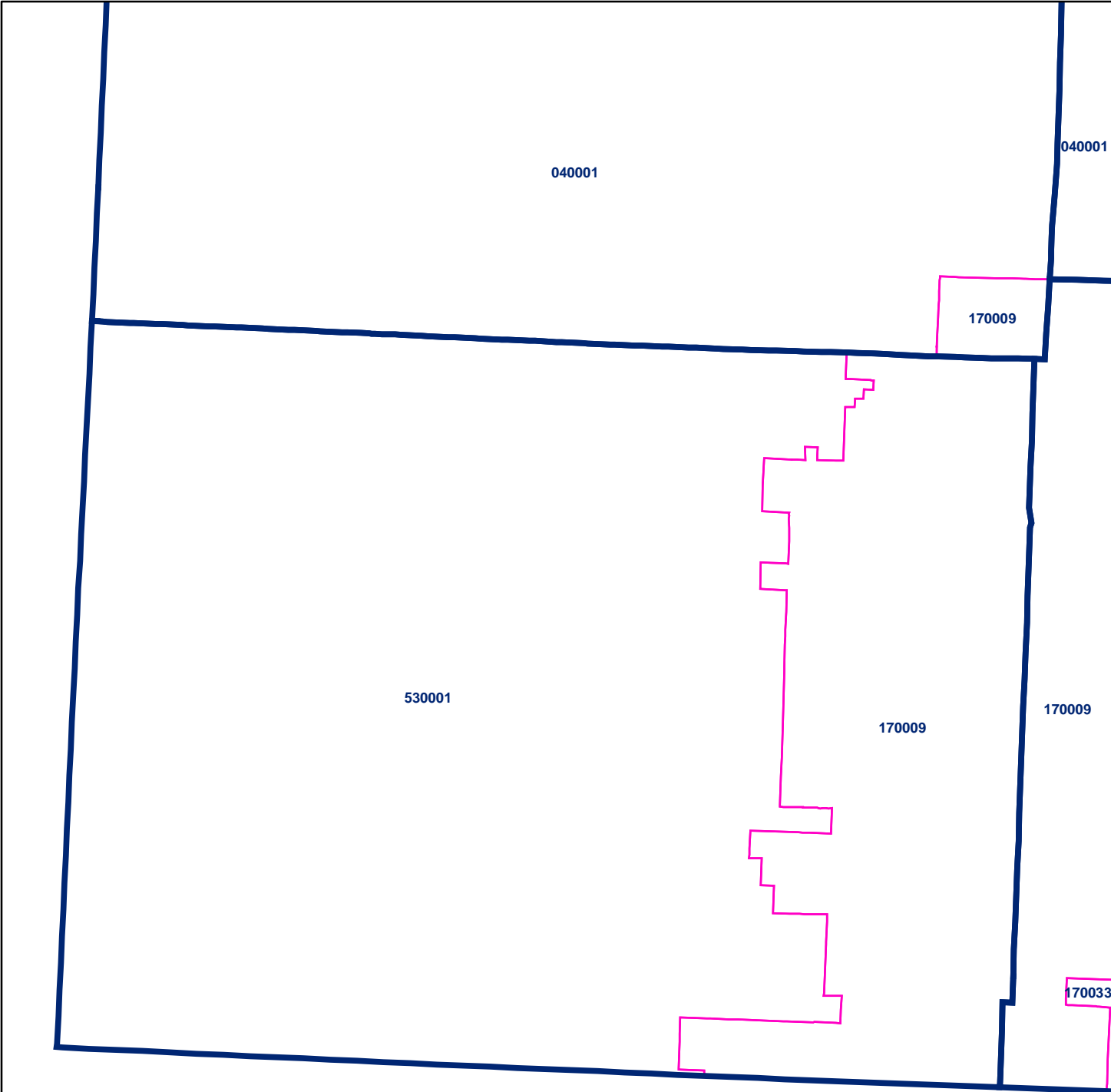
This is to certify that the 2006 Reports and Opinions of the Property Tax Administrator have been sent to the following:

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the Kimball County County Assessor, by certified mail, return receipt requested, 7057 1160 0001 1212 8908.

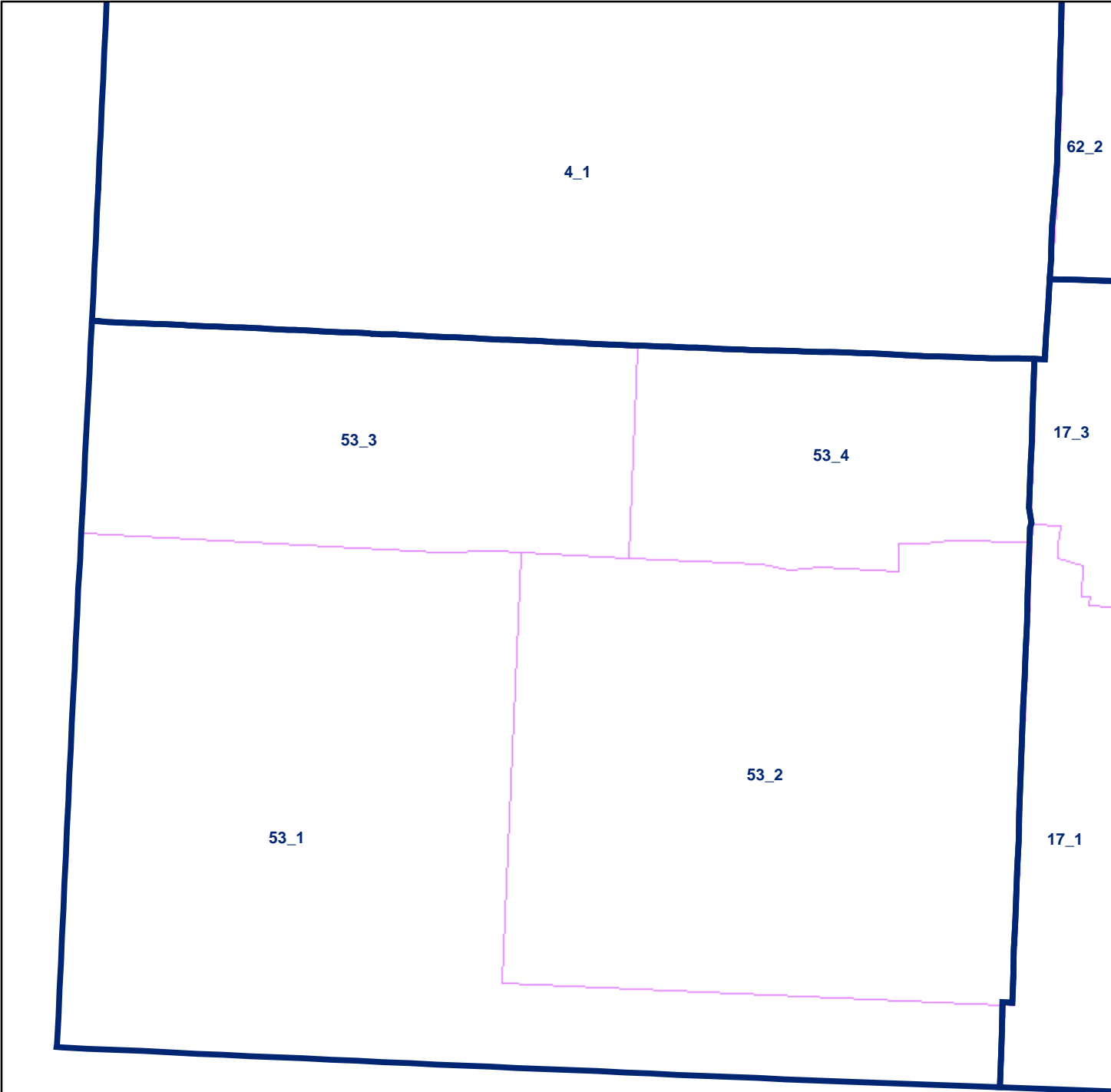
Dated this 10th day of April, 2006.



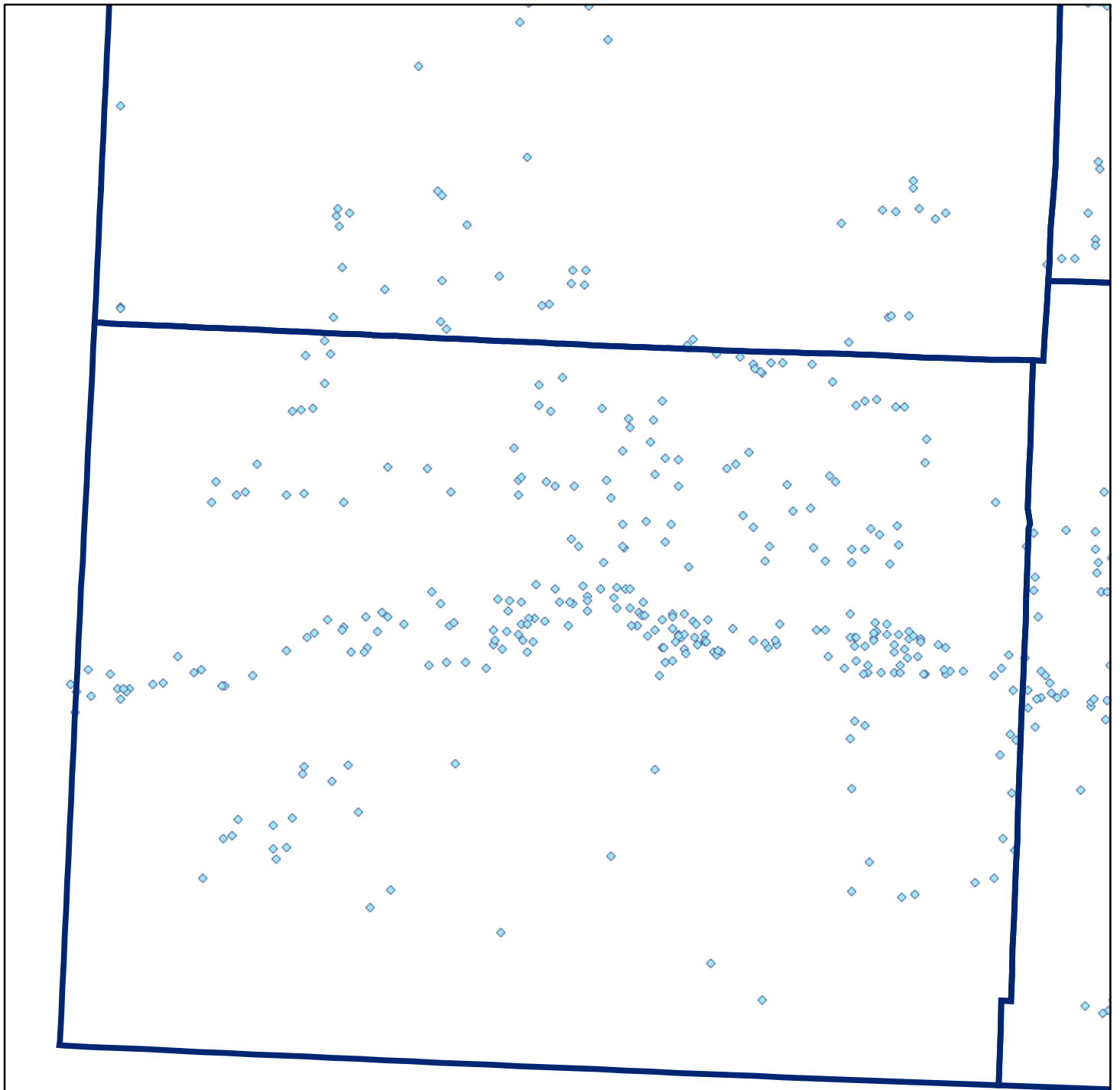
Property Assessment & Taxation



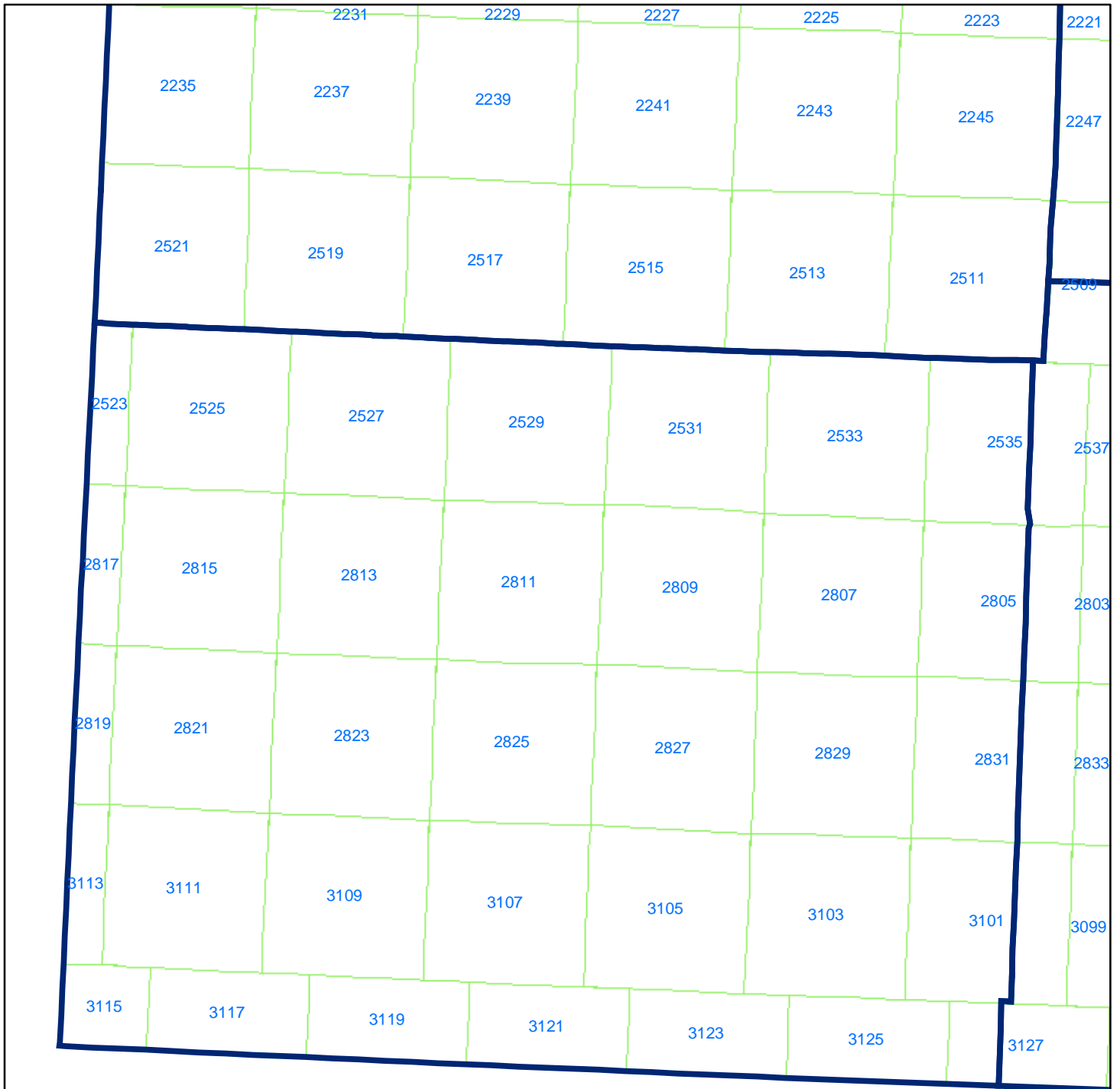
 School Districts



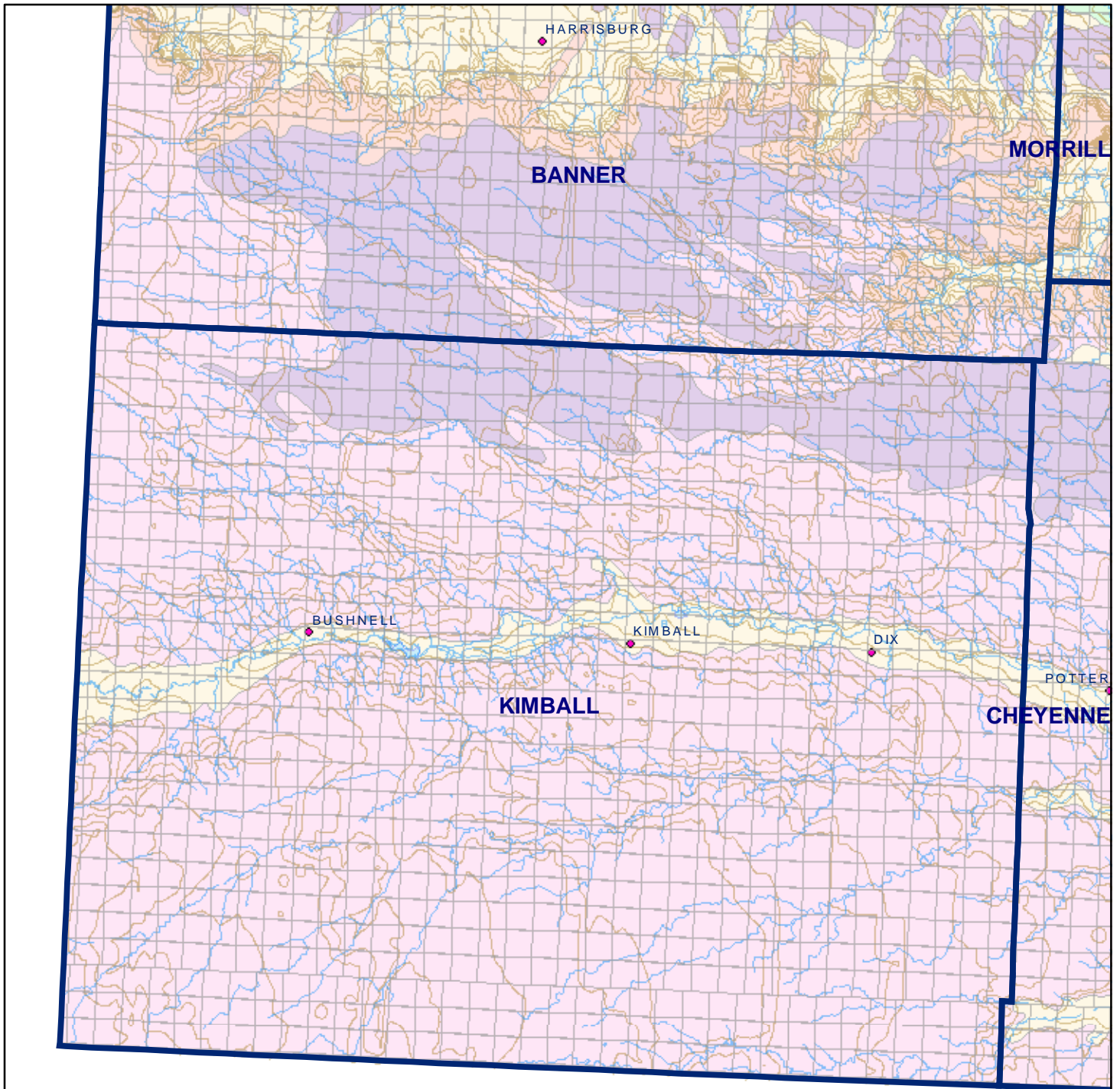
Market Areas



● Registered Wells > 500 GPM



 Geo Codes



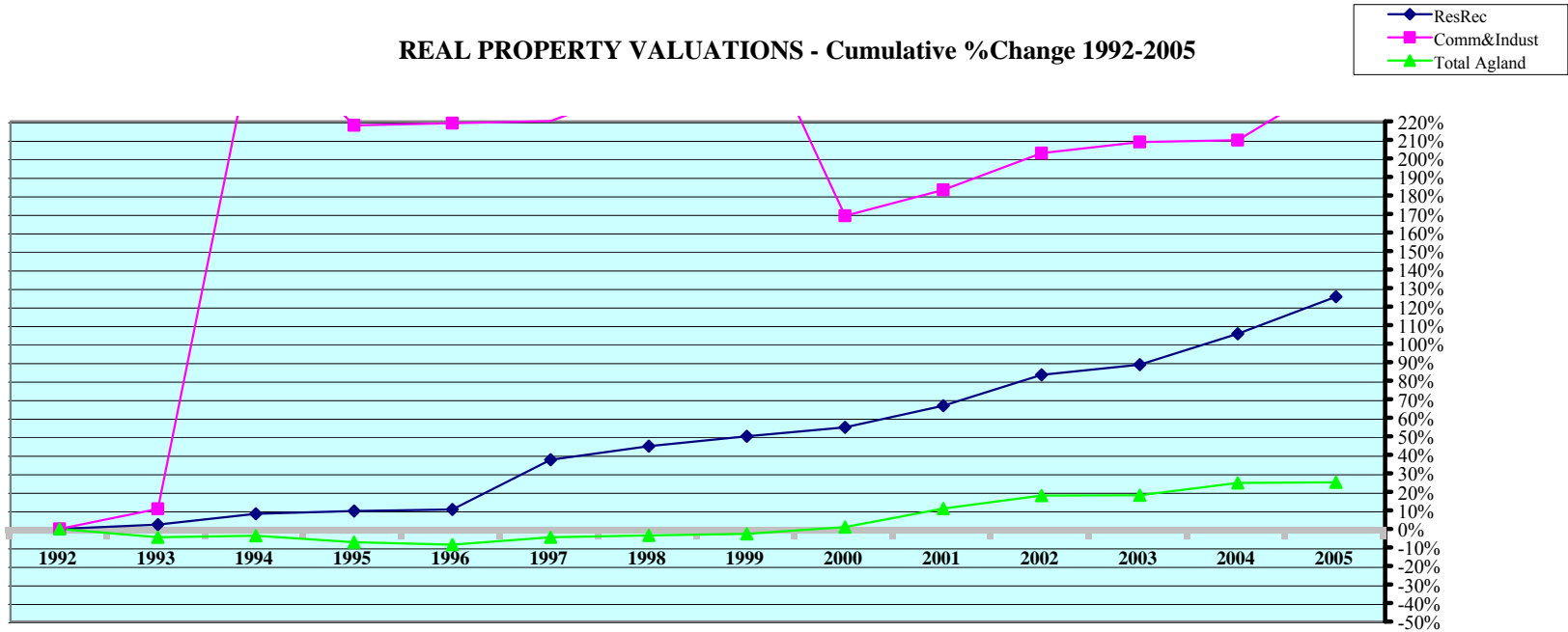
Legend

- 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

Kimball 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	38,684,466	--	--	--	17,584,657	--	--	--	85,929,619	--	--	--
1993	39,565,884	881,418	2.28%	2.28%	19,482,492	1,897,835	10.79%	10.79%	82,100,727	-3,828,892	-4.46%	-4.46%
1994	41,871,267	2,305,383	5.83%	8.24%	65,323,061	45,840,569	235.29%	271.48%	82,718,609	617,882	0.75%	-3.74%
1995	42,452,198	580,931	1.39%	9.74%	55,897,438	-9,425,623	-14.43%	217.88%	79,787,342	-2,931,267	-3.54%	-7.15%
1996	42,772,761	320,563	0.76%	10.57%	56,088,928	191,490	0.34%	218.97%	78,670,552	-1,116,790	-1.40%	-8.45%
1997	53,100,842	10,328,081	24.15%	37.27%	56,310,556	221,628	0.40%	220.23%	82,043,305	3,372,753	4.29%	-4.52%
1998	55,931,398	2,830,556	5.33%	44.58%	59,724,472	3,413,916	6.06%	239.64%	82,868,749	825,444	1.01%	-3.56%
1999	58,035,113	2,103,715	3.76%	50.02%	67,412,935	7,688,463	12.87%	283.36%	83,616,639	747,890	0.90%	-2.69%
2000	59,918,651	1,883,538	3.25%	54.89%	47,301,721	-20,111,214	-29.83%	168.99%	86,822,988	3,206,349	3.83%	1.04%
2001	64,429,747	4,511,096	7.53%	66.55%	49,760,855	2,459,134	5.20%	182.98%	95,424,132	8,601,144	9.91%	11.05%
2002	70,842,450	6,412,703	9.95%	83.13%	53,254,119	3,493,264	7.02%	202.84%	101,382,906	5,958,774	6.24%	17.98%
2003	72,992,530	2,150,080	3.04%	88.69%	54,300,661	1,046,542	1.97%	208.80%	101,571,085	188,179	0.19%	18.20%
2004	79,400,344	6,407,814	8.78%	105.25%	54,482,015	181,354	0.33%	209.83%	107,315,910	5,744,825	5.66%	24.89%
2005	87,159,043	7,758,699	9.77%	125.31%	60,095,882	5,613,867	10.30%	241.75%	107,487,820	171,910	0.16%	25.09%

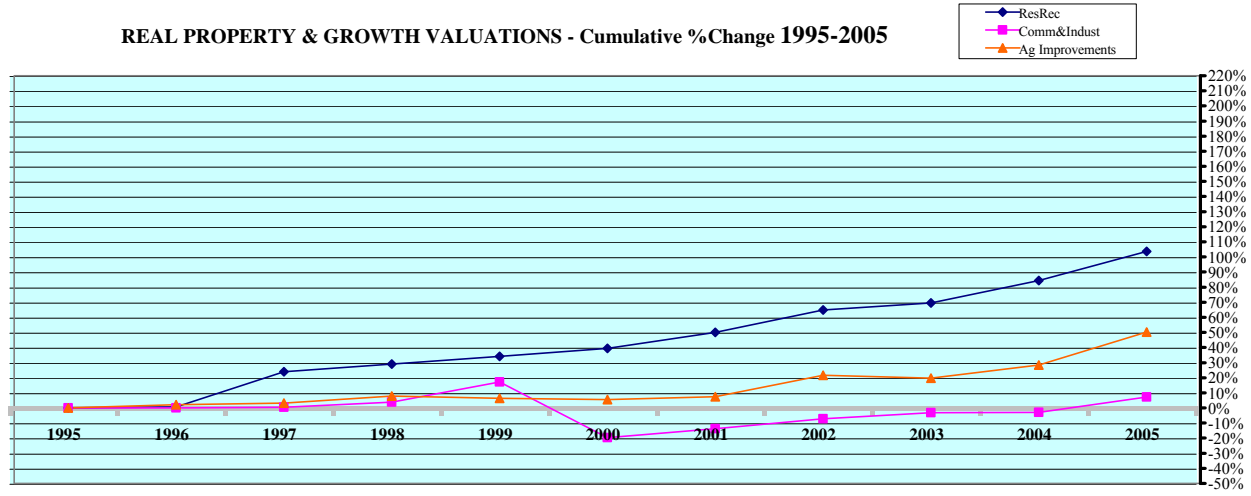
1992-2005 Rate Ann. %chg: Resid & Rec. 6.45% Comm & Indust 9.91% Agland 1.74%

Cnty# 53
 County KIMBALL

FL area 1

(1) Resid. & Recreat. excludes agdwell & farm homesite land; Comm. & Indust. excludes minerals; Agland includes irrigated, dry, grass, waste, & other agland, excludes farmsite land.

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	38,684,466	not avail.	--	--	--	--	17,584,657	not avail.	--	--	--	--
1993	39,565,884	not avail.	--	--	--	--	19,482,492	not avail.	--	--	--	--
1994	41,871,267	not avail.	--	--	--	--	65,323,061	not avail.	--	--	--	--
1995	42,452,198	527,910	1.24%	41,924,288	--	--	55,897,438	44,731	0.08%	55,852,707	--	--
1996	42,772,761	613,813	1.44%	42,158,948	-0.69%	0.56%	56,088,928	256,607	0.46%	55,832,321	-0.12%	-0.04%
1997	53,100,842	1,165,854	2.20%	51,934,988	21.42%	23.88%	56,310,556	238,910	0.42%	56,071,646	-0.03%	0.39%
1998	55,931,398	1,808,863	3.23%	54,122,535	1.92%	29.10%	59,724,472	1,756,788	2.94%	57,967,684	2.94%	3.79%
1999	58,035,113	1,764,218	3.04%	56,270,895	0.61%	34.22%	67,412,935	1,907,680	2.83%	65,505,255	9.68%	17.28%
2000	59,918,651	1,424,206	2.38%	58,494,445	0.79%	39.52%	47,301,721	2,398,465	5.07%	44,903,256	-33.39%	-19.60%
2001	64,429,747	1,490,952	2.31%	62,938,795	5.04%	50.12%	49,760,855	1,638,394	3.29%	48,122,461	1.74%	-13.84%
2002	70,842,450	1,760,717	2.49%	69,081,733	7.22%	64.78%	53,254,119	1,424,348	2.67%	51,829,771	4.16%	-7.20%
2003	72,992,530	1,931,650	2.65%	71,060,880	0.31%	69.50%	54,300,661	253,490	0.47%	54,047,171	1.49%	-3.23%
2004	79,400,344	2,147,059	2.70%	77,253,285	5.84%	84.27%	54,482,015	316,773	0.58%	54,165,242	-0.25%	-3.02%
2005	87,159,043	1,763,337	2.02%	85,395,706	7.55%	103.69%	60,095,882	233,920	0.39%	59,861,962	9.87%	7.18%

1995-2005 Rate Annual %chg w/o growth > Resid & Rec. **7.37%**

Comm & Indust **0.70%**

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	13,988,515					
1993	not avail	not avail	13,681,829					
1994	not avail	not avail	14,106,344					
1995	7,358,276	7,777,858	15,136,134	206,728	1.37%	14,929,406	--	--
1996	7,501,643	7,882,073	15,383,716	129,963	0.84%	15,253,753	0.78%	2.17%
1997	8,160,196	7,565,602	15,725,798	319,424	2.03%	15,406,374	0.15%	3.19%
1998	8,644,459	7,669,046	16,313,505	196,037	1.20%	16,117,468	2.49%	7.96%
1999	8,432,692	7,589,450	16,022,142	132,704	0.83%	15,889,438	-2.60%	6.43%
2000	8,500,480	7,555,787	16,056,267	307,466	1.91%	15,748,801	-1.71%	5.49%
2001	8,531,238	7,699,366	16,230,604	185,163	1.14%	16,045,441	-0.07%	7.48%
2002	10,735,452	7,860,299	18,595,751	422,394	2.27%	18,173,357	11.97%	21.73%
2003	10,440,050	7,819,880	18,259,930	390,235	2.14%	17,869,695	-3.90%	19.69%
2004	11,758,174	8,017,054	19,775,228	597,658	3.02%	19,177,570	5.03%	28.46%
2005	14,522,200	8,425,831	22,948,031	520,064	2.27%	22,427,967	13.41%	50.23%

1995-2005 Rate Annual %chg w/o growth > Ag Imprvmts **4.15%**

(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# **53**
County **KIMBALL**

FL area **1**

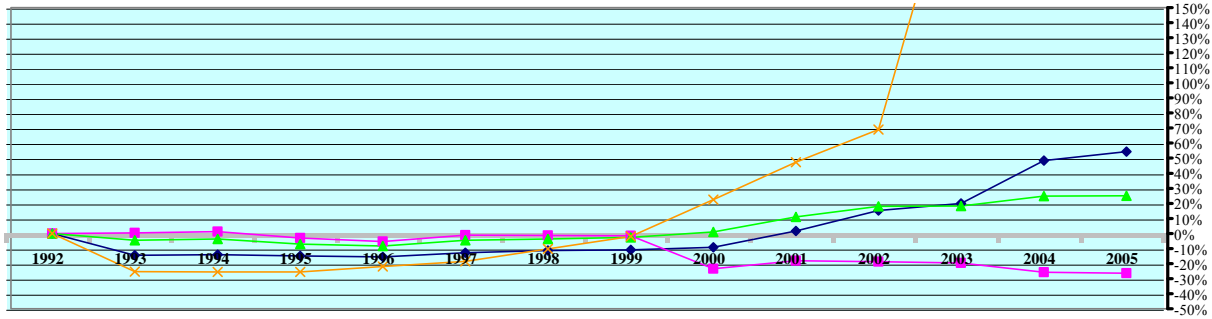
CHART 2

EXHIBIT

53B

Page 2

AGRICULTURAL LAND VALUATIONS - Cumulative %Change 1992-2005



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmitv%chg	Value	Value Chg	Ann%chg	Cmitv%chg	Value	Value Chg	Ann%chg	Cmitv%chg
1992	9,982,028	--	--	--	65,739,130	--	--	--	10,173,775	--	--	--
1993	8,538,009	-1,444,019	-14.47%	-14.47%	65,941,077	201,947	0.31%	0.31%	7,587,031	-2,586,744	-25.43%	-25.43%
1994	8,585,706	47,697	0.56%	-13.99%	66,533,836	592,759	0.90%	1.21%	7,564,392	-22,639	-0.30%	-25.65%
1995	8,486,451	-99,255	-1.16%	-14.98%	63,682,480	-2,851,356	-4.29%	-3.13%	7,583,791	19,399	0.26%	-25.46%
1996	8,436,581	-49,870	-0.59%	-15.48%	62,266,408	-1,416,072	-2.22%	-5.28%	7,930,954	347,163	4.58%	-22.05%
1997	8,710,496	273,915	3.25%	-12.74%	65,006,363	2,739,955	4.40%	-1.11%	8,289,845	358,891	4.53%	-18.52%
1998	8,862,486	151,990	1.74%	-11.22%	64,829,269	-177,094	-0.27%	-1.38%	9,140,433	850,588	10.26%	-10.16%
1999	8,895,562	33,076	0.37%	-10.88%	64,708,364	-120,905	-0.19%	-1.57%	9,976,109	835,676	9.14%	-1.94%
2000	9,073,775	178,213	2.00%	-9.10%	50,279,989	-14,428,375	-22.30%	-23.52%	12,460,355	2,484,246	24.90%	22.48%
2001	10,154,105	1,080,330	11.91%	1.72%	53,782,667	3,502,678	6.97%	-18.19%	14,998,540	2,538,185	20.37%	47.42%
2002	11,513,315	1,359,210	13.39%	15.34%	53,420,956	-361,711	-0.67%	-18.74%	17,196,945	2,198,405	14.66%	69.03%
2003	11,969,790	456,475	3.96%	19.91%	52,878,575	-542,381	-1.02%	-19.56%	36,611,225	19,414,280	112.89%	259.86%
2004	14,820,110	2,850,320	23.81%	48.47%	48,736,420	-4,142,155	-7.83%	-25.86%	43,647,330	7,036,105	19.22%	329.02%
2005	15,410,160	590,050	3.98%	54.38%	48,338,595	-397,825	-0.82%	-26.47%	43,627,030	-20,300	-0.05%	328.82%

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

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmitv%chg	Value	Value Chg	Ann%chg	Cmitv%chg	Value	Value Chg	Ann%chg	Cmitv%chg
1992	--	--	--	--	34,686	--	--	--	85,929,619	--	--	--
1993	--	--	--	--	34,610	-76	-0.22%	-0.22%	82,100,727	-3,828,892	-4.46%	-4.46%
1994	--	--	--	--	34,675	--	0.00%	-0.03%	82,718,609	617,882	0.75%	-3.74%
1995	--	--	--	--	34,620	-55	-0.16%	-0.19%	79,787,342	-2,931,267	-3.54%	-7.15%
1996	--	--	--	--	36,609	1,989	5.75%	5.54%	78,670,552	-1,116,790	-1.40%	-8.45%
1997	--	--	--	--	36,601	-8	-0.02%	5.52%	82,043,305	3,372,753	4.29%	-4.52%
1998	--	--	--	--	36,561	-40	-0.11%	5.41%	82,868,749	825,444	1.01%	-3.56%
1999	--	--	--	--	36,604	43	0.12%	5.53%	83,616,639	747,890	0.90%	-2.69%
2000	--	--	--	--	15,008,869	14,972,265	40903.36%	43170.68%	86,822,988	3,206,349	3.83%	1.04%
2001	--	--	--	--	16,488,820	1,479,951	9.86%	47437.39%	95,424,132	8,601,144	9.91%	11.05%
2002	--	--	--	--	19,251,690	2,762,870	16.76%	55402.77%	101,382,906	5,958,774	6.24%	17.98%
2003	108,305	n/a	n/a	n/a	3,190	n/a	n/a	n/a	101,571,085	188,179	0.19%	18.20%
2004	108,860	555	0.51%	0.51%	3,190	0	0.00%	0.00%	107,315,910	5,744,825	5.66%	24.89%
2005	108,845	-15	-0.01%	0.50%	3,190	0	0.00%	0.00%	107,487,820	171,910	0.16%	25.09%

1992-2005 Rate Ann.%chg: Total Agland

Cnty#
County

FL area

(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	Cmlt%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlt%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlt%chg AvgVal/Acre
1992	9,925,972	29,691	334	--	--	65,785,060	345,148	191	--	--	10,167,995	177,146	57	--	--
1993	8,538,304	30,300	282	-15.57%	-15.57%	65,941,057	344,402	191	0.00%	0.00%	7,587,432	177,333	43	-24.56%	-24.56%
1994	8,585,705	30,417	282	0.00%	-15.57%	66,534,094	344,168	193	1.05%	1.05%	7,565,716	176,824	43	0.00%	-24.56%
1995	8,368,616	30,470	275	-2.48%	-17.66%	63,780,216	344,059	185	-4.15%	-3.14%	7,584,036	176,809	43	0.00%	-24.56%
1996	8,401,186	31,098	270	-1.82%	-19.16%	62,293,435	343,092	182	-1.62%	-4.71%	7,930,801	177,061	45	4.65%	-21.05%
1997	8,712,928	32,187	271	0.37%	-18.86%	65,023,023	342,987	190	4.40%	-0.52%	8,287,802	175,930	47	4.44%	-17.54%
1998	8,896,584	32,877	271	0.00%	-18.86%	64,866,628	339,854	191	0.53%	0.00%	9,123,834	179,548	51	8.51%	-10.53%
1999	8,899,110	32,884	271	0.00%	-18.86%	64,857,715	339,730	191	0.00%	0.00%	9,914,338	179,474	55	7.84%	-3.51%
2000	9,103,835	33,074	275	1.48%	-17.66%	50,615,854	254,819	199	4.19%	4.19%	27,052,065	264,106	102	85.45%	78.95%
2001	10,154,105	33,762	301	9.45%	-9.88%	53,702,756	270,343	199	0.00%	4.19%	31,378,145	279,792	112	9.80%	96.49%
2002	11,485,035	34,853	330	9.63%	-1.20%	53,444,605	268,845	199	0.00%	4.19%	36,344,360	280,237	130	16.07%	128.07%
2003	11,863,590	35,965	330	0.00%	-1.20%	53,117,050	267,324	199	0.00%	4.19%	36,388,250	280,428	130	0.00%	128.07%
2004	16,873,805	41,758	404	22.45%	20.98%	51,760,245	273,172	189	-4.78%	-0.80%	34,294,675	227,225	151	16.10%	164.79%
2005	15,403,530	39,484	390	-3.46%	16.80%	48,341,970	261,313	185	-2.37%	-3.14%	43,636,160	282,892	154	2.20%	170.61%

1992-2005 Rate Ann.%chg AvgVal/Acre: 1.20%

-0.25%

7.96%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlt%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlt%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlt%chg AvgVal/Acre
1992	34,479	6,892	5	--	--	207	41	5	--	--	85,913,713	558,919	154	--	--
1993	34,403	6,877	5	0.00%		207	41	5	0.00%		82,101,403	558,954	147	-4.55%	-4.55%
1994	34,275	6,852	5	0.00%		400	80	5	0.00%		82,720,190	558,341	148	0.68%	-3.90%
1995	34,275	6,852	5	0.00%		400	80	5	0.00%		79,767,543	558,269	143	-3.38%	-7.14%
1996	34,215	6,839	5	0.00%		2,394	80	30	500.00%		78,662,031	558,171	141	-1.40%	-8.44%
1997						36,601	6,918	5	--		82,060,354	558,021	147	4.26%	-4.55%
1998						36,580	6,913	5	0.00%		82,923,626	559,191	148	0.68%	-3.90%
1999						36,562	6,910	5	0.00%		83,707,725	558,998	150	1.35%	-2.60%
2000						70,764	6,902	10	100.00%		86,842,518	558,901	155	3.33%	0.65%
2001						111,100	7,294	15	50.00%		95,346,106	591,191	161	3.87%	4.55%
2002						111,495	7,294	15	0.00%		101,385,495	591,230	171	6.21%	11.04%
2003	108,305	7,215	15	n/a	n/a	3,190	80	40	n/a	n/a	101,480,385	591,011	172	0.58%	11.69%
2004	115,550	7,697	15	0.08%	n/a	5,840	146	40	-0.07%	n/a	103,050,115	549,998	187	8.93%	21.67%
2005	108,860	7,251	15	0.01%	n/a	3,190	80	40	0.01%	n/a	107,493,710	591,020	182	-2.93%	18.10%

1992-2005 Rate Ann.%chg AvgVal/Acre: 1.29%

53
KIMBALL

FL area 1

(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	Agdwel & Homesite	AgImprvmts Farmsite	Minerals	Total Value
4,089	KIMBALL	20,365,508	17,468,042	30,170,799	87,159,043	24,398,812	35,697,070	0	107,487,820	14,522,200	8,425,831	59,890,987	405,586,112
<i>cnty sectorvalue % of total value:</i>		5.02%	4.31%	7.44%	21.49%	6.02%	8.80%		26.50%	3.58%	2.08%	14.77%	100.00%

City's Sector Values:

City Population	Cities:	Personal Property	CentralAsd Personal	CentralAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwel & Homesite	AgImprvmts Farmsite	Minerals	Total Value
162	BUSHNELL	28,199	452,730	650,642	2,841,545	315,848	0	0	600	0	123,128	0	4,412,692
267	DIX	101,763	324,783	389,531	4,666,055	440,893	0	0	0	0	40,263	0	5,963,288
2,559	KIMBALL	2,948,024	2,139,845	1,314,539	55,769,703	20,029,731	934,740	0	0	0	59,419	18,810	83,214,811
Total of All City Values:		3,077,986	2,917,358	2,354,712	63,277,303	20,786,472	934,740	0	600	0	222,810	18,810	93,590,791
<i>% total citysect of cnty sector</i>		15.11%	16.70%	7.80%	72.60%	85.19%	2.62%		0.00%		2.64%	0.03%	23.08%

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

%citypop. to cntypop.	Cities:	Personal Property	CentralAsd Personal	CentralAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwel & Homesite	AgImprvmts Farmsite	Minerals	Total Value
3.96%	BUSHNELL	0.14%	2.59%	2.16%	3.26%	1.29%			0.00%		1.46%		1.09%
6.53%	DIX	0.50%	1.86%	1.29%	5.35%	1.81%					0.48%		1.47%
62.58%	KIMBALL	14.48%	12.25%	4.36%	63.99%	82.09%	2.62%				0.71%	0.03%	20.52%

Cnty#
 County

FL area