

NEBRASKA DEPARTMENT OF

2006 Reports & Opinions
of the
Property Tax Administrator

PROPERTY ASSESSMENT AND TAXATION

for

Washington County
89

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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Residential Real Property - Current

Number of Sales	774	COD	11.66
Total Sales Price	92201501	PRD	102.37
Total Adj. Sales Price	92150804	COV	16.40
Total Assessed Value	85810965	STD	15.63
Avg. Adj. Sales Price	119057.89	Avg. Abs. Dev.	11.00
Avg. Assessed Value	110866.88	Min	41.00
Median	94.36	Max	183.51
Wgt. Mean	93.12	95% Median C.I.	93.75 to 95.42
Mean	95.33	95% Wgt. Mean C.I.	92.10 to 94.14
		95% Mean C.I.	94.23 to 96.43
% of Value of the Class of all Real Property Value in the County			52.01
% of Records Sold in the Study Period			10.43
% of Value Sold in the Study Period			10.69
Average Assessed Value of the Base			108,186

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2006	774	94.36	11.66	102.37
2005	667	94.93	10.99	101.83
2004	593	94.10	12.20	103.03
2003	589	95	10.16	101.14
2002	671	94	8.64	100.44
2001	761	98	7.81	101.07

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Commercial Real Property - Current

Number of Sales	50	COD	19.29
Total Sales Price	5500290	PRD	104.58
Total Adj. Sales Price	5496490	COV	27.25
Total Assessed Value	5087645	STD	26.38
Avg. Adj. Sales Price	109929.80	Avg. Abs. Dev.	18.84
Avg. Assessed Value	101752.90	Min	50.33
Median	97.69	Max	175.46
Wgt. Mean	92.56	95% Median C.I.	90.23 to 102.70
Mean	96.80	95% Wgt. Mean C.I.	81.41 to 103.72
		95% Mean C.I.	89.49 to 104.11
% of Value of the Class of all Real Property Value in the County			14.89
% of Records Sold in the Study Period			7.13
% of Value Sold in the Study Period			2.21
Average Assessed Value of the Base			327,922

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2006	50	97.69	19.29	104.58
2005	40	98.36	15.22	108.75
2004	40	94.25	20.94	106.19
2003	39	95	19.58	103.11
2002	44	98	13.55	100.95
2001	45	97	12.45	106.52

2006 Opinions of the Property Tax Administrator for Washington 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 RO. 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 Washington County is 94% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Washington 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 Washington County is 98% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Washington County is not in compliance with generally accepted mass appraisal practices.

2006 Opinions of the Property Tax Administrator for Washington 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
Catherine D. Lang
Property Tax Administrator

**2006 Correlation Section
for Washington County**

Residential Real Property

I. Correlation

Washington: RESIDENTIAL: As with last year the appraisal actions for the assessment of this property class are apparent, through the pro-active approach with the appraisal and office staff that many of the goals that were set have been achieved. These results are the product of the continued efforts for better equalization and uniformity within this class of property. The statistics that relate to the qualitative statistics have been maintained since last year's analysis. The median is most representative of the overall level of value for this class of property.

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2001	914	761	83.26
2002	800	671	83.88
2003	765	589	76.99
2004	861	593	68.87
2005	961	667	69.41
2006	1105	774	70.05

Washington: RESIDENTIAL: The sales qualification and utilization for this property class is the sole responsibility of the county assessor. The above table indicates that a reasonable percentage of all available sales is being utilized for the sales study, and would indicate that the county is not excessively trimming the residential sales file.

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

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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	97	0.99	97.96	98
2002	94	-0.4	93.62	94
2003	92	4.62	96.25	95
2004	93.48	2.86	96.16	94.10
2005	93.55	-1.06	92.55	94.93
2006	91.36	5.32	96.22	94.36

Washington: RESIDENTIAL: This comparison between the trended level of value and the median level of value for this class of property indicates that the two percentages are somewhat similar and tend to support each other.

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

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

Comparison of Average Value Change

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

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
1.01	2001	0.99
2.54	2002	-0.4
3	2003	5
-0.17	2004	2.86
1.54	2005	-1.06
4.58	2006	5.32

Washington: RESIDENTIAL: There is a less than a 1 point spread in the percent change for this property class, indicating a difference between the two units of measurement. This is not a significant difference and is not an issue.

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

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

	Median	Wgt. Mean	Mean
R&O Statistics	94.36	93.12	95.33

Washington: RESIDENTIAL: The median is the best indicator of the level of value for this county.

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The measures of central tendency shown here reflect that the statistics for the qualified sales for this property type are all similar and all within the acceptable range.

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	11.66	102.37
Difference	0	0

Washington: RESIDENTIAL: Both the coefficient of dispersion and the price-related differential are within the acceptable range as qualitative measures, and indicate a general level of good assessment uniformity for this property class as a whole.

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same

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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	781	774	-7
Median	91.36	94.36	3
Wgt. Mean	89.41	93.12	3.71
Mean	91.21	95.33	4.12
COD	11.76	11.66	-0.1
PRD	102.01	102.37	0.36
Min Sales Ratio	41.00	41.00	0
Max Sales Ratio	171.44	183.51	12.07

Washington: RESIDENTIAL: The statistics for this class of property in this county represent the assessment actions completed for this property class for the 2006 assessment year.

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Commerical Real Property

I. Correlation

Washington: COMMERCIAL: The median is most representative of the overall level of value for this class of property. In this property class the level of value has been attained for this property class. Yet there are indicators that this class of property is not being treated proportionately. With the measure of central tendency for the weighted mean and the qualitative statistic of the price related differential indicating the assessment uniformity is not as good as could be expected. The county does have good appraisal and support staff and with continued efforts, better equalization and uniformity within this class of property can be achieved. Also it should be noted that the commercial appraisal staff spent a significant amount of time preparing for some major equalization hearings of which all concluded with the interests of the county successfully maintaining equalization. All this time in preparation took away from the actual completion of planned appraisal projects.

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	118	46	38.98
2002	100	44	44
2003	85	39	45.88
2004	83	40	48.19
2005	80	40	50
2006	86	50	58.14

Washington: COMMERCIAL: A review of the utilization grid reveals the percent of sales used per the combined efforts of the Department and the County. The above table indicates that a reasonable percentage of all available sales are being utilized for the sales file study period for this property type.

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

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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	96	7.47	103.17	97
2002	95	5.98	100.68	98
2003	94	0.23	94.22	95
2004	86.90	1.77	88.44	94.25
2005	93.08	-0.04	93.05	98.36
2006	97.69	0.05	97.74	97.69

Washington: COMMERCIAL: This comparison between the trended level of value and the median

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level of value for this class of property indicates that the two percentages are very similar and do support each other.

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

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

Comparison of Average Value Change

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

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
0.29	2001	7.47
1.47	2002	5.98
2	2003	0
20.04	2004	1.77
17.54	2005	-0.04
0	2006	0.05

Washington: COMMERCIAL: There is an insignificant difference in the percent change for this property class, indicating little difference between the two units of measurement. This is not a significant difference and is not an issue. This relates directly to the county not changing any of the

2006 Correlation Section for Washington County

commercial values for this year's assessment cycle.

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

**2006 Correlation Section
for Washington County**

	Median	Wgt. Mean	Mean
R&O Statistics	97.69	92.56	96.80

Washington: COMMERCIAL: With this information the median is the most reliable measure of the level of value for this class of property. The measures of central tendency illustrate the median and mean are within the acceptable range. But the weighted mean ratio for this class of property is not in line with the median and the mean but still falls within the acceptable range. This low weighted mean is also reflected in a high PRD and tends to indicate that the higher valued properties may (on the average) continue to be under assessed.

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 Washington County**

	COD	PRD
R&O Statistics	19.29	104.58
Difference	0	1.58

Washington: COMMERCIAL: The coefficient of dispersion on the qualified sales is within the acceptable range. The price-related differential is outside the range. This class of property must continue to be reviewed to establish closer uniformity. The limited number of qualified sales and also this property class not being a homogeneous grouping of properties or sales can contribute to a greater discrepancy with the quality statistics. This class of property may continue to be reviewed to establish closer 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	50	50	0
Median	97.69	97.69	0
Wgt. Mean	92.19	92.56	0.37
Mean	96.65	96.80	0.15
COD	19.41	19.29	-0.12
PRD	104.85	104.58	-0.27
Min Sales Ratio	50.33	50.33	0
Max Sales Ratio	175.46	175.46	0

Washington: COMMERCIAL: The above statistics support the actions of the assessor for this class of property for the 2006 assessment year.

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

89 Washington

	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	736,886,715	801,552,010	64,665,295	8.78	25,427,235	5.32
2. Recreational	1,248,515	1,299,380	50,865	4.07	31,700	1.54
3. Ag-Homesite Land, Ag-Res Dwellings	199,168,285	220,980,210	21,811,925	10.95	*-----	10.95
4. Total Residential (sum lines 1-3)	937,303,515	1,023,831,600	86,528,085	9.23	25,458,935	6.52
5. Commercial	108,444,110	111,574,470	3,130,360	2.89	3,102,510	0.03
6. Industrial	107,643,990	118,298,640	10,654,650	9.9	10,573,860	0.08
7. Ag-Farmsite Land, Outbuildings	42,700,385	44,324,050	1,623,665	3.8	8,666,835	-16.49
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	258,788,485	274,197,160	15,408,675	5.95	13,676,370	0.67
10. Total Non-Agland Real Property	1,196,092,000	1,298,031,175	101,939,175	8.52	47,802,140	4.53
11. Irrigated	14,218,355	15,637,590	1,419,235	9.98		
12. Dryland	182,331,120	218,348,710	36,017,590	19.75		
13. Grassland	7,614,035	9,149,955	1,535,920	20.17		
14. Wasteland	1719165	2,348,920	629,755	36.63		
15. Other Agland	2,415	675	-1,740	-72.05		
16. Total Agricultural Land	205,885,090	245,485,850	39,600,760	19.23		
17. Total Value of All Real Property (Locally Assessed)	1,401,977,090	1,543,517,025	141,539,935	10.1	47,802,140	6.69

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

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	774	MEDIAN:	94	COV:	16.40	95% Median C.I.:	93.75 to 95.42
TOTAL Sales Price:	92,201,501	WGT. MEAN:	93	STD:	15.63	95% Wgt. Mean C.I.:	92.10 to 94.14
TOTAL Adj.Sales Price:	92,150,804	MEAN:	95	AVG.ABS.DEV:	11.00	95% Mean C.I.:	94.23 to 96.43
TOTAL Assessed Value:	85,810,965						
AVG. Adj. Sales Price:	119,057	COD:	11.66	MAX Sales Ratio:	183.51		
AVG. Assessed Value:	110,866	PRD:	102.37	MIN Sales Ratio:	41.00		

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

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	94	98.43	100.53	97.68	9.60	102.92	66.85	154.96	96.54 to 102.43	104,137	101,721
10/01/03 TO 12/31/03	75	96.44	97.37	95.66	9.39	101.78	61.44	139.13	93.27 to 99.63	117,858	112,746
01/01/04 TO 03/31/04	69	98.18	97.09	98.10	8.69	98.97	62.32	118.91	93.54 to 102.09	113,461	111,310
04/01/04 TO 06/30/04	132	92.89	94.76	92.68	12.56	102.24	52.69	183.51	90.91 to 95.49	125,089	115,935
07/01/04 TO 09/30/04	115	94.94	93.95	91.85	11.95	102.28	41.88	143.69	93.54 to 97.66	124,504	114,358
10/01/04 TO 12/31/04	102	92.57	93.93	92.07	13.57	102.02	41.00	160.26	91.42 to 94.16	113,891	104,858
01/01/05 TO 03/31/05	60	92.66	93.18	90.74	9.12	102.69	52.64	136.79	90.59 to 96.86	102,812	93,291
04/01/05 TO 06/30/05	127	91.43	93.30	89.97	13.25	103.71	49.70	171.02	88.32 to 94.47	134,473	120,983
<u>Study Years</u>											
07/01/03 TO 06/30/04	370	96.74	97.19	95.42	10.56	101.85	52.69	183.51	94.42 to 97.96	116,132	110,815
07/01/04 TO 06/30/05	404	93.24	93.62	91.11	12.39	102.76	41.00	171.02	92.00 to 94.16	121,737	110,913
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	418	94.02	94.72	93.15	12.14	101.68	41.00	183.51	92.84 to 95.35	120,276	112,035
<u>ALL</u>											
	774	94.36	95.33	93.12	11.66	102.37	41.00	183.51	93.75 to 95.42	119,057	110,866

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

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ASSESSOR LOCATION

	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
133 EST	3	85.78	82.80	82.19	7.76	100.74	71.32	91.29	N/A	250,750	206,083
ALLEN HILLS	2	88.91	88.91	88.86	3.36	100.06	85.93	91.89	N/A	324,527	288,375
ALLEN HILLS V	11	97.50	92.61	90.88	9.08	101.91	78.99	104.44	78.99 to 103.30	47,916	43,545
ARLINGTON V	14	100.00	98.49	98.27	4.66	100.23	90.91	110.00	91.67 to 102.04	22,678	22,285
BEAR	130	95.85	96.76	96.71	9.35	100.05	69.56	136.79	93.75 to 97.96	129,966	125,687
BLAIR V	52	94.06	97.63	95.02	11.85	102.75	51.00	149.18	92.56 to 99.23	31,317	29,756
BUR RIDGE	1	103.63	103.63	103.63			103.63	103.63	N/A	246,500	255,440
BUR RIDGE V	2	126.87	126.87	118.08	26.32	107.44	93.48	160.26	N/A	47,500	56,090
COOPERWOODS V	2	86.14	86.14	86.06	2.84	100.09	83.70	88.58	N/A	58,550	50,390
COUNTRYLAND	2	81.25	81.25	81.60	11.49	99.57	71.91	90.59	N/A	254,500	207,662
CREST RIDGE	3	92.96	91.78	91.85	2.09	99.93	88.28	94.10	N/A	298,597	274,250
CREST RIDGE V	7	97.78	89.27	87.77	13.35	101.70	51.79	111.46	51.79 to 111.46	46,711	41,000
CRYSTAL LAKE V	7	111.75	107.26	106.97	4.01	100.27	99.33	111.75	99.33 to 111.75	41,785	44,700
CUB	127	93.92	94.64	95.17	8.88	99.45	72.92	125.25	90.90 to 98.22	131,312	124,970
EAGLE	10	102.37	102.47	98.76	13.63	103.75	68.77	130.30	84.18 to 122.10	83,614	82,578
EAGLE VIEW	4	81.86	87.98	85.22	10.68	103.23	79.10	109.09	N/A	335,487	285,903
EAGLE VIEW V	3	85.84	82.62	81.36	6.19	101.56	73.04	88.99	N/A	55,833	45,425
FONTANELLE	3	99.17	99.54	97.13	6.11	102.48	90.64	108.82	N/A	110,000	106,846
FT CALHOUN V	8	94.51	81.98	77.49	17.83	105.80	41.00	103.20	41.00 to 103.20	30,662	23,760
GLYDEN BAKKE V	2	79.89	79.89	79.53	6.67	100.45	74.56	85.21	N/A	37,500	29,825
GOTTSCH 2V	2	91.19	91.19	91.19	0.00	100.00	91.19	91.19	N/A	60,000	54,715
HAWK	19	92.49	92.34	92.02	6.17	100.34	80.21	102.28	87.13 to 98.18	112,847	103,844
HEIDI HOLLO	4	94.34	93.31	93.29	1.22	100.03	89.99	94.58	N/A	211,625	197,423
HEIDI HOLLO V	2	98.66	98.66	98.10	1.36	100.56	97.31	100.00	N/A	42,450	41,645
HEIDI HOLLOW WEST	4	99.31	99.37	98.38	4.30	101.01	91.65	107.21	N/A	408,750	402,127
HEIDI HOLLOW WEST V	5	80.00	85.15	83.17	10.48	102.38	72.59	97.63	N/A	66,920	55,660
HERMAN	13	96.29	96.59	91.00	8.53	106.14	62.32	112.13	92.75 to 110.01	61,457	55,925
INDIAN	11	93.65	93.81	93.91	4.38	99.89	78.48	101.46	90.28 to 99.19	141,545	132,930
JENSEN ACRES	1	102.88	102.88	102.88			102.88	102.88	N/A	242,000	248,975
JENSEN ACRES V	1	97.47	97.47	97.47			97.47	97.47	N/A	39,900	38,890
KAERS	1	92.16	92.16	92.16			92.16	92.16	N/A	234,999	216,565
KAMEO	1	116.65	116.65	116.65			116.65	116.65	N/A	176,000	205,305
KAMEO 2	1	93.75	93.75	93.75			93.75	93.75	N/A	219,000	205,305
KENNARD	10	84.85	84.47	83.80	12.08	100.80	66.49	99.65	68.42 to 98.43	91,420	76,608
KENNARD V	1	116.41	116.41	116.41			116.41	116.41	N/A	17,000	19,790
LAKELAND	35	92.17	92.52	91.09	7.47	101.57	78.45	127.84	88.85 to 94.97	160,837	146,513
LAKELAND V	47	92.75	93.83	90.09	18.40	104.15	49.70	151.20	82.41 to 100.17	9,057	8,160
LAKEVIEW	1	104.79	104.79	104.79			104.79	104.79	N/A	163,000	170,815

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

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LONG CREEK V	1	153.50	153.50	153.50			153.50	153.50	N/A	55,000	84,425
LONGVIEW V	1	99.09	99.09	99.09			99.09	99.09	N/A	56,000	55,490
LOOKING GLASS	4	99.63	99.71	99.91	3.42	99.79	95.66	103.91	N/A	155,961	155,823
LOOKING GLASS V	1	160.00	160.00	160.00			160.00	160.00	N/A	1,000	1,600
MCGOWAN	1	101.10	101.10	101.10			101.10	101.10	N/A	250,000	252,740
MILLSTONE	1	91.73	91.73	91.73			91.73	91.73	N/A	285,000	261,430
MILLSTONE V	17	102.69	104.02	103.31	5.38	100.69	92.68	123.91	97.27 to 112.07	50,852	52,534
NASHVILLE	2	79.09	79.09	76.87	8.42	102.89	72.43	85.75	N/A	126,000	96,855
NORTHWOODS	4	92.52	93.21	92.95	2.58	100.28	89.12	98.68	N/A	841,500	782,180
NORTHWOODS V	6	88.76	89.17	89.14	6.34	100.03	80.36	99.88	80.36 to 99.88	186,750	166,466
OAK PARK 1	2	98.75	98.75	98.73	1.24	100.02	97.53	99.98	N/A	217,304	214,555
OAK PARK 1V	10	106.95	110.33	106.12	17.66	103.97	81.18	143.69	86.34 to 139.23	13,985	14,841
OAK PARK 2	1	93.79	93.79	93.79			93.79	93.79	N/A	250,000	234,475
OAK PARK 3V	1	98.55	98.55	98.55			98.55	98.55	N/A	172,500	170,000
OAK PARK 4V	2	109.22	109.22	107.07	14.27	102.01	93.64	124.80	N/A	29,000	31,050
OAK PARK V	2	102.44	102.44	101.61	6.82	100.82	95.45	109.42	N/A	14,750	14,987
OAK POINT FARMS	1	106.88	106.88	106.88			106.88	106.88	N/A	145,000	154,980
OLESON	1	81.04	81.04	81.04			81.04	81.04	N/A	244,900	198,470
PIONEER	13	92.92	94.58	92.11	7.98	102.69	80.72	112.81	86.30 to 101.66	168,957	155,629
RIVERSIDE V	3	92.99	95.10	94.98	2.76	100.13	92.31	100.00	N/A	63,173	60,000
ROLLING ACRES	2	78.63	78.63	78.61	6.77	100.03	73.31	83.95	N/A	233,000	183,155
ROLLING ACRES V	3	69.70	86.52	81.05	24.14	106.76	69.70	120.17	N/A	38,700	31,365
ROSENBAUM ARCES	1	95.88	95.88	95.88			95.88	95.88	N/A	200,000	191,750
RURAL	64	93.76	92.63	90.36	12.04	102.51	45.30	134.76	86.55 to 99.00	221,923	200,531
RURAL RES GB	1	95.35	95.35	95.35			95.35	95.35	N/A	267,128	254,695
RURAL V	58	94.64	97.39	91.72	19.89	106.18	41.88	183.51	86.61 to 101.54	82,483	75,656
RUTHS NASHVILLE	6	69.48	73.63	70.61	15.48	104.27	52.64	103.98	52.64 to 103.98	129,716	91,590
SHANNON	2	96.27	96.27	96.66	5.84	99.60	90.66	101.89	N/A	220,000	212,647
SHANNON V	1	139.48	139.48	139.48			139.48	139.48	N/A	31,500	43,935
SHERWOOD ACRES	1	79.19	79.19	79.19			79.19	79.19	N/A	425,000	336,570
SPRING VALLEY	1	75.38	75.38	75.38			75.38	75.38	N/A	250,000	188,440
SUNRISE V	3	123.27	116.62	116.88	5.97	99.78	102.25	124.35	N/A	35,266	41,220
SURREY HILLS	1	88.97	88.97	88.97			88.97	88.97	N/A	273,500	243,320
SURREY HILLS V	1	61.44	61.44	61.44			61.44	61.44	N/A	90,000	55,300
WASHINGTON	1	87.96	87.96	87.96			87.96	87.96	N/A	350,000	307,875
WASHINGTON V	1	89.55	89.55	89.55			89.55	89.55	N/A	33,500	30,000
WILDWOOD	1	118.86	118.86	118.86			118.86	118.86	N/A	95,000	112,915
ALL											
	774	94.36	95.33	93.12	11.66	102.37	41.00	183.51	93.75 to 95.42	119,057	110,866

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TOTAL Assessed Value:	85,810,965						
AVG. Adj. Sales Price:	119,057	COD:	11.66	MAX Sales Ratio:	183.51		
AVG. Assessed Value:	110,866	PRD:	102.37	MIN Sales Ratio:	41.00		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	407	94.63	95.51	95.11	9.60	100.42	41.00	149.18	93.62 to 96.33	109,195	103,855
2	64	99.16	101.57	94.88	15.65	107.05	52.64	183.51	94.16 to 102.71	120,535	114,361
3	303	93.75	93.77	90.57	13.31	103.53	41.88	171.02	91.89 to 94.97	131,992	119,546
ALL	774	94.36	95.33	93.12	11.66	102.37	41.00	183.51	93.75 to 95.42	119,057	110,866

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	497	93.92	94.17	93.06	9.59	101.20	45.30	136.79	92.96 to 94.87	160,139	149,026
2	276	96.36	97.37	93.40	15.04	104.24	41.00	183.51	94.00 to 98.73	45,182	42,202
3	1	106.51	106.51	106.51			106.51	106.51	N/A	91,000	96,920
ALL	774	94.36	95.33	93.12	11.66	102.37	41.00	183.51	93.75 to 95.42	119,057	110,866

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	773	94.34	95.31	93.11	11.66	102.37	41.00	183.51	93.69 to 95.42	119,094	110,884
06											
07	1	106.51	106.51	106.51			106.51	106.51	N/A	91,000	96,920
ALL	774	94.36	95.33	93.12	11.66	102.37	41.00	183.51	93.75 to 95.42	119,057	110,866

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0001	18	99.66	101.21	97.39	10.14	103.92	62.32	144.51	93.94 to 110.01	76,719	74,717
27-0594	3	73.51	81.59	80.19	12.15	101.75	72.24	99.02	N/A	185,666	148,878
28-0059	6	90.37	89.71	88.48	1.93	101.39	86.39	91.98	86.39 to 91.98	180,531	159,741
89-0001	582	95.23	96.13	94.48	11.41	101.74	41.88	171.02	94.03 to 96.60	110,630	104,521
89-0003	85	91.74	89.58	88.83	12.88	100.84	41.00	183.51	85.75 to 93.75	195,481	173,649
89-0024	80	94.15	95.25	91.91	11.50	103.64	66.48	154.96	91.67 to 99.65	101,587	93,364
NonValid School											
ALL	774	94.36	95.33	93.12	11.66	102.37	41.00	183.51	93.75 to 95.42	119,057	110,866

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:	774	MEDIAN:	94	COV:	16.40	95% Median C.I.:	93.75 to 95.42
TOTAL Sales Price:	92,201,501	WGT. MEAN:	93	STD:	15.63	95% Wgt. Mean C.I.:	92.10 to 94.14
TOTAL Adj.Sales Price:	92,150,804	MEAN:	95	AVG.ABS.DEV:	11.00	95% Mean C.I.:	94.23 to 96.43
TOTAL Assessed Value:	85,810,965						
AVG. Adj. Sales Price:	119,057	COD:	11.66	MAX Sales Ratio:	183.51		
AVG. Assessed Value:	110,866	PRD:	102.37	MIN Sales Ratio:	41.00		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	290	96.14	97.08	92.99	14.97	104.40	41.00	183.51	94.00 to 97.96	50,630	47,082
Prior TO 1860	2	86.51	86.51	87.65	4.79	98.70	82.36	90.66	N/A	160,750	140,897
1860 TO 1899	15	99.17	99.38	97.65	11.97	101.77	78.48	134.76	88.17 to 107.76	114,430	111,743
1900 TO 1919	91	92.84	92.93	91.06	11.42	102.06	62.32	127.08	88.59 to 95.56	101,877	92,765
1920 TO 1939	23	95.07	92.38	91.24	9.24	101.24	52.64	110.77	88.60 to 99.83	130,645	119,206
1940 TO 1949	9	94.18	89.13	87.36	8.65	102.02	68.77	102.29	72.24 to 96.44	109,297	95,485
1950 TO 1959	35	93.48	94.41	93.83	9.11	100.63	79.53	129.56	88.58 to 99.27	108,795	102,079
1960 TO 1969	34	92.53	92.78	92.03	8.93	100.81	75.08	113.31	86.85 to 98.18	132,713	122,140
1970 TO 1979	87	93.48	94.38	93.12	10.12	101.36	68.42	136.79	90.78 to 97.21	144,331	134,398
1980 TO 1989	35	91.44	91.99	91.05	7.11	101.04	72.43	109.64	88.89 to 95.66	175,098	159,423
1990 TO 1994	34	94.92	92.58	91.75	8.06	100.91	71.32	111.57	91.24 to 99.15	206,722	189,667
1995 TO 1999	48	92.32	92.44	91.70	6.78	100.81	78.55	109.09	89.12 to 94.97	269,964	247,552
2000 TO Present	71	99.30	100.10	97.69	7.90	102.47	79.26	133.58	96.94 to 102.88	213,779	208,831
ALL	774	94.36	95.33	93.12	11.66	102.37	41.00	183.51	93.75 to 95.42	119,057	110,866

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	7	139.13	134.51	132.65	10.08	101.40	102.67	160.00	102.67 to 160.00	3,400	4,510
5000 TO 9999	35	94.47	93.17	92.46	13.44	100.76	52.69	143.69	87.20 to 100.17	6,969	6,444
Total \$											
1 TO 9999	42	98.79	100.06	96.03	17.05	104.19	52.69	160.00	91.42 to 102.69	6,374	6,121
10000 TO 29999	77	99.37	100.63	100.00	12.96	100.63	49.70	149.18	92.59 to 101.19	21,370	21,370
30000 TO 59999	124	98.71	99.83	99.15	14.63	100.68	41.00	183.51	96.52 to 101.73	44,857	44,477
60000 TO 99999	127	94.22	94.51	94.42	10.58	100.09	61.44	136.79	92.49 to 96.94	79,651	75,210
100000 TO 149999	174	92.16	92.64	92.81	10.10	99.82	61.97	154.96	90.66 to 93.89	123,947	115,030
150000 TO 249999	172	95.14	93.71	93.62	8.85	100.09	41.88	118.94	93.59 to 97.21	185,864	174,012
250000 TO 499999	51	90.59	89.92	89.76	9.75	100.18	66.85	113.31	85.93 to 94.10	311,922	279,983
500000 +	7	91.65	89.78	90.24	4.77	99.49	80.11	98.68	80.11 to 98.68	730,857	659,554
ALL	774	94.36	95.33	93.12	11.66	102.37	41.00	183.51	93.75 to 95.42	119,057	110,866

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:	774	MEDIAN:	94	COV:	16.40	95% Median C.I.:	93.75 to 95.42
TOTAL Sales Price:	92,201,501	WGT. MEAN:	93	STD:	15.63	95% Wgt. Mean C.I.:	92.10 to 94.14
TOTAL Adj.Sales Price:	92,150,804	MEAN:	95	AVG.ABS.DEV:	11.00	95% Mean C.I.:	94.23 to 96.43
TOTAL Assessed Value:	85,810,965						
AVG. Adj. Sales Price:	119,057	COD:	11.66	MAX Sales Ratio:	183.51		
AVG. Assessed Value:	110,866	PRD:	102.37	MIN Sales Ratio:	41.00		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	3	102.67	105.12	72.24	34.84	145.51	52.69	160.00	N/A	3,746	2,706
5000 TO 9999	40	97.18	97.47	93.85	15.16	103.85	67.75	151.20	87.34 to 101.18	6,684	6,273
Total \$ _____											
1 TO 9999	43	97.53	98.00	92.98	16.73	105.40	52.69	160.00	87.34 to 102.67	6,479	6,024
10000 TO 29999	81	94.38	96.80	92.63	15.08	104.51	41.00	149.18	92.57 to 100.00	23,326	21,607
30000 TO 59999	130	97.47	96.87	94.06	12.16	102.98	61.44	160.26	94.22 to 99.33	47,918	45,073
60000 TO 99999	157	92.99	93.71	90.16	14.08	103.94	41.88	183.51	89.98 to 95.31	89,701	80,874
100000 TO 149999	150	92.71	93.45	92.71	7.81	100.80	72.43	127.08	91.67 to 94.00	131,011	121,465
150000 TO 249999	170	96.91	96.50	95.02	9.26	101.56	66.85	154.96	94.70 to 98.73	194,421	184,736
250000 TO 499999	37	93.99	93.44	92.45	8.47	101.07	77.18	113.31	87.96 to 98.54	335,022	309,726
500000 +	6	92.09	90.77	91.01	4.13	99.74	80.11	98.68	80.11 to 98.68	761,833	693,308
ALL											
	774	94.36	95.33	93.12	11.66	102.37	41.00	183.51	93.75 to 95.42	119,057	110,866

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	289	96.19	96.99	93.05	14.98	104.23	41.00	183.51	94.00 to 97.96	51,411	47,839
20	13	92.04	99.34	96.59	12.75	102.85	84.18	123.76	86.32 to 118.86	65,415	63,184
25	21	95.56	96.05	95.51	10.05	100.57	70.57	133.58	88.85 to 102.32	80,247	76,645
30	279	93.10	93.40	92.13	9.54	101.37	52.64	136.79	91.67 to 94.26	125,576	115,696
35	66	92.72	91.95	91.14	9.70	100.88	62.32	127.84	88.17 to 95.36	168,793	153,844
40	86	98.64	98.30	96.37	7.89	102.01	74.65	129.56	96.33 to 101.23	222,131	214,057
45	7	95.39	95.47	94.61	8.20	100.91	79.37	106.50	79.37 to 106.50	289,397	273,795
50	7	86.55	90.19	88.15	9.68	102.32	79.10	107.21	79.10 to 107.21	448,000	394,900
60	6	92.52	94.10	93.41	3.24	100.74	89.12	100.08	89.12 to 100.08	719,333	671,910
ALL											
	774	94.36	95.33	93.12	11.66	102.37	41.00	183.51	93.75 to 95.42	119,057	110,866

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:	774	MEDIAN:	94	COV:	16.40	95% Median C.I.:	93.75 to 95.42
TOTAL Sales Price:	92,201,501	WGT. MEAN:	93	STD:	15.63	95% Wgt. Mean C.I.:	92.10 to 94.14
TOTAL Adj.Sales Price:	92,150,804	MEAN:	95	AVG.ABS.DEV:	11.00	95% Mean C.I.:	94.23 to 96.43
TOTAL Assessed Value:	85,810,965						
AVG. Adj. Sales Price:	119,057	COD:	11.66	MAX Sales Ratio:	183.51		
AVG. Assessed Value:	110,866	PRD:	102.37	MIN Sales Ratio:	41.00		

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STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	292	96.19	97.16	93.34	14.93	104.09	41.00	183.51	94.02 to 97.97		51,370	47,946
100	8	97.93	101.69	96.82	9.94	105.04	88.32	122.10	88.32 to 122.10		75,612	73,205
101	297	93.62	93.98	93.44	9.27	100.58	68.42	136.79	92.04 to 94.70		152,006	142,039
102	64	94.78	95.38	92.95	10.59	102.62	62.32	133.01	91.67 to 99.02		187,212	174,006
103	8	94.31	96.35	96.49	4.32	99.85	90.44	109.64	90.44 to 109.64		161,312	155,649
104	87	93.10	92.10	90.72	9.93	101.52	52.64	134.76	89.98 to 95.88		179,779	163,095
106	3	101.24	98.64	98.02	3.02	100.63	92.75	101.93	N/A		119,000	116,641
301	13	102.27	102.15	101.83	4.89	100.32	89.49	116.21	97.43 to 105.00		135,765	138,245
302	1	91.98	91.98	91.98			91.98	91.98	N/A		185,000	170,165
307	1	83.83	83.83	83.83			83.83	83.83	N/A		180,000	150,900
<u>ALL</u>												
	774	94.36	95.33	93.12	11.66	102.37	41.00	183.51	93.75 to 95.42		119,057	110,866

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	288	96.14	96.94	92.79	14.99	104.48	41.00	183.51	94.00 to 97.96		50,837	47,172
15	1	94.68	94.68	94.68			94.68	94.68	N/A		260,000	246,165
20	5	94.47	101.16	94.34	11.33	107.24	88.59	122.10	N/A		31,480	29,698
25	6	85.19	89.05	84.55	16.64	105.33	66.49	130.30	66.49 to 130.30		87,750	74,188
30	27	96.44	97.32	95.44	8.93	101.97	70.57	123.76	93.54 to 102.39		88,501	84,467
35	9	89.98	97.85	98.28	10.96	99.57	84.06	129.56	88.58 to 115.91		125,371	123,208
40	435	93.82	94.10	93.06	9.38	101.11	52.64	136.79	92.52 to 94.90		166,756	155,184
45	3	100.32	96.51	96.39	3.80	100.12	88.89	100.32	N/A		169,666	163,540
<u>ALL</u>												
	774	94.36	95.33	93.12	11.66	102.37	41.00	183.51	93.75 to 95.42		119,057	110,866

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

(!: AVTot=0)

NUMBER of Sales:	50	MEDIAN:	98	COV:	27.25	95% Median C.I.:	90.23 to 102.70
TOTAL Sales Price:	5,500,290	WGT. MEAN:	93	STD:	26.38	95% Wgt. Mean C.I.:	81.41 to 103.72
TOTAL Adj.Sales Price:	5,496,490	MEAN:	97	AVG.ABS.DEV:	18.84	95% Mean C.I.:	89.49 to 104.11
TOTAL Assessed Value:	5,087,645						
AVG. Adj. Sales Price:	109,929	COD:	19.29	MAX Sales Ratio:	175.46		
AVG. Assessed Value:	101,752	PRD:	104.58	MIN Sales Ratio:	50.33		

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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	8	96.89	96.51	91.81	13.96	105.12	61.35	126.89	61.35 to 126.89	108,900	99,983
10/01/02 TO 12/31/02	5	106.19	120.47	101.65	20.67	118.52	96.11	153.05	N/A	159,300	161,923
01/01/03 TO 03/31/03	3	96.03	89.90	87.45	11.01	102.80	70.98	102.70	N/A	123,500	108,003
04/01/03 TO 06/30/03	3	90.23	83.61	81.58	15.28	102.49	59.63	100.98	N/A	81,000	66,083
07/01/03 TO 09/30/03	5	101.74	103.40	102.73	4.82	100.66	96.84	111.89	N/A	68,680	70,552
10/01/03 TO 12/31/03	4	96.37	96.95	96.86	8.77	100.10	86.96	108.10	N/A	64,750	62,713
01/01/04 TO 03/31/04	2	73.17	73.17	58.64	31.21	124.78	50.33	96.00	N/A	41,250	24,187
04/01/04 TO 06/30/04	3	98.43	95.36	69.39	26.26	137.41	55.05	132.59	N/A	189,963	131,825
07/01/04 TO 09/30/04	3	89.49	91.31	112.41	21.78	81.23	62.98	121.46	N/A	302,500	340,026
10/01/04 TO 12/31/04	6	102.25	102.41	95.98	15.23	106.70	72.64	143.26	72.64 to 143.26	50,750	48,711
01/01/05 TO 03/31/05	5	73.93	100.33	90.44	46.85	110.94	63.40	175.46	N/A	57,300	51,821
04/01/05 TO 06/30/05	3	64.94	72.57	72.94	23.55	99.49	53.44	99.33	N/A	154,000	112,326
<u>Study Years</u>											
07/01/02 TO 06/30/03	19	97.10	99.74	93.45	16.70	106.73	59.63	153.05	90.23 to 106.84	120,063	112,197
07/01/03 TO 06/30/04	14	98.49	95.52	83.48	13.77	114.42	50.33	132.59	86.96 to 108.10	89,627	74,818
07/01/04 TO 06/30/05	17	89.49	94.58	97.34	28.52	97.16	53.44	175.46	63.88 to 121.46	115,323	112,260
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	15	98.54	95.02	92.60	9.84	102.62	59.63	111.89	90.04 to 102.71	81,060	75,058
01/01/04 TO 12/31/04	14	97.22	94.34	94.20	21.60	100.16	50.33	143.26	62.98 to 121.46	133,170	125,442
<u>ALL</u>	50	97.69	96.80	92.56	19.29	104.58	50.33	175.46	90.23 to 102.70	109,929	101,752

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ARLINGTON	6	108.05	110.31	112.75	18.74	97.83	63.88	175.46	63.88 to 175.46	43,250	48,763
ARLINGTON V	1	125.00	125.00	125.00			125.00	125.00	N/A	7,000	8,750
BLAIR	29	95.49	91.25	91.22	19.96	100.03	53.44	153.05	72.64 to 99.33	152,534	139,143
BLAIR V	5	107.12	112.70	113.87	20.27	98.98	86.96	149.90	N/A	33,800	38,487
FT CALHOUN	3	84.20	78.50	81.90	20.05	95.85	50.33	100.98	N/A	149,166	122,170
HERMAN	2	101.97	101.97	101.36	4.78	100.60	97.10	106.84	N/A	32,000	32,435
KENNARD	2	102.25	102.25	102.68	1.29	99.58	100.93	103.58	N/A	30,250	31,060
RURAL	2	99.77	99.77	99.57	2.94	100.20	96.84	102.70	N/A	32,750	32,610
<u>ALL</u>	50	97.69	96.80	92.56	19.29	104.58	50.33	175.46	90.23 to 102.70	109,929	101,752

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

(!: AVTot=0)

NUMBER of Sales:	50	MEDIAN:	98	COV:	27.25	95% Median C.I.:	90.23 to 102.70
TOTAL Sales Price:	5,500,290	WGT. MEAN:	93	STD:	26.38	95% Wgt. Mean C.I.:	81.41 to 103.72
TOTAL Adj.Sales Price:	5,496,490	MEAN:	97	AVG.ABS.DEV:	18.84	95% Mean C.I.:	89.49 to 104.11
TOTAL Assessed Value:	5,087,645						
AVG. Adj. Sales Price:	109,929	COD:	19.29	MAX Sales Ratio:	175.46		
AVG. Assessed Value:	101,752	PRD:	104.58	MIN Sales Ratio:	50.33		

Printed: 03/29/2006 21:04:07

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	47	98.28	97.60	93.75	19.30	104.10	50.33	175.46	90.23 to 102.71	111,893	104,904
2	1	102.70	102.70	102.70			102.70	102.70	N/A	30,500	31,325
3	2	75.14	75.14	60.78	28.88	123.63	53.44	96.84	N/A	103,500	62,907
ALL	50	97.69	96.80	92.56	19.29	104.58	50.33	175.46	90.23 to 102.70	109,929	101,752

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	42	97.69	94.39	91.84	19.22	102.78	50.33	175.46	90.04 to 101.74	124,749	114,572
2	8	101.56	109.43	107.23	18.93	102.05	86.96	149.90	86.96 to 149.90	32,125	34,448
ALL	50	97.69	96.80	92.56	19.29	104.58	50.33	175.46	90.23 to 102.70	109,929	101,752

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0001	2	101.97	101.97	101.36	4.78	100.60	97.10	106.84	N/A	32,000	32,435
27-0594											
28-0059											
89-0001	35	96.00	94.47	92.09	20.05	102.59	53.44	153.05	86.96 to 99.33	132,214	121,756
89-0003	3	84.20	78.50	81.90	20.05	95.85	50.33	100.98	N/A	149,166	122,170
89-0024	10	105.79	109.40	110.43	14.68	99.07	63.88	175.46	98.28 to 125.00	35,750	39,477
NonValid School											
ALL	50	97.69	96.80	92.56	19.29	104.58	50.33	175.46	90.23 to 102.70	109,929	101,752

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

(!: AVTot=0)

NUMBER of Sales:	50	MEDIAN:	98	COV:	27.25	95% Median C.I.:	90.23 to 102.70
TOTAL Sales Price:	5,500,290	WGT. MEAN:	93	STD:	26.38	95% Wgt. Mean C.I.:	81.41 to 103.72
TOTAL Adj.Sales Price:	5,496,490	MEAN:	97	AVG.ABS.DEV:	18.84	95% Mean C.I.:	89.49 to 104.11
TOTAL Assessed Value:	5,087,645						
AVG. Adj. Sales Price:	109,929	COD:	19.29	MAX Sales Ratio:	175.46		
AVG. Assessed Value:	101,752	PRD:	104.58	MIN Sales Ratio:	50.33		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	17	96.84	99.22	90.50	15.57	109.63	59.63	149.90	86.96 to 111.89	53,817	48,705
Prior TO 1860											
1860 TO 1899	5	98.28	106.18	99.94	14.67	106.25	90.04	153.05	N/A	77,100	77,053
1900 TO 1919	5	101.74	89.81	83.20	14.95	107.95	62.98	108.10	N/A	89,200	74,212
1920 TO 1939	1	102.71	102.71	102.71			102.71	102.71	N/A	65,000	66,760
1940 TO 1949	2	73.80	73.80	79.40	14.09	92.95	63.40	84.20	N/A	198,250	157,405
1950 TO 1959	5	102.70	95.28	93.58	24.38	101.82	50.33	143.26	N/A	64,600	60,455
1960 TO 1969	6	114.73	121.47	119.02	17.26	102.06	96.03	175.46	96.03 to 175.46	216,616	257,810
1970 TO 1979	1	55.05	55.05	55.05			55.05	55.05	N/A	420,000	231,195
1980 TO 1989	3	106.84	104.46	101.40	3.02	103.01	98.43	108.11	N/A	50,296	51,003
1990 TO 1994	1	96.11	96.11	96.11			96.11	96.11	N/A	608,000	584,375
1995 TO 1999	1	70.98	70.98	70.98			70.98	70.98	N/A	135,000	95,820
2000 TO Present	3	63.88	60.75	59.15	6.00	102.70	53.44	64.94	N/A	117,333	69,408
ALL	50	97.69	96.80	92.56	19.29	104.58	50.33	175.46	90.23 to 102.70	109,929	101,752

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	1	125.00	125.00	125.00			125.00	125.00	N/A	7,000	8,750
Total \$											
1 TO 9999	1	125.00	125.00	125.00			125.00	125.00	N/A	7,000	8,750
10000 TO 29999	7	100.93	100.60	100.84	5.78	99.76	86.96	108.11	86.96 to 108.11	22,357	22,545
30000 TO 59999	12	103.14	113.30	113.40	23.07	99.91	63.88	175.46	89.49 to 149.90	40,583	46,020
60000 TO 99999	15	95.49	92.59	91.02	17.90	101.72	50.33	143.26	73.93 to 106.19	76,126	69,290
100000 TO 149999	6	71.81	78.08	77.18	16.42	101.17	62.98	98.54	62.98 to 98.54	123,481	95,303
150000 TO 249999	5	96.03	87.41	87.97	23.21	99.36	53.44	126.89	N/A	176,040	154,868
250000 TO 499999	2	69.62	69.62	67.31	20.93	103.43	55.05	84.20	N/A	362,500	243,997
500000 +	2	108.79	108.79	110.11	11.65	98.80	96.11	121.46	N/A	679,000	747,662
ALL	50	97.69	96.80	92.56	19.29	104.58	50.33	175.46	90.23 to 102.70	109,929	101,752

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

(!: AVTot=0)

NUMBER of Sales:	50	MEDIAN:	98	COV:	27.25	95% Median C.I.:	90.23 to 102.70
TOTAL Sales Price:	5,500,290	WGT. MEAN:	93	STD:	26.38	95% Wgt. Mean C.I.:	81.41 to 103.72
TOTAL Adj.Sales Price:	5,496,490	MEAN:	97	AVG.ABS.DEV:	18.84	95% Mean C.I.:	89.49 to 104.11
TOTAL Assessed Value:	5,087,645						
AVG. Adj. Sales Price:	109,929	COD:	19.29	MAX Sales Ratio:	175.46		
AVG. Assessed Value:	101,752	PRD:	104.58	MIN Sales Ratio:	50.33		

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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 \$											
5000 TO 9999	1	125.00	125.00	125.00			125.00	125.00	N/A	7,000	8,750
Total \$											
1 TO 9999	1	125.00	125.00	125.00			125.00	125.00	N/A	7,000	8,750
10000 TO 29999	7	100.93	100.60	100.84	5.78	99.76	86.96	108.11	86.96 to 108.11	22,357	22,545
30000 TO 59999	14	93.17	92.77	83.16	24.80	111.56	50.33	153.05	63.40 to 108.00	50,642	42,113
60000 TO 99999	17	98.43	95.58	88.73	17.24	107.73	53.44	143.26	70.98 to 108.10	89,105	79,060
100000 TO 149999	4	85.59	102.00	87.62	40.89	116.41	61.35	175.46	N/A	120,500	105,582
150000 TO 249999	4	97.68	94.32	84.32	19.23	111.87	55.05	126.89	N/A	241,050	203,250
250000 TO 499999	1	84.20	84.20	84.20			84.20	84.20	N/A	305,000	256,800
500000 +	2	108.79	108.79	110.11	11.65	98.80	96.11	121.46	N/A	679,000	747,662
ALL	50	97.69	96.80	92.56	19.29	104.58	50.33	175.46	90.23 to 102.70	109,929	101,752

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	11	98.54	107.52	104.92	15.58	102.48	86.96	149.90	86.96 to 132.59	43,354	45,485
10	23	95.49	91.80	85.45	20.83	107.43	50.33	153.05	72.64 to 102.70	97,313	83,157
15	2	77.19	77.19	67.54	28.68	114.29	55.05	99.33	N/A	292,500	197,542
20	13	100.98	99.64	106.73	19.14	93.36	63.40	175.46	70.98 to 108.10	122,183	130,401
30	1	96.11	96.11	96.11			96.11	96.11	N/A	608,000	584,375
ALL	50	97.69	96.80	92.56	19.29	104.58	50.33	175.46	90.23 to 102.70	109,929	101,752

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

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NUMBER of Sales:	50	MEDIAN:	98	COV:	27.25	95% Median C.I.:	90.23 to 102.70
TOTAL Sales Price:	5,500,290	WGT. MEAN:	93	STD:	26.38	95% Wgt. Mean C.I.:	81.41 to 103.72
TOTAL Adj.Sales Price:	5,496,490	MEAN:	97	AVG.ABS.DEV:	18.84	95% Mean C.I.:	89.49 to 104.11
TOTAL Assessed Value:	5,087,645						
AVG. Adj. Sales Price:	109,929	COD:	19.29	MAX Sales Ratio:	175.46		
AVG. Assessed Value:	101,752	PRD:	104.58	MIN Sales Ratio:	50.33		

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	14	97.69	100.14	82.28	18.04	121.71	55.05	149.90	86.96 to 125.00	84,778	69,757
325	2	99.37	99.37	96.90	3.36	102.55	96.03	102.70	N/A	117,750	114,095
339	1	63.88	63.88	63.88			63.88	63.88	N/A	55,000	35,135
340	1	103.58	103.58	103.58			103.58	103.58	N/A	40,000	41,430
343	1	61.35	61.35	61.35			61.35	61.35	N/A	164,000	100,615
344	5	101.74	103.42	97.42	15.05	106.17	70.98	143.26	N/A	89,378	87,069
350	1	53.44	53.44	53.44			53.44	53.44	N/A	172,000	91,920
351	1	96.11	96.11	96.11			96.11	96.11	N/A	608,000	584,375
352	5	106.19	114.57	115.92	23.95	98.84	72.64	175.46	N/A	214,800	248,989
353	12	92.86	93.68	86.15	18.07	108.75	59.63	153.05	73.93 to 106.84	83,083	71,573
382	2	104.51	104.51	106.27	3.43	98.34	100.93	108.10	N/A	40,250	42,775
384	1	62.98	62.98	62.98			62.98	62.98	N/A	120,000	75,570
385	1	50.33	50.33	50.33			50.33	50.33	N/A	67,500	33,975
406	2	108.19	108.19	120.27	17.28	89.96	89.49	126.89	N/A	105,850	127,305
408	1	108.00	108.00	108.00			108.00	108.00	N/A	37,500	40,500
ALL	50	97.69	96.80	92.56	19.29	104.58	50.33	175.46	90.23 to 102.70	109,929	101,752

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	4	101.15	112.60	98.60	27.90	114.21	72.64	175.46	N/A	224,000	220,853
03	45	98.28	96.43	92.00	17.67	104.81	53.44	153.05	90.23 to 102.70	100,733	92,672
04	1	50.33	50.33	50.33			50.33	50.33	N/A	67,500	33,975
ALL	50	97.69	96.80	92.56	19.29	104.58	50.33	175.46	90.23 to 102.70	109,929	101,752

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

NUMBER of Sales:	781	MEDIAN:	91	COV:	16.21	95% Median C.I.:	90.32 to 92.20
TOTAL Sales Price:	92,462,233	WGT. MEAN:	89	STD:	14.78	95% Wgt. Mean C.I.:	88.38 to 90.44
TOTAL Adj.Sales Price:	92,411,536	MEAN:	91	AVG.ABS.DEV:	10.74	95% Mean C.I.:	90.17 to 92.25
TOTAL Assessed Value:	82,626,610						
AVG. Adj. Sales Price:	118,324	COD:	11.76	MAX Sales Ratio:	171.44		
AVG. Assessed Value:	105,795	PRD:	102.01	MIN Sales Ratio:	41.00		

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

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	97	96.69	97.35	94.54	9.77	102.97	61.49	150.86	93.48 to 98.90	102,426	96,835
10/01/03 TO 12/31/03	75	92.90	93.83	92.20	10.09	101.77	50.33	139.13	89.21 to 97.62	117,858	108,662
01/01/04 TO 03/31/04	70	94.61	93.27	95.33	8.63	97.84	62.32	112.80	89.97 to 98.18	113,554	108,255
04/01/04 TO 06/30/04	133	90.91	90.40	88.80	12.30	101.80	52.69	171.44	86.05 to 92.20	124,216	110,307
07/01/04 TO 09/30/04	114	92.89	90.11	88.30	10.65	102.05	41.88	125.59	89.37 to 94.03	124,443	109,880
10/01/04 TO 12/31/04	103	90.02	88.80	87.71	13.43	101.25	41.00	135.32	86.81 to 92.04	113,743	99,760
01/01/05 TO 03/31/05	61	87.80	89.35	86.71	10.56	103.04	52.64	130.30	85.43 to 92.29	102,274	88,679
04/01/05 TO 06/30/05	128	86.24	88.53	85.89	13.75	103.08	48.01	158.53	83.69 to 89.96	133,017	114,249
<u>Study Years</u>											
07/01/03 TO 06/30/04	375	93.48	93.42	92.02	10.75	101.53	50.33	171.44	91.82 to 94.50	115,318	106,110
07/01/04 TO 06/30/05	406	89.39	89.16	87.12	12.49	102.35	41.00	158.53	87.27 to 91.25	121,101	105,505
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	420	91.43	90.41	89.44	11.65	101.09	41.00	171.44	89.97 to 92.49	119,932	107,263
<u>ALL</u>											
	781	91.36	91.21	89.41	11.76	102.01	41.00	171.44	90.32 to 92.20	118,324	105,795

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:	781	MEDIAN:	91	COV:	16.21	95% Median C.I.:	90.32 to 92.20
TOTAL Sales Price:	92,462,233	WGT. MEAN:	89	STD:	14.78	95% Wgt. Mean C.I.:	88.38 to 90.44
TOTAL Adj.Sales Price:	92,411,536	MEAN:	91	AVG.ABS.DEV:	10.74	95% Mean C.I.:	90.17 to 92.25
TOTAL Assessed Value:	82,626,610						
AVG. Adj. Sales Price:	118,324	COD:	11.76	MAX Sales Ratio:	171.44		
AVG. Assessed Value:	105,795	PRD:	102.01	MIN Sales Ratio:	41.00		

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ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
133 EST	3	82.00	81.09	80.21	10.59	101.10	67.62	93.66	N/A	250,750	201,136
ALLEN HILLS	2	88.91	88.91	88.86	3.36	100.06	85.93	91.90	N/A	324,527	288,380
ALLEN HILLS V	11	100.00	94.81	92.87	10.06	102.09	78.99	117.50	78.99 to 104.44	47,916	44,500
ARLINGTON V	14	100.00	94.63	94.49	5.67	100.15	83.33	102.04	83.33 to 100.00	22,678	21,428
BEAR	129	89.97	91.20	91.18	9.71	100.02	65.43	128.71	88.23 to 93.54	129,617	118,182
BLAIR V	53	92.20	93.71	91.29	11.85	102.65	48.01	138.46	89.98 to 98.23	30,896	28,205
BUR RIDGE	1	99.57	99.57	99.57			99.57	99.57	N/A	246,500	245,450
BUR RIDGE V	2	104.25	104.25	97.03	26.32	107.44	76.82	131.69	N/A	47,500	46,090
COOPERWOODS V	2	86.14	86.14	86.06	2.83	100.09	83.70	88.58	N/A	58,550	50,389
COUNTRYLAND	2	77.31	77.31	77.67	12.27	99.54	67.83	86.79	N/A	254,500	197,657
CREST RIDGE	3	92.96	91.78	91.85	2.09	99.93	88.28	94.10	N/A	298,597	274,250
CREST RIDGE V	7	97.78	89.27	87.77	13.35	101.70	51.79	111.46	51.79 to 111.46	46,711	41,000
CRYSTAL LAKE V	7	88.22	90.21	89.88	8.46	100.37	77.11	99.25	77.11 to 99.25	41,785	37,556
CUB	128	88.33	89.12	89.75	9.19	99.30	68.67	118.47	85.60 to 92.24	130,873	117,459
EAGLE	11	105.00	105.93	101.03	15.16	104.85	68.77	140.58	84.18 to 130.30	80,376	81,205
EAGLE VIEW	4	81.86	87.98	85.22	10.68	103.23	79.09	109.09	N/A	335,487	285,902
EAGLE VIEW V	3	85.84	82.62	81.36	6.19	101.56	73.04	88.99	N/A	55,833	45,425
FONTANELLE	3	99.17	99.54	97.13	6.11	102.48	90.64	108.82	N/A	110,000	106,845
FT CALHOUN V	8	94.51	81.98	77.49	17.83	105.80	41.00	103.20	41.00 to 103.20	30,662	23,760
GLYDEN BAKKE V	2	79.89	79.89	79.53	6.67	100.45	74.56	85.21	N/A	37,500	29,825
GOTTSCH 2V	2	74.53	74.53	74.52	0.00	100.00	74.53	74.53	N/A	60,000	44,715
HAWK	19	91.67	91.89	91.63	5.84	100.29	80.21	102.28	87.13 to 98.18	112,847	103,398
HEIDI HOLLO	4	94.22	93.19	93.13	1.22	100.07	89.98	94.34	N/A	211,625	197,087
HEIDI HOLLO V	2	98.41	98.41	97.76	1.61	100.67	96.83	100.00	N/A	42,450	41,500
HEIDI HOLLOW WEST	4	99.23	99.32	98.33	4.30	101.00	91.64	107.17	N/A	408,750	401,923
HEIDI HOLLOW WEST V	5	77.44	82.90	80.69	12.07	102.74	72.59	96.67	N/A	66,920	54,000
HERMAN	13	96.29	96.59	91.00	8.53	106.14	62.32	112.13	92.75 to 110.01	61,457	55,925
HILLVIEW V	1	131.80	131.80	131.80			131.80	131.80	N/A	25,000	32,950
INDIAN	11	92.03	92.24	92.35	4.35	99.89	77.26	99.83	88.86 to 97.53	141,545	130,716
JENSEN ACRES	1	98.75	98.75	98.75			98.75	98.75	N/A	242,000	238,975
JENSEN ACRES V	1	97.47	97.47	97.47			97.47	97.47	N/A	39,900	38,890
KAERS	1	92.16	92.16	92.16			92.16	92.16	N/A	234,999	216,565
KAMEO	1	110.97	110.97	110.97			110.97	110.97	N/A	176,000	195,300
KAMEO 2	1	89.18	89.18	89.18			89.18	89.18	N/A	219,000	195,300
KENNARD	10	84.80	83.76	83.17	12.37	100.72	66.49	99.65	68.42 to 96.10	91,420	76,031
KENNARD V	1	116.41	116.41	116.41			116.41	116.41	N/A	17,000	19,790
LAKELAND	35	92.11	91.97	90.63	7.24	101.48	78.45	121.77	88.13 to 94.97	160,837	145,765
LAKELAND V	47	91.42	92.44	89.47	17.94	103.32	49.70	151.20	79.14 to 100.00	9,057	8,104

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

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(!: Derived)

NUMBER of Sales:	781	MEDIAN:	91	COV:	16.21	95% Median C.I.:	90.32 to 92.20
TOTAL Sales Price:	92,462,233	WGT. MEAN:	89	STD:	14.78	95% Wgt. Mean C.I.:	88.38 to 90.44
TOTAL Adj.Sales Price:	92,411,536	MEAN:	91	AVG.ABS.DEV:	10.74	95% Mean C.I.:	90.17 to 92.25
TOTAL Assessed Value:	82,626,610						
AVG. Adj. Sales Price:	118,324	COD:	11.76	MAX Sales Ratio:	171.44		
AVG. Assessed Value:	105,795	PRD:	102.01	MIN Sales Ratio:	41.00		

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LAKEVIEW	1	95.75	95.75	95.75		95.75	95.75	N/A	163,000	156,070	
LONG CREEK V	1	135.32	135.32	135.32		135.32	135.32	N/A	55,000	74,425	
LONGVIEW V	1	99.09	99.09	99.09		99.09	99.09	N/A	56,000	55,490	
LOOKING GLASS	4	99.46	99.62	99.83	3.51	99.80	95.66	103.91	155,961	155,693	
LOOKING GLASS V	1	160.00	160.00	160.00			160.00	160.00	1,000	1,600	
MCGOWAN	1	95.10	95.10	95.10			95.10	95.10	250,000	237,740	
MILLSTONE	1	82.38	82.38	82.38			82.38	82.38	285,000	234,795	
MILLSTONE V	17	98.89	100.04	99.37	5.27	100.68	88.97	118.91	93.82 to 107.62	50,852	50,534
NASHVILLE	2	79.09	79.09	76.87	8.42	102.89	72.43	85.75	N/A	126,000	96,855
NORTHWOODS	4	91.36	94.77	94.16	5.57	100.65	88.01	108.35	N/A	841,500	792,373
NORTHWOODS V	6	82.57	82.97	82.89	6.35	100.10	74.30	93.63	74.30 to 93.63	186,750	154,800
OAK PARK 1	2	97.14	97.14	97.12	1.24	100.02	95.93	98.34	N/A	217,304	211,055
OAK PARK 1V	10	102.36	99.59	97.55	11.77	102.10	73.29	125.59	85.00 to 113.92	13,985	13,642
OAK PARK 2	1	89.79	89.79	89.79			89.79	89.79	N/A	250,000	224,475
OAK PARK 3V	1	91.45	91.45	91.45			91.45	91.45	N/A	172,500	157,745
OAK PARK 4V	2	74.07	74.07	72.59	14.49	102.04	63.33	84.80	N/A	29,000	21,050
OAK PARK V	2	92.14	92.14	91.46	6.27	100.75	86.36	97.92	N/A	14,750	13,490
OAK POINT FARMS	1	99.83	99.83	99.83			99.83	99.83	N/A	145,000	144,750
OLESON	1	76.96	76.96	76.96			76.96	76.96	N/A	244,900	188,470
PIONEER	13	91.36	92.96	90.52	7.95	102.69	79.30	110.88	84.85 to 99.86	168,957	152,938
RIVERSIDE V	3	92.99	95.10	94.98	2.76	100.13	92.31	100.00	N/A	63,173	60,000
ROLLING ACRES	2	74.34	74.34	74.32	7.13	100.03	69.03	79.64	N/A	233,000	173,155
ROLLING ACRES V	3	69.70	86.52	81.05	24.14	106.76	69.70	120.17	N/A	38,700	31,365
ROSENBAUM ARCES	1	90.72	90.72	90.72			90.72	90.72	N/A	200,000	181,430
RURAL	67	88.33	87.97	85.86	12.44	102.45	45.30	135.02	83.67 to 91.83	216,109	185,561
RURAL RES GB	1	98.90	98.90	98.90			98.90	98.90	N/A	267,128	264,200
RURAL V	59	86.61	89.96	85.74	19.74	104.92	41.88	171.44	78.90 to 93.47	81,127	69,558
RUTHS NASHVILLE	6	68.45	73.28	70.24	16.05	104.33	52.64	103.98	52.64 to 103.98	129,716	91,112
SHANNON	2	91.71	91.71	92.11	6.47	99.56	85.78	97.64	N/A	220,000	202,647
SHANNON V	1	107.73	107.73	107.73			107.73	107.73	N/A	31,500	33,935
SHERWOOD ACRES	1	76.18	76.18	76.18			76.18	76.18	N/A	425,000	323,755
SPRING VALLEY	1	71.38	71.38	71.38			71.38	71.38	N/A	250,000	178,440
SUNRISE V	3	99.31	98.93	98.92	2.23	100.01	95.42	102.06	N/A	35,266	34,886
SURREY HILLS	1	85.31	85.31	85.31			85.31	85.31	N/A	273,500	233,320
SURREY HILLS V	1	50.33	50.33	50.33			50.33	50.33	N/A	90,000	45,300
WASHINGTON	1	87.96	87.96	87.96			87.96	87.96	N/A	350,000	307,875
WASHINGTON V	1	89.55	89.55	89.55			89.55	89.55	N/A	33,500	30,000
WILDWOOD	1	111.70	111.70	111.70			111.70	111.70	N/A	95,000	106,115
ALL	781	91.36	91.21	89.41	11.76	102.01	41.00	171.44	90.32 to 92.20	118,324	105,795

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:	781	MEDIAN:	91	COV:	16.21	95% Median C.I.:	90.32 to 92.20
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TOTAL Adj.Sales Price:	92,411,536	MEAN:	91	AVG.ABS.DEV:	10.74	95% Mean C.I.:	90.17 to 92.25
TOTAL Assessed Value:	82,626,610						
AVG. Adj. Sales Price:	118,324	COD:	11.76	MAX Sales Ratio:	171.44		
AVG. Assessed Value:	105,795	PRD:	102.01	MIN Sales Ratio:	41.00		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	410	91.36	91.35	90.70	10.08	100.72	41.00	140.58	89.98 to 92.63	108,532	98,442
2	66	91.98	93.84	90.33	14.47	103.89	52.64	171.44	88.22 to 96.11	119,080	107,559
3	305	91.31	90.44	87.80	13.41	103.01	41.88	160.00	88.69 to 92.90	131,324	115,298
ALL	781	91.36	91.21	89.41	11.76	102.01	41.00	171.44	90.32 to 92.20	118,324	105,795

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	501	90.82	90.40	89.55	9.92	100.95	45.30	140.58	89.72 to 91.76	159,308	142,657
2	279	92.52	92.60	88.42	14.86	104.73	41.00	171.44	90.91 to 94.65	44,827	39,636
3	1	106.51	106.51	106.51			106.51	106.51	N/A	91,000	96,920
ALL	781	91.36	91.21	89.41	11.76	102.01	41.00	171.44	90.32 to 92.20	118,324	105,795

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	780	91.36	91.19	89.39	11.75	102.01	41.00	171.44	90.32 to 92.20	118,359	105,807
06											
07	1	106.51	106.51	106.51			106.51	106.51	N/A	91,000	96,920
ALL	781	91.36	91.21	89.41	11.76	102.01	41.00	171.44	90.32 to 92.20	118,324	105,795

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0001	17	96.29	97.42	92.61	8.27	105.19	62.32	115.94	92.97 to 110.01	73,497	68,065
27-0594	4	79.73	90.40	84.98	28.88	106.38	67.12	135.02	N/A	169,000	143,613
28-0059	6	85.22	82.83	84.79	6.10	97.69	74.53	89.55	74.53 to 89.55	180,531	153,075
89-0001	586	91.78	91.57	90.30	11.32	101.41	41.88	160.00	90.13 to 92.84	110,086	99,410
89-0003	86	87.99	86.54	86.30	13.54	100.27	41.00	171.44	82.35 to 91.12	194,356	167,734
89-0024	82	91.92	92.87	89.23	12.31	104.07	61.22	150.86	90.32 to 96.10	99,726	88,988
NonValid School											
ALL	781	91.36	91.21	89.41	11.76	102.01	41.00	171.44	90.32 to 92.20	118,324	105,795

PA&T 2006 Preliminary Statistics

Type: Qualified

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

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TOTAL Adj.Sales Price:	92,411,536	MEAN:	91	AVG.ABS.DEV:	10.74	95% Mean C.I.:	90.17 to 92.25
TOTAL Assessed Value:	82,626,610						
AVG. Adj. Sales Price:	118,324	COD:	11.76	MAX Sales Ratio:	171.44		
AVG. Assessed Value:	105,795	PRD:	102.01	MIN Sales Ratio:	41.00		

(!: AVTot=0)

(!: Derived)

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	294	92.51	92.41	88.47	14.77	104.45	41.00	171.44	90.91 to 94.40	50,401	44,591
Prior TO 1860	3	85.78	88.97	86.54	9.96	102.81	77.75	103.38	N/A	130,500	112,928
1860 TO 1899	15	95.92	95.91	93.38	11.96	102.70	76.96	130.30	83.02 to 102.16	114,430	106,859
1900 TO 1919	91	89.72	88.78	86.46	12.13	102.68	61.49	140.58	83.21 to 91.67	100,959	87,288
1920 TO 1939	23	91.38	88.79	87.47	8.55	101.51	52.64	105.33	85.71 to 93.96	130,645	114,278
1940 TO 1949	9	88.67	84.32	82.52	8.23	102.19	67.62	96.41	68.77 to 90.82	109,297	90,186
1950 TO 1959	36	86.55	88.93	88.56	9.23	100.42	76.52	122.06	81.90 to 93.43	107,856	95,520
1960 TO 1969	35	87.57	90.14	88.86	11.79	101.43	70.67	135.02	83.20 to 94.13	132,321	117,585
1970 TO 1979	87	89.96	90.61	89.24	10.12	101.53	66.09	128.71	87.18 to 93.63	143,699	128,242
1980 TO 1989	35	88.89	88.02	86.73	6.97	101.49	71.58	104.33	85.31 to 91.76	175,098	151,863
1990 TO 1994	34	91.19	89.40	88.74	8.27	100.74	67.62	107.72	84.60 to 95.69	206,722	183,451
1995 TO 1999	48	89.42	89.50	89.74	7.74	99.74	75.49	109.09	85.93 to 93.82	269,964	242,257
2000 TO Present	71	97.19	96.13	94.21	7.19	102.04	78.63	119.69	93.57 to 98.63	213,779	201,401
ALL	781	91.36	91.21	89.41	11.76	102.01	41.00	171.44	90.32 to 92.20	118,324	105,795

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	8	124.74	121.68	119.42	20.59	101.90	75.00	160.00	75.00 to 160.00	3,287	3,926
5000 TO 9999	36	94.28	91.53	90.29	12.14	101.37	52.69	122.10	85.86 to 100.00	7,025	6,343
Total \$											
1 TO 9999	44	97.18	97.01	93.03	15.46	104.28	52.69	160.00	87.34 to 100.45	6,346	5,903
10000 TO 29999	78	96.38	96.87	96.58	12.58	100.31	49.70	138.46	92.04 to 100.00	21,416	20,683
30000 TO 59999	125	94.65	94.62	94.30	14.60	100.34	41.00	171.44	91.35 to 97.78	44,882	42,322
60000 TO 99999	130	90.18	89.84	89.75	11.35	100.10	50.33	128.71	88.02 to 93.15	79,688	71,519
100000 TO 149999	175	88.23	88.59	88.73	10.93	99.84	57.44	150.86	85.60 to 90.58	123,853	109,892
150000 TO 249999	171	91.67	89.74	89.71	8.57	100.04	41.88	112.80	89.97 to 93.47	185,927	166,792
250000 TO 499999	51	86.79	86.86	86.86	10.29	100.00	61.49	108.17	82.61 to 91.17	311,922	270,936
500000 +	7	91.36	89.24	89.82	7.73	99.35	71.58	108.35	71.58 to 108.35	730,857	656,458
ALL	781	91.36	91.21	89.41	11.76	102.01	41.00	171.44	90.32 to 92.20	118,324	105,795

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

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TOTAL Adj.Sales Price:	92,411,536	MEAN:	91	AVG.ABS.DEV:	10.74	95% Mean C.I.:	90.17 to 92.25
TOTAL Assessed Value:	82,626,610						
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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	5	96.00	97.27	76.21	28.12	127.63	52.69	160.00	N/A	3,548	2,704
5000 TO 9999	40	95.65	95.85	92.59	14.56	103.52	67.75	151.20	87.20 to 100.00	6,809	6,305
Total \$ _____											
1 TO 9999	45	96.00	96.01	91.59	16.02	104.82	52.69	160.00	87.20 to 100.00	6,447	5,905
10000 TO 29999	89	92.20	92.42	89.09	14.21	103.74	41.00	138.46	89.98 to 99.37	23,954	21,341
30000 TO 59999	130	92.19	90.78	88.02	12.74	103.13	50.33	131.80	88.31 to 95.34	50,332	44,304
60000 TO 99999	178	88.29	89.50	86.18	14.04	103.85	41.88	171.44	84.72 to 90.41	93,204	80,327
100000 TO 149999	152	91.67	90.46	89.76	7.88	100.78	67.12	118.47	88.93 to 92.75	138,013	123,880
150000 TO 249999	151	93.47	92.21	90.72	9.31	101.65	61.49	150.86	90.83 to 95.26	204,145	185,194
250000 TO 499999	31	91.90	90.64	89.22	9.15	101.59	71.58	108.17	83.86 to 96.49	358,575	319,923
500000 +	5	91.36	94.15	93.80	4.51	100.37	88.01	108.35	N/A	787,200	738,370
ALL											
	781	91.36	91.21	89.41	11.76	102.01	41.00	171.44	90.32 to 92.20	118,324	105,795

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	293	92.50	92.29	88.44	14.78	104.35	41.00	171.44	90.91 to 94.34	51,171	45,257
20	14	92.40	98.15	93.31	16.53	105.19	73.89	140.58	81.62 to 116.18	64,171	59,875
25	21	89.93	91.51	91.14	10.74	100.40	66.41	119.69	84.60 to 99.74	80,247	73,135
30	282	89.49	89.22	87.91	9.97	101.48	52.64	135.02	87.91 to 91.04	125,135	110,011
35	65	89.97	89.10	88.20	9.51	101.02	62.32	121.77	86.79 to 93.25	168,698	148,789
40	86	95.05	94.47	92.77	7.59	101.84	71.31	122.06	93.60 to 97.64	222,131	206,062
45	7	95.39	91.73	90.89	7.08	100.92	79.37	100.91	79.37 to 100.91	289,397	263,044
50	7	84.03	87.16	84.91	10.21	102.66	71.58	107.17	71.58 to 107.17	448,000	380,397
60	6	91.50	95.12	94.34	5.33	100.83	88.01	108.35	88.01 to 108.35	719,333	678,641
ALL											
	781	91.36	91.21	89.41	11.76	102.01	41.00	171.44	90.32 to 92.20	118,324	105,795

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STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	296	92.51	92.45	88.70	14.75	104.22	41.00	171.44	90.91 to 94.40	51,132	45,354	
100	9	95.49	104.08	99.88	13.73	104.20	82.07	135.02	90.32 to 122.10	80,433	80,334	
101	298	89.38	89.83	89.53	9.61	100.33	66.09	128.71	87.80 to 91.36	151,563	135,697	
102	65	92.29	92.46	89.51	10.96	103.29	62.32	140.58	89.98 to 95.92	185,070	165,657	
103	8	90.34	92.47	92.70	3.98	99.75	87.57	104.33	87.57 to 104.33	161,312	149,540	
104	87	89.79	88.39	88.00	9.71	100.44	52.64	121.17	87.54 to 91.38	179,072	157,588	
106	3	95.39	94.71	94.52	1.14	100.21	92.75	96.00	N/A	119,000	112,478	
301	13	99.22	98.25	97.97	6.42	100.29	84.53	110.51	91.76 to 105.00	135,765	133,010	
302	1	86.58	86.58	86.58			86.58	86.58	N/A	185,000	160,165	
307	1	77.77	77.77	77.77			77.77	77.77	N/A	180,000	139,990	
<u>ALL</u>												
	781	91.36	91.21	89.41	11.76	102.01	41.00	171.44	90.32 to 92.20	118,324	105,795	

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	292	92.43	92.25	88.20	14.79	104.58	41.00	171.44	90.91 to 94.34	50,603	44,633	
15	1	90.83	90.83	90.83			90.83	90.83	N/A	260,000	236,165	
20	5	94.47	100.12	91.23	12.43	109.75	83.39	122.10	N/A	31,480	28,720	
25	7	85.75	89.47	84.66	19.00	105.68	66.49	130.30	66.49 to 130.30	85,214	72,145	
30	27	92.29	92.31	89.85	10.08	102.74	66.41	116.18	88.02 to 96.35	88,501	79,514	
35	8	87.22	91.24	91.06	10.32	100.19	77.27	122.06	77.27 to 122.06	124,605	113,468	
40	438	90.73	90.37	89.63	9.70	100.82	52.64	140.58	89.21 to 91.83	166,040	148,818	
45	3	94.66	92.73	92.67	2.03	100.07	88.89	94.66	N/A	169,666	157,236	
<u>ALL</u>												
	781	91.36	91.21	89.41	11.76	102.01	41.00	171.44	90.32 to 92.20	118,324	105,795	

PA&T 2006 Preliminary Statistics

Type: Qualified

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

(!: AVTot=0)

NUMBER of Sales:	50	MEDIAN:	98	COV:	27.37	95% Median C.I.:	90.23 to 102.70
TOTAL Sales Price:	5,500,290	WGT. MEAN:	92	STD:	26.45	95% Wgt. Mean C.I.:	80.91 to 103.46
TOTAL Adj.Sales Price:	5,496,490	MEAN:	97	AVG.ABS.DEV:	18.96	95% Mean C.I.:	89.32 to 103.99
TOTAL Assessed Value:	5,066,985						
AVG. Adj. Sales Price:	109,929	COD:	19.41	MAX Sales Ratio:	175.46		
AVG. Assessed Value:	101,339	PRD:	104.85	MIN Sales Ratio:	50.33		

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/02 TO 09/30/02	8	96.89	95.69	89.52	14.80	106.89	61.35	126.89	61.35 to 126.89	108,900	97,490
10/01/02 TO 12/31/02	5	105.40	120.31	101.56	20.82	118.47	96.11	153.05	N/A	159,300	161,780
01/01/03 TO 03/31/03	3	96.03	89.90	87.45	11.01	102.80	70.98	102.70	N/A	123,500	108,003
04/01/03 TO 06/30/03	3	90.23	83.61	81.58	15.28	102.49	59.63	100.98	N/A	81,000	66,083
07/01/03 TO 09/30/03	5	101.74	103.40	102.73	4.82	100.66	96.84	111.89	N/A	68,680	70,552
10/01/03 TO 12/31/03	4	96.37	96.95	96.86	8.77	100.10	86.96	108.10	N/A	64,750	62,713
01/01/04 TO 03/31/04	2	73.17	73.17	58.64	31.21	124.78	50.33	96.00	N/A	41,250	24,187
04/01/04 TO 06/30/04	3	98.43	95.36	69.39	26.26	137.41	55.05	132.59	N/A	189,963	131,825
07/01/04 TO 09/30/04	3	89.49	91.31	112.41	21.78	81.23	62.98	121.46	N/A	302,500	340,026
10/01/04 TO 12/31/04	6	102.25	102.41	95.98	15.23	106.70	72.64	143.26	72.64 to 143.26	50,750	48,711
01/01/05 TO 03/31/05	5	73.93	100.33	90.44	46.85	110.94	63.40	175.46	N/A	57,300	51,821
04/01/05 TO 06/30/05	3	64.94	72.57	72.94	23.55	99.49	53.44	99.33	N/A	154,000	112,326
<u>Study Years</u>											
07/01/02 TO 06/30/03	19	97.10	99.35	92.54	17.01	107.36	59.63	153.05	90.23 to 106.84	120,063	111,109
07/01/03 TO 06/30/04	14	98.49	95.52	83.48	13.77	114.42	50.33	132.59	86.96 to 108.10	89,627	74,818
07/01/04 TO 06/30/05	17	89.49	94.58	97.34	28.52	97.16	53.44	175.46	63.88 to 121.46	115,323	112,260
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	15	98.54	95.02	92.60	9.84	102.62	59.63	111.89	90.04 to 102.71	81,060	75,058
01/01/04 TO 12/31/04	14	97.22	94.34	94.20	21.60	100.16	50.33	143.26	62.98 to 121.46	133,170	125,442
<u>ALL</u>	50	97.69	96.65	92.19	19.41	104.85	50.33	175.46	90.23 to 102.70	109,929	101,339

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ARLINGTON	6	108.05	110.31	112.75	18.74	97.83	63.88	175.46	63.88 to 175.46	43,250	48,763
ARLINGTON V	1	125.00	125.00	125.00			125.00	125.00	N/A	7,000	8,750
BLAIR	29	95.49	91.22	91.21	19.93	100.01	53.44	153.05	72.64 to 99.33	152,534	139,118
BLAIR V	5	107.12	112.70	113.87	20.27	98.98	86.96	149.90	N/A	33,800	38,487
FT CALHOUN	3	77.66	76.32	77.44	21.74	98.55	50.33	100.98	N/A	149,166	115,521
HERMAN	2	101.97	101.97	101.36	4.78	100.60	97.10	106.84	N/A	32,000	32,435
KENNARD	2	102.25	102.25	102.68	1.29	99.58	100.93	103.58	N/A	30,250	31,060
RURAL	2	99.77	99.77	99.57	2.94	100.20	96.84	102.70	N/A	32,750	32,610
<u>ALL</u>	50	97.69	96.65	92.19	19.41	104.85	50.33	175.46	90.23 to 102.70	109,929	101,339

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

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TOTAL Adj.Sales Price:	5,496,490	MEAN:	97	AVG.ABS.DEV:	18.96	95% Mean C.I.:	89.32 to 103.99
TOTAL Assessed Value:	5,066,985						
AVG. Adj. Sales Price:	109,929	COD:	19.41	MAX Sales Ratio:	175.46		
AVG. Assessed Value:	101,339	PRD:	104.85	MIN Sales Ratio:	50.33		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	47	98.28	97.44	93.36	19.42	104.37	50.33	175.46	90.23 to 102.71	111,893	104,464
2	1	102.70	102.70	102.70			102.70	102.70	N/A	30,500	31,325
3	2	75.14	75.14	60.78	28.88	123.63	53.44	96.84	N/A	103,500	62,907
ALL	50	97.69	96.65	92.19	19.41	104.85	50.33	175.46	90.23 to 102.70	109,929	101,339

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	42	97.69	94.22	91.45	19.36	103.03	50.33	175.46	90.04 to 101.74	124,749	114,080
2	8	101.56	109.43	107.23	18.93	102.05	86.96	149.90	86.96 to 149.90	32,125	34,448
ALL	50	97.69	96.65	92.19	19.41	104.85	50.33	175.46	90.23 to 102.70	109,929	101,339

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0001	2	101.97	101.97	101.36	4.78	100.60	97.10	106.84	N/A	32,000	32,435
27-0594											
28-0059											
89-0001	35	96.00	94.45	92.08	20.03	102.58	53.44	153.05	86.96 to 99.33	132,214	121,736
89-0003	3	77.66	76.32	77.44	21.74	98.55	50.33	100.98	N/A	149,166	115,521
89-0024	10	105.79	109.40	110.43	14.68	99.07	63.88	175.46	98.28 to 125.00	35,750	39,477
NonValid School											
ALL	50	97.69	96.65	92.19	19.41	104.85	50.33	175.46	90.23 to 102.70	109,929	101,339

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

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TOTAL Assessed Value:	5,066,985						
AVG. Adj. Sales Price:	109,929	COD:	19.41	MAX Sales Ratio:	175.46		
AVG. Assessed Value:	101,339	PRD:	104.85	MIN Sales Ratio:	50.33		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	17	96.84	99.22	90.50	15.57	109.63	59.63	149.90	86.96 to 111.89	53,817	48,705
Prior TO 1860											
1860 TO 1899	5	98.28	106.18	99.94	14.67	106.25	90.04	153.05	N/A	77,100	77,053
1900 TO 1919	5	101.74	89.81	83.20	14.95	107.95	62.98	108.10	N/A	89,200	74,212
1920 TO 1939	1	102.71	102.71	102.71			102.71	102.71	N/A	65,000	66,760
1940 TO 1949	2	70.53	70.53	74.37	10.11	94.84	63.40	77.66	N/A	198,250	147,432
1950 TO 1959	5	102.70	95.12	93.36	24.22	101.89	50.33	143.26	N/A	64,600	60,312
1960 TO 1969	6	114.73	121.47	119.02	17.26	102.06	96.03	175.46	96.03 to 175.46	216,616	257,810
1970 TO 1979	1	55.05	55.05	55.05			55.05	55.05	N/A	420,000	231,195
1980 TO 1989	3	106.84	104.46	101.40	3.02	103.01	98.43	108.11	N/A	50,296	51,003
1990 TO 1994	1	96.11	96.11	96.11			96.11	96.11	N/A	608,000	584,375
1995 TO 1999	1	70.98	70.98	70.98			70.98	70.98	N/A	135,000	95,820
2000 TO Present	3	63.88	60.75	59.15	6.00	102.70	53.44	64.94	N/A	117,333	69,408
ALL	50	97.69	96.65	92.19	19.41	104.85	50.33	175.46	90.23 to 102.70	109,929	101,339

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	1	125.00	125.00	125.00			125.00	125.00	N/A	7,000	8,750
Total \$											
1 TO 9999	1	125.00	125.00	125.00			125.00	125.00	N/A	7,000	8,750
10000 TO 29999	7	100.93	100.60	100.84	5.78	99.76	86.96	108.11	86.96 to 108.11	22,357	22,545
30000 TO 59999	12	103.14	113.30	113.40	23.07	99.91	63.88	175.46	89.49 to 149.90	40,583	46,020
60000 TO 99999	15	95.49	92.54	90.96	17.84	101.74	50.33	143.26	73.93 to 105.40	76,126	69,242
100000 TO 149999	6	71.81	78.08	77.18	16.42	101.17	62.98	98.54	62.98 to 98.54	123,481	95,303
150000 TO 249999	5	96.03	87.41	87.97	23.21	99.36	53.44	126.89	N/A	176,040	154,868
250000 TO 499999	2	66.35	66.35	64.56	17.04	102.78	55.05	77.66	N/A	362,500	234,025
500000 +	2	108.79	108.79	110.11	11.65	98.80	96.11	121.46	N/A	679,000	747,662
ALL	50	97.69	96.65	92.19	19.41	104.85	50.33	175.46	90.23 to 102.70	109,929	101,339

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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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 \$											
5000 TO 9999	1	125.00	125.00	125.00			125.00	125.00	N/A	7,000	8,750
Total \$											
1 TO 9999	1	125.00	125.00	125.00			125.00	125.00	N/A	7,000	8,750
10000 TO 29999	7	100.93	100.60	100.84	5.78	99.76	86.96	108.11	86.96 to 108.11	22,357	22,545
30000 TO 59999	14	93.17	92.77	83.16	24.80	111.56	50.33	153.05	63.40 to 108.00	50,642	42,113
60000 TO 99999	17	98.43	95.54	88.68	17.19	107.73	53.44	143.26	70.98 to 108.10	89,105	79,018
100000 TO 149999	4	85.59	102.00	87.62	40.89	116.41	61.35	175.46	N/A	120,500	105,582
150000 TO 249999	5	96.03	90.99	82.72	19.48	110.00	55.05	126.89	N/A	253,840	209,971
500000 +	2	108.79	108.79	110.11	11.65	98.80	96.11	121.46	N/A	679,000	747,662
ALL	50	97.69	96.65	92.19	19.41	104.85	50.33	175.46	90.23 to 102.70	109,929	101,339

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	11	98.54	107.52	104.92	15.58	102.48	86.96	149.90	86.96 to 132.59	43,354	45,485
10	23	95.49	91.52	84.56	21.13	108.23	50.33	153.05	72.64 to 102.70	97,313	82,290
15	2	77.19	77.19	67.54	28.68	114.29	55.05	99.33	N/A	292,500	197,542
20	13	100.98	99.58	106.68	19.08	93.34	63.40	175.46	70.98 to 108.10	122,183	130,346
30	1	96.11	96.11	96.11			96.11	96.11	N/A	608,000	584,375
ALL	50	97.69	96.65	92.19	19.41	104.85	50.33	175.46	90.23 to 102.70	109,929	101,339

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

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AVG. Assessed Value:	101,339	PRD:	104.85	MIN Sales Ratio:	50.33		

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	14	97.69	100.14	82.28	18.04	121.71	55.05	149.90	86.96 to 125.00	84,778	69,757
325	2	99.37	99.37	96.90	3.36	102.55	96.03	102.70	N/A	117,750	114,095
339	1	63.88	63.88	63.88			63.88	63.88	N/A	55,000	35,135
340	1	103.58	103.58	103.58			103.58	103.58	N/A	40,000	41,430
343	1	61.35	61.35	61.35			61.35	61.35	N/A	164,000	100,615
344	5	101.74	103.42	97.42	15.05	106.17	70.98	143.26	N/A	89,378	87,069
350	1	53.44	53.44	53.44			53.44	53.44	N/A	172,000	91,920
351	1	96.11	96.11	96.11			96.11	96.11	N/A	608,000	584,375
352	5	105.40	114.41	115.85	24.13	98.76	72.64	175.46	N/A	214,800	248,846
353	12	92.86	93.14	84.15	18.65	110.68	59.63	153.05	73.93 to 106.84	83,083	69,911
382	2	104.51	104.51	106.27	3.43	98.34	100.93	108.10	N/A	40,250	42,775
384	1	62.98	62.98	62.98			62.98	62.98	N/A	120,000	75,570
385	1	50.33	50.33	50.33			50.33	50.33	N/A	67,500	33,975
406	2	108.19	108.19	120.27	17.28	89.96	89.49	126.89	N/A	105,850	127,305
408	1	108.00	108.00	108.00			108.00	108.00	N/A	37,500	40,500
<u>ALL</u>	<u>50</u>	<u>97.69</u>	<u>96.65</u>	<u>92.19</u>	<u>19.41</u>	<u>104.85</u>	<u>50.33</u>	<u>175.46</u>	<u>90.23 to 102.70</u>	<u>109,929</u>	<u>101,339</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	4	100.76	112.40	98.52	27.81	114.10	72.64	175.46	N/A	224,000	220,675
03	45	98.28	96.28	91.56	17.82	105.16	53.44	153.05	90.23 to 102.70	100,733	92,229
04	1	50.33	50.33	50.33			50.33	50.33	N/A	67,500	33,975
<u>ALL</u>	<u>50</u>	<u>97.69</u>	<u>96.65</u>	<u>92.19</u>	<u>19.41</u>	<u>104.85</u>	<u>50.33</u>	<u>175.46</u>	<u>90.23 to 102.70</u>	<u>109,929</u>	<u>101,339</u>

2006 Assessment Practices Survey for Washington County

March 20, 2006

I. General Office

A. Staffing and Funding Information

The Washington County Assessor is a duly elected county official who holds a current assessor certificate issued by the Department of Property Assessment and Taxation and has obtained adequate continuing education to hold said certificate.

1. Deputy on staff: **One, who also holds a current assessor certificate.**
2. Appraiser(s) on staff: **Two**
3. Other full-time employees: **Three**
4. Other part-time employees: **One part-time employee who is a certified general appraiser.**
5. Number of shared employees: **None**
6. Assessor's requested budget for current fiscal year: **\$289,655**
 - a. Does this include employee benefits? **No, the employee benefits are paid out of the county general budget.**
7. Part of the budget that is dedicated to the computer system: **Computer fund and GIS fund is a shared budget between several county offices. And not a budget item in the assessors budget.**
8. Adopted budget, or granted budget if different from above: **\$289,655**
 - a. Does this amount include employee benefits? **No, the employee benefits are paid out of the county general budget.**
9. Amount of total budget set aside for appraisal work: **The appraisal funds are included in the office budget.**
10. Amount of the total budget set aside for education/workshops: **\$3,090**
11. Appraisal/Reappraisal budget, if not part of the total budget: **These funds are maintained as part of the total budget.**
12. Other miscellaneous funds: **These funds are also maintained as part of the total budget.**
13. Total budget **\$289,655**

a. Was any of last year’s budget not used? **A little over \$10,000, new maps did not cost as much as budgeted. Note: Budget moneys not used are turned back to the county general budget. The County Board maintains an understanding that the next years budget will not be reduced for budgeted funds that are not used and are returned to the county general budget.**

B. Residential Appraisal Information

1. Data collection done by: **Appraisal staff**

2. Valuation done by: **Appraisal staff**

3. Date of last appraisal: ¹

Urban: **2004** Suburban: **2004** Rural: **2004**

Blair city will be adjusted by 6 percent, but the re-listing and reappraisal will be implemented for the 2007 assessment cycle. Other adjustments as needed by subclass until total reappraisal is completed and implemented.

4. Date of last “update”: ²

Urban: **2004** Suburban: **2004** Rural: **2004**

The appraisal updates at this time correspond with the previous reappraisal.

5. Pickup work done by: ³ **Appraisal staff**

Property Type	# of Permits	# of Info. Statements	Other		Total
Residential	2330	160	0		2490

An approximate 5 percent increase over last year’s numbers.

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

Urban: **2005** Suburban: **2005** Rural: **2005**

7. What was the last year the depreciation schedule for this property class was developed using market-derived information?

Urban: **2004** Suburban: **2004** Rural: **2004**

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

Urban: **N/A** Suburban: **N/A** Rural: **N/A**

9. Number of market areas/neighborhoods for this property class:

Urban: **200** Suburban: **20** Rural: **235**

10. How are these defined? **The market areas are identified by subdivision boundaries.**

C. Commercial/Industrial Appraisal Information

1. Data collection done by: **Contract Appraiser**

2. Valuation done by: **Contract Appraiser**

3. Date of last appraisal: ¹

Commercial: **2001**

Industrial: **2001**

4. Date of last “update”: ²

Commercial: **2001**

Industrial: **2001**

5. Pickup work done by whom: ³ **Contract Appraiser**

Property Type	# of Permits	# of Info. Statements	Other		Total
Commercial	64	0	0		64
Industrial	3	0	0		3

An approximate 5 percent increase over last year’s numbers.

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

Commercial: **2001**

Industrial: **2001**

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

Commercial: **2003**

Industrial: **2003**

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

Commercial: **2002**

Industrial: **N/A**

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

Urban: **N/A**

Suburban: **N/A**

Rural: **N/A**

10. Number of market areas/neighborhoods for this property class?

Commercial: **Two**

Industrial: **One**

11. How are these defined? **At this time the commercial market areas are defined by the down town zoned area of Blair and then all other commercially zoned areas. The industrial area is defined by zoning.**

D. Agricultural Appraisal Information

Last appraisal dates were reported. There are areas where appraisals have taken place last in 2001, 2002, 2003 and 2004.

- 1. Data collection done by: **Appraisal staff**
- 2. Valuation done by: **Appraisal staff**
- 3. Date of last appraisal: ¹

Suburban: **2004**

Rural: **2004**

Agricultural: **2004**

The market is reviewed every year and changes are made to the assessment to reflect changes in the market.

- 4. Date of last “update”: ²

Since the market is reviewed every year and change are made to the assessment that reflect changes to the market an update follows the same time frame as the appraisal.

- 5. Pickup work done by whom: ³ **Appraisal staff**

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	398	0	0	398

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 **This approach to agricultural land values is not used.**

7. When was the last date that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class? ⁴ **The county uses market information to value the agricultural land but do not use the sales comparison approach to value.**

8. What is the date of the soil survey currently used? **1964**

9. What date was the last countywide land use study completed? **2000**

- a. By what method? **Physical inspection**
- b. By whom? **Appraisal staff**
- c. What proportion is complete / implemented at this time? **The county does not feel they are current with present land use. But anytime an owner requests a change the changes have to be supported by FSA documentation. Land use does not rapidly change in this county.**

10. Number of market areas/neighborhoods for this property class:

Recapture values are maintained in 16 market areas.

Special value is maintained across the whole county or one market area.

11. How are these defined? **Market influences by location identify the market area lines which are implemented around transportation corridors and urban areas. Many of the market areas are graduate transition areas which help transition market values across the whole county.**

12. Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county? **Yes**

E. Computer, Automation Information and GIS

1. Administrative software: **TerraScan**

2. CAMA software: **TerraScan**

3. Cadastral maps or GIS software: **Cadastral maps printed in 1989 - Other GIS Vender**

a. Who maintains the Cadastral Maps? **Assessor's office staff and this paper cadastral map is the official record for the county. Updates are maintained between the assessors and the surveyor's offices in a cooperative manner.**

b. Who maintains the GIS software and maps? **Assessor's office staff also there is cooperation with the surveyor's office.**

4. Personal Property software: **TerraScan**

F. Zoning Information

1. Does the county have zoning? **Yes**

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

b. What municipalities in the county are zoned?

Arlington

Blair *

Fort Calhoun
Kennard
*County Seat

Washington

c. When was zoning implemented? **1970 but there have been updates to the original plan.**

G. Contracted Services

1. Appraisal Services: **Bill Kaiser is a contract appraiser for the commercial and industrial class of properties.**
2. Other Services: **Terra Scan is contracted for support for the administrative and appraisal software maintenance. Applied Data Consultants has been contracted for help with the GIS programming and maintenance.**

Assessment Actions

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

1. Residential: **The county appraisal staff reappraised Blair city, but do to some inconsistencies from the update of the Marshall and Swift pricing to June 2005 the final product, the final values were not implemented. But Blair city analysis indicated a need to increase the original values by six percent. And in the village of Fort Calhoun the market indicated an increase of two percent to the improvements only was necessary.**
2. Commercial: **The contract appraiser worked (as planned) to reappraise the down town area of Blair city and Fort Calhoun. The county is switching from costing from the Marshall and Swift Manual to the Marshall and Swift pricing structure in the Terra Scan programming. But this project was not completed this year due to the time needed to prepare for three equalization cases that were being prepared to be heard in front of the Tax Equalization and Review Commission. These were significant cases that were eventually dropped at the last minute leaving the assessed values stand.**
3. Agricultural:
Special Value – Based on preliminary analysis provided to the county by the Department of Property Assessment and Taxation indicated the level of value for Special Value to be below the range. This analysis indicated a need for the county to increase the values for the dry land and the grass

land to be increased by 20 percent and the irrigated increased by 10 percent.

Recapture Value – Based on sales (the market) adjustments were needed on a select group of market areas, most of the market areas values did not indicate a need to change from previous values.

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.”

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Total Real Property Value (Sum Lines 17, 25, & 30)	Records 12,088	Value 1,543,517,025	Total Growth 47,802,140 (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	610	7,873,755	205	3,701,010	869	17,730,740	1,684	29,305,505	
2. Res Improv Land	3,470	57,885,945	452	22,308,315	1,436	63,966,090	5,358	144,160,350	
3. Res Improvements	3,572	349,446,700	578	65,630,650	1,533	213,008,805	5,683	628,086,155	
4. Res Total	4,182	415,206,400	783	91,639,975	2,402	294,705,635	7,367	801,552,010	25,427,235
% of Total	56.76	51.80	10.62	11.43	32.60	36.76	60.94	51.93	53.19
5. Rec UnImp Land	0	0	0	0	7	223,655	7	223,655	
6. Rec Improv Land	0	0	0	0	4	263,440	4	263,440	
7. Rec Improvements	0	0	0	0	47	812,285	47	812,285	
8. Rec Total	0	0	0	0	54	1,299,380	54	1,299,380	31,700
% of Total	0.00	0.00	0.00	0.00	***	***	0.44	0.08	0.06
Res+Rec Total	4,182	415,206,400	783	91,639,975	2,456	296,005,015	7,421	802,851,390	25,458,935
% of Total	56.35	51.71	10.55	11.41	33.09	36.86	61.39	52.01	53.25

County 89 - Washington

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 12,088	Value 1,543,517,025	Total Growth 47,802,140 (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	112	2,847,215	9	637,535	12	582,390	133	4,067,140	
10. Comm Improv Land	461	13,303,965	15	1,100,755	31	1,422,575	507	15,827,295	
11. Comm Improvements	466	71,297,215	21	14,171,985	37	6,210,835	524	91,680,035	
12. Comm Total	578	87,448,395	30	15,910,275	49	8,215,800	657	111,574,470	3,102,510
% of Total	87.97	78.37	4.56	14.25	7.45	7.36	5.43	7.22	6.49
13. Ind UnImp Land	3	23,365	3	169,415	4	225,405	10	418,185	
14. Ind Improv Land	18	1,271,520	5	2,115,900	3	260,450	26	3,647,870	
15. Ind Improvements	18	6,456,900	13	105,204,770	3	2,570,915	34	114,232,585	
16. Ind Total	21	7,751,785	16	107,490,085	7	3,056,770	44	118,298,640	10,573,860
% of Total	47.72	6.55	36.36	90.86	15.90	2.58	0.36	7.66	22.12
Comm+Ind Total	599	95,200,180	46	123,400,360	56	11,272,570	44	118,298,640	10,573,860
% of Total	85.44	41.41	6.56	53.68	7.98	4.90	5.79	14.89	28.61
17. Taxable Total	4,781	510,406,580	829	215,040,335	2,512	307,277,585	8,122	1,032,724,500	39,135,305
% of Total	58.86	49.42	10.20	8.87	30.92	28.66	67.19	66.90	81

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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	0	0
24. Mineral Interest-Non-Producing	0	0	0	0	1	0
	Total		Growth			
	Records	Value	Records	Value		
23. Mineral Interest-Producing	0	0	0	0		
24. Mineral Interest-Non-Producing	1	0	0	0		
25. Mineral Interest Total	1	0	0	0		

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	290	18	251	559

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	247	11,331,625	1,998	133,242,290	2,245	144,573,915
28. Ag-Improved Land	0	0	144	12,722,870	1,531	152,686,225	1,675	165,409,095
29. Ag-Improvements	0	0	144	17,523,665	1,576	183,285,850	1,720	200,809,515
30. Ag-Total Taxable							3,965	510,792,525

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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	118	119.000	4,403,675	
33. HomeSite Improvements	0		0	119		15,238,925	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	133	131.270	231,720	
36. FarmSite Impr Land	0	0.000	0	121	202.500	840,485	
37. FarmSite Improv	0		0	124		2,284,740	
38. FarmSite Total							
39. Road & Ditches		0.000			219.340		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	4	4.000	136,000	4	4.000	136,000	
32. HomeSite Improv Land	1,243	1,268.500	45,713,325	1,361	1,387.500	50,117,000	
33. HomeSite Improvements	1,253		155,488,285	1,372		170,727,210	8,666,835
34. HomeSite Total				1,376	1,391.500	220,980,210	
35. FarmSite UnImp Land	622	726.670	1,304,570	755	857.940	1,536,290	
36. FarmSite Impr Land	1,326	3,112.710	11,864,970	1,447	3,315.210	12,705,455	
37. FarmSite Improv	1,372		27,797,565	1,496		30,082,305	0
38. FarmSite Total				2,251	4,173.150	44,324,050	
39. Road & Ditches		3,483.710			3,703.050		
40. Other-Non Ag Use		4.830	2,415		4.830	2,415	
41. Total Section VI				3,627	9,272.530	265,306,675	8,666,835

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	384	15,956.990	18,481,905
44. Recapture Val			0			38,998,865
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	3,493	199,131.780	225,283,180	3,877	215,088.770	243,765,085
44. Recapture Val			445,381,405			484,380,270

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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	323.380	654,855	323.380	654,855
46. 1A	0.000	0	0.000	0	268.600	530,495	268.600	530,495
47. 2A1	0.000	0	31.000	50,220	475.640	770,535	506.640	820,755
48. 2A	0.000	0	0.000	0	248.000	352,160	248.000	352,160
49. 3A1	0.000	0	0.000	0	730.340	887,380	730.340	887,380
50. 3A	0.000	0	0.000	0	52.320	51,795	52.320	51,795
51. 4A1	0.000	0	1.000	785	184.000	144,445	185.000	145,230
52. 4A	0.000	0	0.000	0	38.000	26,980	38.000	26,980
53. Total	0.000	0	32.000	51,005	2,320.280	3,418,645	2,352.280	3,469,650
Dryland:								
54. 1D1	0.000	0	121.370	217,855	3,637.490	6,536,905	3,758.860	6,754,760
55. 1D	0.000	0	104.340	184,160	11,216.000	19,804,525	11,320.340	19,988,685
56. 2D1	0.000	0	232.450	384,710	13,098.350	21,689,230	13,330.800	22,073,940
57. 2D	0.000	0	225.520	298,820	2,719.100	3,613,760	2,944.620	3,912,580
58. 3D1	0.000	0	75.210	83,115	7,127.490	7,909,825	7,202.700	7,992,940
59. 3D	0.000	0	75.240	81,260	5,232.330	5,672,080	5,307.570	5,753,340
60. 4D1	0.000	0	234.500	195,805	13,201.930	10,977,960	13,436.430	11,173,765
61. 4D	0.000	0	29.500	18,690	1,651.790	1,007,595	1,681.290	1,026,285
62. Total	0.000	0	1,098.130	1,464,415	57,884.480	77,211,880	58,982.610	78,676,295
Grass:								
63. 1G1	0.000	0	0.000	0	153.360	144,155	153.360	144,155
64. 1G	0.000	0	17.000	14,110	1,082.050	898,110	1,099.050	912,220
65. 2G1	0.000	0	16.000	12,160	267.480	203,280	283.480	215,440
66. 2G	0.000	0	22.000	15,070	799.500	556,865	821.500	571,935
67. 3G1	0.000	0	5.000	3,050	860.030	534,350	865.030	537,400
68. 3G	0.000	0	6.000	3,000	366.370	183,185	372.370	186,185
69. 4G1	0.000	0	35.000	14,000	824.500	329,800	859.500	343,800
70. 4G	0.000	0	17.000	6,120	191.000	68,760	208.000	74,880
71. Total	0.000	0	118.000	67,510	4,544.290	2,918,505	4,662.290	2,986,015
72. Waste	0.000	0	234.600	30,835	1,652.470	253,280	1,887.070	284,115
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	1,482.730	1,613,765	66,401.520	83,802,310	67,884.250	85,416,075

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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	73.990	149,835	43.000	87,075	116.990	236,910
46. 1A	0.000	0	33.500	66,165	14.000	27,650	47.500	93,815
47. 2A1	0.000	0	71.000	115,020	134.000	217,080	205.000	332,100
48. 2A	0.000	0	67.720	96,165	11.000	15,620	78.720	111,785
49. 3A1	0.000	0	0.000	0	115.620	140,480	115.620	140,480
50. 3A	0.000	0	2.000	1,980	22.000	21,780	24.000	23,760
51. 4A1	0.000	0	21.000	16,485	15.000	11,775	36.000	28,260
52. 4A	0.000	0	7.000	4,970	6.000	4,260	13.000	9,230
53. Total	0.000	0	276.210	450,620	360.620	525,720	636.830	976,340
Dryland:								
54. 1D1	0.000	0	157.860	283,360	1,046.820	1,879,050	1,204.680	2,162,410
55. 1D	0.000	0	176.390	311,330	2,506.900	4,424,740	2,683.290	4,736,070
56. 2D1	0.000	0	31.760	52,560	256.250	424,095	288.010	476,655
57. 2D	0.000	0	353.060	467,805	1,397.630	1,853,570	1,750.690	2,321,375
58. 3D1	0.000	0	1.000	1,105	43.500	48,070	44.500	49,175
59. 3D	0.000	0	48.070	51,915	1,305.140	1,409,550	1,353.210	1,461,465
60. 4D1	0.000	0	238.470	197,930	5,619.990	4,665,620	5,858.460	4,863,550
61. 4D	0.000	0	36.000	21,960	1,501.500	915,920	1,537.500	937,880
62. Total	0.000	0	1,042.610	1,387,965	13,677.730	15,620,615	14,720.340	17,008,580
Grass:								
63. 1G1	0.000	0	15.190	14,280	34.810	32,720	50.000	47,000
64. 1G	0.000	0	25.000	20,750	393.340	326,470	418.340	347,220
65. 2G1	0.000	0	0.000	0	7.000	5,320	7.000	5,320
66. 2G	0.000	0	23.000	15,755	101.790	69,725	124.790	85,480
67. 3G1	0.000	0	4.000	2,440	11.500	7,015	15.500	9,455
68. 3G	0.000	0	4.000	2,000	138.000	69,000	142.000	71,000
69. 4G1	0.000	0	49.000	19,600	1,133.890	453,555	1,182.890	473,155
70. 4G	0.000	0	39.980	14,395	675.250	243,085	715.230	257,480
71. Total	0.000	0	160.170	89,220	2,495.580	1,206,890	2,655.750	1,296,110
72. Waste	0.000	0	62.230	9,335	1,523.250	228,500	1,585.480	237,835
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	1,541.220	1,937,140	18,057.180	17,581,725	19,598.400	19,518,865

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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	22.400	45,360	273.500	553,840	295.900	599,200
46. 1A	0.000	0	99.250	196,020	634.220	1,252,590	733.470	1,448,610
47. 2A1	0.000	0	242.590	392,995	892.800	1,446,335	1,135.390	1,839,330
48. 2A	0.000	0	2.000	2,840	15.000	21,300	17.000	24,140
49. 3A1	0.000	0	42.500	47,125	2,789.020	2,858,175	2,831.520	2,905,300
50. 3A	0.000	0	3.270	3,235	45.000	44,550	48.270	47,785
51. 4A1	0.000	0	0.000	0	68.500	53,780	68.500	53,780
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	412.010	687,575	4,718.040	6,230,570	5,130.050	6,918,145
Dryland:								
54. 1D1	0.000	0	24.660	44,265	631.770	1,134,025	656.430	1,178,290
55. 1D	0.000	0	112.420	198,425	1,720.030	3,035,850	1,832.450	3,234,275
56. 2D1	0.000	0	201.530	333,530	1,525.300	2,523,660	1,726.830	2,857,190
57. 2D	0.000	0	4.750	6,295	443.690	587,890	448.440	594,185
58. 3D1	0.000	0	178.100	166,140	6,379.440	5,961,180	6,557.540	6,127,320
59. 3D	0.000	0	3.500	3,780	54.000	58,320	57.500	62,100
60. 4D1	0.000	0	0.000	0	387.050	321,250	387.050	321,250
61. 4D	0.000	0	0.000	0	58.260	35,540	58.260	35,540
62. Total	0.000	0	524.960	752,435	11,199.540	13,657,715	11,724.500	14,410,150
Grass:								
63. 1G1	0.000	0	0.320	300	13.460	12,650	13.780	12,950
64. 1G	0.000	0	0.000	0	31.150	25,855	31.150	25,855
65. 2G1	0.000	0	3.000	2,280	129.610	98,505	132.610	100,785
66. 2G	0.000	0	0.000	0	10.740	7,355	10.740	7,355
67. 3G1	0.000	0	0.000	0	130.370	76,480	130.370	76,480
68. 3G	0.000	0	0.000	0	49.100	24,550	49.100	24,550
69. 4G1	0.000	0	0.000	0	133.160	53,265	133.160	53,265
70. 4G	0.000	0	3.000	1,080	36.000	12,960	39.000	14,040
71. Total	0.000	0	6.320	3,660	533.590	311,620	539.910	315,280
72. Waste	0.000	0	31.630	4,745	1,484.540	219,400	1,516.170	224,145
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	974.920	1,448,415	17,935.710	20,419,305	18,910.630	21,867,720

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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	27.000	54,675	27.000	54,675
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	154.520	250,320	154.520	250,320
48. 2A	0.000	0	0.000	0	168.030	238,605	168.030	238,605
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	1.000	990	1.000	990
51. 4A1	0.000	0	0.000	0	13.000	10,205	13.000	10,205
52. 4A	0.000	0	0.000	0	9.000	6,390	9.000	6,390
53. Total	0.000	0	0.000	0	372.550	561,185	372.550	561,185
Dryland:								
54. 1D1	0.000	0	45.500	81,675	399.180	716,530	444.680	798,205
55. 1D	0.000	0	14.000	24,710	173.240	305,775	187.240	330,485
56. 2D1	0.000	0	164.010	271,445	565.270	935,530	729.280	1,206,975
57. 2D	0.000	0	25.630	33,960	165.790	219,665	191.420	253,625
58. 3D1	0.000	0	8.000	8,840	62.750	69,340	70.750	78,180
59. 3D	0.000	0	13.000	14,040	117.890	127,320	130.890	141,360
60. 4D1	0.000	0	46.000	38,180	156.170	129,630	202.170	167,810
61. 4D	0.000	0	15.000	9,150	104.960	64,025	119.960	73,175
62. Total	0.000	0	331.140	482,000	1,745.250	2,567,815	2,076.390	3,049,815
Grass:								
63. 1G1	0.000	0	0.000	0	74.210	69,755	74.210	69,755
64. 1G	0.000	0	0.000	0	13.280	11,020	13.280	11,020
65. 2G1	0.000	0	11.000	8,360	52.780	40,110	63.780	48,470
66. 2G	0.000	0	0.000	0	38.000	26,030	38.000	26,030
67. 3G1	0.000	0	0.000	0	2.000	1,220	2.000	1,220
68. 3G	0.000	0	3.000	1,500	24.000	12,000	27.000	13,500
69. 4G1	0.000	0	10.000	4,000	74.360	29,745	84.360	33,745
70. 4G	0.000	0	20.000	7,200	131.950	47,505	151.950	54,705
71. Total	0.000	0	44.000	21,060	410.580	237,385	454.580	258,445
72. Waste	0.000	0	163.430	16,320	1,840.490	229,080	2,003.920	245,400
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	538.570	519,380	4,368.870	3,595,465	4,907.440	4,114,845

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 5

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	113.150	229,130	226.710	459,090	339.860	688,220
46. 1A	0.000	0	29.000	57,275	73.000	144,180	102.000	201,455
47. 2A1	0.000	0	71.600	115,990	45.000	72,900	116.600	188,890
48. 2A	0.000	0	0.000	0	80.850	114,805	80.850	114,805
49. 3A1	0.000	0	6.460	7,850	11.000	13,365	17.460	21,215
50. 3A	0.000	0	27.000	26,730	94.500	93,555	121.500	120,285
51. 4A1	0.000	0	23.500	18,450	43.200	33,915	66.700	52,365
52. 4A	0.000	0	0.000	0	12.000	8,520	12.000	8,520
53. Total	0.000	0	270.710	455,425	586.260	940,330	856.970	1,395,755
Dryland:								
54. 1D1	0.000	0	538.700	966,975	4,915.770	8,823,850	5,454.470	9,790,825
55. 1D	0.000	0	219.410	387,260	4,842.390	8,546,925	5,061.800	8,934,185
56. 2D1	0.000	0	329.340	545,065	3,400.440	5,627,775	3,729.780	6,172,840
57. 2D	0.000	0	5.000	6,625	593.320	786,145	598.320	792,770
58. 3D1	0.000	0	10.000	11,050	224.020	247,545	234.020	258,595
59. 3D	0.000	0	344.480	372,040	5,061.830	5,466,775	5,406.310	5,838,815
60. 4D1	0.000	0	452.760	375,795	4,330.340	3,594,185	4,783.100	3,969,980
61. 4D	0.000	0	334.390	203,975	2,965.940	1,809,220	3,300.330	2,013,195
62. Total	0.000	0	2,234.080	2,868,785	26,334.050	34,902,420	28,568.130	37,771,205
Grass:								
63. 1G1	0.000	0	9.000	8,460	245.850	231,105	254.850	239,565
64. 1G	0.000	0	0.000	0	199.490	165,575	199.490	165,575
65. 2G1	0.000	0	3.000	2,280	31.000	23,560	34.000	25,840
66. 2G	0.000	0	0.000	0	40.300	27,610	40.300	27,610
67. 3G1	0.000	0	0.000	0	19.850	12,110	19.850	12,110
68. 3G	0.000	0	0.000	0	192.980	96,490	192.980	96,490
69. 4G1	0.000	0	8.000	3,200	139.000	55,600	147.000	58,800
70. 4G	0.000	0	0.000	0	43.500	15,660	43.500	15,660
71. Total	0.000	0	20.000	13,940	911.970	627,710	931.970	641,650
72. Waste	0.000	0	70.310	10,545	575.580	84,840	645.890	95,385
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	2,595.100	3,348,695	28,407.860	36,555,300	31,002.960	39,903,995

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 6

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	3.000	6,075	3.000	6,075
46. 1A	0.000	0	0.000	0	6.000	11,850	6.000	11,850
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	9.000	17,925	9.000	17,925
Dryland:								
54. 1D1	0.000	0	186.200	334,240	227.130	407,705	413.330	741,945
55. 1D	0.000	0	119.760	219,760	1,151.120	2,031,785	1,270.880	2,251,545
56. 2D1	0.000	0	128.670	212,970	385.660	638,275	514.330	851,245
57. 2D	0.000	0	22.370	29,650	433.970	579,915	456.340	609,565
58. 3D1	0.000	0	7.000	7,735	97.530	107,770	104.530	115,505
59. 3D	0.000	0	118.260	136,400	754.560	817,685	872.820	954,085
60. 4D1	0.000	0	157.020	130,320	1,603.050	1,330,560	1,760.070	1,460,880
61. 4D	0.000	0	185.230	112,990	1,261.710	769,610	1,446.940	882,600
62. Total	0.000	0	924.510	1,184,065	5,914.730	6,683,305	6,839.240	7,867,370
Grass:								
63. 1G1	0.000	0	3.000	2,820	28.720	26,995	31.720	29,815
64. 1G	0.000	0	14.000	11,620	159.780	132,625	173.780	144,245
65. 2G1	0.000	0	0.000	0	29.530	22,445	29.530	22,445
66. 2G	0.000	0	2.000	1,370	85.070	58,280	87.070	59,650
67. 3G1	0.000	0	0.000	0	17.000	10,370	17.000	10,370
68. 3G	0.000	0	11.920	5,960	91.590	45,795	103.510	51,755
69. 4G1	0.000	0	15.690	6,280	334.710	133,890	350.400	140,170
70. 4G	0.000	0	5.000	1,800	413.910	149,015	418.910	150,815
71. Total	0.000	0	51.610	29,850	1,160.310	579,415	1,211.920	609,265
72. Waste	0.000	0	183.420	51,290	1,510.930	396,425	1,694.350	447,715
73. Other	0.000	0	3.000	450	0.000	0	3.000	450
74. Exempt	0.000		0.000		5.230		5.230	
75. Total	0.000	0	1,162.540	1,265,655	8,594.970	7,677,070	9,757.510	8,942,725

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 7

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	134.500	272,365	134.500	272,365
46. 1A	0.000	0	61.000	120,475	59.000	116,525	120.000	237,000
47. 2A1	0.000	0	0.000	0	343.650	556,715	343.650	556,715
48. 2A	0.000	0	5.000	7,100	0.000	0	5.000	7,100
49. 3A1	0.000	0	0.000	0	551.590	670,190	551.590	670,190
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	66.000	127,575	1,088.740	1,615,795	1,154.740	1,743,370
Dryland:								
54. 1D1	0.000	0	117.360	210,660	509.610	914,755	626.970	1,125,415
55. 1D	0.000	0	258.340	455,970	431.160	760,990	689.500	1,216,960
56. 2D1	0.000	0	504.370	834,730	1,004.140	1,660,655	1,508.510	2,495,385
57. 2D	0.000	0	149.530	198,130	118.830	157,450	268.360	355,580
58. 3D1	0.000	0	98.980	109,375	997.320	1,083,255	1,096.300	1,192,630
59. 3D	0.000	0	0.000	0	3.000	3,240	3.000	3,240
60. 4D1	0.000	0	65.000	53,950	312.130	259,065	377.130	313,015
61. 4D	0.000	0	15.000	9,150	17.280	10,540	32.280	19,690
62. Total	0.000	0	1,208.580	1,871,965	3,393.470	4,849,950	4,602.050	6,721,915
Grass:								
63. 1G1	0.000	0	2.000	1,880	0.000	0	2.000	1,880
64. 1G	0.000	0	14.000	11,620	15.340	12,730	29.340	24,350
65. 2G1	0.000	0	8.000	6,080	9.000	6,840	17.000	12,920
66. 2G	0.000	0	8.000	5,480	13.500	9,250	21.500	14,730
67. 3G1	0.000	0	0.000	0	12.000	7,320	12.000	7,320
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	32.000	12,800	26.500	10,600	58.500	23,400
70. 4G	0.000	0	5.000	1,800	0.000	0	5.000	1,800
71. Total	0.000	0	69.000	39,660	76.340	46,740	145.340	86,400
72. Waste	0.000	0	306.230	45,940	398.280	49,050	704.510	94,990
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	1,649.810	2,085,140	4,956.830	6,561,535	6,606.640	8,646,675

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 8

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	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	12.050	21,630	159.320	285,980	171.370	307,610
55. 1D	0.000	0	27.000	47,655	262.590	463,475	289.590	511,130
56. 2D1	0.000	0	18.000	29,790	127.410	210,865	145.410	240,655
57. 2D	0.000	0	3.000	3,975	138.500	183,515	141.500	187,490
58. 3D1	0.000	0	0.000	0	67.000	73,760	67.000	73,760
59. 3D	0.000	0	17.090	18,455	76.550	82,675	93.640	101,130
60. 4D1	0.000	0	29.790	24,725	522.250	433,475	552.040	458,200
61. 4D	0.000	0	14.370	8,765	291.760	177,970	306.130	186,735
62. Total	0.000	0	121.300	154,995	1,645.380	1,911,715	1,766.680	2,066,710
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	30.000	24,900	30.000	24,900
65. 2G1	0.000	0	0.000	0	3.800	2,890	3.800	2,890
66. 2G	0.000	0	0.000	0	15.000	10,275	15.000	10,275
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	2.000	1,000	2.000	1,000
69. 4G1	0.000	0	0.000	0	72.460	28,985	72.460	28,985
70. 4G	0.000	0	0.000	0	94.550	34,035	94.550	34,035
71. Total	0.000	0	0.000	0	217.810	102,085	217.810	102,085
72. Waste	0.000	0	19.000	2,850	203.790	30,565	222.790	33,415
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	140.300	157,845	2,066.980	2,044,365	2,207.280	2,202,210

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 9

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	1.000	2,025	1.000	2,025
46. 1A	0.000	0	0.000	0	19.000	37,525	19.000	37,525
47. 2A1	0.000	0	0.000	0	84.000	136,080	84.000	136,080
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	125.000	136,825	125.000	136,825
50. 3A	0.000	0	0.000	0	7.000	6,930	7.000	6,930
51. 4A1	0.000	0	0.000	0	13.310	10,450	13.310	10,450
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	249.310	329,835	249.310	329,835
Dryland:								
54. 1D1	0.000	0	0.000	0	391.310	702,410	391.310	702,410
55. 1D	0.000	0	0.000	0	244.490	431,525	244.490	431,525
56. 2D1	0.000	0	0.000	0	192.000	317,760	192.000	317,760
57. 2D	0.000	0	0.000	0	2.750	3,645	2.750	3,645
58. 3D1	0.000	0	0.000	0	1,274.570	1,184,990	1,274.570	1,184,990
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	101.280	84,065	101.280	84,065
61. 4D	0.000	0	0.000	0	1.000	610	1.000	610
62. Total	0.000	0	0.000	0	2,207.400	2,725,005	2,207.400	2,725,005
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	6.380	4,850	6.380	4,850
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	11.000	6,710	11.000	6,710
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	17.380	11,560	17.380	11,560
72. Waste	0.000	0	0.000	0	144.020	21,600	144.020	21,600
73. Other	0.000	0	0.000	0	1.500	225	1.500	225
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	2,619.610	3,088,225	2,619.610	3,088,225

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 10

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	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	79.510	142,720	112.510	201,955	192.020	344,675
55. 1D	0.000	0	174.770	308,470	264.280	466,460	439.050	774,930
56. 2D1	0.000	0	91.770	151,875	326.310	540,045	418.080	691,920
57. 2D	0.000	0	49.310	65,340	161.900	217,200	211.210	282,540
58. 3D1	0.000	0	115.650	98,345	200.940	180,515	316.590	278,860
59. 3D	0.000	0	18.230	19,690	95.680	103,340	113.910	123,030
60. 4D1	0.000	0	86.520	71,815	353.790	309,495	440.310	381,310
61. 4D	0.000	0	58.630	35,765	312.720	204,180	371.350	239,945
62. Total	0.000	0	674.390	894,020	1,828.130	2,223,190	2,502.520	3,117,210
Grass:								
63. 1G1	0.000	0	0.000	0	5.000	4,700	5.000	4,700
64. 1G	0.000	0	9.000	7,470	57.500	47,725	66.500	55,195
65. 2G1	0.000	0	0.000	0	1.000	760	1.000	760
66. 2G	0.000	0	1.000	685	4.000	2,740	5.000	3,425
67. 3G1	0.000	0	1.000	610	1.000	610	2.000	1,220
68. 3G	0.000	0	2.000	1,000	53.000	26,500	55.000	27,500
69. 4G1	0.000	0	64.620	25,845	149.840	59,935	214.460	85,780
70. 4G	0.000	0	52.320	18,835	214.440	77,200	266.760	96,035
71. Total	0.000	0	129.940	54,445	485.780	220,170	615.720	274,615
72. Waste	0.000	0	39.010	5,850	210.250	31,535	249.260	37,385
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	843.340	954,315	2,524.160	2,474,895	3,367.500	3,429,210

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 11

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	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	5.000	8,975	0.000	0	5.000	8,975
55. 1D	0.000	0	6.400	11,295	34.850	61,510	41.250	72,805
56. 2D1	0.000	0	0.000	0	13.000	21,515	13.000	21,515
57. 2D	0.000	0	39.090	51,795	35.010	46,390	74.100	98,185
58. 3D1	0.000	0	0.000	0	5.020	5,545	5.020	5,545
59. 3D	0.000	0	4.000	4,320	53.620	57,905	57.620	62,225
60. 4D1	0.000	0	8.100	6,725	93.590	77,685	101.690	84,410
61. 4D	0.000	0	11.000	6,710	53.800	32,820	64.800	39,530
62. Total	0.000	0	73.590	89,820	288.890	303,370	362.480	393,190
Grass:								
63. 1G1	0.000	0	2.280	2,145	0.000	0	2.280	2,145
64. 1G	0.000	0	0.000	0	11.700	9,710	11.700	9,710
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	13.780	9,440	13.780	9,440
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	2.000	1,000	2.000	1,000
69. 4G1	0.000	0	0.000	0	18.000	7,200	18.000	7,200
70. 4G	0.000	0	0.000	0	27.250	9,810	27.250	9,810
71. Total	0.000	0	2.280	2,145	72.730	37,160	75.010	39,305
72. Waste	0.000	0	45.620	6,845	60.640	9,095	106.260	15,940
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	121.490	98,810	422.260	349,625	543.750	448,435

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 12

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	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	71.080	127,590	1,563.800	2,807,015	1,634.880	2,934,605
55. 1D	0.000	0	23.000	40,595	1,944.050	3,431,285	1,967.050	3,471,880
56. 2D1	0.000	0	140.000	231,705	349.330	578,155	489.330	809,860
57. 2D	0.000	0	24.000	31,800	0.000	0	24.000	31,800
58. 3D1	0.000	0	0.000	0	10.000	11,050	10.000	11,050
59. 3D	0.000	0	81.550	88,075	1,514.580	1,635,745	1,596.130	1,723,820
60. 4D1	0.000	0	58.000	48,140	781.600	648,730	839.600	696,870
61. 4D	0.000	0	7.000	4,270	609.840	372,005	616.840	376,275
62. Total	0.000	0	404.630	572,175	6,773.200	9,483,985	7,177.830	10,056,160
Grass:								
63. 1G1	0.000	0	9.000	8,460	63.100	59,315	72.100	67,775
64. 1G	0.000	0	12.000	9,960	123.000	102,090	135.000	112,050
65. 2G1	0.000	0	0.000	0	23.000	17,480	23.000	17,480
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	14.000	8,540	14.000	8,540
68. 3G	0.000	0	12.580	6,290	83.290	41,645	95.870	47,935
69. 4G1	0.000	0	6.000	2,400	78.300	31,320	84.300	33,720
70. 4G	0.000	0	0.000	0	71.000	25,560	71.000	25,560
71. Total	0.000	0	39.580	27,110	455.690	285,950	495.270	313,060
72. Waste	0.000	0	118.100	13,500	324.030	48,610	442.130	62,110
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	562.310	612,785	7,552.920	9,818,545	8,115.230	10,431,330

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 13

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	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	5.000	8,975	5.000	8,975
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	5.000	6,625	5.000	6,625
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	10.000	15,600	10.000	15,600
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	0.000	0	0.000	0
72. Waste	0.000	0	0.000	0	139.000	16,500	139.000	16,500
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	149.000	32,100	149.000	32,100

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 16

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	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.550	985	2.870	5,150	3.420	6,135
55. 1D	0.000	0	0.000	0	2.000	3,530	2.000	3,530
56. 2D1	0.000	0	0.000	0	19.750	32,685	19.750	32,685
57. 2D	0.000	0	0.000	0	3.000	3,975	3.000	3,975
58. 3D1	0.000	0	0.000	0	34.100	37,680	34.100	37,680
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.950	790	0.950	790
61. 4D	0.000	0	0.000	0	1.000	610	1.000	610
62. Total	0.000	0	0.550	985	63.670	84,420	64.220	85,405
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	0.000	0	0.000	0
72. Waste	0.000	0	0.000	0	5.340	800	5.340	800
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	0.550	985	69.010	85,220	69.560	86,205

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 26

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	7.500	15,190	16.500	33,415	24.000	48,605
46. 1A	0.000	0	18.500	36,540	10.500	20,740	29.000	57,280
47. 2A1	0.000	0	5.000	8,100	21.500	34,830	26.500	42,930
48. 2A	0.000	0	0.000	0	10.000	14,200	10.000	14,200
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	3.500	3,465	3.500	3,465
51. 4A1	0.000	0	25.500	20,020	12.000	9,420	37.500	29,440
52. 4A	0.000	0	17.500	12,425	24.000	17,040	41.500	29,465
53. Total	0.000	0	74.000	92,275	98.000	133,110	172.000	225,385
Dryland:								
54. 1D1	0.000	0	422.630	758,630	1,609.250	2,888,650	2,031.880	3,647,280
55. 1D	0.000	0	390.910	689,975	4,945.140	8,728,290	5,336.050	9,418,265
56. 2D1	0.000	0	400.760	663,265	2,130.210	3,525,580	2,530.970	4,188,845
57. 2D	0.000	0	175.990	233,185	1,839.920	2,437,930	2,015.910	2,671,115
58. 3D1	0.000	0	45.000	46,150	307.580	301,415	352.580	347,565
59. 3D	0.000	0	408.500	441,170	3,043.860	3,287,375	3,452.360	3,728,545
60. 4D1	0.000	0	490.650	407,250	6,409.160	5,319,665	6,899.810	5,726,915
61. 4D	0.000	0	556.760	339,640	3,880.370	2,367,080	4,437.130	2,706,720
62. Total	0.000	0	2,891.200	3,579,265	24,165.490	28,855,985	27,056.690	32,435,250
Grass:								
63. 1G1	0.000	0	8.000	7,520	156.500	147,110	164.500	154,630
64. 1G	0.000	0	75.170	62,390	525.350	436,040	600.520	498,430
65. 2G1	0.000	0	22.500	17,100	52.720	40,065	75.220	57,165
66. 2G	0.000	0	4.000	2,740	190.900	130,780	194.900	133,520
67. 3G1	0.000	0	16.000	9,760	38.000	23,180	54.000	32,940
68. 3G	0.000	0	71.980	35,990	275.040	137,520	347.020	173,510
69. 4G1	0.000	0	70.490	28,195	978.800	391,525	1,049.290	419,720
70. 4G	0.000	0	202.890	73,040	1,233.370	444,005	1,436.260	517,045
71. Total	0.000	0	471.030	236,735	3,450.680	1,750,225	3,921.710	1,986,960
72. Waste	0.000	0	244.280	36,640	3,089.850	463,505	3,334.130	500,145
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	3,680.510	3,944,915	30,804.020	31,202,825	34,484.530	35,147,740

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 31

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	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	75.000	134,625	41.000	73,595	116.000	208,220
55. 1D	0.000	0	88.000	155,320	205.630	362,940	293.630	518,260
56. 2D1	0.000	0	36.270	60,025	159.500	263,975	195.770	324,000
57. 2D	0.000	0	34.000	45,050	83.770	110,995	117.770	156,045
58. 3D1	0.000	0	0.000	0	123.080	136,005	123.080	136,005
59. 3D	0.000	0	31.700	34,235	50.990	55,070	82.690	89,305
60. 4D1	0.000	0	107.910	89,565	335.280	278,280	443.190	367,845
61. 4D	0.000	0	88.000	53,680	156.540	95,490	244.540	149,170
62. Total	0.000	0	460.880	572,500	1,155.790	1,376,350	1,616.670	1,948,850
Grass:								
63. 1G1	0.000	0	4.000	3,760	5.000	4,700	9.000	8,460
64. 1G	0.000	0	3.000	2,490	61.600	51,130	64.600	53,620
65. 2G1	0.000	0	1.000	760	1.000	760	2.000	1,520
66. 2G	0.000	0	0.000	0	30.000	20,550	30.000	20,550
67. 3G1	0.000	0	0.000	0	11.000	6,710	11.000	6,710
68. 3G	0.000	0	2.000	1,000	17.750	8,875	19.750	9,875
69. 4G1	0.000	0	3.000	1,200	112.270	44,910	115.270	46,110
70. 4G	0.000	0	14.000	5,040	214.790	77,320	228.790	82,360
71. Total	0.000	0	27.000	14,250	453.410	214,955	480.410	229,205
72. Waste	0.000	0	26.790	4,020	182.800	27,420	209.590	31,440
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		640.000		640.000	
75. Total	0.000	0	514.670	590,770	1,792.000	1,618,725	2,306.670	2,209,495

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	1,130.930	1,864,475	9,802.800	13,773,115	10,933.730	15,637,590
77.Dry Land	0.000	0	11,990.550	15,875,390	158,287.200	202,473,320	170,277.750	218,348,710
78.Grass	0.000	0	1,138.930	599,585	15,286.140	8,550,370	16,425.070	9,149,955
79.Waste	0.000	0	1,544.650	238,715	13,345.260	2,110,205	14,889.910	2,348,920
80.Other	0.000	0	3.000	450	1.500	225	4.500	675
81.Exempt	0.000	0	0.000	0	645.230	0	645.230	0
82.Total	0.000	0	15,808.060	18,578,615	196,722.900	226,907,235	212,530.960	245,485,850

2006 Agricultural Land Detail

County 89 - Washington

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	323.380	13.75%	654,855	18.87%	2,025.032
1A	268.600	11.42%	530,495	15.29%	1,975.037
2A1	506.640	21.54%	820,755	23.66%	1,619.996
2A	248.000	10.54%	352,160	10.15%	1,420.000
3A1	730.340	31.05%	887,380	25.58%	1,215.023
3A	52.320	2.22%	51,795	1.49%	989.965
4A1	185.000	7.86%	145,230	4.19%	785.027
4A	38.000	1.62%	26,980	0.78%	710.000
Irrigated Total	2,352.280	100.00%	3,469,650	100.00%	1,475.015

Dry:

1D1	3,758.860	6.37%	6,754,760	8.59%	1,797.023
1D	11,320.340	19.19%	19,988,685	25.41%	1,765.731
2D1	13,330.800	22.60%	22,073,940	28.06%	1,655.860
2D	2,944.620	4.99%	3,912,580	4.97%	1,328.721
3D1	7,202.700	12.21%	7,992,940	10.16%	1,109.714
3D	5,307.570	9.00%	5,753,340	7.31%	1,083.987
4D1	13,436.430	22.78%	11,173,765	14.20%	831.602
4D	1,681.290	2.85%	1,026,285	1.30%	610.415
Dry Total	58,982.610	100.00%	78,676,295	100.00%	1,333.889

Grass:

1G1	153.360	3.29%	144,155	4.83%	939.977
1G	1,099.050	23.57%	912,220	30.55%	830.007
2G1	283.480	6.08%	215,440	7.21%	759.983
2G	821.500	17.62%	571,935	19.15%	696.208
3G1	865.030	18.55%	537,400	18.00%	621.250
3G	372.370	7.99%	186,185	6.24%	500.000
4G1	859.500	18.44%	343,800	11.51%	400.000
4G	208.000	4.46%	74,880	2.51%	360.000
Grass Total	4,662.290	100.00%	2,986,015	100.00%	640.461

Irrigated Total	2,352.280	3.47%	3,469,650	4.06%	1,475.015
Dry Total	58,982.610	86.89%	78,676,295	92.11%	1,333.889
Grass Total	4,662.290	6.87%	2,986,015	3.50%	640.461
Waste	1,887.070	2.78%	284,115	0.33%	150.558
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	67,884.250	100.00%	85,416,075	100.00%	1,258.260

As Related to the County as a Whole

Irrigated Total	2,352.280	21.51%	3,469,650	22.19%	
Dry Total	58,982.610	34.64%	78,676,295	36.03%	
Grass Total	4,662.290	28.39%	2,986,015	32.63%	
Waste	1,887.070	12.67%	284,115	12.10%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	67,884.250	31.94%	85,416,075	34.79%	

2006 Agricultural Land Detail

County 89 - Washington

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	116.990	18.37%	236,910	24.27%	2,025.044
1A	47.500	7.46%	93,815	9.61%	1,975.052
2A1	205.000	32.19%	332,100	34.01%	1,620.000
2A	78.720	12.36%	111,785	11.45%	1,420.033
3A1	115.620	18.16%	140,480	14.39%	1,215.014
3A	24.000	3.77%	23,760	2.43%	990.000
4A1	36.000	5.65%	28,260	2.89%	785.000
4A	13.000	2.04%	9,230	0.95%	710.000
Irrigated Total	636.830	100.00%	976,340	100.00%	1,533.125

Dry:

1D1	1,204.680	8.18%	2,162,410	12.71%	1,795.007
1D	2,683.290	18.23%	4,736,070	27.85%	1,765.023
2D1	288.010	1.96%	476,655	2.80%	1,654.994
2D	1,750.690	11.89%	2,321,375	13.65%	1,325.977
3D1	44.500	0.30%	49,175	0.29%	1,105.056
3D	1,353.210	9.19%	1,461,465	8.59%	1,079.998
4D1	5,858.460	39.80%	4,863,550	28.59%	830.175
4D	1,537.500	10.44%	937,880	5.51%	610.003
Dry Total	14,720.340	100.00%	17,008,580	100.00%	1,155.447

Grass:

1G1	50.000	1.88%	47,000	3.63%	940.000
1G	418.340	15.75%	347,220	26.79%	829.994
2G1	7.000	0.26%	5,320	0.41%	760.000
2G	124.790	4.70%	85,480	6.60%	684.990
3G1	15.500	0.58%	9,455	0.73%	610.000
3G	142.000	5.35%	71,000	5.48%	500.000
4G1	1,182.890	44.54%	473,155	36.51%	399.999
4G	715.230	26.93%	257,480	19.87%	359.996
Grass Total	2,655.750	100.00%	1,296,110	100.00%	488.039

Irrigated Total	636.830	3.25%	976,340	5.00%	1,533.125
Dry Total	14,720.340	75.11%	17,008,580	87.14%	1,155.447
Grass Total	2,655.750	13.55%	1,296,110	6.64%	488.039
Waste	1,585.480	8.09%	237,835	1.22%	150.008
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	19,598.400	100.00%	19,518,865	100.00%	995.941

As Related to the County as a Whole

Irrigated Total	636.830	5.82%	976,340	6.24%	
Dry Total	14,720.340	8.64%	17,008,580	7.79%	
Grass Total	2,655.750	16.17%	1,296,110	14.17%	
Waste	1,585.480	10.65%	237,835	10.13%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	19,598.400	9.22%	19,518,865	7.95%	

2006 Agricultural Land Detail

County 89 - Washington

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	295.900	5.77%	599,200	8.66%	2,025.008
1A	733.470	14.30%	1,448,610	20.94%	1,975.009
2A1	1,135.390	22.13%	1,839,330	26.59%	1,619.998
2A	17.000	0.33%	24,140	0.35%	1,420.000
3A1	2,831.520	55.19%	2,905,300	42.00%	1,026.056
3A	48.270	0.94%	47,785	0.69%	989.952
4A1	68.500	1.34%	53,780	0.78%	785.109
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	5,130.050	100.00%	6,918,145	100.00%	1,348.553

Dry:

1D1	656.430	5.60%	1,178,290	8.18%	1,794.997
1D	1,832.450	15.63%	3,234,275	22.44%	1,765.000
2D1	1,726.830	14.73%	2,857,190	19.83%	1,654.586
2D	448.440	3.82%	594,185	4.12%	1,325.004
3D1	6,557.540	55.93%	6,127,320	42.52%	934.393
3D	57.500	0.49%	62,100	0.43%	1,080.000
4D1	387.050	3.30%	321,250	2.23%	829.996
4D	58.260	0.50%	35,540	0.25%	610.024
Dry Total	11,724.500	100.00%	14,410,150	100.00%	1,229.063

Grass:

1G1	13.780	2.55%	12,950	4.11%	939.767
1G	31.150	5.77%	25,855	8.20%	830.016
2G1	132.610	24.56%	100,785	31.97%	760.010
2G	10.740	1.99%	7,355	2.33%	684.823
3G1	130.370	24.15%	76,480	24.26%	586.638
3G	49.100	9.09%	24,550	7.79%	500.000
4G1	133.160	24.66%	53,265	16.89%	400.007
4G	39.000	7.22%	14,040	4.45%	360.000
Grass Total	539.910	100.00%	315,280	100.00%	583.949

Irrigated Total	5,130.050	27.13%	6,918,145	31.64%	1,348.553
Dry Total	11,724.500	62.00%	14,410,150	65.90%	1,229.063
Grass Total	539.910	2.86%	315,280	1.44%	583.949
Waste	1,516.170	8.02%	224,145	1.03%	147.836
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	18,910.630	100.00%	21,867,720	100.00%	1,156.371

As Related to the County as a Whole

Irrigated Total	5,130.050	46.92%	6,918,145	44.24%	
Dry Total	11,724.500	6.89%	14,410,150	6.60%	
Grass Total	539.910	3.29%	315,280	3.45%	
Waste	1,516.170	10.18%	224,145	9.54%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	18,910.630	8.90%	21,867,720	8.91%	

2006 Agricultural Land Detail

County 89 - Washington

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	27.000	7.25%	54,675	9.74%	2,025.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	154.520	41.48%	250,320	44.61%	1,619.984
2A	168.030	45.10%	238,605	42.52%	1,420.014
3A1	0.000	0.00%	0	0.00%	0.000
3A	1.000	0.27%	990	0.18%	990.000
4A1	13.000	3.49%	10,205	1.82%	785.000
4A	9.000	2.42%	6,390	1.14%	710.000
Irrigated Total	372.550	100.00%	561,185	100.00%	1,506.334

Dry:

1D1	444.680	21.42%	798,205	26.17%	1,795.009
1D	187.240	9.02%	330,485	10.84%	1,765.034
2D1	729.280	35.12%	1,206,975	39.58%	1,655.022
2D	191.420	9.22%	253,625	8.32%	1,324.966
3D1	70.750	3.41%	78,180	2.56%	1,105.017
3D	130.890	6.30%	141,360	4.64%	1,079.990
4D1	202.170	9.74%	167,810	5.50%	830.044
4D	119.960	5.78%	73,175	2.40%	609.995
Dry Total	2,076.390	100.00%	3,049,815	100.00%	1,468.806

Grass:

1G1	74.210	16.32%	69,755	26.99%	939.967
1G	13.280	2.92%	11,020	4.26%	829.819
2G1	63.780	14.03%	48,470	18.75%	759.956
2G	38.000	8.36%	26,030	10.07%	685.000
3G1	2.000	0.44%	1,220	0.47%	610.000
3G	27.000	5.94%	13,500	5.22%	500.000
4G1	84.360	18.56%	33,745	13.06%	400.011
4G	151.950	33.43%	54,705	21.17%	360.019
Grass Total	454.580	100.00%	258,445	100.00%	568.535

Irrigated Total	372.550	7.59%	561,185	13.64%	1,506.334
Dry Total	2,076.390	42.31%	3,049,815	74.12%	1,468.806
Grass Total	454.580	9.26%	258,445	6.28%	568.535
Waste	2,003.920	40.83%	245,400	5.96%	122.459
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	4,907.440	100.00%	4,114,845	100.00%	838.491

As Related to the County as a Whole

Irrigated Total	372.550	3.41%	561,185	3.59%	
Dry Total	2,076.390	1.22%	3,049,815	1.40%	
Grass Total	454.580	2.77%	258,445	2.82%	
Waste	2,003.920	13.46%	245,400	10.45%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	4,907.440	2.31%	4,114,845	1.68%	

2006 Agricultural Land Detail

County 89 - Washington

Market Area: **5**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	339.860	39.66%	688,220	49.31%	2,025.010
1A	102.000	11.90%	201,455	14.43%	1,975.049
2A1	116.600	13.61%	188,890	13.53%	1,619.982
2A	80.850	9.43%	114,805	8.23%	1,419.975
3A1	17.460	2.04%	21,215	1.52%	1,215.063
3A	121.500	14.18%	120,285	8.62%	990.000
4A1	66.700	7.78%	52,365	3.75%	785.082
4A	12.000	1.40%	8,520	0.61%	710.000
Irrigated Total	856.970	100.00%	1,395,755	100.00%	1,628.709

Dry:

1D1	5,454.470	19.09%	9,790,825	25.92%	1,795.009
1D	5,061.800	17.72%	8,934,185	23.65%	1,765.021
2D1	3,729.780	13.06%	6,172,840	16.34%	1,655.014
2D	598.320	2.09%	792,770	2.10%	1,324.993
3D1	234.020	0.82%	258,595	0.68%	1,105.012
3D	5,406.310	18.92%	5,838,815	15.46%	1,080.000
4D1	4,783.100	16.74%	3,969,980	10.51%	830.001
4D	3,300.330	11.55%	2,013,195	5.33%	609.998
Dry Total	28,568.130	100.00%	37,771,205	100.00%	1,322.144

Grass:

1G1	254.850	27.35%	239,565	37.34%	940.023
1G	199.490	21.41%	165,575	25.80%	829.991
2G1	34.000	3.65%	25,840	4.03%	760.000
2G	40.300	4.32%	27,610	4.30%	685.111
3G1	19.850	2.13%	12,110	1.89%	610.075
3G	192.980	20.71%	96,490	15.04%	500.000
4G1	147.000	15.77%	58,800	9.16%	400.000
4G	43.500	4.67%	15,660	2.44%	360.000
Grass Total	931.970	100.00%	641,650	100.00%	688.487

Irrigated Total	856.970	2.76%	1,395,755	3.50%	1,628.709
Dry Total	28,568.130	92.15%	37,771,205	94.66%	1,322.144
Grass Total	931.970	3.01%	641,650	1.61%	688.487
Waste	645.890	2.08%	95,385	0.24%	147.679
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	31,002.960	100.00%	39,903,995	100.00%	1,287.102

As Related to the County as a Whole

Irrigated Total	856.970	7.84%	1,395,755	8.93%	
Dry Total	28,568.130	16.78%	37,771,205	17.30%	
Grass Total	931.970	5.67%	641,650	7.01%	
Waste	645.890	4.34%	95,385	4.06%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	31,002.960	14.59%	39,903,995	16.26%	

2006 Agricultural Land Detail

County 89 - Washington

Market Area: **6**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	3.000	33.33%	6,075	33.89%	2,025.000
1A	6.000	66.67%	11,850	66.11%	1,975.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	9.000	100.00%	17,925	100.00%	1,991.666

Dry:

1D1	413.330	6.04%	741,945	9.43%	1,795.042
1D	1,270.880	18.58%	2,251,545	28.62%	1,771.642
2D1	514.330	7.52%	851,245	10.82%	1,655.056
2D	456.340	6.67%	609,565	7.75%	1,335.769
3D1	104.530	1.53%	115,505	1.47%	1,104.993
3D	872.820	12.76%	954,085	12.13%	1,093.106
4D1	1,760.070	25.73%	1,460,880	18.57%	830.012
4D	1,446.940	21.16%	882,600	11.22%	609.976
Dry Total	6,839.240	100.00%	7,867,370	100.00%	1,150.328

Grass:

1G1	31.720	2.62%	29,815	4.89%	939.943
1G	173.780	14.34%	144,245	23.68%	830.043
2G1	29.530	2.44%	22,445	3.68%	760.074
2G	87.070	7.18%	59,650	9.79%	685.080
3G1	17.000	1.40%	10,370	1.70%	610.000
3G	103.510	8.54%	51,755	8.49%	500.000
4G1	350.400	28.91%	140,170	23.01%	400.028
4G	418.910	34.57%	150,815	24.75%	360.017
Grass Total	1,211.920	100.00%	609,265	100.00%	502.727

Irrigated Total	9.000	0.09%	17,925	0.20%	1,991.666
Dry Total	6,839.240	70.09%	7,867,370	87.98%	1,150.328
Grass Total	1,211.920	12.42%	609,265	6.81%	502.727
Waste	1,694.350	17.36%	447,715	5.01%	264.239
Other	3.000	0.03%	450	0.01%	150.000
Exempt	5.230	0.05%			
Market Area Total	9,757.510	100.00%	8,942,725	100.00%	916.496

As Related to the County as a Whole

Irrigated Total	9.000	0.08%	17,925	0.11%	
Dry Total	6,839.240	4.02%	7,867,370	3.60%	
Grass Total	1,211.920	7.38%	609,265	6.66%	
Waste	1,694.350	11.38%	447,715	19.06%	
Other	3.000	66.67%	450	66.67%	
Exempt	5.230	0.81%			
Market Area Total	9,757.510	4.59%	8,942,725	3.64%	

2006 Agricultural Land Detail

County 89 - Washington

Market Area: 7

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	134.500	11.65%	272,365	15.62%	2,025.018
1A	120.000	10.39%	237,000	13.59%	1,975.000
2A1	343.650	29.76%	556,715	31.93%	1,620.005
2A	5.000	0.43%	7,100	0.41%	1,420.000
3A1	551.590	47.77%	670,190	38.44%	1,215.014
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	1,154.740	100.00%	1,743,370	100.00%	1,509.751

Dry:

1D1	626.970	13.62%	1,125,415	16.74%	1,795.006
1D	689.500	14.98%	1,216,960	18.10%	1,764.989
2D1	1,508.510	32.78%	2,495,385	37.12%	1,654.205
2D	268.360	5.83%	355,580	5.29%	1,325.011
3D1	1,096.300	23.82%	1,192,630	17.74%	1,087.868
3D	3.000	0.07%	3,240	0.05%	1,080.000
4D1	377.130	8.19%	313,015	4.66%	829.992
4D	32.280	0.70%	19,690	0.29%	609.975
Dry Total	4,602.050	100.00%	6,721,915	100.00%	1,460.634

Grass:

1G1	2.000	1.38%	1,880	2.18%	940.000
1G	29.340	20.19%	24,350	28.18%	829.925
2G1	17.000	11.70%	12,920	14.95%	760.000
2G	21.500	14.79%	14,730	17.05%	685.116
3G1	12.000	8.26%	7,320	8.47%	610.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	58.500	40.25%	23,400	27.08%	400.000
4G	5.000	3.44%	1,800	2.08%	360.000
Grass Total	145.340	100.00%	86,400	100.00%	594.468

Irrigated Total	1,154.740	17.48%	1,743,370	20.16%	1,509.751
Dry Total	4,602.050	69.66%	6,721,915	77.74%	1,460.634
Grass Total	145.340	2.20%	86,400	1.00%	594.468
Waste	704.510	10.66%	94,990	1.10%	134.831
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	6,606.640	100.00%	8,646,675	100.00%	1,308.785

As Related to the County as a Whole

Irrigated Total	1,154.740	10.56%	1,743,370	11.15%	
Dry Total	4,602.050	2.70%	6,721,915	3.08%	
Grass Total	145.340	0.88%	86,400	0.94%	
Waste	704.510	4.73%	94,990	4.04%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	6,606.640	3.11%	8,646,675	3.52%	

2006 Agricultural Land Detail

County 89 - Washington

Market Area: **8**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	171.370	9.70%	307,610	14.88%	1,795.004
1D	289.590	16.39%	511,130	24.73%	1,765.012
2D1	145.410	8.23%	240,655	11.64%	1,655.009
2D	141.500	8.01%	187,490	9.07%	1,325.017
3D1	67.000	3.79%	73,760	3.57%	1,100.895
3D	93.640	5.30%	101,130	4.89%	1,079.987
4D1	552.040	31.25%	458,200	22.17%	830.012
4D	306.130	17.33%	186,735	9.04%	609.985
Dry Total	1,766.680	100.00%	2,066,710	100.00%	1,169.827

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	30.000	13.77%	24,900	24.39%	830.000
2G1	3.800	1.74%	2,890	2.83%	760.526
2G	15.000	6.89%	10,275	10.07%	685.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	2.000	0.92%	1,000	0.98%	500.000
4G1	72.460	33.27%	28,985	28.39%	400.013
4G	94.550	43.41%	34,035	33.34%	359.968
Grass Total	217.810	100.00%	102,085	100.00%	468.688

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	1,766.680	80.04%	2,066,710	93.85%	1,169.827
Grass Total	217.810	9.87%	102,085	4.64%	468.688
Waste	222.790	10.09%	33,415	1.52%	149.984
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	2,207.280	100.00%	2,202,210	100.00%	997.703

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	1,766.680	1.04%	2,066,710	0.95%	
Grass Total	217.810	1.33%	102,085	1.12%	
Waste	222.790	1.50%	33,415	1.42%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	2,207.280	1.04%	2,202,210	0.90%	

2006 Agricultural Land Detail

County 89 - Washington

Market Area: **9**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1.000	0.40%	2,025	0.61%	2,025.000
1A	19.000	7.62%	37,525	11.38%	1,975.000
2A1	84.000	33.69%	136,080	41.26%	1,620.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	125.000	50.14%	136,825	41.48%	1,094.600
3A	7.000	2.81%	6,930	2.10%	990.000
4A1	13.310	5.34%	10,450	3.17%	785.123
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	249.310	100.00%	329,835	100.00%	1,322.991

Dry:

1D1	391.310	17.73%	702,410	25.78%	1,795.021
1D	244.490	11.08%	431,525	15.84%	1,765.000
2D1	192.000	8.70%	317,760	11.66%	1,655.000
2D	2.750	0.12%	3,645	0.13%	1,325.454
3D1	1,274.570	57.74%	1,184,990	43.49%	929.717
3D	0.000	0.00%	0	0.00%	0.000
4D1	101.280	4.59%	84,065	3.08%	830.025
4D	1.000	0.05%	610	0.02%	610.000
Dry Total	2,207.400	100.00%	2,725,005	100.00%	1,234.486

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	6.380	36.71%	4,850	41.96%	760.188
2G	0.000	0.00%	0	0.00%	0.000
3G1	11.000	63.29%	6,710	58.04%	610.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	17.380	100.00%	11,560	100.00%	665.132

Irrigated Total	249.310	9.52%	329,835	10.68%	1,322.991
Dry Total	2,207.400	84.26%	2,725,005	88.24%	1,234.486
Grass Total	17.380	0.66%	11,560	0.37%	665.132
Waste	144.020	5.50%	21,600	0.70%	149.979
Other	1.500	0.06%	225	0.01%	150.000
Exempt	0.000	0.00%			
Market Area Total	2,619.610	100.00%	3,088,225	100.00%	1,178.887

As Related to the County as a Whole

Irrigated Total	249.310	2.28%	329,835	2.11%	
Dry Total	2,207.400	1.30%	2,725,005	1.25%	
Grass Total	17.380	0.11%	11,560	0.13%	
Waste	144.020	0.97%	21,600	0.92%	
Other	1.500	33.33%	225	33.33%	
Exempt	0.000	0.00%			
Market Area Total	2,619.610	1.23%	3,088,225	1.26%	

2006 Agricultural Land Detail

County 89 - Washington

Market Area: **10**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	192.020	7.67%	344,675	11.06%	1,794.995
1D	439.050	17.54%	774,930	24.86%	1,765.015
2D1	418.080	16.71%	691,920	22.20%	1,654.994
2D	211.210	8.44%	282,540	9.06%	1,337.720
3D1	316.590	12.65%	278,860	8.95%	880.823
3D	113.910	4.55%	123,030	3.95%	1,080.063
4D1	440.310	17.59%	381,310	12.23%	866.003
4D	371.350	14.84%	239,945	7.70%	646.142
Dry Total	2,502.520	100.00%	3,117,210	100.00%	1,245.628

Grass:

1G1	5.000	0.81%	4,700	1.71%	940.000
1G	66.500	10.80%	55,195	20.10%	830.000
2G1	1.000	0.16%	760	0.28%	760.000
2G	5.000	0.81%	3,425	1.25%	685.000
3G1	2.000	0.32%	1,220	0.44%	610.000
3G	55.000	8.93%	27,500	10.01%	500.000
4G1	214.460	34.83%	85,780	31.24%	399.981
4G	266.760	43.32%	96,035	34.97%	360.005
Grass Total	615.720	100.00%	274,615	100.00%	446.006

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	2,502.520	74.31%	3,117,210	90.90%	1,245.628
Grass Total	615.720	18.28%	274,615	8.01%	446.006
Waste	249.260	7.40%	37,385	1.09%	149.983
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	3,367.500	100.00%	3,429,210	100.00%	1,018.325

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	2,502.520	1.47%	3,117,210	1.43%	
Grass Total	615.720	3.75%	274,615	3.00%	
Waste	249.260	1.67%	37,385	1.59%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	3,367.500	1.58%	3,429,210	1.40%	

2006 Agricultural Land Detail

County 89 - Washington

Market Area: 11

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	5.000	1.38%	8,975	2.28%	1,795.000
1D	41.250	11.38%	72,805	18.52%	1,764.969
2D1	13.000	3.59%	21,515	5.47%	1,655.000
2D	74.100	20.44%	98,185	24.97%	1,325.033
3D1	5.020	1.38%	5,545	1.41%	1,104.581
3D	57.620	15.90%	62,225	15.83%	1,079.920
4D1	101.690	28.05%	84,410	21.47%	830.071
4D	64.800	17.88%	39,530	10.05%	610.030
Dry Total	362.480	100.00%	393,190	100.00%	1,084.721

Grass:

1G1	2.280	3.04%	2,145	5.46%	940.789
1G	11.700	15.60%	9,710	24.70%	829.914
2G1	0.000	0.00%	0	0.00%	0.000
2G	13.780	18.37%	9,440	24.02%	685.050
3G1	0.000	0.00%	0	0.00%	0.000
3G	2.000	2.67%	1,000	2.54%	500.000
4G1	18.000	24.00%	7,200	18.32%	400.000
4G	27.250	36.33%	9,810	24.96%	360.000
Grass Total	75.010	100.00%	39,305	100.00%	523.996

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	362.480	66.66%	393,190	87.68%	1,084.721
Grass Total	75.010	13.79%	39,305	8.76%	523.996
Waste	106.260	19.54%	15,940	3.55%	150.009
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	543.750	100.00%	448,435	100.00%	824.708

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	362.480	0.21%	393,190	0.18%	
Grass Total	75.010	0.46%	39,305	0.43%	
Waste	106.260	0.71%	15,940	0.68%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	543.750	0.26%	448,435	0.18%	

2006 Agricultural Land Detail

County 89 - Washington

Market Area: **12**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	1,634.880	22.78%	2,934,605	29.18%	1,794.997
1D	1,967.050	27.40%	3,471,880	34.52%	1,765.018
2D1	489.330	6.82%	809,860	8.05%	1,655.038
2D	24.000	0.33%	31,800	0.32%	1,325.000
3D1	10.000	0.14%	11,050	0.11%	1,105.000
3D	1,596.130	22.24%	1,723,820	17.14%	1,079.999
4D1	839.600	11.70%	696,870	6.93%	830.002
4D	616.840	8.59%	376,275	3.74%	610.004
Dry Total	7,177.830	100.00%	10,056,160	100.00%	1,401.002

Grass:

1G1	72.100	14.56%	67,775	21.65%	940.013
1G	135.000	27.26%	112,050	35.79%	830.000
2G1	23.000	4.64%	17,480	5.58%	760.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	14.000	2.83%	8,540	2.73%	610.000
3G	95.870	19.36%	47,935	15.31%	500.000
4G1	84.300	17.02%	33,720	10.77%	400.000
4G	71.000	14.34%	25,560	8.16%	360.000
Grass Total	495.270	100.00%	313,060	100.00%	632.099

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	7,177.830	88.45%	10,056,160	96.40%	1,401.002
Grass Total	495.270	6.10%	313,060	3.00%	632.099
Waste	442.130	5.45%	62,110	0.60%	140.479
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	8,115.230	100.00%	10,431,330	100.00%	1,285.401

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	7,177.830	4.22%	10,056,160	4.61%	
Grass Total	495.270	3.02%	313,060	3.42%	
Waste	442.130	2.97%	62,110	2.64%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	8,115.230	3.82%	10,431,330	4.25%	

2006 Agricultural Land Detail

County 89 - Washington

Market Area: **13**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	5.000	50.00%	8,975	57.53%	1,795.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	5.000	50.00%	6,625	42.47%	1,325.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	10.000	100.00%	15,600	100.00%	1,560.000

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	0.000	0.00%	0	0.00%	0.000

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	10.000	6.71%	15,600	48.60%	1,560.000
Grass Total	0.000	0.00%	0	0.00%	0.000
Waste	139.000	93.29%	16,500	51.40%	118.705
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	149.000	100.00%	32,100	100.00%	215.436

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	10.000	0.01%	15,600	0.01%	
Grass Total	0.000	0.00%	0	0.00%	
Waste	139.000	0.93%	16,500	0.70%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	149.000	0.07%	32,100	0.01%	

2006 Agricultural Land Detail

County 89 - Washington

Market Area: **16**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	3.420	5.33%	6,135	7.18%	1,793.859
1D	2.000	3.11%	3,530	4.13%	1,765.000
2D1	19.750	30.75%	32,685	38.27%	1,654.936
2D	3.000	4.67%	3,975	4.65%	1,325.000
3D1	34.100	53.10%	37,680	44.12%	1,104.985
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.950	1.48%	790	0.93%	831.578
4D	1.000	1.56%	610	0.71%	610.000
Dry Total	64.220	100.00%	85,405	100.00%	1,329.881

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	0.000	0.00%	0	0.00%	0.000

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	64.220	92.32%	85,405	99.07%	1,329.881
Grass Total	0.000	0.00%	0	0.00%	0.000
Waste	5.340	7.68%	800	0.93%	149.812
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	69.560	100.00%	86,205	100.00%	1,239.289

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	64.220	0.04%	85,405	0.04%	
Grass Total	0.000	0.00%	0	0.00%	
Waste	5.340	0.04%	800	0.03%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	69.560	0.03%	86,205	0.04%	

2006 Agricultural Land Detail

County 89 - Washington

Market Area: **26**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	24.000	13.95%	48,605	21.57%	2,025.208
1A	29.000	16.86%	57,280	25.41%	1,975.172
2A1	26.500	15.41%	42,930	19.05%	1,620.000
2A	10.000	5.81%	14,200	6.30%	1,420.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	3.500	2.03%	3,465	1.54%	990.000
4A1	37.500	21.80%	29,440	13.06%	785.066
4A	41.500	24.13%	29,465	13.07%	710.000
Irrigated Total	172.000	100.00%	225,385	100.00%	1,310.377

Dry:

1D1	2,031.880	7.51%	3,647,280	11.24%	1,795.027
1D	5,336.050	19.72%	9,418,265	29.04%	1,765.025
2D1	2,530.970	9.35%	4,188,845	12.91%	1,655.035
2D	2,015.910	7.45%	2,671,115	8.24%	1,325.016
3D1	352.580	1.30%	347,565	1.07%	985.776
3D	3,452.360	12.76%	3,728,545	11.50%	1,079.998
4D1	6,899.810	25.50%	5,726,915	17.66%	830.010
4D	4,437.130	16.40%	2,706,720	8.34%	610.015
Dry Total	27,056.690	100.00%	32,435,250	100.00%	1,198.788

Grass:

1G1	164.500	4.19%	154,630	7.78%	940.000
1G	600.520	15.31%	498,430	25.09%	829.997
2G1	75.220	1.92%	57,165	2.88%	759.970
2G	194.900	4.97%	133,520	6.72%	685.069
3G1	54.000	1.38%	32,940	1.66%	610.000
3G	347.020	8.85%	173,510	8.73%	500.000
4G1	1,049.290	26.76%	419,720	21.12%	400.003
4G	1,436.260	36.62%	517,045	26.02%	359.994
Grass Total	3,921.710	100.00%	1,986,960	100.00%	506.656

Irrigated Total	172.000	0.50%	225,385	0.64%	1,310.377
Dry Total	27,056.690	78.46%	32,435,250	92.28%	1,198.788
Grass Total	3,921.710	11.37%	1,986,960	5.65%	506.656
Waste	3,334.130	9.67%	500,145	1.42%	150.007
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	34,484.530	100.00%	35,147,740	100.00%	1,019.232

As Related to the County as a Whole

Irrigated Total	172.000	1.57%	225,385	1.44%	
Dry Total	27,056.690	15.89%	32,435,250	14.85%	
Grass Total	3,921.710	23.88%	1,986,960	21.72%	
Waste	3,334.130	22.39%	500,145	21.29%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	34,484.530	16.23%	35,147,740	14.32%	

2006 Agricultural Land Detail

County 89 - Washington

Market Area: **31**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	116.000	7.18%	208,220	10.68%	1,795.000
1D	293.630	18.16%	518,260	26.59%	1,765.010
2D1	195.770	12.11%	324,000	16.63%	1,655.003
2D	117.770	7.28%	156,045	8.01%	1,324.997
3D1	123.080	7.61%	136,005	6.98%	1,105.013
3D	82.690	5.11%	89,305	4.58%	1,079.997
4D1	443.190	27.41%	367,845	18.87%	829.993
4D	244.540	15.13%	149,170	7.65%	610.002
Dry Total	1,616.670	100.00%	1,948,850	100.00%	1,205.471

Grass:

1G1	9.000	1.87%	8,460	3.69%	940.000
1G	64.600	13.45%	53,620	23.39%	830.030
2G1	2.000	0.42%	1,520	0.66%	760.000
2G	30.000	6.24%	20,550	8.97%	685.000
3G1	11.000	2.29%	6,710	2.93%	610.000
3G	19.750	4.11%	9,875	4.31%	500.000
4G1	115.270	23.99%	46,110	20.12%	400.017
4G	228.790	47.62%	82,360	35.93%	359.980
Grass Total	480.410	100.00%	229,205	100.00%	477.102

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	1,616.670	70.09%	1,948,850	88.20%	1,205.471
Grass Total	480.410	20.83%	229,205	10.37%	477.102
Waste	209.590	9.09%	31,440	1.42%	150.007
Other	0.000	0.00%	0	0.00%	0.000
Exempt	640.000	27.75%			
Market Area Total	2,306.670	100.00%	2,209,495	100.00%	957.872

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	1,616.670	0.95%	1,948,850	0.89%	
Grass Total	480.410	2.92%	229,205	2.50%	
Waste	209.590	1.41%	31,440	1.34%	
Other	0.000	0.00%	0	0.00%	
Exempt	640.000	99.19%			
Market Area Total	2,306.670	1.09%	2,209,495	0.90%	

2006 Agricultural Land Detail

County 89 - Washington

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	1,130.930	1,864,475	9,802.800	13,773,115
Dry	0.000	0	11,990.550	15,875,390	158,287.200	202,473,320
Grass	0.000	0	1,138.930	599,585	15,286.140	8,550,370
Waste	0.000	0	1,544.650	238,715	13,345.260	2,110,205
Other	0.000	0	3.000	450	1.500	225
Exempt	0.000	0	0.000	0	645.230	0
Total	0.000	0	15,808.060	18,578,615	196,722.900	226,907,235

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	10,933.730	15,637,590	10,933.730	5.14%	15,637,590	6.37%	1,430.215
Dry	170,277.750	218,348,710	170,277.750	80.12%	218,348,710	88.95%	1,282.309
Grass	16,425.070	9,149,955	16,425.070	7.73%	9,149,955	3.73%	557.072
Waste	14,889.910	2,348,920	14,889.910	7.01%	2,348,920	0.96%	157.752
Other	4.500	675	4.500	0.00%	675	0.00%	150.000
Exempt	645.230	0	645.230	0.30%	0	0.00%	0.000
Total	212,530.960	245,485,850	212,530.960	100.00%	245,485,850	100.00%	1,155.059

* Department of Property Assessment & Taxation Calculates

**2005 PLAN OF ASSESSMENT
FOR
WASHINGTON 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 each year.

DISCLAIMER:

This Plan of Assessment was developed to meet the requirements of Nebraska Laws 2005, LB 263, Section 9. The reader should note that at the time this document is being prepared, the 2005 numbers are not available for State assessed personal property and State assessed real estate. In addition, homestead exemption applications are still being received, special valuation applications are being accepted and determinations on 775P exemptions are not finalized by the Department of Property Assessment and Taxation. Finally, the protest process is ongoing and the sales file is incomplete for 2006.

For the reasons stated above, it is difficult on June 15th, to describe and determine all the assessment actions necessary to achieve the levels of value required by law, and the resources necessary to complete those actions.

Thank you for your time and understanding.

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 marked value of real property in the ordinary course of trade." Nebraska Revised Statute 77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

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

Reference, Nebraska Revised Statute 77-201 (R. S. Supplement 2004).

RECORD MAINTENANCE:

MAPPING

Washington County's cadastral maps were completed in 1989. They are currently being maintained in the County Surveyor's Office for the Assessor's Office. All parcel splits, new subdivisions and ownership changes are kept up to date by the Assessor's Staff and Surveyor's Staff.

OWNERSHIP

Real estate transfer statements are received from the County Clerk on an ongoing basis. Ownership transfers are made on the property record cards and in our CAMA system along with the sale information.

Assessor's Office has ownership of the cadastral maps.

REPORT GENERATION

Nebraska State Statutes require the production of many reports. In Washington County, report generation is the responsibility of the Deputy Assessor with final approval of all data by the County Assessor. The following reports are required by statute and completed each year:

- Abstract - Real Estate
- Abstract - Personal Property
- Certification of Values
- School District Taxable Value Report
- Certificate of Taxes Levied

From time to time, corrections to the tax list are required. If appropriate, the Assessor's Office presents the correction book to the County Board for approval. Once approved, the online computer correction is completed by the Assessor's Office, the property record card is updated and the information is forwarded to the Treasurer's Office via TerraScan. TerraScan is Washington County's CAMA system.

ADMINISTER HOMESTEAD EXEMPTION:

The Assessment Specialist works with the Assessor in conjunction with the administration of the homestead exemption worksheets, documentation, mailing of all forms, finding the median average of the county totals and updating of documents and computer records to reflect exemption values and taxes.

For the year of 2004 we had a total of 504 applicants and a value exempted of \$38,364.565 with a tax loss of \$736,595.76. The average median value for 2005 is not available at this time.

ADMINISTER PERSONAL PROPERTY:

The Assessment Specialist works with the County Assessor in the administration of personal property. New business is obtained through following up on local and county building permits and discovery.

The County Assessor requested in 2005 that all personal property filers provide us with their federal depreciation worksheet as part of the updating process.

The 2005 value of centrally assessed and the final determination of 775P personal property is not available at this time.

The abstract totals for the year 2005 consisted of 725 commercial schedules with a value of \$69,320,342. The totals for agricultural schedules consisted of 513 with a value of \$16,052,671 and a combined total of \$85,373,013.

ADMINISTER SPECIAL VALUATION:

The Assessor's Office administrates the filing of all special valuation applications for Washington County. This includes assisting the taxpayer in the completion of the application, verifying the information on the form and checking the zoning of the property for approval.

All corrections to the tax rolls for homestead exemption, personal property and special valuation are reviewed and approved by the County Assessor and the County Board in accordance with State rules and guidelines.

GENERATE TAX ROLL:

The Assessor's Office also generates tax rolls for the real estate personal property, railroads and public services. Homestead exemption credits are also included on parcels approved for exemption on the tax rolls. The tax rolls are generated by the Assessor's office and the collection of the taxes are the responsibility of the County Treasurer.

RESPONSIBILITIES OF APPRAISAL:

VALUE ALL REAL PROPERTY

The Assessor with the assistance of the Residential Appraiser, Commercial Appraiser and the Deputy Assessor are the core team. This is the team that identifies the value of real property for Washington County.

DEVELOP PLAN OF REVIEW

This core team also develops a yearly plan as to what needs to be reviewed, audited and updated for the upcoming year. In Washington County, the plan of review includes a physical inspection every three to five years. This will include a spot check of measurements for accuracy, re-assessment of quality and condition scores, and the addition or subtraction of any physical improvements.

In 2003, the land in all suburban urban and rural areas were reviewed and equalized.

In 2004, new Marshall and Swift costing tables were loaded on our CAMA system with appropriate adjustments to the depreciation schedules. In addition, unimproved rural sites were reviewed, improved procedures for developers discounts have been implemented, and adjustments to rural market areas that should more accurately reflect the current market value.

ESTABLISH PROCEDURE FOR PICKUP WORK

The requirement for pickup work is determined weekly. The Assessor's Office acquires building permits from planning and zoning, and the city and villages on an ongoing basis. The researching of building permits and market areas with current sales and discovery are used to identify potential pickup work. If the project is incomplete at the time of inspection, the property will be revisited on a date that is as close to December 31st as possible. The project will be assigned a partial value for the amount of construction completed based off of the inspection completed closest to January 1st as possible. The value will be based off our own physical measurements, and not off the contractor's plans of specifications.

Pick up work is completed by the Commercial Appraiser, Residential Property Appraiser, and the Deputy Assessor with the approval of the County Assessor.

A filing system by legal description is comprised of a property record card with a permanent picture, complete site and improvement information.

REVIEW SALES

The Assessor's Office reviews all sales that occur in Washington County. Residential lot sales are reviewed by an Assessment Specialist. Residential improved and agriculture improved and unimproved sales are being completed by another Assessment Specialist. Commercial sales are reviewed by the Commercial Appraiser with final review being performed by the County Assessor and Deputy Assessor.

All sales are audited and reviewed by the Assessor. Updates to all values are performed on an annual basis. The Assessor with the assistance of the Residential Appraiser, Commercial Appraiser and the Deputy Assessor are the core team who value all real property for Washington County.

PERSONNEL COUNT:

Position: Assessor/Deputy Assessor (2)

Position Description:

The Assessor administrates all the assessment duties as required by Nebraska State Statutes. He/she is responsible for completing many reports during the year within the statutory deadlines. The Assessor also works with the County Board of Supervisors as well as other elected officials. The Assessor also has to supervise the assessment and appraisal staff.

Continuing Education Requirements:

The Assessor/Deputy is required to obtain 60 hours of continuing education every 4 years. The Assessor/Deputy also attends other workshops and meetings to further his/her knowledge of the assessment field. The Assessor is currently a member of the Northeast Nebraska Assessor Association. The Deputy Assessor is a member of the Nebraska GIS conference and attends many workshops pertaining to GIS.

Position: Assessment Specialist (3)

Position Description:

The Assessment Specialist has his/her areas of "expertise" in the various activities of the assessment field, such as personal property, homestead exemption, real estate transfers (521's), and special valuations. All Assessment Specialists are able to assist in all areas of each activity, but every member has his or her own area for which they are responsible.

Continuing Education Requirements:

The Assessment Specialist position at this time does not have a continuing education requirement. The current position holders have voluntarily taken classes such as Windows, TerraScan user education, as well as IAAO classes. Two of the current position holders have attained Assessor Certification. One position holder is currently a member of the Nebraska GIS conference and attends many workshops pertaining to GIS.

Position: Appraiser (2 plus 1part time)

Position Description:

Establish property value on an annual basis, coordinate the re-evaluation process, compile the necessary data needed to support value, track recent sales, supervise job tasks of appraisal assistants, and complete the appraisal assistant evaluation process.

Continuing Education Requirements:

The Appraiser position at this time does not have a continuing education requirement. Current position holders have voluntarily taken several classes in mass appraisal, geographical information systems TerraScan user education.

One is a licensed appraiser and the other two have attained Assessor Certification.

BUDGETING:

The proposed budget is being streamlined for 2005-2006. The major change is that the reappraisal and assessor budgets are being combined into one budget. It is our position that, if approved, the new format will allow for easier tracking of line items and reduce the effort required to ensure that double payment of bills does not occur.

Budget Worksheet 2005-2006

605-00	County Assessor		
1-0100	Official's Salary	\$	46,159.00
1-0201	Deputy's Salary	\$	36,939.00
1-0305	Regular Time Salaries	\$	127,748.00
1-0405	Part Time Salaries	\$	38,019.00
1-0505	Overtime	\$	<u>7,381.00</u>
	Personnel Services Total	\$	256,246.00
2-0100	Postal Services	\$	7,373.00
2-1701	Meals	\$	772.00
2-1702	Lodging	\$	2,060.00
2-1704	Mileage Allowance	\$	2,576.00
2-1801	Dues Subscriptions Registration	\$	1,032.00
2-2000	Printing & Publishing	\$	1,668.00
2-3910	Assessor School	\$	<u>3,090.00</u>
	Operating Expenses Total	\$	18,571.00
3-0100	Office Supplies	\$	6,257.00
3-0128	Supplies – Data Processing	\$	2,060.00
3-0211	Tires & Car Expenses	\$	3,711.00
	Supplies and Materials Total	\$	12,028.00
5-0315	Data Processing Equipment	\$	1,150.00
5-0500	Office Equipment	\$	938.00
5-1309	Data Processing Software	\$	<u>722.00</u>
	Capital Outlay Total	\$	2,810.00
	Total Expenditures	\$	289,655.00

HISTORY:

Washington County is currently using TerraScan for all computer functions. The appraisal part is being supplied by the current Marshall & Swift package through TerraScan.

WHAT HAS BEEN DONE IN CAMA

All residential, commercial, agricultural and personal property are entered into TerraScan, our current CAMA computer system. Washington County has the ability to digitize the county photo's in this system with a digital camera. However, in the interim, the county has elected to return to a 35mm photo for the property records card. This option allows the office to retain extra computer space that would otherwise be used up via the digital process.

PROCESS TO THIS POINT

With TerraScan, Washington County has the capability of electronic pricing, generating reports, calculating personal property depreciation and performing many general tasks of the County Assessor's Office.

At this time, Washington County is starting to enter pictures and sketches into their CAMA system. Washington County's CAMA or TerraScan is located in Lincoln, Nebraska.

Small town sales are loaded in the system. They are also recorded in a hard copy sales book along with pictures and the current history of the property. The 521's are kept in binders and archived for future reference. All documents are in good condition and order in accordance with the book and page number.

PICTURES AND SKETCHES

Pictures and sketches are kept in the parcel record card at this time.

COMPARABLE SELECTION NEEDS WORK

Washington County has a hard copy sales book that includes pictures and sales sheet for all recent sales that have taken place in the county.

The county has an ongoing plan to keep the parcels updated to current through a review process of sales, building permits, discovery and drive by reviews.

RE-LISTED TOWNS

Old records are presumed to be accurate and complete.

WHAT WE NEED TO COMPLETE

June of 2003 Marshall and Swift costing tables are currently loaded on the CAMA system with appropriate adjustments to the depreciation schedules. For 2006, additional adjustments will be made as required.

TOTAL RE-LISTING AND DATA ENTRY

The parcel cards are reviewed and edited on a yearly basis with any corrections being made to the card.

The three year plan is reviewed on a yearly basis with the overall decisions based on current budget constraints.

The Assessor's Office with the help of their consultant and the County Surveyor's Office has developed a parcel grid for the new Geographic Information System that mirrors the hard copy cadastral maps. In addition the parcel identifier numbers have been loaded. Other information is being developed for future GIS implementation.

PARCEL COUNT:

The following numbers are based off the 2005 abstract. Please be aware that additional changes have occurred since the abstract. These numbers do not include centrally assessed and the final determinations for 775P by the department of Property Assessment and Taxation.

List the number of residential parcels and value. The number of parcels is 7236 with a value of \$737,130,165.

List the number of commercial parcels and value. The number of parcels is 652 with a value of \$108,338,870.

List the number of industrial parcels and value. The number of parcels is 44 with a value of \$107,633,525.

List the number of agricultural parcels and value. The total number of agricultural parcels is 3,926 with a value of \$190,643,250. With addition of improvements and ag-sites being \$193,228,255.

The total number of parcels with greenbelt special value is 3,681. The greenbelt value is \$205,000,770 with an eighty percent of market value of \$467,226,495.

The number of recreational parcels is 55 with a value of \$1,248,515.

List the number of personal property parcels and value for 2005. Personal property parcel total for commercial is 725 with a total value of \$69,320,342. The parcel total for agriculture is 513 with a total value of \$16,052,671.

List the number of homestead exemption applications and value. The information for the year of 2005 is not available at this time. Total number of exempt parcels for 2004 was 504 and a value exempted of \$38,364,565 with a tax loss of 736,595.76.

CADASTRAL MAPS:

Washington County's cadastral maps are in hard copy form. The rural areas have aerial photos, flown in 1988, along with mylars of the soil surveys. The urban and suburban areas only have area and ownership lines. A Geographic Information System is currently being implemented in Washington County.

MAINTAINED BY ASSESSMENT

Washington County's cadastral maps are maintained by the County Surveyor's Office.

IN GOOD CONDITION

The cadastral maps are updated as required and are in good condition.

Employees are attending GIS workshops and informational meetings for use in implementing our GIS mapping system.

PROPERTY RECORD CARD:

The property record cards are a combination of hard copy, including a picture, along with a computer generated cost estimate and value summary sheet.

MAINTAINED BY ASSESSMENT

The property record cards are updated as needed. When a property is reviewed a new picture is taken, and a walk around or drive by inspection is completed. The information is then updated on the property record card and the CAMA system.

IN GOOD CONDITION

The property record cards are updated on a regular basis and are in good condition. All property record cards were updated with sales, transfers and building permit information. Computer data entry was completed at the same time.

REAL ESTATE TRANSFERS (521's):

WHAT ARE THEY

The 521's are in hard copy form with an attachment containing the document filed with the County Clerk's Office. The 521's document the legal description, the successor or "grantor" and the purchaser or the grantee's name and address. In addition, the sale price, and type of sale are listed.

MAINTAINED BY ASSESSMENT

The 521's are in binders in the Assessor's Office for archival purposes.

IN GOOD CONDITION

The 521's are in hard copy form, bound by deed book and page number. They are kept in current status for referral use and archived in the vault for future reference.

PROCEDURE MANUAL:

The Assessor's Office is documenting individual procedures for inclusion in a procedural manual.

Three members of the staff studied for assessor certification, tested and became State certified. With continuing education classes, job sharing and workshop participation, the Assessor's Office has become more diversified in areas of expertise.

GENERALLY DESCRIBE EACH PROCESS IN THE OFFICE

Office functions have been previously addressed in this document. Each area has been instructed in specific office functions. Specific functions with help notes are available from TerraScan. In addition, compliance with Nebraska State Statutes and Regulations is a priority. Changes in the office have increased the areas of expertise within the Assessor's Office.

LEAVES ROOM FOR INDIVIDUAL APPROACHES

The Assessor's Office is sharing in ideas, work flow analysis and planning. This has allowed the office to implement additional training functions for each employee, to streamline the office, and to increase workflow.

BASED ON REGULATIONS AND IAAO GUIDELINES

The Assessor establishes the guidelines for this assessment function. The Assessor and the Appraisal Team are working closely on function guidelines and the processing of the values. Also, the Appraiser establishes guidelines for appraisal functions. The Staff Appraiser is assessor certified currently training another Assessment Specialist to assist with outside reviews and updating of hard copy cards. Both work closely with the Assessor in this process. The Staff Appraiser reviews existing farm sites, rural subdivisions and residential properties. Properties lying within the review area are also visually reviewed and updates are made to the property record card for any recent improvements or depreciable items noted.

The Deputy Assessor working closely with the commercial appraiser on appraisal techniques, software programs and reviewing lots, rural home sites and rural subdivisions.

ASSESSMENT FUNCTIONS:

SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

Assessor

Deputy Assessor

Assist county assessor

Commercial Appraiser

Responsible to report to county assessor concerning commercial prop.

Residential Appraisers (2)

Responsible to report to county assessor concerning residential prop.

Assessment Specialist #1

Personal property, homestead and permissive exemptions.

Assessment Specialist #2

Residential lot sales, 521's and misc. Duties as needed.

Assessment Specialist #3

Agricultural, residential improvements & commercial sales 521's and green belt applications.

Procedures are established by the Assessor, State Statutes, and Regulations.

APPRAISAL FUNCTIONS:

SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

The Appraiser reviews residential improvements. The value for assessment purposes is determined by the Residential Appraiser with assistance from the Assessor.

Agricultural improvements, both old and new are reviewed by the residential appraiser. The assessed values are determined by the Residential Appraiser with assistance from the Assessor.

Residential urban, suburban, and rural sites are reviewed and assessed values are determined by the Assessor and the Residential Appraiser.

Commercial land and improvements, both old and new are reviewed by the Commercial Appraiser. The assessed values are determined by the Commercial Appraiser.

Industrial land and improvements, both old and new are reviewed by the Commercial Appraiser. The assessed values are determined by the Commercial Appraiser.

Procedures are established by State Regulations and appraiser field work monitored by the Appraiser. All residential field work is completed and monitored by the Residential Appraiser. For 2003, due to job sharing one of the Assessment Specialists is assisting the Residential Appraiser.

All commercial field work is completed and monitored by the Commercial Appraiser.

All industrial field work is completed and monitored by the Commercial Appraiser.

All agricultural improvement field work is completed and monitored by the Residential Appraiser. Due to job sharing, one of the Assessment Specialists is assisting the Residential Appraiser. All agricultural unimproved field work is completed by the Assessor and staff.

SALES ANALYZED BY THE APPRAISER

All 521's are reviewed for completion and accuracy

Residential sales are reviewed by the appraiser. This review includes a drive-by inspection along with a new picture.

Commercial and industrial sales are reviewed by the Commercial Appraiser. A drive by review, card update and new picture of property are part of this review.

ANNUAL ADJUSTMENTS TO CLASSES AND SUBCLASSES

Annual adjustments to classes and subclasses are based on statistical analysis of sales by market area or subclass. Annual adjustments are accomplished with the assistance of statistical information that is provided by the State and sales information. These adjustments are applied by area.

CLASS OR SUBCLASS

Every three to five years the new updated Marshall & Swift cost estimates are loaded on our CAMA system with new depreciation numbers being established for the individual properties. The most recent update was in June of 2003.

Land values are adjusted, based on sales of similar properties, to reflect market values. Land values are increasing at a very fast rate and have to be reviewed and may need to be adjusted on a yearly bases.

PROPERTY REVIEW:

Detailed review of all property is scheduled every three to five years

RE-MEASURE RESIDENTIAL

Residential properties are normally inspected every three to five years. If any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

COMMERCIAL

Commercial properties are normally inspected every three to five years. If any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

INDUSTRIAL

Industrial properties are inspected every three to five years. If any changes are noted or if contrary information appears, the properties are reviewed and re-measured.

AGRICULTURAL

Agricultural properties are inspected every three to five years, if any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

INTERIOR AND EXTERIOR INSPECTION

Interior inspections are done on all new construction and for all property protests prior to meeting with the County Board of Equalization. Exterior inspections are done with each sale and during any pickup work on a related property located within the same area.

RESIDENTIAL

Residential properties/exterior are inspected on an ongoing basis. If any changes are noted or if the Assessor's information appears suspect the properties are reviewed and re-measured. Interior inspections are more difficult in Washington County since the majority of homeowners are working. Interior inspections are usually required by the County Board of Equalization as part of the protest process prior to any decision being formed by the Board.

COMMERCIAL

Commercial properties are inspected every three to five years. If any changes are noted or if contrary information appears, the properties are inspected on the exterior and interior.

INDUSTRIAL

Industrial properties are inspected every three to five years. If any changes are noted or if contrary information appears, the properties are inspected on the exterior and interior.

AGRICULTURAL

Agricultural properties are inspected every three to five years. If any changes are noted or if any contrary information appears, the properties are inspected on the exterior.

DEPRECIATION ANALYSIS BASED ON RCN AND SALES:

RESIDENTIAL

All residential sales are entered into TerraScan, Washington County's CAMA data base system. The system generates a printout that indicates a current RCN along with a sales price per sq. ft. The depreciation indicated by the sales is applied back to similar properties.

COMMERCIAL

All commercial sales are entered into a data base that generates a report that indicates overall depreciation based on current RCN, along with a sale price per sq. ft. The depreciation indicated by the sales is applied back to similar properties.

INDUSTRIAL

There are very few sales of industrial property. The depreciation used for industrial property in Washington County is usually observed condition along with age and life.

AGRICULTURAL

All agricultural sales are entered into TerraScan. The system generates a report that indicates a current RCN along with a sales price per sq. ft. The depreciation indicated by the sales is applied back to similar properties.

SALES REVIEW:

DONE ON MONTHLY BASIS

The sale review is conducted by the Assessment Specialist. The County Assessor ensures the review of 521's.

INTERVIEW BUYER WHERE POSSIBLE

All sellers receive a form pertaining to the sale. This form is to be filled out and mailed back to the Assessor. The County has found that this is the most efficient way to complete the process. A sketch is then added to the electronic file. All pictures and sketches are retained on hard copy.

The sales book is maintained by the Assessment Specialists with counter copies available to the public.

DISCUSSION OF RESIDENTIAL PROPERTY:

HOW MUCH IS COMPLETE IN THE CAMA SYSTEM

All parcels in Washington County are in the TerraScan system. At this time the Assessor's Office in the process of loading pictures and sketches in the CAMA system.

Hard copy files contains a picture and sketch of each parcel. It is estimated that it will be 3 to 5 years before all the pictures and sketches will be loaded into the computer database.

ESTIMATED DATE OF COMPLETION

2006

Initiate the second year of a four-year plan to perform a physical review and re-listing of all residential properties in Washington County. If Blair is completed in 2005, Arlington and Ft Cahoun will be the most likely choices for 2006 re-listing. Residential properties that are not re-valued should be adjusted by percentage, if required, to reflect appreciation of value.

The third year of a five-year plan to load all sketches on-line.

2007

Initiate the third year of a four-year plan to perform a physical review and re-listing of all residential properties in Washington County. Residential properties that are not re-valued should be adjusted by percentage, if required, to reflect appreciation of value.

The fourth year of a five-year plan to load all sketches on-line.

2008

Initiate the fourth year of a four-year plan to perform a physical review and re-listing of all residential properties in Washington County. Residential properties that are not re-valued should be adjusted by percentage, if required, to reflect appreciation of value.

The fifth and final year of a five-year plan to load all sketches on-line.

DISCUSSION OF COMMERCIAL AND INDUSTRIAL PROPERTY:

HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

All commercial property information is stored in the Marshall & Swift cost estimator. This is an appraisal data base that includes the land size along with the property characteristics.

ESTIMATED DATE OF COMPLETION

In 2004, the county is planning to start a 3 to 5 year cycle of re-valuing the commercial and industrial property in Washington County. The county will start with small towns. The Commercial Appraiser reviews sales files to determine which subclasses require attention.

DISCUSSION OF AGRICULTURAL PROPERTY:

HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

All land parcels including improvements are located in the TerraScan system. The photo's, sketches and cadastral mapping are not located on TerraScan, however, they are located on hard copy for archival purposes.

LAND

All agricultural land in Washington County is valued four times. A market value is established based off of best use. A recapture value is established based on 80% of market value. A special use value is established based on uninfluenced agriculture use. Finally, an assessed value is established based on 80% of the special use value.

The Assessor reviews these values, as required.

IMPROVEMENTS

All agricultural improvements in Washington County are valued with the Marshall & Swift cost manual. The acre of ground under the house was re-valued in 2003 for all of the rural areas. For 2006, the first acre of ground under the house will be re-valued again if the sales file confirm.

ESTIMATED DATE OF COMPLETION

The houses and out buildings are scheduled for re-valuation over a four-year period beginning in 2005.

CONCLUSION:

DISCUSS PROPOSED END RESULT

Washington County has a good system to document growth, building permits, new buildings and commercial property sales. A system is in place for tracking personal property and new business in the county. Any furthering of a GIS system, total re-listing or additional education will need to be approved by the county board due to budgeting.

ADVANTAGES OF GOOD RECORDS

Good records maintain our information in an archival condition that exemplifies the respect and integrity of the data for the Assessor's Office, Washington County and State.

ANNUAL RE-VALUE

The decision of the annual re-value is done by the Assessor and the Appraisal Team.

LESS STICKER SHOCK

Washington County will always have sticker shock in varying degrees as due to the appreciated values of ag land, residential property and home sites. This sticker shock is not only in Washington County but also surrounding counties.

July 26, 2005

Nebraska Department of Property Assessment & Taxation
Attn: Jerome P. Tooker – Field Liaison
1033 “O” Street
Suite 600
Lincoln, Nebraska 68508

Re: The Washington County 2005 Plan of Assessment

Dear Mr. Tooker,

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 each year.

As you are aware, the timing of the plan of assessment and the number of years changed. The 2004 plan of assessment was due prior to September 1st and included five years.

Please contact me if you have questions or if more is required.

Sincerely,

Steven Mencke
Washington County Assessor
1555 Colfax Street
Blair, Nebraska 68008
(402)426-6800

July 26, 2005

Washington County Board of Equalization
Attn: Harlo Wilcox – Chairman
1555 Colfax Street
Blair, Nebraska 68008

Re: The Washington County 2005 Plan of Assessment

Dear Mr. Wilcox and the Board of Equalization,

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 each year.

For 2005, the timing of the plan of assessment and the number of years changed. The 2004 plan of assessment was due prior to September 1st and included five years.

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Sincerely,

Steven Mencke
Washington County Assessor
1555 Colfax Street
Blair, Nebraska 68008
(402)426-6800

2006 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Washington 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 RO. 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.

Agricultural Land

Not Applicable

Special Valuation of Agricultural Land

It is my opinion that the level of value of the special valuation of the class of agricultural land in Washington County is 78% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in Washington County is in compliance with generally accepted mass appraisal practices.

Recapture Valuation of Agricultural Land

It is my opinion that the level of value of the recapture valuation of the class of agricultural land in Washington County is 75% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in Washington County is in compliance with generally accepted mass appraisal practices.

2006 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Washington County

Recommendations

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

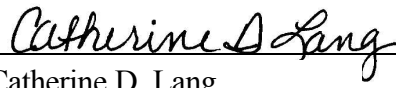
Residential

Commercial

Agricultural

Dated this 10th day of April, 2006.




Catherine D. Lang
Property Tax Administrator

**SPECIAL VALUE SECTION
CORRELATION For
Washington County**

I Agricultural Land Correlation

“Non applicable”
Refer to Sections II and Sections III

**SPECIAL VALUE SECTION
CORRELATION For
Washington County**

II Special Value Correlation

The measurement methodology was developed by the Department utilizing information from counties where only agricultural influence was recognized. I have reviewed the rents and rent to value ratios used to develop the preliminary measurements of Washington County with the assessor. The county accepted the results. But the assessor offered his opinion that the sales used to develop the data that was used for this analysis may have also been influenced by non-agricultural interests, causing even these sales to be unreliable for determining the non influenced values in other counties.

Based upon a review of the preliminary statistics, the county adjusted all three subclasses of unimproved agricultural land which caused all three subclasses of unimproved agricultural land to move within the acceptable range.

COUNTY REPORT OF THE 2006 SPECIAL VALUATION PROCESS

WASHINGTON

2005 ABSTRACT DATA			2006 ABSTRACT DATA		Rates Used
MAJOR AGLAND USE	2005 % of ALL CLASSIFIED AGLAND	2005 ABSTRACT ACRES	2006 % of ALL CLASSIFIED AGLAND	2006 ABSTRACT ACRES	ESTIMATED CORRELATED RATE (for each major land use)
Irrigated	5.05%	10,990	5.14%	10,934	IRRIGATED RATE
Dryland	78.57%	170,850	80.12%	170,278	8.00%
Grassland	7.57%	16,462	7.73%	16,425	DRYLAND RATE
* Waste	6.80%	14,781	7.01%	14,890	5.75%
* Other	0.00%	5	0.00%	5	GRASS RATE
All Agland	98.00%	213,087	100.00%	212,531	4.00%
Non-Agland	2.00%	4,357			

PRELIMINARY LEVEL OF VALUE BASED ON THE 2005 ABSTRACT

2005 Estimated Rent	2005 Assessed Value	USE	Estimated Value	Average Rent per Acre	Preliminary Indicated Level of Value
1,644,164	14,283,855	IRRIGATED	20,552,044	149.61	69.50%
16,101,277	182,690,080	DRYLAND	280,022,208	94.24	65.24%
501,591	7,624,305	GRASSLAND	12,539,764	30.47	60.80%
18,247,031	204,598,240	All MAJOR USES	313,114,016	92.02	65.34%

ESTIMATED LEVEL OF VALUE BASED ON THE 2006 ABSTRACT

2006 Estimated Rent	2006 Assessed Value	USE	Estimated Value	Average Rent per Acre	2006 Indicated Level of Value
1,635,800	15,637,590	IRRIGATED	20,447,504	149.61	76.48%
16,047,324	218,348,710	DRYLAND	279,083,901	94.24	78.24%
500,460	9,149,955	GRASSLAND	12,511,496	30.47	73.13%
18,183,584	243,136,255	All MAJOR USES	312,042,901	92.02	77.92%

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation		
2005	@ \$	1,299.76
2006	@ \$	1,430.22
PERCENT CHANGE	=	10.04%

Average Value Per Acre of DRY Agricultural Land - Special Valuation		
2005	@ \$	1,069.30
2006	@ \$	1,282.31
PERCENT CHANGE	=	19.92%

Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2005	@ \$	463.14
2006	@ \$	557.07
PERCENT CHANGE	=	20.28%

NOTES:

* Waste and other classes are excluded from the measurement process.

**SPECIAL VALUE SECTION
CORRELATION For
Washington County**

III Recapture Value Correlation

The statistics support the action taken by the assessor for the 2006 assessment year. This is a realistic portrayal of how the recapture (market) values are keeping up with the market values for the class as a whole and represents the actions taken by the assessor towards better equalization and assessment uniformity. Both the coefficient of dispersion and the price related deferential are significantly above the targeted level. Keeping in mind the non homogeneous nature of the whole agricultural land sales file would indicate that the county has in the past worked towards the improvement of the assessment of the agricultural land in the county and does not indicate unacceptable assessment practices. The assessor's office has been compelled to monitor the actions of the market values due to the high activity or interest in the purchase of tracts of agricultural land and then being developed for other uses such as for rural residential.

Refer to the following statistical analysis:

PA&T 2006 Recapture Value Statistics

Base Stat

Query: 4967

Type: Qualified

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

NUMBER of Sales:	54	MEDIAN:	75	COV:	45.56	95% Median C.I.:	68.77 to 77.72	(!: Derived)
(AgLand) TOTAL Sales Price:	14,810,528	WGT. MEAN:	75	STD:	38.00	95% Wgt. Mean C.I.:	67.16 to 82.77	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	14,810,528	MEAN:	83	AVG.ABS.DEV:	22.12	95% Mean C.I.:	73.28 to 93.55	
(AgLand) TOTAL Assessed Value:	11,102,560							
AVG. Adj. Sales Price:	274,269	COD:	29.59	MAX Sales Ratio:	248.93			
AVG. Assessed Value:	205,602	PRD:	111.27	MIN Sales Ratio:	20.00			

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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	101.74	101.74	93.54	25.82	108.77	75.47	128.00	N/A	181,750	170,000
10/01/02 TO 12/31/02	4	85.69	85.64	85.11	6.75	100.62	75.00	96.19	N/A	241,076	205,182
01/01/03 TO 03/31/03	8	75.35	101.46	86.19	37.85	117.72	69.92	170.35	69.92 to 170.35	230,135	198,354
04/01/03 TO 06/30/03	3	77.00	76.68	76.86	1.04	99.76	75.31	77.72	N/A	186,265	143,160
07/01/03 TO 09/30/03	7	63.06	69.93	71.52	14.03	97.77	57.50	90.29	57.50 to 90.29	337,534	241,416
10/01/03 TO 12/31/03	3	70.23	104.87	83.04	50.98	126.29	68.49	175.89	N/A	200,959	166,870
01/01/04 TO 03/31/04	4	92.28	127.60	143.11	54.20	89.16	76.90	248.93	N/A	152,131	217,717
04/01/04 TO 06/30/04	3	61.70	76.64	62.66	37.04	122.32	49.83	118.40	N/A	457,129	286,426
07/01/04 TO 09/30/04	2	121.36	121.36	125.38	9.08	96.80	110.35	132.38	N/A	153,930	192,992
10/01/04 TO 12/31/04	4	73.45	72.37	71.29	14.42	101.51	56.88	85.67	N/A	207,657	148,045
01/01/05 TO 03/31/05	8	68.35	70.11	68.58	9.65	102.24	59.96	90.49	59.96 to 90.49	405,593	278,153
04/01/05 TO 06/30/05	6	47.29	46.49	45.69	29.57	101.75	20.00	66.67	20.00 to 66.67	292,345	133,575
<u>Study Years</u>											
07/01/02 TO 06/30/03	17	77.00	93.40	85.23	24.80	109.59	69.92	170.35	75.00 to 103.72	219,275	186,885
07/01/03 TO 06/30/04	17	70.23	90.85	79.28	40.55	114.60	49.83	248.93	61.81 to 106.29	290,913	230,627
07/01/04 TO 06/30/05	20	66.67	68.60	65.25	24.61	105.13	20.00	132.38	59.96 to 73.80	306,865	200,242
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	21	75.19	87.90	78.41	27.23	112.11	57.50	175.89	69.71 to 84.18	255,499	200,325
01/01/04 TO 12/31/04	13	80.24	97.89	86.85	39.47	112.71	49.83	248.93	61.70 to 118.40	239,877	208,331
<u>ALL</u>											
	54	74.76	83.41	74.96	29.59	111.27	20.00	248.93	68.77 to 77.72	274,269	205,602

PA&T 2006 Recapture Value Statistics

Base Stat

Query: 4967

Type: Qualified

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AVG. Assessed Value:	205,602	PRD:	111.27	MIN Sales Ratio:	20.00			

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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	
2083	1	128.00	128.00	128.00			128.00	128.00	N/A	125,000	160,000	
2085	2	74.09	74.09	74.22	5.63	99.83	69.92	78.27	N/A	103,049	76,480	
2095	1	68.49	68.49	68.49			68.49	68.49	N/A	117,879	80,730	
2097	5	110.35	133.33	135.56	53.17	98.35	45.81	248.93	N/A	146,602	198,734	
2099	2	76.25	76.25	76.43	0.98	99.77	75.51	77.00	N/A	161,250	123,247	
2101	6	69.98	83.47	84.90	29.82	98.31	61.81	132.38	61.81 to 132.38	186,110	158,016	
2367	3	61.70	61.75	61.12	5.29	101.03	56.88	66.67	N/A	434,800	265,758	
2369	12	69.09	81.28	71.32	37.86	113.96	31.71	170.35	49.83 to 84.18	234,881	167,526	
2371	6	80.09	73.04	66.75	20.17	109.42	20.00	96.19	20.00 to 96.19	288,487	192,556	
2373	1	106.29	106.29	106.29			106.29	106.29	N/A	89,000	94,600	
2381	1	118.40	118.40	118.40			118.40	118.40	N/A	100,000	118,400	
2383	3	68.77	68.84	65.72	11.02	104.74	57.50	80.24	N/A	425,443	279,605	
2385	6	73.73	72.66	68.82	11.54	105.58	59.96	90.49	59.96 to 90.49	400,632	275,727	
2387	5	73.80	74.71	75.07	7.70	99.53	65.97	90.29	N/A	493,270	370,298	
_____ALL_____	54	74.76	83.41	74.96	29.59	111.27	20.00	248.93	68.77 to 77.72	274,269	205,602	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
26	1	60.34	60.34	60.34			60.34	60.34	N/A	780,000	470,640	
1	16	75.72	97.44	82.73	42.11	117.78	61.70	175.89	63.06 to 132.38	213,160	176,352	
12	5	73.80	74.71	75.07	7.70	99.53	65.97	90.29	N/A	493,270	370,298	
2	3	75.51	74.56	74.70	3.68	99.82	69.92	78.27	N/A	109,533	81,818	
26	7	77.72	81.10	75.15	16.22	107.92	59.96	118.40	59.96 to 118.40	316,403	237,785	
3	5	85.67	111.85	121.47	57.19	92.08	45.81	248.93	N/A	155,178	188,496	
31	3	96.19	74.16	55.96	29.90	132.53	20.00	106.29	N/A	270,581	151,413	
4	1	56.88	56.88	56.88			56.88	56.88	N/A	280,000	159,275	
5	11	75.00	68.04	68.18	16.85	99.79	31.71	86.67	48.78 to 84.71	268,841	183,309	
6	1	75.31	75.31	75.31			75.31	75.31	N/A	139,795	105,280	
7	1	57.50	57.50	57.50			57.50	57.50	N/A	645,505	371,165	
_____ALL_____	54	74.76	83.41	74.96	29.59	111.27	20.00	248.93	68.77 to 77.72	274,269	205,602	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
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(AgLand) TOTAL Assessed Value:	11,102,560							
AVG. Adj. Sales Price:	274,269	COD:	29.59	MAX Sales Ratio:	248.93			
AVG. Assessed Value:	205,602	PRD:	111.27	MIN Sales Ratio:	20.00			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0001	2	74.09	74.09	74.22	5.63	99.83	69.92	78.27	N/A	103,049	76,480
27-0594	5	63.06	89.64	88.99	43.02	100.72	61.81	132.38	N/A	172,999	153,960
28-0059	2	81.32	81.32	77.07	11.27	105.51	72.15	90.49	N/A	437,500	337,202
89-0001	22	75.33	83.34	74.13	36.93	112.42	20.00	248.93	60.34 to 86.67	234,787	174,042
89-0003	4	74.50	81.23	69.55	24.29	116.79	57.50	118.40	N/A	344,082	239,303
89-0024	19	74.53	83.52	74.64	23.67	111.90	49.83	170.35	66.67 to 84.18	332,778	248,381
NonValid School											
ALL	54	74.76	83.41	74.96	29.59	111.27	20.00	248.93	68.77 to 77.72	274,269	205,602

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.00 TO 0.00	1	60.34	60.34	60.34			60.34	60.34	N/A	780,000	470,640
30.01 TO 50.00	12	69.20	69.76	56.52	28.00	123.44	20.00	118.40	48.78 to 86.67	152,767	86,338
50.01 TO 100.00	27	75.51	86.70	77.50	30.43	111.87	45.81	175.89	65.83 to 90.49	210,967	163,497
100.01 TO 180.00	11	75.00	81.61	78.37	13.43	104.14	65.97	132.38	70.23 to 90.29	430,283	337,198
180.01 TO 330.00	2	59.60	59.60	59.95	3.52	99.42	57.50	61.70	N/A	774,952	464,582
330.01 TO 650.00	1	248.93	248.93	248.93			248.93	248.93	N/A	218,166	543,070
ALL	54	74.76	83.41	74.96	29.59	111.27	20.00	248.93	68.77 to 77.72	274,269	205,602

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	60.34	60.34	60.34			60.34	60.34	N/A	780,000	470,640
DRY	29	74.53	82.87	75.15	29.20	110.27	31.71	170.35	67.94 to 84.18	262,425	197,212
DRY-N/A	22	75.39	87.32	77.84	31.21	112.17	20.00	248.93	66.67 to 86.67	271,069	211,012
GRASS-N/A	2	59.91	59.91	59.23	5.06	101.16	56.88	62.94	N/A	228,333	135,237
ALL	54	74.76	83.41	74.96	29.59	111.27	20.00	248.93	68.77 to 77.72	274,269	205,602

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	60.34	60.34	60.34			60.34	60.34	N/A	780,000	470,640
DRY	41	75.31	84.14	76.17	31.27	110.47	20.00	248.93	68.49 to 84.18	257,840	196,395
DRY-N/A	10	74.40	87.43	76.91	24.66	113.67	63.06	175.89	65.97 to 106.29	300,242	230,924
GRASS	1	62.94	62.94	62.94			62.94	62.94	N/A	176,666	111,200
GRASS-N/A	1	56.88	56.88	56.88			56.88	56.88	N/A	280,000	159,275
ALL	54	74.76	83.41	74.96	29.59	111.27	20.00	248.93	68.77 to 77.72	274,269	205,602

PA&T 2006 Recapture Value Statistics

Base Stat

Query: 4967

Type: Qualified

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

NUMBER of Sales:	54	MEDIAN:	75	COV:	45.56	95% Median C.I.:	68.77 to 77.72	(! : Derived)
(AgLand) TOTAL Sales Price:	14,810,528	WGT. MEAN:	75	STD:	38.00	95% Wgt. Mean C.I.:	67.16 to 82.77	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	14,810,528	MEAN:	83	AVG.ABS.DEV:	22.12	95% Mean C.I.:	73.28 to 93.55	
(AgLand) TOTAL Assessed Value:	11,102,560							
AVG. Adj. Sales Price:	274,269	COD:	29.59	MAX Sales Ratio:	248.93			
AVG. Assessed Value:	205,602	PRD:	111.27	MIN Sales Ratio:	20.00			

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MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	60.34	60.34	60.34			60.34	60.34	N/A	780,000	470,640
DRY	50	75.25	85.11	76.53	30.38	111.21	20.00	248.93	69.92 to 80.24	264,762	202,611
DRY-N/A	1	68.77	68.77	68.77			68.77	68.77	N/A	335,750	230,880
GRASS	1	62.94	62.94	62.94			62.94	62.94	N/A	176,666	111,200
GRASS-N/A	1	56.88	56.88	56.88			56.88	56.88	N/A	280,000	159,275
ALL											
	54	74.76	83.41	74.96	29.59	111.27	20.00	248.93	68.77 to 77.72	274,269	205,602

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 \$											
60000 TO 99999	6	140.35	136.65	135.57	25.33	100.80	86.67	175.89	86.67 to 175.89	89,560	121,417
100000 TO 149999	10	75.41	83.29	83.08	18.41	100.25	66.67	128.00	66.67 to 118.40	118,682	98,600
150000 TO 249999	17	74.53	82.65	83.17	34.31	99.37	31.71	248.93	61.81 to 90.49	207,515	172,599
250000 TO 499999	13	70.23	68.53	66.72	18.66	102.72	20.00	96.19	56.88 to 84.18	341,333	227,722
500000 +	8	69.06	69.44	68.22	11.68	101.80	57.50	90.29	57.50 to 90.29	640,156	436,683
ALL											
	54	74.76	83.41	74.96	29.59	111.27	20.00	248.93	68.77 to 77.72	274,269	205,602

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 \$											
60000 TO 99999	12	67.58	63.73	51.99	25.34	122.58	20.00	106.29	45.81 to 78.27	160,195	83,286
100000 TO 149999	8	80.49	94.18	84.54	35.28	111.40	61.81	175.89	61.81 to 175.89	134,776	113,940
150000 TO 249999	20	76.19	86.17	77.28	25.96	111.50	49.83	170.35	68.77 to 84.71	241,923	186,958
250000 TO 499999	12	73.80	79.34	74.40	17.17	106.64	57.50	132.38	65.97 to 90.29	487,410	362,613
500000 +	2	155.31	155.31	98.09	60.27	158.34	61.70	248.93	N/A	561,283	550,535
ALL											
	54	74.76	83.41	74.96	29.59	111.27	20.00	248.93	68.77 to 77.72	274,269	205,602

March 01, 2006

Department of Property Assessment & Taxation
1033 "O" Street
Lincoln, Nebraska 68508

RE: Methodology for Determining Special and Recapture Valuation for Agricultural Land in Washington County.

To the Department,

Special valuation in Washington County for 2006 has increased for the three major land use categories. The preliminary statistical analysis provided by the Department of Property Assessment and Taxation, indicated the value of grassland and dry land in Washington County should be increased by twenty percent, and the value of irrigated ground should be increased by ten percent for 2006. As a result of the change to three major land classes, Washington County's special valuations for 2006 are similar or equal to surrounding counties.

The 2006 recapture valuations in Washington County increased in Market Area 1 and 26. The valuations in other market areas did not change for 2006. Sales from the past three years were analyzed by area, and used to establish the 2006 recapture values.

Market areas have been used in the past and will continue to be used for the eighty percent and one hundred percent valuations in 2006. For 2006 Washington County continues to use two subclasses per market area based on size of the parcel. In all but one market area, the under 38 acre tracts will utilize a graduated or sliding valuation which decreases the valuation on a per acre basis as the size of the parcel increases. For the 38 acre tracts and above, the valuation will be on an established (flat) per acre basis which was determined for that specific market area.

Please contact me if more is required.

Sincerely,

Steven Mencke
Washington County Assessor
1555 Colfax Street
Blair, Nebraska 68008
(402)426-6800

	2006	2006	2006	2006	2006
Soil Type	Burt County	Washington Co	Cuming County	Cuming County	Wayne County
	Hills		High	Low	
1A1	\$ 2,150.00	\$ 2,025.00	\$ 2,240.00	\$ 1,925.00	\$ 2,130.00
1A	\$ 2,125.00	\$ 1,975.00	\$ 2,240.00	\$ 1,925.00	\$ 2,025.00
2A1	\$ 1,875.00	\$ 1,620.00	\$ 2,110.00	\$ 1,825.00	\$ 1,905.00
2A	\$ 1,850.00	\$ 1,420.00	\$ 2,110.00	\$ 1,825.00	\$ 1,730.00
3A1	\$ 1,775.00	\$ 1,215.00	\$ 1,675.00	\$ 1,525.00	\$ 1,605.00
3A	\$ 1,750.00	\$ 990.00	\$ 1,675.00	\$ 1,525.00	\$ 1,580.00
4A1	\$ 1,375.00	\$ 785.00	\$ 1,050.00	\$ 925.00	\$ 1,050.00
4A	\$ 1,075.00	\$ 710.00	\$ 1,050.00	\$ 925.00	\$ 840.00
1D1	\$ 2,125.00	\$ 1,795.00	\$ 2,090.00	\$ 1,775.00	\$ 1,875.00
1D	\$ 2,100.00	\$ 1,765.00	\$ 2,090.00	\$ 1,775.00	\$ 1,745.00
2D1	\$ 1,850.00	\$ 1,655.00	\$ 1,960.00	\$ 1,675.00	\$ 1,495.00
2D	\$ 1,825.00	\$ 1,325.00	\$ 1,960.00	\$ 1,675.00	\$ 1,460.00
3D1	\$ 1,750.00	\$ 1,105.00	\$ 1,525.00	\$ 1,375.00	\$ 1,380.00
3D	\$ 1,725.00	\$ 1,080.00	\$ 1,525.00	\$ 1,375.00	\$ 1,020.00
4D1	\$ 1,325.00	\$ 830.00	\$ 900.00	\$ 775.00	\$ 865.00
4D	\$ 975.00	\$ 610.00	\$ 900.00	\$ 775.00	\$ 695.00
1G1	\$ 750.00	\$ 940.00	\$ 805.00	\$ 805.00	\$ 1,230.00
1G	\$ 725.00	\$ 830.00	\$ 805.00	\$ 805.00	\$ 1,165.00
2G1	\$ 600.00	\$ 760.00	\$ 805.00	\$ 805.00	\$ 935.00
2G	\$ 575.00	\$ 685.00	\$ 750.00	\$ 750.00	\$ 855.00
3G1	\$ 550.00	\$ 610.00	\$ 665.00	\$ 665.00	\$ 740.00
3G	\$ 525.00	\$ 500.00	\$ 635.00	\$ 635.00	\$ 605.00
4G1	\$ 500.00	\$ 400.00	\$ 590.00	\$ 590.00	\$ 495.00
4G	\$ 450.00	\$ 360.00	\$ 560.00	\$ 560.00	\$ 365.00
W		\$ 150.00	\$ 200.00	\$ 200.00	\$ 100.00

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:

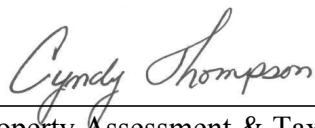
City Class:	Village	Second Class	First Class	Primary Class	Metropolitan
Population:	100-800	801-5,000	5,001-100,000	100,001-299,999	300,000 or more
Zoning Auth	1 mile outside city	1 mile outside city	2 mile outside city	3 mile outside city	3 mile outside city
Neb. Rev. Stat. § §	17-201 & 17-1001	17-101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

Certification

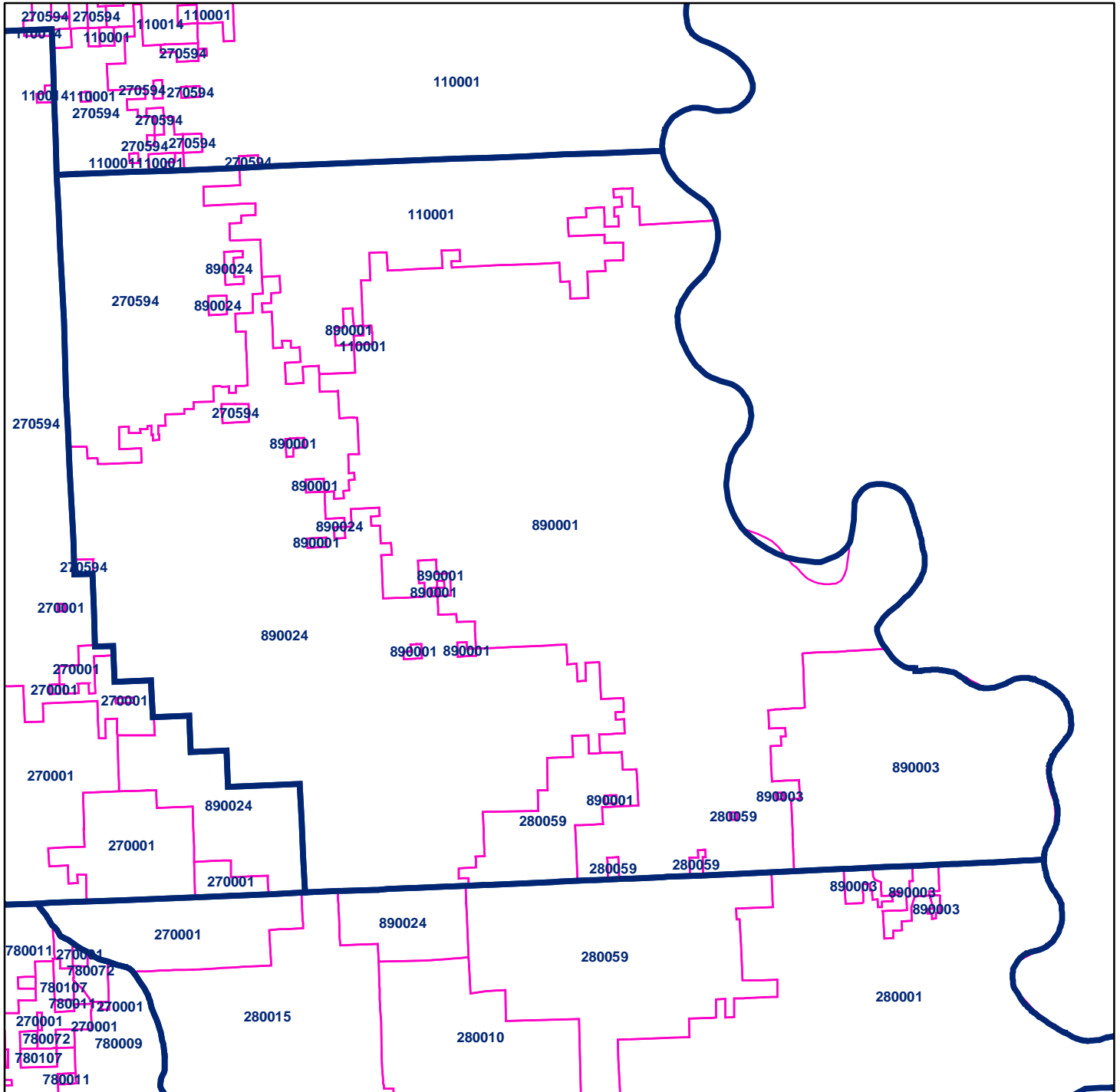
This is to certify that the 2006 Reports and Opinions of the Property Tax Administrator have been sent to the following:

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the Washington county County Assessor, by certified mail, return receipt requested, 7093 1160 0001 1212 9264.

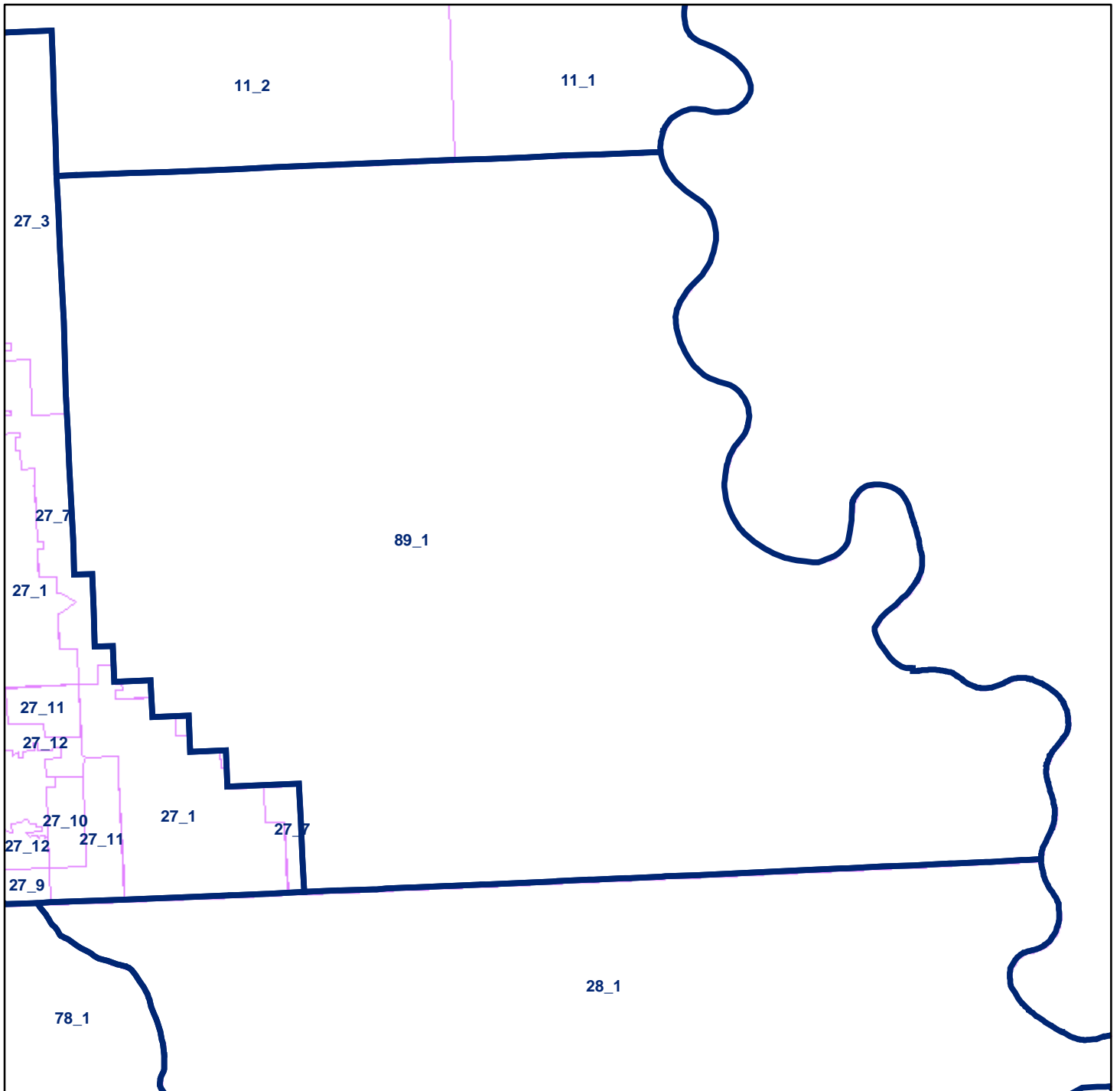
Dated this 10th day of April, 2006.



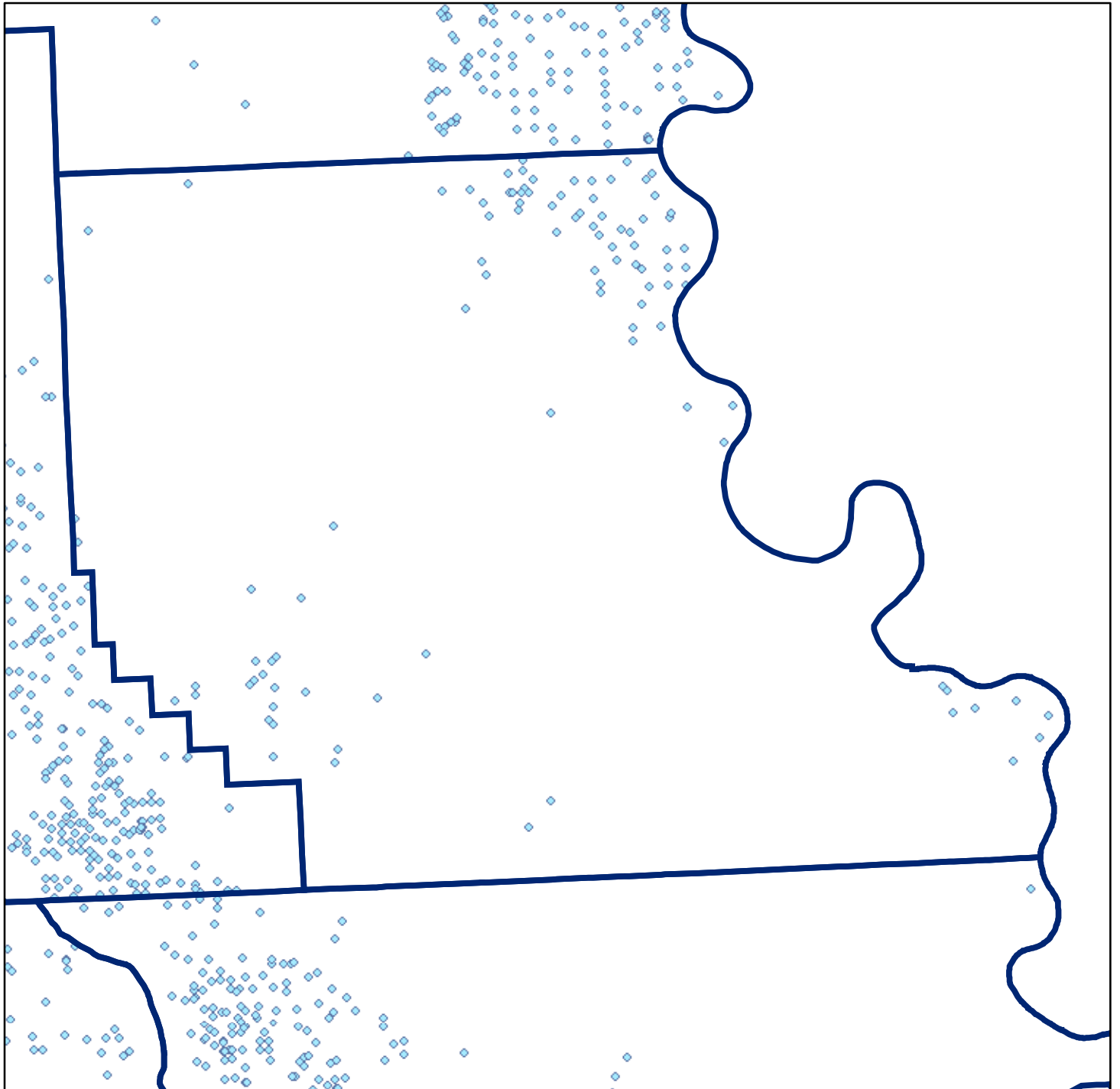
Property Assessment & Taxation



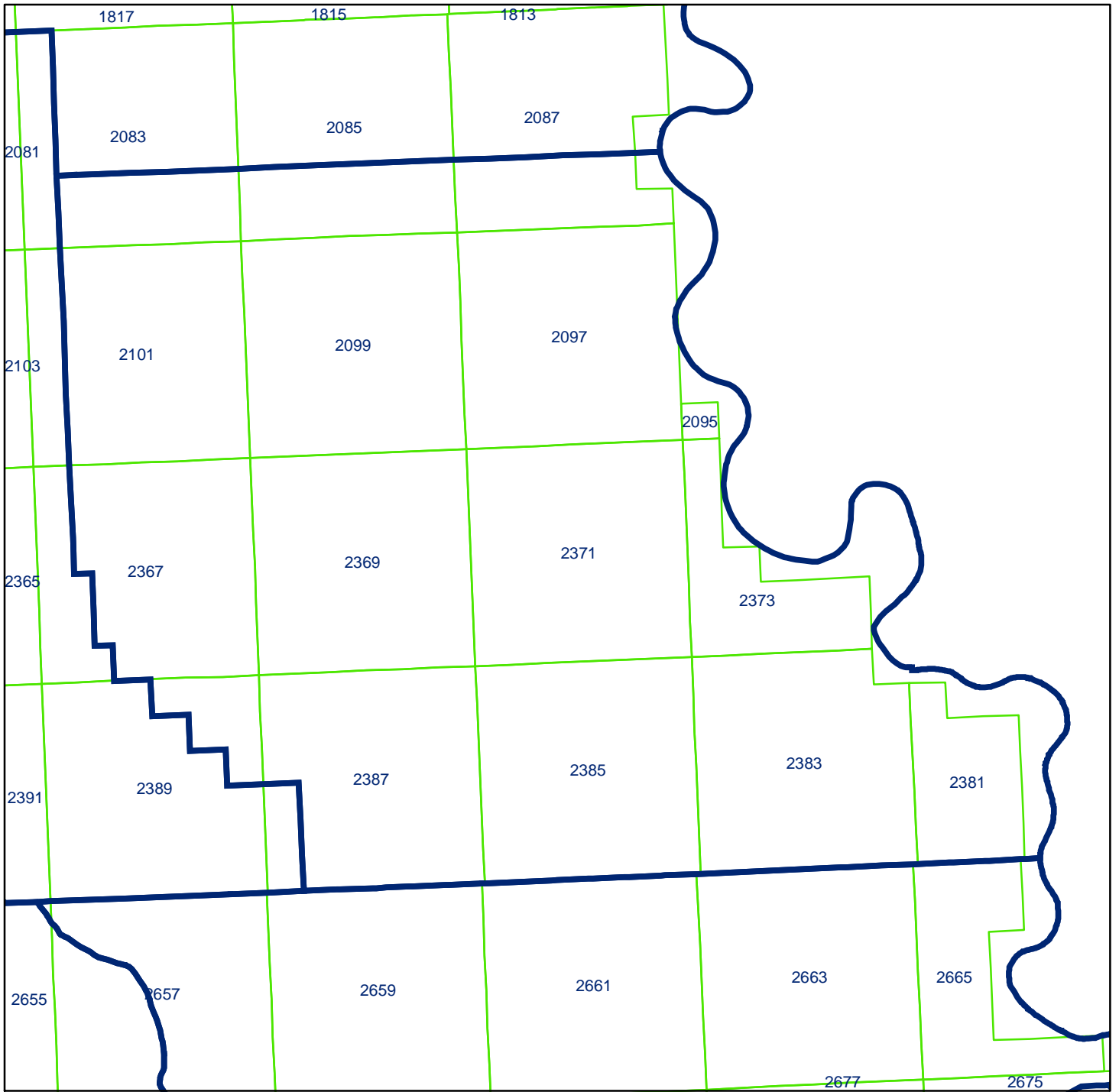
School Districts



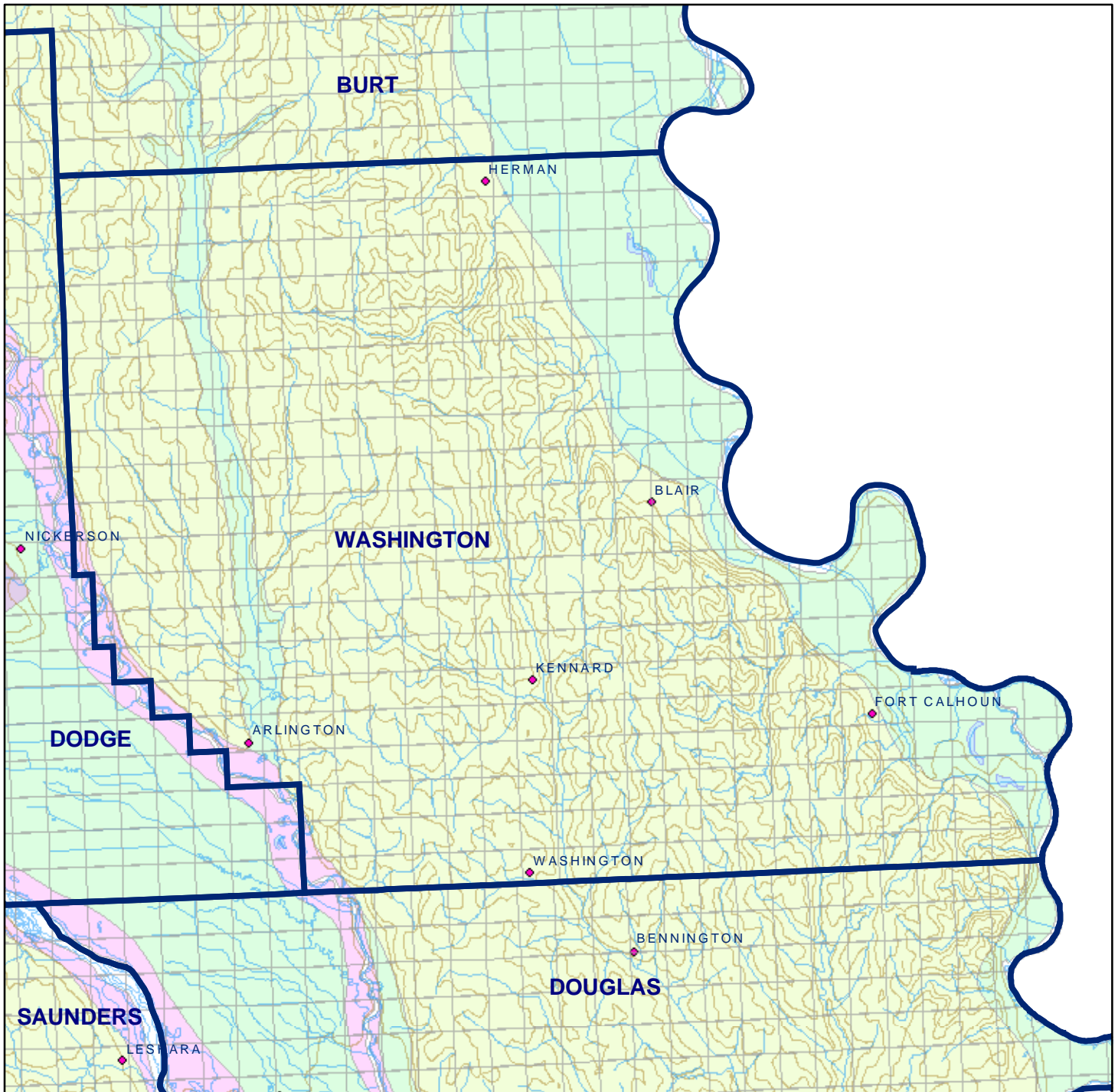
 Market Areas



● 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

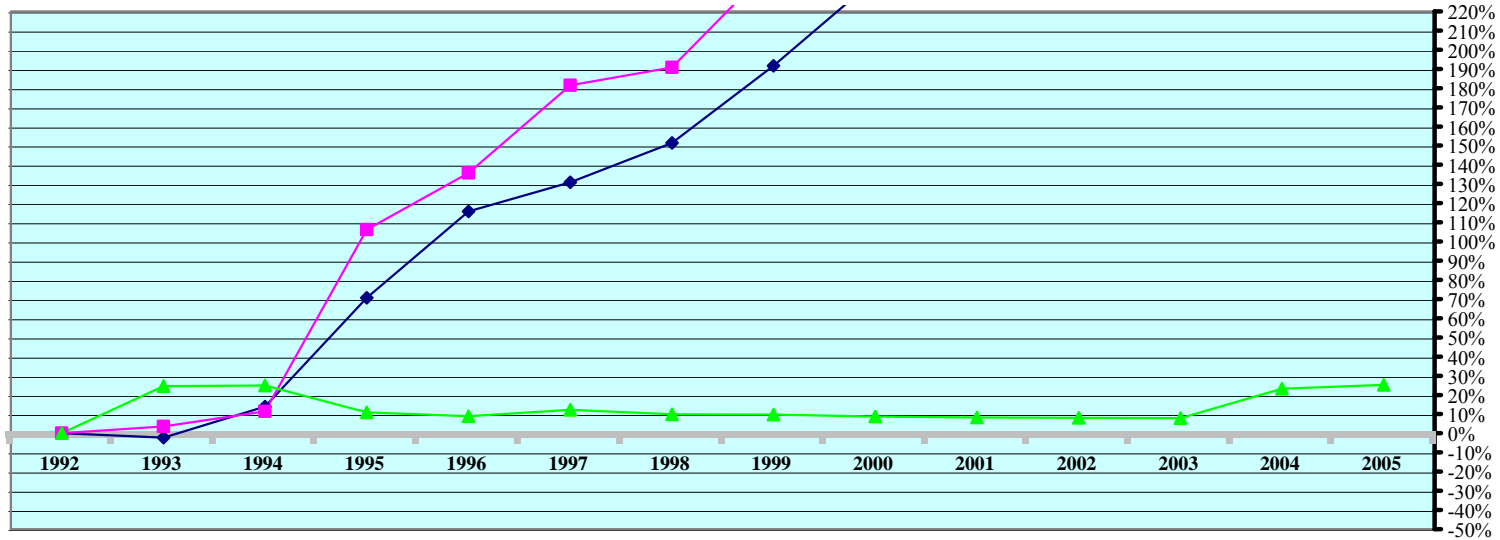
7 - Somewhat poorly drained soils formed in alluvium on bottom lands

8 - Moderately well drained silty soils with clayey subsoils on uplands

Washington 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	175,664,269	--	--	--	35,935,026	--	--	--	164,452,815	--	--	--
1993	171,672,891	-3,991,378	-2.27%	-2.27%	37,243,348	1,308,322	3.64%	3.64%	204,804,720	40,351,905	24.54%	24.54%
1994	200,104,462	28,431,571	16.56%	13.91%	40,063,728	2,820,380	7.57%	11.49%	205,547,530	742,810	0.36%	24.99%
1995	299,676,663	99,572,201	49.76%	70.60%	74,117,207	34,053,479	85.00%	106.25%	182,493,515	-23,054,015	-11.22%	10.97%
1996	378,856,009	79,179,346	26.42%	115.67%	84,729,809	10,612,602	14.32%	135.79%	179,078,360	-3,415,155	-1.87%	8.89%
1997	405,658,616	26,802,607	7.07%	130.93%	101,159,889	16,430,080	19.39%	181.51%	184,718,665	5,640,305	3.15%	12.32%
1998	441,762,965	36,104,349	8.90%	151.48%	104,512,512	3,352,623	3.31%	190.84%	180,692,200	-4,026,465	-2.18%	9.87%
1999	512,200,595	70,437,630	15.94%	191.58%	123,802,300	19,289,788	18.46%	244.52%	180,593,390	-98,810	-0.05%	9.81%
2000	591,688,755	79,488,160	15.52%	236.83%	142,392,085	18,589,785	15.02%	296.25%	178,796,285	-1,797,105	-1.00%	8.72%
2001	622,352,055	30,663,300	5.18%	254.28%	160,468,770	18,076,685	12.70%	346.55%	177,882,205	-914,080	-0.51%	8.17%
2002	638,112,330	15,760,275	2.53%	263.26%	193,252,665	32,783,895	20.43%	437.78%	177,841,765	-40,440	-0.02%	8.14%
2003	685,598,885	47,486,555	7.44%	290.29%	205,339,675	12,087,010	6.25%	471.42%	177,527,025	-314,740	-0.18%	7.95%
2004	723,964,850	38,365,965	5.60%	312.13%	213,978,715	8,639,040	4.21%	495.46%	202,787,480	25,260,455	14.23%	23.31%
2005	738,135,230	14,170,380	1.96%	320.20%	216,088,100	2,109,385	0.99%	501.33%	205,885,090	3,097,610	1.53%	25.19%

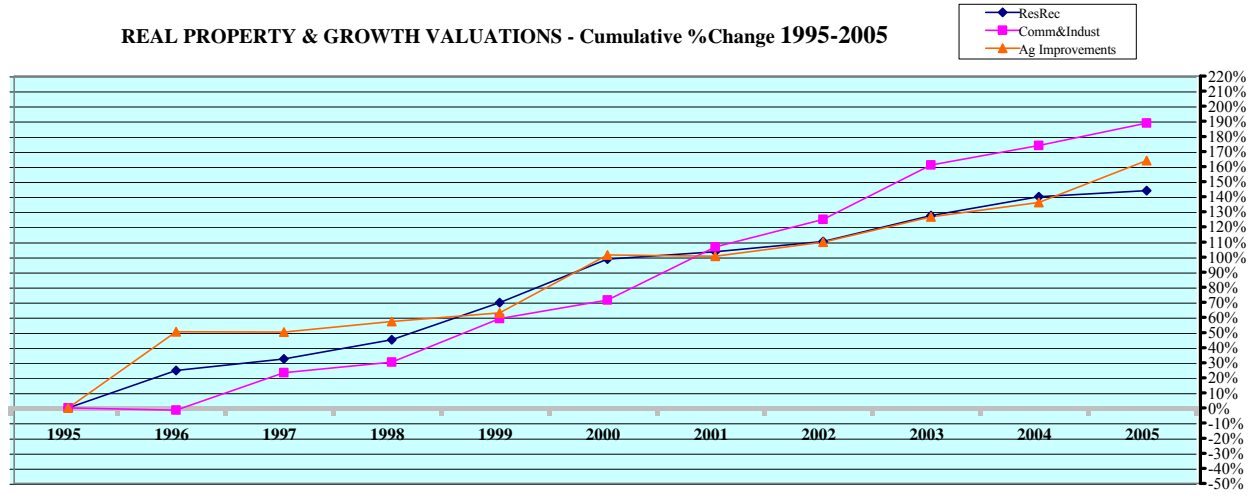
1992-2005 Rate Ann. %chg: Resid & Rec. **11.68%** Comm & Indust **14.80%** Agland **1.74%**

Cnty# **89**
County **WASHINGTON**

FL area **9**

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
1992	175,664,269	not avail.	--	--	--	--	35,935,026	not avail.	--	--	--	--
1993	171,672,891	not avail.	--	--	--	--	37,243,348	not avail.	--	--	--	--
1994	200,104,462	not avail.	--	--	--	--	40,063,728	not avail.	--	--	--	--
1995	299,676,663	6,317,071	2.11%	293,359,592	--	--	74,117,207	0	0.00%	74,117,207	--	--
1996	378,856,009	12,746,205	3.36%	366,109,804	22.17%	24.80%	84,729,809	11,598,750	13.69%	73,131,059	-1.33%	-1.33%
1997	405,658,616	16,781,650	4.14%	388,876,966	2.65%	32.56%	101,159,889	9,696,973	9.59%	91,462,916	7.95%	23.40%
1998	441,762,965	15,549,510	3.52%	426,213,455	5.07%	45.29%	104,512,512	7,881,845	7.54%	96,630,667	-4.48%	30.38%
1999	512,200,595	13,989,831	2.73%	498,210,764	12.78%	69.83%	123,802,300	5,729,686	4.63%	118,072,614	12.97%	59.31%
2000	591,688,755	8,563,052	1.45%	583,125,703	13.85%	98.78%	142,392,085	15,312,485	10.75%	127,079,600	2.65%	71.46%
2001	622,352,055	25,002,410	4.02%	597,349,645	0.96%	103.62%	160,468,770	7,280,266	4.54%	153,188,504	7.58%	106.68%
2002	638,112,330	21,088,870	3.30%	617,023,460	-0.86%	110.33%	193,252,665	26,532,375	13.73%	166,720,290	3.90%	124.94%
2003	685,598,885	18,418,615	2.69%	667,180,270	4.56%	127.43%	205,339,675	11,882,488	5.79%	193,457,187	0.11%	161.02%
2004	723,964,850	19,974,415	2.76%	703,990,435	2.68%	139.98%	213,978,715	10,931,820	5.11%	203,046,895	-1.12%	173.95%
2005	738,135,230	22,115,050	3.00%	716,020,180	-1.10%	144.08%	216,088,100	2,072,255	0.96%	214,015,845	0.02%	188.75%

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

Resid & Rec.

Comm & Indust

Tax Year	Ag Imprvmts & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agdwll & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprvmts Total Value					
1992	not avail	not avail	114,150,689					
1993	not avail	not avail	133,426,828					
1994	not avail	not avail	160,824,755					
1995	58,625,080	30,628,935	89,254,015	359,610	0.40%	88,894,405	--	--
1996	103,218,950	33,867,185	137,086,135	3,240,760	2.36%	133,845,375	49.96%	50.57%
1997	103,905,540	32,640,060	136,545,600	2,944,635	2.16%	133,600,965	-2.54%	50.29%
1998	111,683,650	33,175,165	144,858,815	4,946,859	3.41%	139,911,956	2.47%	57.39%
1999	116,366,045	33,813,605	150,179,650	5,234,230	3.49%	144,945,420	0.06%	63.05%
2000	139,344,735	39,927,025	179,271,760	288,330	0.16%	178,983,430	19.18%	101.34%
2001	144,939,225	40,110,750	185,049,975	6,771,445	3.66%	178,278,530	-0.55%	100.55%
2002	152,869,160	40,768,440	193,637,600	6,995,285	3.61%	186,642,315	0.86%	109.96%
2003	167,338,615	41,298,680	208,637,295	7,054,385	3.38%	201,582,910	4.10%	126.77%
2004	176,859,845	42,027,015	218,886,860	8,909,545	4.07%	209,977,315	0.64%	136.21%
2005	199,168,285	42,700,385	241,868,670	7,236,445	2.99%	234,632,225	7.19%	163.94%

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

Ag Imprvmts

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

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

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

Cnty#
County

FL area

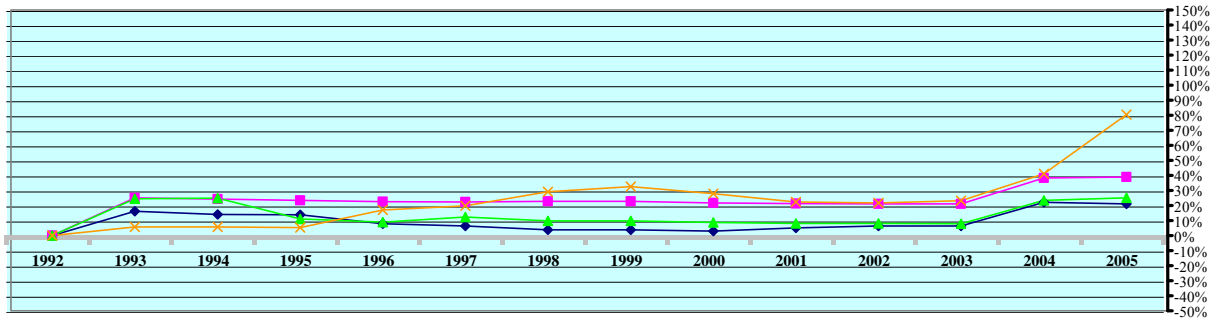
CHART 2

EXHIBIT

89B

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	11,735,670	--	--	--	131,319,630	--	--	--	4,217,725	--	--	--
1993	13,639,400	1,903,730	16.22%	16.22%	164,263,735	32,944,105	25.09%	25.09%	4,461,280	243,555	5.77%	5.77%
1994	13,387,895	-251,505	-1.84%	14.08%	163,096,350	-1,167,385	-0.71%	24.20%	4,461,710	430	0.01%	5.78%
1995	13,360,935	-26,960	-0.20%	13.85%	161,952,770	-1,143,580	-0.70%	23.33%	4,439,185	-22,525	-0.50%	5.25%
1996	12,661,215	-699,720	-5.24%	7.89%	160,846,715	-1,106,055	-0.68%	22.48%	4,935,670	496,485	11.18%	17.02%
1997	12,483,615	-177,600	-1.40%	6.37%	160,678,195	-168,520	-0.10%	22.36%	5,054,325	118,655	2.40%	19.84%
1998	12,193,040	-290,575	-2.33%	3.90%	161,318,765	640,570	0.40%	22.84%	5,447,240	392,915	7.77%	29.15%
1999	12,179,260	-13,780	-0.11%	3.78%	161,305,700	-13,065	-0.01%	22.83%	5,586,600	139,360	2.56%	32.46%
2000	12,095,210	-84,050	-0.69%	3.06%	159,879,490	-1,426,210	-0.88%	21.75%	5,392,495	-194,105	-3.47%	27.85%
2001	12,331,290	236,080	1.95%	5.08%	159,169,665	-709,825	-0.44%	21.21%	5,164,125	-228,370	-4.23%	22.44%
2002	12,478,255	146,965	1.19%	6.33%	159,001,500	-168,165	-0.11%	21.08%	5,131,570	-32,555	-0.63%	21.67%
2003	12,475,465	-2,790	-0.02%	6.30%	158,874,325	-127,175	-0.08%	20.98%	5,192,345	60,775	1.18%	23.11%
2004	14,328,420	1,852,955	14.85%	22.09%	181,481,395	22,607,070	14.23%	38.20%	5,947,370	755,025	14.54%	41.01%
2005	14,218,355	-110,065	-0.77%	21.16%	182,331,120	849,725	0.47%	38.85%	7,614,035	1,666,665	28.02%	80.52%

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		--	--	--	17,179,790	--	--	--	164,452,815	--	--	--
1993		--	--	--	22,440,305	5,260,515	30.62%	30.62%	204,804,720	40,351,905	24.54%	24.54%
1994		--	--	--	24,601,575	--	0.00%	43.20%	205,547,530	742,810	0.36%	24.99%
1995		--	--	--	2,740,625	-21,860,950	-88.86%	-84.05%	182,493,515	-23,054,015	-11.22%	10.97%
1996		--	--	--	634,760	-2,105,865	-76.84%	-96.31%	179,078,360	-3,415,155	-1.87%	8.89%
1997		--	--	--	6,502,530	5,867,770	924.41%	-62.15%	184,718,665	5,640,305	3.15%	12.32%
1998		--	--	--	1,733,155	-4,769,375	-73.35%	-89.91%	180,692,200	-4,026,465	-2.18%	9.87%
1999		--	--	--	1,521,830	-211,325	-12.19%	-91.14%	180,593,390	-98,810	-0.05%	9.81%
2000		--	--	--	1,429,090	-92,740	-6.09%	-91.68%	178,796,285	-1,797,105	-1.00%	8.72%
2001		--	--	--	1,217,125	-211,965	-14.83%	-92.92%	177,882,205	-914,080	-0.51%	8.17%
2002		--	--	--	1,230,440	13,315	1.09%	-92.84%	177,841,765	-40,440	-0.02%	8.14%
2003	913,900	n/a	n/a	n/a	70,990	n/a	n/a	n/a	177,527,025	-314,740	-0.18%	7.95%
2004	959,305	45,405	4.97%	4.97%	70,990	0	0.00%	0.00%	202,787,480	25,260,455	14.23%	23.31%
2005	1,719,165	759,860	79.21%	88.11%	2,415	-68,575	-96.60%	-96.60%	205,885,090	3,097,610	1.53%	25.19%

1992-2005 Rate Ann.%chg: Total Agland

Cnty#
County

FL area

CHART 3 EXHIBIT 89B Page 3

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

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
1992	14,205,880	12,983	1,094	--	--	131,236,465	175,809	746	--	--	4,234,145	16,621	255	--	--
1993	13,650,150	11,072	1,233	12.71%	12.71%	164,278,730	175,255	937	25.60%	25.60%	4,463,940	16,401	272	6.67%	6.67%
1994	13,400,315	11,044	1,213	-1.62%	10.88%	163,311,900	175,204	932	-0.53%	24.93%	4,665,105	17,824	262	-3.68%	2.75%
1995	13,360,935	11,026	1,212	-0.08%	10.79%	162,969,175	174,773	932	0.00%	24.93%	4,455,480	16,371	272	3.82%	6.67%
1996	12,944,725	11,056	1,171	-3.38%	7.04%	161,650,885	173,356	932	0.00%	24.93%	4,901,810	16,452	298	9.56%	16.86%
1997	12,459,300	10,655	1,169	-0.17%	6.86%	160,662,110	172,237	933	0.11%	25.07%	4,945,015	16,628	297	-0.34%	16.47%
1998	12,309,605	10,820	1,138	-2.65%	4.02%	161,571,995	172,085	939	0.64%	25.87%	5,454,165	16,417	332	11.78%	30.20%
1999	12,193,040	10,717	1,138	0.00%	4.02%	161,255,570	171,844	938	-0.11%	25.74%	5,630,070	16,443	342	3.01%	34.12%
2000	12,169,330	10,678	1,140	0.18%	4.20%	160,819,985	170,988	941	0.32%	26.14%	5,515,030	16,192	341	-0.29%	33.73%
2001	11,976,830	10,529	1,138	-0.18%	4.02%	160,787,100	171,547	937	-0.43%	25.60%	5,265,390	16,154	326	-4.40%	27.84%
2002	12,543,785	11,072	1,133	-0.44%	3.56%	159,070,055	170,463	933	-0.43%	25.07%	5,119,505	16,090	318	-2.45%	24.71%
2003	12,455,905	11,021	1,130	-0.26%	3.29%	159,059,775	170,408	933	0.00%	25.07%	5,215,285	16,126	323	1.57%	26.67%
2004	14,345,470	11,032	1,300	15.07%	18.86%	181,572,715	169,766	1,070	14.64%	43.37%	5,991,535	16,213	370	14.42%	44.93%
2005	14,283,855	10,990	1,300	-0.04%	18.81%	182,690,080	170,850	1,069	-0.02%	43.34%	7,624,305	16,462	463	25.32%	81.62%

1992-2005 Rate Ann.%chg AvgVal/Acre: 1.33%

2.81%

4.70%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
1992	615,155	15,379	40	--	--	0	0	0	--	--	150,291,645	220,793	681	--	--
1993	603,240	15,081	40	0.00%		0	0	0			182,996,060	217,809	840	23.35%	23.35%
1994	604,185	15,105	40	0.00%		0	0	0			181,981,505	219,177	830	-1.19%	21.88%
1995	603,420	15,086	40	0.00%		0	0	0			181,389,010	217,256	835	0.60%	22.61%
1996	572,720	15,408	37	-7.50%		98,485	672	146			180,168,625	216,943	830	-0.60%	21.88%
1997						646,725	15,738	41	--	--	178,713,150	215,258	830	0.00%	21.88%
1998						1,887,335	15,669	120	192.68%		181,223,100	214,992	843	1.57%	23.79%
1999						1,780,275	15,651	114	-5.00%		180,858,955	214,655	843	0.00%	23.79%
2000						1,497,275	15,490	97	-14.91%		180,001,620	213,348	844	0.12%	23.94%
2001						1,473,060	15,558	95	-2.06%		179,502,380	213,787	840	-0.47%	23.35%
2002						1,260,165	15,472	81	-14.74%		177,993,510	213,096	835	-0.60%	22.61%
2003	1,345,425	15,191	89	n/a	n/a	71,050	98	725	n/a	n/a	178,147,440	212,844	837	0.24%	22.91%
2004	968,875	15,198	64	-28.37%	n/a	70	2	47	-93.56%	n/a	202,878,665	212,211	956	14.22%	40.39%
2005	1,708,135	14,781	116	81.28%	n/a	450	5	100	114.29%	n/a	206,306,825	213,087	968	1.27%	42.17%

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

2.74%

89
WASHINGTON

FL area 9

(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
18,780	WASHINGTON	85,521,543	16,696,648	10,280,009	736,886,715	108,444,110	107,643,990	1,248,515	205,885,090	199,168,285	42,700,385	0	1,514,475,290
<i>cnty sectorvalue % of total value:</i>		5.65%	1.10%	0.68%	48.66%	7.16%	7.11%	0.08%	13.59%	13.15%	2.82%		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
1,197	ARLINGTON	373,585	623,106	252,881	47,794,310	4,005,610	0	0	0	0	0	0	53,049,492
7,512	BLAIR	12,146,281	6,292,944	2,562,495	278,424,265	80,290,955	4,496,510	0	0	0	0	0	384,213,450
856	FORT CALHOUN	2,989,953	355,596	36,482	37,166,830	6,125,625	2,894,810	0	0	0	0	0	49,569,296
310	HERMAN	110,350	135,305	25,116	6,837,780	1,140,625	0	0	0	0	0	0	8,249,176
371	KENNARD	320,980	230,064	276,881	11,913,555	508,795	0	0	0	0	0	0	13,250,275
126	WASHINGTON	50,897	1,403	460	5,406,480	208,525	0	0	0	0	0	0	5,667,765
Total of All City Values:		15,992,046	7,638,418	3,154,315	387,543,220	92,280,135	7,391,320	0	0	0	0	0	513,999,454
<i>% total citysect of cnty sector</i>		18.70%	45.75%	30.68%	52.59%	85.09%	6.87%						33.94%

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

%citypop. to cnty pop.	Cities:	Personal Property	CentralAsd Personal	CentralAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwel & Homesite	AgImprvmts Farmsite	Minerals	Total Value
6.37%	ARLINGTON	0.44%	3.73%	2.46%	6.49%	3.69%							3.50%
40.00%	BLAIR	14.20%	37.69%	24.93%	37.78%	74.04%	4.18%						25.37%
4.56%	FORT CALHOUN	3.50%	2.13%	0.35%	5.04%	5.65%	2.69%						3.27%
1.65%	HERMAN	0.13%	0.81%	0.24%	0.93%	1.05%							0.54%
1.98%	KENNARD	0.38%	1.38%	2.69%	1.62%	0.47%							0.87%
0.67%	WASHINGTON	0.06%	0.01%	0.00%	0.73%	0.19%							0.37%

Cnty# **89**
County **WASHINGTON**

FL area **9**

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