

STATE OF NEBRASKA

DEPARTMENT OF PROPERTY ASSESSMENT AND TAXATION

EXHIBIT 147

NEMAHA COUNTY

The Department of Property Assessment and Taxation has received from the Nemaha County Assessor the following:

An amended Abstract of Assessment, Form 45 and Adjusted Valuation Update. On April 17, 2006, the Nemaha County Assessor contacted the Department and indicated that she would be filing an amended Adjusted Valuation Update because she had discovered that residential vacant properties did not get “rolled over” to the assessment tax records. Additionally, she had discovered errors and omissions that were not updated in the assessment files.

Additionally, after receiving the amended Abstract of Assessment from the Nemaha County Assessor, the Department prepared the following documents in response:

A new 2006 County Abstract of Assessment for Real Property, Form 45 Compared with the 2005 Certificate of Taxes Levied (CTL) This report is contained in the Correlation Section of the Report and Opinion of the Property Tax Administrator

New statistical reports for the Residential Class of Real Property in Nemaha County

These two documents are meant as substitutes for those items in the Report and Opinion of the Property Tax Administrator for Nemaha County. The Department has consolidated these items into one exhibit and wishes to offer it to the Commission at this time.

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

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	2005 CTL County Total	2006 Form 45 County Total	Value Difference (2006 Form 45 - 2005 CTL)	Percent Change	2006 Growth (New Construction Value)	% Change excl. Growth
1. Residential	134,136,715	141,041,635	6,904,920	5.15	3,048,690	2.87
2. Recreational	137,535	173,300	35,765	26	0	26
3. Ag-Homesite Land, Ag-Res Dwellings	23,007,355	23,314,455	307,100	1.33	*-----	1.33
4. Total Residential (sum lines 1-3)	157,281,605	164,529,390	7,247,785	4.61	3,048,690	2.67
5. Commercial	21,098,665	21,298,775	200,110	0.95	262,005	-0.29
6. Industrial	5,091,730	5,330,235	238,505	4.68	228,205	0.2
7. Ag-Farmsite Land, Outbuildings	8,770,740	9,133,890	363,150	4.14	548,975	-2.12
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	34,961,135	35,762,900	801,765	2.29	490,210	0.89
10. Total Non-Agland Real Property	192,242,740	200,293,630	8,050,890	4.19	4,087,875	2.06
11. Irrigated	4,975,465	5,624,615	649,150	13.05		
12. Dryland	198,506,785	205,364,430	6,857,645	3.45		
13. Grassland	23,269,670	24,073,220	803,550	3.45		
14. Wasteland	105,675	105,675	0	0		
15. Other Agland	67,450	19,260	-48,190	-71.45		
16. Total Agricultural Land	226,925,045	235,187,200	8,262,155	3.64		
17. Total Value of All Real Property (Locally Assessed)	419,167,785	435,480,830	16,313,045	3.89	4,087,875	2.92

*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 outbuildings is shown in line 7.

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Total Real Property Value (Sum Lines 17, 25, & 30)	Records 6,009	Value 435,480,830	Total Growth 4,087,875 (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	421	1,425,320	64	417,490	44	226,775	529	2,069,585	
2. Res Improv Land	2,016	8,548,175	112	1,410,675	319	4,406,515	2,447	14,365,365	
3. Res Improvements	2,037	94,284,015	136	7,893,540	335	22,429,130	2,508	124,606,685	
4. Res Total	2,458	104,257,510	200	9,721,705	379	27,062,420	3,037	141,041,635	3,048,690
% of Total	80.93	73.91	6.58	6.89	12.47	19.18	50.54	32.38	74.57
5. Rec UnImp Land	0	0	3	139,335	2	33,965	5	173,300	
6. Rec Improv Land	0	0	0	0	0	0	0	0	
7. Rec Improvements	0	0	0	0	0	0	0	0	
8. Rec Total	0	0	3	139,335	2	33,965	5	173,300	0
% of Total	0.00	0.00	60.00	80.40	40.00	19.59	0.08	0.03	0.00
Res+Rec Total	2,458	104,257,510	203	9,861,040	381	27,096,385	3,042	141,214,935	3,048,690
% of Total	80.80	73.82	6.67	6.98	12.52	19.18	50.62	32.42	74.57

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Total Real Property Value (Sum Lines 17, 25, & 30)	Records 6,009	Value 435,480,830	Total Growth 4,087,875 (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	68	299,230	2	72,750	2	14,335	72	386,315	
10. Comm Improv Land	332	2,192,450	16	135,145	11	98,715	359	2,426,310	
11. Comm Improvements	345	16,996,100	21	909,180	14	580,870	380	18,486,150	
12. Comm Total	413	19,487,780	23	1,117,075	16	693,920	452	21,298,775	262,005
% of Total	91.37	91.49	5.08	5.24	3.53	3.25	7.52	4.89	6.40
13. Ind UnImp Land	0	0	0	0	0	0	0	0	
14. Ind Improv Land	0	0	5	87,860	0	0	5	87,860	
15. Ind Improvements	0	0	5	5,242,375	0	0	5	5,242,375	
16. Ind Total	0	0	5	5,330,235	0	0	5	5,330,235	228,205
% of Total	0.00	0.00	***	***	0.00	0.00	0.08	1.22	5.58
Comm+Ind Total	413	19,487,780	28	6,447,310	16	693,920	5	5,330,235	228,205
% of Total	90.37	73.18	6.12	24.21	3.50	2.60	7.60	6.11	11.99
17. Taxable Total	2,871	123,745,290	231	16,308,350	397	27,790,305	3,499	167,843,945	3,538,900
% of Total	82.05	73.72	6.60	5.87	11.34	16.14	58.22	38.54	86

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Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	329	10,223,855	1,910,140	0	0	0
19. Commercial	199	7,667,750	3,662,680	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
Total						
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	329	10,223,855	1,910,140
19. Commercial	0	0	0	199	7,667,750	3,662,680
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				528	17,891,605	5,572,820

Schedule III: Mineral Interest Records

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

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	241	51	93	385

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	12	172,575	146	8,433,175	1,391	121,841,975	1,549	130,447,725
28. Ag-Improved Land	2	102,945	86	8,170,795	837	99,971,145	925	108,244,885
29. Ag-Improvements	2	221,705	88	2,922,100	871	25,800,470	961	28,944,275
30. Ag-Total Taxable							2,510	267,636,885

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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	1	1.000	2,500	56	58.000	150,750	
33. HomeSite Improvements	1		204,225	58		2,282,695	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	7	105.860	46,770	
36. FarmSite Impr Land	1	1.000	1,050	56	105.410	106,635	
37. FarmSite Improv	2		17,480	83		639,405	
38. FarmSite Total							
39. Road & Ditches		2.550			309.840		
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	7	7.000	18,125	7	7.000	18,125	
32. HomeSite Improv Land	528	546.000	1,415,325	585	605.000	1,568,575	
33. HomeSite Improvements	509		19,240,835	568		21,727,755	548,975
34. HomeSite Total				575	612.000	23,314,455	
35. FarmSite UnImp Land	30	237.530	129,370	37	343.390	176,140	
36. FarmSite Impr Land	645	1,623.010	1,633,545	702	1,729.420	1,741,230	
37. FarmSite Improv	841		6,559,635	926		7,216,520	0
38. FarmSite Total				963	2,072.810	9,133,890	
39. Road & Ditches		4,499.750			4,812.140		
40. Other-Non Ag Use		13.500	1,340		13.500	1,340	
41. Total Section VI				1,538	7,510.450	32,449,685	548,975

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	1	173.000	56,950
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	10	728.460	297,650	11	901.460	354,600

Schedule VIII: Agricultural Records:

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

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 81

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	26.000	49,790	26.000	49,790
47. 2A1	0.000	0	49.000	60,025	1,489.000	1,788,615	1,538.000	1,848,640
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	14.000	12,600	168.000	155,700	182.000	168,300
50. 3A	0.000	0	0.000	0	45.000	73,085	45.000	73,085
51. 4A1	0.000	0	0.000	0	12.000	6,960	12.000	6,960
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	63.000	72,625	1,740.000	2,074,150	1,803.000	2,146,775
Dryland:								
54. 1D1	0.000	0	9.000	18,765	587.500	1,222,635	596.500	1,241,400
55. 1D	2.000	3,700	49.630	91,530	2,945.880	5,285,520	2,997.510	5,380,750
56. 2D1	0.000	0	1,093.100	1,040,620	13,800.050	16,423,460	14,893.150	17,464,080
57. 2D	0.000	0	161.570	251,240	930.030	1,347,510	1,091.600	1,598,750
58. 3D1	0.000	0	370.470	286,385	2,238.230	1,606,700	2,608.700	1,893,085
59. 3D	6.000	9,450	468.280	710,410	10,030.580	14,948,865	10,504.860	15,668,725
60. 4D1	14.000	11,970	398.320	318,900	4,198.190	3,316,740	4,610.510	3,647,610
61. 4D	0.000	0	136.500	89,190	890.590	578,265	1,027.090	667,455
62. Total	22.000	25,120	2,686.870	2,807,040	35,621.050	44,729,695	38,329.920	47,561,855
Grass:								
63. 1G1	0.000	0	0.000	0	16.000	14,430	16.000	14,430
64. 1G	0.000	0	25.000	14,890	603.440	462,120	628.440	477,010
65. 2G1	0.000	0	109.490	82,185	1,671.530	997,010	1,781.020	1,079,195
66. 2G	2.000	1,410	46.920	30,105	73.000	40,840	121.920	72,355
67. 3G1	0.000	0	97.000	48,340	183.900	67,535	280.900	115,875
68. 3G	7.000	4,130	211.330	110,150	1,261.250	723,270	1,479.580	837,550
69. 4G1	6.000	3,155	286.070	150,780	1,833.630	838,905	2,125.700	992,840
70. 4G	38.000	17,260	1,682.130	578,725	6,004.560	1,811,820	7,724.690	2,407,805
71. Total	53.000	25,955	2,457.940	1,015,175	11,647.310	4,955,930	14,158.250	5,997,060
72. Waste	0.000	0	54.660	2,510	515.920	17,510	570.580	20,020
73. Other	0.000	0	38.570	660	433.150	15,665	471.720	16,325
74. Exempt	0.000		116.000		233.420		349.420	
75. Total	75.000	51,075	5,301.040	3,898,010	49,957.430	51,792,950	55,333.470	55,742,035

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 82

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	44.000	90,860	44.000	90,860
46. 1A	0.000	0	0.000	0	8.490	12,480	8.490	12,480
47. 2A1	0.000	0	0.000	0	128.490	177,065	128.490	177,065
48. 2A	0.000	0	0.000	0	87.000	106,785	87.000	106,785
49. 3A1	0.000	0	0.000	0	66.920	64,890	66.920	64,890
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	14.000	10,540	14.000	10,540
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	348.900	462,620	348.900	462,620
Dryland:								
54. 1D1	13.000	23,530	108.000	195,690	356.400	639,825	477.400	859,045
55. 1D	6.000	8,005	160.350	212,220	4,738.150	6,029,950	4,904.500	6,250,175
56. 2D1	35.250	43,015	594.060	724,110	6,816.670	9,154,690	7,445.980	9,921,815
57. 2D	2.600	2,185	15.000	14,080	2,405.990	2,527,490	2,423.590	2,543,755
58. 3D1	5.160	3,485	332.670	276,640	3,654.160	3,280,235	3,991.990	3,560,360
59. 3D	1.000	1,265	62.150	78,530	12,870.660	13,582,655	12,933.810	13,662,450
60. 4D1	0.000	0	0.000	0	3,326.920	1,542,390	3,326.920	1,542,390
61. 4D	0.410	250	0.000	0	348.150	182,625	348.560	182,875
62. Total	63.420	81,735	1,272.230	1,501,270	34,517.100	36,939,860	35,852.750	38,522,865
Grass:								
63. 1G1	0.000	0	1.000	900	97.390	52,880	98.390	53,780
64. 1G	0.000	0	3.000	1,580	788.410	558,995	791.410	560,575
65. 2G1	0.000	0	31.980	10,715	899.330	605,040	931.310	615,755
66. 2G	0.000	0	1.000	740	451.690	268,500	452.690	269,240
67. 3G1	0.000	0	5.560	1,640	403.000	284,325	408.560	285,965
68. 3G	0.000	0	7.000	3,600	1,158.520	627,585	1,165.520	631,185
69. 4G1	0.000	0	0.000	0	1,429.770	652,975	1,429.770	652,975
70. 4G	0.000	0	3.000	1,545	1,771.670	570,380	1,774.670	571,925
71. Total	0.000	0	52.540	20,720	6,999.780	3,620,680	7,052.320	3,641,400
72. Waste	0.500	15	153.010	4,590	551.600	16,550	705.110	21,155
73. Other	0.000	0	3.500	0	5.000	0	8.500	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	63.920	81,750	1,481.280	1,526,580	42,422.380	41,039,710	43,967.580	42,648,040

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 83

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	11.000	26,070	63.000	149,310	74.000	175,380
46. 1A	0.000	0	12.000	22,920	154.000	262,560	166.000	285,480
47. 2A1	0.000	0	95.000	156,830	447.000	728,920	542.000	885,750
48. 2A	0.000	0	174.230	215,345	353.380	446,410	527.610	661,755
49. 3A1	0.000	0	15.720	19,805	758.000	852,390	773.720	872,195
50. 3A	0.000	0	30.000	35,700	0.000	0	30.000	35,700
51. 4A1	0.000	0	7.000	4,425	109.680	93,905	116.680	98,330
52. 4A	0.000	0	0.000	0	1.000	630	1.000	630
53. Total	0.000	0	344.950	481,095	1,886.060	2,534,125	2,231.010	3,015,220
Dryland:								
54. 1D1	0.000	0	225.880	483,890	1,262.460	2,547,725	1,488.340	3,031,615
55. 1D	4.000	6,940	601.350	1,057,845	7,939.600	13,560,400	8,544.950	14,625,185
56. 2D1	22.400	33,180	2,229.970	3,346,810	18,321.710	27,284,300	20,574.080	30,664,290
57. 2D	18.360	18,055	1,030.000	1,089,215	11,512.360	11,948,285	12,560.720	13,055,555
58. 3D1	18.000	15,480	1,407.810	1,304,395	27,811.390	24,497,015	29,237.200	25,816,890
59. 3D	30.000	32,400	1,549.330	1,673,275	17,308.150	20,241,375	18,887.480	21,947,050
60. 4D1	36.000	19,200	1,050.010	648,145	14,291.560	8,600,900	15,377.570	9,268,245
61. 4D	0.000	0	102.000	61,910	1,254.410	808,970	1,356.410	870,880
62. Total	128.760	125,255	8,196.350	9,665,485	99,701.640	109,488,970	108,026.750	119,279,710
Grass:								
63. 1G1	0.000	0	10.000	5,330	139.330	79,115	149.330	84,445
64. 1G	3.000	2,805	99.510	73,270	1,456.760	1,161,510	1,559.270	1,237,585
65. 2G1	2.000	730	255.200	145,785	3,637.600	2,536,995	3,894.800	2,683,510
66. 2G	6.200	2,465	187.080	119,700	3,766.120	2,093,435	3,959.400	2,215,600
67. 3G1	0.000	0	87.360	64,645	2,227.500	1,546,000	2,314.860	1,610,645
68. 3G	0.000	0	260.120	140,180	2,270.510	1,237,100	2,530.630	1,377,280
69. 4G1	16.000	6,320	140.490	61,725	6,173.170	2,734,220	6,329.660	2,802,265
70. 4G	7.000	1,470	313.210	110,385	6,785.260	2,311,575	7,105.470	2,423,430
71. Total	34.200	13,790	1,352.970	721,020	26,456.250	13,699,950	27,843.420	14,434,760
72. Waste	3.270	100	233.980	7,025	1,913.350	57,375	2,150.600	64,500
73. Other	0.000	0	20.000	600	51.000	2,335	71.000	2,935
74. Exempt	0.000		0.070		65.230		65.300	
75. Total	166.230	139,145	10,148.250	10,875,225	130,008.300	125,782,755	140,322.780	136,797,125

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	407.950	553,720	3,974.960	5,070,895	4,382.910	5,624,615
77.Dry Land	214.180	232,110	12,155.450	13,973,795	169,839.790	191,158,525	182,209.420	205,364,430
78.Grass	87.200	39,745	3,863.450	1,756,915	45,103.340	22,276,560	49,053.990	24,073,220
79.Waste	3.770	115	441.650	14,125	2,980.870	91,435	3,426.290	105,675
80.Other	0.000	0	62.070	1,260	489.150	18,000	551.220	19,260
81.Exempt	0.000	0	116.070	0	298.650	0	414.720	0
82.Total	305.150	271,970	16,930.570	16,299,815	222,388.110	218,615,415	239,623.830	235,187,200

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:	258	MEDIAN:	96	COV:	24.64	95% Median C.I.:	95.00 to 96.88
TOTAL Sales Price:	15,222,416	WGT. MEAN:	92	STD:	23.94	95% Wgt. Mean C.I.:	90.18 to 93.94
TOTAL Adj.Sales Price:	15,260,416	MEAN:	97	AVG.ABS.DEV:	13.40	95% Mean C.I.:	94.24 to 100.09
TOTAL Assessed Value:	14,049,275						
AVG. Adj. Sales Price:	59,148	COD:	14.00	MAX Sales Ratio:	241.25		
AVG. Assessed Value:	54,454	PRD:	105.54	MIN Sales Ratio:	16.30		

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/03 TO 09/30/03	27	97.37	97.81	96.54	2.98	101.31	88.37	111.63	95.52 to 98.94	66,111	63,825
10/01/03 TO 12/31/03	42	96.97	98.63	92.05	6.93	107.14	61.98	178.15	95.71 to 98.49	57,641	53,059
01/01/04 TO 03/31/04	20	94.88	94.69	93.77	7.40	100.99	55.78	121.17	92.06 to 97.46	63,180	59,240
04/01/04 TO 06/30/04	33	94.75	102.28	90.73	20.14	112.72	62.32	202.71	88.81 to 97.57	52,565	47,692
07/01/04 TO 09/30/04	37	94.62	94.07	90.71	13.02	103.71	61.88	129.83	88.83 to 100.45	69,847	63,355
10/01/04 TO 12/31/04	34	96.06	97.69	93.55	16.58	104.43	54.70	155.31	90.93 to 105.00	58,650	54,868
01/01/05 TO 03/31/05	15	90.86	90.84	89.67	17.39	101.32	18.25	119.00	81.41 to 109.28	58,130	52,122
04/01/05 TO 06/30/05	50	93.05	97.04	90.08	22.49	107.73	16.30	241.25	86.68 to 97.87	52,115	46,946
____Study Years____											
07/01/03 TO 06/30/04	122	96.51	98.79	93.15	9.73	106.05	55.78	202.71	95.42 to 97.46	59,050	55,003
07/01/04 TO 06/30/05	136	94.18	95.71	91.10	17.93	105.07	16.30	241.25	90.93 to 97.31	59,236	53,961
____Calendar Yrs____											
01/01/04 TO 12/31/04	124	94.92	97.35	91.97	15.05	105.85	54.70	202.71	92.93 to 97.27	61,102	56,196
____ALL____											
	258	95.67	97.17	92.06	14.00	105.54	16.30	241.25	95.00 to 96.88	59,148	54,454

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AUBURN	138	95.40	97.28	91.73	13.40	106.06	55.78	241.25	93.83 to 97.31	66,937	61,399
BROCK	11	98.38	111.74	101.26	17.90	110.35	89.36	187.00	93.08 to 178.15	22,896	23,184
BROWNVILLE	13	94.38	80.58	83.27	20.81	96.77	16.30	111.63	45.47 to 101.65	29,837	24,845
JOHNSON	18	95.71	93.40	92.83	6.17	100.61	69.74	110.86	90.59 to 97.31	55,302	51,335
JULIAN	3	109.28	112.24	123.10	10.81	91.18	96.00	131.43	N/A	18,166	22,363
NEMAHA	7	97.42	102.71	97.44	22.31	105.40	54.70	186.67	54.70 to 186.67	9,500	9,257
PERU	26	93.96	99.01	95.10	17.46	104.12	73.01	194.95	83.75 to 99.14	39,092	37,175
RURAL	42	97.65	96.57	91.54	11.82	105.49	18.25	202.71	95.36 to 98.43	77,391	70,847
____ALL____											
	258	95.67	97.17	92.06	14.00	105.54	16.30	241.25	95.00 to 96.88	59,148	54,454

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	216	95.44	97.29	92.17	14.38	105.56	16.30	241.25	94.52 to 96.73	54,913	50,612
2	7	94.62	92.44	87.52	36.31	105.62	18.25	202.71	18.25 to 202.71	66,585	58,276
3	35	97.87	97.34	92.37	6.97	105.38	61.98	119.00	95.42 to 98.94	83,798	77,401
____ALL____											
	258	95.67	97.17	92.06	14.00	105.54	16.30	241.25	95.00 to 96.88	59,148	54,454

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:	258	MEDIAN:	96	COV:	24.64	95% Median C.I.:	95.00 to 96.88
TOTAL Sales Price:	15,222,416	WGT. MEAN:	92	STD:	23.94	95% Wgt. Mean C.I.:	90.18 to 93.94
TOTAL Adj.Sales Price:	15,260,416	MEAN:	97	AVG.ABS.DEV:	13.40	95% Mean C.I.:	94.24 to 100.09
TOTAL Assessed Value:	14,049,275						
AVG. Adj. Sales Price:	59,148	COD:	14.00	MAX Sales Ratio:	241.25		
AVG. Assessed Value:	54,454	PRD:	105.54	MIN Sales Ratio:	16.30		

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	235	95.91	98.07	92.45	12.19	106.08	45.47	241.25	95.22 to 97.31	63,232	58,456
2	23	93.30	87.92	77.85	32.45	112.94	16.30	202.71	62.45 to 98.66	17,421	13,561
ALL	258	95.67	97.17	92.06	14.00	105.54	16.30	241.25	95.00 to 96.88	59,148	54,454

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	254	95.63	96.89	92.10	13.64	105.21	16.30	241.25	94.84 to 96.88	59,891	55,158
06	2	132.29	132.29	75.76	53.23	174.62	61.88	202.71	N/A	17,750	13,447
07	2	96.53	96.53	96.64	0.55	99.89	96.00	97.07	N/A	6,250	6,040
ALL	258	95.67	97.17	92.06	14.00	105.54	16.30	241.25	95.00 to 96.88	59,148	54,454

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
49-0010	2	101.23	101.23	94.56	9.97	107.05	91.14	111.32	N/A	73,750	69,737
49-0501											
64-0023	43	96.73	99.84	94.11	9.44	106.09	69.74	187.00	94.75 to 98.34	60,051	56,512
64-0029	195	95.39	96.54	91.47	14.81	105.54	16.30	241.25	94.43 to 96.57	60,421	55,267
64-0032	6	100.83	95.92	94.51	11.37	101.49	75.85	114.30	75.85 to 114.30	45,583	43,082
66-0111											
74-0056											
74-0501	12	96.47	97.71	93.50	17.64	104.50	54.70	186.67	87.00 to 100.63	39,583	37,011
NonValid School											
ALL	258	95.67	97.17	92.06	14.00	105.54	16.30	241.25	95.00 to 96.88	59,148	54,454

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:	258	MEDIAN:	96	COV:	24.64	95% Median C.I.:	95.00 to 96.88
TOTAL Sales Price:	15,222,416	WGT. MEAN:	92	STD:	23.94	95% Wgt. Mean C.I.:	90.18 to 93.94
TOTAL Adj.Sales Price:	15,260,416	MEAN:	97	AVG.ABS.DEV:	13.40	95% Mean C.I.:	94.24 to 100.09
TOTAL Assessed Value:	14,049,275						
AVG. Adj. Sales Price:	59,148	COD:	14.00	MAX Sales Ratio:	241.25		
AVG. Assessed Value:	54,454	PRD:	105.54	MIN Sales Ratio:	16.30		

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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	26	94.00	89.70	85.02	29.70	105.51	16.30	202.71	70.15 to 97.88	24,603	20,917
Prior TO 1860											
1860 TO 1899	16	97.36	100.03	90.81	14.84	110.15	45.47	186.67	92.06 to 106.52	34,287	31,137
1900 TO 1919	92	97.56	103.30	94.01	17.97	109.89	55.78	241.25	95.47 to 100.02	43,929	41,296
1920 TO 1939	23	97.31	97.65	93.97	7.06	103.92	70.32	116.02	95.06 to 100.45	54,193	50,925
1940 TO 1949	12	93.34	92.15	91.52	8.10	100.68	74.96	105.63	85.54 to 99.56	44,820	41,022
1950 TO 1959	19	96.57	92.99	91.48	7.47	101.65	71.28	109.72	86.24 to 98.58	73,494	67,235
1960 TO 1969	22	94.95	94.97	93.13	7.46	101.98	73.71	131.43	88.81 to 98.93	71,140	66,257
1970 TO 1979	15	92.93	88.62	88.50	7.53	100.13	70.37	100.18	79.58 to 95.54	97,600	86,379
1980 TO 1989	12	93.32	94.75	92.63	6.67	102.29	80.04	116.56	89.59 to 99.24	84,491	78,267
1990 TO 1994	9	95.37	93.99	93.63	3.09	100.38	89.83	98.36	90.59 to 97.39	118,544	110,993
1995 TO 1999	6	96.77	99.00	97.39	5.36	101.65	90.86	110.21	90.86 to 110.21	117,500	114,434
2000 TO Present	6	87.80	86.39	85.88	8.36	100.59	75.15	98.75	75.15 to 98.75	172,498	148,140
ALL	258	95.67	97.17	92.06	14.00	105.54	16.30	241.25	95.00 to 96.88	59,148	54,454

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	116.21	133.46	130.01	35.60	102.65	80.33	202.71	80.33 to 202.71	3,001	3,901
5000 TO 9999	15	99.21	115.03	114.28	30.20	100.66	54.70	241.25	94.43 to 119.00	6,633	7,580
Total \$											
1 TO 9999	23	100.63	121.44	117.34	33.78	103.50	54.70	241.25	94.43 to 131.80	5,370	6,301
10000 TO 29999	54	99.00	102.07	102.28	18.87	99.80	16.30	194.95	97.37 to 109.28	19,817	20,269
30000 TO 59999	80	96.30	95.37	94.98	10.15	100.41	55.78	131.43	94.56 to 98.10	43,187	41,021
60000 TO 99999	61	95.42	91.81	92.15	8.01	99.62	45.47	111.46	92.38 to 96.50	77,723	71,624
100000 TO 149999	27	90.86	89.29	89.27	8.45	100.02	70.32	106.58	81.41 to 95.22	126,701	113,112
150000 TO 249999	11	91.53	88.28	88.52	5.56	99.73	70.37	95.54	76.17 to 95.36	169,509	150,052
250000 TO 499999	2	75.88	75.88	77.66	18.32	97.71	61.98	89.78	N/A	292,500	227,162
ALL	258	95.67	97.17	92.06	14.00	105.54	16.30	241.25	95.00 to 96.88	59,148	54,454

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:	258	MEDIAN:	96	COV:	24.64	95% Median C.I.:	95.00 to 96.88
TOTAL Sales Price:	15,222,416	WGT. MEAN:	92	STD:	23.94	95% Wgt. Mean C.I.:	90.18 to 93.94
TOTAL Adj.Sales Price:	15,260,416	MEAN:	97	AVG.ABS.DEV:	13.40	95% Mean C.I.:	94.24 to 100.09
TOTAL Assessed Value:	14,049,275						
AVG. Adj. Sales Price:	59,148	COD:	14.00	MAX Sales Ratio:	241.25		
AVG. Assessed Value:	54,454	PRD:	105.54	MIN Sales Ratio:	16.30		

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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	12	86.67	78.80	48.22	42.53	163.40	16.30	178.15	19.60 to 100.63	6,491	3,130
5000 TO 9999	11	101.65	119.11	109.96	23.23	108.33	87.00	202.71	94.43 to 186.67	6,545	7,197
Total \$											
1 TO 9999	23	96.73	98.08	77.88	32.64	125.94	16.30	202.71	87.00 to 109.27	6,517	5,075
10000 TO 29999	58	98.48	105.20	96.84	18.18	108.63	45.47	241.25	97.27 to 104.92	21,250	20,579
30000 TO 59999	86	95.71	96.72	94.30	12.18	102.57	55.78	194.95	93.00 to 98.10	45,742	43,134
60000 TO 99999	58	95.42	93.17	92.19	7.08	101.06	70.32	121.24	93.10 to 96.50	84,078	77,508
100000 TO 149999	26	92.40	91.46	90.79	7.64	100.74	70.37	110.21	88.54 to 95.37	136,859	124,257
150000 TO 249999	6	91.50	86.95	85.39	8.06	101.83	61.98	95.54	61.98 to 95.54	196,533	167,813
250000 TO 499999	1	89.78	89.78	89.78			89.78	89.78	N/A	330,000	296,280
ALL											
	258	95.67	97.17	92.06	14.00	105.54	16.30	241.25	95.00 to 96.88	59,148	54,454

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	26	94.00	89.70	85.02	29.70	105.51	16.30	202.71	70.15 to 97.88	24,603	20,917
10	6	103.32	122.55	98.81	29.97	124.03	75.85	241.25	75.85 to 241.25	30,358	29,996
20	69	96.88	101.42	94.79	14.38	107.00	55.78	194.92	94.77 to 98.75	35,648	33,791
30	143	95.63	95.94	92.16	10.67	104.10	45.47	194.95	94.56 to 97.31	70,510	64,981
40	14	94.03	91.67	89.75	7.25	102.15	61.98	104.15	88.54 to 100.18	135,414	121,531
ALL											
	258	95.67	97.17	92.06	14.00	105.54	16.30	241.25	95.00 to 96.88	59,148	54,454

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	26	94.00	89.70	85.02	29.70	105.51	16.30	202.71	70.15 to 97.88	24,603	20,917
100	5	97.07	94.82	91.33	6.70	103.82	76.25	104.15	N/A	21,700	19,818
101	156	96.19	99.04	93.56	11.89	105.86	55.78	241.25	95.22 to 97.46	60,117	56,243
102	24	97.29	100.40	89.87	15.95	111.72	61.98	194.95	92.15 to 106.58	72,441	65,101
104	37	94.75	94.51	89.95	12.42	105.07	45.47	187.00	88.78 to 97.85	65,022	58,489
106	3	80.45	83.12	85.42	9.33	97.30	73.19	95.71	N/A	73,333	62,641
111	7	90.86	93.78	93.29	7.97	100.52	80.04	111.46	80.04 to 111.46	109,928	102,557
ALL											
	258	95.67	97.17	92.06	14.00	105.54	16.30	241.25	95.00 to 96.88	59,148	54,454

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

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

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TOTAL Sales Price:	15,222,416	WGT. MEAN:	92	STD:	23.94	95% Wgt. Mean C.I.:	90.18 to 93.94
TOTAL Adj.Sales Price:	15,260,416	MEAN:	97	AVG.ABS.DEV:	13.40	95% Mean C.I.:	94.24 to 100.09
TOTAL Assessed Value:	14,049,275						
AVG. Adj. Sales Price:	59,148	COD:	14.00	MAX Sales Ratio:	241.25		
AVG. Assessed Value:	54,454	PRD:	105.54	MIN Sales Ratio:	16.30		

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CONDITION											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	26	94.00	89.70	85.02	29.70	105.51	16.30	202.71	70.15 to 97.88	24,603	20,917
10	2	93.81	93.81	91.36	7.26	102.68	87.00	100.63	N/A	6,250	5,710
20	25	99.14	113.12	96.31	25.12	117.45	69.74	241.25	94.75 to 110.86	24,120	23,230
25	1	102.94	102.94	102.94			102.94	102.94	N/A	33,000	33,970
30	102	97.34	98.66	94.50	12.69	104.40	45.47	194.95	95.52 to 98.35	41,391	39,116
35	1	98.94	98.94	98.94			98.94	98.94	N/A	97,000	95,970
40	89	94.62	93.94	91.34	8.39	102.85	61.98	129.83	92.07 to 95.90	88,335	80,686
50	12	93.93	91.23	90.00	6.56	101.37	75.15	98.75	85.82 to 98.36	149,282	134,357
<u>ALL</u>	<u>258</u>	<u>95.67</u>	<u>97.17</u>	<u>92.06</u>	<u>14.00</u>	<u>105.54</u>	<u>16.30</u>	<u>241.25</u>	<u>95.00 to 96.88</u>	<u>59,148</u>	<u>54,454</u>