

## 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 seventy-five percent of actual value. Neb. Rev. Stat. §77-201 (1) and (2)(R.S. Supp., 2006). 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., 2006) 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 sixty-nine to seventy-five percent of actual value; the class of agricultural land receiving special valuation be assessed within the range sixty-nine to seventy-five percent of its special value; and, when the land is disqualified for special value the recapture value be assessed at actual 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.

# Table of Contents

## Commission Summary

## Property Tax Administrator's Opinions and Recommendations

## Correlation Section

### Residential Real Property

- 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 Assessor Actions

### Commercial Real Property

- 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 Assessor Actions

### Agricultural Land

- 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 Assessor Actions

2007 County Abstract of Assessment for Real Property Compared with the 2006 Certificate of Taxes Levied (CTL) Report

## **Statistical Reports Section**

### **R&O Statistical Reports**

Residential Real Property, Qualified  
Commercial Real Property, Qualified  
Agricultural Unimproved, Qualified

### **Preliminary Statistical Reports**

Residential Real Property, Qualified  
Commercial Real Property, Qualified  
Agricultural Unimproved, Qualified

## **Assessment Survey Section**

## **County Reports Section**

2007 County Abstract of Assessment for Real Property, Form 45  
2007 County Agricultural Land Detail  
County Assessor's Three Year Plan of Assessment

## **Special Valuation Section**

## **Certification**

## **Map Section**

## **Valuation History Chart Section**

## 2007 Commission Summary

01 Adams

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### Residential Real Property - Current

<b>Number of Sales</b>		<b>1062</b>	<b>COD</b>	<b>20.83</b>
Total Sales Price	\$	97221048	<b>PRD</b>	<b>107.53</b>
Total Adj. Sales Price	\$	97665619	COV	39.16
Total Assessed Value	\$	90833970	STD	39.16
Avg. Adj. Sales Price	\$	91963.86	Avg. Abs. Dev.	19.95
Avg. Assessed Value	\$	85531.05	Min	25.48
<b>Median</b>		<b>95.79</b>	Max	607.50
Wgt. Mean		93.01	95% Median C.I.	94.36 to 96.94
Mean		100.01	95% Wgt. Mean C.I.	91.85 to 94.16
			95% Mean C.I.	97.66 to 102.37
% of Value of the Class of all Real Property Value in the County				53.88
% of Records Sold in the Study Period				9.27
% of Value Sold in the Study Period				10.45
Average Assessed Value of the Base				75,841

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### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>1062</b>	<b>95.79</b>	<b>20.83</b>	<b>107.53</b>
<b>2006</b>	1065	94.27	19.79	107.12
<b>2005</b>	1093	95.67	20.63	108.53
<b>2004</b>	1031	95.13	20.97	105.93
<b>2003</b>	945	94	27.81	114.2
<b>2002</b>	908	97	17.66	106.27
<b>2001</b>	1,087	99	17.7	106.23

## 2007 Commission Summary

01 Adams

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### Commercial Real Property - Current

<b>Number of Sales</b>		<b>133</b>	<b>COD</b>	<b>29.77</b>
Total Sales Price	\$	29003435	<b>PRD</b>	<b>102.37</b>
Total Adj. Sales Price	\$	28787204	COV	42.25
Total Assessed Value	\$	27047480	STD	40.64
Avg. Adj. Sales Price	\$	216445.14	Avg. Abs. Dev.	29.33
Avg. Assessed Value	\$	203364.51	Min	18.19
<b>Median</b>		<b>98.52</b>	Max	258.15
Wgt. Mean		93.96	95% Median C.I.	87.88 to 100.00
Mean		96.18	95% Wgt. Mean C.I.	80.83 to 107.09
			95% Mean C.I.	89.28 to 103.09
% of Value of the Class of all Real Property Value in the County				20.8
% of Records Sold in the Study Period				8.73
% of Value Sold in the Study Period				8.06
Average Assessed Value of the Base				220,308

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### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>133</b>	<b>98.52</b>	<b>29.77</b>	<b>102.37</b>
<b>2006</b>	131	95.36	41.71	109.51
<b>2005</b>	147	94.54	44.09	107.15
<b>2004</b>	142	96.66	32.75	107.16
<b>2003</b>	138	99	30.67	91.18
<b>2002</b>	142	100	44.34	128.05
<b>2001</b>	138	102	37.01	119.02

## 2007 Commission Summary

01 Adams

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### Agricultural Land - Current

<b>Number of Sales</b>	<b>65</b>	<b>COD</b>	<b>24.20</b>
Total Sales Price	\$ 13654863	<b>PRD</b>	<b>108.76</b>
Total Adj. Sales Price	\$ 14637128	COV	33.41
Total Assessed Value	\$ 10083670	STD	25.03
Avg. Adj. Sales Price	\$ 225186.58	Avg. Abs. Dev.	17.43
Avg. Assessed Value	\$ 155133.38	Min	23.71
<b>Median</b>	<b>72.01</b>	Max	170.74
Wgt. Mean	68.89	95% Median C.I.	67.10 to 75.66
Mean	74.93	95% Wgt. Mean C.I.	64.04 to 73.74
		95% Mean C.I.	68.84 to 81.01
% of Value of the Class of all Real Property Value in the County			30.44
% of Records Sold in the Study Period			1.98
% of Value Sold in the Study Period			3.16
Average Assessed Value of the Base			149,927

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### Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>65</b>	<b>72.01</b>	<b>24.20</b>	<b>108.76</b>
<b>2006</b>	61	76.74	26.38	110.35
<b>2005</b>	66	75.68	23.81	109.63
<b>2004</b>	77	74.43	20.66	107.22
<b>2003</b>	83	77	22.33	101.02
<b>2002</b>	75	76	24.45	106.14
<b>2001</b>	81	77	22.33	102.7



## **2007 Opinions of the Property Tax Administrator for Adams County**

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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 Adams County is 96% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Adams County is not in compliance with generally accepted mass appraisal practices.

### **Commercial Real Property**


It is my opinion that the level of value of the class of commercial real property in Adams County is 99% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Adams County is not in compliance with generally accepted mass appraisal practices.

### **Agricultural Land**

It is my opinion that the level of value of the class of agricultural land in Adams County is 72% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Adams County is not in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.



  
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Catherine D. Lang  
Property Tax Administrator

**2007 Correlation Section  
for Adams County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL: A review of the 2007 Residential statistics indicates that an accurate measurement of the residential property in Adams County has been achieved. The measures of central tendency all appear within the acceptable range. Although the COD and PRD are above the acceptable range, they are not a significant cause for concern in a county of this size. Adams County has a new assessor, deputy and chief appraiser for assessment year 2007. Adams County continues to make strives in their assessment practices. The appraiser and her staff are seeking to be proactive and increase uniformity in the county. The appraiser and her staff physically review property in a cyclical manner. The county has increased their technical knowledge in order to take advantage of the tools available from their computer vendor; they are in the process of switching from an in-house computer system to Terra Scan for use in all of their appraisal work. There is no information available that would suggest that the qualified median is not the best indication of the level of value in the residential property class.

**2007 Correlation Section  
for Adams County**

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**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.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>1423</b>	<b>1062</b>	<b>74.63</b>
<b>2006</b>	<b>1388</b>	<b>1065</b>	<b>76.73</b>
<b>2005</b>	<b>1378</b>	<b>1093</b>	<b>79.32</b>
<b>2004</b>	<b>1297</b>	<b>1031</b>	<b>79.49</b>
<b>2003</b>	<b>1280</b>	<b>945</b>	<b>73.83</b>
<b>2002</b>	<b>1251</b>	<b>908</b>	<b>72.58</b>
<b>2001</b>	<b>1218</b>	<b>1087</b>	<b>89.24</b>

RESIDENTIAL: The percentage of qualified residential sales indicates little change when compared to the previous year. Table II illustrates Adams County determined 74.63% of the total residential sales to be qualified for use in setting values. The sales verification process in this county continues to improve as the staff involved in the sales file becomes more experienced.

**2007 Correlation Section  
for Adams County**

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

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

**Adjusting for Selective Reappraisal**

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

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

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

**2007 Correlation Section  
for Adams County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>88.75</b>	<b>5.81</b>	<b>93.91</b>	<b>95.79</b>
<b>2006</b>	<b>93.26</b>	<b>1.17</b>	<b>94.35</b>	<b>94.27</b>
<b>2005</b>	<b>93.95</b>	<b>1.09</b>	<b>94.98</b>	<b>95.67</b>
<b>2004</b>	<b>93.14</b>	<b>2.8</b>	<b>95.75</b>	<b>95.13</b>
<b>2003</b>	<b>93</b>	<b>0.12</b>	<b>93.11</b>	<b>94</b>
<b>2002</b>	<b>97</b>	<b>0.35</b>	<b>97.34</b>	<b>97</b>
<b>2001</b>	<b>99</b>	<b>1.92</b>	<b>100.9</b>	<b>99</b>

RESIDENTIAL: Table III indicates a difference between the trended preliminary ratio and the R & O median of only 1.88%. These statistics are also supported by the reported assessment actions and offer their own confirmation that the R & O Median is indicative of the level of value for residential property in Adams County.

**2007 Correlation Section  
for Adams County**

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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 2007 Preliminary Statistical Reports and the 2007 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2007 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2006 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 sales 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 Changes**

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.

**2007 Correlation Section  
for Adams County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>8.95</b>	<b>2007</b>	<b>5.81</b>
<b>2.17</b>	<b>2006</b>	<b>1.17</b>
<b>2.26</b>	<b>2005</b>	<b>1.09</b>
<b>3.76</b>	<b>2004</b>	<b>2.8</b>
<b>-2.17</b>	<b>2003</b>	<b>0.12</b>
<b>0.99</b>	<b>2002</b>	<b>0.35</b>
<b>0.39</b>	<b>2001</b>	<b>1.92</b>

RESIDENTIAL: Comparison of the percent change in the sales file to the percent change to the residential base reveals a slightly over 3 point difference as illustrated in Table IV. When reviewing the history charts for Adams County, they indicate that the City of Hastings has approximately seventy-seven percent of the residential value in the county. The current qualified residential sales file contains a total assessed value of close to 91 million dollars; over eighty-five percent of this value has an Assessor Location of Hastings. Consequently, when the movement in the sales file is compared to the movement of the residential base it appears slightly disproportionate due to the revaluations that occurred within the City of Hastings. It appears that Adams County has assessed sold parcels similarly to unsold parcels. The change is consistent with the reported assessment actions.

## 2007 Correlation Section for Adams County

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### **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.



**2007 Correlation Section  
for Adams County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>95.79</b>	<b>93.01</b>	<b>100.01</b>

RESIDENTIAL: The measures of central tendency shown here reflect that all three measures are within or round to within the acceptable range. The measures being sufficiently in support of each other indicate that the median is a reliable measure of the level of assessment in this class of property.

**2007 Correlation Section  
for Adams County**

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**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.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>20.83</b>	<b>107.53</b>
<b>Difference</b>	<b>5.83</b>	<b>4.53</b>

RESIDENTIAL: The Coefficient of Dispersion and the Price-Related Differential statistics illustrated in Table VI reflect that both statistics are above the acceptable range for qualitative measures. This can indicate some problems with uniformity in the assessments, although, the high percentage of sales used in Adams County provides evidence that the county is not excessively trimming their sales. The assessor location of Hastings does have several outliers that, when trimmed, bring the qualitative measures much closer to compliance.

**2007 Correlation Section  
for Adams County**

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**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.

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>1062</b>	<b>1062</b>	<b>0</b>
<b>Median</b>	<b>88.75</b>	<b>95.79</b>	<b>7.04</b>
<b>Wgt. Mean</b>	<b>86.64</b>	<b>93.01</b>	<b>6.37</b>
<b>Mean</b>	<b>93.40</b>	<b>100.01</b>	<b>6.61</b>
<b>COD</b>	<b>23.25</b>	<b>20.83</b>	<b>-2.42</b>
<b>PRD</b>	<b>107.81</b>	<b>107.53</b>	<b>-0.28</b>
<b>Min Sales Ratio</b>	<b>3.27</b>	<b>25.48</b>	<b>22.21</b>
<b>Max Sales Ratio</b>	<b>557.38</b>	<b>607.50</b>	<b>50.12</b>

RESIDENTIAL: The Preliminary statistics and the final R & O statistics show no change in the number of sales. After reviewing the Preliminary Statistical Report, the reported assessment actions and the 2007 R & O Statistical Report for residential real property, the statistical measurements appear to be a realistic reflection of the assessment action taken in Adams County.

**2007 Correlation Section  
for Adams County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL: A review of the 2007 Commercial statistics indicates that an accurate measurement of the commercial property in Adams County has been achieved overall. The measures of central tendency all appear within the acceptable range. The COD is above the range while the PRD is within the range. When reviewing the statistics, one subclass, on the commercial statistical profile, appears to be in need of an adjustment, the Assessor Location "Rural". However, when the subclass is reviewed, the sales are not representative of typical rural commercial property. According to the history charts, of the commercial base of property in Adams County approximately 10% of the value comes from parcels classified as rural. The current sales file only contains approximately four percent of the value from rural sales. Of these rural sales, fourteen of the sales were sold in 2004 and 11 of the 14 are located in the Navy Ammunition Depot. No qualified sales have occurred in this area since 2004. I have discussed the need with the appraiser for review of this area of the rural commercial property. No adjustment is recommended to this subclass. When the 11 sales are removed from the data, the median moves to just over 99%. An adjustment to the subclass would only cause uniformity issues in the commercial class of property.

Adams County has a new assessor, deputy and chief appraiser for assessment year 2007. Adams County continues to make strives in their assessment practices. The appraiser and her staff are seeking to be proactive and increase uniformity in the county. The appraiser and her staff physically review property in a cyclical manner. The county has increased their technical knowledge in order to take advantage of the tools available from their computer vendor; they are in the process of switching from an in-house computer system to Terra Scan for use in all their appraisal work. There is no information available that would suggest that the qualified median is not the best indication of the level of value in the commercial property class.

**2007 Correlation Section  
for Adams County**

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**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.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>229</b>	<b>133</b>	<b>58.08</b>
<b>2006</b>	<b>230</b>	<b>131</b>	<b>56.96</b>
<b>2005</b>	<b>217</b>	<b>147</b>	<b>67.74</b>
<b>2004</b>	<b>226</b>	<b>142</b>	<b>62.83</b>
<b>2003</b>	<b>223</b>	<b>138</b>	<b>61.88</b>
<b>2002</b>	<b>212</b>	<b>143</b>	<b>67.45</b>
<b>2001</b>	<b>215</b>	<b>138</b>	<b>64.19</b>

COMMERCIAL: The percentage of qualified commercial sales indicates an increase in the percentage of sales used in the sales file. Table II illustrates Adams County determined 58.08% of the total commercial sales to be qualified for use in setting values; this is an increase from 2006. The sales verification process in this county continues to improve as the staff involved in the sales file becomes more experienced.

**2007 Correlation Section  
for Adams County**

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

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

**Adjusting for Selective Reappraisal**

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

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

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

**2007 Correlation Section  
for Adams County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>97.96</b>	<b>1.78</b>	<b>99.7</b>	<b>98.52</b>
<b>2006</b>	<b>93.56</b>	<b>1.42</b>	<b>94.88</b>	<b>95.36</b>
<b>2005</b>	<b>82.99</b>	<b>13.82</b>	<b>94.46</b>	<b>94.54</b>
<b>2004</b>	<b>95.30</b>	<b>0.11</b>	<b>95.4</b>	<b>96.66</b>
<b>2003</b>	<b>100</b>	<b>0.03</b>	<b>100.03</b>	<b>99</b>
<b>2002</b>	<b>100</b>	<b>0.68</b>	<b>100.68</b>	<b>100</b>
<b>2001</b>	<b>99</b>	<b>1.92</b>	<b>100.9</b>	<b>102</b>

COMMERCIAL: Table III indicates a difference between the trended preliminary ratio and the R & O median of only 1.18%. These statistics are also supported by the reported assessment actions and offer their own confirmation that the R & O median is indicative of the level of value for commercial property in Adams County.

**2007 Correlation Section  
for Adams County**

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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 2007 Preliminary Statistical Reports and the 2007 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2007 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2006 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 Changes**

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.



**2007 Correlation Section  
for Adams County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>4.85</b>	<b>2007</b>	<b>1.78</b>
<b>2.13</b>	<b>2006</b>	<b>1.42</b>
<b>32.12</b>	<b>2005</b>	<b>13.82</b>
<b>-0.68</b>	<b>2004</b>	<b>0.11</b>
<b>1.11</b>	<b>2003</b>	<b>0.03</b>
<b>3.13</b>	<b>2002</b>	<b>0.68</b>
<b>3.43</b>	<b>2001</b>	<b>10.72</b>

COMMERCIAL: Table IV indicates just over 3% difference in the movement of the sales file when compared to the movement in the base as a whole. When reviewing the assessment actions as well as the breakdown of sales contained in the sales file, this disparity in movement is not a cause for concern.

**2007 Correlation Section  
for Adams County**

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**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.

**2007 Correlation Section  
for Adams County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>98.52</b>	<b>93.96</b>	<b>96.18</b>

COMMERCIAL: The measures of central tendency shown in table 5 reflect that the median, weighted mean and mean for the qualified commercial sales file are all within the acceptable level of value. This is another indication that the median is a reliable measure of the level of assessment in this class of property.

**2007 Correlation Section  
for Adams County**

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**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.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>29.77</b>	<b>102.37</b>
<b>Difference</b>	<b>9.77</b>	<b>0</b>

COMMERCIAL: The qualitative measures reveal the COD is above the acceptable range as evidenced by the number of outliers in the sales file. The PRD is within the range lending support that the higher and lower valued properties are being assessed uniformly.

**2007 Correlation Section  
for Adams County**

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**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.

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>133</b>	<b>133</b>	<b>0</b>
<b>Median</b>	<b>97.96</b>	<b>98.52</b>	<b>0.56</b>
<b>Wgt. Mean</b>	<b>91.71</b>	<b>93.96</b>	<b>2.25</b>
<b>Mean</b>	<b>94.70</b>	<b>96.18</b>	<b>1.48</b>
<b>COD</b>	<b>30.88</b>	<b>29.77</b>	<b>-1.11</b>
<b>PRD</b>	<b>103.26</b>	<b>102.37</b>	<b>-0.89</b>
<b>Min Sales Ratio</b>	<b>4.45</b>	<b>18.19</b>	<b>13.74</b>
<b>Max Sales Ratio</b>	<b>258.15</b>	<b>258.15</b>	<b>0</b>

COMMERCIAL: The preliminary statistics and the final R & O statistics show no change in the number of sales. After reviewing the Preliminary Statistical Report, the reported assessment actions and the 2007 R & O Statistical Report for commercial real property, the statistical measurements appear to be a realistic reflection of the assessment action taken in Adams County.

**2007 Correlation Section  
for Adams County**

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**Agricultural Land**

**I. Correlation**

AGRICULTURAL UNIMPROVED: A review of the 2007 Unimproved Agricultural statistics indicates that an accurate measurement of the agricultural property in Adams County has been achieved. The measures of central tendency all appear within the acceptable range. Although the COD and PRD are above the acceptable range, they are not a significant cause for concern in a county of this size. Adams County has a new assessor, deputy and chief appraiser for assessment year 2007. Adams County continues to make strides in their assessment practices. The appraiser and her staff are seeking to be proactive and increase uniformity in the county. The appraiser and her staff physically review property in a cyclical manner. The county has increased their technical knowledge in order to take advantage of the tools available from their computer vendor; they are in the process of switching from an in-house computer system to Terra Scan for use in all their appraisal work. There is no information available that would suggest that the qualified median is not the best indication of the level of value in the residential property class.

**2007 Correlation Section  
for Adams County**

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**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.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>153</b>	<b>65</b>	<b>42.48</b>
<b>2006</b>	<b>143</b>	<b>61</b>	<b>42.66</b>
<b>2005</b>	<b>140</b>	<b>66</b>	<b>47.14</b>
<b>2004</b>	<b>161</b>	<b>77</b>	<b>47.83</b>
<b>2003</b>	<b>172</b>	<b>83</b>	<b>48.26</b>
<b>2002</b>	<b>161</b>	<b>75</b>	<b>46.58</b>
<b>2001</b>	<b>186</b>	<b>81</b>	<b>43.55</b>

**AGRICULTURAL UNIMPROVED:** The percentage of qualified unimproved agricultural sales indicates little change when compared to the previous year. Table II illustrates Adams County determined 42.48% of the total unimproved agricultural sales to be qualified for use in setting values. The sales verification process in this county continues to improve as the staff involved in the sales file becomes more experienced.

**2007 Correlation Section  
for Adams County**

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

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

**Adjusting for Selective Reappraisal**

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

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

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



**2007 Correlation Section  
for Adams County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>66.48</b>	<b>4.3</b>	<b>69.34</b>	<b>72.01</b>
<b>2006</b>	<b>68.92</b>	<b>10.39</b>	<b>76.08</b>	<b>76.74</b>
<b>2005</b>	<b>68.00</b>	<b>8.85</b>	<b>74.02</b>	<b>75.68</b>
<b>2004</b>	<b>75.58</b>	<b>1.59</b>	<b>76.78</b>	<b>74.43</b>
<b>2003</b>	<b>73</b>	<b>1.97</b>	<b>74.44</b>	<b>77</b>
<b>2002</b>	<b>74</b>	<b>0.23</b>	<b>74.17</b>	<b>76</b>
<b>2001</b>	<b>76</b>	<b>0.28</b>	<b>76.21</b>	<b>77</b>

AGRICULTURAL UNIMPROVED: The difference between the trended preliminary ratio and the R & O median calculates to a percentage point difference of 2.83%. Both statistics are within the acceptable range. This is not a significant difference and does not indicate a need for further review when the 2007 assessment actions are taken into consideration.

**2007 Correlation Section  
for Adams County**

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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 2007 Preliminary Statistical Reports and the 2007 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2007 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2006 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 Changes**

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.

**2007 Correlation Section  
for Adams County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>7.55</b>	<b>2007</b>	<b>4.3</b>
<b>16.37</b>	<b>2006</b>	<b>10.39</b>
<b>14.15</b>	<b>2005</b>	<b>8.85</b>
<b>-5.04</b>	<b>2004</b>	<b>1.59</b>
<b>8.82</b>	<b>2003</b>	<b>1.97</b>
<b>-2.79</b>	<b>2002</b>	<b>0.23</b>
<b>-0.14</b>	<b>2001</b>	<b>0.28</b>

AGRICULTURAL UNIMPROVED: Table IV indicates a difference between the % change in Total Assessed Value in the Sales File when compared to the % Change in Assessed Value (excluding growth) of 3.46 %. While this is not a substantial difference, it can be attributed to the completion of the land usage review of the southern half of Adams County. The land usage review along with the sales study analysis resulted in the creation of a market area encompassing six of the lower 8 townships in Adams County. Because all of the sales located in the new market area would be revalued this caused a disproportionate movement of the sales file when compared to the overall base.

## 2007 Correlation Section for Adams County

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### 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.

**2007 Correlation Section  
for Adams County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>72.01</b>	<b>68.89</b>	<b>74.93</b>

AGRICULTURAL UNIMPROVED: The measures of central tendency shown in table 5 reflect that the median, weighted mean and mean for the qualified unimproved agricultural sales file are all within the acceptable level of value. This is another indication that the median is a reliable measure of the level of assessment in this class of property.

**2007 Correlation Section  
for Adams County**

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**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.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>24.20</b>	<b>108.76</b>
<b>Difference</b>	<b>4.2</b>	<b>5.76</b>

**AGRICULTURAL UNIMPROVED:** The coefficient of dispersion and price-related differential are above the acceptable ranges. While this may indicate problems with assessment uniformity and regressivity, it more likely is indicative agricultural market in Adams County as well as the sales review process in Adams County.

**2007 Correlation Section  
for Adams County**

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**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.

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>66</b>	<b>65</b>	<b>-1</b>
<b>Median</b>	<b>66.48</b>	<b>72.01</b>	<b>5.53</b>
<b>Wgt. Mean</b>	<b>65.72</b>	<b>68.89</b>	<b>3.17</b>
<b>Mean</b>	<b>71.71</b>	<b>74.93</b>	<b>3.22</b>
<b>COD</b>	<b>28.96</b>	<b>24.20</b>	<b>-4.76</b>
<b>PRD</b>	<b>109.13</b>	<b>108.76</b>	<b>-0.37</b>
<b>Min Sales Ratio</b>	<b>21.64</b>	<b>23.71</b>	<b>2.07</b>
<b>Max Sales Ratio</b>	<b>170.74</b>	<b>170.74</b>	<b>0</b>

AGRICULTURAL UNIMPROVED: The preliminary statistics and the final R & O statistics show a decrease of one sale from the preliminary sales file to the final R & O sales file. This sale was discovered to be improved at the time of the sale. There are changes in the remaining statistics which are supported by the reported assessment actions documenting the creation of 2 agricultural market areas in the sales file. The statistical measurements appear to be a realistic reflection of the assessment action taken in Adams County.

**2007 County Abstract of Assessment for Real Property, Form 45 Compared with the  
2006 Certificate of Taxes Levied (CTL)**

01 Adams

	<b>2006 CTL County Total</b>	<b>2007 Form 45 County Total</b>	<b>Value Difference (2007 Form 45 - 2006 CTL)</b>	<b>Percent Change</b>	<b>2007 Growth (New Construction Value)</b>	<b>% Change excl. Growth</b>
1. Residential	799,318,090	863,920,500	64,602,410	8.08	17,936,170	5.84
2. Recreational	5,213,900	5,293,215	79,315	1.52	0	1.52
3. Ag-Homesite Land, Ag-Res Dwellings	54,356,630	57,434,835	3,078,205	5.66	*-----	5.66
<b>4. Total Residential (sum lines 1-3)</b>	<b>858,888,620</b>	<b>926,648,550</b>	<b>67,759,930</b>	<b>7.89</b>	<b>17,936,170</b>	<b>5.8</b>
5. Commercial	230,982,135	252,103,385	21,121,250	9.14	16,540,490	1.98
6. Industrial	79,787,610	83,425,945	3,638,335	4.56	2,686,180	1.19
7. Ag-Farmsite Land, Outbuildings	16,909,970	17,720,090	810,120	4.79	1,131,185	-1.9
8. Minerals	0	0	0		0	
<b>9. Total Commercial (sum lines 5-8)</b>	<b>327,679,715</b>	<b>353,249,420</b>	<b>25,569,705</b>	<b>7.8</b>	<b>20,357,855</b>	<b>1.59</b>
<b>10. Total Non-Agland Real Property</b>	<b>1,186,568,335</b>	<b>1,279,897,970</b>	<b>93,329,635</b>	<b>7.87</b>	<b>38,294,025</b>	<b>4.64</b>
11. Irrigated	332,436,345	355,424,160	22,987,815	6.91		
12. Dryland	66,273,955	62,400,190	-3,873,765	-5.85		
13. Grassland	19,635,335	18,694,390	-940,945	-4.79		
14. Wasteland	0	125,220	125,220			
15. Other Agland	459,020	166,345	-292,675	-63.76		
<b>16. Total Agricultural Land</b>	<b>418,804,655</b>	<b>436,810,305</b>	<b>18,005,650</b>	<b>4.3</b>		
<b>17. Total Value of All Real Property</b> (Locally Assessed)	<b>1,605,372,990</b>	<b>1,716,708,275</b>	<b>111,335,285</b>	<b>6.94</b>	<b>38,294,025</b>	<b>4.55</b>

\*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 2007 R&O Statistics**

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1062	<b>MEDIAN:</b>	<b>96</b>	COV:	39.16	95% Median C.I.:	94.36 to 96.94
TOTAL Sales Price:	97,221,048	WGT. MEAN:	93	STD:	39.16	95% Wgt. Mean C.I.:	91.85 to 94.16
TOTAL Adj.Sales Price:	97,665,619	MEAN:	100	AVG.ABS.DEV:	19.95	95% Mean C.I.:	97.66 to 102.37
TOTAL Assessed Value:	90,833,970						
AVG. Adj. Sales Price:	91,963	COD:	20.83	MAX Sales Ratio:	607.50		
AVG. Assessed Value:	85,531	PRD:	107.53	MIN Sales Ratio:	25.48		

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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____											
07/01/04 TO 09/30/04	149	97.94	99.86	95.35	17.51	104.74	33.85	369.36	95.88 to 99.65	93,100	88,767
10/01/04 TO 12/31/04	123	99.10	106.17	98.06	21.07	108.26	36.09	239.90	97.32 to 104.74	91,767	89,990
01/01/05 TO 03/31/05	95	98.54	103.88	96.66	19.08	107.47	57.75	249.79	95.92 to 104.92	87,821	84,887
04/01/05 TO 06/30/05	130	97.77	100.23	95.00	16.97	105.50	32.57	339.03	94.47 to 100.00	93,033	88,384
07/01/05 TO 09/30/05	145	95.49	104.97	92.02	27.52	114.07	25.48	607.50	91.37 to 98.52	90,852	83,605
10/01/05 TO 12/31/05	127	92.01	100.86	88.87	27.04	113.50	43.43	508.36	87.58 to 97.58	95,850	85,178
01/01/06 TO 03/31/06	120	90.52	92.72	89.08	18.87	104.09	34.87	219.69	86.14 to 93.30	86,893	77,405
04/01/06 TO 06/30/06	173	91.42	93.75	90.55	17.61	103.54	29.88	259.24	88.78 to 95.24	94,190	85,291
____Study Years____											
07/01/04 TO 06/30/05	497	98.08	102.28	96.17	18.62	106.36	32.57	369.36	97.13 to 99.65	91,744	88,228
07/01/05 TO 06/30/06	565	92.01	98.01	90.24	22.79	108.62	25.48	607.50	90.24 to 94.36	92,157	83,158
____Calendar Yrs____											
01/01/05 TO 12/31/05	497	96.01	102.47	92.82	22.99	110.40	25.48	607.50	94.36 to 97.67	92,120	85,502
____ALL____											
	1062	95.79	100.01	93.01	20.83	107.53	25.48	607.50	94.36 to 96.94	91,963	85,531

**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AYR	2	100.68	100.68	100.61	1.00	100.07	99.67	101.69	N/A	7,012	7,055
HANSEN	3	77.47	90.12	77.58	32.18	116.16	59.05	133.84	N/A	48,533	37,653
HASTINGS	909	95.49	99.93	93.10	20.09	107.34	32.57	607.50	94.06 to 96.82	91,895	85,552
HOLSTEIN	5	101.50	92.81	82.04	21.30	113.12	49.97	126.64	N/A	34,200	28,059
JUNIATA	25	96.59	113.12	93.88	33.29	120.49	60.58	369.36	92.01 to 100.12	55,736	52,324
KENESAW	37	99.66	108.45	93.80	27.79	115.63	39.17	331.00	86.55 to 109.26	55,367	51,931
ROSELAND	11	95.19	95.04	86.93	20.68	109.33	52.44	144.83	64.64 to 126.64	71,772	62,394
RURAL	31	96.53	98.37	97.10	26.60	101.31	25.48	219.69	81.59 to 109.06	114,077	110,764
SUBURBAN	39	97.32	89.80	90.31	17.63	99.44	29.88	136.69	83.41 to 99.33	154,724	139,731
____ALL____											
	1062	95.79	100.01	93.01	20.83	107.53	25.48	607.50	94.36 to 96.94	91,963	85,531

**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	991	95.72	100.43	92.92	20.75	108.09	32.57	607.50	94.29 to 96.83	88,630	82,352
2	40	97.93	90.79	91.94	17.90	98.75	29.88	136.69	85.23 to 99.33	157,418	144,729
3	31	96.53	98.37	97.10	26.60	101.31	25.48	219.69	81.59 to 109.06	114,077	110,764
____ALL____											
	1062	95.79	100.01	93.01	20.83	107.53	25.48	607.50	94.36 to 96.94	91,963	85,531

**PA&T 2007 R&O Statistics**

Type: Qualified

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(!: AVTot=0)

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TOTAL Adj.Sales Price:	97,665,619	MEAN:	100	AVG.ABS.DEV:	19.95	95% Mean C.I.:	97.66 to 102.37
TOTAL Assessed Value:	90,833,970						
AVG. Adj. Sales Price:	91,963	COD:	20.83	MAX Sales Ratio:	607.50		
AVG. Assessed Value:	85,531	PRD:	107.53	MIN Sales Ratio:	25.48		

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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	1004	95.90	100.60	93.04	21.00	108.13	32.57	607.50	94.25 to 96.99	94,893	88,285
2	57	95.27	89.00	90.80	16.99	98.02	25.48	137.07	86.06 to 100.00	41,083	37,302
3	1	136.00	136.00	136.00			136.00	136.00	N/A	51,000	69,360
ALL	1062	95.79	100.01	93.01	20.83	107.53	25.48	607.50	94.36 to 96.94	91,963	85,531

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1060	95.79	99.98	93.01	20.79	107.49	25.48	607.50	94.36 to 96.94	92,090	85,653
06											
07	2	116.74	116.74	84.24	33.64	138.57	77.47	156.00	N/A	24,625	20,745
ALL	1062	95.79	100.01	93.01	20.83	107.53	25.48	607.50	94.36 to 96.94	91,963	85,531

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
01-0003	54	98.91	104.59	92.88	24.46	112.61	39.17	331.00	86.55 to 104.57	63,620	59,093
01-0018	817	94.35	100.13	92.31	21.54	108.47	36.09	607.50	92.81 to 96.00	87,045	80,350
01-0090	176	98.33	97.21	94.27	14.99	103.11	25.48	369.36	96.37 to 99.33	125,956	118,743
01-0123	4	135.74	135.28	120.37	34.61	112.39	49.97	219.69	N/A	47,750	57,476
10-0019											
18-0501											
40-0126	9	108.60	103.01	112.83	22.96	91.29	59.05	161.93	76.25 to 133.84	71,955	81,185
50-0503											
65-0005											
91-0074	2	92.12	92.12	128.27	62.66	71.82	34.40	149.84	N/A	53,500	68,622
NonValid School											
ALL	1062	95.79	100.01	93.01	20.83	107.53	25.48	607.50	94.36 to 96.94	91,963	85,531

**PA&T 2007 R&O Statistics**

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1062	<b>MEDIAN:</b>	<b>96</b>	COV:	39.16	95% Median C.I.:	94.36 to 96.94
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TOTAL Assessed Value:	90,833,970						
AVG. Adj. Sales Price:	91,963	COD:	20.83	MAX Sales Ratio:	607.50		
AVG. Assessed Value:	85,531	PRD:	107.53	MIN Sales Ratio:	25.48		

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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	62	95.26	92.77	92.64	21.98	100.14	25.48	219.69	85.23 to 99.72	35,725	33,097
Prior TO 1860	2	96.19	96.19	92.87	8.32	103.57	88.19	104.19	N/A	98,200	91,202
1860 TO 1899	32	94.68	112.24	91.55	42.48	122.60	43.43	331.00	72.30 to 110.59	51,104	46,786
1900 TO 1919	143	97.63	110.85	93.74	34.46	118.26	32.57	607.50	91.53 to 105.29	58,663	54,989
1920 TO 1939	177	96.99	107.74	94.31	29.29	114.24	49.97	508.36	91.28 to 101.21	66,887	63,082
1940 TO 1949	120	95.10	98.70	91.24	20.66	108.17	47.32	197.73	89.76 to 100.28	73,699	67,245
1950 TO 1959	127	92.22	94.41	89.91	19.39	105.01	44.77	238.64	88.36 to 97.32	79,182	71,193
1960 TO 1969	100	93.94	94.49	90.79	13.50	104.07	62.81	156.00	88.78 to 97.95	105,830	96,084
1970 TO 1979	117	94.36	93.65	92.25	11.53	101.52	43.89	136.69	91.54 to 96.83	129,422	119,388
1980 TO 1989	28	93.59	92.61	90.62	12.08	102.20	63.58	121.90	84.58 to 99.66	125,792	113,994
1990 TO 1994	29	94.14	92.98	92.91	7.88	100.07	75.86	115.21	86.45 to 99.32	168,753	156,791
1995 TO 1999	25	97.94	97.46	94.54	11.36	103.08	67.07	133.05	91.67 to 101.32	145,926	137,960
2000 TO Present	100	98.00	97.88	96.98	6.67	100.92	72.35	139.80	96.22 to 99.47	167,012	161,975
ALL	1062	95.79	100.01	93.01	20.83	107.53	25.48	607.50	94.36 to 96.94	91,963	85,531

**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	130.75	216.15	222.91	88.14	96.97	84.33	607.50	84.33 to 607.50	3,678	8,200
5000 TO 9999	16	118.75	186.24	186.15	77.86	100.05	69.86	508.36	99.67 to 255.79	7,470	13,905
Total \$											
1 TO 9999	23	125.00	195.35	192.67	79.72	101.39	69.86	607.50	101.50 to 242.68	6,316	12,169
10000 TO 29999	98	122.35	134.60	131.52	38.63	102.34	29.88	437.93	108.61 to 134.15	20,660	27,173
30000 TO 59999	204	102.02	104.86	103.76	19.45	101.06	25.48	219.69	99.51 to 105.83	46,446	48,194
60000 TO 99999	374	92.85	92.29	92.14	14.54	100.17	32.57	149.84	90.92 to 95.71	77,532	71,438
100000 TO 149999	197	89.07	88.72	88.71	13.19	100.02	44.77	161.93	86.22 to 92.08	126,105	111,865
150000 TO 249999	147	94.45	91.39	91.30	10.56	100.10	59.81	119.69	90.38 to 96.88	183,263	167,317
250000 TO 499999	19	91.36	89.78	89.83	12.93	99.94	43.89	129.39	81.80 to 98.72	275,850	247,805
ALL	1062	95.79	100.01	93.01	20.83	107.53	25.48	607.50	94.36 to 96.94	91,963	85,531

**PA&T 2007 R&O Statistics**

Type: Qualified

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AVG. Assessed Value:	85,531	PRD:	107.53	MIN Sales Ratio:	25.48		

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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	84.33	81.32	71.98	20.10	112.97	48.90	102.00	N/A	5,400	3,887
5000 TO 9999	19	78.53	79.76	63.44	33.34	125.73	29.88	156.00	39.17 to 101.69	11,246	7,133
Total \$											
1 TO 9999	24	78.54	80.08	64.39	31.19	124.36	29.88	156.00	68.38 to 101.50	10,028	6,457
10000 TO 29999	80	105.94	126.11	98.60	43.01	127.90	25.48	607.50	96.46 to 114.25	22,885	22,566
30000 TO 59999	279	92.82	102.67	90.41	30.04	113.56	45.46	508.36	89.11 to 97.58	52,020	47,030
60000 TO 99999	361	95.88	97.68	92.92	16.08	105.13	44.77	259.24	93.08 to 97.54	83,325	77,423
100000 TO 149999	189	93.05	93.74	91.07	12.75	102.93	43.89	219.69	89.58 to 94.43	133,975	122,008
150000 TO 249999	122	97.88	97.25	95.93	8.32	101.37	61.49	161.93	96.38 to 99.57	193,472	185,606
250000 TO 499999	7	100.43	101.84	101.15	7.73	100.69	81.80	129.39	81.80 to 129.39	296,407	299,807
ALL											
	1062	95.79	100.01	93.01	20.83	107.53	25.48	607.50	94.36 to 96.94	91,963	85,531

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	60	95.09	90.62	92.06	20.58	98.44	25.48	219.69	84.83 to 99.72	35,624	32,796
10	11	104.89	109.22	95.75	20.93	114.07	52.23	156.00	82.00 to 136.69	38,486	36,849
20	132	97.22	105.32	93.49	30.81	112.65	32.57	369.36	92.35 to 102.15	50,782	47,477
25	2	122.89	122.89	126.91	38.92	96.83	75.06	170.71	N/A	32,285	40,972
30	690	94.46	100.58	92.04	21.62	109.28	43.89	607.50	92.53 to 96.26	86,625	79,731
35	3	100.53	95.23	96.83	9.73	98.35	77.91	107.24	N/A	121,058	117,218
40	154	96.79	95.56	94.11	9.65	101.55	58.65	190.28	94.43 to 98.47	165,857	156,083
45	1	103.23	103.23	103.23			103.23	103.23	N/A	255,000	263,225
50	7	98.68	101.18	101.25	6.99	99.93	86.03	129.39	86.03 to 129.39	271,857	275,256
60	2	104.49	104.49	103.21	3.89	101.24	100.43	108.55	N/A	251,175	259,240
ALL											
	1062	95.79	100.01	93.01	20.83	107.53	25.48	607.50	94.36 to 96.94	91,963	85,531

**PA&T 2007 R&O Statistics**

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1062	<b>MEDIAN:</b>	<b>96</b>	COV:	39.16	95% Median C.I.:	94.36 to 96.94
TOTAL Sales Price:	97,221,048	WGT. MEAN:	93	STD:	39.16	95% Wgt. Mean C.I.:	91.85 to 94.16
TOTAL Adj.Sales Price:	97,665,619	MEAN:	100	AVG.ABS.DEV:	19.95	95% Mean C.I.:	97.66 to 102.37
TOTAL Assessed Value:	90,833,970						
AVG. Adj. Sales Price:	91,963	COD:	20.83	MAX Sales Ratio:	607.50		
AVG. Assessed Value:	85,531	PRD:	107.53	MIN Sales Ratio:	25.48		

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<b>STYLE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	63	95.27	93.14	92.87	21.98	100.30	25.48	219.69	86.06 to 99.72	35,658	33,114	
100	4	107.64	112.19	100.75	24.44	111.34	77.47	156.00	N/A	66,562	67,065	
101	775	94.97	99.46	92.76	19.80	107.22	34.40	607.50	93.21 to 96.40	93,330	86,576	
102	108	96.95	99.59	91.56	23.69	108.77	32.57	339.03	88.94 to 99.49	107,127	98,084	
103	17	95.27	88.50	88.37	12.16	100.14	52.35	113.28	68.94 to 99.33	141,670	125,195	
104	78	99.26	108.01	96.50	24.35	111.93	59.05	259.24	96.26 to 104.75	89,006	85,889	
106	5	110.72	174.54	118.57	64.56	147.20	94.10	437.93	N/A	72,700	86,202	
111	3	101.97	103.95	102.90	11.08	101.03	87.99	121.90	N/A	85,000	87,463	
301	1	170.71	170.71	170.71			170.71	170.71	N/A	35,000	59,750	
302	3	98.88	96.72	100.71	6.41	96.04	86.14	105.14	N/A	135,000	135,961	
304	5	97.67	97.24	95.09	9.17	102.27	85.52	112.18	N/A	168,500	160,220	
<u>ALL</u>												
	1062	95.79	100.01	93.01	20.83	107.53	25.48	607.50	94.36 to 96.94	91,963	85,531	

<b>CONDITION</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	60	95.09	90.62	92.06	20.58	98.44	25.48	219.69	84.83 to 99.72	35,624	32,796	
10	15	104.57	140.85	78.37	57.54	179.72	43.89	369.36	78.55 to 191.13	39,483	30,943	
20	96	108.65	126.33	100.46	41.48	125.75	34.40	607.50	96.67 to 116.00	42,286	42,481	
25	2	99.66	99.66	108.37	24.68	91.96	75.06	124.26	N/A	45,785	49,617	
30	656	94.87	97.70	92.02	19.43	106.17	32.57	339.03	92.15 to 96.59	82,038	75,488	
35	1	84.58	84.58	84.58			84.58	84.58	N/A	124,000	104,880	
40	222	95.35	95.27	93.51	11.06	101.89	61.49	225.52	93.51 to 96.99	156,473	146,312	
50	10	99.70	101.10	100.54	5.96	100.55	81.43	121.77	97.32 to 108.55	210,645	211,786	
<u>ALL</u>												
	1062	95.79	100.01	93.01	20.83	107.53	25.48	607.50	94.36 to 96.94	91,963	85,531	

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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

NUMBER of Sales:	133	<b>MEDIAN:</b>	<b>99</b>	COV:	42.25	95% Median C.I.:	87.88 to 100.00
TOTAL Sales Price:	29,003,435	WGT. MEAN:	94	STD:	40.64	95% Wgt. Mean C.I.:	80.83 to 107.09
TOTAL Adj.Sales Price:	28,787,204	MEAN:	96	AVG.ABS.DEV:	29.33	95% Mean C.I.:	89.28 to 103.09
TOTAL Assessed Value:	27,047,480						
AVG. Adj. Sales Price:	216,445	COD:	29.77	MAX Sales Ratio:	258.15		
AVG. Assessed Value:	203,364	PRD:	102.37	MIN Sales Ratio:	18.19		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	7	100.00	97.33	91.94	38.08	105.86	39.97	176.72	39.97 to 176.72	110,670	101,753
10/01/03 TO 12/31/03	7	100.00	99.27	99.98	23.21	99.29	50.22	139.08	50.22 to 139.08	125,571	125,547
01/01/04 TO 03/31/04	10	84.05	84.36	94.34	18.80	89.42	23.43	129.30	76.98 to 100.00	184,111	173,693
04/01/04 TO 06/30/04	15	82.74	82.08	84.18	28.83	97.50	24.21	151.42	66.75 to 100.00	142,326	119,817
07/01/04 TO 09/30/04	16	97.11	94.84	97.68	26.10	97.09	23.52	178.67	72.45 to 109.96	287,382	280,722
10/01/04 TO 12/31/04	16	72.79	77.26	84.98	46.43	90.92	18.19	189.06	40.96 to 103.89	206,493	175,485
01/01/05 TO 03/31/05	9	104.09	101.31	102.94	16.22	98.41	56.61	145.44	73.15 to 121.33	162,611	167,397
04/01/05 TO 06/30/05	8	120.94	132.37	100.97	26.27	131.09	88.68	216.63	88.68 to 216.63	126,125	127,351
07/01/05 TO 09/30/05	10	115.54	111.14	105.33	18.84	105.51	63.56	158.12	65.88 to 145.98	594,600	626,320
10/01/05 TO 12/31/05	13	97.96	103.07	66.58	28.44	154.81	45.61	197.77	73.98 to 125.08	283,250	188,586
01/01/06 TO 03/31/06	9	100.00	112.11	143.51	27.19	78.12	39.76	258.15	94.68 to 110.44	89,177	127,981
04/01/06 TO 06/30/06	13	85.95	88.98	94.84	37.34	93.82	26.65	170.82	50.24 to 121.20	180,933	171,600
<u>Study Years</u>											
07/01/03 TO 06/30/04	39	87.05	88.49	91.04	29.64	97.20	23.43	176.72	78.31 to 100.00	144,351	131,417
07/01/04 TO 06/30/05	49	96.04	96.42	94.70	32.57	101.81	18.19	216.63	79.51 to 103.89	211,724	200,504
07/01/05 TO 06/30/06	45	100.00	102.60	94.64	28.79	108.42	26.65	258.15	94.98 to 107.85	284,066	268,832
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	57	82.74	84.71	91.21	32.71	92.88	18.19	189.06	76.98 to 95.71	208,386	190,061
01/01/05 TO 12/31/05	40	102.98	110.55	92.89	25.66	119.02	45.61	216.63	97.96 to 117.01	302,518	281,005
<u>ALL</u>											
	133	98.52	96.18	93.96	29.77	102.37	18.19	258.15	87.88 to 100.00	216,445	203,364

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AYR	1	24.21	24.21	24.21			24.21	24.21	N/A	28,000	6,780
HASTINGS	93	100.00	100.35	95.63	24.36	104.93	23.52	197.77	96.86 to 102.77	249,795	238,883
HOLSTEIN	1	63.18	63.18	63.18			63.18	63.18	N/A	19,950	12,605
JUNIATA	2	154.59	154.59	243.70	66.99	63.43	51.03	258.15	N/A	121,800	296,825
KENESAW	9	75.46	86.11	73.29	54.33	117.48	34.10	216.63	39.97 to 114.40	254,141	186,268
PROSSER	1	23.43	23.43	23.43			23.43	23.43	N/A	3,500	820
ROSELAND	3	139.08	122.54	122.25	17.72	100.24	77.29	151.24	N/A	36,666	44,823
RURAL	19	79.66	84.74	75.44	33.08	112.32	45.61	178.67	52.37 to 98.57	76,259	57,532
SUBURBAN	4	84.48	71.85	92.82	30.50	77.40	18.19	100.24	N/A	353,750	328,355
<u>ALL</u>											
	133	98.52	96.18	93.96	29.77	102.37	18.19	258.15	87.88 to 100.00	216,445	203,364

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

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NUMBER of Sales:	133	<b>MEDIAN:</b>	<b>99</b>	COV:	42.25	95% Median C.I.:	87.88 to 100.00
TOTAL Sales Price:	29,003,435	WGT. MEAN:	94	STD:	40.64	95% Wgt. Mean C.I.:	80.83 to 107.09
TOTAL Adj.Sales Price:	28,787,204	MEAN:	96	AVG.ABS.DEV:	29.33	95% Mean C.I.:	89.28 to 103.09
TOTAL Assessed Value:	27,047,480						
AVG. Adj. Sales Price:	216,445	COD:	29.77	MAX Sales Ratio:	258.15		
AVG. Assessed Value:	203,364	PRD:	102.37	MIN Sales Ratio:	18.19		

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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	107	100.00	99.94	99.77	28.77	100.17	23.43	258.15	95.71 to 102.77	218,554	218,058
2	7	73.98	69.81	66.33	33.59	105.25	18.19	100.24	18.19 to 100.24	564,714	374,587
3	19	79.66	84.74	75.44	33.08	112.32	45.61	178.67	52.37 to 98.57	76,259	57,532
ALL	133	98.52	96.18	93.96	29.77	102.37	18.19	258.15	87.88 to 100.00	216,445	203,364

**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	116	98.54	97.59	94.11	26.28	103.70	23.52	258.15	88.68 to 100.00	236,028	222,119
2	17	81.67	86.62	91.03	63.33	95.15	18.19	197.77	26.65 to 151.42	82,819	75,392
ALL	133	98.52	96.18	93.96	29.77	102.37	18.19	258.15	87.88 to 100.00	216,445	203,364

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
01-0003	14	76.38	88.05	74.75	53.40	117.80	23.43	216.63	39.97 to 139.08	186,841	139,658
01-0018	91	100.00	101.64	101.63	23.83	100.01	23.52	197.77	97.96 to 103.02	222,447	226,070
01-0090	26	76.06	79.99	75.65	40.63	105.74	18.19	258.15	51.58 to 94.98	226,427	171,300
01-0123											
10-0019											
18-0501											
40-0126	2	115.52	115.52	158.54	54.67	72.86	52.37	178.67	N/A	20,818	33,005
50-0503											
65-0005											
91-0074											
NonValid School											
ALL	133	98.52	96.18	93.96	29.77	102.37	18.19	258.15	87.88 to 100.00	216,445	203,364

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

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NUMBER of Sales:	133	<b>MEDIAN:</b>	<b>99</b>	COV:	42.25	95% Median C.I.:	87.88 to 100.00
TOTAL Sales Price:	29,003,435	WGT. MEAN:	94	STD:	40.64	95% Wgt. Mean C.I.:	80.83 to 107.09
TOTAL Adj.Sales Price:	28,787,204	MEAN:	96	AVG.ABS.DEV:	29.33	95% Mean C.I.:	89.28 to 103.09
TOTAL Assessed Value:	27,047,480						
AVG. Adj. Sales Price:	216,445	COD:	29.77	MAX Sales Ratio:	258.15		
AVG. Assessed Value:	203,364	PRD:	102.37	MIN Sales Ratio:	18.19		

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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	18	67.02	84.65	65.53	75.41	129.18	18.19	197.77	34.10 to 121.20	217,107	142,271
Prior TO 1860											
1860 TO 1899	10	95.71	89.02	83.65	16.44	106.42	54.24	124.86	60.18 to 104.69	43,835	36,668
1900 TO 1919	17	103.75	107.53	130.40	27.02	82.46	40.96	177.19	76.90 to 139.08	140,832	183,650
1920 TO 1939	4	107.20	110.14	114.04	10.92	96.58	96.86	129.30	N/A	67,750	77,261
1940 TO 1949	18	76.41	78.42	73.21	27.02	107.10	45.61	140.40	52.01 to 97.30	69,383	50,798
1950 TO 1959	17	100.00	101.05	99.60	24.94	101.45	24.21	163.82	79.51 to 124.77	102,073	101,664
1960 TO 1969	17	104.09	111.11	113.31	24.15	98.06	50.22	216.63	84.46 to 123.64	210,419	238,427
1970 TO 1979	16	93.94	98.16	97.81	24.42	100.35	39.97	151.24	76.98 to 126.68	406,579	397,686
1980 TO 1989	11	77.69	90.23	74.88	46.47	120.49	23.52	258.15	41.16 to 102.32	524,222	392,563
1990 TO 1994											
1995 TO 1999	3	103.02	113.86	123.74	25.13	92.01	80.44	158.12	N/A	603,000	746,178
2000 TO Present	2	93.63	93.63	94.65	5.29	98.92	88.68	98.58	N/A	566,884	536,572
ALL	133	98.52	96.18	93.96	29.77	102.37	18.19	258.15	87.88 to 100.00	216,445	203,364

**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	2	100.08	100.08	77.18	76.59	129.66	23.43	176.72	N/A	2,695	2,080
5000 TO 9999	6	96.97	108.08	114.69	48.95	94.23	34.10	216.63	34.10 to 216.63	6,356	7,290
Total \$											
1 TO 9999	8	96.97	106.08	110.05	56.47	96.39	23.43	216.63	23.43 to 216.63	5,440	5,987
10000 TO 29999	17	99.10	91.73	87.33	32.53	105.04	24.21	163.82	51.03 to 121.33	18,945	16,544
30000 TO 59999	27	95.71	100.21	100.10	27.83	100.12	26.63	197.77	78.75 to 104.69	41,866	41,907
60000 TO 99999	27	96.86	85.84	85.99	31.03	99.83	18.19	170.82	53.22 to 107.85	75,491	64,914
100000 TO 149999	11	100.40	105.17	105.63	27.37	99.56	52.01	145.44	60.18 to 145.35	124,692	131,715
150000 TO 249999	16	97.77	101.35	104.79	26.33	96.72	39.97	258.15	76.98 to 103.75	183,600	192,388
250000 TO 499999	13	88.68	96.25	96.12	24.90	100.13	41.16	189.06	77.69 to 105.68	349,629	336,071
500000 +	14	99.29	95.10	91.09	25.42	104.40	23.52	158.12	63.56 to 126.68	1,171,324	1,067,007
ALL	133	98.52	96.18	93.96	29.77	102.37	18.19	258.15	87.88 to 100.00	216,445	203,364



**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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TOTAL Adj.Sales Price:	28,787,204	MEAN:	96	AVG.ABS.DEV:	29.33	95% Mean C.I.:	89.28 to 103.09
TOTAL Assessed Value:	27,047,480						
AVG. Adj. Sales Price:	216,445	COD:	29.77	MAX Sales Ratio:	258.15		
AVG. Assessed Value:	203,364	PRD:	102.37	MIN Sales Ratio:	18.19		

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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	4	43.24	71.66	54.86	99.20	130.62	23.43	176.72	N/A	4,256	2,335
5000 TO 9999	8	45.40	64.20	42.34	76.86	151.65	24.21	151.42	24.21 to 151.42	18,352	7,770
Total \$											
1 TO 9999	12	45.40	66.69	43.64	82.73	152.82	23.43	176.72	26.63 to 98.57	13,653	5,958
10000 TO 29999	18	98.53	89.99	64.38	34.38	139.78	18.19	216.63	54.24 to 114.40	28,584	18,401
30000 TO 59999	31	83.64	88.98	78.77	29.50	112.96	39.97	177.19	72.45 to 98.52	52,512	41,365
60000 TO 99999	19	100.06	100.64	91.20	21.85	110.35	52.01	178.67	78.31 to 110.44	85,421	77,902
100000 TO 149999	12	100.20	112.89	99.88	29.16	113.03	66.75	197.77	84.46 to 144.91	122,009	121,858
150000 TO 249999	17	99.49	96.35	80.22	23.05	120.11	23.52	145.44	79.51 to 129.30	236,812	189,970
250000 TO 499999	9	102.32	101.38	97.29	12.37	104.21	77.69	138.44	81.72 to 113.83	356,094	346,446
500000 +	15	103.02	119.80	99.44	34.04	120.48	51.17	258.15	94.98 to 145.98	1,077,543	1,071,498
ALL	133	98.52	96.18	93.96	29.77	102.37	18.19	258.15	87.88 to 100.00	216,445	203,364

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	21	81.67	83.12	70.91	56.55	117.21	18.19	197.77	34.68 to 109.96	250,377	177,549
10	7	95.62	109.45	100.96	48.25	108.41	24.21	216.63	24.21 to 216.63	30,142	30,433
15	5	100.00	110.17	122.29	28.50	90.10	76.90	151.24	N/A	60,170	73,579
20	93	98.57	97.27	97.25	25.07	100.02	23.52	258.15	88.68 to 100.40	185,901	180,783
30	7	98.58	97.72	103.43	16.30	94.48	73.98	145.98	73.98 to 145.98	818,363	846,444
ALL	133	98.52	96.18	93.96	29.77	102.37	18.19	258.15	87.88 to 100.00	216,445	203,364

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	133	<b>MEDIAN:</b>	<b>99</b>	COV:	42.25	95% Median C.I.:	87.88 to 100.00
TOTAL Sales Price:	29,003,435	WGT. MEAN:	94	STD:	40.64	95% Wgt. Mean C.I.:	80.83 to 107.09
TOTAL Adj.Sales Price:	28,787,204	MEAN:	96	AVG.ABS.DEV:	29.33	95% Mean C.I.:	89.28 to 103.09
TOTAL Assessed Value:	27,047,480						
AVG. Adj. Sales Price:	216,445	COD:	29.77	MAX Sales Ratio:	258.15		
AVG. Assessed Value:	203,364	PRD:	102.37	MIN Sales Ratio:	18.19		

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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)	17	81.67	86.62	91.03	63.33	95.15	18.19	197.77	26.65 to 151.42	82,819	75,392
300	4	102.08	104.07	99.53	10.30	104.56	87.05	125.08	N/A	181,250	180,406
304	1	63.56	63.56	63.56			63.56	63.56	N/A	2,340,000	1,487,205
326	3	97.96	78.85	53.51	20.27	147.35	39.51	99.09	N/A	31,250	16,723
330	1	75.46	75.46	75.46			75.46	75.46	N/A	1,868,774	1,410,235
340	1	107.85	107.85	107.85			107.85	107.85	N/A	90,000	97,065
341	2	100.45	100.45	99.94	1.86	100.51	98.58	102.32	N/A	536,809	536,477
343	4	111.03	120.04	125.39	18.05	95.73	100.00	158.12	N/A	438,750	550,161
344	8	83.19	94.58	123.36	23.59	76.66	65.88	145.98	65.88 to 145.98	295,500	364,538
346	1	50.22	50.22	50.22			50.22	50.22	N/A	90,000	45,195
349	1	77.69	77.69	77.69			77.69	77.69	N/A	400,000	310,750
350	3	117.01	114.67	118.22	28.67	97.00	63.18	163.82	N/A	26,650	31,505
352	10	98.18	98.02	110.97	9.07	88.33	81.72	126.68	84.46 to 105.68	387,511	430,031
353	15	95.71	88.45	55.20	28.31	160.24	23.52	177.19	60.18 to 104.69	120,633	66,586
384	2	118.80	118.80	108.93	17.07	109.06	98.52	139.08	N/A	37,000	40,305
386	2	141.31	141.31	141.20	2.86	100.08	137.27	145.35	N/A	131,250	185,320
396	1	66.75	66.75	66.75			66.75	66.75	N/A	215,000	143,510
406	30	91.30	87.31	87.41	25.76	99.88	24.21	140.40	72.45 to 100.00	81,098	70,891
419	2	99.53	99.53	101.83	3.51	97.74	96.04	103.02	N/A	587,500	598,267
421	1	51.17	51.17	51.17			51.17	51.17	N/A	2,500,000	1,279,210
436	1	88.68	88.68	88.68			88.68	88.68	N/A	450,000	399,080
442	3	77.29	96.36	100.60	56.01	95.78	40.96	170.82	N/A	51,666	51,978
446	1	189.06	189.06	189.06			189.06	189.06	N/A	318,015	601,250
447	1	100.00	100.00	100.00			100.00	100.00	N/A	56,000	56,000
455	1	78.31	78.31	78.31			78.31	78.31	N/A	90,000	70,480
470	1	51.03	51.03	51.03			51.03	51.03	N/A	17,000	8,675
471	1	145.44	145.44	145.44			145.44	145.44	N/A	138,000	200,705
476	1	39.97	39.97	39.97			39.97	39.97	N/A	150,000	59,955
498	1	94.98	94.98	94.98			94.98	94.98	N/A	585,000	555,620
528	9	103.75	123.51	136.08	35.29	90.76	65.99	258.15	73.15 to 151.24	120,344	163,763
532	2	163.54	163.54	120.67	32.47	135.52	110.44	216.63	N/A	41,500	50,080
544	2	116.00	116.00	114.66	6.59	101.17	108.36	123.64	N/A	515,000	590,517
<u>ALL</u>	<u>133</u>	<u>98.52</u>	<u>96.18</u>	<u>93.96</u>	<u>29.77</u>	<u>102.37</u>	<u>18.19</u>	<u>258.15</u>	<u>87.88 to 100.00</u>	<u>216,445</u>	<u>203,364</u>

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)  
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AVG. Assessed Value:	203,364	PRD:	102.37	MIN Sales Ratio:	18.19		

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	6	92.37	99.38	88.68	14.97	112.07	81.72	140.40	81.72 to 140.40	195,250	173,144
03	125	98.57	96.50	94.34	30.43	102.29	18.19	258.15	88.68 to 100.00	220,155	207,693
04	2	66.89	66.89	48.73	48.15	137.26	34.68	99.10	N/A	48,135	23,457
<u>ALL</u>	<u>133</u>	<u>98.52</u>	<u>96.18</u>	<u>93.96</u>	<u>29.77</u>	<u>102.37</u>	<u>18.19</u>	<u>258.15</u>	<u>87.88 to 100.00</u>	<u>216,445</u>	<u>203,364</u>

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	65	<b>MEDIAN:</b>	<b>72</b>	COV:	33.41	95% Median C.I.:	67.10 to 75.66	(!: Derived)
(AgLand) TOTAL Sales Price:	13,654,863	WGT. MEAN:	69	STD:	25.03	95% Wgt. Mean C.I.:	64.04 to 73.74	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	14,637,128	MEAN:	75	AVG.ABS.DEV:	17.43	95% Mean C.I.:	68.84 to 81.01	
(AgLand) TOTAL Assessed Value:	10,083,670							
AVG. Adj. Sales Price:	225,186	COD:	24.20	MAX Sales Ratio:	170.74			
AVG. Assessed Value:	155,133	PRD:	108.76	MIN Sales Ratio:	23.71			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	1	170.74	170.74	170.74			170.74	170.74	N/A	94,050	160,580
10/01/03 TO 12/31/03	2	117.36	117.36	122.46	14.12	95.83	100.79	133.93	N/A	121,057	148,250
01/01/04 TO 03/31/04	8	71.78	71.87	72.41	5.52	99.26	63.99	86.64	63.99 to 86.64	269,847	195,398
04/01/04 TO 06/30/04	4	90.33	93.05	85.15	22.64	109.28	69.54	122.00	N/A	124,804	106,266
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04	14	75.71	74.96	69.19	18.03	108.34	46.02	110.78	62.12 to 91.49	264,440	182,968
01/01/05 TO 03/31/05	8	66.45	69.73	66.38	42.46	105.04	31.37	128.01	31.37 to 128.01	210,727	139,890
04/01/05 TO 06/30/05	2	66.62	66.62	67.66	6.30	98.47	62.42	70.82	N/A	126,275	85,435
07/01/05 TO 09/30/05	4	67.72	65.43	65.33	13.66	100.14	51.09	75.19	N/A	232,827	152,115
10/01/05 TO 12/31/05	5	63.25	70.34	63.39	30.09	110.97	46.05	105.61	N/A	268,467	170,169
01/01/06 TO 03/31/06	14	69.63	68.68	62.64	16.36	109.65	50.04	96.53	53.35 to 81.41	244,503	153,145
04/01/06 TO 06/30/06	3	80.64	67.39	60.00	30.63	112.31	23.71	97.81	N/A	101,918	61,150
<u>Study Years</u>											
07/01/03 TO 06/30/04	15	72.51	90.18	81.67	28.45	110.42	63.99	170.74	69.69 to 105.00	199,610	163,022
07/01/04 TO 06/30/05	24	69.99	72.52	68.28	26.00	106.20	31.37	128.01	62.42 to 80.87	235,021	160,481
07/01/05 TO 06/30/06	26	69.63	68.35	63.09	21.16	108.34	23.71	105.61	55.54 to 77.88	230,863	145,645
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	26	72.44	76.79	71.54	16.85	107.35	46.02	122.00	67.10 to 80.71	244,621	174,992
01/01/05 TO 12/31/05	19	63.75	68.66	65.27	30.28	105.18	31.37	128.01	50.59 to 86.18	221,684	144,700
<u>ALL</u>											
	65	72.01	74.93	68.89	24.20	108.76	23.71	170.74	67.10 to 75.66	225,186	155,133

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified  
 Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	65	<b>MEDIAN:</b>	<b>72</b>	COV:	33.41	95% Median C.I.:	67.10 to 75.66	(! : Derived)
(AgLand) TOTAL Sales Price:	13,654,863	WGT. MEAN:	69	STD:	25.03	95% Wgt. Mean C.I.:	64.04 to 73.74	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	14,637,128	MEAN:	75	AVG.ABS.DEV:	17.43	95% Mean C.I.:	68.84 to 81.01	
(AgLand) TOTAL Assessed Value:	10,083,670							
AVG. Adj. Sales Price:	225,186	COD:	24.20	MAX Sales Ratio:	170.74			
AVG. Assessed Value:	155,133	PRD:	108.76	MIN Sales Ratio:	23.71			

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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	
3659	10	74.94	74.63	60.58	24.68	123.20	31.37	122.00	50.04 to 96.53	222,375	134,712	
3661	1	63.25	63.25	63.25			63.25	63.25	N/A	398,400	251,995	
3663	9	69.69	71.11	72.09	15.79	98.63	36.22	97.81	63.99 to 86.18	178,171	128,451	
3665	2	56.56	56.56	55.55	18.64	101.82	46.02	67.10	N/A	460,000	255,537	
3765	4	63.75	64.70	64.70	11.81	100.00	50.59	80.71	N/A	377,025	243,926	
3767	2	97.60	97.60	80.87	37.23	120.68	61.26	133.93	N/A	293,303	237,197	
3769	2	116.61	116.61	118.72	9.78	98.23	105.21	128.01	N/A	136,400	161,930	
3771	8	68.65	76.28	73.14	23.78	104.30	50.35	110.78	50.35 to 110.78	212,006	155,059	
3893	1	66.36	66.36	66.36			66.36	66.36	N/A	384,000	254,805	
3895	6	71.32	75.45	69.56	14.65	108.47	56.92	105.00	56.92 to 105.00	269,129	187,201	
3897	7	72.51	64.33	63.91	18.37	100.65	23.71	80.64	23.71 to 80.64	194,225	124,132	
3899	3	75.19	81.84	77.36	13.85	105.79	69.54	100.79	N/A	172,267	133,268	
4001	5	72.33	74.87	67.16	25.49	111.47	51.55	105.61	N/A	167,133	112,248	
4003	2	130.08	130.08	110.72	31.26	117.49	89.41	170.74	N/A	179,525	198,762	
4005	1	34.70	34.70	34.70			34.70	34.70	N/A	100,000	34,695	
4007	2	63.00	63.00	63.09	18.90	99.86	51.09	74.91	N/A	129,000	81,387	
ALL	65	72.01	74.93	68.89	24.20	108.76	23.71	170.74	67.10 to 75.66	225,186	155,133	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	17	71.82	77.31	71.36	27.71	108.34	34.70	170.74	53.35 to 91.49	208,911	149,073	
2	48	72.19	74.08	68.10	22.92	108.78	23.71	133.93	64.94 to 77.88	230,950	157,279	
ALL	65	72.01	74.93	68.89	24.20	108.76	23.71	170.74	67.10 to 75.66	225,186	155,133	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	65	72.01	74.93	68.89	24.20	108.76	23.71	170.74	67.10 to 75.66	225,186	155,133	
ALL	65	72.01	74.93	68.89	24.20	108.76	23.71	170.74	67.10 to 75.66	225,186	155,133	

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

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(AgLand) TOTAL Adj.Sales Price:	14,637,128	MEAN:	75	AVG.ABS.DEV:	17.43	95% Mean C.I.:	68.84 to 81.01	
(AgLand) TOTAL Assessed Value:	10,083,670							
AVG. Adj. Sales Price:	225,186	COD:	24.20	MAX Sales Ratio:	170.74			
AVG. Assessed Value:	155,133	PRD:	108.76	MIN Sales Ratio:	23.71			

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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)											
01-0003	25	72.36	77.27	71.41	25.10	108.22	34.70	128.01	62.42 to 86.64	210,523	150,325
01-0018											
01-0090	27	71.82	70.67	67.35	19.68	104.93	23.71	133.93	63.75 to 75.66	248,435	167,312
01-0123	1	67.25	67.25	67.25			67.25	67.25	N/A	292,800	196,905
10-0019	1	31.37	31.37	31.37			31.37	31.37	N/A	440,000	138,040
18-0501	2	62.84	62.84	56.92	15.10	110.40	53.35	72.33	N/A	233,052	132,652
40-0126	4	67.69	74.30	69.63	13.56	106.71	63.99	97.81	N/A	184,691	128,593
50-0503											
65-0005											
91-0074	5	91.49	101.76	95.18	29.60	106.92	51.55	170.74	N/A	145,722	138,692
NonValid School											
ALL	65	72.01	74.93	68.89	24.20	108.76	23.71	170.74	67.10 to 75.66	225,186	155,133

**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	1	36.22	36.22	36.22			36.22	36.22	N/A	36,056	13,060
30.01 TO 50.00	6	92.17	82.19	70.73	26.26	116.19	23.71	122.00	23.71 to 122.00	77,738	54,988
50.01 TO 100.00	23	74.17	78.13	75.87	17.75	102.98	34.70	110.78	70.82 to 86.18	138,820	105,327
100.01 TO 180.00	29	67.10	70.93	67.33	21.32	105.33	46.02	133.93	61.26 to 75.19	310,636	209,162
180.01 TO 330.00	5	74.91	84.12	64.39	45.14	130.63	31.37	170.74	N/A	309,865	199,526
330.01 TO 650.00	1	66.36	66.36	66.36			66.36	66.36	N/A	384,000	254,805
ALL	65	72.01	74.93	68.89	24.20	108.76	23.71	170.74	67.10 to 75.66	225,186	155,133

**MAJORITY LAND USE > 95%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	5	72.51	79.64	75.57	22.05	105.38	50.35	105.00	N/A	142,560	107,735
DRY-N/A	9	75.19	82.84	76.42	33.49	108.39	36.22	170.74	46.05 to 105.61	153,920	117,628
GRASS	4	58.73	56.77	60.95	23.62	93.13	34.70	74.91	N/A	185,500	113,068
GRASS-N/A	1	51.55	51.55	51.55			51.55	51.55	N/A	157,560	81,215
IRRGTD	14	71.41	78.35	71.16	17.65	110.11	61.26	122.00	63.99 to 96.53	200,525	142,689
IRRGTD-N/A	32	71.78	73.47	67.43	24.24	108.96	23.71	133.93	63.25 to 80.71	276,004	186,099
ALL	65	72.01	74.93	68.89	24.20	108.76	23.71	170.74	67.10 to 75.66	225,186	155,133

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

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AVG. Assessed Value:	155,133	PRD:	108.76	MIN Sales Ratio:	23.71			

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**MAJORITY LAND USE > 80%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	6	72.51	72.40	73.68	26.72	98.27	36.22	105.00	36.22 to 105.00	124,809	91,955
DRY-N/A	8	77.91	88.66	77.50	30.11	114.41	46.05	170.74	46.05 to 170.74	168,653	130,700
GRASS	4	58.73	56.77	60.95	23.62	93.13	34.70	74.91	N/A	185,500	113,068
GRASS-N/A	1	51.55	51.55	51.55			51.55	51.55	N/A	157,560	81,215
IRRGTD	40	71.28	75.55	68.36	21.47	110.52	31.37	133.93	64.94 to 77.88	255,955	174,974
IRRGTD-N/A	6	77.52	70.98	68.07	25.00	104.27	23.71	100.79	23.71 to 100.79	233,540	158,975
ALL	65	72.01	74.93	68.89	24.20	108.76	23.71	170.74	67.10 to 75.66	225,186	155,133

**MAJORITY LAND USE > 50%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	13	72.51	74.84	71.69	22.39	104.39	36.22	105.61	50.35 to 97.81	154,156	110,519
DRY-N/A	1	170.74	170.74	170.74			170.74	170.74	N/A	94,050	160,580
GRASS	5	51.55	55.72	59.31	21.52	93.96	34.70	74.91	N/A	179,912	106,698
IRRGTD	46	71.78	74.95	68.33	22.21	109.70	23.71	133.93	64.94 to 79.23	253,032	172,887
ALL	65	72.01	74.93	68.89	24.20	108.76	23.71	170.74	67.10 to 75.66	225,186	155,133

**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 \$											
30000 TO 59999	3	87.81	82.01	86.79	32.56	94.49	36.22	122.00	N/A	48,053	41,706
60000 TO 99999	9	96.53	97.05	97.33	18.78	99.71	62.42	170.74	72.33 to 100.79	80,505	78,353
100000 TO 149999	12	75.29	75.95	76.16	28.33	99.72	23.71	110.78	51.09 to 105.21	129,659	98,752
150000 TO 249999	14	72.26	78.02	77.31	20.91	100.92	50.35	133.93	62.12 to 86.18	177,518	137,242
250000 TO 499999	25	66.36	65.76	64.59	14.32	101.81	31.37	89.41	63.25 to 71.82	346,672	223,932
500000 +	2	51.47	51.47	51.74	10.59	99.48	46.02	56.92	N/A	530,212	274,320
ALL	65	72.01	74.93	68.89	24.20	108.76	23.71	170.74	67.10 to 75.66	225,186	155,133

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified  
 Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	65	<b>MEDIAN:</b>	<b>72</b>	COV:	33.41	95% Median C.I.:	67.10 to 75.66	(!: Derived)
(AgLand) TOTAL Sales Price:	13,654,863	WGT. MEAN:	69	STD:	25.03	95% Wgt. Mean C.I.:	64.04 to 73.74	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	14,637,128	MEAN:	75	AVG.ABS.DEV:	17.43	95% Mean C.I.:	68.84 to 81.01	
(AgLand) TOTAL Assessed Value:	10,083,670							
AVG. Adj. Sales Price:	225,186	COD:	24.20	MAX Sales Ratio:	170.74			
AVG. Assessed Value:	155,133	PRD:	108.76	MIN Sales Ratio:	23.71			

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<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
_____ Low \$ _____												
_____ Total \$ _____												
10000 TO 29999	1	36.22	36.22	36.22			36.22	36.22	N/A	36,056	13,060	
30000 TO 59999	5	62.42	60.03	52.19	38.73	115.02	23.71	91.49	N/A	90,600	47,281	
60000 TO 99999	12	77.78	81.07	73.88	24.00	109.74	50.35	122.00	51.55 to 100.66	102,331	75,598	
100000 TO 149999	17	72.51	74.83	67.80	18.62	110.38	31.37	110.78	63.99 to 86.18	185,522	125,780	
150000 TO 249999	19	71.82	80.78	71.30	29.47	113.29	46.02	170.74	55.54 to 89.41	280,659	200,121	
250000 TO 499999	11	64.94	68.54	67.36	9.95	101.75	56.92	86.64	61.26 to 80.71	403,060	271,494	
_____ ALL _____												
	65	72.01	74.93	68.89	24.20	108.76	23.71	170.74	67.10 to 75.66	225,186	155,133	



**PA&T 2007 Preliminary Statistics**

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	1062	<b>MEDIAN:</b>	<b>89</b>	COV:	41.50	95% Median C.I.:	87.39 to 89.97
TOTAL Sales Price:	97,221,048	WGT. MEAN:	87	STD:	38.76	95% Wgt. Mean C.I.:	85.39 to 87.89
TOTAL Adj.Sales Price:	97,615,937	MEAN:	93	AVG.ABS.DEV:	20.63	95% Mean C.I.:	91.07 to 95.74
TOTAL Assessed Value:	84,574,965						
AVG. Adj. Sales Price:	91,917	COD:	23.25	MAX Sales Ratio:	557.38		
AVG. Assessed Value:	79,637	PRD:	107.81	MIN Sales Ratio:	3.27		

(!: 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
____Qrtrs____											
07/01/04 TO 09/30/04	149	92.69	94.70	90.10	18.78	105.10	39.17	369.36	88.29 to 97.54	93,100	83,882
10/01/04 TO 12/31/04	123	96.87	100.63	92.76	21.19	108.49	46.40	239.90	89.57 to 100.00	91,479	84,857
01/01/05 TO 03/31/05	95	95.92	98.77	91.32	19.85	108.16	57.75	229.17	91.45 to 99.08	87,797	80,176
04/01/05 TO 06/30/05	130	91.69	95.11	90.16	18.18	105.50	32.57	311.03	88.00 to 94.56	92,941	83,793
07/01/05 TO 09/30/05	145	88.08	98.78	86.35	30.55	114.40	25.48	557.38	83.82 to 92.85	90,852	78,450
10/01/05 TO 12/31/05	127	86.54	94.62	83.59	29.02	113.19	33.52	516.36	80.53 to 91.92	95,850	80,125
01/01/06 TO 03/31/06	120	81.94	84.52	81.22	21.00	104.07	3.27	219.69	79.76 to 85.40	86,893	70,573
04/01/06 TO 06/30/06	173	82.04	83.68	80.45	21.54	104.01	10.31	237.82	79.72 to 85.12	94,190	75,774
____Study Years____											
07/01/04 TO 06/30/05	497	93.78	97.05	91.00	19.62	106.66	32.57	369.36	91.28 to 96.49	91,644	83,392
07/01/05 TO 06/30/06	565	83.94	90.19	82.83	25.97	108.89	3.27	557.38	82.00 to 86.56	92,157	76,334
____Calendar Yrs____											
01/01/05 TO 12/31/05	497	90.40	96.76	87.53	24.87	110.55	25.48	557.38	88.08 to 92.85	92,091	80,605
____ALL____											
	1062	88.75	93.40	86.64	23.25	107.81	3.27	557.38	87.39 to 89.97	91,917	79,637

**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AYR	2	100.68	100.68	100.61	1.00	100.07	99.67	101.69	N/A	7,012	7,055
HANSEN	3	74.36	89.08	76.62	33.53	116.27	59.05	133.84	N/A	48,533	37,186
HASTINGS	909	88.00	92.49	86.10	22.33	107.42	3.27	557.38	86.57 to 89.45	91,863	79,098
HOLSTEIN	5	101.50	92.81	82.04	21.30	113.12	49.97	126.64	N/A	34,200	28,059
JUNIATA	25	95.92	112.15	93.05	34.49	120.53	60.58	369.36	85.15 to 100.12	55,736	51,861
KENESAW	37	99.66	109.64	93.90	28.99	116.77	39.17	331.00	86.55 to 109.26	55,307	51,931
ROSELAND	11	95.19	95.04	86.93	20.68	109.33	52.44	144.83	64.64 to 126.64	71,772	62,394
RURAL	31	88.14	94.00	91.70	31.08	102.51	25.48	219.69	80.53 to 103.99	113,468	104,049
SUBURBAN	39	92.69	86.38	87.48	19.54	98.74	34.87	135.87	76.25 to 99.32	154,724	135,351
____ALL____											
	1062	88.75	93.40	86.64	23.25	107.81	3.27	557.38	87.39 to 89.97	91,917	79,637

**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	991	88.62	93.63	86.25	23.12	108.55	3.27	557.38	87.17 to 89.88	88,599	76,418
2	40	93.60	87.45	89.23	19.85	98.01	34.87	135.87	77.20 to 99.32	157,418	140,458
3	31	88.14	94.00	91.70	31.08	102.51	25.48	219.69	80.53 to 103.99	113,468	104,049
____ALL____											
	1062	88.75	93.40	86.64	23.25	107.81	3.27	557.38	87.39 to 89.97	91,917	79,637

**PA&T 2007 Preliminary Statistics**

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1062	<b>MEDIAN:</b>	<b>89</b>	COV:	41.50	95% Median C.I.:	87.39 to 89.97
TOTAL Sales Price:	97,221,048	WGT. MEAN:	87	STD:	38.76	95% Wgt. Mean C.I.:	85.39 to 87.89
TOTAL Adj.Sales Price:	97,615,937	MEAN:	93	AVG.ABS.DEV:	20.63	95% Mean C.I.:	91.07 to 95.74
TOTAL Assessed Value:	84,574,965						
AVG. Adj. Sales Price:	91,917	COD:	23.25	MAX Sales Ratio:	557.38		
AVG. Assessed Value:	79,637	PRD:	107.81	MIN Sales Ratio:	3.27		

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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	1004	89.28	94.46	86.89	22.96	108.71	32.57	557.38	87.72 to 90.64	94,843	82,411
2	57	80.00	76.37	78.22	26.05	97.63	3.27	130.75	72.63 to 88.62	41,083	32,136
3	1	4.22	4.22	4.22			4.22	4.22	N/A	51,000	2,150
<u>ALL</u>	<u>1062</u>	<u>88.75</u>	<u>93.40</u>	<u>86.64</u>	<u>23.25</u>	<u>107.81</u>	<u>3.27</u>	<u>557.38</u>	<u>87.39 to 89.97</u>	<u>91,917</u>	<u>79,637</u>

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1060	88.75	93.36	86.64	23.20	107.76	3.27	557.38	87.39 to 89.97	92,044	79,749
06											
07	2	115.18	115.18	81.40	35.44	141.50	74.36	156.00	N/A	24,625	20,045
<u>ALL</u>	<u>1062</u>	<u>88.75</u>	<u>93.40</u>	<u>86.64</u>	<u>23.25</u>	<u>107.81</u>	<u>3.27</u>	<u>557.38</u>	<u>87.39 to 89.97</u>	<u>91,917</u>	<u>79,637</u>

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
01-0003	54	98.91	105.24	92.59	25.28	113.66	39.17	331.00	86.55 to 103.05	63,579	58,869
01-0018	817	87.06	92.73	84.99	23.28	109.10	10.31	557.38	85.25 to 88.52	87,010	73,952
01-0090	176	95.17	91.96	89.95	18.36	102.23	3.27	369.36	92.36 to 97.32	125,849	113,204
01-0123	4	135.74	135.28	120.37	34.61	112.39	49.97	219.69	N/A	47,750	57,476
10-0019											
18-0501											
40-0126	9	84.23	93.45	105.82	29.23	88.31	57.96	142.79	59.05 to 133.84	71,955	76,146
50-0503											
65-0005											
91-0074	2	92.12	92.12	128.27	62.66	71.82	34.40	149.84	N/A	53,500	68,622
NonValid School											
<u>ALL</u>	<u>1062</u>	<u>88.75</u>	<u>93.40</u>	<u>86.64</u>	<u>23.25</u>	<u>107.81</u>	<u>3.27</u>	<u>557.38</u>	<u>87.39 to 89.97</u>	<u>91,917</u>	<u>79,637</u>

**PA&T 2007 Preliminary Statistics**

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1062	<b>MEDIAN:</b>	<b>89</b>	COV:	41.50	95% Median C.I.:	87.39 to 89.97
TOTAL Sales Price:	97,221,048	WGT. MEAN:	87	STD:	38.76	95% Wgt. Mean C.I.:	85.39 to 87.89
TOTAL Adj.Sales Price:	97,615,937	MEAN:	93	AVG.ABS.DEV:	20.63	95% Mean C.I.:	91.07 to 95.74
TOTAL Assessed Value:	84,574,965						
AVG. Adj. Sales Price:	91,917	COD:	23.25	MAX Sales Ratio:	557.38		
AVG. Assessed Value:	79,637	PRD:	107.81	MIN Sales Ratio:	3.27		

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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	62	80.00	79.08	76.55	32.33	103.30	3.27	219.69	70.61 to 88.62	35,725	27,349
Prior TO 1860	2	82.24	82.24	76.70	16.24	107.21	68.88	95.59	N/A	98,200	75,322
1860 TO 1899	32	91.94	108.80	86.96	42.89	125.12	43.43	331.00	71.93 to 109.68	51,104	44,439
1900 TO 1919	143	91.28	105.45	87.66	37.29	120.29	32.57	557.38	85.15 to 100.00	58,447	51,237
1920 TO 1939	177	90.64	101.15	87.53	30.43	115.56	47.07	516.36	84.42 to 97.10	66,887	58,546
1940 TO 1949	120	86.25	90.28	83.16	21.24	108.56	43.41	181.40	82.30 to 93.24	73,699	61,288
1950 TO 1959	127	84.55	86.01	81.75	19.82	105.22	33.52	201.72	80.98 to 88.52	79,182	64,729
1960 TO 1969	100	86.18	88.88	84.70	16.51	104.93	57.63	195.84	81.45 to 89.27	105,641	89,476
1970 TO 1979	117	89.00	88.17	86.94	12.19	101.41	39.71	135.87	85.96 to 91.41	129,422	112,522
1980 TO 1989	28	86.62	90.11	87.63	14.66	102.83	60.29	121.90	81.74 to 99.66	125,792	110,231
1990 TO 1994	29	89.91	89.95	89.85	9.36	100.12	67.74	105.70	84.78 to 98.68	168,753	151,624
1995 TO 1999	25	92.93	90.51	86.89	14.66	104.16	67.07	122.06	75.18 to 99.26	145,926	126,800
2000 TO Present	100	95.72	93.09	91.46	10.17	101.78	33.83	139.80	92.33 to 98.13	167,012	152,751
ALL	1062	88.75	93.40	86.64	23.25	107.81	3.27	557.38	87.39 to 89.97	91,917	79,637

**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	130.75	207.99	214.31	83.43	97.05	77.33	557.38	77.33 to 557.38	3,678	7,883
5000 TO 9999	17	125.00	185.00	184.73	73.40	100.15	69.86	516.36	93.80 to 242.68	7,488	13,833
Total \$											
1 TO 9999	24	127.88	191.71	189.71	75.89	101.05	69.86	557.38	99.72 to 239.90	6,377	12,098
10000 TO 29999	97	112.44	124.70	121.65	42.60	102.51	3.27	424.15	100.75 to 131.34	20,702	25,184
30000 TO 59999	204	99.08	97.96	96.85	19.42	101.15	4.22	219.69	95.75 to 101.04	46,338	44,876
60000 TO 99999	374	85.73	86.18	86.02	15.86	100.19	32.57	195.84	83.69 to 88.00	77,481	66,648
100000 TO 149999	197	82.00	81.94	81.99	15.52	99.94	13.76	142.79	79.64 to 85.15	126,105	103,396
150000 TO 249999	147	87.39	85.28	85.26	13.67	100.01	33.83	113.97	82.94 to 91.41	183,263	156,259
250000 TO 499999	19	86.36	84.40	84.35	17.16	100.06	39.71	129.39	70.93 to 98.68	275,850	232,686
ALL	1062	88.75	93.40	86.64	23.25	107.81	3.27	557.38	87.39 to 89.97	91,917	79,637

**PA&T 2007 Preliminary Statistics**

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

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TOTAL Assessed Value:	84,574,965						
AVG. Adj. Sales Price:	91,917	COD:	23.25	MAX Sales Ratio:	557.38		
AVG. Assessed Value:	79,637	PRD:	107.81	MIN Sales Ratio:	3.27		

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	9	69.86	56.80	22.79	48.98	249.26	3.27	102.00	4.22 to 101.50	14,211	3,238
5000 TO 9999	18	76.76	78.37	63.67	32.59	123.08	26.25	156.00	57.96 to 99.72	11,109	7,073
Total \$											
1 TO 9999	27	76.25	71.18	47.72	37.14	149.15	3.27	156.00	48.90 to 99.67	12,143	5,795
10000 TO 29999	87	96.82	115.61	85.44	47.93	135.31	13.76	557.38	88.55 to 106.63	25,418	21,717
30000 TO 59999	328	85.20	95.84	83.95	31.37	114.17	33.41	516.36	82.04 to 89.32	55,542	46,625
60000 TO 99999	349	87.90	89.18	85.16	15.61	104.72	41.07	181.40	85.80 to 89.90	90,467	77,043
100000 TO 149999	166	87.65	89.18	85.90	14.90	103.82	39.71	219.69	83.82 to 91.53	143,144	122,966
150000 TO 249999	100	95.24	93.25	91.78	9.58	101.60	58.28	142.79	92.14 to 98.30	200,358	183,883
250000 TO 499999	5	100.43	104.85	103.96	8.25	100.85	92.47	129.39	N/A	297,570	309,354
ALL											
	1062	88.75	93.40	86.64	23.25	107.81	3.27	557.38	87.39 to 89.97	91,917	79,637

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	60	79.68	76.47	75.39	30.31	101.43	3.27	219.69	69.86 to 88.55	35,624	26,856
10	11	104.57	99.78	84.94	26.37	117.48	38.21	156.00	47.91 to 135.87	38,486	32,689
20	132	89.96	99.64	87.22	33.25	114.24	32.57	369.36	85.40 to 96.53	50,563	44,100
25	2	111.47	111.47	114.57	13.43	97.30	96.50	126.44	N/A	29,000	33,225
30	690	87.87	94.24	85.69	23.25	109.98	33.41	557.38	85.81 to 89.54	86,604	74,212
35	3	100.00	90.67	92.50	9.69	98.02	71.47	100.53	N/A	121,058	111,980
40	154	91.08	89.82	88.12	12.43	101.94	53.81	174.57	88.44 to 92.95	165,857	146,149
45	1	103.23	103.23	103.23			103.23	103.23	N/A	255,000	263,225
50	7	97.32	99.99	99.87	7.48	100.11	86.03	129.39	86.03 to 129.39	271,857	271,511
60	2	99.85	99.85	100.03	0.59	99.81	99.26	100.43	N/A	251,175	251,257
ALL											
	1062	88.75	93.40	86.64	23.25	107.81	3.27	557.38	87.39 to 89.97	91,917	79,637

**PA&T 2007 Preliminary Statistics**

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1062	<b>MEDIAN:</b>	<b>89</b>	COV:	41.50	95% Median C.I.:	87.39 to 89.97
TOTAL Sales Price:	97,221,048	WGT. MEAN:	87	STD:	38.76	95% Wgt. Mean C.I.:	85.39 to 87.89
TOTAL Adj.Sales Price:	97,615,937	MEAN:	93	AVG.ABS.DEV:	20.63	95% Mean C.I.:	91.07 to 95.74
TOTAL Assessed Value:	84,574,965						
AVG. Adj. Sales Price:	91,917	COD:	23.25	MAX Sales Ratio:	557.38		
AVG. Assessed Value:	79,637	PRD:	107.81	MIN Sales Ratio:	3.27		

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<b>STYLE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	63	80.00	79.51	76.93	32.34	103.35	3.27	219.69	72.63 to 88.62	35,658	27,432	
100	4	107.29	111.23	99.87	25.41	111.37	74.36	156.00	N/A	66,562	66,477	
101	775	88.34	93.31	86.38	21.79	108.03	33.52	557.38	86.82 to 89.99	93,281	80,572	
102	108	91.43	93.97	86.60	25.46	108.50	32.57	311.03	83.94 to 97.02	107,016	92,680	
103	17	87.61	82.84	82.81	12.55	100.04	49.61	105.27	63.25 to 94.28	141,670	117,310	
104	78	94.98	100.71	89.97	25.65	111.94	38.21	237.82	85.66 to 99.10	89,006	80,077	
106	5	101.59	163.98	107.89	70.75	151.99	80.21	424.15	N/A	72,700	78,436	
111	3	93.54	101.14	99.93	12.08	101.22	87.99	121.90	N/A	85,000	84,936	
301	1	126.44	126.44	126.44			126.44	126.44	N/A	35,000	44,255	
302	3	98.88	94.35	99.92	8.80	94.42	79.03	105.14	N/A	135,000	134,895	
304	5	95.84	95.51	93.91	7.92	101.71	85.52	112.18	N/A	168,500	158,236	
<u>ALL</u>												
	1062	88.75	93.40	86.64	23.25	107.81	3.27	557.38	87.39 to 89.97	91,917	79,637	

<b>CONDITION</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	60	79.68	76.47	75.39	30.31	101.43	3.27	219.69	69.86 to 88.55	35,624	26,856	
10	15	104.57	138.11	74.75	56.84	184.77	39.71	369.36	72.05 to 191.13	39,483	29,513	
20	96	101.68	120.14	94.23	43.69	127.50	34.40	557.38	89.28 to 111.47	42,182	39,746	
25	2	110.38	110.38	116.75	12.57	94.55	96.50	124.26	N/A	42,500	49,617	
30	656	87.84	91.35	85.69	20.87	106.60	32.57	331.00	85.40 to 89.52	81,988	70,257	
35	1	84.58	84.58	84.58			84.58	84.58	N/A	124,000	104,880	
40	222	89.39	89.24	87.47	13.81	102.02	33.83	206.90	87.08 to 91.92	156,473	136,868	
50	10	98.70	96.14	96.23	7.29	99.90	74.71	114.71	81.54 to 104.33	210,645	202,708	
<u>ALL</u>												
	1062	88.75	93.40	86.64	23.25	107.81	3.27	557.38	87.39 to 89.97	91,917	79,637	

# PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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

NUMBER of Sales:	133	<b>MEDIAN:</b>	<b>98</b>	COV:	44.17	95% Median C.I.:	87.23 to 100.00
TOTAL Sales Price:	29,003,435	WGT. MEAN:	92	STD:	41.83	95% Wgt. Mean C.I.:	78.47 to 104.95
TOTAL Adj.Sales Price:	28,787,204	MEAN:	95	AVG.ABS.DEV:	30.25	95% Mean C.I.:	87.59 to 101.81
TOTAL Assessed Value:	26,400,715						
AVG. Adj. Sales Price:	216,445	COD:	30.88	MAX Sales Ratio:	258.15		
AVG. Assessed Value:	198,501	PRD:	103.26	MIN Sales Ratio:	4.45		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	7	100.00	97.33	91.94	38.08	105.86	39.97	176.72	39.97 to 176.72	110,670	101,753
10/01/03 TO 12/31/03	7	100.00	99.27	99.98	23.21	99.29	50.22	139.08	50.22 to 139.08	125,571	125,547
01/01/04 TO 03/31/04	10	84.05	84.36	94.34	18.80	89.42	23.43	129.30	76.98 to 100.00	184,111	173,693
04/01/04 TO 06/30/04	15	82.74	82.08	84.18	28.83	97.50	24.21	151.42	66.75 to 100.00	142,326	119,817
07/01/04 TO 09/30/04	16	97.11	94.84	97.68	26.10	97.09	23.52	178.67	72.45 to 109.96	287,382	280,722
10/01/04 TO 12/31/04	16	72.79	74.61	84.07	50.08	88.74	4.45	189.06	40.96 to 103.89	206,493	173,602
01/01/05 TO 03/31/05	9	104.09	97.37	99.08	12.43	98.27	56.61	121.33	73.15 to 111.62	162,611	161,118
04/01/05 TO 06/30/05	8	120.94	132.37	100.97	26.27	131.09	88.68	216.63	88.68 to 216.63	126,125	127,351
07/01/05 TO 09/30/05	10	115.54	111.11	105.33	18.82	105.49	63.56	158.12	65.88 to 145.98	594,600	626,286
10/01/05 TO 12/31/05	13	97.96	103.05	66.38	28.47	155.24	45.61	197.77	73.98 to 125.08	283,250	188,024
01/01/06 TO 03/31/06	9	100.00	112.11	143.51	27.19	78.12	39.76	258.15	94.68 to 110.44	89,177	127,981
04/01/06 TO 06/30/06	13	77.69	79.82	71.35	49.46	111.86	14.18	170.82	39.51 to 121.20	180,933	129,101
<u>Study Years</u>											
07/01/03 TO 06/30/04	39	87.05	88.49	91.04	29.64	97.20	23.43	176.72	78.31 to 100.00	144,351	131,417
07/01/04 TO 06/30/05	49	96.04	94.83	93.87	32.72	101.02	4.45	216.63	79.51 to 103.89	211,724	198,736
07/01/05 TO 06/30/06	45	99.49	99.94	90.26	31.58	110.73	14.18	258.15	94.68 to 107.85	284,066	256,385
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	57	82.74	83.96	90.95	33.61	92.32	4.45	189.06	76.98 to 95.71	208,386	189,533
01/01/05 TO 12/31/05	40	102.98	109.65	92.36	24.80	118.72	45.61	216.63	97.96 to 116.67	302,518	279,401
<u>ALL</u>	133	97.96	94.70	91.71	30.88	103.26	4.45	258.15	87.23 to 100.00	216,445	198,501

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AYR	1	24.21	24.21	24.21			24.21	24.21	N/A	28,000	6,780
HASTINGS	93	100.00	98.91	94.38	25.03	104.80	4.45	197.77	96.86 to 102.77	249,795	235,755
HOLSTEIN	1	63.18	63.18	63.18			63.18	63.18	N/A	19,950	12,605
JUNIATA	2	154.59	154.59	243.70	66.99	63.43	51.03	258.15	N/A	121,800	296,825
KENESAW	9	75.46	86.11	73.29	54.33	117.48	34.10	216.63	39.97 to 114.40	254,141	186,268
PROSSER	1	23.43	23.43	23.43			23.43	23.43	N/A	3,500	820
ROSELAND	3	139.08	122.54	122.25	17.72	100.24	77.29	151.24	N/A	36,666	44,823
RURAL	19	79.66	84.74	75.44	33.08	112.32	45.61	178.67	52.37 to 98.57	76,259	57,532
SUBURBAN	4	61.30	55.87	67.68	46.67	82.56	5.92	94.98	N/A	353,750	239,401
<u>ALL</u>	133	97.96	94.70	91.71	30.88	103.26	4.45	258.15	87.23 to 100.00	216,445	198,501

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

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TOTAL Adj.Sales Price:	28,787,204	MEAN:	95	AVG.ABS.DEV:	30.25	95% Mean C.I.:	87.59 to 101.81
TOTAL Assessed Value:	26,400,715						
AVG. Adj. Sales Price:	216,445	COD:	30.88	MAX Sales Ratio:	258.15		
AVG. Assessed Value:	198,501	PRD:	103.26	MIN Sales Ratio:	4.45		

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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	107	100.00	98.70	98.56	29.35	100.14	4.45	258.15	95.71 to 102.77	218,554	215,407
2	8	50.96	58.76	56.95	41.23	103.19	5.92	99.10	5.92 to 99.10	502,875	286,363
3	18	81.20	86.91	76.96	31.92	112.94	50.24	178.67	53.22 to 98.57	76,607	58,954
ALL	133	97.96	94.70	91.71	30.88	103.26	4.45	258.15	87.23 to 100.00	216,445	198,501

**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	116	98.54	97.28	93.87	25.97	103.63	23.52	258.15	88.68 to 100.00	236,028	221,565
2	17	48.61	77.11	49.65	110.37	155.31	4.45	197.77	23.43 to 151.42	82,819	41,121
ALL	133	97.96	94.70	91.71	30.88	103.26	4.45	258.15	87.23 to 100.00	216,445	198,501

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
01-0003	14	76.38	88.05	74.75	53.40	117.80	23.43	216.63	39.97 to 139.08	186,841	139,658
01-0018	91	100.00	100.50	100.34	24.18	100.16	14.18	197.77	97.96 to 103.02	222,447	223,204
01-0090	26	71.55	76.36	69.10	45.27	110.51	4.45	258.15	51.03 to 87.23	226,427	156,458
01-0123											
10-0019											
18-0501											
40-0126	2	115.52	115.52	158.54	54.67	72.86	52.37	178.67	N/A	20,818	33,005
50-0503											
65-0005											
91-0074											
NonValid School											
ALL	133	97.96	94.70	91.71	30.88	103.26	4.45	258.15	87.23 to 100.00	216,445	198,501

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

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TOTAL Assessed Value:	26,400,715						
AVG. Adj. Sales Price:	216,445	COD:	30.88	MAX Sales Ratio:	258.15		
AVG. Assessed Value:	198,501	PRD:	103.26	MIN Sales Ratio:	4.45		

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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	18	49.75	75.66	50.43	102.12	150.01	4.45	197.77	26.63 to 121.20	217,107	109,497
Prior TO 1860											
1860 TO 1899	10	95.71	89.02	83.65	16.44	106.42	54.24	124.86	60.18 to 104.69	43,835	36,668
1900 TO 1919	17	103.75	107.53	130.40	27.02	82.46	40.96	177.19	76.90 to 139.08	140,832	183,650
1920 TO 1939	4	107.20	110.14	114.04	10.92	96.58	96.86	129.30	N/A	67,750	77,261
1940 TO 1949	18	76.41	78.42	73.21	27.02	107.10	45.61	140.40	52.01 to 97.30	69,383	50,798
1950 TO 1959	17	100.00	99.04	96.89	22.94	102.22	24.21	163.82	79.51 to 121.74	102,073	98,899
1960 TO 1969	17	104.09	111.01	113.04	24.06	98.21	50.22	216.63	84.46 to 123.64	210,419	237,848
1970 TO 1979	16	93.94	98.16	97.81	24.42	100.35	39.97	151.24	76.98 to 126.68	406,579	397,686
1980 TO 1989	11	77.69	90.23	74.88	46.47	120.49	23.52	258.15	41.16 to 102.32	524,222	392,563
1990 TO 1994											
1995 TO 1999	3	103.02	113.86	123.74	25.13	92.01	80.44	158.12	N/A	603,000	746,178
2000 TO Present	2	93.63	93.63	94.65	5.29	98.92	88.68	98.58	N/A	566,884	536,572
ALL	133	97.96	94.70	91.71	30.88	103.26	4.45	258.15	87.23 to 100.00	216,445	198,501

**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	2	100.08	100.08	77.18	76.59	129.66	23.43	176.72	N/A	2,695	2,080
5000 TO 9999	6	96.97	108.08	114.69	48.95	94.23	34.10	216.63	34.10 to 216.63	6,356	7,290
Total \$											
1 TO 9999	8	96.97	106.08	110.05	56.47	96.39	23.43	216.63	23.43 to 216.63	5,440	5,987
10000 TO 29999	17	99.10	91.73	87.33	32.53	105.04	24.21	163.82	51.03 to 121.33	18,945	16,544
30000 TO 59999	27	95.71	100.21	100.10	27.83	100.12	26.63	197.77	78.75 to 104.69	41,866	41,907
60000 TO 99999	27	96.86	84.27	84.51	32.66	99.72	4.45	170.82	53.22 to 107.85	75,491	63,798
100000 TO 149999	11	100.40	102.07	102.21	24.28	99.87	52.01	145.35	60.18 to 137.27	124,692	127,442
150000 TO 249999	16	97.77	101.35	104.79	26.33	96.72	39.97	258.15	76.98 to 103.75	183,600	192,388
250000 TO 499999	13	88.68	91.05	91.63	30.75	99.37	14.18	189.06	70.65 to 105.68	349,629	320,376
500000 +	14	96.78	91.27	88.86	29.55	102.71	23.52	158.12	50.88 to 126.68	1,171,324	1,040,892
ALL	133	97.96	94.70	91.71	30.88	103.26	4.45	258.15	87.23 to 100.00	216,445	198,501



**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

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TOTAL Assessed Value:	26,400,715						
AVG. Adj. Sales Price:	216,445	COD:	30.88	MAX Sales Ratio:	258.15		
AVG. Assessed Value:	198,501	PRD:	103.26	MIN Sales Ratio:	4.45		

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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	6	28.77	49.50	10.66	132.91	464.19	4.45	176.72	4.45 to 176.72	25,382	2,706
5000 TO 9999	8	45.40	64.20	42.34	76.86	151.65	24.21	151.42	24.21 to 151.42	18,352	7,770
Total \$ _____											
1 TO 9999	14	36.93	57.90	26.21	100.55	220.91	4.45	176.72	23.43 to 98.57	21,365	5,600
10000 TO 29999	16	99.10	97.93	77.58	29.29	126.24	39.51	216.63	63.18 to 121.20	23,703	18,387
30000 TO 59999	32	83.19	86.64	68.66	31.34	126.20	14.18	177.19	70.12 to 98.52	60,319	41,412
60000 TO 99999	19	100.06	100.64	91.20	21.85	110.35	52.01	178.67	78.31 to 110.44	85,421	77,902
100000 TO 149999	12	100.20	112.86	99.85	29.13	113.03	66.75	197.77	84.46 to 144.91	122,009	121,830
150000 TO 249999	16	99.75	95.15	78.85	21.19	120.68	23.52	145.35	79.51 to 111.62	232,718	183,495
250000 TO 499999	10	101.16	96.11	88.82	16.57	108.20	48.61	138.44	77.69 to 113.83	387,985	344,617
500000 +	14	104.88	121.06	99.29	35.54	121.92	50.88	258.15	75.46 to 158.12	1,106,297	1,098,480
ALL	133	97.96	94.70	91.71	30.88	103.26	4.45	258.15	87.23 to 100.00	216,445	198,501

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	21	50.88	75.41	59.69	94.08	126.32	4.45	197.77	26.65 to 109.96	250,377	149,457
10	7	95.62	109.45	100.96	48.25	108.41	24.21	216.63	24.21 to 216.63	30,142	30,433
15	5	100.00	103.41	106.77	21.73	96.85	76.90	151.24	N/A	60,170	64,245
20	93	98.57	97.25	97.19	25.05	100.06	23.52	258.15	88.68 to 100.40	185,901	180,674
30	7	98.58	97.72	103.43	16.30	94.48	73.98	145.98	73.98 to 145.98	818,363	846,444
ALL	133	97.96	94.70	91.71	30.88	103.26	4.45	258.15	87.23 to 100.00	216,445	198,501

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NUMBER of Sales:	133	<b>MEDIAN:</b>	<b>98</b>	COV:	44.17	95% Median C.I.:	87.23 to 100.00
TOTAL Sales Price:	29,003,435	WGT. MEAN:	92	STD:	41.83	95% Wgt. Mean C.I.:	78.47 to 104.95
TOTAL Adj.Sales Price:	28,787,204	MEAN:	95	AVG.ABS.DEV:	30.25	95% Mean C.I.:	87.59 to 101.81
TOTAL Assessed Value:	26,400,715						
AVG. Adj. Sales Price:	216,445	COD:	30.88	MAX Sales Ratio:	258.15		
AVG. Assessed Value:	198,501	PRD:	103.26	MIN Sales Ratio:	4.45		

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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)	17	48.61	77.11	49.65	110.37	155.31	4.45	197.77	23.43 to 151.42	82,819	41,121
300	4	102.08	104.07	99.53	10.30	104.56	87.05	125.08	N/A	181,250	180,406
304	1	63.56	63.56	63.56			63.56	63.56	N/A	2,340,000	1,487,205
326	3	97.96	78.85	53.51	20.27	147.35	39.51	99.09	N/A	31,250	16,723
330	1	75.46	75.46	75.46			75.46	75.46	N/A	1,868,774	1,410,235
340	1	107.85	107.85	107.85			107.85	107.85	N/A	90,000	97,065
341	2	100.45	100.45	99.94	1.86	100.51	98.58	102.32	N/A	536,809	536,477
343	4	110.87	119.97	125.37	18.01	95.69	100.00	158.12	N/A	438,750	550,076
344	8	83.19	94.58	123.36	23.59	76.66	65.88	145.98	65.88 to 145.98	295,500	364,538
346	1	50.22	50.22	50.22			50.22	50.22	N/A	90,000	45,195
349	1	77.69	77.69	77.69			77.69	77.69	N/A	400,000	310,750
350	3	117.01	114.67	118.22	28.67	97.00	63.18	163.82	N/A	26,650	31,505
352	10	98.18	98.02	110.97	9.07	88.33	81.72	126.68	84.46 to 105.68	387,511	430,031
353	15	95.71	88.45	55.20	28.31	160.24	23.52	177.19	60.18 to 104.69	120,633	66,586
384	2	118.80	118.80	108.93	17.07	109.06	98.52	139.08	N/A	37,000	40,305
386	2	141.31	141.31	141.20	2.86	100.08	137.27	145.35	N/A	131,250	185,320
396	1	66.75	66.75	66.75			66.75	66.75	N/A	215,000	143,510
406	30	91.30	87.31	87.41	25.76	99.88	24.21	140.40	72.45 to 100.00	81,098	70,891
419	2	99.53	99.53	101.83	3.51	97.74	96.04	103.02	N/A	587,500	598,267
421	1	50.88	50.88	50.88			50.88	50.88	N/A	2,500,000	1,271,895
436	1	88.68	88.68	88.68			88.68	88.68	N/A	450,000	399,080
442	3	77.29	96.36	100.60	56.01	95.78	40.96	170.82	N/A	51,666	51,978
446	1	189.06	189.06	189.06			189.06	189.06	N/A	318,015	601,250
447	1	100.00	100.00	100.00			100.00	100.00	N/A	56,000	56,000
455	1	78.31	78.31	78.31			78.31	78.31	N/A	90,000	70,480
470	1	51.03	51.03	51.03			51.03	51.03	N/A	17,000	8,675
471	1	111.62	111.62	111.62			111.62	111.62	N/A	138,000	154,035
476	1	39.97	39.97	39.97			39.97	39.97	N/A	150,000	59,955
498	1	94.98	94.98	94.98			94.98	94.98	N/A	585,000	555,620
528	9	103.75	123.51	136.08	35.29	90.76	65.99	258.15	73.15 to 151.24	120,344	163,763
532	2	163.54	163.54	120.67	32.47	135.52	110.44	216.63	N/A	41,500	50,080
544	2	115.19	115.19	113.71	7.34	101.30	106.73	123.64	N/A	515,000	585,600
<u>ALL</u>	<u>133</u>	<u>97.96</u>	<u>94.70</u>	<u>91.71</u>	<u>30.88</u>	<u>103.26</u>	<u>4.45</u>	<u>258.15</u>	<u>87.23 to 100.00</u>	<u>216,445</u>	<u>198,501</u>

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	6	92.37	99.38	88.68	14.97	112.07	81.72	140.40	81.72 to 140.40	195,250	173,144
03	125	98.52	95.16	92.07	31.20	103.35	5.92	258.15	87.23 to 100.00	220,155	202,701
04	2	51.78	51.78	25.10	91.41	206.31	4.45	99.10	N/A	48,135	12,080
<u>ALL</u>	<u>133</u>	<u>97.96</u>	<u>94.70</u>	<u>91.71</u>	<u>30.88</u>	<u>103.26</u>	<u>4.45</u>	<u>258.15</u>	<u>87.23 to 100.00</u>	<u>216,445</u>	<u>198,501</u>

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified  
 Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	66	<b>MEDIAN:</b>	<b>66</b>	COV:	36.49	95% Median C.I.:	60.57 to 74.91	(!: Derived)
(AgLand) TOTAL Sales Price:	13,682,098	WGT. MEAN:	66	STD:	26.17	95% Wgt. Mean C.I.:	60.78 to 70.65	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	14,443,918	MEAN:	72	AVG.ABS.DEV:	19.25	95% Mean C.I.:	65.40 to 78.03	
(AgLand) TOTAL Assessed Value:	9,492,020							
AVG. Adj. Sales Price:	218,847	COD:	28.96	MAX Sales Ratio:	170.74			
AVG. Assessed Value:	143,818	PRD:	109.13	MIN Sales Ratio:	21.64			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	1	170.74	170.74	170.74			170.74	170.74	N/A	94,050	160,580
10/01/03 TO 12/31/03	2	110.83	110.83	115.48	13.63	95.97	95.72	125.93	N/A	121,057	139,792
01/01/04 TO 03/31/04	8	66.94	70.02	69.72	9.86	100.42	60.44	92.33	60.44 to 92.33	258,014	179,895
04/01/04 TO 06/30/04	4	80.70	87.82	82.61	13.87	106.30	74.64	115.22	N/A	114,748	94,790
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04	14	73.66	73.82	66.48	20.77	111.03	43.10	128.96	58.95 to 91.49	262,535	174,545
01/01/05 TO 03/31/05	8	63.07	70.43	66.51	47.12	105.89	31.37	120.83	31.37 to 120.83	203,366	135,265
04/01/05 TO 06/30/05	2	65.93	65.93	67.66	10.63	97.44	58.92	72.93	N/A	126,275	85,437
07/01/05 TO 09/30/05	4	55.40	58.30	57.37	11.35	101.62	51.09	71.32	N/A	232,827	133,583
10/01/05 TO 12/31/05	5	58.53	68.02	60.95	31.53	111.61	46.05	105.61	N/A	268,467	163,621
01/01/06 TO 03/31/06	15	54.58	63.96	58.92	25.71	108.54	39.36	100.94	51.55 to 76.50	230,018	135,536
04/01/06 TO 06/30/06	3	48.42	55.96	49.52	52.44	113.00	21.64	97.81	N/A	101,918	50,470
<u>Study Years</u>											
07/01/03 TO 06/30/04	15	78.42	86.92	78.99	25.28	110.04	60.44	170.74	66.58 to 95.72	190,618	150,566
07/01/04 TO 06/30/05	24	69.00	72.03	66.55	28.96	108.24	31.37	128.96	58.95 to 80.87	231,457	154,026
07/01/05 TO 06/30/06	27	54.58	62.98	58.66	28.10	107.37	21.64	105.61	51.09 to 73.41	223,321	130,996
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	26	73.53	74.80	68.76	18.14	108.79	43.10	128.96	63.28 to 78.60	238,407	163,921
01/01/05 TO 12/31/05	19	58.92	66.77	62.73	33.50	106.43	31.37	120.83	48.60 to 81.31	218,585	137,128
<u>ALL</u>											
	66	66.48	71.71	65.72	28.96	109.13	21.64	170.74	60.57 to 74.91	218,847	143,818

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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(AgLand) TOTAL Adj.Sales Price:	14,443,918	MEAN:	72	AVG.ABS.DEV:	19.25	95% Mean C.I.:	65.40 to 78.03	
(AgLand) TOTAL Assessed Value:	9,492,020							
AVG. Adj. Sales Price:	218,847	COD:	28.96	MAX Sales Ratio:	170.74			
AVG. Assessed Value:	143,818	PRD:	109.13	MIN Sales Ratio:	21.64			

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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	
3659	10	70.35	70.37	57.28	24.81	122.85	31.37	115.22	47.48 to 91.16	222,375	127,385	
3661	1	58.53	58.53	58.53			58.53	58.53	N/A	398,400	233,185	
3663	9	65.63	67.97	68.22	16.86	99.63	36.22	97.81	60.44 to 81.31	178,171	121,549	
3665	2	53.19	53.19	52.22	18.97	101.85	43.10	63.28	N/A	460,000	240,232	
3765	5	60.57	57.11	61.14	16.20	93.41	39.36	76.45	N/A	307,067	187,743	
3767	2	91.90	91.90	76.23	37.04	120.55	57.86	125.93	N/A	293,303	223,587	
3769	2	110.03	110.03	112.03	9.82	98.22	99.23	120.83	N/A	136,400	152,802	
3771	8	64.71	74.93	69.42	27.24	107.94	50.35	128.96	50.35 to 128.96	208,672	144,851	
3893	1	66.36	66.36	66.36			66.36	66.36	N/A	384,000	254,805	
3895	6	75.77	72.08	66.73	15.65	108.01	53.14	92.33	53.14 to 92.33	259,870	173,418	
3897	7	50.24	54.90	57.06	28.96	96.21	21.64	76.74	21.64 to 76.74	188,637	107,640	
3899	3	82.80	77.15	69.28	17.22	111.36	52.94	95.72	N/A	158,859	110,058	
4001	5	91.49	80.59	70.16	22.22	114.86	51.55	105.61	N/A	167,133	117,260	
4003	2	142.85	142.85	132.44	19.52	107.86	114.96	170.74	N/A	150,081	198,762	
4005	1	34.70	34.70	34.70			34.70	34.70	N/A	100,000	34,695	
4007	2	63.00	63.00	63.09	18.90	99.86	51.09	74.91	N/A	129,000	81,387	
ALL	66	66.48	71.71	65.72	28.96	109.13	21.64	170.74	60.57 to 74.91	218,847	143,818	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	66	66.48	71.71	65.72	28.96	109.13	21.64	170.74	60.57 to 74.91	218,847	143,818	
ALL	66	66.48	71.71	65.72	28.96	109.13	21.64	170.74	60.57 to 74.91	218,847	143,818	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	66	66.48	71.71	65.72	28.96	109.13	21.64	170.74	60.57 to 74.91	218,847	143,818	
ALL	66	66.48	71.71	65.72	28.96	109.13	21.64	170.74	60.57 to 74.91	218,847	143,818	

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

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(AgLand) TOTAL Adj.Sales Price:	14,443,918	MEAN:	72	AVG.ABS.DEV:	19.25	95% Mean C.I.:	65.40 to 78.03	
(AgLand) TOTAL Assessed Value:	9,492,020							
AVG. Adj. Sales Price:	218,847	COD:	28.96	MAX Sales Ratio:	170.74			
AVG. Assessed Value:	143,818	PRD:	109.13	MIN Sales Ratio:	21.64			

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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)											
01-0003	25	72.93	73.68	67.65	23.41	108.93	34.70	128.96	58.95 to 78.60	209,456	141,689
01-0018	1	39.36	39.36	39.36			39.36	39.36	N/A	27,235	10,720
01-0090	27	65.63	66.43	63.53	24.38	104.56	21.64	125.93	52.94 to 74.91	243,439	154,662
01-0123	1	53.14	53.14	53.14			53.14	53.14	N/A	292,800	155,580
10-0019	1	31.37	31.37	31.37			31.37	31.37	N/A	440,000	138,040
18-0501	2	77.15	77.15	62.30	30.84	123.84	53.35	100.94	N/A	233,052	145,182
40-0126	4	63.30	71.21	65.75	16.56	108.31	60.44	97.81	N/A	184,691	121,433
50-0503											
65-0005											
91-0074	5	105.61	106.87	103.54	27.02	103.21	51.55	170.74	N/A	133,944	138,692
NonValid School											
ALL	66	66.48	71.71	65.72	28.96	109.13	21.64	170.74	60.57 to 74.91	218,847	143,818

**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	1	39.36	39.36	39.36			39.36	39.36	N/A	27,235	10,720
10.01 TO 30.00	1	36.22	36.22	36.22			36.22	36.22	N/A	36,056	13,060
30.01 TO 50.00	6	87.02	77.37	66.48	26.31	116.38	21.64	115.22	21.64 to 115.22	77,738	51,679
50.01 TO 100.00	23	73.41	75.10	72.13	21.45	104.12	34.70	128.96	65.57 to 82.80	134,211	96,803
100.01 TO 180.00	29	60.99	68.61	64.31	25.72	106.69	43.10	125.93	53.14 to 72.42	306,689	197,217
180.01 TO 330.00	5	74.91	82.00	61.81	43.57	132.68	31.37	170.74	N/A	309,865	191,515
330.01 TO 650.00	1	66.36	66.36	66.36			66.36	66.36	N/A	384,000	254,805
ALL	66	66.48	71.71	65.72	28.96	109.13	21.64	170.74	60.57 to 74.91	218,847	143,818

**MAJORITY LAND USE > 95%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	6	58.47	63.82	63.32	29.37	100.80	39.36	97.81	39.36 to 97.81	116,820	73,970
DRY-N/A	9	53.14	78.39	69.09	59.62	113.47	36.22	170.74	46.05 to 105.61	153,920	106,342
GRASS	4	58.73	56.77	60.95	23.62	93.13	34.70	74.91	N/A	185,500	113,068
GRASS-N/A	1	51.55	51.55	51.55			51.55	51.55	N/A	157,560	81,215
IRRGTD	14	69.66	74.17	67.30	17.58	110.21	57.86	115.22	60.44 to 91.16	200,525	134,960
IRRGTD-N/A	32	69.87	72.74	65.52	27.79	111.01	21.64	128.96	58.95 to 80.87	270,337	177,130
ALL	66	66.48	71.71	65.72	28.96	109.13	21.64	170.74	60.57 to 74.91	218,847	143,818

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

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AVG. Assessed Value:	143,818	PRD:	109.13	MIN Sales Ratio:	21.64			

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**MAJORITY LAND USE > 80%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	7	50.35	59.88	61.99	33.24	96.59	36.22	97.81	36.22 to 97.81	105,283	65,269
DRY-N/A	8	72.32	83.67	69.97	46.36	119.58	46.05	170.74	46.05 to 170.74	168,653	118,003
GRASS	4	58.73	56.77	60.95	23.62	93.13	34.70	74.91	N/A	185,500	113,068
GRASS-N/A	1	51.55	51.55	51.55			51.55	51.55	N/A	157,560	81,215
IRRGTD	40	67.86	73.17	65.51	23.69	111.69	31.37	128.96	60.99 to 76.50	252,894	165,683
IRRGTD-N/A	6	76.10	73.18	69.30	31.54	105.60	21.64	114.96	21.64 to 114.96	223,725	155,046
ALL	66	66.48	71.71	65.72	28.96	109.13	21.64	170.74	60.57 to 74.91	218,847	143,818

**MAJORITY LAND USE > 50%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	14	53.04	65.55	62.26	36.44	105.29	36.22	105.61	46.05 to 97.81	142,297	88,595
DRY-N/A	1	170.74	170.74	170.74			170.74	170.74	N/A	94,050	160,580
GRASS	5	51.55	55.72	59.31	21.52	93.96	34.70	74.91	N/A	179,912	106,698
IRRGTD	46	69.87	73.17	65.96	24.67	110.94	21.64	128.96	60.99 to 76.74	249,090	164,296
ALL	66	66.48	71.71	65.72	28.96	109.13	21.64	170.74	60.57 to 74.91	218,847	143,818

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	1	39.36	39.36	39.36			39.36	39.36	N/A	27,235	10,720
30000 TO 59999	3	82.87	78.10	82.45	31.78	94.73	36.22	115.22	N/A	48,053	39,618
60000 TO 99999	10	95.06	97.86	98.59	22.07	99.26	48.42	170.74	58.92 to 128.96	81,788	80,632
100000 TO 149999	13	74.64	69.48	70.10	21.31	99.11	21.64	105.61	51.09 to 82.80	131,813	92,398
150000 TO 249999	14	73.17	78.61	78.56	27.22	100.06	50.24	125.93	51.55 to 114.96	180,629	141,905
250000 TO 499999	23	60.57	59.98	59.46	14.00	100.87	31.37	78.42	53.14 to 66.36	354,427	210,755
500000 +	2	48.84	48.84	49.12	11.75	99.43	43.10	54.58	N/A	530,212	260,450
ALL	66	66.48	71.71	65.72	28.96	109.13	21.64	170.74	60.57 to 74.91	218,847	143,818

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified  
 Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	66	<b>MEDIAN:</b>	<b>66</b>	COV:	36.49	95% Median C.I.:	60.57 to 74.91	(!: Derived)
(AgLand) TOTAL Sales Price:	13,682,098	WGT. MEAN:	66	STD:	26.17	95% Wgt. Mean C.I.:	60.78 to 70.65	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	14,443,918	MEAN:	72	AVG.ABS.DEV:	19.25	95% Mean C.I.:	65.40 to 78.03	
(AgLand) TOTAL Assessed Value:	9,492,020							
AVG. Adj. Sales Price:	218,847	COD:	28.96	MAX Sales Ratio:	170.74			
AVG. Assessed Value:	143,818	PRD:	109.13	MIN Sales Ratio:	21.64			

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<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
_____ Low \$ _____												
_____ Total \$ _____												
10000 TO 29999	3	36.22	32.41	26.73	16.31	121.26	21.64	39.36	N/A	66,097	17,665	
30000 TO 59999	7	82.87	74.68	68.48	26.86	109.05	34.70	115.22	34.70 to 115.22	74,598	51,087	
60000 TO 99999	13	71.32	73.01	68.39	22.33	106.75	50.24	100.94	51.09 to 95.72	122,695	83,908	
100000 TO 149999	14	73.17	71.85	63.10	22.24	113.87	31.37	128.96	52.94 to 82.80	194,902	122,979	
150000 TO 249999	21	67.30	77.95	68.12	34.54	114.42	43.10	170.74	53.35 to 92.33	291,165	198,346	
250000 TO 499999	8	62.14	65.15	64.03	9.62	101.75	54.58	78.42	54.58 to 78.42	410,659	262,950	
_____ ALL _____	66	66.48	71.71	65.72	28.96	109.13	21.64	170.74	60.57 to 74.91	218,847	143,818	



**2007 Assessment Survey for Adams County**  
**03/13/2007**

**I. General Information**

**A. Staffing and Funding Information**

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

1

**2. Appraiser(s) on staff:**

1 appraiser, 3 assistant appraisers

**3. Other full-time employees:**

3

**4. Other part-time employees:**

1 seasonal part time employee

**5. Number of shared employees:**

0

**6. Assessor's requested budget for current fiscal year:**

\$448,605

**7. Part of the budget that is dedicated to the computer system:**

\$23,712

**8. Adopted budget, or granted budget if different from above:**

\$413,220

**9. Amount of total budget set aside for appraisal work:**

\$118,620

**10. Amount of the total budget set aside for education/workshops:**

\$4,000

**11. Appraisal/Reappraisal budget, if not part of the total budget:**

Part of the Total Budget

**12. Other miscellaneous funds:**

\$52,000

**13. Total budget:** \$413,220

**a. Was any of last year's budget not used?**

\$9,000

**B. Residential Appraisal Information**

*(Includes Urban, Suburban and Rural Residential)*

**1. Data collection done by:**

Appraiser and Appraiser Associates

**2. Valuation done by:**

Appraiser and Appraiser Associates

**3. Pickup work done by:**

Appraiser and Appraiser Associates

<b>Property Type</b>	<b># of Permits</b>	<b># of Info. Statements</b>	<b>Other</b>	<b>Total</b>
Residential	273			273

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

2002

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

1998

**6. 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?**

1998

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

16

**8. How are these defined?**

By Location

**9. Is “Assessor Location” a usable valuation identity?**

Yes

**10. Does the assessor location “suburban” mean something other than rural residential?**

Yes, 2 mile radius around Hastings

**11. Are the county’s ag residential and rural residential improvements classified and valued in the same manner?**

Yes

**C. Commercial/Industrial Appraisal Information**

**1. Data collection done by:**

Appraiser and Appraiser Associates

**2. Valuation done by:**

Appraiser and Appraiser Associates

**3. Pickup work done by whom:**

Appraiser and Appraiser Associates

Property Type	# of Permits	# of Info. Statements	Other	Total
Commercial	43			43

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

2002

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

2000

**6. When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?**

2000

**7. 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?**

2000

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

8

**9. How are these defined?**

By Location

**10. Is “Assessor Location” a usable valuation identity?**

Yes

**11. Does the assessor location “suburban” mean something other than rural commercial?**

Yes, 2 mile radius outside Hastings City Limits

**D. Agricultural Appraisal Information**

**1. Data collection done by:**

Appraiser and Appraiser Associates

**2. Valuation done by:**

Appraiser and Appraiser Associates

**4. Pickup work done by whom:**

Appraiser and Appraiser Associates

<b>Property Type</b>	<b># of Permits</b>	<b># of Info. Statements</b>	<b>Other</b>	<b>Total</b>
Agricultural	20			20

**4. Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?**

The written policy is a work-in-process. The Assessor identified all parcels of 10 acres or less in the rural part of the county. Letters were sent and informal hearings were held for these land owners to determine primary use of each parcel. The Assessor will review the parcels next year to determine if additional acres should be included in the automatic determination of a parcel for “other than ag use”. Additionally, parcels are identified through the cyclical physical inspection of the county. The south half of the county was reviewed for usage in 2007 by the appraiser and her staff.

**How is your agricultural land defined?**

By primary usage

**5. When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?**

Not known by the current assessor or appraiser

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

1974

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

Complete county in 1998, In 2006 the north half of the county was completed and in 2007-the south half of the county was completed

**a. By what method? (Physical inspection, FSA maps, etc.)**

physical inspection including remeasurements, drive by land usage, FSA imagery and FSA documentation of land use

**b. By whom?**

All staff in office worked on this project

**c. What proportion is complete / implemented at this time?**

100%

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

2

**9. How are these defined?**

By Location

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

No

**E. Computer, Automation Information and GIS**

**1. Administrative software:** In house computer dept, AS400

**2. CAMA software:** Terra Scan

**3. Cadastral maps: Are they currently being used? Yes**

**a. Who maintains the Cadastral Maps?** The Assessor and sales file clerk

**4. Does the county have GIS software? Yes**

**a. Who maintains the GIS software and maps?** The in-house computer dept

**4. Personal Property software:** AS400

**F. Zoning Information**

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

**a. If so, is the zoning countywide?** Yes

**b. What municipalities in the county are zoned?** All towns

**c. When was zoning implemented?** 2001

**G. Contracted Services**

**1. Appraisal Services:**

In-house

**2. Other Services:**

None

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

## II. Assessment Actions

### 2007 Assessment Actions taken to address the following property classes/subclasses:

- 1. Residential**—The appraiser and appraisal staff are finishing up the review of all residential properties south of the railroad tracks in the City of Hastings. This review includes a physical inspection and remeasurement if needed.

Land in the Westbrook Village and Cimarron Meadows subdivision was revalued.

Rural and suburban improvement values were reviewed and increased by 7% in the North half of the county and also in the townships of Ayr and Hanover. Land and improvement values in the City of Hastings were increased by 9% as indicated by the market with the exception of the area around Hastings Lake.

- 2. Commercial**—

The Appraiser and her staff reviewed all commercial properties in the villages of Adams County. This review included the towns of Kenesaw, Holstein, Roseland, Ayr, Prosser and Hansen. The review included a physical inspection and remeasurement if needed.

- 3. Agricultural**—

The Appraiser and her staff reviewed and remeasured all ag land in the southern half of the county. A physical inspection was made and a letter was sent to each property owner requesting a copy of their FSA certification. Aerial imagery was also utilized to determine usage.

The county implement 2 market areas this year, using sales to determine the boundaries of the market areas.

All pickup work was completed timely for all classes of property in Adams County.

**County 1 - Adams**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 16,265	<b>Value</b> 1,716,708,275	<b>Total Growth</b> 38,294,025 (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	
<b>1. Res UnImp Land</b>	989	5,944,925	82	635,230	111	327,280	1,182	6,907,435	
<b>2. Res Improv Land</b>	8,797	80,623,635	308	6,294,500	662	12,740,805	9,767	99,658,940	
<b>3. Res Improvements</b>	9,301	640,496,270	308	45,989,120	661	70,868,735	10,270	757,354,125	
<b>4. Res Total</b>	10,290	727,064,830	390	52,918,850	772	83,936,820	11,452	863,920,500	17,936,170
<b>% of Total</b>	89.85	84.15	3.40	6.12	6.74	9.71	70.40	50.32	46.83
<b>5. Rec UnImp Land</b>	0	0	0	0	4	175,695	4	175,695	
<b>6. Rec Improv Land</b>	2	782,390	0	0	5	562,000	7	1,344,390	
<b>7. Rec Improvements</b>	1	2,779,785	0	0	4	993,345	5	3,773,130	
<b>8. Rec Total</b>	1	3,562,175	0	0	8	1,731,040	9	5,293,215	0
<b>% of Total</b>	11.11	67.29	0.00	0.00	88.88	32.70	0.05	0.30	0.00
<b>Res+Rec Total</b>	10,291	730,627,005	390	52,918,850	780	85,667,860	11,461	869,213,715	17,936,170
<b>% of Total</b>	89.79	84.05	3.40	6.08	6.80	9.85	70.46	50.63	46.83



**County 1 - Adams**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 16,265	<b>Value</b> 1,716,708,275	<b>Total Growth</b> 38,294,025 (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	230	6,383,700	33	475,390	37	302,460	300	7,161,550	
10. Comm Improv Land	1,001	34,727,010	40	3,029,215	68	1,249,820	1,109	39,006,045	
11. Comm Improvements	971	184,686,490	40	14,606,200	67	6,643,100	1,078	205,935,790	
12. Comm Total	1,201	225,797,200	73	18,110,805	104	8,195,380	1,378	252,103,385	16,540,490
% of Total	87.15	89.56	5.29	7.18	7.54	3.25	8.47	14.68	43.19
13. Ind UnImp Land	14	245,945	20	540,095	15	113,565	49	899,605	
14. Ind Improv Land	30	1,235,360	26	2,211,230	41	888,770	97	4,335,360	
15. Ind Improvements	30	11,922,650	25	55,156,380	41	11,111,950	96	78,190,980	
16. Ind Total	44	13,403,955	45	57,907,705	56	12,114,285	145	83,425,945	2,686,180
% of Total	30.34	16.06	31.03	69.41	38.62	14.52	0.89	4.85	7.01
Comm+Ind Total	1,245	239,201,155	118	76,018,510	160	20,309,665	1,523	335,529,330	19,226,670
% of Total	81.74	71.29	7.74	22.65	10.50	6.05	9.36	19.54	50.20
17. Taxable Total	11,536	969,828,160	508	128,937,360	940	105,977,525	12,984	1,204,743,045	37,162,840
% of Total	88.84	80.50	3.91	4.39	7.23	7.11	79.82	70.17	97.04

**County 1 - Adams**

**2007 County Abstract of Assessment for Real Property, Form 45**

**Schedule II: Tax Increment Financing (TIF)**

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	133	569,640	7,249,315	0	0	0
19. Commercial	214	7,360,345	30,446,905	0	0	0
20. Industrial	1	740,110	591,610	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	133	569,640	7,249,315
19. Commercial	0	0	0	214	7,360,345	30,446,905
20. Industrial	0	0	0	1	740,110	591,610
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>348</b>	<b>8,670,095</b>	<b>38,287,830</b>

**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
	Records	Total Value	Growth			
23. Mineral Interest-Producing	0	0	0			
24. Mineral Interest-Non-Producing	0	0	0			
<b>25. Mineral Interest Total</b>	<b>0</b>	<b>0</b>	<b>0</b>			

**Schedule IV: Exempt Records: Non-Agricultural**

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	293	0	0	<b>293</b>

**Schedule V: Agricultural Records**

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,955	294,833,165	1,955	294,833,165
28. Ag-Improved Land	0	0	0	0	2,058	154,501,225	2,058	154,501,225
29. Ag-Improvements	0	0	0	0	1,326	62,630,840	1,326	62,630,840
<b>30. Ag-Total Taxable</b>							<b>3,281</b>	<b>511,965,230</b>

**County 1 - Adams**

**2007 County Abstract of Assessment for Real Property, Form 45**

**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	0	0.000	0	
33. HomeSite Improvements	0		0	0		0	
<b>34. HomeSite Total</b>							
35. FarmSite UnImp Land	0	0.000	0	0	0.000	0	
36. FarmSite Impr Land	0	0.000	0	0	0.000	0	
37. FarmSite Improv	0		0	0		0	
<b>38. FarmSite Total</b>							
39. Road & Ditches		0.000			0.000		
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	18.020	76,655	7	18.020	76,655	
32. HomeSite Improv Land	547	601.770	7,000,330	547	601.770	7,000,330	
33. HomeSite Improvements	603		50,357,850	603		50,357,850	0
<b>34. HomeSite Total</b>				610	619.790	57,434,835	
35. FarmSite UnImp Land	24	52.890	172,500	24	52.890	172,500	
36. FarmSite Impr Land	687	1,586.810	5,274,600	687	1,586.810	5,274,600	
37. FarmSite Improv	723		12,272,990	723		12,272,990	1,131,185
<b>38. FarmSite Total</b>				747	1,639.700	17,720,090	
39. Road & Ditches		7,180.290			7,180.290		
40. Other-Non Ag Use		0.000	0		0.000	0	
<b>41. Total Section VI</b>				<b>1,357</b>	<b>9,439.780</b>	<b>75,154,925</b>	<b>1,131,185</b>

**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	1	160.000	99,955	1	160.000	99,955

**Schedule VIII: Agricultural Records:**

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

County 1 - Adams

2007 County Abstract of Assessment for Real Property, Form 45

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	553.190	940,425	553.190	940,425
46. 1A	0.000	0	0.000	0	50,201.380	85,300,180	50,201.380	85,300,180
47. 2A1	0.000	0	0.000	0	2,571.360	3,394,185	2,571.360	3,394,185
48. 2A	0.000	0	0.000	0	5,876.060	7,516,550	5,876.060	7,516,550
49. 3A1	0.000	0	0.000	0	2,810.930	3,092,040	2,810.930	3,092,040
50. 3A	0.000	0	0.000	0	385.340	346,810	385.340	346,810
51. 4A1	0.000	0	0.000	0	5,194.540	4,155,620	5,194.540	4,155,620
52. 4A	0.000	0	0.000	0	5,341.690	4,006,115	5,341.690	4,006,115
53. Total	0.000	0	0.000	0	72,934.490	108,751,925	72,934.490	108,751,925
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	103.480	126,750	103.480	126,750
55. 1D	0.000	0	0.000	0	15,418.850	18,881,740	15,418.850	18,881,740
56. 2D1	0.000	0	0.000	0	1,000.700	900,635	1,000.700	900,635
57. 2D	0.000	0	0.000	0	3,404.640	3,064,160	3,404.640	3,064,160
58. 3D1	0.000	0	0.000	0	1,928.150	1,542,530	1,928.150	1,542,530
59. 3D	0.000	0	0.000	0	84.800	58,510	84.800	58,510
60. 4D1	0.000	0	0.000	0	2,720.560	1,563,990	2,720.560	1,563,990
61. 4D	0.000	0	0.000	0	1,649.250	824,625	1,649.250	824,625
62. Total	0.000	0	0.000	0	26,310.430	26,962,940	26,310.430	26,962,940
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	212.130	98,630	212.130	98,630
64. 1G	0.000	0	0.000	0	2,620.120	1,191,995	2,620.120	1,191,995
65. 2G1	0.000	0	0.000	0	3,751.620	1,669,405	3,751.620	1,669,405
66. 2G	0.000	0	0.000	0	3,436.550	1,494,800	3,436.550	1,494,800
67. 3G1	0.000	0	0.000	0	1,453.990	610,635	1,453.990	610,635
68. 3G	0.000	0	0.000	0	1,220.960	500,600	1,220.960	500,600
69. 4G1	0.000	0	0.000	0	2,030.660	812,290	2,030.660	812,290
70. 4G	0.000	0	0.000	0	16,387.930	6,391,505	16,387.930	6,391,505
71. Total	0.000	0	0.000	0	31,113.960	12,769,860	31,113.960	12,769,860
72. Waste	0.000	0	0.000	0	146.110	30,675	146.110	30,675
73. Other	0.000	0	0.000	0	260.080	51,665	260.080	51,665
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	130,765.070	148,567,065	130,765.070	148,567,065

County 1 - Adams

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	1,402.090	2,523,770	1,402.090	2,523,770
46. 1A	0.000	0	0.000	0	114,240.890	205,633,615	114,240.890	205,633,615
47. 2A1	0.000	0	0.000	0	5,803.850	8,995,925	5,803.850	8,995,925
48. 2A	0.000	0	0.000	0	9,914.650	13,879,720	9,914.650	13,879,720
49. 3A1	0.000	0	0.000	0	4,128.820	5,160,825	4,128.820	5,160,825
50. 3A	0.000	0	0.000	0	677.820	610,040	677.820	610,040
51. 4A1	0.000	0	0.000	0	7,716.560	6,558,985	7,716.560	6,558,985
52. 4A	0.000	0	0.000	0	4,412.610	3,309,355	4,412.610	3,309,355
53. Total	0.000	0	0.000	0	148,297.290	246,672,235	148,297.290	246,672,235
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	326.680	400,135	326.680	400,135
55. 1D	0.000	0	0.000	0	22,551.120	27,633,630	22,551.120	27,633,630
56. 2D1	0.000	0	0.000	0	1,421.390	1,279,265	1,421.390	1,279,265
57. 2D	0.000	0	0.000	0	3,253.140	2,927,820	3,253.140	2,927,820
58. 3D1	0.000	0	0.000	0	1,453.660	1,162,950	1,453.660	1,162,950
59. 3D	0.000	0	0.000	0	178.170	122,940	178.170	122,940
60. 4D1	0.000	0	0.000	0	2,494.400	1,433,955	2,494.400	1,433,955
61. 4D	0.000	0	0.000	0	953.110	476,555	953.110	476,555
62. Total	0.000	0	0.000	0	32,631.670	35,437,250	32,631.670	35,437,250
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	266.060	123,700	266.060	123,700
64. 1G	0.000	0	0.000	0	2,140.320	973,065	2,140.320	973,065
65. 2G1	0.000	0	0.000	0	1,460.870	650,055	1,460.870	650,055
66. 2G	0.000	0	0.000	0	1,085.710	472,240	1,085.710	472,240
67. 3G1	0.000	0	0.000	0	822.180	345,315	822.180	345,315
68. 3G	0.000	0	0.000	0	260.900	106,965	260.900	106,965
69. 4G1	0.000	0	0.000	0	2,601.820	1,040,715	2,601.820	1,040,715
70. 4G	0.000	0	0.000	0	5,673.200	2,212,475	5,673.200	2,212,475
71. Total	0.000	0	0.000	0	14,311.060	5,924,530	14,311.060	5,924,530
72. Waste	0.000	0	0.000	0	450.240	94,545	450.240	94,545
73. Other	0.000	0	0.000	0	586.510	114,680	586.510	114,680
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	196,276.770	288,243,240	196,276.770	288,243,240

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	0.000	0	0.000	0	221,231.780	355,424,160	221,231.780	355,424,160
77.Dry Land	0.000	0	0.000	0	58,942.100	62,400,190	58,942.100	62,400,190
78.Grass	0.000	0	0.000	0	45,425.020	18,694,390	45,425.020	18,694,390
79.Waste	0.000	0	0.000	0	596.350	125,220	596.350	125,220
80.Other	0.000	0	0.000	0	846.590	166,345	846.590	166,345
81.Exempt	0.000	0	0.000	0	0.000	0	0.000	0
<b>82.Total</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>327,041.840</b>	<b>436,810,305</b>	<b>327,041.840</b>	<b>436,810,305</b>

## 2007 Agricultural Land Detail

### County 1 - Adams

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	553.190	0.76%	940,425	0.86%	1,700.003
1A	50,201.380	68.83%	85,300,180	78.44%	1,699.160
2A1	2,571.360	3.53%	3,394,185	3.12%	1,319.996
2A	5,876.060	8.06%	7,516,550	6.91%	1,279.181
3A1	2,810.930	3.85%	3,092,040	2.84%	1,100.006
3A	385.340	0.53%	346,810	0.32%	900.010
4A1	5,194.540	7.12%	4,155,620	3.82%	799.997
4A	5,341.690	7.32%	4,006,115	3.68%	749.971
<b>Irrigated Total</b>	<b>72,934.490</b>	<b>100.00%</b>	<b>108,751,925</b>	<b>100.00%</b>	<b>1,491.090</b>

**Dry:**

1D1	103.480	0.39%	126,750	0.47%	1,224.874
1D	15,418.850	58.60%	18,881,740	70.03%	1,224.588
2D1	1,000.700	3.80%	900,635	3.34%	900.005
2D	3,404.640	12.94%	3,064,160	11.36%	899.995
3D1	1,928.150	7.33%	1,542,530	5.72%	800.005
3D	84.800	0.32%	58,510	0.22%	689.976
4D1	2,720.560	10.34%	1,563,990	5.80%	574.877
4D	1,649.250	6.27%	824,625	3.06%	500.000
<b>Dry Total</b>	<b>26,310.430</b>	<b>100.00%</b>	<b>26,962,940</b>	<b>100.00%</b>	<b>1,024.800</b>

**Grass:**

1G1	212.130	0.68%	98,630	0.77%	464.950
1G	2,620.120	8.42%	1,191,995	9.33%	454.939
2G1	3,751.620	12.06%	1,669,405	13.07%	444.982
2G	3,436.550	11.05%	1,494,800	11.71%	434.971
3G1	1,453.990	4.67%	610,635	4.78%	419.971
3G	1,220.960	3.92%	500,600	3.92%	410.005
4G1	2,030.660	6.53%	812,290	6.36%	400.012
4G	16,387.930	52.67%	6,391,505	50.05%	390.012
<b>Grass Total</b>	<b>31,113.960</b>	<b>100.00%</b>	<b>12,769,860</b>	<b>100.00%</b>	<b>410.422</b>

<b>Irrigated Total</b>	<b>72,934.490</b>	<b>55.78%</b>	<b>108,751,925</b>	<b>73.20%</b>	<b>1,491.090</b>
<b>Dry Total</b>	<b>26,310.430</b>	<b>20.12%</b>	<b>26,962,940</b>	<b>18.15%</b>	<b>1,024.800</b>
<b>Grass Total</b>	<b>31,113.960</b>	<b>23.79%</b>	<b>12,769,860</b>	<b>8.60%</b>	<b>410.422</b>
Waste	146.110	0.11%	30,675	0.02%	209.944
Other	260.080	0.20%	51,665	0.03%	198.650
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>130,765.070</b>	<b>100.00%</b>	<b>148,567,065</b>	<b>100.00%</b>	<b>1,136.137</b>

**As Related to the County as a Whole**

<b>Irrigated Total</b>	<b>72,934.490</b>	<b>32.97%</b>	<b>108,751,925</b>	<b>30.60%</b>	
<b>Dry Total</b>	<b>26,310.430</b>	<b>44.64%</b>	<b>26,962,940</b>	<b>43.21%</b>	
<b>Grass Total</b>	<b>31,113.960</b>	<b>68.50%</b>	<b>12,769,860</b>	<b>68.31%</b>	
Waste	146.110	24.50%	30,675	24.50%	
Other	260.080	30.72%	51,665	31.06%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>130,765.070</b>	<b>39.98%</b>	<b>148,567,065</b>	<b>34.01%</b>	

## 2007 Agricultural Land Detail

### County 1 - Adams

Market Area: **2**

<b>Irrigated:</b>	<b>Acres</b>	<b>% of Acres*</b>	<b>Value</b>	<b>% of Value*</b>	<b>Average Assessed Value*</b>
1A1	1,402.090	0.95%	2,523,770	1.02%	1,800.005
1A	114,240.890	77.04%	205,633,615	83.36%	1,800.000
2A1	5,803.850	3.91%	8,995,925	3.65%	1,549.992
2A	9,914.650	6.69%	13,879,720	5.63%	1,399.920
3A1	4,128.820	2.78%	5,160,825	2.09%	1,249.951
3A	677.820	0.46%	610,040	0.25%	900.002
4A1	7,716.560	5.20%	6,558,985	2.66%	849.988
4A	4,412.610	2.98%	3,309,355	1.34%	749.976
<b>Irrigated Total</b>	<b>148,297.290</b>	<b>100.00%</b>	<b>246,672,235</b>	<b>100.00%</b>	<b>1,663.363</b>

**Dry:**

1D1	326.680	1.00%	400,135	1.13%	1,224.853
1D	22,551.120	69.11%	27,633,630	77.98%	1,225.377
2D1	1,421.390	4.36%	1,279,265	3.61%	900.009
2D	3,253.140	9.97%	2,927,820	8.26%	899.998
3D1	1,453.660	4.45%	1,162,950	3.28%	800.015
3D	178.170	0.55%	122,940	0.35%	690.015
4D1	2,494.400	7.64%	1,433,955	4.05%	574.869
4D	953.110	2.92%	476,555	1.34%	500.000
<b>Dry Total</b>	<b>32,631.670</b>	<b>100.00%</b>	<b>35,437,250</b>	<b>100.00%</b>	<b>1,085.977</b>

**Grass:**

1G1	266.060	1.86%	123,700	2.09%	464.932
1G	2,140.320	14.96%	973,065	16.42%	454.635
2G1	1,460.870	10.21%	650,055	10.97%	444.977
2G	1,085.710	7.59%	472,240	7.97%	434.959
3G1	822.180	5.75%	345,315	5.83%	419.999
3G	260.900	1.82%	106,965	1.81%	409.984
4G1	2,601.820	18.18%	1,040,715	17.57%	399.995
4G	5,673.200	39.64%	2,212,475	37.34%	389.987
<b>Grass Total</b>	<b>14,311.060</b>	<b>100.00%</b>	<b>5,924,530</b>	<b>100.00%</b>	<b>413.982</b>

<b>Irrigated Total</b>	<b>148,297.290</b>	<b>75.56%</b>	<b>246,672,235</b>	<b>85.58%</b>	<b>1,663.363</b>
<b>Dry Total</b>	<b>32,631.670</b>	<b>16.63%</b>	<b>35,437,250</b>	<b>12.29%</b>	<b>1,085.977</b>
<b>Grass Total</b>	<b>14,311.060</b>	<b>7.29%</b>	<b>5,924,530</b>	<b>2.06%</b>	<b>413.982</b>
Waste	450.240	0.23%	94,545	0.03%	209.988
Other	586.510	0.30%	114,680	0.04%	195.529
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>196,276.770</b>	<b>100.00%</b>	<b>288,243,240</b>	<b>100.00%</b>	<b>1,468.555</b>

**As Related to the County as a Whole**

<b>Irrigated Total</b>	<b>148,297.290</b>	<b>67.03%</b>	<b>246,672,235</b>	<b>69.40%</b>	
<b>Dry Total</b>	<b>32,631.670</b>	<b>55.36%</b>	<b>35,437,250</b>	<b>56.79%</b>	
<b>Grass Total</b>	<b>14,311.060</b>	<b>31.50%</b>	<b>5,924,530</b>	<b>31.69%</b>	
Waste	450.240	75.50%	94,545	75.50%	
Other	586.510	69.28%	114,680	68.94%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>196,276.770</b>	<b>60.02%</b>	<b>288,243,240</b>	<b>65.99%</b>	



## 2007 Agricultural Land Detail

### County 1 - Adams

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	0.000	0	221,231.780	355,424,160
Dry	0.000	0	0.000	0	58,942.100	62,400,190
Grass	0.000	0	0.000	0	45,425.020	18,694,390
Waste	0.000	0	0.000	0	596.350	125,220
Other	0.000	0	0.000	0	846.590	166,345
Exempt	0.000	0	0.000	0	0.000	0
<b>Total</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>327,041.840</b>	<b>436,810,305</b>

AgLand	Total Acres	Total Value	Total Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	221,231.780	355,424,160	221,231.780	67.65%	355,424,160	81.37%	1,606.569
Dry	58,942.100	62,400,190	58,942.100	18.02%	62,400,190	14.29%	1,058.669
Grass	45,425.020	18,694,390	45,425.020	13.89%	18,694,390	4.28%	411.543
Waste	596.350	125,220	596.350	0.18%	125,220	0.03%	209.977
Other	846.590	166,345	846.590	0.26%	166,345	0.04%	196.488
Exempt	0.000	0	0.000	0.00%	0	0.00%	0.000
<b>Total</b>	<b>327,041.840</b>	<b>436,810,305</b>	<b>327,041.840</b>	<b>100.00%</b>	<b>436,810,305</b>	<b>100.00%</b>	<b>1,335.640</b>

\* Department of Property Assessment & Taxation Calculates

# Adams County Assessor's Office Overview

## **Introduction:**

Required by law- pursuant to Neb. Laws 2005, LB 263, Section 9

The Purpose: To submit a plan to the County Board of Equalization and to the Department of Property Assessment and Taxation on or before July 31st of each year. The plan describes the assessment actions planned for the next assessment year and the two years thereafter. This plan is required every 3 years and an update to the plan is required between the adoptions of each 3 year plan.

## **General Description of Office:**

There are approximately 16,000 parcels in Adams County. There is an average of 500 permits per year. There are approximately 2,000 personal property schedules filed and 1,000 homestead exemptions forms processed per year.

The office staff consists of the assessor, a deputy assessor, an appraiser, two associate appraisers, and three office clerks. The assessor supervises all proceedings in the office. The deputy oversees the personal property schedules, homestead exemptions, and the real estate transfer statements. The appraiser oversees the valuation process for residential, agricultural and commercial parcels. The associate appraisers help with the valuation for the residential, agricultural and commercial properties and do the pick-up work for the commercial parcels and the urban, suburban and rural residential parcels. The three office clerks handle the everyday occurrences at the front counter; taking personal property schedules and homestead exemptions, and one clerk is responsible for the real estate transfer statements.

## **Budgeting:**

The proposed budget for 2006-2007 is \$448,605. The county board extended the Information & Technology department's budget to accommodate for a GIS technician who has over 20 years of experience. As for the overall budget of the Assessor's Office, the board has been willing to assist with the process as long they are seeing results.

## **Responsibilities of Assessment:**

Record Maintenance:

Mapping - Cadastral maps are updated weekly as the real estate transfers are processed. The maps are in poor condition, but with the implementation of GIS in the near future, the information will be available electronically.

Property Record Cards - Cards contain all improvement information about the property including the required legal description, ownership, and valuation.

**Reports Files:**

- Abstract- Due March 19<sup>th</sup>
- Personal Property Abstract- June 15<sup>th</sup>
- Certification of Values- August 20<sup>th</sup>
- School District Taxable Value Report- August 25<sup>th</sup>
- Generate Tax Roll- November 22<sup>nd</sup>
- Certificate of Taxes Levied- December 1<sup>st</sup>

**Filing for Homestead Exemptions:**

Applications for homestead exemptions are accepted from February 1<sup>st</sup> – June 30<sup>th</sup>.

**Filing Personal Property:**

Applications for personal property are accepted from January 1<sup>st</sup> – May 1<sup>st</sup>. After which there is a 10% penalty until August 1<sup>st</sup> when the penalty changes to 25%.

**Real Property:**

Adams County consists of the following real property types:

	Parcels	% of Total Parcels	Values	% of Taxable Value Base
<b>Residential</b>	11,232	70%	\$800,127,445	50%
<b>Commercial</b>	1,361	8%	\$236,270,165	15%
<b>Industrial</b>	144	1%	\$80,617,800	5%
<b>Recreational</b>	9	0%	\$5,213,900	0%
<b>Agricultural</b>	3,276	20%	\$491,160,095	30%
<b>Total</b>	<b>16,022</b>		<b>\$1,613,389,405</b>	

Agricultural land is 30% of the real property valuation base and 68% of that is assessed as irrigated.

The residential parcels in Hastings, the small villages, and the large rural subdivisions were reappraised in 2000. The rural residential and commercial parcels were reappraised in 2001 and the agland and mobile home reappraisal was completed in 2002. Exterior inspections were done at these times. Values were put into the micro solve system.

**Pick-up Work:**

Pick-up work will be done from November through January of the next year.

**Sales File:**

The real estate transfer statements (521s) are filed within 45 days of receiving them from the Register of Deeds. They are recorded on the Property Record Cards, in the computer, in the assessment books and in the cadastral maps.

A sales review of residential, commercial and rural properties will be completed for the sales file. A personal inspection is done of each sold property and a sale questionnaire is completed with either the seller or the buyer if possible.

## **2006 Plan of Assessment Adams County Assessor's Office**

Ratio studies are done on all the sales beginning in September of each year. The sales are entered on excel spreadsheets and ratios run on each property type and market area. These studies are used to determine the areas that are out of compliance and need reviewing for the next assessment cycle.

Continual market analysis will be conducted each year in all categories of properties to ensure that the level of value and quality of assessment in Adams County is in compliance with state statutes.

### **Assessment Actions Planned for 2007:**

#### **Residential:**

A physical review will be conducted of the residential parcels in the middle third of the city of Hastings (approximately 3500 parcels), the southern and western suburban subdivisions (approximately 40 parcels), and the villages of Roseland and Holstein (approximately 350 parcels). The Rural Residential properties in the northeast quadrant of the county will also be reviewed (approximately 150 parcels). The physical review consists of checking measurements, qualities, conditions, and interior information. If there is not anyone home, door hangers are left and appointments for a review are set up if needed. All sales reviews and year-end pick-up work for all residential parcels will be completed by March 1, 2007.

#### **Agricultural Land:**

An agland sales review will be completed along with a review of the irrigated land classifications in the north half of the county using the Farm Service Agency aerial imagery and driving the townships for a physical review (approximately 3000 parcels). Land use will be updated as the information becomes available. The process of establishing agricultural land market areas will continue.

#### **Commercial:**

The appraisal staff will continue establishing new market areas. Commercial land will be revalued using the market areas. Then a ratio study will be completed for 2008 to see if any areas are out of compliance. Commercial sales reviews and pick-up work will be completed (approximately 110 parcels) by March 1<sup>st</sup>, 2007.

#### **GIS:**

The building of the parcel layer for the GIS system will continue along with establishing land classifications for the agricultural land.

## **Assessment Actions Planned for 2008:**

### **Residential:**

There will be a physical review of the residential parcels in the northern third of the city of Hastings (approximately 3,500 parcels) and the northern suburban subdivisions (approximately 250 parcels) and the villages of Ayr, Pauline, Hansen, and Trumbull (approximately 250 parcels). A physical review will be conducted of the rural residential properties in the northwest quadrant of Adams County (approximately 150 parcels). The physical reviews will consist of checking measurements, quality, condition and interior information. If there is not anyone home, door hangers are left and appointments for review are set up if needed. All residential sales reviews and pick-up work will be completed by March 1, 2008.

### **Agricultural Land:**

A review will be completed of the irrigated land classifications in the south half of the county using the Farm Service Agency aerial imagery and driving each township for a physical review (approximately 1200 parcels). An agland sales review will be carried out and agland market areas will be utilized.

### **Commercial:**

There will be a physical review of the commercial parcels in Adams County (approximately 1400 parcels), and the neighborhood boundaries will be reestablished if needed. The physical review will consist of checking measurements, occupancy codes, quality, condition and interior information. Commercial sales reviews and pick-up work will be completed by March 1, 2008.

### **GIS:**

The GIS system will be fine-tuned and improved upon and a layer for the agland market areas and Residential and Commercial neighborhoods will be created.

## **Assessment Actions Planned for 2009:**

### **Residential:**

A review will be conducted of Hastings residential neighborhoods, starting with the neighborhoods most out of compliance. The appraisal staff will physically review the eastern suburban subdivisions (approximately 30 parcels). There will be a review of the rural residential parcels in the southeast quadrant of the county (approximately 1000 parcels). The physical reviews will consist of checking measurements, quality, condition and interior information. If there is not anyone home, door hangers are left and appointments for review are set up if needed. Sales review and pick-up work for all residential parcels will be completed by March 1, 2009.

### **Agricultural Land:**

A review of the irrigated land classifications in the north half of Adams County will be performed using the Farm Service Agency aerial imagery and driving each township for a physical review (approximately 3000 parcels). An agricultural land sales review will be done.

**Commercial:**

A ratio study will be done to see if any market areas are out of compliance. Commercial sales reviews and pick-up work will be completed by March 1, 2009.

**GIS:**

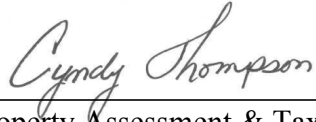
The GIS system will continue to be maintained, fine-tuned and improved upon.

## Certification

This is to certify that the 2007 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 Adams County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 7993.

Dated this 9th day of April, 2007.

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Property Assessment & Taxation