

## 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.

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## 2007 Commission Summary

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### Residential Real Property - Current

<b>Number of Sales</b>		<b>402</b>	<b>COD</b>	<b>22.63</b>
Total Sales Price	\$	29357057	<b>PRD</b>	<b>109.00</b>
Total Adj. Sales Price	\$	29357057	COV	42.45
Total Assessed Value	\$	27864514	STD	43.92
Avg. Adj. Sales Price	\$	73027.50	Avg. Abs. Dev.	22.02
Avg. Assessed Value	\$	69314.71	Min	22.27
<b>Median</b>		<b>97.30</b>	Max	554.55
Wgt. Mean		94.92	95% Median C.I.	95.53 to 98.79
Mean		103.46	95% Wgt. Mean C.I.	92.91 to 96.92
			95% Mean C.I.	99.16 to 107.75
% of Value of the Class of all Real Property Value in the County				46.04
% of Records Sold in the Study Period				9.03
% of Value Sold in the Study Period				10.82
Average Assessed Value of the Base				57,868

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### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>402</b>	<b>97.30</b>	<b>22.63</b>	<b>109.00</b>
<b>2006</b>	323	98.79	15.15	105.15
<b>2005</b>	275	98.93	9.39	103.66
<b>2004</b>	269	94.57	21.52	107.64
<b>2003</b>	264	94	18.42	103.28
<b>2002</b>	298	93	17.58	102.03
<b>2001</b>	380	94	19.64	103.39

## 2007 Commission Summary

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### Commercial Real Property - Current

<b>Number of Sales</b>		<b>58</b>	<b>COD</b>	<b>39.86</b>
Total Sales Price	\$	5799969	<b>PRD</b>	<b>127.03</b>
Total Adj. Sales Price	\$	5626969	COV	104.30
Total Assessed Value	\$	5436920	STD	128.02
Avg. Adj. Sales Price	\$	97016.71	Avg. Abs. Dev.	39.15
Avg. Assessed Value	\$	93740.00	Min	46.33
<b>Median</b>		<b>98.21</b>	Max	1019.17
Wgt. Mean		96.62	95% Median C.I.	96.11 to 99.97
Mean		122.74	95% Wgt. Mean C.I.	87.76 to 105.48
			95% Mean C.I.	89.79 to 155.69
% of Value of the Class of all Real Property Value in the County				14.91
% of Records Sold in the Study Period				7.31
% of Value Sold in the Study Period				6.52
Average Assessed Value of the Base				105,143

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### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>58</b>	<b>98.21</b>	<b>39.86</b>	<b>127.03</b>
<b>2006</b>	56	98.52	17.68	109.75
<b>2005</b>	42	99.32	25.07	98.09
<b>2004</b>	39	98.65	24.66	120.91
<b>2003</b>	39	99	31.26	140.5
<b>2002</b>	52	97	45.64	133.42
<b>2001</b>	49	95	42.12	100.94

## 2007 Commission Summary

07 Box Butte

### Agricultural Land - Current

<b>Number of Sales</b>	<b>46</b>	<b>COD</b>	<b>15.14</b>
Total Sales Price	\$ 5751273	<b>PRD</b>	<b>104.45</b>
Total Adj. Sales Price	\$ 5495548	COV	19.25
Total Assessed Value	\$ 3818535	STD	13.97
Avg. Adj. Sales Price	\$ 119468.43	Avg. Abs. Dev.	11.01
Avg. Assessed Value	\$ 83011.63	Min	45.41
<b>Median</b>	<b>72.69</b>	Max	105.90
Wgt. Mean	69.48	95% Median C.I.	66.68 to 80.44
Mean	72.58	95% Wgt. Mean C.I.	65.19 to 73.78
		95% Mean C.I.	68.54 to 76.61
% of Value of the Class of all Real Property Value in the County			40.12
% of Records Sold in the Study Period			1.65
% of Value Sold in the Study Period			3.7
Average Assessed Value of the Base			80,562

### Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>46</b>	<b>72.69</b>	<b>15.14</b>	<b>104.45</b>
<b>2006</b>	53	75.84	15.08	104.86
<b>2005</b>	57	77.05	13.87	103.51
<b>2004</b>	50	75.12	17.38	103.81
<b>2003</b>	66	77	19.43	106.68
<b>2002</b>	71	75	21.35	103.88
<b>2001</b>	71	75	18.32	104.82



## **2007 Opinions of the Property Tax Administrator for Box Butte 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 Box Butte County is 97% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Box Butte 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 Box Butte County is 98% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Box Butte 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 Box Butte County is 73% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Box Butte 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 Box Butte County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL: As the tables and narratives below will show, two of the three measures of central tendency are within acceptable range, while the mean is above the upper limit of acceptable range. The hypothetical removal of extreme outliers would bring the mean within range. Although either the overall median or the aggregate could be used to represent the level of value for the residential property class, for purposes of direct equalization, the median will be utilized for this function—particularly since there is very strong support for the R&O median provided by the Trended Preliminary Ratio. Further, the median falls within the rather narrow 95% Median Confidence Interval of 95.53 to 98.79.

Regarding quality of assessment for the residential class, both qualitative statistical measures are above their respective acceptable range. The hypothetical removal of extreme outliers would fail to bring either qualitative statistic within range.

**2007 Correlation Section  
for Box Butte 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>510</b>	<b>402</b>	<b>78.82</b>
<b>2006</b>	<b>417</b>	<b>323</b>	<b>77.46</b>
<b>2005</b>	<b>381</b>	<b>275</b>	<b>72.18</b>
<b>2004</b>	<b>380</b>	<b>269</b>	<b>70.79</b>
<b>2003</b>	<b>359</b>	<b>264</b>	<b>73.54</b>
<b>2002</b>	<b>371</b>	<b>298</b>	<b>80.32</b>
<b>2001</b>	<b>441</b>	<b>380</b>	<b>86.17</b>

RESIDENTIAL: An analysis of the percentage of residential sales used table indicates that the assessor deemed more than three-quarters of all residential sales qualified for assessment year 2007. This figure compared to the previous four years represents the highest percentage of sales deemed qualified since 2002. This further indicates no excessive trimming of the sample.

**2007 Correlation Section  
for Box Butte 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 Box Butte 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>96.41</b>	<b>1.57</b>	<b>97.92</b>	<b>97.30</b>
<b>2006</b>	<b>98.83</b>	<b>0.98</b>	<b>99.8</b>	<b>98.79</b>
<b>2005</b>	<b>93.17</b>	<b>12.26</b>	<b>104.59</b>	<b>98.93</b>
<b>2004</b>	<b>94.57</b>	<b>2.6</b>	<b>97.03</b>	<b>94.57</b>
<b>2003</b>	<b>94</b>	<b>-0.08</b>	<b>93.92</b>	<b>94</b>
<b>2002</b>	<b>93</b>	<b>0.72</b>	<b>93.67</b>	<b>93</b>
<b>2001</b>	<b>93</b>	<b>2.64</b>	<b>95.46</b>	<b>94</b>

RESIDENTIAL: Table III reveals that there is very strong support for the R&O median provided by the Trended Preliminary Ratio, since the difference between the two figures is less than one point (0.62 to be exact).

**2007 Correlation Section  
for Box Butte 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 Box Butte 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>2</b>	<b>2007</b>	<b>1.57</b>
<b>0.59</b>	<b>2006</b>	<b>0.98</b>
<b>6.5</b>	<b>2005</b>	<b>12.26</b>
<b>-0.3</b>	<b>2004</b>	<b>2.6</b>
<b>0</b>	<b>2003</b>	<b>-0.08</b>
<b>-0.42</b>	<b>2002</b>	<b>0.72</b>
<b>1.95</b>	<b>2001</b>	<b>2.64</b>

RESIDENTIAL: A comparison of the percent change in the sales file with the percent change in assessed value (excluding growth) reveals no statistically significant difference (0.43 points) between the two figures, and demonstrates that there is no difference between the valuation practices applied to the sold versus the unsold residential property within Box Butte County.

## 2007 Correlation Section for Box Butte 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 Box Butte 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>97.30</b>	<b>94.92</b>	<b>103.46</b>

RESIDENTIAL: Both the median and the aggregate are within acceptable range, and further review of the sales reveals that the mean is more than likely skewed by outlying sales. The hypothetical removal of these would not alter the median or the aggregate, but would bring the mean within acceptable range.

**2007 Correlation Section  
for Box Butte 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>22.63</b>	<b>109.00</b>
<b>Difference</b>	<b>7.63</b>	<b>6</b>

**RESIDENTIAL:** A review of the two qualitative statistical measures reveals that the neither of the qualitative statistics are within compliance. The hypothetical removal of extreme outliers would still fail to bring either qualitative measure within acceptable range. This may suggest assessment regressivity, and could be further examined by reviewing the heading “Sale Price” in the residential statistical profile.

**2007 Correlation Section  
for Box Butte 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>402</b>	<b>402</b>	<b>0</b>
<b>Median</b>	<b>96.41</b>	<b>97.30</b>	<b>0.89</b>
<b>Wgt. Mean</b>	<b>93.36</b>	<b>94.92</b>	<b>1.56</b>
<b>Mean</b>	<b>98.78</b>	<b>103.46</b>	<b>4.68</b>
<b>COD</b>	<b>20.83</b>	<b>22.63</b>	<b>1.8</b>
<b>PRD</b>	<b>105.81</b>	<b>109.00</b>	<b>3.19</b>
<b>Min Sales Ratio</b>	<b>13.06</b>	<b>22.27</b>	<b>9.21</b>
<b>Max Sales Ratio</b>	<b>329.03</b>	<b>554.55</b>	<b>225.52</b>

RESIDENTIAL: For assessment year 2007, the County revalued mobile homes in Alliance. Rural residential land was valued in the following manner: the home site acre is valued at \$8,000; acres 2-5 are valued at \$2,500 per acre; acres 6-10 are value at \$1,000 per acre, and acres 11-20 are valued at \$500 per acre. For 2007, economic depreciation in Hemingford was lowered. Table VII appears to reflect these actions.

**2007 Correlation Section  
for Box Butte County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL: Other than the completion of pickup work, no assessment actions were taken to address the commercial property class for the 2007 assessment year. Of the three measures of central tendency, only the median and aggregate are within acceptable range. The mean is significantly outside of acceptable range, and there is no evidence that it is being skewed by outlying sales. Due to moderately strong support provided by the Trended Preliminary Ratio, the median will be used as the indicator for the overall level of value. Further, the median falls within the rather narrow range of the 95% Median Confidence Interval of 96.11 to 99.97.

Both qualitative statistical measures are quite outside of their respective limit of acceptable range—and are not adversely affected by outliers. There is no available information that would suggest that the statistical profile does not represent both the level and quality of assessment for the commercial property class.

**2007 Correlation Section  
for Box Butte 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>97</b>	<b>58</b>	<b>59.79</b>
<b>2006</b>	<b>119</b>	<b>56</b>	<b>47.06</b>
<b>2005</b>	<b>92</b>	<b>42</b>	<b>45.65</b>
<b>2004</b>	<b>77</b>	<b>39</b>	<b>50.65</b>
<b>2003</b>	<b>63</b>	<b>39</b>	<b>61.9</b>
<b>2002</b>	<b>80</b>	<b>52</b>	<b>65</b>
<b>2001</b>	<b>81</b>	<b>49</b>	<b>60.49</b>

COMMERCIAL: Analysis of the Table II indicates that the assessor deemed approximately 60% (rounded) of all commercial sales qualified for the sales study period.

**2007 Correlation Section  
for Box Butte 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 Box Butte 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>98.21</b>	<b>1.34</b>	<b>99.52</b>	<b>98.21</b>
<b>2006</b>	<b>99.97</b>	<b>7.73</b>	<b>107.7</b>	<b>98.52</b>
<b>2005</b>	<b>98.65</b>	<b>4.05</b>	<b>102.64</b>	<b>99.32</b>
<b>2004</b>	<b>98.65</b>	<b>0.01</b>	<b>98.66</b>	<b>98.65</b>
<b>2003</b>	<b>85</b>	<b>-3.09</b>	<b>82.37</b>	<b>99</b>
<b>2002</b>	<b>98</b>	<b>0.77</b>	<b>98.75</b>	<b>97</b>
<b>2001</b>	<b>91</b>	<b>3.55</b>	<b>94.23</b>	<b>95</b>

COMMERCIAL: As shown in Table III, there is moderately strong support for the R&O median provided by the Trended Preliminary Ratio, since the difference between them is less than two points (1.31).

**2007 Correlation Section  
for Box Butte 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 Box Butte 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>0.02</b>	<b>2007</b>	<b>1.34</b>
<b>-3.95</b>	<b>2006</b>	<b>7.73</b>
<b>0.21</b>	<b>2005</b>	<b>4.05</b>
<b>0</b>	<b>2004</b>	<b>0.01</b>
<b>2.56</b>	<b>2003</b>	<b>-3.09</b>
<b>-0.31</b>	<b>2002</b>	<b>0.77</b>
<b>4.24</b>	<b>2001</b>	<b>3.55</b>

COMMERCIAL: Comparison of the percent change in the sales file with the percent change in the commercial base is statistically insignificant, and demonstrates that there is no significant difference in the valuation practices applied to the sold versus the unsold commercial property.

## 2007 Correlation Section for Box Butte 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 Box Butte 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>98.21</b>	<b>96.62</b>	<b>122.74</b>

COMMERCIAL: Of the three measures of central tendency, only the median and aggregate are within acceptable range. The hypothetical removal of the two extreme outliers would not move the mean within acceptable range.

**2007 Correlation Section  
for Box Butte 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>39.86</b>	<b>127.03</b>
<b>Difference</b>	<b>19.86</b>	<b>24.03</b>

COMMERCIAL: Both qualitative statistical measures are quite outside of their respective limit of acceptable range. The hypothetical removal of the two extreme outliers would still leave the coefficient of dispersion 3.5 points above the upper limit, and the price-related differential would still be 8.78 points above its respective upper limit.

**2007 Correlation Section  
for Box Butte 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>58</b>	<b>58</b>	<b>0</b>
<b>Median</b>	<b>98.21</b>	<b>98.21</b>	<b>0</b>
<b>Wgt. Mean</b>	<b>96.50</b>	<b>96.62</b>	<b>0.12</b>
<b>Mean</b>	<b>119.02</b>	<b>122.74</b>	<b>3.72</b>
<b>COD</b>	<b>35.81</b>	<b>39.86</b>	<b>4.05</b>
<b>PRD</b>	<b>123.34</b>	<b>127.03</b>	<b>3.69</b>
<b>Min Sales Ratio</b>	<b>46.33</b>	<b>46.33</b>	<b>0</b>
<b>Max Sales Ratio</b>	<b>1019.17</b>	<b>1019.17</b>	<b>0</b>

COMMERCIAL: Other than the completion of pickup work, the assessor took no assessment actions to address the commercial property class for assessment year 2007. Table VII appears to reflect only the pickup work's effect on the sales file.

**2007 Correlation Section  
for Box Butte County**

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**Agricultural Land**

**I. Correlation**

AGRICULTURAL UNIMPROVED: A review of the statistical profile reveals that all three measures of central tendency are within the acceptable range, and the median and mean only fractionally differ in value. However, since there is very strong support provided for the R&O median by the Trended Preliminary ratio, the median will be used as point estimate of the level of value for agricultural land.

Regarding quality of assessment and uniformity, the coefficient of dispersion is well within the acceptable range, but the price-related differential remains less than two points above the upper limit. The hypothetical removal of the two extreme outliers would fail to bring the PRD within acceptable range.

**2007 Correlation Section  
for Box Butte 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>78</b>	<b>46</b>	<b>58.97</b>
<b>2006</b>	<b>106</b>	<b>53</b>	<b>50</b>
<b>2005</b>	<b>122</b>	<b>57</b>	<b>46.72</b>
<b>2004</b>	<b>100</b>	<b>50</b>	<b>50</b>
<b>2003</b>	<b>130</b>	<b>66</b>	<b>50.77</b>
<b>2002</b>	<b>119</b>	<b>71</b>	<b>59.66</b>
<b>2001</b>	<b>127</b>	<b>71</b>	<b>55.91</b>

AGRICULTURAL UNIMPROVED: The percentage of sales used for assessment year 2007 is higher than the previous four years, and fits within the percentages used in 2001 and 2002.

**2007 Correlation Section  
for Box Butte 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 Box Butte 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>73.87</b>	<b>-0.42</b>	<b>73.56</b>	<b>72.69</b>
<b>2006</b>	<b>74.82</b>	<b>3.37</b>	<b>77.34</b>	<b>75.84</b>
<b>2005</b>	<b>74.94</b>	<b>7.54</b>	<b>80.59</b>	<b>77.05</b>
<b>2004</b>	<b>73.85</b>	<b>0.04</b>	<b>73.88</b>	<b>75.12</b>
<b>2003</b>	<b>77</b>	<b>-0.12</b>	<b>76.91</b>	<b>77</b>
<b>2002</b>	<b>76</b>	<b>-0.67</b>	<b>75.49</b>	<b>75</b>
<b>2001</b>	<b>74</b>	<b>6.76</b>	<b>79</b>	<b>75</b>

AGRICULTURAL UNIMPROVED: There is very strong support provided for the R&O median by the Trended Preliminary ratio, since the mathematical difference between the two is less than one point (0.87).

**2007 Correlation Section  
for Box Butte 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 Box Butte 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>0</b>	<b>2007</b>	<b>-0.42</b>
<b>6.35</b>	<b>2006</b>	<b>3.37</b>
<b>0.22</b>	<b>2005</b>	<b>7.54</b>
<b>1.56</b>	<b>2004</b>	<b>0.04</b>
<b>2.74</b>	<b>2003</b>	<b>-0.12</b>
<b>-1.15</b>	<b>2002</b>	<b>-0.67</b>
<b>1.29</b>	<b>2001</b>	<b>6.76</b>

AGRICULTURAL UNIMPROVED: As shown in the above table, there is virtually no statistical difference between the percent change in the sales file versus the percent change in assessed value (excluding growth). Thus, there is no appreciable difference between the assessment of sold versus unsold agricultural land within the County.

## 2007 Correlation Section for Box Butte 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 Box Butte 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>72.69</b>	<b>69.48</b>	<b>72.58</b>

AGRICULTURAL UNIMPROVED: All three measures of central tendency are within the acceptable range, and the median and mean only fractionally differ in value. Either could be used as the point estimate for the level of value of agricultural land.

**2007 Correlation Section  
for Box Butte 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>15.14</b>	<b>104.45</b>
<b>Difference</b>	<b>0</b>	<b>1.45</b>

**AGRICULTURAL UNIMPROVED:** The coefficient of dispersion is well within the acceptable range, but the price-related differential remains less than two points above the upper limit. The hypothetical removal of the two extreme outliers would fail to bring the PRD within compliance.

**2007 Correlation Section  
for Box Butte 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>46</b>	<b>46</b>	<b>0</b>
<b>Median</b>	<b>73.87</b>	<b>72.69</b>	<b>-1.18</b>
<b>Wgt. Mean</b>	<b>70.12</b>	<b>69.48</b>	<b>-0.64</b>
<b>Mean</b>	<b>73.35</b>	<b>72.58</b>	<b>-0.77</b>
<b>COD</b>	<b>15.44</b>	<b>15.14</b>	<b>-0.3</b>
<b>PRD</b>	<b>104.61</b>	<b>104.45</b>	<b>-0.16</b>
<b>Min Sales Ratio</b>	<b>45.67</b>	<b>45.41</b>	<b>-0.26</b>
<b>Max Sales Ratio</b>	<b>107.00</b>	<b>105.90</b>	<b>-1.1</b>

AGRICULTURAL UNIMPROVED: For 2007, the assessor lowered agricultural Market Area 1 irrigated, dry and CRP Land Capability Groups to more closely match 75% of market value (there were 19 qualified sales within the Market Area 1 subclass). These actions appear to be reflected in Table VII.

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

07 Box Butte

	<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	252,832,817	257,510,809	4,677,992	1.85	719,550	1.57
2. Recreational	0	0	0		0	
3. Ag-Homesite Land, Ag-Res Dwellings	33,852,004	34,775,439	923,435	2.73	*-----	2.73
<b>4. Total Residential (sum lines 1-3)</b>	<b>286,684,821</b>	<b>292,286,248</b>	<b>5,601,427</b>	<b>1.95</b>	<b>719,550</b>	<b>1.7</b>
5. Commercial	71,648,023	72,856,810	1,208,787	1.69	750,619	0.64
6. Industrial	9,890,938	10,521,892	630,954	6.38	0	6.38
7. Ag-Farmsite Land, Outbuildings	12,463,080	14,230,469	1,767,389	14.18	30,320	13.94
8. Minerals	0	0	0		0	
<b>9. Total Commercial (sum lines 5-8)</b>	<b>94,002,041</b>	<b>97,609,171</b>	<b>3,607,130</b>	<b>3.84</b>	<b>750,619</b>	<b>3.04</b>
<b>10. Total Non-Agland Real Property</b>	<b>380,686,862</b>	<b>389,895,419</b>	<b>9,208,557</b>	<b>2.42</b>	<b>1,500,489</b>	<b>2.02</b>
11. Irrigated	72,818,089	73,273,153	455,064	0.62		
12. Dryland	59,041,792	57,970,703	-1,071,089	-1.81		
13. Grassland	45,173,126	45,014,186	-158,940	-0.35		
14. Wasteland	84,279	80,634	-3,645	-4.32		
15. Other Agland	873,933	906,838	32,905	3.77		
<b>16. Total Agricultural Land</b>	<b>177,991,219</b>	<b>177,245,514</b>	<b>-745,705</b>	<b>-0.42</b>		
<b>17. Total Value of All Real Property (Locally Assessed)</b>	<b>558,678,081</b>	<b>567,140,933</b>	<b>8,462,852</b>	<b>1.51</b>	<b>1,500,489</b>	<b>1.25</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**

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

NUMBER of Sales:	402	<b>MEDIAN:</b>	<b>97</b>	COV:	42.45	95% Median C.I.:	95.53 to 98.79
TOTAL Sales Price:	29,357,057	WGT. MEAN:	95	STD:	43.92	95% Wgt. Mean C.I.:	92.91 to 96.92
TOTAL Adj.Sales Price:	29,357,057	MEAN:	103	AVG.ABS.DEV:	22.02	95% Mean C.I.:	99.16 to 107.75
TOTAL Assessed Value:	27,864,514						
AVG. Adj. Sales Price:	73,027	COD:	22.63	MAX Sales Ratio:	554.55		
AVG. Assessed Value:	69,314	PRD:	109.00	MIN Sales Ratio:	22.27		

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
<u>Qrtrs</u>												
07/01/04 TO 09/30/04	52	99.19	106.99	100.80	19.86	106.13	22.27	205.16	97.66 to 100.69	62,801	63,305	
10/01/04 TO 12/31/04	36	104.45	107.83	104.72	16.15	102.97	51.09	212.87	99.64 to 114.35	61,625	64,534	
01/01/05 TO 03/31/05	40	100.77	108.31	101.21	19.59	107.01	60.99	226.95	96.07 to 105.64	66,009	66,807	
04/01/05 TO 06/30/05	59	99.10	98.49	95.14	18.98	103.52	32.95	161.18	88.58 to 103.17	74,908	71,270	
07/01/05 TO 09/30/05	53	96.80	106.47	94.00	27.04	113.27	25.60	235.07	90.28 to 102.29	77,383	72,738	
10/01/05 TO 12/31/05	46	93.87	94.63	91.34	13.97	103.60	29.00	164.86	88.87 to 98.18	76,900	70,241	
01/01/06 TO 03/31/06	56	95.95	116.50	93.60	35.83	124.46	43.23	554.55	93.33 to 100.64	77,503	72,547	
04/01/06 TO 06/30/06	60	87.63	91.36	87.37	21.49	104.57	27.07	329.03	83.79 to 94.71	80,565	70,387	
<u>Study Years</u>												
07/01/04 TO 06/30/05	187	100.18	104.75	99.59	19.02	105.18	22.27	226.95	98.79 to 102.11	67,081	66,804	
07/01/05 TO 06/30/06	215	94.17	102.33	91.43	25.39	111.92	25.60	554.55	91.32 to 96.23	78,199	71,498	
<u>Calendar Yrs</u>												
01/01/05 TO 12/31/05	198	97.08	101.71	95.00	20.49	107.07	25.60	235.07	94.56 to 100.28	74,235	70,522	
<u>ALL</u>												
	402	97.30	103.46	94.92	22.63	109.00	22.27	554.55	95.53 to 98.79	73,027	69,314	

<b>ASSESSOR LOCATION</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
ALLIANCE RES	329	97.99	101.32	95.56	17.67	106.03	22.27	329.03	96.11 to 99.17	72,734	69,507	
HEMINGFORD RES	29	94.79	97.02	93.94	40.42	103.28	27.07	242.41	60.31 to 109.03	55,942	52,551	
RAINBOW SUBDV	13	94.06	104.65	85.23	29.10	122.78	66.04	230.00	70.96 to 98.31	51,957	44,283	
RURAL RES1	24	94.63	142.78	92.41	69.38	154.50	43.23	554.55	82.77 to 149.11	91,216	84,296	
RURAL RES2	7	86.20	93.33	92.91	13.65	100.45	76.07	123.74	76.07 to 123.74	134,357	124,837	
<u>ALL</u>												
	402	97.30	103.46	94.92	22.63	109.00	22.27	554.55	95.53 to 98.79	73,027	69,314	

<b>LOCATIONS: URBAN, SUBURBAN &amp; RURAL</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	358	97.93	100.98	95.46	19.43	105.78	22.27	329.03	95.76 to 99.17	71,374	68,133	
3	44	94.12	123.65	91.26	48.83	135.49	43.23	554.55	83.31 to 98.98	86,480	78,924	
<u>ALL</u>												
	402	97.30	103.46	94.92	22.63	109.00	22.27	554.55	95.53 to 98.79	73,027	69,314	

<b>STATUS: IMPROVED, UNIMPROVED &amp; IOLL</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	380	97.39	101.42	94.87	19.83	106.90	22.27	329.03	95.27 to 98.79	76,469	72,545	
2	22	97.08	138.71	99.53	70.83	139.37	27.07	554.55	74.06 to 120.12	13,575	13,511	
<u>ALL</u>												
	402	97.30	103.46	94.92	22.63	109.00	22.27	554.55	95.53 to 98.79	73,027	69,314	

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

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

NUMBER of Sales:	402	<b>MEDIAN:</b>	<b>97</b>	COV:	42.45	95% Median C.I.:	95.53 to 98.79
TOTAL Sales Price:	29,357,057	WGT. MEAN:	95	STD:	43.92	95% Wgt. Mean C.I.:	92.91 to 96.92
TOTAL Adj.Sales Price:	29,357,057	MEAN:	103	AVG.ABS.DEV:	22.02	95% Mean C.I.:	99.16 to 107.75
TOTAL Assessed Value:	27,864,514						
AVG. Adj. Sales Price:	73,027	COD:	22.63	MAX Sales Ratio:	554.55		
AVG. Assessed Value:	69,314	PRD:	109.00	MIN Sales Ratio:	22.27		

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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
01	393	97.42	103.54	94.99	22.37	109.00	22.27	554.55	95.70 to 98.82	73,269	69,596
06											
07	9	77.08	99.85	91.24	38.17	109.43	60.31	192.02	70.69 to 149.11	62,466	56,995
ALL	402	97.30	103.46	94.92	22.63	109.00	22.27	554.55	95.53 to 98.79	73,027	69,314

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
07-0006	359	97.66	103.14	95.56	19.77	107.93	22.27	474.10	96.11 to 98.98	73,510	70,245
07-0010	43	92.97	106.14	89.21	47.49	118.98	27.07	554.55	76.07 to 100.48	68,993	61,546
62-0021											
62-0063											
NonValid School											
ALL	402	97.30	103.46	94.92	22.63	109.00	22.27	554.55	95.53 to 98.79	73,027	69,314

**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	30	94.06	120.48	88.61	70.16	135.97	22.27	554.55	71.43 to 104.41	16,176	14,334
Prior TO 1860											
1860 TO 1899	6	83.19	99.09	74.57	44.14	132.87	53.81	163.69	53.81 to 163.69	60,833	45,365
1900 TO 1919	74	100.48	108.61	99.95	26.42	108.66	51.09	235.07	94.79 to 109.62	48,945	48,923
1920 TO 1939	76	98.23	110.99	95.59	26.75	116.10	43.23	329.03	93.57 to 102.74	56,825	54,320
1940 TO 1949	42	98.55	97.54	95.45	11.91	102.19	65.24	135.84	91.34 to 101.93	63,717	60,816
1950 TO 1959	31	98.91	97.75	95.13	10.84	102.76	66.30	138.32	93.69 to 102.44	81,158	77,203
1960 TO 1969	16	94.21	92.68	92.31	7.68	100.39	71.68	108.99	83.79 to 99.22	91,712	84,664
1970 TO 1979	76	97.77	98.45	97.23	11.32	101.25	62.42	134.60	94.08 to 101.30	100,055	97,287
1980 TO 1989	31	92.41	97.25	91.17	20.40	106.67	48.79	195.14	82.78 to 99.58	101,170	92,233
1990 TO 1994	4	99.91	99.61	101.04	4.13	98.58	94.17	104.43	N/A	126,125	127,434
1995 TO 1999	10	83.94	85.87	87.01	15.50	98.69	60.31	111.50	61.63 to 100.48	156,360	136,041
2000 TO Present	6	91.84	90.75	89.99	11.43	100.84	76.08	105.24	76.08 to 105.24	183,000	164,686
ALL	402	97.30	103.46	94.92	22.63	109.00	22.27	554.55	95.53 to 98.79	73,027	69,314

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

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

NUMBER of Sales:	402	<b>MEDIAN:</b>	<b>97</b>	COV:	42.45	95% Median C.I.:	95.53 to 98.79
TOTAL Sales Price:	29,357,057	WGT. MEAN:	95	STD:	43.92	95% Wgt. Mean C.I.:	92.91 to 96.92
TOTAL Adj.Sales Price:	29,357,057	MEAN:	103	AVG.ABS.DEV:	22.02	95% Mean C.I.:	99.16 to 107.75
TOTAL Assessed Value:	27,864,514						
AVG. Adj. Sales Price:	73,027	COD:	22.63	MAX Sales Ratio:	554.55		
AVG. Assessed Value:	69,314	PRD:	109.00	MIN Sales Ratio:	22.27		

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	7	97.00	193.62	195.89	101.34	98.84	94.06	554.55	94.06 to 554.55	3,666	7,182
5000 TO 9999	7	105.99	134.17	113.73	84.30	117.97	32.95	474.10	32.95 to 474.10	7,400	8,416
Total \$ _____											
1 TO 9999	14	101.50	163.89	140.95	93.07	116.28	32.95	554.55	36.75 to 230.00	5,533	7,799
10000 TO 29999	61	136.41	136.21	136.63	33.57	99.69	22.27	329.03	107.54 to 154.20	19,846	27,116
30000 TO 59999	87	99.17	100.60	100.42	16.94	100.18	51.92	161.18	96.20 to 102.74	46,580	46,777
60000 TO 99999	152	95.62	94.53	94.81	11.40	99.70	25.60	140.13	93.42 to 97.92	77,678	73,649
100000 TO 149999	64	93.25	91.39	91.05	11.61	100.37	43.73	119.26	87.45 to 97.23	119,139	108,477
150000 TO 249999	22	82.62	83.14	83.64	15.45	99.40	43.23	104.43	75.88 to 98.41	183,836	153,768
250000 TO 499999	2	94.00	94.00	94.69	10.02	99.26	84.58	103.41	N/A	270,000	255,668
ALL											
	402	97.30	103.46	94.92	22.63	109.00	22.27	554.55	95.53 to 98.79	73,027	69,314

**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	11	36.75	72.21	45.80	115.43	157.68	22.27	230.00	27.07 to 97.00	8,004	3,665
5000 TO 9999	5	120.12	121.06	100.67	27.03	120.25	55.42	188.67	N/A	8,100	8,154
Total \$ _____											
1 TO 9999	16	94.06	87.48	63.09	48.92	138.66	22.27	230.00	32.95 to 120.12	8,034	5,068
10000 TO 29999	44	101.40	125.03	98.63	48.65	126.77	25.60	554.55	84.00 to 116.99	21,387	21,095
30000 TO 59999	117	98.91	107.38	96.27	26.50	111.54	43.73	242.41	93.57 to 102.24	47,942	46,153
60000 TO 99999	157	96.26	99.15	94.63	14.08	104.78	43.23	329.03	94.56 to 98.30	82,494	78,065
100000 TO 149999	52	97.41	97.67	95.83	10.88	101.92	70.43	133.57	93.33 to 100.89	124,686	119,483
150000 TO 249999	15	90.02	91.73	90.96	11.33	100.84	75.88	115.46	81.93 to 101.04	196,860	179,061
250000 TO 499999	1	103.41	103.41	103.41			103.41	103.41	N/A	290,000	299,878
ALL											
	402	97.30	103.46	94.92	22.63	109.00	22.27	554.55	95.53 to 98.79	73,027	69,314

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

Type: Qualified

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

(!: AVTot=0)

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TOTAL Adj.Sales Price:	29,357,057	MEAN:	103	AVG.ABS.DEV:	22.02	95% Mean C.I.:	99.16 to 107.75
TOTAL Assessed Value:	27,864,514						
AVG. Adj. Sales Price:	73,027	COD:	22.63	MAX Sales Ratio:	554.55		
AVG. Assessed Value:	69,314	PRD:	109.00	MIN Sales Ratio:	22.27		

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<b>QUALITY</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	30	94.06	120.48	88.61	70.16	135.97	22.27	554.55	71.43 to 104.41		16,176	14,334
10	7	94.17	93.52	87.96	17.93	106.33	61.63	130.76	61.63 to 130.76		92,714	81,552
15	7	145.08	137.10	110.00	20.56	124.64	80.39	183.76	80.39 to 183.76		34,985	38,483
20	70	99.31	109.47	90.98	30.85	120.33	43.23	242.41	93.33 to 102.74		54,863	49,912
25	69	97.94	104.29	98.37	18.08	106.03	60.99	235.07	92.77 to 102.11		58,577	57,620
30	191	96.07	98.13	95.01	14.80	103.28	48.79	329.03	94.08 to 98.28		83,696	79,521
35	18	100.26	97.21	93.64	9.28	103.81	71.47	133.57	90.28 to 101.49		127,361	119,262
40	10	102.36	100.87	98.48	9.05	102.43	75.88	122.12	81.93 to 115.46		181,690	178,921
<u>ALL</u>												
	402	97.30	103.46	94.92	22.63	109.00	22.27	554.55	95.53 to 98.79		73,027	69,314

<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)	30	94.06	120.48	88.61	70.16	135.97	22.27	554.55	71.43 to 104.41		16,176	14,334
100	9	76.42	88.70	80.44	32.04	110.27	48.79	192.02	60.31 to 105.24		64,411	51,813
101	233	97.99	103.07	94.28	19.82	109.32	43.23	242.41	95.27 to 99.17		72,762	68,600
102	21	100.24	100.64	96.99	13.43	103.76	71.47	140.13	87.56 to 109.62		91,571	88,819
103	28	95.47	95.27	95.04	11.20	100.25	66.04	119.26	87.45 to 101.49		113,917	108,263
104	37	96.07	99.83	93.76	19.74	106.47	53.81	205.16	87.73 to 101.17		73,170	68,606
106	2	88.99	88.99	89.86	12.69	99.03	77.70	100.28	N/A		74,250	66,722
111	32	99.66	103.97	100.72	11.54	103.23	82.47	195.14	94.56 to 104.37		86,200	86,821
301	1	95.53	95.53	95.53			95.53	95.53	N/A		80,000	76,420
302	4	90.44	88.03	87.86	7.61	100.19	73.82	97.42	N/A		78,100	68,618
304	3	104.88	164.97	136.83	85.19	120.56	60.99	329.03	N/A		31,066	42,508
305	2	119.63	119.63	126.27	11.66	94.74	105.68	133.57	N/A		63,000	79,549
<u>ALL</u>												
	402	97.30	103.46	94.92	22.63	109.00	22.27	554.55	95.53 to 98.79		73,027	69,314

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

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

NUMBER of Sales:	402	<b>MEDIAN:</b>	<b>97</b>	COV:	42.45	95% Median C.I.:	95.53 to 98.79
TOTAL Sales Price:	29,357,057	WGT. MEAN:	95	STD:	43.92	95% Wgt. Mean C.I.:	92.91 to 96.92
TOTAL Adj.Sales Price:	29,357,057	MEAN:	103	AVG.ABS.DEV:	22.02	95% Mean C.I.:	99.16 to 107.75
TOTAL Assessed Value:	27,864,514						
AVG. Adj. Sales Price:	73,027	COD:	22.63	MAX Sales Ratio:	554.55		
AVG. Assessed Value:	69,314	PRD:	109.00	MIN Sales Ratio:	22.27		

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CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	30	94.06	120.48	88.61	70.16	135.97	22.27	554.55	71.43 to 104.41	16,176	14,334
10	15	107.32	110.18	104.68	29.72	105.25	55.42	174.61	70.96 to 135.08	22,326	23,372
15	4	98.93	101.66	99.04	28.80	102.64	57.50	151.27	N/A	40,625	40,236
20	91	100.64	107.44	96.74	23.94	111.06	43.73	235.07	97.36 to 105.68	54,858	53,069
25	24	102.44	110.87	106.70	16.11	103.91	83.79	184.49	96.74 to 118.81	63,135	67,363
30	226	95.40	98.77	93.16	15.91	106.02	43.23	329.03	93.42 to 97.42	88,734	82,663
35	3	101.30	102.35	101.76	8.29	100.58	90.28	115.46	N/A	166,333	169,261
40	8	99.64	93.17	96.65	9.65	96.40	60.31	105.24	60.31 to 105.24	136,750	132,170
50	1	104.43	104.43	104.43			104.43	104.43	N/A	220,000	229,742
ALL	402	97.30	103.46	94.92	22.63	109.00	22.27	554.55	95.53 to 98.79	73,027	69,314

**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)

NUMBER of Sales:	58	<b>MEDIAN:</b>	<b>98</b>	COV:	104.30	95% Median C.I.:	96.11 to 99.97
TOTAL Sales Price:	5,799,969	WGT. MEAN:	97	STD:	128.02	95% Wgt. Mean C.I.:	87.76 to 105.48
TOTAL Adj.Sales Price:	5,626,969	MEAN:	123	AVG.ABS.DEV:	39.15	95% Mean C.I.:	89.79 to 155.69
TOTAL Assessed Value:	5,436,920						
AVG. Adj. Sales Price:	97,016	COD:	39.86	MAX Sales Ratio:	1019.17		
AVG. Assessed Value:	93,740	PRD:	127.03	MIN Sales Ratio:	46.33		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	2	102.66	102.66	106.49	6.38	96.40	96.11	109.21	N/A	26,500	28,220
10/01/03 TO 12/31/03	3	93.89	95.83	94.73	2.68	101.16	93.02	100.58	N/A	54,166	51,311
01/01/04 TO 03/31/04	6	99.24	112.72	100.42	19.02	112.25	86.88	159.14	86.88 to 159.14	297,761	299,017
04/01/04 TO 06/30/04	8	98.92	114.56	107.63	23.68	106.44	72.80	250.94	72.80 to 250.94	64,687	69,623
07/01/04 TO 09/30/04	1	94.97	94.97	94.97			94.97	94.97	N/A	46,500	44,162
10/01/04 TO 12/31/04	7	100.02	262.51	103.62	183.82	253.33	49.88	1019.17	49.88 to 1019.17	27,442	28,437
01/01/05 TO 03/31/05	4	100.89	105.60	99.32	11.06	106.33	90.47	130.15	N/A	145,250	144,256
04/01/05 TO 06/30/05	8	97.31	103.47	102.43	7.60	101.02	95.19	128.35	95.19 to 128.35	65,212	66,794
07/01/05 TO 09/30/05	1	180.17	180.17	180.17			180.17	180.17	N/A	30,000	54,051
10/01/05 TO 12/31/05	6	94.74	86.33	88.55	19.48	97.50	49.47	117.45	49.47 to 117.45	53,333	47,224
01/01/06 TO 03/31/06	2	74.38	74.38	58.70	21.88	126.70	58.10	90.65	N/A	295,500	173,461
04/01/06 TO 06/30/06	10	86.75	100.38	101.39	32.87	99.00	46.33	232.06	72.52 to 113.59	82,510	83,653
<u>Study Years</u>											
07/01/03 TO 06/30/04	19	98.46	109.77	101.66	17.42	107.97	72.80	250.94	95.74 to 101.44	132,608	134,813
07/01/04 TO 06/30/05	20	98.33	159.14	100.99	71.00	157.57	49.88	1019.17	96.24 to 117.95	67,064	67,730
07/01/05 TO 06/30/06	19	90.65	97.40	86.11	30.57	113.11	46.33	232.06	72.52 to 106.81	92,952	80,045
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	22	99.03	160.24	102.03	73.11	157.05	49.88	1019.17	95.74 to 135.63	115,575	117,923
01/01/05 TO 12/31/05	19	98.17	102.54	99.73	15.94	102.82	49.47	180.17	95.19 to 117.45	76,457	76,251
<u>ALL</u>	58	98.21	122.74	96.62	39.86	127.03	46.33	1019.17	96.11 to 99.97	97,016	93,740

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ALLIANCE COMM	47	98.17	127.22	95.58	42.42	133.10	49.47	1019.17	96.11 to 99.59	107,174	102,440
HEMINGFORD COMM	10	97.72	100.41	97.81	28.21	102.66	46.33	159.14	49.88 to 130.15	46,977	45,947
INDUSTRIAL	1	135.63	135.63	135.63			135.63	135.63	N/A	120,000	162,757
<u>ALL</u>	58	98.21	122.74	96.62	39.86	127.03	46.33	1019.17	96.11 to 99.97	97,016	93,740

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	57	98.17	122.51	95.77	39.91	127.92	46.33	1019.17	95.74 to 99.97	96,613	92,529
2	1	135.63	135.63	135.63			135.63	135.63	N/A	120,000	162,757
<u>ALL</u>	58	98.21	122.74	96.62	39.86	127.03	46.33	1019.17	96.11 to 99.97	97,016	93,740

# 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)

NUMBER of Sales:	58	<b>MEDIAN:</b>	<b>98</b>	COV:	104.30	95% Median C.I.:	96.11 to 99.97
TOTAL Sales Price:	5,799,969	WGT. MEAN:	97	STD:	128.02	95% Wgt. Mean C.I.:	87.76 to 105.48
TOTAL Adj.Sales Price:	5,626,969	MEAN:	123	AVG.ABS.DEV:	39.15	95% Mean C.I.:	89.79 to 155.69
TOTAL Assessed Value:	5,436,920						
AVG. Adj. Sales Price:	97,016	COD:	39.86	MAX Sales Ratio:	1019.17		
AVG. Assessed Value:	93,740	PRD:	127.03	MIN Sales Ratio:	46.33		

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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	51	98.25	104.79	96.53	18.41	108.55	46.33	250.94	96.21 to 99.97	109,477	105,683
2	7	77.14	253.54	107.93	245.74	234.90	49.88	1019.17	49.88 to 1019.17	6,228	6,722
<u>ALL</u>	<u>58</u>	<u>98.21</u>	<u>122.74</u>	<u>96.62</u>	<u>39.86</u>	<u>127.03</u>	<u>46.33</u>	<u>1019.17</u>	<u>96.11 to 99.97</u>	<u>97,016</u>	<u>93,740</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)											
07-0006	48	98.21	127.39	96.51	42.32	131.99	49.47	1019.17	96.11 to 99.97	107,441	103,696
07-0010	10	97.72	100.41	97.81	28.21	102.66	46.33	159.14	49.88 to 130.15	46,977	45,947
62-0021											
62-0063											
NonValid School											
<u>ALL</u>	<u>58</u>	<u>98.21</u>	<u>122.74</u>	<u>96.62</u>	<u>39.86</u>	<u>127.03</u>	<u>46.33</u>	<u>1019.17</u>	<u>96.11 to 99.97</u>	<u>97,016</u>	<u>93,740</u>

**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	10	90.96	218.86	70.94	170.12	308.50	49.88	1019.17	58.10 to 305.75	66,659	47,291
Prior TO 1860											
1860 TO 1899	1	95.19	95.19	95.19			95.19	95.19	N/A	23,000	21,894
1900 TO 1919	11	98.25	118.60	118.07	23.61	100.45	90.65	232.06	94.97 to 180.17	41,100	48,525
1920 TO 1939	8	95.38	88.94	92.26	14.03	96.40	49.47	109.21	49.47 to 109.21	65,000	59,969
1940 TO 1949	5	117.45	124.35	112.72	12.65	110.32	101.44	159.14	N/A	46,014	51,867
1950 TO 1959	3	96.11	80.20	93.73	17.98	85.57	46.33	98.17	N/A	50,333	47,176
1960 TO 1969											
1970 TO 1979	12	96.44	96.31	97.45	8.79	98.84	76.12	135.63	86.28 to 99.97	101,625	99,028
1980 TO 1989	4	99.03	99.08	99.68	4.16	99.40	91.47	106.81	N/A	466,500	465,007
1990 TO 1994	1	98.90	98.90	98.90			98.90	98.90	N/A	130,000	128,566
1995 TO 1999	2	109.41	109.41	100.19	17.31	109.20	90.47	128.35	N/A	114,350	114,570
2000 TO Present	1	86.88	86.88	86.88			86.88	86.88	N/A	140,000	121,633
<u>ALL</u>	<u>58</u>	<u>98.21</u>	<u>122.74</u>	<u>96.62</u>	<u>39.86</u>	<u>127.03</u>	<u>46.33</u>	<u>1019.17</u>	<u>96.11 to 99.97</u>	<u>97,016</u>	<u>93,740</u>

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

Type: Qualified

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

(!: AVTot=0)

NUMBER of Sales:	58	<b>MEDIAN:</b>	<b>98</b>	COV:	104.30	95% Median C.I.:	96.11 to 99.97
TOTAL Sales Price:	5,799,969	WGT. MEAN:	97	STD:	128.02	95% Wgt. Mean C.I.:	87.76 to 105.48
TOTAL Adj.Sales Price:	5,626,969	MEAN:	123	AVG.ABS.DEV:	39.15	95% Mean C.I.:	89.79 to 155.69
TOTAL Assessed Value:	5,436,920						
AVG. Adj. Sales Price:	97,016	COD:	39.86	MAX Sales Ratio:	1019.17		
AVG. Assessed Value:	93,740	PRD:	127.03	MIN Sales Ratio:	46.33		

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	2	662.46	662.46	470.38	53.85	140.83	305.75	1019.17	N/A	1,300	6,115
5000 TO 9999	4	67.74	93.18	88.97	54.48	104.74	49.88	187.37	N/A	6,767	6,021
Total \$ _____											
1 TO 9999	6	130.09	282.94	122.39	170.01	231.18	49.88	1019.17	49.88 to 1019.17	4,945	6,052
10000 TO 29999	10	95.65	95.99	94.31	20.52	101.78	46.33	159.14	72.52 to 117.45	16,249	15,325
30000 TO 59999	19	98.98	118.83	114.68	28.61	103.62	49.47	250.94	96.21 to 128.35	42,700	48,967
60000 TO 99999	8	94.82	94.07	93.57	7.27	100.53	76.12	113.59	76.12 to 113.59	72,875	68,187
100000 TO 149999	8	98.54	99.44	98.79	9.70	100.66	78.05	135.63	78.05 to 135.63	123,062	121,574
150000 TO 249999	4	99.19	98.05	98.12	3.65	99.93	90.47	103.37	N/A	177,500	174,156
250000 TO 499999	1	106.81	106.81	106.81			106.81	106.81	N/A	317,000	338,585
500000 +	2	78.28	78.28	86.92	25.78	90.06	58.10	98.46	N/A	1,014,500	881,838
ALL											
	58	98.21	122.74	96.62	39.86	127.03	46.33	1019.17	96.11 to 99.97	97,016	93,740

**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	2	61.34	61.34	59.05	18.68	103.88	49.88	72.80	N/A	6,250	3,690
5000 TO 9999	5	90.65	304.92	96.30	268.26	316.63	46.33	1019.17	N/A	6,920	6,664
Total \$ _____											
1 TO 9999	7	72.80	235.32	86.41	246.60	272.32	46.33	1019.17	46.33 to 1019.17	6,728	5,814
10000 TO 29999	11	96.21	105.09	88.82	26.35	118.31	49.47	187.37	72.52 to 159.14	21,051	18,698
30000 TO 59999	16	98.26	105.66	102.97	11.33	102.61	86.28	180.17	94.97 to 109.21	44,437	45,757
60000 TO 99999	8	95.99	117.76	105.54	30.75	111.57	76.12	250.94	76.12 to 250.94	68,962	72,785
100000 TO 149999	8	98.54	111.50	100.54	21.93	110.90	78.05	232.06	78.05 to 232.06	113,700	114,311
150000 TO 249999	5	99.97	105.57	103.54	10.03	101.96	90.47	135.63	N/A	166,000	171,876
250000 TO 499999	2	82.46	82.46	75.31	29.54	109.49	58.10	106.81	N/A	448,500	337,768
500000 +	1	98.46	98.46	98.46			98.46	98.46	N/A	1,449,000	1,426,725
ALL											
	58	98.21	122.74	96.62	39.86	127.03	46.33	1019.17	96.11 to 99.97	97,016	93,740



**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)

NUMBER of Sales:	58	<b>MEDIAN:</b>	<b>98</b>	COV:	104.30	95% Median C.I.:	96.11 to 99.97
TOTAL Sales Price:	5,799,969	WGT. MEAN:	97	STD:	128.02	95% Wgt. Mean C.I.:	87.76 to 105.48
TOTAL Adj.Sales Price:	5,626,969	MEAN:	123	AVG.ABS.DEV:	39.15	95% Mean C.I.:	89.79 to 155.69
TOTAL Assessed Value:	5,436,920						
AVG. Adj. Sales Price:	97,016	COD:	39.86	MAX Sales Ratio:	1019.17		
AVG. Assessed Value:	93,740	PRD:	127.03	MIN Sales Ratio:	46.33		

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<b>COST RANK</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	10	90.96	218.86	70.94	170.12	308.50	49.88	1019.17	58.10 to 305.75	66,659	47,291	
10	4	98.62	104.47	97.24	10.24	107.43	90.47	130.15	N/A	75,250	73,172	
15	4	97.22	97.23	97.01	0.92	100.23	96.21	98.25	N/A	60,125	58,326	
20	39	98.17	102.44	100.06	16.94	102.38	46.33	232.06	94.97 to 100.02	111,799	111,863	
30	1	128.35	128.35	128.35			128.35	128.35	N/A	58,700	75,342	
ALL	58	98.21	122.74	96.62	39.86	127.03	46.33	1019.17	96.11 to 99.97	97,016	93,740	

<b>OCCUPANCY CODE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	10	90.96	218.86	70.94	170.12	308.50	49.88	1019.17	58.10 to 305.75	66,659	47,291	
326	3	72.52	72.81	82.33	24.48	88.44	46.33	99.59	N/A	25,666	21,131	
336	1	91.47	91.47	91.47			91.47	91.47	N/A	60,000	54,884	
344	7	98.00	95.97	96.85	2.32	99.09	86.28	98.40	86.28 to 98.40	92,142	89,236	
349	2	102.86	102.86	104.51	3.85	98.42	98.90	106.81	N/A	223,500	233,575	
350	4	110.41	119.74	106.03	16.81	112.93	98.98	159.14	N/A	61,517	65,224	
352	9	98.46	97.19	97.89	4.76	99.29	76.12	109.21	94.97 to 100.02	222,333	217,648	
353	7	95.19	101.42	91.16	26.07	111.26	49.47	180.17	49.47 to 180.17	50,785	46,296	
384	2	114.47	114.47	119.49	12.13	95.79	100.58	128.35	N/A	43,100	51,500	
406	5	130.15	136.98	144.19	27.75	95.00	90.65	232.06	N/A	49,420	71,260	
419	1	90.47	90.47	90.47			90.47	90.47	N/A	170,000	153,798	
442	1	87.21	87.21	87.21			87.21	87.21	N/A	75,000	65,410	
444	1	93.89	93.89	93.89			93.89	93.89	N/A	80,000	75,111	
477	1	86.88	86.88	86.88			86.88	86.88	N/A	140,000	121,633	
528	3	101.44	103.59	102.50	5.87	101.06	95.74	113.59	N/A	89,333	91,569	
531	1	96.24	96.24	96.24			96.24	96.24	N/A	62,500	60,149	
ALL	58	98.21	122.74	96.62	39.86	127.03	46.33	1019.17	96.11 to 99.97	97,016	93,740	

<b>PROPERTY TYPE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
02	11	98.46	96.89	98.61	9.96	98.25	62.68	128.35	76.12 to 109.21	188,018	185,409	
03	46	97.22	128.64	94.06	47.50	136.76	46.33	1019.17	93.89 to 100.58	74,755	70,318	
04	1	135.63	135.63	135.63			135.63	135.63	N/A	120,000	162,757	
ALL	58	98.21	122.74	96.62	39.86	127.03	46.33	1019.17	96.11 to 99.97	97,016	93,740	

**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:	46	<b>MEDIAN:</b>	<b>73</b>	COV:	19.25	95% Median C.I.:	66.68 to 80.44	
(AgLand) TOTAL Sales Price:	5,751,273	WGT. MEAN:	69	STD:	13.97	95% Wgt. Mean C.I.:	65.19 to 73.78	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	5,495,548	MEAN:	73	AVG.ABS.DEV:	11.01	95% Mean C.I.:	68.54 to 76.61	
(AgLand) TOTAL Assessed Value:	3,818,535							
AVG. Adj. Sales Price:	119,468	COD:	15.14	MAX Sales Ratio:	105.90			
AVG. Assessed Value:	83,011	PRD:	104.45	MIN Sales Ratio:	45.41			

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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	4	59.44	61.25	62.64	12.95	97.79	53.31	72.82	N/A	69,225	43,362
10/01/03 TO 12/31/03	6	77.01	76.46	74.30	8.52	102.91	63.88	88.67	63.88 to 88.67	101,608	75,494
01/01/04 TO 03/31/04	12	78.91	80.82	77.47	13.35	104.33	59.52	105.90	72.45 to 87.56	120,414	93,284
04/01/04 TO 06/30/04	3	73.26	77.23	74.98	6.20	102.99	72.40	86.02	N/A	84,666	63,485
07/01/04 TO 09/30/04	1	84.34	84.34	84.34			84.34	84.34	N/A	63,820	53,824
10/01/04 TO 12/31/04	4	63.16	64.32	58.91	22.61	109.19	45.41	85.57	N/A	135,162	79,622
01/01/05 TO 03/31/05	7	60.56	68.82	63.66	17.44	108.11	55.73	97.79	55.73 to 97.79	213,285	135,780
04/01/05 TO 06/30/05											
07/01/05 TO 09/30/05	1	82.31	82.31	82.31			82.31	82.31	N/A	61,600	50,700
10/01/05 TO 12/31/05	3	52.88	57.82	56.12	15.48	103.02	48.01	72.56	N/A	37,526	21,061
01/01/06 TO 03/31/06	3	71.15	68.99	69.63	12.04	99.08	55.05	80.76	N/A	156,424	108,918
04/01/06 TO 06/30/06	2	73.56	73.56	70.27	9.35	104.68	66.68	80.44	N/A	84,550	59,415
<u>Study Years</u>											
07/01/03 TO 06/30/04	25	74.21	76.21	74.89	12.91	101.77	53.31	105.90	72.40 to 81.18	103,421	77,451
07/01/04 TO 06/30/05	12	64.29	68.61	63.07	20.07	108.80	45.41	97.79	55.73 to 84.34	174,789	110,231
07/01/05 TO 06/30/06	9	71.15	67.76	68.85	14.59	98.41	48.01	82.31	52.88 to 80.76	90,283	62,163
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	20	75.75	77.16	73.03	14.49	105.65	45.41	105.90	72.40 to 85.57	115,172	84,109
01/01/05 TO 12/31/05	11	60.56	67.05	63.84	19.20	105.02	48.01	97.79	52.88 to 82.31	151,561	96,758
<u>ALL</u>											
	46	72.69	72.58	69.48	15.14	104.45	45.41	105.90	66.68 to 80.44	119,468	83,011

**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:	46	<b>MEDIAN:</b>	<b>73</b>	COV:	19.25	95% Median C.I.:	66.68 to 80.44	
(AgLand) TOTAL Sales Price:	5,751,273	WGT. MEAN:	69	STD:	13.97	95% Wgt. Mean C.I.:	65.19 to 73.78	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	5,495,548	MEAN:	73	AVG.ABS.DEV:	11.01	95% Mean C.I.:	68.54 to 76.61	
(AgLand) TOTAL Assessed Value:	3,818,535							
AVG. Adj. Sales Price:	119,468	COD:	15.14	MAX Sales Ratio:	105.90			
AVG. Assessed Value:	83,011	PRD:	104.45	MIN Sales Ratio:	45.41			

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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
1087	3	57.69	63.57	60.69	12.45	104.73	55.73	77.28	N/A	293,550	178,169
1091	1	71.02	71.02	71.02			71.02	71.02	N/A	233,000	165,475
1093	2	89.28	89.28	92.81	9.54	96.20	80.76	97.79	N/A	73,500	68,212
1095	4	72.21	74.19	72.14	6.38	102.84	68.01	84.34	N/A	151,498	109,292
1125	4	76.04	75.26	75.85	9.87	99.22	63.88	85.08	N/A	74,712	56,671
1129	1	54.68	54.68	54.68			54.68	54.68	N/A	267,050	146,015
1131	3	72.40	71.16	74.49	9.19	95.53	60.56	80.53	N/A	100,316	74,730
1363	3	60.20	63.15	60.73	10.61	103.99	55.05	74.21	N/A	169,266	102,791
1365	2	77.69	77.69	91.96	31.38	84.48	53.31	102.06	N/A	49,200	45,242
1367	3	81.18	73.52	70.28	13.05	104.61	53.80	85.57	N/A	79,983	56,210
1369	3	79.22	85.86	77.61	14.07	110.63	72.45	105.90	N/A	162,527	126,136
1371	1	59.52	59.52	59.52			59.52	59.52	N/A	97,000	57,735
1399	1	73.86	73.86	73.86			73.86	73.86	N/A	50,000	36,930
1405	3	52.88	56.95	50.85	17.11	111.99	45.41	72.56	N/A	65,226	33,168
1407	1	65.08	65.08	65.08			65.08	65.08	N/A	42,500	27,660
1409	1	88.67	88.67	88.67			88.67	88.67	N/A	67,800	60,115
847	1	81.77	81.77	81.77			81.77	81.77	N/A	112,500	91,995
849	1	64.42	64.42	64.42			64.42	64.42	N/A	208,345	134,225
851	2	73.81	73.81	73.75	1.33	100.08	72.82	74.79	N/A	98,250	72,457
853	1	86.02	86.02	86.02			86.02	86.02	N/A	44,000	37,850
855	1	82.31	82.31	82.31			82.31	82.31	N/A	61,600	50,700
857	4	76.84	72.31	73.93	19.48	97.81	48.01	87.56	N/A	88,100	65,134
ALL											
	46	72.69	72.58	69.48	15.14	104.45	45.41	105.90	66.68 to 80.44	119,468	83,011

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	19	72.82	73.49	71.97	13.58	102.12	45.41	105.90	64.42 to 81.77	94,776	68,211
2	8	72.21	75.13	70.63	12.34	106.36	54.68	97.79	54.68 to 97.79	156,630	110,635
3	11	72.40	70.81	69.02	17.66	102.59	53.31	102.06	53.80 to 85.57	104,281	71,970
4	8	71.98	70.28	65.33	18.41	107.58	48.01	87.56	48.01 to 87.56	161,831	105,718
ALL											
	46	72.69	72.58	69.48	15.14	104.45	45.41	105.90	66.68 to 80.44	119,468	83,011

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	46	72.69	72.58	69.48	15.14	104.45	45.41	105.90	66.68 to 80.44	119,468	83,011
ALL											
	46	72.69	72.58	69.48	15.14	104.45	45.41	105.90	66.68 to 80.44	119,468	83,011

**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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(AgLand) TOTAL Adj.Sales Price:	5,495,548	MEAN:	73	AVG.ABS.DEV:	11.01	95% Mean C.I.:	68.54 to 76.61	
(AgLand) TOTAL Assessed Value:	3,818,535							
AVG. Adj. Sales Price:	119,468	COD:	15.14	MAX Sales Ratio:	105.90			
AVG. Assessed Value:	83,011	PRD:	104.45	MIN Sales Ratio:	45.41			

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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)											
07-0006	18	65.88	69.25	65.27	20.93	106.09	45.41	105.90	55.05 to 79.22	136,411	89,038
07-0010	28	74.33	74.72	72.89	11.61	102.51	48.01	97.79	71.15 to 81.18	108,576	79,137
62-0021											
62-0063											
NonValid School											
ALL	46	72.69	72.58	69.48	15.14	104.45	45.41	105.90	66.68 to 80.44	119,468	83,011

**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
30.01 TO 50.00	1	53.31	53.31	53.31			53.31	53.31	N/A	20,400	10,875
50.01 TO 100.00	3	60.56	65.60	63.65	14.38	103.06	55.05	81.18	N/A	47,300	30,105
100.01 TO 180.00	22	73.56	73.12	71.34	16.11	102.50	45.41	105.90	63.88 to 82.31	67,513	48,164
180.01 TO 330.00	9	72.82	74.08	70.41	13.16	105.22	54.68	97.79	55.73 to 86.99	143,577	101,093
330.01 TO 650.00	9	77.28	76.01	71.62	11.41	106.13	60.20	88.67	64.42 to 87.56	179,830	128,797
650.01 +	2	64.42	64.42	62.81	10.45	102.56	57.69	71.15	N/A	468,636	294,348
ALL	46	72.69	72.58	69.48	15.14	104.45	45.41	105.90	66.68 to 80.44	119,468	83,011

**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	13	73.86	73.02	72.95	10.94	100.10	53.31	85.08	60.56 to 82.31	95,260	69,492
DRY-N/A	7	74.79	74.07	66.48	10.11	111.42	57.69	86.02	57.69 to 86.02	175,335	116,561
GRASS	5	72.56	67.04	71.48	16.78	93.79	48.01	87.56	N/A	51,476	36,797
GRASS-N/A	3	86.99	80.78	77.87	8.43	103.74	66.68	88.67	N/A	88,600	68,992
IRRGTD	2	60.07	60.07	58.84	8.35	102.08	55.05	65.08	N/A	56,250	33,097
IRRGTD-N/A	16	71.71	73.32	68.59	19.18	106.90	45.41	105.90	59.52 to 85.57	149,633	102,628
ALL	46	72.69	72.58	69.48	15.14	104.45	45.41	105.90	66.68 to 80.44	119,468	83,011

**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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(AgLand) TOTAL Adj.Sales Price:	5,495,548	MEAN:	73	AVG.ABS.DEV:	11.01	95% Mean C.I.:	68.54 to 76.61	
(AgLand) TOTAL Assessed Value:	3,818,535							
AVG. Adj. Sales Price:	119,468	COD:	15.14	MAX Sales Ratio:	105.90			
AVG. Assessed Value:	83,011	PRD:	104.45	MIN Sales Ratio:	45.41			

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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	15	77.28	74.39	74.03	10.39	100.49	53.31	86.02	71.15 to 82.31	93,759	69,406
DRY-N/A	5	73.26	70.39	64.02	9.40	109.94	57.69	81.77	N/A	211,869	135,645
GRASS	6	73.38	70.65	75.07	17.49	94.11	48.01	88.67	48.01 to 88.67	54,196	40,683
GRASS-N/A	2	76.84	76.84	74.17	13.22	103.59	66.68	86.99	N/A	99,000	73,430
IRRGTD	13	65.08	68.76	65.45	18.09	105.05	45.41	105.90	55.05 to 81.18	120,634	78,960
IRRGTD-N/A	5	72.45	79.88	72.65	20.09	109.94	54.68	102.06	N/A	187,676	136,352
ALL	46	72.69	72.58	69.48	15.14	104.45	45.41	105.90	66.68 to 80.44	119,468	83,011

**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	20	74.33	73.39	69.73	10.69	105.25	53.31	86.02	71.15 to 80.76	123,286	85,966
GRASS	8	73.38	72.19	74.73	16.57	96.61	48.01	88.67	48.01 to 88.67	65,397	48,870
IRRGTD	16	69.52	72.88	69.57	20.16	104.76	45.41	105.90	59.52 to 85.57	130,911	91,077
IRRGTD-N/A	2	63.54	63.54	60.91	13.94	104.31	54.68	72.40	N/A	206,025	125,500
ALL	46	72.69	72.58	69.48	15.14	104.45	45.41	105.90	66.68 to 80.44	119,468	83,011

**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	2	53.10	53.10	53.07	0.40	100.05	52.88	53.31	N/A	23,290	12,360
30000 TO 59999	12	74.04	75.02	75.63	13.15	99.19	48.01	105.90	65.08 to 81.18	44,233	33,453
60000 TO 99999	12	80.77	77.97	77.38	12.82	100.76	55.05	102.06	63.88 to 86.99	77,926	60,300
100000 TO 149999	12	72.61	72.30	71.20	16.47	101.55	45.41	97.79	55.73 to 85.08	120,837	86,033
150000 TO 249999	3	71.02	70.91	70.28	6.04	100.89	64.42	77.28	N/A	197,115	138,537
250000 TO 499999	4	65.68	64.62	65.08	10.93	99.29	54.68	72.45	N/A	340,163	221,389
500000 +	1	57.69	57.69	57.69			57.69	57.69	N/A	581,000	335,200
ALL	46	72.69	72.58	69.48	15.14	104.45	45.41	105.90	66.68 to 80.44	119,468	83,011

**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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(AgLand) TOTAL Adj.Sales Price:	5,495,548	MEAN:	73	AVG.ABS.DEV:	11.01	95% Mean C.I.:	68.54 to 76.61	
(AgLand) TOTAL Assessed Value:	3,818,535							
AVG. Adj. Sales Price:	119,468	COD:	15.14	MAX Sales Ratio:	105.90			
AVG. Assessed Value:	83,011	PRD:	104.45	MIN Sales Ratio:	45.41			

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
Total \$ _____											
10000 TO 29999	6	56.94	58.73	58.37	12.88	100.63	48.01	72.56	48.01 to 72.56	34,571	20,178
30000 TO 59999	14	74.04	72.88	70.02	11.41	104.09	53.80	86.02	59.52 to 82.31	62,180	43,535
60000 TO 99999	16	81.15	79.17	76.11	13.89	104.02	45.41	105.90	68.01 to 87.56	102,225	77,806
100000 TO 149999	5	72.40	73.31	68.94	15.46	106.34	54.68	97.79	N/A	174,879	120,567
150000 TO 249999	3	71.02	67.89	67.14	5.75	101.11	60.20	72.45	N/A	323,443	217,174
250000 TO 499999	2	64.42	64.42	62.81	10.45	102.56	57.69	71.15	N/A	468,636	294,348
ALL _____	46	72.69	72.58	69.48	15.14	104.45	45.41	105.90	66.68 to 80.44	119,468	83,011

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

NUMBER of Sales:	402	<b>MEDIAN:</b>	<b>96</b>	COV:	32.29	95% Median C.I.:	94.56 to 98.42
TOTAL Sales Price:	29,357,057	WGT. MEAN:	93	STD:	31.90	95% Wgt. Mean C.I.:	91.33 to 95.39
TOTAL Adj.Sales Price:	29,357,057	MEAN:	99	AVG.ABS.DEV:	20.08	95% Mean C.I.:	95.66 to 101.90
TOTAL Assessed Value:	27,407,453						
AVG. Adj. Sales Price:	73,027	COD:	20.83	MAX Sales Ratio:	329.03		
AVG. Assessed Value:	68,177	PRD:	105.81	MIN Sales Ratio:	13.06		

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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
____Qrtrs____											
07/01/04 TO 09/30/04	52	99.16	105.49	99.52	19.15	106.00	22.27	193.01	97.66 to 100.18	62,801	62,499
10/01/04 TO 12/31/04	36	103.36	106.76	104.11	15.71	102.54	51.09	191.87	99.64 to 114.35	61,625	64,161
01/01/05 TO 03/31/05	40	100.77	106.17	100.18	17.48	105.97	60.99	195.14	96.07 to 105.64	66,009	66,130
04/01/05 TO 06/30/05	59	98.42	96.86	93.46	18.43	103.64	32.95	154.05	87.45 to 103.17	74,908	70,012
07/01/05 TO 09/30/05	53	95.76	103.53	91.63	26.92	112.98	13.06	235.07	88.64 to 102.26	77,383	70,908
10/01/05 TO 12/31/05	46	93.37	94.05	90.65	14.13	103.75	29.00	164.86	88.47 to 98.18	76,900	69,709
01/01/06 TO 03/31/06	56	93.82	92.61	90.85	24.55	101.94	16.05	230.52	86.66 to 98.98	77,503	70,409
04/01/06 TO 06/30/06	60	87.30	90.34	86.14	21.71	104.87	27.07	329.03	81.17 to 91.55	80,565	69,401
____Study Years____											
07/01/04 TO 06/30/05	187	99.76	103.16	98.34	18.14	104.90	22.27	195.14	98.50 to 102.11	67,081	65,966
07/01/05 TO 06/30/06	215	91.55	94.98	89.64	22.73	105.95	13.06	329.03	88.63 to 94.85	78,199	70,101
____Calendar Yrs____											
01/01/05 TO 12/31/05	198	96.31	99.87	93.48	19.90	106.84	13.06	235.07	93.42 to 99.10	74,235	69,397
____ALL____											
	402	96.41	98.78	93.36	20.83	105.81	13.06	329.03	94.56 to 98.42	73,027	68,177

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
ALLIANCE RES	329	97.99	101.23	95.46	17.77	106.04	13.06	329.03	96.20 to 99.17	72,734	69,434
HEMINGFORD RES	29	85.46	88.92	85.53	39.71	103.96	27.07	230.52	60.31 to 98.46	55,942	47,849
RAINBOW SUBDV	13	69.89	81.07	81.14	34.44	99.91	49.58	190.84	51.13 to 92.57	51,957	42,157
RURAL RES1	24	87.65	92.47	82.63	30.28	111.91	27.88	193.01	74.77 to 103.60	91,216	75,368
RURAL RES2	7	84.23	78.92	87.09	24.55	90.62	16.05	110.04	16.05 to 110.04	134,357	117,014
____ALL____											
	402	96.41	98.78	93.36	20.83	105.81	13.06	329.03	94.56 to 98.42	73,027	68,177

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	358	97.39	100.24	94.83	19.51	105.70	13.06	329.03	95.27 to 98.90	71,374	67,685
3	44	81.46	86.94	83.47	31.94	104.17	16.05	193.01	74.06 to 95.78	86,480	72,181
____ALL____											
	402	96.41	98.78	93.36	20.83	105.81	13.06	329.03	94.56 to 98.42	73,027	68,177

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	380	96.56	100.00	93.57	19.81	106.88	13.06	329.03	94.62 to 98.46	76,469	71,552
2	22	72.75	77.66	72.86	47.44	106.59	16.05	188.67	49.58 to 104.41	13,575	9,890
____ALL____											
	402	96.41	98.78	93.36	20.83	105.81	13.06	329.03	94.56 to 98.42	73,027	68,177

**PA&T 2007 Preliminary Statistics**

Type: Qualified

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

(!: AVTot=0)

NUMBER of Sales:	402	<b>MEDIAN:</b>	<b>96</b>	COV:	32.29	95% Median C.I.:	94.56 to 98.42
TOTAL Sales Price:	29,357,057	WGT. MEAN:	93	STD:	31.90	95% Wgt. Mean C.I.:	91.33 to 95.39
TOTAL Adj.Sales Price:	29,357,057	MEAN:	99	AVG.ABS.DEV:	20.08	95% Mean C.I.:	95.66 to 101.90
TOTAL Assessed Value:	27,407,453						
AVG. Adj. Sales Price:	73,027	COD:	20.83	MAX Sales Ratio:	329.03		
AVG. Assessed Value:	68,177	PRD:	105.81	MIN Sales Ratio:	13.06		

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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
01	393	96.66	98.82	93.44	20.52	105.75	13.06	329.03	94.62 to 98.46	73,269	68,465
06											
07	9	76.86	97.27	89.04	35.83	109.24	60.31	190.84	69.62 to 134.54	62,466	55,622
ALL	402	96.41	98.78	93.36	20.83	105.81	13.06	329.03	94.56 to 98.42	73,027	68,177

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
07-0006	359	97.42	100.12	94.77	19.04	105.65	13.06	329.03	95.70 to 98.98	73,510	69,665
07-0010	43	83.56	87.58	80.82	35.55	108.37	27.07	230.52	74.06 to 90.64	68,993	55,760
62-0021											
62-0063											
NonValid School											
ALL	402	96.41	98.78	93.36	20.83	105.81	13.06	329.03	94.56 to 98.42	73,027	68,177

**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	30	68.24	72.78	66.69	52.78	109.13	13.06	188.67	45.78 to 98.98	16,176	10,787
Prior TO 1860											
1860 TO 1899	6	86.19	97.65	70.50	44.27	138.51	44.94	163.69	44.94 to 163.69	60,833	42,886
1900 TO 1919	74	100.00	107.13	98.52	25.56	108.74	51.09	235.07	92.06 to 109.44	48,945	48,219
1920 TO 1939	76	98.23	109.30	93.97	26.05	116.31	35.78	329.03	93.57 to 101.09	56,825	53,400
1940 TO 1949	42	98.55	96.16	94.06	11.56	102.23	61.04	135.84	89.09 to 101.93	63,717	59,932
1950 TO 1959	31	98.72	97.20	94.62	11.41	102.73	59.25	138.32	90.65 to 102.44	81,158	76,789
1960 TO 1969	16	93.72	92.04	91.40	7.70	100.70	71.68	108.99	83.79 to 98.98	91,712	83,829
1970 TO 1979	76	97.58	98.09	96.90	11.71	101.23	62.42	134.60	93.56 to 101.30	100,055	96,954
1980 TO 1989	31	91.57	95.51	89.04	20.80	107.26	48.79	195.14	81.46 to 99.21	101,170	90,086
1990 TO 1994	4	97.80	97.67	99.81	6.20	97.85	90.64	104.43	N/A	126,125	125,886
1995 TO 1999	10	83.26	84.43	85.29	14.95	98.99	60.31	111.50	61.63 to 99.43	156,360	133,366
2000 TO Present	6	86.19	88.40	87.66	11.34	100.85	76.08	105.24	76.08 to 105.24	183,000	160,416
ALL	402	96.41	98.78	93.36	20.83	105.81	13.06	329.03	94.56 to 98.42	73,027	68,177



**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

NUMBER of Sales:	402	<b>MEDIAN:</b>	<b>96</b>	COV:	32.29	95% Median C.I.:	94.56 to 98.42
TOTAL Sales Price:	29,357,057	WGT. MEAN:	93	STD:	31.90	95% Wgt. Mean C.I.:	91.33 to 95.39
TOTAL Adj.Sales Price:	29,357,057	MEAN:	99	AVG.ABS.DEV:	20.08	95% Mean C.I.:	95.66 to 101.90
TOTAL Assessed Value:	27,407,453						
AVG. Adj. Sales Price:	73,027	COD:	20.83	MAX Sales Ratio:	329.03		
AVG. Assessed Value:	68,177	PRD:	105.81	MIN Sales Ratio:	13.06		

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	7	51.13	87.41	80.68	72.70	108.35	49.58	188.67	49.58 to 188.67	3,666	2,958
5000 TO 9999	7	36.75	70.42	70.66	103.47	99.66	27.88	135.08	27.88 to 135.08	7,400	5,228
Total \$ _____											
1 TO 9999	14	51.13	78.92	73.98	75.54	106.68	27.88	188.67	34.19 to 121.20	5,533	4,093
10000 TO 29999	61	134.60	131.12	131.86	33.46	99.44	16.05	329.03	106.91 to 154.05	19,846	26,169
30000 TO 59999	87	99.15	99.14	99.04	16.14	100.09	45.78	145.28	93.00 to 102.25	46,580	46,135
60000 TO 99999	152	95.62	93.81	94.14	11.54	99.65	13.06	140.13	93.42 to 97.94	77,678	73,126
100000 TO 149999	64	91.13	90.01	89.62	12.52	100.44	35.78	119.26	87.24 to 95.78	119,139	106,774
150000 TO 249999	22	80.32	80.72	81.30	15.12	99.29	40.11	104.43	71.47 to 91.42	183,836	149,450
250000 TO 499999	2	92.61	92.61	93.21	8.67	99.36	84.58	100.64	N/A	270,000	251,661
ALL											
	402	96.41	98.78	93.36	20.83	105.81	13.06	329.03	94.56 to 98.42	73,027	68,177

**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	14	35.47	46.39	33.63	54.49	137.92	16.05	121.20	27.07 to 51.13	8,533	2,869
5000 TO 9999	7	105.99	98.16	49.76	41.33	197.25	13.06	188.67	13.06 to 188.67	16,357	8,139
Total \$ _____											
1 TO 9999	21	49.58	63.64	41.53	68.12	153.26	13.06	188.67	29.00 to 100.61	11,141	4,626
10000 TO 29999	39	102.11	105.89	97.32	27.83	108.81	45.78	191.87	81.22 to 114.22	21,426	20,851
30000 TO 59999	122	98.79	107.12	96.02	26.95	111.56	35.78	235.07	91.34 to 102.24	48,029	46,119
60000 TO 99999	154	96.09	96.68	92.98	12.54	103.98	40.11	329.03	94.41 to 98.29	83,995	78,095
100000 TO 149999	51	96.35	96.61	94.54	11.79	102.19	70.43	133.57	90.28 to 100.89	126,092	119,208
150000 TO 249999	14	87.54	89.87	89.19	11.69	100.77	75.88	115.46	76.08 to 101.30	197,992	176,585
250000 TO 499999	1	100.64	100.64	100.64			100.64	100.64	N/A	290,000	291,865
ALL											
	402	96.41	98.78	93.36	20.83	105.81	13.06	329.03	94.56 to 98.42	73,027	68,177

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

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(!: AVTot=0)

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TOTAL Sales Price:	29,357,057	WGT. MEAN:	93	STD:	31.90	95% Wgt. Mean C.I.:	91.33 to 95.39
TOTAL Adj.Sales Price:	29,357,057	MEAN:	99	AVG.ABS.DEV:	20.08	95% Mean C.I.:	95.66 to 101.90
TOTAL Assessed Value:	27,407,453						
AVG. Adj. Sales Price:	73,027	COD:	20.83	MAX Sales Ratio:	329.03		
AVG. Assessed Value:	68,177	PRD:	105.81	MIN Sales Ratio:	13.06		

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<b>QUALITY</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	30	68.24	72.78	66.69	52.78	109.13	13.06	188.67	45.78 to 98.98		16,176	10,787
10	7	88.64	86.02	82.67	13.46	104.04	61.63	105.17	61.63 to 105.17		92,714	76,651
15	7	145.08	137.95	107.60	22.65	128.21	74.68	183.76	74.68 to 183.76		34,985	37,644
20	70	98.39	105.92	87.31	30.62	121.32	35.78	230.52	89.19 to 102.25		54,863	47,899
25	69	97.94	103.70	97.64	17.97	106.21	60.99	235.07	91.32 to 101.09		58,577	57,193
30	191	95.70	97.61	94.30	14.83	103.51	48.79	329.03	93.69 to 97.99		83,696	78,926
35	18	100.26	97.21	93.64	9.28	103.81	71.47	133.57	90.28 to 101.49		127,361	119,262
40	10	100.97	99.59	97.02	10.02	102.65	75.88	122.12	81.93 to 115.46		181,690	176,274
<u>ALL</u>	<u>402</u>	<u>96.41</u>	<u>98.78</u>	<u>93.36</u>	<u>20.83</u>	<u>105.81</u>	<u>13.06</u>	<u>329.03</u>	<u>94.56 to 98.42</u>		<u>73,027</u>	<u>68,177</u>

<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)	30	68.24	72.78	66.69	52.78	109.13	13.06	188.67	45.78 to 98.98		16,176	10,787
100	9	75.55	87.74	79.69	31.90	110.10	48.79	190.84	60.31 to 105.24		64,411	51,330
101	233	97.24	101.64	92.81	19.81	109.51	35.78	235.07	94.62 to 98.98		72,762	67,531
102	21	100.24	100.38	96.23	13.64	104.31	71.47	140.13	87.56 to 111.84		91,571	88,118
103	28	94.34	94.79	94.40	11.57	100.42	64.51	119.26	86.44 to 101.49		113,917	107,534
104	37	98.46	97.68	91.76	18.19	106.45	44.94	193.01	87.38 to 100.67		73,170	67,141
106	2	88.99	88.99	89.86	12.69	99.03	77.70	100.28	N/A		74,250	66,722
111	32	99.66	103.69	100.43	11.82	103.25	82.47	195.14	93.17 to 104.37		86,200	86,573
301	1	95.53	95.53	95.53			95.53	95.53	N/A		80,000	76,420
302	4	90.44	88.03	87.86	7.61	100.19	73.82	97.42	N/A		78,100	68,618
304	3	104.88	164.97	136.83	85.19	120.56	60.99	329.03	N/A		31,066	42,508
305	2	119.63	119.63	126.27	11.66	94.74	105.68	133.57	N/A		63,000	79,549
<u>ALL</u>	<u>402</u>	<u>96.41</u>	<u>98.78</u>	<u>93.36</u>	<u>20.83</u>	<u>105.81</u>	<u>13.06</u>	<u>329.03</u>	<u>94.56 to 98.42</u>		<u>73,027</u>	<u>68,177</u>

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

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TOTAL Sales Price:	29,357,057	WGT. MEAN:	93	STD:	31.90	95% Wgt. Mean C.I.:	91.33 to 95.39
TOTAL Adj.Sales Price:	29,357,057	MEAN:	99	AVG.ABS.DEV:	20.08	95% Mean C.I.:	95.66 to 101.90
TOTAL Assessed Value:	27,407,453						
AVG. Adj. Sales Price:	73,027	COD:	20.83	MAX Sales Ratio:	329.03		
AVG. Assessed Value:	68,177	PRD:	105.81	MIN Sales Ratio:	13.06		

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<b>CONDITION</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	30	68.24	72.78	66.69	52.78	109.13	13.06	188.67	45.78 to 98.98	16,176	10,787
10	15	107.32	108.64	103.89	29.04	104.57	50.69	172.99	69.62 to 135.08	22,326	23,195
15	4	93.65	99.01	94.49	27.60	104.79	57.50	151.27	N/A	40,625	38,385
20	91	100.64	106.27	95.01	24.22	111.84	35.78	235.07	96.20 to 105.17	54,858	52,123
25	24	102.44	109.07	105.52	14.36	103.36	83.79	184.49	96.74 to 118.81	63,135	66,622
30	226	94.74	97.69	92.16	15.85	106.01	40.11	329.03	92.41 to 96.66	88,734	81,776
35	3	101.30	102.35	101.76	8.29	100.58	90.28	115.46	N/A	166,333	169,261
40	8	94.72	90.36	93.34	11.94	96.81	60.31	105.24	60.31 to 105.24	136,750	127,647
50	1	104.43	104.43	104.43			104.43	104.43	N/A	220,000	229,742
<u>ALL</u>	<u>402</u>	<u>96.41</u>	<u>98.78</u>	<u>93.36</u>	<u>20.83</u>	<u>105.81</u>	<u>13.06</u>	<u>329.03</u>	<u>94.56 to 98.42</u>	<u>73,027</u>	<u>68,177</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)

NUMBER of Sales:	58	<b>MEDIAN:</b>	<b>98</b>	COV:	105.58	95% Median C.I.:	96.11 to 99.66
TOTAL Sales Price:	5,799,969	WGT. MEAN:	97	STD:	125.66	95% Wgt. Mean C.I.:	87.69 to 105.31
TOTAL Adj.Sales Price:	5,626,969	MEAN:	119	AVG.ABS.DEV:	35.17	95% Mean C.I.:	86.68 to 151.36
TOTAL Assessed Value:	5,430,022						
AVG. Adj. Sales Price:	97,016	COD:	35.81	MAX Sales Ratio:	1019.17		
AVG. Assessed Value:	93,621	PRD:	123.34	MIN Sales Ratio:	46.33		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	2	102.66	102.66	106.49	6.38	96.40	96.11	109.21	N/A	26,500	28,220
10/01/03 TO 12/31/03	3	93.89	95.83	94.73	2.68	101.16	93.02	100.58	N/A	54,166	51,311
01/01/04 TO 03/31/04	6	99.24	113.95	101.00	17.78	112.82	94.23	159.14	94.23 to 159.14	297,761	300,732
04/01/04 TO 06/30/04	8	98.92	114.56	107.63	23.68	106.44	72.80	250.94	72.80 to 250.94	64,687	69,623
07/01/04 TO 09/30/04	1	94.97	94.97	94.97			94.97	94.97	N/A	46,500	44,162
10/01/04 TO 12/31/04	7	100.02	234.43	101.58	155.75	230.79	49.88	1019.17	49.88 to 1019.17	27,442	27,875
01/01/05 TO 03/31/05	4	100.89	105.60	99.32	11.06	106.33	90.47	130.15	N/A	145,250	144,256
04/01/05 TO 06/30/05	8	97.31	100.72	99.95	4.77	100.77	95.19	117.95	95.19 to 117.95	65,212	65,181
07/01/05 TO 09/30/05	1	180.17	180.17	180.17			180.17	180.17	N/A	30,000	54,051
10/01/05 TO 12/31/05	6	94.74	86.33	88.55	19.48	97.50	49.47	117.45	49.47 to 117.45	53,333	47,224
01/01/06 TO 03/31/06	2	74.38	74.38	58.70	21.88	126.70	58.10	90.65	N/A	295,500	173,461
04/01/06 TO 06/30/06	10	86.75	99.91	101.34	32.33	98.58	46.33	232.06	72.52 to 114.04	82,510	83,618
<u>Study Years</u>											
07/01/03 TO 06/30/04	19	98.46	110.16	102.07	17.03	107.92	72.80	250.94	95.74 to 101.44	132,608	135,355
07/01/04 TO 06/30/05	20	98.33	148.21	99.74	59.89	148.60	49.88	1019.17	96.24 to 106.38	67,064	66,888
07/01/05 TO 06/30/06	19	90.65	97.16	86.09	30.30	112.85	46.33	232.06	72.52 to 106.81	92,952	80,026
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	22	99.03	151.64	102.28	63.75	148.26	49.88	1019.17	95.74 to 109.20	115,575	118,212
01/01/05 TO 12/31/05	19	98.17	101.39	98.84	14.76	102.57	49.47	180.17	95.19 to 106.38	76,457	75,572
<u>ALL</u>											
	58	98.21	119.02	96.50	35.81	123.34	46.33	1019.17	96.11 to 99.66	97,016	93,621

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ALLIANCE COMM	47	98.17	123.05	95.51	38.17	128.83	49.47	1019.17	96.11 to 99.59	107,174	102,363
HEMINGFORD COMM	10	96.94	98.43	97.11	24.88	101.36	46.33	159.14	49.88 to 130.15	46,977	45,620
INDUSTRIAL	1	135.63	135.63	135.63			135.63	135.63	N/A	120,000	162,757
<u>ALL</u>											
	58	98.21	119.02	96.50	35.81	123.34	46.33	1019.17	96.11 to 99.66	97,016	93,621

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	58	98.21	119.02	96.50	35.81	123.34	46.33	1019.17	96.11 to 99.66	97,016	93,621
<u>ALL</u>											
	58	98.21	119.02	96.50	35.81	123.34	46.33	1019.17	96.11 to 99.66	97,016	93,621

**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)

NUMBER of Sales:	58	<b>MEDIAN:</b>	<b>98</b>	COV:	105.58	95% Median C.I.:	96.11 to 99.66
TOTAL Sales Price:	5,799,969	WGT. MEAN:	97	STD:	125.66	95% Wgt. Mean C.I.:	87.69 to 105.31
TOTAL Adj.Sales Price:	5,626,969	MEAN:	119	AVG.ABS.DEV:	35.17	95% Mean C.I.:	86.68 to 151.36
TOTAL Assessed Value:	5,430,022						
AVG. Adj. Sales Price:	97,016	COD:	35.81	MAX Sales Ratio:	1019.17		
AVG. Assessed Value:	93,621	PRD:	123.34	MIN Sales Ratio:	46.33		

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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	51	98.25	104.41	96.48	17.73	108.22	46.33	250.94	96.21 to 99.66	109,477	105,625
2	7	77.14	225.46	98.92	209.34	227.93	49.88	1019.17	49.88 to 1019.17	6,228	6,161
<u>ALL</u>	<u>58</u>	<u>98.21</u>	<u>119.02</u>	<u>96.50</u>	<u>35.81</u>	<u>123.34</u>	<u>46.33</u>	<u>1019.17</u>	<u>96.11 to 99.66</u>	<u>97,016</u>	<u>93,621</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)											
07-0006	48	98.21	123.31	96.44	38.16	127.85	49.47	1019.17	96.11 to 99.97	107,441	103,621
07-0010	10	96.94	98.43	97.11	24.88	101.36	46.33	159.14	49.88 to 130.15	46,977	45,620
62-0021											
62-0063											
NonValid School											
<u>ALL</u>	<u>58</u>	<u>98.21</u>	<u>119.02</u>	<u>96.50</u>	<u>35.81</u>	<u>123.34</u>	<u>46.33</u>	<u>1019.17</u>	<u>96.11 to 99.66</u>	<u>97,016</u>	<u>93,621</u>

**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	10	88.40	198.69	70.25	152.23	282.82	49.88	1019.17	58.10 to 250.94	66,659	46,831
Prior TO 1860											
1860 TO 1899	1	95.19	95.19	95.19			95.19	95.19	N/A	23,000	21,894
1900 TO 1919	11	98.25	118.60	118.07	23.61	100.45	90.65	232.06	94.97 to 180.17	41,100	48,525
1920 TO 1939	8	95.38	88.94	92.26	14.03	96.40	49.47	109.21	49.47 to 109.21	65,000	59,969
1940 TO 1949	5	117.45	124.44	112.85	12.57	110.27	101.44	159.14	N/A	46,014	51,928
1950 TO 1959	3	96.11	80.20	93.73	17.98	85.57	46.33	98.17	N/A	50,333	47,176
1960 TO 1969											
1970 TO 1979	12	96.44	96.31	97.45	8.79	98.84	76.12	135.63	86.28 to 99.97	101,625	99,028
1980 TO 1989	4	99.03	99.08	99.68	4.16	99.40	91.47	106.81	N/A	466,500	465,007
1990 TO 1994	1	98.90	98.90	98.90			98.90	98.90	N/A	130,000	128,566
1995 TO 1999	2	98.43	98.43	94.55	8.08	104.10	90.47	106.38	N/A	114,350	108,120
2000 TO Present	1	94.23	94.23	94.23			94.23	94.23	N/A	140,000	131,923
<u>ALL</u>	<u>58</u>	<u>98.21</u>	<u>119.02</u>	<u>96.50</u>	<u>35.81</u>	<u>123.34</u>	<u>46.33</u>	<u>1019.17</u>	<u>96.11 to 99.66</u>	<u>97,016</u>	<u>93,621</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)

NUMBER of Sales:	58	<b>MEDIAN:</b>	<b>98</b>	COV:	105.58	95% Median C.I.:	96.11 to 99.66
TOTAL Sales Price:	5,799,969	WGT. MEAN:	97	STD:	125.66	95% Wgt. Mean C.I.:	87.69 to 105.31
TOTAL Adj.Sales Price:	5,626,969	MEAN:	119	AVG.ABS.DEV:	35.17	95% Mean C.I.:	86.68 to 151.36
TOTAL Assessed Value:	5,430,022						
AVG. Adj. Sales Price:	97,016	COD:	35.81	MAX Sales Ratio:	1019.17		
AVG. Assessed Value:	93,621	PRD:	123.34	MIN Sales Ratio:	46.33		

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	2	564.18	564.18	319.19	80.64	176.75	109.20	1019.17	N/A	1,300	4,149
5000 TO 9999	4	67.74	93.18	88.97	54.48	104.74	49.88	187.37	N/A	6,767	6,021
Total \$ _____											
1 TO 9999	6	91.00	250.18	109.14	207.03	229.23	49.88	1019.17	49.88 to 1019.17	4,945	5,397
10000 TO 29999	10	95.65	95.48	93.90	19.98	101.68	46.33	159.14	72.52 to 117.45	16,249	15,258
30000 TO 59999	19	98.98	117.67	113.09	27.44	104.06	49.47	250.94	96.21 to 117.95	42,700	48,288
60000 TO 99999	8	94.82	94.12	93.62	7.33	100.53	76.12	114.04	76.12 to 114.04	72,875	68,225
100000 TO 149999	8	98.54	100.36	99.84	8.76	100.53	78.05	135.63	78.05 to 135.63	123,062	122,860
150000 TO 249999	4	99.19	98.05	98.12	3.65	99.93	90.47	103.37	N/A	177,500	174,156
250000 TO 499999	1	106.81	106.81	106.81			106.81	106.81	N/A	317,000	338,585
500000 +	2	78.28	78.28	86.92	25.78	90.06	58.10	98.46	N/A	1,014,500	881,838
ALL											
	58	98.21	119.02	96.50	35.81	123.34	46.33	1019.17	96.11 to 99.66	97,016	93,621

**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	3	72.80	77.29	65.97	27.16	117.17	49.88	109.20	N/A	4,833	3,188
5000 TO 9999	4	76.67	304.71	83.45	326.36	365.13	46.33	1019.17	N/A	8,150	6,801
Total \$ _____											
1 TO 9999	7	72.80	207.24	78.07	208.03	265.47	46.33	1019.17	46.33 to 1019.17	6,728	5,252
10000 TO 29999	11	96.21	104.62	88.53	25.87	118.17	49.47	187.37	72.52 to 159.14	21,051	18,637
30000 TO 59999	16	98.26	105.66	102.97	11.33	102.61	86.28	180.17	94.97 to 109.21	44,437	45,757
60000 TO 99999	8	95.99	115.07	103.26	27.95	111.44	76.12	250.94	76.12 to 250.94	68,962	71,211
100000 TO 149999	8	98.54	112.42	101.67	21.00	110.57	78.05	232.06	78.05 to 232.06	113,700	115,597
150000 TO 249999	5	99.97	105.57	103.54	10.03	101.96	90.47	135.63	N/A	166,000	171,876
250000 TO 499999	2	82.46	82.46	75.31	29.54	109.49	58.10	106.81	N/A	448,500	337,768
500000 +	1	98.46	98.46	98.46			98.46	98.46	N/A	1,449,000	1,426,725
ALL											
	58	98.21	119.02	96.50	35.81	123.34	46.33	1019.17	96.11 to 99.66	97,016	93,621

**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)

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TOTAL Sales Price:	5,799,969	WGT. MEAN:	97	STD:	125.66	95% Wgt. Mean C.I.:	87.69 to 105.31
TOTAL Adj.Sales Price:	5,626,969	MEAN:	119	AVG.ABS.DEV:	35.17	95% Mean C.I.:	86.68 to 151.36
TOTAL Assessed Value:	5,430,022						
AVG. Adj. Sales Price:	97,016	COD:	35.81	MAX Sales Ratio:	1019.17		
AVG. Assessed Value:	93,621	PRD:	123.34	MIN Sales Ratio:	46.33		

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<b>COST RANK</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	10	88.40	198.69	70.25	152.23	282.82	49.88	1019.17	58.10 to 250.94		66,659	46,831
10	4	98.62	104.47	97.24	10.24	107.43	90.47	130.15	N/A		75,250	73,172
15	4	97.22	97.23	97.01	0.92	100.23	96.21	98.25	N/A		60,125	58,326
20	39	98.17	102.64	100.30	16.76	102.33	46.33	232.06	94.97 to 100.02		111,799	112,135
30	1	106.38	106.38	106.38			106.38	106.38	N/A		58,700	62,443
ALL												
	58	98.21	119.02	96.50	35.81	123.34	46.33	1019.17	96.11 to 99.66		97,016	93,621

<b>OCCUPANCY CODE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	10	88.40	198.69	70.25	152.23	282.82	49.88	1019.17	58.10 to 250.94		66,659	46,831
326	3	72.52	72.81	82.33	24.48	88.44	46.33	99.59	N/A		25,666	21,131
336	1	91.47	91.47	91.47			91.47	91.47	N/A		60,000	54,884
344	7	98.00	95.97	96.85	2.32	99.09	86.28	98.40	86.28 to 98.40		92,142	89,236
349	2	102.86	102.86	104.51	3.85	98.42	98.90	106.81	N/A		223,500	233,575
350	4	110.41	119.74	106.03	16.81	112.93	98.98	159.14	N/A		61,517	65,224
352	9	98.46	97.19	97.89	4.76	99.29	76.12	109.21	94.97 to 100.02		222,333	217,648
353	7	95.19	101.42	91.16	26.07	111.26	49.47	180.17	49.47 to 180.17		50,785	46,296
384	2	103.48	103.48	104.53	2.80	99.00	100.58	106.38	N/A		43,100	45,051
406	5	130.15	136.98	144.19	27.75	95.00	90.65	232.06	N/A		49,420	71,260
419	1	90.47	90.47	90.47			90.47	90.47	N/A		170,000	153,798
442	1	87.21	87.21	87.21			87.21	87.21	N/A		75,000	65,410
444	1	93.89	93.89	93.89			93.89	93.89	N/A		80,000	75,111
477	1	94.23	94.23	94.23			94.23	94.23	N/A		140,000	131,923
528	3	101.44	103.74	102.62	6.01	101.09	95.74	114.04	N/A		89,333	91,672
531	1	96.24	96.24	96.24			96.24	96.24	N/A		62,500	60,149
ALL												
	58	98.21	119.02	96.50	35.81	123.34	46.33	1019.17	96.11 to 99.66		97,016	93,621

<b>PROPERTY TYPE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
02	11	98.46	94.89	97.99	7.93	96.84	62.68	109.21	76.12 to 106.38		188,018	184,236
03	47	98.00	124.67	95.63	42.41	130.36	46.33	1019.17	95.19 to 99.66		75,718	72,413
04												
ALL												
	58	98.21	119.02	96.50	35.81	123.34	46.33	1019.17	96.11 to 99.66		97,016	93,621

**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:	46	<b>MEDIAN:</b>	<b>74</b>	COV:	19.39	95% Median C.I.:	68.01 to 80.53	
(AgLand) TOTAL Sales Price:	5,751,273	WGT. MEAN:	70	STD:	14.22	95% Wgt. Mean C.I.:	65.69 to 74.54	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	5,495,548	MEAN:	73	AVG.ABS.DEV:	11.40	95% Mean C.I.:	69.24 to 77.46	
(AgLand) TOTAL Assessed Value:	3,853,269							
AVG. Adj. Sales Price:	119,468	COD:	15.44	MAX Sales Ratio:	107.00			
AVG. Assessed Value:	83,766	PRD:	104.61	MIN Sales Ratio:	45.67			

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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	4	59.44	62.61	64.67	15.23	96.80	53.31	78.23	N/A	69,225	44,768
10/01/03 TO 12/31/03	6	79.89	77.60	75.31	7.59	103.04	64.94	88.67	64.94 to 88.67	101,608	76,520
01/01/04 TO 03/31/04	12	79.27	81.69	78.48	12.30	104.09	60.29	107.00	73.53 to 87.56	120,414	94,503
04/01/04 TO 06/30/04	3	73.26	79.07	75.94	8.71	104.12	72.40	91.55	N/A	84,666	64,295
07/01/04 TO 09/30/04	1	84.34	84.34	84.34			84.34	84.34	N/A	63,820	53,824
10/01/04 TO 12/31/04	4	65.11	65.36	59.31	23.33	110.21	45.67	85.57	N/A	135,162	80,161
01/01/05 TO 03/31/05	7	60.56	69.30	63.91	18.23	108.43	55.73	97.79	55.73 to 97.79	213,285	136,315
04/01/05 TO 06/30/05											
07/01/05 TO 09/30/05	1	82.31	82.31	82.31			82.31	82.31	N/A	61,600	50,700
10/01/05 TO 12/31/05	3	52.88	57.82	56.12	15.48	103.02	48.01	72.56	N/A	37,526	21,061
01/01/06 TO 03/31/06	3	71.15	68.99	69.63	12.04	99.08	55.05	80.76	N/A	156,424	108,918
04/01/06 TO 06/30/06	2	73.55	73.55	70.27	9.34	104.67	66.68	80.42	N/A	84,550	59,410
<u>Study Years</u>											
07/01/03 TO 06/30/04	25	78.00	77.34	76.01	12.34	101.76	53.31	107.00	72.40 to 81.18	103,421	78,605
07/01/04 TO 06/30/05	12	64.29	69.24	63.35	20.98	109.30	45.67	97.79	55.73 to 85.10	174,789	110,723
07/01/05 TO 06/30/06	9	71.15	67.76	68.85	14.59	98.41	48.01	82.31	52.88 to 80.76	90,283	62,162
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	20	77.64	78.16	73.86	13.71	105.82	45.67	107.00	73.26 to 85.57	115,172	85,069
01/01/05 TO 12/31/05	11	60.56	67.35	64.07	19.70	105.12	48.01	97.79	52.88 to 85.10	151,561	97,099
<u>ALL</u>											
	46	73.87	73.35	70.12	15.44	104.61	45.67	107.00	68.01 to 80.53	119,468	83,766



**PA&T 2007 Preliminary Statistics**

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State Stat Run

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(AgLand) TOTAL Assessed Value:	3,853,269							
AVG. Adj. Sales Price:	119,468	COD:	15.44	MAX Sales Ratio:	107.00			
AVG. Assessed Value:	83,766	PRD:	104.61	MIN Sales Ratio:	45.67			

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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
1087	3	57.69	63.57	60.69	12.45	104.73	55.73	77.28	N/A	293,550	178,169
1091	1	71.02	71.02	71.02			71.02	71.02	N/A	233,000	165,475
1093	2	89.28	89.28	92.81	9.54	96.20	80.76	97.79	N/A	73,500	68,212
1095	4	72.21	74.19	72.14	6.38	102.84	68.01	84.34	N/A	151,498	109,292
1125	4	77.98	76.34	76.54	7.83	99.74	64.94	84.47	N/A	74,712	57,183
1129	1	54.68	54.68	54.68			54.68	54.68	N/A	267,050	146,015
1131	3	72.40	71.16	74.49	9.19	95.53	60.56	80.53	N/A	100,316	74,730
1363	3	60.20	63.15	60.73	10.61	103.99	55.05	74.21	N/A	169,266	102,791
1365	2	77.69	77.69	91.96	31.38	84.48	53.31	102.06	N/A	49,200	45,242
1367	3	81.18	73.52	70.28	13.05	104.61	53.80	85.57	N/A	79,983	56,210
1369	3	81.14	87.22	78.84	13.75	110.63	73.53	107.00	N/A	162,527	128,135
1371	1	60.29	60.29	60.29			60.29	60.29	N/A	97,000	58,485
1399	1	78.00	78.00	78.00			78.00	78.00	N/A	50,000	39,000
1405	3	52.88	57.04	51.03	16.95	111.77	45.67	72.56	N/A	65,226	33,285
1407	1	65.08	65.08	65.08			65.08	65.08	N/A	42,500	27,660
1409	1	88.67	88.67	88.67			88.67	88.67	N/A	67,800	60,115
847	1	85.10	85.10	85.10			85.10	85.10	N/A	112,500	95,740
849	1	68.34	68.34	68.34			68.34	68.34	N/A	208,345	142,380
851	2	78.44	78.44	78.42	0.26	100.02	78.23	78.64	N/A	98,250	77,050
853	1	91.55	91.55	91.55			91.55	91.55	N/A	44,000	40,280
855	1	82.31	82.31	82.31			82.31	82.31	N/A	61,600	50,700
857	4	76.84	72.31	73.93	19.48	97.81	48.01	87.56	N/A	88,100	65,134
ALL											
	46	73.87	73.35	70.12	15.44	104.61	45.67	107.00	68.01 to 80.53	119,468	83,766

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	19	78.00	75.37	73.90	13.25	101.99	45.67	107.00	65.08 to 84.47	94,776	70,039
2	8	72.21	75.13	70.63	12.34	106.36	54.68	97.79	54.68 to 97.79	156,630	110,635
3	11	72.40	70.81	69.02	17.66	102.59	53.31	102.06	53.80 to 85.57	104,281	71,970
4	8	71.98	70.28	65.33	18.41	107.58	48.01	87.56	48.01 to 87.56	161,831	105,718
ALL											
	46	73.87	73.35	70.12	15.44	104.61	45.67	107.00	68.01 to 80.53	119,468	83,766

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	46	73.87	73.35	70.12	15.44	104.61	45.67	107.00	68.01 to 80.53	119,468	83,766
ALL											
	46	73.87	73.35	70.12	15.44	104.61	45.67	107.00	68.01 to 80.53	119,468	83,766

**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:	46	<b>MEDIAN:</b>	<b>74</b>	COV:	19.39	95% Median C.I.:	68.01 to 80.53	
(AgLand) TOTAL Sales Price:	5,751,273	WGT. MEAN:	70	STD:	14.22	95% Wgt. Mean C.I.:	65.69 to 74.54	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	5,495,548	MEAN:	73	AVG.ABS.DEV:	11.40	95% Mean C.I.:	69.24 to 77.46	
(AgLand) TOTAL Assessed Value:	3,853,269							
AVG. Adj. Sales Price:	119,468	COD:	15.44	MAX Sales Ratio:	107.00			
AVG. Assessed Value:	83,766	PRD:	104.61	MIN Sales Ratio:	45.67			

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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)											
07-0006	18	65.88	69.49	65.53	21.25	106.04	45.67	107.00	55.05 to 81.14	136,411	89,391
07-0010	28	78.12	75.83	73.82	10.81	102.73	48.01	97.79	71.15 to 81.18	108,576	80,150
62-0021											
62-0063											
NonValid School											
ALL	46	73.87	73.35	70.12	15.44	104.61	45.67	107.00	68.01 to 80.53	119,468	83,766

**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
30.01 TO 50.00	1	53.31	53.31	53.31			53.31	53.31	N/A	20,400	10,875
50.01 TO 100.00	3	60.56	65.60	63.65	14.38	103.06	55.05	81.18	N/A	47,300	30,105
100.01 TO 180.00	22	74.88	73.97	72.06	16.39	102.66	45.67	107.00	64.94 to 82.31	67,513	48,648
180.01 TO 330.00	9	78.23	75.11	71.12	12.80	105.61	54.68	97.79	55.73 to 86.99	143,577	102,114
330.01 TO 650.00	9	77.28	76.87	72.54	11.08	105.96	60.20	88.67	66.68 to 87.56	179,830	130,454
650.01 +	2	64.42	64.42	62.81	10.45	102.56	57.69	71.15	N/A	468,636	294,348
ALL	46	73.87	73.35	70.12	15.44	104.61	45.67	107.00	68.01 to 80.53	119,468	83,766

**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	13	78.00	74.01	73.66	9.56	100.47	53.31	84.47	60.56 to 82.31	95,260	70,167
DRY-N/A	7	78.64	76.44	67.94	10.52	112.52	57.69	91.55	57.69 to 91.55	175,335	119,117
GRASS	5	72.56	67.04	71.48	16.78	93.79	48.01	87.56	N/A	51,476	36,797
GRASS-N/A	3	86.99	80.78	77.87	8.43	103.74	66.68	88.67	N/A	88,600	68,992
IRRGTD	2	60.07	60.07	58.84	8.35	102.08	55.05	65.08	N/A	56,250	33,097
IRRGTD-N/A	16	71.71	73.70	68.92	19.35	106.94	45.67	107.00	60.20 to 85.57	149,633	103,132
ALL	46	73.87	73.35	70.12	15.44	104.61	45.67	107.00	68.01 to 80.53	119,468	83,766

**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:	46	<b>MEDIAN:</b>	<b>74</b>	COV:	19.39	95% Median C.I.:	68.01 to 80.53	
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(AgLand) TOTAL Adj.Sales Price:	5,495,548	MEAN:	73	AVG.ABS.DEV:	11.40	95% Mean C.I.:	69.24 to 77.46	
(AgLand) TOTAL Assessed Value:	3,853,269							
AVG. Adj. Sales Price:	119,468	COD:	15.44	MAX Sales Ratio:	107.00			
AVG. Assessed Value:	83,766	PRD:	104.61	MIN Sales Ratio:	45.67			

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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	15	78.23	75.61	74.82	9.61	101.05	53.31	91.55	71.15 to 82.31	93,759	70,154
DRY-N/A	5	73.26	72.61	65.48	10.29	110.88	57.69	85.10	N/A	211,869	138,737
GRASS	6	73.38	70.65	75.07	17.49	94.11	48.01	88.67	48.01 to 88.67	54,196	40,683
GRASS-N/A	2	76.84	76.84	74.17	13.22	103.59	66.68	86.99	N/A	99,000	73,430
IRRGTD	13	65.08	69.15	65.73	18.20	105.20	45.67	107.00	55.05 to 81.18	120,634	79,293
IRRGTD-N/A	5	73.53	80.09	73.05	19.79	109.64	54.68	102.06	N/A	187,676	137,097
ALL	46	73.87	73.35	70.12	15.44	104.61	45.67	107.00	68.01 to 80.53	119,468	83,766

**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	20	78.12	74.86	70.81	9.95	105.72	53.31	91.55	71.15 to 80.76	123,286	87,299
GRASS	8	73.38	72.19	74.73	16.57	96.61	48.01	88.67	48.01 to 88.67	65,397	48,870
IRRGTD	16	69.52	73.27	69.96	20.34	104.74	45.67	107.00	60.20 to 85.57	130,911	91,581
IRRGTD-N/A	2	63.54	63.54	60.91	13.94	104.31	54.68	72.40	N/A	206,025	125,500
ALL	46	73.87	73.35	70.12	15.44	104.61	45.67	107.00	68.01 to 80.53	119,468	83,766

**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	2	53.10	53.10	53.07	0.40	100.05	52.88	53.31	N/A	23,290	12,360
30000 TO 59999	12	76.77	76.24	76.94	13.35	99.09	48.01	107.00	65.08 to 81.18	44,233	34,031
60000 TO 99999	12	81.72	78.61	78.12	11.89	100.62	55.05	102.06	64.94 to 86.99	77,926	60,876
100000 TO 149999	12	75.32	73.00	71.82	16.75	101.64	45.67	97.79	55.73 to 85.10	120,837	86,783
150000 TO 249999	3	71.02	72.21	71.66	4.20	100.77	68.34	77.28	N/A	197,115	141,256
250000 TO 499999	4	65.68	64.89	65.36	11.34	99.29	54.68	73.53	N/A	340,163	222,320
500000 +	1	57.69	57.69	57.69			57.69	57.69	N/A	581,000	335,200
ALL	46	73.87	73.35	70.12	15.44	104.61	45.67	107.00	68.01 to 80.53	119,468	83,766

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

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AVG. Assessed Value:	83,766	PRD:	104.61	MIN Sales Ratio:	45.67			

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
Total \$ _____											
10000 TO 29999	6	56.94	58.73	58.37	12.88	100.63	48.01	72.56	48.01 to 72.56	34,571	20,178
30000 TO 59999	14	76.77	73.97	70.94	11.30	104.28	53.80	91.55	60.29 to 82.31	62,180	44,107
60000 TO 99999	16	82.81	80.13	77.02	13.04	104.03	45.67	107.00	68.01 to 87.56	102,225	78,734
100000 TO 149999	5	72.40	74.10	69.88	14.38	106.04	54.68	97.79	N/A	174,879	122,198
150000 TO 249999	2	65.61	65.61	64.23	8.25	102.15	60.20	71.02	N/A	313,000	201,035
250000 TO 499999	3	71.15	67.46	65.69	7.42	102.69	57.69	73.53	N/A	427,201	280,624
ALL _____	46	73.87	73.35	70.12	15.44	104.61	45.67	107.00	68.01 to 80.53	119,468	83,766

**2007 Assessment Survey for Box Butte County**  
**March 19, 2007**

**I. General Information**

**A. Staffing and Funding Information**

- 1. Deputy(ies) on staff:** None
- 2. Appraiser(s) on staff:** None
- 3. Other full-time employees:** Three  
*(Does not include anyone counted in 1 and 2 above)*
- 4. Other part-time employees:** None  
*(Does not include anyone counted in 1 through 3 above)*
- 5. Number of shared employees:** None  
*(Employees who are shared between the assessor's office and other county offices—will not include anyone counted in 1 through 4 above).*
- 6. Assessor's requested budget for current fiscal year:** \$173,315  
*(This would be the "total budget" for the assessor's office)*
- 7. Part of the budget that is dedicated to the computer system** *(How much is particularly part of the assessor budget, versus the amount that is part of the county budget?):* None—The County uses a separate account for the computer system.
- 8. Adopted budget, or granted budget if different from above:** \$168,550
- 9. Amount of total budget set aside for appraisal work:** \$50,000
- 10. Amount of the total budget set aside for education/workshops:** \$3,455
- 11. Appraisal/Reappraisal budget, if not part of the total budget:** \$0; it is part of the total assessor's budget.
- 12. Other miscellaneous funds:** None  
*(Any amount not included in any of the above for equipping, staffing and funding the appraisal/assessment function. This would include any County Board, or general fund monies set aside for reappraisal, etc. If the assessor is ex-officio, this can be an estimate.)*
- 13. Total budget:** \$168,550

a. Was any of last year's budget not used? No.

**B. Residential Appraisal Information**

*(Includes Urban, Suburban and Rural Residential)*

1. **Data collection done by:** Contracted appraisal firm.
2. **Valuation done by:** Contracted appraisal firm.
3. **Pickup work done by:** Contracted appraisal firm.

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential	65	0	0	65

4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** For Alliance residential, the RCN date is 2004; for Hemingford and rural residential, the RCN date is 1999.
5. **What was the last year the depreciation schedule for this property class was developed using market-derived information?** For the city of Alliance, the last year the depreciation schedule was developed for this property class was 2005. For Hemingford and the rural residential subclass, the depreciation schedule was developed in 2001.
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?** As defined by the IAAO, the Market or Sales Comparison Approach is not regularly used as an estimate of market value. It is more likely used during the protest period, on an individual protest basis.
7. **Number of market areas/neighborhoods for this property class:** The assessor states that there are roughly five distinct neighborhoods within the city of Alliance. Hemingford has three to four neighborhoods, while rural residential property is divided into two neighborhoods/market areas.
8. **How are these defined?** These are defined mostly by geographic location and physical characteristics.
9. **Is "Assessor Location" a usable valuation identity?** As presently used by the assessor, the assessor location could be a valuation identity.
10. **Does the assessor location "suburban" mean something other than rural residential?** *(that is, does the "suburban" location have its own market?)* The county

does not use “suburban” as an identifiable market area—in fact, suburban is not used as an assessor location within the sales file.

- 11. Are the county’s ag residential and rural residential improvements classified and valued in the same manner?** At present, both ag residential and rural residential improvements are classified the same, but are valued from different RCN indexes (as noted in number 6, above).

**C. Commercial/Industrial Appraisal Information**

- 1. Data collection done by:** Contracted appraisal firm.
- 2. Valuation done by:** Contracted appraisal firm.
- 3. Pickup work done by whom:** Contracted appraisal firm.

<b>Property Type</b>	<b># of Permits</b>	<b># of Info. Statements</b>	<b>Other</b>	<b>Total</b>
Commercial	7	0	0	7

- 4. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** Commercial property in the city of Alliance is valued using an RCN dated 2005. The remaining commercial property in both Hemingford and the rural areas of the County are valued using a 1999 RCN cost index.
- 5. When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information?** The depreciation schedule for the city of Alliance was developed in 2006. For Hemingford and the rural commercial property, the depreciation schedule was last developed in 2001.
- 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?** For commercial property in Alliance, the Income Approach was used in 2006. It is unknown when this approach was used for the remaining commercial property within the County.
- 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?** As defined by the IAAO, the Market or Sales Comparison Approach is not used to estimate market value of commercial property—rather, this approach would be used for individual taxpayer protests.
- 8. Number of market areas/neighborhoods for this property class?** There are three commercial property neighborhoods.

9. **How are these defined?** By location: Alliance, Hemingford and Rural.
10. **Is “Assessor Location” a usable valuation identity?** Yes, “Assessor Location” would be a usable valuation identity.
11. **Does the assessor location “suburban” mean something other than rural commercial?** (*that is, does the “suburban” location have its own market?*) The assessor location “suburban” is not used by the County.

**D. Agricultural Appraisal Information**

1. **Data collection done by:** The assessor and her staff.
2. **Valuation done by:** Assessor
3. **Pickup work done by whom:** The assessor and her staff.

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

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

**How is your agricultural land defined?** The definition is taken from §77-1539 to §77-1363. In addition, the assessor has delineated that to be designated agricultural land, 1) land must be used for the commercial production of a crop; and 2) an income must be derived from the use of the land whether by animal or crop production.

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?** It is not known if the Income Approach was ever used to estimate or establish market value for the agricultural land class.
6. **What is the date of the soil survey currently used?** 1983
7. **What date was the last countywide land use study completed?** The last physical inspection of land was conducted in 1995.
  - a. **By what method? (Physical inspection, FSA maps, etc.)** Taxpayer reporting, and physical inspection.
  - b. **By whom?** The assessor and her staff.



**c. What proportion is complete / implemented at this time?** The assessor estimates that approximately 90-95% of the county is correct at this time.

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

**9. How are these defined?** By location, topography and soil types.

**10. Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?** No, the county has not implemented, nor is in the process of implementing special valuation.

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

**1. Administrative software:** Terra Scan

**2. CAMA software:** Terra Scan

**3. Cadastral maps: Are they currently being used?** Yes, the county uses cadastral maps at this time.

**a. Who maintains the Cadastral Maps?** The assessor's staff.

**4. Does the county have GIS software?** Not at this time.

**a. Who maintains the GIS software and maps?** N/A

**4. Personal Property software:** Terra Scan

#### **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?** Alliance and Hemingford

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

#### **G. Contracted Services**

**1. Appraisal Services:** *(are these contracted, or conducted "in-house?")* Appraisal services are contracted.

**2. Other Services: PTAS CAMA**

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

None.

**II. Assessment Actions**

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

- 1. Residential**—The County revalued mobile homes in Alliance. Rural residential acres were valued in the following manner: the home site acre is valued at \$8,000; acres 2-5 are valued at \$2,500 per acre; acres 6-10 are value at \$1,000 per acre, and acres 11-20 are valued at \$500 per acre. For 2007, economic depreciation in Hemingford was lowered.
- 2. Commercial**—No assessment actions were taken to address this property class in 2007.
- 3. Agricultural**— The assessor lowered Market Area 1 irrigated, dry and CRP LCG's to closer match 75% of the market value.

**County 7 - Box Butte**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 8,033	<b>Value</b> 567,140,933	<b>Total Growth</b> 1,500,489 (Sum 17, 25, & 41)
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**Schedule I: Non-Agricultural Records (Res and Rec)**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	301	1,667,487	25	276,120	125	972,342	451	2,915,949	
2. Res Improv Land	3,081	17,399,571	64	985,064	333	4,972,675	3,478	23,357,310	
3. Res Improvements	3,495	201,725,247	77	5,025,229	427	24,487,074	3,999	231,237,550	
4. Res Total	3,796	220,792,305	102	6,286,413	552	30,432,091	4,450	257,510,809	719,550
% of Total	85.30	85.74	2.29	2.44	12.40	11.81	55.39	45.40	47.95
5. Rec UnImp Land	0	0	0	0	0	0	0	0	0
6. Rec Improv Land	0	0	0	0	0	0	0	0	0
7. Rec Improvements	0	0	0	0	0	0	0	0	0
8. Rec Total	0	0	0	0	0	0	0	0	0
% of Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res+Rec Total	3,796	220,792,305	102	6,286,413	552	30,432,091	4,450	257,510,809	719,550
% of Total	85.30	85.74	2.29	2.44	12.40	11.81	55.39	45.40	47.95

**County 7 - Box Butte**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 8,033	<b>Value</b> 567,140,933	<b>Total Growth</b> 1,500,489 (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	166	2,236,440	5	66,617	35	173,358	206	2,476,415	
10. Comm Improv Land	484	7,840,550	18	203,546	12	206,865	514	8,250,961	
11. Comm Improvements	509	53,609,800	20	4,782,575	52	3,737,059	581	62,129,434	
12. Comm Total	675	63,686,790	25	5,052,738	87	4,117,282	787	72,856,810	750,619
% of Total	85.76	87.41	3.17	6.93	11.05	5.65	9.79	12.84	50.02
13. Ind UnImp Land	0	0	1	14,622	0	0	1	14,622	
14. Ind Improv Land	0	0	1	28,986	4	501,980	5	530,966	
15. Ind Improvements	0	0	1	3,532,792	4	6,443,512	5	9,976,304	
16. Ind Total	0	0	2	3,576,400	4	6,945,492	6	10,521,892	0
% of Total	0.00	0.00	33.33	33.99	66.66	66.00	0.07	1.85	0.00
Comm+Ind Total	675	63,686,790	27	8,629,138	91	11,062,774	793	83,378,702	750,619
% of Total	85.11	76.38	3.40	10.34	11.47	13.26	9.87	14.70	50.02
17. Taxable Total	4,471	284,479,095	129	14,915,551	643	41,494,865	5,243	340,889,511	1,470,169
% of Total	85.27	83.45	2.46	1.84	12.26	8.92	65.26	60.10	97.97

**County 7 - Box Butte**

**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	0	0	0	0	0	0
19. Commercial	3	58,458	240,828	0	0	0
20. Industrial	0	0	0	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	0	0	0
19. Commercial	0	0	0	3	58,458	240,828
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>3</b>	<b>58,458</b>	<b>240,828</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	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	421	30	123	574

**Schedule V: Agricultural Records**

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	20,122	55	3,460,392	2,053	124,361,474	2,110	127,841,988
28. Ag-Improved Land	1	24,815	58	5,331,162	577	51,681,445	636	57,037,422
29. Ag-Improvements	1	118,509	60	5,248,887	619	36,004,616	680	41,372,012
<b>30. Ag-Total Taxable</b>							<b>2,790</b>	<b>226,251,422</b>

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**Schedule VI: Agricultural Records:**

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	1	1.000	2,775	
32. HomeSite Improv Land	1	1.000	8,000	53	60.000	405,275	
33. HomeSite Improvements	1		34,999	46		4,301,072	
<b>34. HomeSite Total</b>							
35. FarmSite UnImp Land	0	0.000	0	2	2.000	800	
36. FarmSite Impr Land	1	2.000	5,000	47	164.000	335,550	
37. FarmSite Improv	1		83,510	56		947,815	
<b>38. FarmSite Total</b>							
39. Road & Ditches		4.000			385.230		
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	36	46.000	130,000	37	47.000	132,775	
32. HomeSite Improv Land	485	541.230	3,723,733	539	602.230	4,137,008	
33. HomeSite Improvements	419		26,169,585	466		30,505,656	30,320
<b>34. HomeSite Total</b>				503	649.230	34,775,439	
35. FarmSite UnImp Land	62	131.470	147,190	64	133.470	147,990	
36. FarmSite Impr Land	517	2,059.920	2,875,573	565	2,225.920	3,216,123	
37. FarmSite Improv	592		9,835,031	649		10,866,356	0
<b>38. FarmSite Total</b>				713	2,359.390	14,230,469	
39. Road & Ditches		6,353.620			6,742.850		
40. Other-Non Ag Use		0.000	0		0.000	0	
<b>41. Total Section VI</b>				<b>1,216</b>	<b>9,751.470</b>	<b>49,005,908</b>	<b>30,320</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	0	0.000	0	0	0.000	0

**Schedule VIII: Agricultural Records:  
Special Value**

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

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	607.000	287,495	14,306.630	6,848,788	14,913.630	7,136,283
47. 2A1	0.000	0	0.000	0	546.000	262,080	546.000	262,080
48. 2A	0.000	0	198.000	92,620	10,884.960	5,059,288	11,082.960	5,151,908
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	206.000	87,550	10,002.200	4,242,700	10,208.200	4,330,250
51. 4A1	0.000	0	247.000	103,740	14,276.500	5,965,310	14,523.500	6,069,050
52. 4A	0.000	0	2,015.000	453,375	2,601.900	585,428	4,616.900	1,038,803
53. Total	0.000	0	3,273.000	1,024,780	52,618.190	22,963,594	55,891.190	23,988,374
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	14.000	3,500	480.170	120,044	32,702.600	8,175,653	33,196.770	8,299,197
56. 2D1	8.000	2,000	0.000	0	197.000	49,250	205.000	51,250
57. 2D	24.000	5,880	175.000	42,875	13,880.230	3,395,618	14,079.230	3,444,373
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	65.000	10,075	1,900.280	294,198	1,965.280	304,273
60. 4D1	3.000	435	134.000	19,430	9,318.090	1,350,776	9,455.090	1,370,641
61. 4D	0.000	0	393.980	49,248	760.000	95,000	1,153.980	144,248
62. Total	49.000	11,815	1,248.150	241,672	58,758.200	13,360,495	60,055.350	13,613,982
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	47.000	11,515	15,334.130	3,771,153	15,381.130	3,782,668
65. 2G1	0.000	0	0.000	0	1,553.460	314,392	1,553.460	314,392
66. 2G	0.000	0	344.000	61,920	20,909.750	3,852,890	21,253.750	3,914,810
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	125.000	15,625	26,648.210	3,342,863	26,773.210	3,358,488
69. 4G1	0.000	0	409.000	51,125	91,143.620	11,412,894	91,552.620	11,464,019
70. 4G	0.000	0	987.250	118,471	78,375.550	9,406,012	79,362.800	9,524,483
71. Total	0.000	0	1,912.250	258,656	233,964.720	32,100,204	235,876.970	32,358,860
72. Waste	0.000	0	32.000	480	2,662.300	39,935	2,694.300	40,415
73. Other	0.000	0	26.000	2,100	2,195.430	296,906	2,221.430	299,006
74. Exempt	0.000		1,004.900		4,707.080		5,711.980	
75. Total	49.000	11,815	6,491.400	1,527,688	350,198.840	68,761,134	356,739.240	70,300,637

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	703.000	412,675	26,415.310	15,406,074	27,118.310	15,818,749
47. 2A1	0.000	0	0.000	0	146.000	79,130	146.000	79,130
48. 2A	0.000	0	253.000	132,250	8,208.870	4,220,889	8,461.870	4,353,139
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	30.000	13,500	35.900	16,155	65.900	29,655
51. 4A1	0.000	0	53.000	16,430	2,857.800	875,678	2,910.800	892,108
52. 4A	0.000	0	0.000	0	134.600	30,285	134.600	30,285
53. Total	0.000	0	1,039.000	574,855	37,798.480	20,628,211	38,837.480	21,203,066
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	335.000	125,625	32,456.150	12,171,063	32,791.150	12,296,688
56. 2D1	0.000	0	0.000	0	159.000	51,675	159.000	51,675
57. 2D	0.000	0	446.970	134,092	12,655.110	3,796,533	13,102.080	3,930,625
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	28.000	6,300	221.000	49,725	249.000	56,025
60. 4D1	0.000	0	17.000	3,825	6,603.640	1,485,820	6,620.640	1,489,645
61. 4D	0.000	0	0.000	0	212.600	40,394	212.600	40,394
62. Total	0.000	0	826.970	269,842	52,307.500	17,595,210	53,134.470	17,865,052
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	4,336.550	1,230,489	4,336.550	1,230,489
65. 2G1	0.000	0	0.000	0	675.500	175,083	675.500	175,083
66. 2G	0.000	0	8.000	1,600	3,562.690	727,163	3,570.690	728,763
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	4.000	460	70.000	8,050	74.000	8,510
69. 4G1	0.000	0	5.000	525	5,962.660	665,858	5,967.660	666,383
70. 4G	0.000	0	0.000	0	2,898.000	261,120	2,898.000	261,120
71. Total	0.000	0	17.000	2,585	17,505.400	3,067,763	17,522.400	3,070,348
72. Waste	0.000	0	58.000	870	534.200	8,033	592.200	8,903
73. Other	0.000	0	1.000	250	1,683.140	288,331	1,684.140	288,581
74. Exempt	0.000		14.900		140.940		155.840	
75. Total	0.000	0	1,941.970	848,402	109,828.720	41,587,548	111,770.690	42,435,950



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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	6,366.350	3,690,583	21,249.560	12,224,045	27,615.910	15,914,628
47. 2A1	0.000	0	0.000	0	293.000	157,380	293.000	157,380
48. 2A	0.000	0	1,582.020	812,745	10,594.310	5,379,631	12,176.330	6,192,376
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	36.000	13,980	2,669.800	1,137,674	2,705.800	1,151,654
51. 4A1	0.000	0	254.000	78,300	2,916.000	901,840	3,170.000	980,140
52. 4A	0.000	0	62.000	13,125	1,464.130	329,070	1,526.130	342,195
53. Total	0.000	0	8,300.370	4,608,733	39,186.800	20,129,640	47,487.170	24,738,373
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	23.800	8,925	1,966.410	737,407	16,219.110	6,082,173	18,209.320	6,828,505
56. 2D1	0.000	0	2.000	650	118.000	38,350	120.000	39,000
57. 2D	22.000	6,600	767.000	230,100	9,169.580	2,750,874	9,958.580	2,987,574
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	16.000	3,600	1,798.200	404,596	1,814.200	408,196
60. 4D1	2.000	450	97.220	21,875	2,629.600	591,660	2,728.820	613,985
61. 4D	0.000	0	20.000	3,800	712.100	135,299	732.100	139,099
62. Total	47.800	15,975	2,868.630	997,432	30,646.590	10,002,952	33,563.020	11,016,359
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	1.000	315	80.000	25,650	2,649.110	844,489	2,730.110	870,454
65. 2G1	0.000	0	0.000	0	65.000	16,925	65.000	16,925
66. 2G	4.000	1,020	66.000	16,855	5,135.110	1,320,403	5,205.110	1,338,278
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	16.000	2,800	3,119.800	551,393	3,135.800	554,193
69. 4G1	6.000	960	42.000	6,720	6,598.460	1,066,748	6,646.460	1,074,428
70. 4G	12.050	1,687	38.000	5,320	5,771.910	809,217	5,821.960	816,224
71. Total	23.050	3,982	242.000	57,345	23,339.390	4,609,175	23,604.440	4,670,502
72. Waste	11.000	165	94.610	1,419	1,401.400	21,257	1,507.010	22,841
73. Other	0.000	0	32.000	6,135	1,011.340	176,172	1,043.340	182,307
74. Exempt	1.000		243.320		368.810		613.130	
75. Total	81.850	20,122	11,537.610	5,671,064	95,585.520	34,939,196	107,204.980	40,630,382

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 4

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	4,305.100	2,129,810	4,305.100	2,129,810
47. 2A1	0.000	0	0.000	0	10.000	4,800	10.000	4,800
48. 2A	0.000	0	0.000	0	1,952.000	905,610	1,952.000	905,610
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	469.000	194,125	469.000	194,125
51. 4A1	0.000	0	0.000	0	233.000	94,250	233.000	94,250
52. 4A	0.000	0	0.000	0	66.000	14,745	66.000	14,745
53. Total	0.000	0	0.000	0	7,035.100	3,343,340	7,035.100	3,343,340
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	25,181.180	9,442,946	25,181.180	9,442,946
56. 2D1	0.000	0	0.000	0	73.000	23,725	73.000	23,725
57. 2D	0.000	0	0.000	0	13,984.130	4,195,239	13,984.130	4,195,239
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	3,858.170	868,089	3,858.170	868,089
60. 4D1	0.000	0	0.000	0	3,840.800	864,181	3,840.800	864,181
61. 4D	0.000	0	0.000	0	427.000	81,130	427.000	81,130
62. Total	0.000	0	0.000	0	47,364.280	15,475,310	47,364.280	15,475,310
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	4,669.310	1,301,579	4,669.310	1,301,579
65. 2G1	0.000	0	0.000	0	20.000	4,500	20.000	4,500
66. 2G	0.000	0	0.000	0	7,161.880	1,473,706	7,161.880	1,473,706
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	5,660.130	721,766	5,660.130	721,766
69. 4G1	0.000	0	0.000	0	6,556.750	828,094	6,556.750	828,094
70. 4G	0.000	0	0.000	0	4,871.900	584,831	4,871.900	584,831
71. Total	0.000	0	0.000	0	28,939.970	4,914,476	28,939.970	4,914,476
72. Waste	0.000	0	0.000	0	565.000	8,475	565.000	8,475
73. Other	0.000	0	0.000	0	868.920	136,944	868.920	136,944
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	84,773.270	23,878,545	84,773.270	23,878,545

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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	12,612.370	6,208,368	136,638.570	67,064,785	149,250.940	73,273,153
77.Dry Land	96.800	27,790	4,943.750	1,508,946	189,076.570	56,433,967	194,117.120	57,970,703
78.Grass	23.050	3,982	2,171.250	318,586	303,749.480	44,691,618	305,943.780	45,014,186
79.Waste	11.000	165	184.610	2,769	5,162.900	77,700	5,358.510	80,634
80.Other	0.000	0	59.000	8,485	5,758.830	898,353	5,817.830	906,838
81.Exempt	1.000	0	1,263.120	0	5,216.830	0	6,480.950	0
<b>82.Total</b>	<b>130.850</b>	<b>31,937</b>	<b>19,970.980</b>	<b>8,047,154</b>	<b>640,386.350</b>	<b>169,166,423</b>	<b>660,488.180</b>	<b>177,245,514</b>

## 2007 Agricultural Land Detail

### County 7 - Box Butte

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	14,913.630	26.68%	7,136,283	29.75%	478.507
2A1	546.000	0.98%	262,080	1.09%	480.000
2A	11,082.960	19.83%	5,151,908	21.48%	464.849
3A1	0.000	0.00%	0	0.00%	0.000
3A	10,208.200	18.26%	4,330,250	18.05%	424.193
4A1	14,523.500	25.99%	6,069,050	25.30%	417.877
4A	4,616.900	8.26%	1,038,803	4.33%	225.000
<b>Irrigated Total</b>	<b>55,891.190</b>	<b>100.00%</b>	<b>23,988,374</b>	<b>100.00%</b>	<b>429.197</b>

**Dry:**

1D1	0.000	0.00%	0	0.00%	0.000
1D	33,196.770	55.28%	8,299,197	60.96%	250.000
2D1	205.000	0.34%	51,250	0.38%	250.000
2D	14,079.230	23.44%	3,444,373	25.30%	244.642
3D1	0.000	0.00%	0	0.00%	0.000
3D	1,965.280	3.27%	304,273	2.24%	154.824
4D1	9,455.090	15.74%	1,370,641	10.07%	144.963
4D	1,153.980	1.92%	144,248	1.06%	125.000
<b>Dry Total</b>	<b>60,055.350</b>	<b>100.00%</b>	<b>13,613,982</b>	<b>100.00%</b>	<b>226.690</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	15,381.130	6.52%	3,782,668	11.69%	245.929
2G1	1,553.460	0.66%	314,392	0.97%	202.381
2G	21,253.750	9.01%	3,914,810	12.10%	184.193
3G1	0.000	0.00%	0	0.00%	0.000
3G	26,773.210	11.35%	3,358,488	10.38%	125.442
4G1	91,552.620	38.81%	11,464,019	35.43%	125.217
4G	79,362.800	33.65%	9,524,483	29.43%	120.011
<b>Grass Total</b>	<b>235,876.970</b>	<b>100.00%</b>	<b>32,358,860</b>	<b>100.00%</b>	<b>137.185</b>

<b>Irrigated Total</b>	<b>55,891.190</b>	<b>15.67%</b>	<b>23,988,374</b>	<b>34.12%</b>	<b>429.197</b>
<b>Dry Total</b>	<b>60,055.350</b>	<b>16.83%</b>	<b>13,613,982</b>	<b>19.37%</b>	<b>226.690</b>
<b>Grass Total</b>	<b>235,876.970</b>	<b>66.12%</b>	<b>32,358,860</b>	<b>46.03%</b>	<b>137.185</b>
Waste	2,694.300	0.76%	40,415	0.06%	15.000
Other	2,221.430	0.62%	299,006	0.43%	134.600
Exempt	5,711.980	1.60%			
<b>Market Area Total</b>	<b>356,739.240</b>	<b>100.00%</b>	<b>70,300,637</b>	<b>100.00%</b>	<b>197.064</b>

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

<b>Irrigated Total</b>	<b>55,891.190</b>	<b>37.45%</b>	<b>23,988,374</b>	<b>32.74%</b>	
<b>Dry Total</b>	<b>60,055.350</b>	<b>30.94%</b>	<b>13,613,982</b>	<b>23.48%</b>	
<b>Grass Total</b>	<b>235,876.970</b>	<b>77.10%</b>	<b>32,358,860</b>	<b>71.89%</b>	
Waste	2,694.300	50.28%	40,415	50.12%	
Other	2,221.430	38.18%	299,006	32.97%	
Exempt	5,711.980	88.13%			
<b>Market Area Total</b>	<b>356,739.240</b>	<b>54.01%</b>	<b>70,300,637</b>	<b>39.66%</b>	

## 2007 Agricultural Land Detail

### County 7 - Box Butte

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	27,118.310	69.83%	15,818,749	74.61%	583.323
2A1	146.000	0.38%	79,130	0.37%	541.986
2A	8,461.870	21.79%	4,353,139	20.53%	514.441
3A1	0.000	0.00%	0	0.00%	0.000
3A	65.900	0.17%	29,655	0.14%	450.000
4A1	2,910.800	7.49%	892,108	4.21%	306.482
4A	134.600	0.35%	30,285	0.14%	225.000
<b>Irrigated Total</b>	<b>38,837.480</b>	<b>100.00%</b>	<b>21,203,066</b>	<b>100.00%</b>	<b>545.943</b>
<b>Dry:</b>					
1D1	0.000	0.00%	0	0.00%	0.000
1D	32,791.150	61.71%	12,296,688	68.83%	375.000
2D1	159.000	0.30%	51,675	0.29%	325.000
2D	13,102.080	24.66%	3,930,625	22.00%	300.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	249.000	0.47%	56,025	0.31%	225.000
4D1	6,620.640	12.46%	1,489,645	8.34%	225.000
4D	212.600	0.40%	40,394	0.23%	190.000
<b>Dry Total</b>	<b>53,134.470</b>	<b>100.00%</b>	<b>17,865,052</b>	<b>100.00%</b>	<b>336.223</b>
<b>Grass:</b>					
1G1	0.000	0.00%	0	0.00%	0.000
1G	4,336.550	24.75%	1,230,489	40.08%	283.748
2G1	675.500	3.86%	175,083	5.70%	259.190
2G	3,570.690	20.38%	728,763	23.74%	204.095
3G1	0.000	0.00%	0	0.00%	0.000
3G	74.000	0.42%	8,510	0.28%	115.000
4G1	5,967.660	34.06%	666,383	21.70%	111.665
4G	2,898.000	16.54%	261,120	8.50%	90.103
<b>Grass Total</b>	<b>17,522.400</b>	<b>100.00%</b>	<b>3,070,348</b>	<b>100.00%</b>	<b>175.224</b>
<b>Irrigated Total</b>	<b>38,837.480</b>	<b>34.75%</b>	<b>21,203,066</b>	<b>49.96%</b>	<b>545.943</b>
<b>Dry Total</b>	<b>53,134.470</b>	<b>47.54%</b>	<b>17,865,052</b>	<b>42.10%</b>	<b>336.223</b>
<b>Grass Total</b>	<b>17,522.400</b>	<b>15.68%</b>	<b>3,070,348</b>	<b>7.24%</b>	<b>175.224</b>
Waste	592.200	0.53%	8,903	0.02%	15.033
Other	1,684.140	1.51%	288,581	0.68%	171.352
Exempt	155.840	0.14%			
<b>Market Area Total</b>	<b>111,770.690</b>	<b>100.00%</b>	<b>42,435,950</b>	<b>100.00%</b>	<b>379.669</b>

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

<b>Irrigated Total</b>	<b>38,837.480</b>	<b>26.02%</b>	<b>21,203,066</b>	<b>28.94%</b>	
<b>Dry Total</b>	<b>53,134.470</b>	<b>27.37%</b>	<b>17,865,052</b>	<b>30.82%</b>	
<b>Grass Total</b>	<b>17,522.400</b>	<b>5.73%</b>	<b>3,070,348</b>	<b>6.82%</b>	
Waste	592.200	11.05%	8,903	11.04%	
Other	1,684.140	28.95%	288,581	31.82%	
Exempt	155.840	2.40%			
<b>Market Area Total</b>	<b>111,770.690</b>	<b>16.92%</b>	<b>42,435,950</b>	<b>23.94%</b>	

## 2007 Agricultural Land Detail

### County 7 - Box Butte

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	27,615.910	58.15%	15,914,628	64.33%	576.284
2A1	293.000	0.62%	157,380	0.64%	537.133
2A	12,176.330	25.64%	6,192,376	25.03%	508.558
3A1	0.000	0.00%	0	0.00%	0.000
3A	2,705.800	5.70%	1,151,654	4.66%	425.624
4A1	3,170.000	6.68%	980,140	3.96%	309.192
4A	1,526.130	3.21%	342,195	1.38%	224.224
<b>Irrigated Total</b>	<b>47,487.170</b>	<b>100.00%</b>	<b>24,738,373</b>	<b>100.00%</b>	<b>520.948</b>
<b>Dry:</b>					
1D1	0.000	0.00%	0	0.00%	0.000
1D	18,209.320	54.25%	6,828,505	61.99%	375.000
2D1	120.000	0.36%	39,000	0.35%	325.000
2D	9,958.580	29.67%	2,987,574	27.12%	300.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	1,814.200	5.41%	408,196	3.71%	225.000
4D1	2,728.820	8.13%	613,985	5.57%	225.000
4D	732.100	2.18%	139,099	1.26%	190.000
<b>Dry Total</b>	<b>33,563.020</b>	<b>100.00%</b>	<b>11,016,359</b>	<b>100.00%</b>	<b>328.229</b>
<b>Grass:</b>					
1G1	0.000	0.00%	0	0.00%	0.000
1G	2,730.110	11.57%	870,454	18.64%	318.834
2G1	65.000	0.28%	16,925	0.36%	260.384
2G	5,205.110	22.05%	1,338,278	28.65%	257.108
3G1	0.000	0.00%	0	0.00%	0.000
3G	3,135.800	13.28%	554,193	11.87%	176.730
4G1	6,646.460	28.16%	1,074,428	23.00%	161.654
4G	5,821.960	24.66%	816,224	17.48%	140.197
<b>Grass Total</b>	<b>23,604.440</b>	<b>100.00%</b>	<b>4,670,502</b>	<b>100.00%</b>	<b>197.865</b>
<b>Irrigated Total</b>	<b>47,487.170</b>	<b>44.30%</b>	<b>24,738,373</b>	<b>60.89%</b>	<b>520.948</b>
<b>Dry Total</b>	<b>33,563.020</b>	<b>31.31%</b>	<b>11,016,359</b>	<b>27.11%</b>	<b>328.229</b>
<b>Grass Total</b>	<b>23,604.440</b>	<b>22.02%</b>	<b>4,670,502</b>	<b>11.50%</b>	<b>197.865</b>
Waste	1,507.010	1.41%	22,841	0.06%	15.156
Other	1,043.340	0.97%	182,307	0.45%	174.734
Exempt	613.130	0.57%			
<b>Market Area Total</b>	<b>107,204.980</b>	<b>100.00%</b>	<b>40,630,382</b>	<b>100.00%</b>	<b>378.997</b>

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

<b>Irrigated Total</b>	47,487.170	31.82%	24,738,373	33.76%	
<b>Dry Total</b>	33,563.020	17.29%	11,016,359	19.00%	
<b>Grass Total</b>	23,604.440	7.72%	4,670,502	10.38%	
Waste	1,507.010	28.12%	22,841	28.33%	
Other	1,043.340	17.93%	182,307	20.10%	
Exempt	613.130	9.46%			
<b>Market Area Total</b>	<b>107,204.980</b>	<b>16.23%</b>	<b>40,630,382</b>	<b>22.92%</b>	

## 2007 Agricultural Land Detail

### County 7 - Box Butte

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	4,305.100	61.19%	2,129,810	63.70%	494.717
2A1	10.000	0.14%	4,800	0.14%	480.000
2A	1,952.000	27.75%	905,610	27.09%	463.939
3A1	0.000	0.00%	0	0.00%	0.000
3A	469.000	6.67%	194,125	5.81%	413.912
4A1	233.000	3.31%	94,250	2.82%	404.506
4A	66.000	0.94%	14,745	0.44%	223.409
<b>Irrigated Total</b>	<b>7,035.100</b>	<b>100.00%</b>	<b>3,343,340</b>	<b>100.00%</b>	<b>475.237</b>
<b>Dry:</b>					
1D1	0.000	0.00%	0	0.00%	0.000
1D	25,181.180	53.16%	9,442,946	61.02%	375.000
2D1	73.000	0.15%	23,725	0.15%	325.000
2D	13,984.130	29.52%	4,195,239	27.11%	300.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	3,858.170	8.15%	868,089	5.61%	225.000
4D1	3,840.800	8.11%	864,181	5.58%	225.000
4D	427.000	0.90%	81,130	0.52%	190.000
<b>Dry Total</b>	<b>47,364.280</b>	<b>100.00%</b>	<b>15,475,310</b>	<b>100.00%</b>	<b>326.729</b>
<b>Grass:</b>					
1G1	0.000	0.00%	0	0.00%	0.000
1G	4,669.310	16.13%	1,301,579	26.48%	278.751
2G1	20.000	0.07%	4,500	0.09%	225.000
2G	7,161.880	24.75%	1,473,706	29.99%	205.770
3G1	0.000	0.00%	0	0.00%	0.000
3G	5,660.130	19.56%	721,766	14.69%	127.517
4G1	6,556.750	22.66%	828,094	16.85%	126.296
4G	4,871.900	16.83%	584,831	11.90%	120.041
<b>Grass Total</b>	<b>28,939.970</b>	<b>100.00%</b>	<b>4,914,476</b>	<b>100.00%</b>	<b>169.816</b>
<hr/>					
<b>Irrigated Total</b>	<b>7,035.100</b>	<b>8.30%</b>	<b>3,343,340</b>	<b>14.00%</b>	<b>475.237</b>
<b>Dry Total</b>	<b>47,364.280</b>	<b>55.87%</b>	<b>15,475,310</b>	<b>64.81%</b>	<b>326.729</b>
<b>Grass Total</b>	<b>28,939.970</b>	<b>34.14%</b>	<b>4,914,476</b>	<b>20.58%</b>	<b>169.816</b>
Waste	565.000	0.67%	8,475	0.04%	15.000
Other	868.920	1.02%	136,944	0.57%	157.602
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>84,773.270</b>	<b>100.00%</b>	<b>23,878,545</b>	<b>100.00%</b>	<b>281.675</b>

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

<b>Irrigated Total</b>	<b>7,035.100</b>	<b>4.71%</b>	<b>3,343,340</b>	<b>4.56%</b>	
<b>Dry Total</b>	<b>47,364.280</b>	<b>24.40%</b>	<b>15,475,310</b>	<b>26.70%</b>	
<b>Grass Total</b>	<b>28,939.970</b>	<b>9.46%</b>	<b>4,914,476</b>	<b>10.92%</b>	
Waste	565.000	10.54%	8,475	10.51%	
Other	868.920	14.94%	136,944	15.10%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>84,773.270</b>	<b>12.83%</b>	<b>23,878,545</b>	<b>13.47%</b>	

## 2007 Agricultural Land Detail

### County 7 - Box Butte

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	12,612.370	6,208,368	136,638.570	67,064,785
Dry	96.800	27,790	4,943.750	1,508,946	189,076.570	56,433,967
Grass	23.050	3,982	2,171.250	318,586	303,749.480	44,691,618
Waste	11.000	165	184.610	2,769	5,162.900	77,700
Other	0.000	0	59.000	8,485	5,758.830	898,353
Exempt	1.000	0	1,263.120	0	5,216.830	0
<b>Total</b>	<b>130.850</b>	<b>31,937</b>	<b>19,970.980</b>	<b>8,047,154</b>	<b>640,386.350</b>	<b>169,166,423</b>

AgLand	Total Acres	Total Value	Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	149,250.940	73,273,153	149,250.940	22.60%	73,273,153	41.34%	490.939
Dry	194,117.120	57,970,703	194,117.120	29.39%	57,970,703	32.71%	298.637
Grass	305,943.780	45,014,186	305,943.780	46.32%	45,014,186	25.40%	147.132
Waste	5,358.510	80,634	5,358.510	0.81%	80,634	0.05%	15.047
Other	5,817.830	906,838	5,817.830	0.88%	906,838	0.51%	155.872
Exempt	6,480.950	0	6,480.950	0.98%	0	0.00%	0.000
<b>Total</b>	<b>660,488.180</b>	<b>177,245,514</b>	<b>660,488.180</b>	<b>100.00%</b>	<b>177,245,514</b>	<b>100.00%</b>	<b>268.355</b>

\* Department of Property Assessment & Taxation Calculates



BOX BUTTE COUNTY ASSESSOR  
MARILYN LORE  
515 BOX BUTTE SUITE 102  
ALLIANCE, NE 69301

**PLAN OF ASSESSMENT  
2006**

	PARCELS	% of TOTAL PARCELS	% of TAXABLE VALUE BASE
RESIDENTIAL	3740	46.57	51.31
COMMERCIAL	784	9.76	12.88
INDUSTRIAL	6	.07	1.77
AGRICULTURAL VACANT	2786	34.69	31.80
AG RESIDENTIAL	715	8.90	2.23
TOTAL	8031	99.99	99.99

	ACRES
IRRIGATED	147,193.29
DRY LAND	195,192.80
GRASS	306,780.13
WASTE	5,595.51
OTHER (CRP TREES, ETC.)	5,703.23
EXEMPT (AIRPORT, ETC.)	6,488.18
TOTAL	666,953.14

**BUILDING PERMITS**

NEW CONSTRUCTION	9
ADDITIONS	9
GARAGES	18
MISC	83
RESHINGLE	84
FENCES	50
NEW SIDING	14

NEW SIGNS	14
DEMOLITIONS	1
TOTAL	282

**2006 LEVEL OF VALUE**

<u>PROPERTY CLASS</u>	<u>MEDIAN</u>	<u>COD</u>	<u>PRD</u>
RESIDENTIAL	98.79	15.15	105.15
COMMERCIAL	98.52	17.68	109.75
AGRICULTURAL LAND	75.84	15.08	104.86

**CURRENT RESOURCES**

- A. 2006-2007 BUDGET: The indication from the county board is a \$10,000 cut in the appraisal budget from \$50,000 to \$40,000, this includes pick-up work.
- B. I have two clerks, one deputy and myself.
- C. Our aerial photos are 1985 for residential farm. We have cadastrals and a wall map for agricultural land, rolodex card file by address. Residential, commercial and industrial rolodex card file by address, computer access for all parcels.
- D. Property record cards: We have current property record cards in our files which includes photos, sketch, pricing, legal, required codes and a nine-digit number which is unique to that parcel.
- E. We use Terra Scan for our software.
- F. We do not have a web-based information access.

**ASSESSMENT PROCEDURES FOR REAL PROPERTY**

- A. Real estate transfers: We all review the 521's when they are received from the register of deeds office. We send a questionnaire to the buyer and seller of Commercial, Industrial and Agricultural property. We call on residential if there is a question. We change our files with the ownership, date of sale and book and page the same time that we change it in the computer.
- B. We have a flag system that we use with our parcel folders, if we receive information on a property during the year we flag the card with the information, in the fall we pull all the cards and copy them and go out and review the property for changes.

- C. We put all of our qualified sales on spread sheets to reconcile with the state roster to achieve a level of quality and assessment as required by law.
- D. Residential: We use sales comparison approach to value. We finished Alliance residential in 2005 with a complete valuation update. Stanard Appraisal did a cost and sales study for depreciation analysis, pilot study, testing and refinement for final values this information was used for value defense when the notices were sent to property owners.
- E. Commercial and Industrial: We gathered income, expense and sales data for final analysis to value. We revalued commercial in 2006 which included re-measure, new picture and inside review for quality and condition.
- F. Agricultural Land: We have established four market areas using soils and sales for reconciliation of final value.
- G. We now have two market areas for rural residential.

#### **OTHER FUNCTIONS PERFORMED BY THE ASSESSOR'S OFFICE**

- A. Record maintenance, mapping updates & ownership changes.
- B. Annually prepare and file assessor administrative reports required by law/regulations.
  - 1. abstracts (real and personal)
  - 2. Assessor survey
  - 3. Sales information to PA&T rosters & annual assessed value update w/abstract
  - 4. certification of value to political subdivisions
  - 5. school district taxable value report
  - 6. homestead exemption tax loss report (in conjunction with treasurer)
  - 7. certificate of taxes levied report
  - 8. report of current values for properties owned by Board of Education Lands & funds
  - 9. report of all exempt property and taxable government owned property
  - 10. annual plan of assessment
  - 11. Assessor certifies trusts owning agland to secretary of state
  - 12. determine average residential value for homestead exemption and certify to department of revenue
  - 13. send intent to tax notices
  - 14. certify completion of real property assessment roll and publish in newspaper
  - 15. mail assessment/sales ratio statistics (as determined by terc) to media and post in Assessor's office
  - 16. mail approved homestead exemptions to department of Revenue (approx 500)
  - 17. send homestead rejection letters to property owners based on owner/occupancy
  - 18. send valuation notices
  - 19. deliver tax list (real and personal) to treasurer
  - 20. certify homestead tax loss to tax commissioner (treasurer signs)

- 21. annually update office procedure manual
  - 22. send mobile home court reports to land owners to update our records
  - 23. annual inventory statement to county board
  - 24. set budget for the office
  - 25. give list of exempt property to county clerk to publish in newspaper
- C. Centrally assessed-review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
  - D. Tax increment financing-management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.
  - E. Tax districts and tax rates-management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
  - F. Tax lists-prepare and certify tax lists to county treasurer for real property, personal property and centrally assessed
  - G. Tax list corrections-prepare tax list correction documents for county board approval
  - H. County board of equalization-attend county board of equalization meetings for valuation protests (assemble and provide information)
  - I. Terc appeals-prepare information and attend taxpayer appeal hearings before terc, defend valuation
  - J. Terc statewide equalization-attend hearings if applicable to county, defend values, and/or implement orders of the Terc
  - K. Education-attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain assessor certification certificate
  - L. We started rural review
    - 693 farm site residential 44 imps on leased land
    - 357 small acre residential 11 imps on leased land
    - We have over 1,000 miles of road

## 2007

- A. Continue reviewing rural parcels which include re-measure new pictures of all buildings and inside review for quality and condition.
- B. Review Pickup work
- C. Building permits
- D. Send information to Natural Resource District for irrigated land concerning water restrictions
- E. 450 homestead exemptions
- F. 994 personal property (we have people bring in their depreciation schedule work sheet)
- G. 46 continued exemptions
- H. Check mobile home court reports
- I. All reports on time
- J. 521's
- K. Send letters to farmers for land use change information

- L. Plot rural residential sales on a map for possible market areas
- M. Do a market analysis of all classes of all classes of property to achieve a level of quality and assessment as required by law.

### **2008**

- A. Continue with rural review, the clerks will put the data collection into Terra Scan with a current Marshal and Swift cost index. Stanard Appraisal will do a cost and sales study for depreciation analysis, pilot study, testing and refinement for final values. This information will be used for value defense when final notices are sent to property owners.
- B. Review pickup work
- C. Building permits
- D. Personal property
- E. Homestead exemptions
- F. Continued exemptions
- G. 521's (between 500 and 600)
- H. Check mobile home court reports
- I. All reports on time
- J. Do a market analysis of classes of property to achieve a level of quality and assessment as required by law.

### **2009**

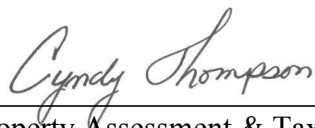
- A. Continue with rural review, if this is finished we will start on Hemingford review.
- B. Review pickup work
- C. Building permits
- D. Personal property
- E. Homestead exemptions
- F. Continued exemptions
- G. 521's
- H. Check mobile home court reports
- I. All reports on time
- J. Send letters to farmers for land use change
- K. Do a market analysis of all classes of property to achieve a level of quality and assessment as required by law.

## 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 Box Butte County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 8051.

Dated this 9th day of April, 2007.

  
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Property Assessment & Taxation