

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

25 Deuel

Residential Real Property - Current

Number of Sales		44	COD	11.60
Total Sales Price	\$	2331000	PRD	101.27
Total Adj. Sales Price	\$	2332600	COV	15.74
Total Assessed Value	\$	2173682	STD	14.85
Avg. Adj. Sales Price	\$	53013.64	Avg. Abs. Dev.	11.12
Avg. Assessed Value	\$	49401.86	Min	62.59
Median		95.86	Max	138.44
Wgt. Mean		93.19	95% Median C.I.	90.15 to 100.59
Mean		94.37	95% Wgt. Mean C.I.	88.84 to 97.54
			95% Mean C.I.	89.98 to 98.76
% of Value of the Class of all Real Property Value in the County				23.05
% of Records Sold in the Study Period				5.49
% of Value Sold in the Study Period				6.72
Average Assessed Value of the Base				40,326

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	44	95.86	11.60	101.27
2006	26	95.12	10.01	102.20
2005	38	93.34	12.53	104.43
2004	60	93.91	20.38	107.60
2003	83	95	32.98	113.12
2002	103	94	98.81	177.15
2001	109	94	75.11	159.04

2007 Commission Summary

25 Deuel

Commercial Real Property - Current

Number of Sales		7	COD	32.61
Total Sales Price	\$	1522550	PRD	78.45
Total Adj. Sales Price	\$	1517350	COV	33.14
Total Assessed Value	\$	1157971	STD	19.84
Avg. Adj. Sales Price	\$	216764.29	Avg. Abs. Dev.	16.16
Avg. Assessed Value	\$	165424.43	Min	35.00
Median		49.54	Max	83.04
Wgt. Mean		76.32	95% Median C.I.	35.00 to 83.04
Mean		59.87	95% Wgt. Mean C.I.	69.88 to 82.75
			95% Mean C.I.	41.52 to 78.22
% of Value of the Class of all Real Property Value in the County				8.57
% of Records Sold in the Study Period				4.38
% of Value Sold in the Study Period				9.63
Average Assessed Value of the Base				75,173

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	7	49.54	32.61	78.45
2006	7	52.37	20.97	93.53
2005	7	65.63	28.58	91.68
2004	7	87.32	23.30	95.73
2003	13	98	17.95	109.31
2002	17	104	21.17	105.22
2001	21	90	32.72	121.76

2007 Commission Summary

25 Deuel

Agricultural Land - Current

Number of Sales	85	COD	12.94
Total Sales Price	\$ 9823792	PRD	104.25
Total Adj. Sales Price	\$ 9802842	COV	18.74
Total Assessed Value	\$ 7007610	STD	13.96
Avg. Adj. Sales Price	\$ 115327.55	Avg. Abs. Dev.	9.49
Avg. Assessed Value	\$ 82442.47	Min	41.96
Median	73.31	Max	143.29
Wgt. Mean	71.49	95% Median C.I.	71.45 to 77.23
Mean	74.52	95% Wgt. Mean C.I.	68.28 to 74.70
		95% Mean C.I.	71.55 to 77.49
% of Value of the Class of all Real Property Value in the County			67.75
% of Records Sold in the Study Period			6.47
% of Value Sold in the Study Period			8.67
Average Assessed Value of the Base			72,394

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2007	85	73.31	12.94	104.25
2006	69	75.21	13.32	102.44
2005	53	74.14	15.60	106.54
2004	35	75.30	20.63	113.38
2003	29	79	13.22	104.04
2002	39	79	14.67	91.24
2001	53	76	11.17	98.74

2007 Opinions of the Property Tax Administrator for Deuel County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me about the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While I rely primarily on the median assessment sales ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the RO. Although my primary resource regarding quality of assessment are the performance standards issued by the IAAO, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Deuel County is 96% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Deuel County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

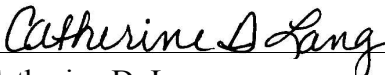
It is my opinion that the level of value of the class of commercial real property in Deuel County is 100% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Deuel County is not in compliance with generally accepted mass appraisal practices.

Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Deuel County is 73% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Deuel County is in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.





Catherine D. Lang
Property Tax Administrator

**2007 Correlation Section
for Deuel County**

Residential Real Property

I. Correlation

RESIDENTIAL: Through proactive assessment practices to implement new reappraisal values in Big Springs the three measures of central tendency are all within the acceptable parameters for the level of residential value in Deuel county for 2007. The efforts of the assessor and staff to implement improvement values in Big Springs equalize the two major assessor locations within the county. The efforts of the county are also shown through the acceptable qualitative measures for the current year. Based on the qualified statistics and positive efforts of the assessment practices in Deuel County, it is believed that the county has attained the level of value and has uniform and proportionate assessment practices.

**2007 Correlation Section
for Deuel County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2007	79	44	55.7
2006	67	26	38.81
2005	77	38	49.35
2004	96	60	62.5
2003	92	83	90.22
2002	108	103	95.37
2001	113	109	96.46

RESIDENTIAL: A review of the utilization grid indicates an approximate 15% increase in the total number of sales. Likewise the qualified sales has also increased by 69% resulting in the percent used by the assessor increasing from the prior two years. The results show that the Deuel County Assessor has increased the percent of the available residential sales to represent the residential property class and has not excessively trimmed the sample.

**2007 Correlation Section
for Deuel County**

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 Deuel County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	93.49	2.49	95.82	95.86
2006	90.59	0.36	90.91	95.12
2005	87.65	0.17	87.8	93.34
2004	91.43	0.52	91.9	93.91
2003	96	-1.94	94.14	95
2002	84	6.49	89.45	94
2001	94	2.7	96.54	94

RESIDENTIAL: The Trended Preliminary Ratio and R&O Ratio are very similar and offer strong support of each other. The assessment actions to complete a reappraisal in Big Springs by applying new costing tables and depreciation tables are reflected in the percent change in assessed value (excluding growth).

**2007 Correlation Section
for Deuel County**

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 Deuel County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
1.19	2007	2.49
6.69	2006	0.36
6.38	2005	0.17
1.27	2004	0.52
0	2003	-2
12.69	2002	6.49
1.75	2001	2.7

RESIDENTIAL: Twenty three percent of the qualified sales for residential properties in Deuel County are within Big Springs that received new 2007 values using 2003 costing tables and new depreciation tables. Chappell was complete in 2006 and Big Springs completed in 2007 with new costing and depreciation applied. The 1.30 point spread between the percent change in the total assessed value in the sales file and the percent change in assessed value (excl. growth) supports the assessor's actions in 2007.

2007 Correlation Section for Deuel County

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 Deuel County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	95.86	93.19	94.37

RESIDENTIAL: The measures of central tendency are all within the acceptable range, indicating that Deuel County has attained an acceptable level of value for the 2007 assessment year. For equalization purposes the median best describes the level of value for residential properties.

**2007 Correlation Section
for Deuel County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	11.60	101.27
Difference	0	0

RESIDENTIAL: Both qualitative measures support the assessors actions to implement new reappraisal values for residential properties in Big Springs for 2007. Both measures are within the acceptable parameters. Based on the good assessment practices, it is believed that the county has uniform and proportionate assessments for 2007.

**2007 Correlation Section
for Deuel County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	44	44	0
Median	93.49	95.86	2.37
Wgt. Mean	91.93	93.19	1.26
Mean	94.07	94.37	0.3
COD	14.10	11.60	-2.5
PRD	102.33	101.27	-1.06
Min Sales Ratio	57.50	62.59	5.09
Max Sales Ratio	158.71	138.44	-20.27

RESIDENTIAL: The differences shown on the above table demonstrates the assessors actions for 2007. The change in statistics between the Preliminary and R&O are supportive of the information contained in the assessment actions of the 2007 Assessment Survey for Deuel County.

**2007 Correlation Section
for Deuel County**

Commerical Real Property

I. Correlation

COMMERCIAL: Historically Deuel County has a very small sample size for commercial sales within the three year study period. The Deuel County Assessor has recognized the need for assessment actions in the commercial class of property. In 2007 the assessor has implemented new land values after a review of the limited market information. Through the market analysis the assessor used a square foot method to value commercial lots in Chappell and Big Springs. Land valuations in these two assessor locations experienced increases and decreases due to corrections made in the square footage data on the property record cards. The county continues a thorough verification process to ensure accurate market information. This sample size may not represent the population in this class and with no additional information available, it is believed that Deuel County has attained the level of value and has uniform and proportionate assessment practices.

**2007 Correlation Section
for Deuel County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2007	26	7	26.92
2006	20	7	35
2005	22	7	31.82
2004	19	7	36.84
2003	22	13	59.09
2002	26	17	65.38
2001	29	21	72.41

COMMERCIAL: Historically the total and qualified number of commercial sales in Deuel County has been low. The county continues to conduct a thorough verification process in all property classes. Based on the known assessment practices of the county assessor, it is believed that the commercial property class has not excessively been trimmed.

**2007 Correlation Section
for Deuel County**

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 Deuel County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	74.89	0.27	75.1	49.54
2006	52.37	0.04	52.39	52.37
2005	65.63	0.9	66.22	65.63
2004	87.32	-0.88	86.56	87.32
2003	97	-0.26	96.75	98
2002	89	12.65	100.26	104
2001	93	-0.43	92.6	90

COMMERCIAL: The large difference shown between the Trended Preliminary Ratio and the R&O Ratio is due to new commercial land valuations for 2007. The assessor revalued the land in Chappell and Big Springs using a square foot method after a market analyses was reviewed instead of a front foot method. Several corrections were made using the correct data for ownership by square foot. Lots experienced increases and decreases for the current assessment year. The small sample size of commercial property includes only one sale within Big Springs, three in Chappell and three in the rural locations. The new lot values equalize commercial land within Chappell and Big Springs.

**2007 Correlation Section
for Deuel County**

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 Deuel County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
-0.61	2007	0.27
0	2006	0.04
0	2005	0.9
0	2004	-0.88
74	2003	0
20.14	2002	12.65
0.65	2001	-0.43

COMMERCIAL: The percent change in the sales base and percent change in assessed value (excluding growth) is consistent with the assessment actions for 2007. This indicates sold and unsold properties are treated similar and it appears uniformity has been attained for the commercial real property in Deuel County.

2007 Correlation Section for Deuel County

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 Deuel County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	49.54	76.32	59.87

COMMERCIAL: Due to the very limited number of sales within the sample size in the commercial class of property, there is not sufficient information to suggest that Deuel County has not attained the level of value for 2007.

**2007 Correlation Section
for Deuel County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	32.61	78.45
Difference	12.61	-19.55

COMMERCIAL: Both qualitative measures are outside the acceptable ranges; however it appears that the limited number of sales may not accurately reflect the population of the commercial property class. With no other information available and based on the known assessment practices for Deuel County, it is believed that the county has uniform and proportionate assessment practices for 2007 in the commercial class of property.

**2007 Correlation Section
for Deuel County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	7	7	0
Median	74.89	49.54	-25.35
Wgt. Mean	76.61	76.32	-0.29
Mean	66.42	59.87	-6.55
COD	20.03	32.61	12.58
PRD	86.70	78.45	-8.25
Min Sales Ratio	44.99	35.00	-9.99
Max Sales Ratio	89.24	83.04	-6.2

COMMERCIAL: The statistical changes shown are reflective of the new commercial land values for 2007. Valuations were established through market information using a square foot method. Corrections to lot sizes and square foot data resulted in decreases and also increases in Chappell and Big Springs.

**2007 Correlation Section
for Deuel County**

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: Agricultural land valuations were changed in the dry and grassland subclasses in Deuel County for the 2007 assessment year. The positive efforts of the county assessor are shown through the acceptable measures of central tendency and the coefficient of dispersion. The median best represents the level of value for the class of property for direct equalization purposes. Based on the qualified statistics and the proactive efforts of the assessment practices in Deuel County it is believed that the county has attained the level of value and has uniform and proportionate assessment practices.

**2007 Correlation Section
for Deuel County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2007	123	85	69.11
2006	107	69	64.49
2005	97	53	54.64
2004	66	35	53.03
2003	60	29	48.33
2002	57	39	68.42
2001	61	53	86.89

AGRICULTURAL UNIMPROVED: A review of both the total number of agricultural unimproved sales and qualified sales used to determine the measurement of the property class has increased substantially since 2001. The increased percentage of sales used are supportive of the assessor's good verification process and sales review work. These are indicators that the measurements of the agricultural unimproved properties were done as fairly as possible and the county has not excessively trimmed the sample.

**2007 Correlation Section
for Deuel County**

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 Deuel County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	73.45	2.88	75.57	73.31
2006	75.21	0.21	75.37	75.21
2005	74.06	3.52	76.66	74.14
2004	75.30	0.04	75.33	75.30
2003	79	-0.18	78.86	79
2002	80	-0.23	79.82	79
2001	76	4.56	79.47	76

AGRICULTURAL UNIMPROVED: The 2.26 point spread shown between the Trended Preliminary Ratio and the R&O Ratio supports the assessment actions in 2007 to decrease the 1D subclass by \$5 and grassland subclasses substantially increased. The total acres of 1D in Deuel County represents approximately 48% of the total agricultural acres. This subclass decreased whereas the grassland acres increased to equalize the agricultural unimproved property class.

**2007 Correlation Section
for Deuel County**

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 Deuel County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
4.65	2007	2.88
1.1	2006	0.21
1.01	2005	3.52
-0.6	2004	0.04
0	2003	0
0.22	2002	-0.23
-2.91	2001	4.56

AGRICULTURAL UNIMPROVED: A review of the 1.77 point spread between the change in the sales file to the percent change in the assessed value base (excluding growth) supports the assessor's actions for new 2007 agricultural land values in dryland and grassland subclasses. The Deuel County Assessor was proactive in valuing agricultural land according to market value after analyzing the sales within a three year study period. It appears Deuel County has attained uniformity within the unimproved agricultural property class for 2007 and sold and unsold properties are treated equally.

2007 Correlation Section for Deuel County

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 Deuel County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	73.31	71.49	74.52

AGRICULTURAL UNIMPROVED: The measures of central tendency are all within the acceptable range, indicating that Deuel County has attained an acceptable level of value for the 2007 assessment year. For equalization purposes the median best describes the level of value for unimproved agricultural properties.

**2007 Correlation Section
for Deuel County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	12.94	104.25
Difference	0	1.25

AGRICULTURAL UNIMPROVED: The coefficient of dispersion is well within the acceptable range for agricultural unimproved property. Although the price related differential is slightly above its prescribed parameter, it is believed that the county has attained uniform and proportionate assessments within the class due to proactive assessment actions in Deuel County.

**2007 Correlation Section
for Deuel County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	85	85	0
Median	73.45	73.31	-0.14
Wgt. Mean	69.97	71.49	1.52
Mean	73.61	74.52	0.91
COD	14.25	12.94	-1.31
PRD	105.20	104.25	-0.95
Min Sales Ratio	42.17	41.96	-0.21
Max Sales Ratio	144.30	143.29	-1.01

AGRICULTURAL UNIMPROVED: The changes shown on the above table for agricultural unimproved property reflects the new 2007 values. Subclasses of 1D decreased \$5 while 3G1 increased \$45; 3G increased \$5; 4G1 increased \$50 and 4G increased \$55 to equalize the 80% majority land use by dry and grass categories. The assessor recognized the equalization required to bring the statistical measures within the acceptable ranges by individual land use.

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

25 Deuel

	2006 CTL County Total	2007 Form 45 County Total	Value Difference (2007 Form 45 - 2006 CTL)	Percent Change	2007 Growth (New Construction Value)	% Change excl. Growth
1. Residential	31,323,465	32,341,262	1,017,797	3.25	236,960	2.49
2. Recreational	0	0	0		0	
3. Ag-Homesite Land, Ag-Res Dwellings	11,530,671	11,509,243	-21,428	-0.19	*-----	-0.19
4. Total Residential (sum lines 1-3)	42,854,136	43,850,505	996,369	2.33	236,960	1.77
5. Commercial	11,994,908	12,027,749	32,841	0.27	0	0.27
6. Industrial	0	0	0		0	
7. Ag-Farmsite Land, Outbuildings	4,781,070	4,856,835	75,765	1.58	80,430	-0.1
8. Minerals	1,882,160	438,390	-1,443,770	-76.71	51,970	-79.47
9. Total Commercial (sum lines 5-8)	18,658,138	17,322,974	-1,335,164	-7.16	80,430	-7.87
10. Total Non-Agland Real Property	61,512,274	61,173,479	-338,795	-0.55	369,360	-1.15
11. Irrigated	12,823,175	12,976,640	153,465	1.2		
12. Dryland	56,589,085	55,866,310	-722,775	-1.28		
13. Grassland	9,474,465	12,318,200	2,843,735	30.01		
14. Wasteland	2595	2,595	0	0		
15. Other Agland	0	0	0			
16. Total Agricultural Land	78,889,320	81,163,745	2,274,425	2.88		
17. Total Value of All Real Property (Locally Assessed)	140,401,594	142,337,224	1,935,630	1.38	369,360	1.12

*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:	44	MEDIAN:	96	COV:	15.74	95% Median C.I.:	90.15 to 100.59
TOTAL Sales Price:	2,331,000	WGT. MEAN:	93	STD:	14.85	95% Wgt. Mean C.I.:	88.84 to 97.54
TOTAL Adj.Sales Price:	2,332,600	MEAN:	94	AVG.ABS.DEV:	11.12	95% Mean C.I.:	89.98 to 98.76
TOTAL Assessed Value:	2,173,682						
AVG. Adj. Sales Price:	53,013	COD:	11.60	MAX Sales Ratio:	138.44		
AVG. Assessed Value:	49,401	PRD:	101.27	MIN Sales Ratio:	62.59		

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/04 TO 09/30/04	3	96.03	93.24	95.76	7.90	97.36	80.46	103.22	N/A	47,500	45,486
10/01/04 TO 12/31/04	4	91.16	91.33	91.12	9.85	100.23	80.28	102.70	N/A	56,975	51,916
01/01/05 TO 03/31/05	5	93.78	93.40	92.16	3.73	101.34	87.71	97.80	N/A	36,520	33,658
04/01/05 TO 06/30/05	1	115.92	115.92	115.92			115.92	115.92	N/A	25,000	28,980
07/01/05 TO 09/30/05	11	96.70	95.61	94.62	8.16	101.05	74.45	108.01	85.89 to 106.13	48,100	45,510
10/01/05 TO 12/31/05	9	98.20	94.45	95.78	15.02	98.61	62.59	116.68	71.74 to 113.70	56,666	54,276
01/01/06 TO 03/31/06	4	89.27	87.02	89.24	10.36	97.51	68.96	100.59	N/A	74,500	66,487
04/01/06 TO 06/30/06	7	92.49	96.34	90.36	17.66	106.62	69.81	138.44	69.81 to 138.44	59,642	53,890
____Study Years____											
07/01/04 TO 06/30/05	13	96.03	94.46	93.67	7.88	100.84	80.28	115.92	84.41 to 102.70	44,461	41,645
07/01/05 TO 06/30/06	31	95.73	94.33	93.03	13.17	101.40	62.59	138.44	86.58 to 102.32	56,600	52,654
____Calendar Yrs____											
01/01/05 TO 12/31/05	26	97.13	95.57	95.16	10.33	100.42	62.59	116.68	90.15 to 103.18	47,950	45,629
____ALL____	44	95.86	94.37	93.19	11.60	101.27	62.59	138.44	90.15 to 100.59	53,013	49,401

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BIG SPRINGS	10	97.74	91.76	88.25	12.14	103.97	62.59	116.47	74.45 to 103.18	47,900	42,272
CHAPPELL	32	95.86	95.72	94.76	11.32	101.01	68.96	138.44	90.15 to 102.70	53,081	50,299
RURAL	2	85.86	85.86	91.21	7.72	94.13	79.23	92.49	N/A	77,500	70,687
____ALL____	44	95.86	94.37	93.19	11.60	101.27	62.59	138.44	90.15 to 100.59	53,013	49,401

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	42	96.01	94.77	93.33	11.63	101.55	62.59	138.44	91.69 to 100.59	51,847	48,388
3	2	85.86	85.86	91.21	7.72	94.13	79.23	92.49	N/A	77,500	70,687
____ALL____	44	95.86	94.37	93.19	11.60	101.27	62.59	138.44	90.15 to 100.59	53,013	49,401

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	43	95.73	94.29	93.18	11.84	101.20	62.59	138.44	90.15 to 100.59	54,151	50,457
2	1	97.56	97.56	97.56			97.56	97.56	N/A	4,100	4,000
____ALL____	44	95.86	94.37	93.19	11.60	101.27	62.59	138.44	90.15 to 100.59	53,013	49,401

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:	44	MEDIAN:	96	COV:	15.74	95% Median C.I.:	90.15 to 100.59
TOTAL Sales Price:	2,331,000	WGT. MEAN:	93	STD:	14.85	95% Wgt. Mean C.I.:	88.84 to 97.54
TOTAL Adj.Sales Price:	2,332,600	MEAN:	94	AVG.ABS.DEV:	11.12	95% Mean C.I.:	89.98 to 98.76
TOTAL Assessed Value:	2,173,682						
AVG. Adj. Sales Price:	53,013	COD:	11.60	MAX Sales Ratio:	138.44		
AVG. Assessed Value:	49,401	PRD:	101.27	MIN Sales Ratio:	62.59		

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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	44	95.86	94.37	93.19	11.60	101.27	62.59	138.44	90.15 to 100.59	53,013	49,401
06											
07											
ALL	44	95.86	94.37	93.19	11.60	101.27	62.59	138.44	90.15 to 100.59	53,013	49,401

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
25-0025	33	93.78	95.11	94.43	11.79	100.72	68.96	138.44	90.15 to 101.09	55,109	52,041
25-0095	11	97.56	92.14	88.78	11.20	103.79	62.59	116.47	74.45 to 103.18	46,727	41,483
NonValid School											
ALL	44	95.86	94.37	93.19	11.60	101.27	62.59	138.44	90.15 to 100.59	53,013	49,401

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	3	92.49	89.76	91.37	6.61	98.23	79.23	97.56	N/A	53,033	48,458
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	17	93.19	90.79	86.11	14.23	105.43	62.59	138.44	71.93 to 97.92	39,823	34,293
1920 TO 1939	8	92.00	88.60	84.10	8.77	105.35	69.81	101.09	69.81 to 101.09	45,875	38,579
1940 TO 1949	5	103.22	99.84	101.35	9.19	98.52	86.58	113.70	N/A	63,900	64,760
1950 TO 1959	5	103.38	105.95	104.16	3.64	101.71	100.59	116.47	N/A	59,920	62,415
1960 TO 1969	4	100.45	100.31	98.20	8.96	102.15	84.41	115.92	N/A	68,725	67,486
1970 TO 1979	2	100.22	100.22	98.03	8.51	102.23	91.69	108.75	N/A	117,750	115,430
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	44	95.86	94.37	93.19	11.60	101.27	62.59	138.44	90.15 to 100.59	53,013	49,401

PA&T 2007 R&O Statistics

Type: Qualified

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

(!: AVTot=0)

NUMBER of Sales:	44	MEDIAN:	96	COV:	15.74	95% Median C.I.:	90.15 to 100.59
TOTAL Sales Price:	2,331,000	WGT. MEAN:	93	STD:	14.85	95% Wgt. Mean C.I.:	88.84 to 97.54
TOTAL Adj.Sales Price:	2,332,600	MEAN:	94	AVG.ABS.DEV:	11.12	95% Mean C.I.:	89.98 to 98.76
TOTAL Assessed Value:	2,173,682						
AVG. Adj. Sales Price:	53,013	COD:	11.60	MAX Sales Ratio:	138.44		
AVG. Assessed Value:	49,401	PRD:	101.27	MIN Sales Ratio:	62.59		

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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	1	97.56	97.56	97.56			97.56	97.56	N/A	4,100	4,000
Total \$ _____											
1 TO 9999	1	97.56	97.56	97.56			97.56	97.56	N/A	4,100	4,000
10000 TO 29999	13	97.80	100.32	100.89	10.88	99.43	79.23	138.44	86.32 to 115.92	20,115	20,295
30000 TO 59999	11	87.71	89.95	89.55	11.56	100.45	71.74	116.47	71.93 to 106.13	41,363	37,041
60000 TO 99999	15	93.78	91.86	91.94	14.34	99.92	62.59	113.70	74.45 to 103.38	74,066	68,095
100000 TO 149999	4	95.35	95.74	95.20	3.83	100.57	91.69	100.59	N/A	125,250	119,236
ALL _____											
	44	95.86	94.37	93.19	11.60	101.27	62.59	138.44	90.15 to 100.59	53,013	49,401

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	1	97.56	97.56	97.56			97.56	97.56	N/A	4,100	4,000
5000 TO 9999	1	90.15	90.15	90.15			90.15	90.15	N/A	10,000	9,015
Total \$ _____											
1 TO 9999	2	93.86	93.86	92.30	3.95	101.68	90.15	97.56	N/A	7,050	6,507
10000 TO 29999	15	96.70	95.88	93.57	13.71	102.46	71.74	138.44	80.46 to 102.32	23,600	22,083
30000 TO 59999	13	86.58	86.26	82.33	13.67	104.78	62.59	116.47	69.81 to 96.03	54,961	45,250
60000 TO 99999	10	103.20	102.19	102.03	5.06	100.15	91.96	113.70	93.19 to 108.75	74,900	76,422
100000 TO 149999	4	95.35	95.74	95.20	3.83	100.57	91.69	100.59	N/A	125,250	119,236
ALL _____											
	44	95.86	94.37	93.19	11.60	101.27	62.59	138.44	90.15 to 100.59	53,013	49,401

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	92.49	89.76	91.37	6.61	98.23	79.23	97.56	N/A	53,033	48,458
10	3	90.15	92.79	92.33	6.08	100.49	85.89	102.32	N/A	16,666	15,388
20	14	96.91	97.58	93.82	13.40	104.01	71.74	138.44	80.28 to 115.92	30,935	29,024
25	1	68.96	68.96	68.96			68.96	68.96	N/A	64,500	44,480
30	23	93.78	94.32	94.18	10.86	100.15	62.59	116.47	87.71 to 103.18	70,691	66,579
ALL _____											
	44	95.86	94.37	93.19	11.60	101.27	62.59	138.44	90.15 to 100.59	53,013	49,401

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:	44	MEDIAN:	96	COV:	15.74	95% Median C.I.:	90.15 to 100.59
TOTAL Sales Price:	2,331,000	WGT. MEAN:	93	STD:	14.85	95% Wgt. Mean C.I.:	88.84 to 97.54
TOTAL Adj.Sales Price:	2,332,600	MEAN:	94	AVG.ABS.DEV:	11.12	95% Mean C.I.:	89.98 to 98.76
TOTAL Assessed Value:	2,173,682						
AVG. Adj. Sales Price:	53,013	COD:	11.60	MAX Sales Ratio:	138.44		
AVG. Assessed Value:	49,401	PRD:	101.27	MIN Sales Ratio:	62.59		

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STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	5	92.49	89.38	90.39	5.86	98.88	79.23	97.56	N/A	58,200	52,606
100	1	115.92	115.92	115.92			115.92	115.92	N/A	25,000	28,980
101	31	97.80	96.70	96.61	11.06	100.09	68.96	138.44	90.15 to 102.70	48,761	47,107
103	1	103.18	103.18	103.18			103.18	103.18	N/A	60,000	61,905
104	6	83.21	81.44	80.77	15.01	100.82	62.59	96.03	62.59 to 96.03	74,166	59,906
ALL	44	95.86	94.37	93.19	11.60	101.27	62.59	138.44	90.15 to 100.59	53,013	49,401

CONDITION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	92.49	89.76	91.37	6.61	98.23	79.23	97.56	N/A	53,033	48,458
10	1	90.15	90.15	90.15			90.15	90.15	N/A	10,000	9,015
20	9	95.99	95.46	92.24	13.03	103.49	71.74	138.44	71.93 to 102.32	28,333	26,135
30	31	96.70	94.63	93.48	11.62	101.23	62.59	116.68	87.71 to 103.18	61,564	57,550
ALL	44	95.86	94.37	93.19	11.60	101.27	62.59	138.44	90.15 to 100.59	53,013	49,401

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:	7	MEDIAN:	50	COV:	33.14	95% Median C.I.:	35.00 to 83.04
TOTAL Sales Price:	1,522,550	WGT. MEAN:	76	STD:	19.84	95% Wgt. Mean C.I.:	69.88 to 82.75
TOTAL Adj.Sales Price:	1,517,350	MEAN:	60	AVG.ABS.DEV:	16.16	95% Mean C.I.:	41.52 to 78.22
TOTAL Assessed Value:	1,157,971						
AVG. Adj. Sales Price:	216,764	COD:	32.61	MAX Sales Ratio:	83.04		
AVG. Assessed Value:	165,424	PRD:	78.45	MIN Sales Ratio:	35.00		

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03											
10/01/03 TO 12/31/03											
01/01/04 TO 03/31/04											
04/01/04 TO 06/30/04											
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04	2	65.65	65.65	57.22	26.50	114.72	48.25	83.04	N/A	50,400	28,840
01/01/05 TO 03/31/05	1	49.54	49.54	49.54			49.54	49.54	N/A	40,550	20,089
04/01/05 TO 06/30/05											
07/01/05 TO 09/30/05	2	56.88	56.88	77.95	38.46	72.97	35.00	78.75	N/A	328,000	255,670
10/01/05 TO 12/31/05	1	79.54	79.54	79.54			79.54	79.54	N/A	709,000	563,912
01/01/06 TO 03/31/06	1	44.99	44.99	44.99			44.99	44.99	N/A	11,000	4,949
04/01/06 TO 06/30/06											
<u>Study Years</u>											
07/01/03 TO 06/30/04											
07/01/04 TO 06/30/05	3	49.54	60.28	55.02	23.41	109.56	48.25	83.04	N/A	47,116	25,923
07/01/05 TO 06/30/06	4	61.87	59.57	78.50	31.64	75.88	35.00	79.54	N/A	344,000	270,050
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	2	65.65	65.65	57.22	26.50	114.72	48.25	83.04	N/A	50,400	28,840
01/01/05 TO 12/31/05	4	64.15	60.71	77.93	28.74	77.90	35.00	79.54	N/A	351,387	273,835
<u>ALL</u>											
	7	49.54	59.87	76.32	32.61	78.45	35.00	83.04	35.00 to 83.04	216,764	165,424

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BIG SPRINGS	1	83.04	83.04	83.04			83.04	83.04	N/A	26,000	21,590
CHAPPELL	3	48.25	44.26	47.41	10.04	93.36	35.00	49.54	N/A	42,450	20,126
RURAL	3	78.75	67.76	78.89	14.62	85.90	44.99	79.54	N/A	454,666	358,667
<u>ALL</u>											
	7	49.54	59.87	76.32	32.61	78.45	35.00	83.04	35.00 to 83.04	216,764	165,424

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	4	48.90	53.96	53.45	25.22	100.95	35.00	83.04	N/A	38,337	20,492
3	3	78.75	67.76	78.89	14.62	85.90	44.99	79.54	N/A	454,666	358,667
<u>ALL</u>											
	7	49.54	59.87	76.32	32.61	78.45	35.00	83.04	35.00 to 83.04	216,764	165,424

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:	7	MEDIAN:	50	COV:	33.14	95% Median C.I.:	35.00 to 83.04
TOTAL Sales Price:	1,522,550	WGT. MEAN:	76	STD:	19.84	95% Wgt. Mean C.I.:	69.88 to 82.75
TOTAL Adj.Sales Price:	1,517,350	MEAN:	60	AVG.ABS.DEV:	16.16	95% Mean C.I.:	41.52 to 78.22
TOTAL Assessed Value:	1,157,971						
AVG. Adj. Sales Price:	216,764	COD:	32.61	MAX Sales Ratio:	83.04		
AVG. Assessed Value:	165,424	PRD:	78.45	MIN Sales Ratio:	35.00		

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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	6	64.15	62.35	76.54	28.20	81.46	35.00	83.04	35.00 to 83.04	251,058	192,170
2	1	44.99	44.99	44.99			44.99	44.99	N/A	11,000	4,949
ALL	7	49.54	59.87	76.32	32.61	78.45	35.00	83.04	35.00 to 83.04	216,764	165,424

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
25-0025	4	46.62	44.45	47.22	9.55	94.12	35.00	49.54	N/A	34,587	16,332
25-0095	3	79.54	80.44	79.23	1.80	101.53	78.75	83.04	N/A	459,666	364,214
NonValid School											
ALL	7	49.54	59.87	76.32	32.61	78.45	35.00	83.04	35.00 to 83.04	216,764	165,424

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	1	44.99	44.99	44.99			44.99	44.99	N/A	11,000	4,949
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	1	35.00	35.00	35.00			35.00	35.00	N/A	12,000	4,200
1920 TO 1939	2	65.65	65.65	57.22	26.50	114.72	48.25	83.04	N/A	50,400	28,840
1940 TO 1949	1	49.54	49.54	49.54			49.54	49.54	N/A	40,550	20,089
1950 TO 1959											
1960 TO 1969											
1970 TO 1979	1	79.54	79.54	79.54			79.54	79.54	N/A	709,000	563,912
1980 TO 1989											
1990 TO 1994	1	78.75	78.75	78.75			78.75	78.75	N/A	644,000	507,141
1995 TO 1999											
2000 TO Present											
ALL	7	49.54	59.87	76.32	32.61	78.45	35.00	83.04	35.00 to 83.04	216,764	165,424

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:	7	MEDIAN:	50	COV:	33.14	95% Median C.I.:	35.00 to 83.04
TOTAL Sales Price:	1,522,550	WGT. MEAN:	76	STD:	19.84	95% Wgt. Mean C.I.:	69.88 to 82.75
TOTAL Adj.Sales Price:	1,517,350	MEAN:	60	AVG.ABS.DEV:	16.16	95% Mean C.I.:	41.52 to 78.22
TOTAL Assessed Value:	1,157,971						
AVG. Adj. Sales Price:	216,764	COD:	32.61	MAX Sales Ratio:	83.04		
AVG. Assessed Value:	165,424	PRD:	78.45	MIN Sales Ratio:	35.00		

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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 \$ _____											
Total \$ _____											
10000 TO 29999	3	44.99	54.34	62.73	35.59	86.63	35.00	83.04	N/A	16,333	10,246
30000 TO 59999	1	49.54	49.54	49.54			49.54	49.54	N/A	40,550	20,089
60000 TO 99999	1	48.25	48.25	48.25			48.25	48.25	N/A	74,800	36,090
500000 +	2	79.15	79.15	79.16	0.50	99.98	78.75	79.54	N/A	676,500	535,526
ALL _____											
	7	49.54	59.87	76.32	32.61	78.45	35.00	83.04	35.00 to 83.04	216,764	165,424

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 \$ _____											
1 TO 4999	2	40.00	40.00	39.78	12.49	100.54	35.00	44.99	N/A	11,500	4,574
Total \$ _____											
1 TO 9999	2	40.00	40.00	39.78	12.49	100.54	35.00	44.99	N/A	11,500	4,574
10000 TO 29999	2	66.29	66.29	62.63	25.27	105.85	49.54	83.04	N/A	33,275	20,839
30000 TO 59999	1	48.25	48.25	48.25			48.25	48.25	N/A	74,800	36,090
500000 +	2	79.15	79.15	79.16	0.50	99.98	78.75	79.54	N/A	676,500	535,526
ALL _____											
	7	49.54	59.87	76.32	32.61	78.45	35.00	83.04	35.00 to 83.04	216,764	165,424

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	44.99	44.99	44.99			44.99	44.99	N/A	11,000	4,949
10	5	49.54	59.07	74.90	32.03	78.87	35.00	83.04	N/A	172,470	129,176
20	1	78.75	78.75	78.75			78.75	78.75	N/A	644,000	507,141
ALL _____											
	7	49.54	59.87	76.32	32.61	78.45	35.00	83.04	35.00 to 83.04	216,764	165,424

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	7	49.54	59.87	76.32	32.61	78.45	35.00	83.04	35.00 to 83.04	216,764	165,424
ALL _____											
	7	49.54	59.87	76.32	32.61	78.45	35.00	83.04	35.00 to 83.04	216,764	165,424

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:	7	MEDIAN:	50	COV:	33.14	95% Median C.I.:	35.00 to 83.04
TOTAL Sales Price:	1,522,550	WGT. MEAN:	76	STD:	19.84	95% Wgt. Mean C.I.:	69.88 to 82.75
TOTAL Adj.Sales Price:	1,517,350	MEAN:	60	AVG.ABS.DEV:	16.16	95% Mean C.I.:	41.52 to 78.22
TOTAL Assessed Value:	1,157,971						
AVG. Adj. Sales Price:	216,764	COD:	32.61	MAX Sales Ratio:	83.04		
AVG. Assessed Value:	165,424	PRD:	78.45	MIN Sales Ratio:	35.00		

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	7	49.54	59.87	76.32	32.61	78.45	35.00	83.04	35.00 to 83.04	216,764	165,424
04											
<u>ALL</u>	<u>7</u>	<u>49.54</u>	<u>59.87</u>	<u>76.32</u>	<u>32.61</u>	<u>78.45</u>	<u>35.00</u>	<u>83.04</u>	<u>35.00 to 83.04</u>	<u>216,764</u>	<u>165,424</u>

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	85	MEDIAN:	73	COV:	18.74	95% Median C.I.:	71.45 to 77.23	(!: Derived)
(AgLand) TOTAL Sales Price:	9,823,792	WGT. MEAN:	71	STD:	13.96	95% Wgt. Mean C.I.:	68.28 to 74.70	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	9,802,842	MEAN:	75	AVG.ABS.DEV:	9.49	95% Mean C.I.:	71.55 to 77.49	
(AgLand) TOTAL Assessed Value:	7,007,610							
AVG. Adj. Sales Price:	115,327	COD:	12.94	MAX Sales Ratio:	143.29			
AVG. Assessed Value:	82,442	PRD:	104.25	MIN Sales Ratio:	41.96			

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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	11	79.03	78.14	75.25	7.10	103.84	69.34	88.42	69.48 to 87.66	114,563	86,205
10/01/03 TO 12/31/03	5	80.78	80.73	81.52	6.78	99.03	69.90	91.46	N/A	82,517	67,268
01/01/04 TO 03/31/04	11	74.87	79.09	78.38	14.09	100.90	61.53	108.76	64.07 to 97.80	96,431	75,585
04/01/04 TO 06/30/04	6	71.66	74.80	75.30	13.12	99.33	63.18	91.08	63.18 to 91.08	151,658	114,202
07/01/04 TO 09/30/04	5	71.65	67.56	58.25	13.24	115.99	41.96	81.86	N/A	80,541	46,915
10/01/04 TO 12/31/04	4	78.80	78.05	76.95	2.83	101.43	73.31	81.28	N/A	86,993	66,941
01/01/05 TO 03/31/05	6	68.87	67.31	62.72	8.14	107.32	51.57	79.35	51.57 to 79.35	122,256	76,674
04/01/05 TO 06/30/05	13	75.64	80.67	79.35	15.42	101.65	62.09	143.29	68.44 to 82.43	72,016	57,147
07/01/05 TO 09/30/05	4	69.41	70.36	71.32	16.43	98.66	55.33	87.30	N/A	71,785	51,200
10/01/05 TO 12/31/05	1	85.21	85.21	85.21			85.21	85.21	N/A	57,000	48,570
01/01/06 TO 03/31/06	10	66.68	65.95	66.65	16.12	98.96	44.09	87.58	48.86 to 80.25	219,662	146,398
04/01/06 TO 06/30/06	9	72.24	69.30	65.41	10.34	105.95	49.16	85.35	50.78 to 77.23	133,128	87,077
<u>Study Years</u>											
07/01/03 TO 06/30/04	33	77.84	78.24	76.88	10.65	101.76	61.53	108.76	71.70 to 81.87	110,408	84,886
07/01/04 TO 06/30/05	28	72.98	75.09	70.45	13.22	106.58	41.96	143.29	69.35 to 78.33	86,444	60,903
07/01/05 TO 06/30/06	24	72.22	68.75	66.89	13.83	102.77	44.09	87.58	59.76 to 76.24	155,788	104,210
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	26	74.91	75.72	74.19	12.27	102.06	41.96	108.76	70.29 to 81.28	104,668	77,653
01/01/05 TO 12/31/05	24	71.84	75.80	72.31	14.98	104.82	51.57	143.29	68.39 to 79.35	83,912	60,680
<u>ALL</u>											
	85	73.31	74.52	71.49	12.94	104.25	41.96	143.29	71.45 to 77.23	115,327	82,442

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:	85	MEDIAN:	73	COV:	18.74	95% Median C.I.:	71.45 to 77.23	(!: Derived)
(AgLand) TOTAL Sales Price:	9,823,792	WGT. MEAN:	71	STD:	13.96	95% Wgt. Mean C.I.:	68.28 to 74.70	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	9,802,842	MEAN:	75	AVG.ABS.DEV:	9.49	95% Mean C.I.:	71.55 to 77.49	
(AgLand) TOTAL Assessed Value:	7,007,610							
AVG. Adj. Sales Price:	115,327	COD:	12.94	MAX Sales Ratio:	143.29			
AVG. Assessed Value:	82,442	PRD:	104.25	MIN Sales Ratio:	41.96			

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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	
2845	5	72.24	72.86	71.72	6.65	101.60	64.07	81.28	N/A	112,880	80,952	
2847	5	73.09	69.34	62.15	11.10	111.56	44.09	79.03	N/A	81,032	50,364	
2849	5	72.36	75.69	72.98	7.86	103.71	69.34	87.66	N/A	126,200	92,104	
2851	6	69.50	69.46	69.33	9.54	100.19	59.00	81.87	59.00 to 81.87	146,221	101,368	
2853	7	73.31	75.45	78.08	6.60	96.64	68.44	86.44	68.44 to 86.44	105,066	82,032	
3079	9	67.40	67.42	60.85	13.66	110.80	50.78	85.21	51.57 to 83.68	128,245	78,032	
3081	8	77.56	78.24	76.48	6.92	102.30	71.45	88.42	71.45 to 88.42	121,488	92,916	
3083	8	72.19	73.12	70.90	10.70	103.14	62.09	97.80	62.09 to 97.80	91,492	64,868	
3085	5	78.33	76.75	72.23	7.80	106.25	68.39	87.58	N/A	278,846	201,424	
3087	4	77.76	90.50	84.78	26.73	106.74	63.18	143.29	N/A	67,900	57,567	
3141	5	82.02	74.33	69.04	23.18	107.66	41.96	100.89	N/A	100,130	69,132	
3143	5	74.95	78.68	82.67	9.19	95.17	69.35	91.08	N/A	115,222	95,252	
3145	5	82.43	81.11	69.41	16.18	116.85	48.86	108.76	N/A	70,538	48,964	
3147	5	77.84	76.39	73.91	8.79	103.35	65.03	87.30	N/A	79,216	58,550	
3149	3	62.59	61.32	61.07	12.28	100.40	49.16	72.21	N/A	80,023	48,873	
ALL	85	73.31	74.52	71.49	12.94	104.25	41.96	143.29	71.45 to 77.23	115,327	82,442	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	85	73.31	74.52	71.49	12.94	104.25	41.96	143.29	71.45 to 77.23	115,327	82,442	
ALL	85	73.31	74.52	71.49	12.94	104.25	41.96	143.29	71.45 to 77.23	115,327	82,442	

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	85	73.31	74.52	71.49	12.94	104.25	41.96	143.29	71.45 to 77.23	115,327	82,442	
ALL	85	73.31	74.52	71.49	12.94	104.25	41.96	143.29	71.45 to 77.23	115,327	82,442	

SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
25-0025	63	74.95	75.92	72.71	12.99	104.41	41.96	143.29	72.24 to 79.03	114,042	82,918	
25-0095	22	71.37	70.53	68.13	11.35	103.52	49.16	87.30	66.13 to 77.23	119,006	81,080	
NonValid School												
ALL	85	73.31	74.52	71.49	12.94	104.25	41.96	143.29	71.45 to 77.23	115,327	82,442	

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:	85	MEDIAN:	73	COV:	18.74	95% Median C.I.:	71.45 to 77.23	(!: Derived)
(AgLand) TOTAL Sales Price:	9,823,792	WGT. MEAN:	71	STD:	13.96	95% Wgt. Mean C.I.:	68.28 to 74.70	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	9,802,842	MEAN:	75	AVG.ABS.DEV:	9.49	95% Mean C.I.:	71.55 to 77.49	
(AgLand) TOTAL Assessed Value:	7,007,610							
AVG. Adj. Sales Price:	115,327	COD:	12.94	MAX Sales Ratio:	143.29			
AVG. Assessed Value:	82,442	PRD:	104.25	MIN Sales Ratio:	41.96			

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ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
50.01 TO 100.00	11	75.37	77.36	76.17	8.75	101.57	62.59	108.76	69.90 to 81.86	45,440	34,610
100.01 TO 180.00	33	73.09	74.25	72.75	10.28	102.06	49.16	97.80	70.05 to 79.27	73,433	53,420
180.01 TO 330.00	28	74.47	75.33	71.31	17.35	105.63	41.96	143.29	69.34 to 80.78	112,370	80,132
330.01 TO 650.00	11	69.96	69.44	68.30	11.62	101.66	48.86	86.44	50.78 to 81.87	223,394	152,581
650.01 +	2	80.07	80.07	73.82	13.76	108.46	69.05	91.08	N/A	638,000	470,950
ALL	85	73.31	74.52	71.49	12.94	104.25	41.96	143.29	71.45 to 77.23	115,327	82,442

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	55	74.32	74.99	71.60	12.45	104.74	41.96	143.29	71.65 to 79.35	109,520	78,411
DRY-N/A	11	81.86	79.74	82.56	12.24	96.59	59.76	100.89	63.18 to 91.46	88,947	73,433
GRASS	4	69.39	68.11	68.55	10.64	99.35	55.33	78.33	N/A	66,577	45,641
GRASS-N/A	4	72.35	67.30	67.37	11.53	99.89	48.86	75.64	N/A	337,750	227,555
IRRGTD	4	67.47	68.84	67.93	7.46	101.34	62.59	77.84	N/A	88,057	59,815
IRRGTD-N/A	7	70.29	73.69	66.79	14.00	110.34	51.57	108.76	51.57 to 108.76	118,750	79,308
ALL	85	73.31	74.52	71.49	12.94	104.25	41.96	143.29	71.45 to 77.23	115,327	82,442

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	59	74.95	75.57	72.67	12.31	103.98	41.96	143.29	72.24 to 79.61	109,637	79,677
DRY-N/A	7	71.94	77.56	78.64	17.54	98.63	59.76	100.89	59.76 to 100.89	76,202	59,922
GRASS	5	69.05	68.30	68.95	8.55	99.06	55.33	78.33	N/A	253,262	174,615
GRASS-N/A	3	75.64	66.71	62.59	11.80	106.58	48.86	75.64	N/A	117,001	73,236
IRRGTD	5	69.90	69.13	68.58	5.87	100.80	62.59	77.84	N/A	97,646	66,970
IRRGTD-N/A	6	70.78	74.26	66.10	16.22	112.34	51.57	108.76	51.57 to 108.76	115,875	76,595
ALL	85	73.31	74.52	71.49	12.94	104.25	41.96	143.29	71.45 to 77.23	115,327	82,442

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	66	74.91	75.78	73.13	12.85	103.63	41.96	143.29	71.94 to 79.61	106,091	77,581
GRASS	8	70.85	67.70	67.57	11.10	100.20	48.86	78.33	48.86 to 78.33	202,164	136,598
IRRGTD	10	70.10	73.96	71.08	10.14	104.05	62.59	108.76	65.03 to 77.84	94,348	67,065
IRRGTD-N/A	1	51.57	51.57	51.57			51.57	51.57	N/A	240,000	123,770
ALL	85	73.31	74.52	71.49	12.94	104.25	41.96	143.29	71.45 to 77.23	115,327	82,442

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:	85	MEDIAN:	73	COV:	18.74	95% Median C.I.:	71.45 to 77.23	(! : Derived)
(AgLand) TOTAL Sales Price:	9,823,792	WGT. MEAN:	71	STD:	13.96	95% Wgt. Mean C.I.:	68.28 to 74.70	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	9,802,842	MEAN:	75	AVG.ABS.DEV:	9.49	95% Mean C.I.:	71.55 to 77.49	
(AgLand) TOTAL Assessed Value:	7,007,610							
AVG. Adj. Sales Price:	115,327	COD:	12.94	MAX Sales Ratio:	143.29			
AVG. Assessed Value:	82,442	PRD:	104.25	MIN Sales Ratio:	41.96			

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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 \$ _____											
Total \$ _____											
10000 TO 29999	1	81.86	81.86	81.86			81.86	81.86	N/A	25,000	20,465
30000 TO 59999	19	74.95	81.95	81.83	14.85	100.15	66.13	143.29	71.65 to 86.15	49,003	40,098
60000 TO 99999	35	76.24	74.76	74.54	10.80	100.29	49.16	100.89	72.21 to 79.27	74,031	55,182
100000 TO 149999	14	72.30	73.61	73.31	7.24	100.42	59.00	87.58	69.34 to 80.40	133,114	97,582
150000 TO 249999	11	65.14	63.45	64.34	18.11	98.62	41.96	86.44	44.09 to 81.87	201,692	129,761
250000 TO 499999	4	69.71	70.32	69.01	15.71	101.89	50.78	91.08	N/A	293,363	202,458
500000 +	1	69.05	69.05	69.05			69.05	69.05	N/A	1,000,000	690,510
ALL _____											
	85	73.31	74.52	71.49	12.94	104.25	41.96	143.29	71.45 to 77.23	115,327	82,442

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	75.16	75.94	75.56	3.89	100.50	71.65	81.86	71.65 to 81.86	32,735	24,733
30000 TO 59999	37	74.87	75.22	74.14	11.54	101.45	49.16	108.76	70.35 to 79.27	62,999	46,707
60000 TO 99999	22	71.62	74.34	69.26	19.25	107.32	41.96	143.29	63.18 to 82.02	112,658	78,032
100000 TO 149999	11	73.31	73.68	71.84	10.48	102.57	51.57	87.58	65.03 to 81.87	155,784	111,912
150000 TO 249999	7	69.96	69.95	68.69	8.83	101.83	50.78	86.44	50.78 to 86.44	258,190	177,341
250000 TO 499999	1	91.08	91.08	91.08			91.08	91.08	N/A	276,000	251,390
500000 +	1	69.05	69.05	69.05			69.05	69.05	N/A	1,000,000	690,510
ALL _____											
	85	73.31	74.52	71.49	12.94	104.25	41.96	143.29	71.45 to 77.23	115,327	82,442

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:	44	MEDIAN:	93	COV:	19.77	95% Median C.I.:	87.71 to 99.79
TOTAL Sales Price:	2,331,000	WGT. MEAN:	92	STD:	18.60	95% Wgt. Mean C.I.:	86.86 to 97.01
TOTAL Adj.Sales Price:	2,332,600	MEAN:	94	AVG.ABS.DEV:	13.18	95% Mean C.I.:	88.58 to 99.57
TOTAL Assessed Value:	2,144,459						
AVG. Adj. Sales Price:	53,013	COD:	14.10	MAX Sales Ratio:	158.71		
AVG. Assessed Value:	48,737	PRD:	102.33	MIN Sales Ratio:	57.50		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/04 TO 09/30/04	3	96.03	90.99	94.22	10.24	96.57	73.72	103.22	N/A	47,500	44,756
10/01/04 TO 12/31/04	4	85.99	86.87	87.66	12.42	99.10	72.10	103.41	N/A	56,975	49,944
01/01/05 TO 03/31/05	5	93.78	93.40	92.16	3.73	101.34	87.71	97.80	N/A	36,520	33,658
04/01/05 TO 06/30/05	1	115.92	115.92	115.92			115.92	115.92	N/A	25,000	28,980
07/01/05 TO 09/30/05	11	96.70	94.74	92.54	10.06	102.38	60.40	108.01	86.30 to 106.13	48,100	44,513
10/01/05 TO 12/31/05	9	95.99	95.66	94.40	20.36	101.33	57.50	137.88	71.74 to 113.70	56,666	53,494
01/01/06 TO 03/31/06	4	89.27	86.82	88.95	10.14	97.60	68.96	99.79	N/A	74,500	66,270
04/01/06 TO 06/30/06	7	92.49	97.92	90.29	19.67	108.45	68.82	158.71	68.82 to 158.71	59,642	53,852
____Study Years____											
07/01/04 TO 06/30/05	13	93.78	92.57	91.92	9.70	100.70	72.10	115.92	80.28 to 103.22	44,461	40,870
07/01/05 TO 06/30/06	31	93.19	94.70	91.94	15.96	103.01	57.50	158.71	86.32 to 104.15	56,600	52,036
____Calendar Yrs____											
01/01/05 TO 12/31/05	26	96.35	95.62	93.72	12.90	102.03	57.50	137.88	87.71 to 104.57	47,950	44,937
____ALL____	44	93.49	94.07	91.93	14.10	102.33	57.50	158.71	87.71 to 99.79	53,013	48,737

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
BIG SPRINGS	10	88.85	86.15	80.71	18.23	106.74	57.50	110.08	60.40 to 108.25	47,900	38,660
CHAPPELL	32	95.86	97.06	95.17	12.85	101.99	68.82	158.71	90.15 to 103.38	53,081	50,514
RURAL	2	85.88	85.88	91.21	7.70	94.15	79.27	92.49	N/A	77,500	70,690
____ALL____	44	93.49	94.07	91.93	14.10	102.33	57.50	158.71	87.71 to 99.79	53,013	48,737

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	42	94.76	94.46	91.99	14.17	102.69	57.50	158.71	90.15 to 99.79	51,847	47,692
3	2	85.88	85.88	91.21	7.70	94.15	79.27	92.49	N/A	77,500	70,690
____ALL____	44	93.49	94.07	91.93	14.10	102.33	57.50	158.71	87.71 to 99.79	53,013	48,737

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	43	93.19	93.99	91.92	14.36	102.25	57.50	158.71	87.71 to 99.79	54,151	49,778
2	1	97.56	97.56	97.56			97.56	97.56	N/A	4,100	4,000
____ALL____	44	93.49	94.07	91.93	14.10	102.33	57.50	158.71	87.71 to 99.79	53,013	48,737

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:	44	MEDIAN:	93	COV:	19.77	95% Median C.I.:	87.71 to 99.79
TOTAL Sales Price:	2,331,000	WGT. MEAN:	92	STD:	18.60	95% Wgt. Mean C.I.:	86.86 to 97.01
TOTAL Adj.Sales Price:	2,332,600	MEAN:	94	AVG.ABS.DEV:	13.18	95% Mean C.I.:	88.58 to 99.57
TOTAL Assessed Value:	2,144,459						
AVG. Adj. Sales Price:	53,013	COD:	14.10	MAX Sales Ratio:	158.71		
AVG. Assessed Value:	48,737	PRD:	102.33	MIN Sales Ratio:	57.50		

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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	44	93.49	94.07	91.93	14.10	102.33	57.50	158.71	87.71 to 99.79	53,013	48,737
06											
07											
ALL	44	93.49	94.07	91.93	14.10	102.33	57.50	158.71	87.71 to 99.79	53,013	48,737

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
25-0025	33	93.78	96.42	94.81	13.30	101.69	68.82	158.71	90.15 to 103.22	55,109	52,250
25-0095	11	91.69	87.04	81.75	16.49	106.47	57.50	110.08	60.40 to 108.25	46,727	38,200
NonValid School											
ALL	44	93.49	94.07	91.93	14.10	102.33	57.50	158.71	87.71 to 99.79	53,013	48,737

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	3	92.49	89.77	91.38	6.59	98.25	79.27	97.56	N/A	53,033	48,460
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	17	91.69	92.28	86.42	17.70	106.78	57.50	158.71	71.93 to 96.70	39,823	34,414
1920 TO 1939	8	92.00	87.20	81.29	11.23	107.27	60.40	104.57	60.40 to 104.57	45,875	37,292
1940 TO 1949	5	103.22	99.84	101.35	9.19	98.52	86.58	113.70	N/A	63,900	64,760
1950 TO 1959	5	106.13	105.53	104.30	2.86	101.18	99.79	110.08	N/A	59,920	62,493
1960 TO 1969	4	94.72	94.36	91.08	16.16	103.60	72.10	115.92	N/A	68,725	62,597
1970 TO 1979	2	99.60	99.60	97.25	9.18	102.42	90.46	108.75	N/A	117,750	114,517
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	44	93.49	94.07	91.93	14.10	102.33	57.50	158.71	87.71 to 99.79	53,013	48,737

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:	44	MEDIAN:	93	COV:	19.77	95% Median C.I.:	87.71 to 99.79
TOTAL Sales Price:	2,331,000	WGT. MEAN:	92	STD:	18.60	95% Wgt. Mean C.I.:	86.86 to 97.01
TOTAL Adj.Sales Price:	2,332,600	MEAN:	94	AVG.ABS.DEV:	13.18	95% Mean C.I.:	88.58 to 99.57
TOTAL Assessed Value:	2,144,459						
AVG. Adj. Sales Price:	53,013	COD:	14.10	MAX Sales Ratio:	158.71		
AVG. Assessed Value:	48,737	PRD:	102.33	MIN Sales Ratio:	57.50		

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	1	97.56	97.56	97.56			97.56	97.56	N/A	4,100	4,000
Total \$ _____											
1 TO 9999	1	97.56	97.56	97.56			97.56	97.56	N/A	4,100	4,000
10000 TO 29999	13	96.70	103.48	104.34	15.08	99.17	79.27	158.71	86.32 to 115.92	20,115	20,988
30000 TO 59999	11	87.71	87.47	86.82	12.68	100.76	71.74	108.25	71.93 to 106.13	41,363	35,910
60000 TO 99999	15	93.78	91.03	91.01	16.31	100.02	57.50	113.70	68.96 to 108.01	74,066	67,408
100000 TO 149999	4	91.47	92.19	92.11	4.32	100.09	86.02	99.79	N/A	125,250	115,365
ALL _____											
	44	93.49	94.07	91.93	14.10	102.33	57.50	158.71	87.71 to 99.79	53,013	48,737

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	1	97.56	97.56	97.56			97.56	97.56	N/A	4,100	4,000
5000 TO 9999	1	90.15	90.15	90.15			90.15	90.15	N/A	10,000	9,015
Total \$ _____											
1 TO 9999	2	93.86	93.86	92.30	3.95	101.68	90.15	97.56	N/A	7,050	6,507
10000 TO 29999	14	93.71	95.33	92.28	16.21	103.30	71.74	158.71	73.72 to 104.57	23,500	21,685
30000 TO 59999	14	87.15	87.05	80.79	18.80	107.75	57.50	137.88	68.82 to 106.13	52,821	42,672
60000 TO 99999	11	103.38	101.41	100.62	6.66	100.78	86.02	113.70	91.96 to 110.08	77,636	78,117
100000 TO 149999	3	92.49	94.25	93.72	3.36	100.56	90.46	99.79	N/A	132,000	123,713
ALL _____											
	44	93.49	94.07	91.93	14.10	102.33	57.50	158.71	87.71 to 99.79	53,013	48,737

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	92.49	89.77	91.38	6.59	98.25	79.27	97.56	N/A	53,033	48,460
10	3	90.15	93.53	93.14	6.60	100.42	86.30	104.15	N/A	16,666	15,523
20	14	96.01	99.87	95.30	17.55	104.79	71.74	158.71	73.72 to 115.92	30,935	29,482
25	1	68.96	68.96	68.96			68.96	68.96	N/A	64,500	44,480
30	23	93.19	92.27	91.97	12.56	100.33	57.50	113.70	86.58 to 103.38	70,691	65,012
ALL _____											
	44	93.49	94.07	91.93	14.10	102.33	57.50	158.71	87.71 to 99.79	53,013	48,737

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:	44	MEDIAN:	93	COV:	19.77	95% Median C.I.:	87.71 to 99.79
TOTAL Sales Price:	2,331,000	WGT. MEAN:	92	STD:	18.60	95% Wgt. Mean C.I.:	86.86 to 97.01
TOTAL Adj.Sales Price:	2,332,600	MEAN:	94	AVG.ABS.DEV:	13.18	95% Mean C.I.:	88.58 to 99.57
TOTAL Assessed Value:	2,144,459						
AVG. Adj. Sales Price:	53,013	COD:	14.10	MAX Sales Ratio:	158.71		
AVG. Assessed Value:	48,737	PRD:	102.33	MIN Sales Ratio:	57.50		

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STYLE											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	5	92.49	86.92	87.86	8.52	98.93	72.10	97.56	N/A	58,200	51,133
100	1	115.92	115.92	115.92			115.92	115.92	N/A	25,000	28,980
101	31	95.99	97.10	95.88	13.27	101.27	68.96	158.71	87.71 to 103.41	48,761	46,754
103	1	110.08	110.08	110.08			110.08	110.08	N/A	60,000	66,047
104	6	80.39	78.08	77.39	19.71	100.89	57.50	96.03	57.50 to 96.03	74,166	57,397
ALL	44	93.49	94.07	91.93	14.10	102.33	57.50	158.71	87.71 to 99.79	53,013	48,737

CONDITION											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	92.49	89.77	91.38	6.59	98.25	79.27	97.56	N/A	53,033	48,460
10	1	90.15	90.15	90.15			90.15	90.15	N/A	10,000	9,015
20	9	95.99	98.35	94.14	15.95	104.48	71.74	158.71	71.93 to 104.57	28,333	26,671
30	31	93.19	93.37	91.70	14.27	101.83	57.50	137.88	86.58 to 103.38	61,564	56,452
ALL	44	93.49	94.07	91.93	14.10	102.33	57.50	158.71	87.71 to 99.79	53,013	48,737

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:	7	MEDIAN:	75	COV:	27.47	95% Median C.I.:	44.99 to 89.24
TOTAL Sales Price:	1,522,550	WGT. MEAN:	77	STD:	18.25	95% Wgt. Mean C.I.:	70.60 to 82.63
TOTAL Adj.Sales Price:	1,517,350	MEAN:	66	AVG.ABS.DEV:	15.00	95% Mean C.I.:	49.55 to 83.30
TOTAL Assessed Value:	1,162,486						
AVG. Adj. Sales Price:	216,764	COD:	20.03	MAX Sales Ratio:	89.24		
AVG. Assessed Value:	166,069	PRD:	86.70	MIN Sales Ratio:	44.99		

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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											
10/01/03 TO 12/31/03											
01/01/04 TO 03/31/04											
04/01/04 TO 06/30/04											
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04	2	61.89	61.89	55.59	21.01	111.32	48.88	74.89	N/A	50,400	28,018
01/01/05 TO 03/31/05	1	48.68	48.68	48.68			48.68	48.68	N/A	40,550	19,739
04/01/05 TO 06/30/05											
07/01/05 TO 09/30/05	2	84.00	84.00	78.94	6.24	106.40	78.75	89.24	N/A	328,000	258,925
10/01/05 TO 12/31/05	1	79.54	79.54	79.54			79.54	79.54	N/A	709,000	563,912
01/01/06 TO 03/31/06	1	44.99	44.99	44.99			44.99	44.99	N/A	11,000	4,949
04/01/06 TO 06/30/06											
<u>Study Years</u>											
07/01/03 TO 06/30/04											
07/01/04 TO 06/30/05	3	48.88	57.48	53.61	17.87	107.23	48.68	74.89	N/A	47,116	25,258
07/01/05 TO 06/30/06	4	79.15	73.13	78.98	14.23	92.60	44.99	89.24	N/A	344,000	271,677
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	2	61.89	61.89	55.59	21.01	111.32	48.88	74.89	N/A	50,400	28,018
01/01/05 TO 12/31/05	4	79.15	74.05	78.37	13.06	94.49	48.68	89.24	N/A	351,387	275,375
<u>ALL</u>											
	7	74.89	66.42	76.61	20.03	86.70	44.99	89.24	44.99 to 89.24	216,764	166,069

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BIG SPRINGS	1	74.89	74.89	74.89			74.89	74.89	N/A	26,000	19,471
CHAPPELL	3	48.88	62.27	52.62	27.66	118.33	48.68	89.24	N/A	42,450	22,337
RURAL	3	78.75	67.76	78.89	14.62	85.90	44.99	79.54	N/A	454,666	358,667
<u>ALL</u>											
	7	74.89	66.42	76.61	20.03	86.70	44.99	89.24	44.99 to 89.24	216,764	166,069

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	4	61.89	65.42	56.40	26.89	116.00	48.68	89.24	N/A	38,337	21,621
3	3	78.75	67.76	78.89	14.62	85.90	44.99	79.54	N/A	454,666	358,667
<u>ALL</u>											
	7	74.89	66.42	76.61	20.03	86.70	44.99	89.24	44.99 to 89.24	216,764	166,069

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:	7	MEDIAN:	75	COV:	27.47	95% Median C.I.:	44.99 to 89.24
TOTAL Sales Price:	1,522,550	WGT. MEAN:	77	STD:	18.25	95% Wgt. Mean C.I.:	70.60 to 82.63
TOTAL Adj.Sales Price:	1,517,350	MEAN:	66	AVG.ABS.DEV:	15.00	95% Mean C.I.:	49.55 to 83.30
TOTAL Assessed Value:	1,162,486						
AVG. Adj. Sales Price:	216,764	COD:	20.03	MAX Sales Ratio:	89.24		
AVG. Assessed Value:	166,069	PRD:	86.70	MIN Sales Ratio:	44.99		

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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	6	76.82	70.00	76.84	16.29	91.09	48.68	89.24	48.68 to 89.24	251,058	192,922
2	1	44.99	44.99	44.99			44.99	44.99	N/A	11,000	4,949
ALL	7	74.89	66.42	76.61	20.03	86.70	44.99	89.24	44.99 to 89.24	216,764	166,069

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
25-0025	4	48.78	57.95	52.01	22.78	111.41	44.99	89.24	N/A	34,587	17,990
25-0095	3	78.75	77.73	79.08	1.97	98.29	74.89	79.54	N/A	459,666	363,508
NonValid School											
ALL	7	74.89	66.42	76.61	20.03	86.70	44.99	89.24	44.99 to 89.24	216,764	166,069

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	1	44.99	44.99	44.99			44.99	44.99	N/A	11,000	4,949
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	1	89.24	89.24	89.24			89.24	89.24	N/A	12,000	10,709
1920 TO 1939	2	61.89	61.89	55.59	21.01	111.32	48.88	74.89	N/A	50,400	28,018
1940 TO 1949	1	48.68	48.68	48.68			48.68	48.68	N/A	40,550	19,739
1950 TO 1959											
1960 TO 1969											
1970 TO 1979	1	79.54	79.54	79.54			79.54	79.54	N/A	709,000	563,912
1980 TO 1989											
1990 TO 1994	1	78.75	78.75	78.75			78.75	78.75	N/A	644,000	507,141
1995 TO 1999											
2000 TO Present											
ALL	7	74.89	66.42	76.61	20.03	86.70	44.99	89.24	44.99 to 89.24	216,764	166,069

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:	7	MEDIAN:	75	COV:	27.47	95% Median C.I.:	44.99 to 89.24
TOTAL Sales Price:	1,522,550	WGT. MEAN:	77	STD:	18.25	95% Wgt. Mean C.I.:	70.60 to 82.63
TOTAL Adj.Sales Price:	1,517,350	MEAN:	66	AVG.ABS.DEV:	15.00	95% Mean C.I.:	49.55 to 83.30
TOTAL Assessed Value:	1,162,486						
AVG. Adj. Sales Price:	216,764	COD:	20.03	MAX Sales Ratio:	89.24		
AVG. Assessed Value:	166,069	PRD:	86.70	MIN Sales Ratio:	44.99		

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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 \$ _____											
Total \$ _____											
10000 TO 29999	3	74.89	69.71	71.69	19.70	97.23	44.99	89.24	N/A	16,333	11,709
30000 TO 59999	1	48.68	48.68	48.68			48.68	48.68	N/A	40,550	19,739
60000 TO 99999	1	48.88	48.88	48.88			48.88	48.88	N/A	74,800	36,565
500000 +	2	79.15	79.15	79.16	0.50	99.98	78.75	79.54	N/A	676,500	535,526
ALL _____											
	7	74.89	66.42	76.61	20.03	86.70	44.99	89.24	44.99 to 89.24	216,764	166,069

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 \$ _____											
1 TO 4999	1	44.99	44.99	44.99			44.99	44.99	N/A	11,000	4,949
Total \$ _____											
1 TO 9999	1	44.99	44.99	44.99			44.99	44.99	N/A	11,000	4,949
10000 TO 29999	3	74.89	70.94	63.55	18.05	111.62	48.68	89.24	N/A	26,183	16,639
30000 TO 59999	1	48.88	48.88	48.88			48.88	48.88	N/A	74,800	36,565
500000 +	2	79.15	79.15	79.16	0.50	99.98	78.75	79.54	N/A	676,500	535,526
ALL _____											
	7	74.89	66.42	76.61	20.03	86.70	44.99	89.24	44.99 to 89.24	216,764	166,069

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	44.99	44.99	44.99			44.99	44.99	N/A	11,000	4,949
10	5	74.89	68.25	75.42	19.02	90.49	48.68	89.24	N/A	172,470	130,079
20	1	78.75	78.75	78.75			78.75	78.75	N/A	644,000	507,141
ALL _____											
	7	74.89	66.42	76.61	20.03	86.70	44.99	89.24	44.99 to 89.24	216,764	166,069

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	7	74.89	66.42	76.61	20.03	86.70	44.99	89.24	44.99 to 89.24	216,764	166,069
ALL _____											
	7	74.89	66.42	76.61	20.03	86.70	44.99	89.24	44.99 to 89.24	216,764	166,069

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:	7	MEDIAN:	75	COV:	27.47	95% Median C.I.:	44.99 to 89.24
TOTAL Sales Price:	1,522,550	WGT. MEAN:	77	STD:	18.25	95% Wgt. Mean C.I.:	70.60 to 82.63
TOTAL Adj.Sales Price:	1,517,350	MEAN:	66	AVG.ABS.DEV:	15.00	95% Mean C.I.:	49.55 to 83.30
TOTAL Assessed Value:	1,162,486						
AVG. Adj. Sales Price:	216,764	COD:	20.03	MAX Sales Ratio:	89.24		
AVG. Assessed Value:	166,069	PRD:	86.70	MIN Sales Ratio:	44.99		

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	7	74.89	66.42	76.61	20.03	86.70	44.99	89.24	44.99 to 89.24	216,764	166,069
04											
<u>ALL</u>	<u>7</u>	<u>74.89</u>	<u>66.42</u>	<u>76.61</u>	<u>20.03</u>	<u>86.70</u>	<u>44.99</u>	<u>89.24</u>	<u>44.99 to 89.24</u>	<u>216,764</u>	<u>166,069</u>

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

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

NUMBER of Sales:	85	MEDIAN:	73	COV:	20.25	95% Median C.I.:	70.83 to 77.23	(! : Derived)
(AgLand) TOTAL Sales Price:	9,821,792	WGT. MEAN:	70	STD:	14.90	95% Wgt. Mean C.I.:	65.98 to 73.96	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	9,800,842	MEAN:	74	AVG.ABS.DEV:	10.47	95% Mean C.I.:	70.44 to 76.77	
(AgLand) TOTAL Assessed Value:	6,857,625							
AVG. Adj. Sales Price:	115,304	COD:	14.25	MAX Sales Ratio:	144.30			
AVG. Assessed Value:	80,677	PRD:	105.20	MIN Sales Ratio:	42.17			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	11	80.01	79.13	76.22	6.85	103.82	70.29	89.63	70.39 to 88.50	114,472	87,250
10/01/03 TO 12/31/03	5	81.96	80.36	81.09	5.95	99.10	69.90	87.38	N/A	82,517	66,917
01/01/04 TO 03/31/04	11	75.90	79.26	78.90	14.88	100.45	61.87	108.90	64.94 to 98.90	96,340	76,017
04/01/04 TO 06/30/04	6	72.65	74.77	75.12	12.94	99.54	62.29	89.70	62.29 to 89.70	151,658	113,919
07/01/04 TO 09/30/04	5	72.72	67.92	58.51	13.06	116.09	42.17	81.98	N/A	80,541	47,124
10/01/04 TO 12/31/04	4	76.29	74.52	73.65	7.41	101.18	63.37	82.14	N/A	86,993	64,075
01/01/05 TO 03/31/05	6	67.94	67.04	62.18	9.56	107.81	49.57	80.27	49.57 to 80.27	122,256	76,023
04/01/05 TO 06/30/05	13	70.86	76.41	75.35	20.20	101.41	45.49	144.30	62.68 to 82.43	72,016	54,268
07/01/05 TO 09/30/05	4	69.27	66.41	67.34	19.74	98.62	42.89	84.22	N/A	71,785	48,342
10/01/05 TO 12/31/05	1	86.46	86.46	86.46			86.46	86.46	N/A	57,000	49,280
01/01/06 TO 03/31/06	10	62.32	64.97	61.80	18.95	105.13	44.73	88.87	48.86 to 81.21	219,662	135,742
04/01/06 TO 06/30/06	9	73.13	69.85	65.93	10.34	105.95	49.51	85.79	51.13 to 77.23	133,128	87,774
<u>Study Years</u>											
07/01/03 TO 06/30/04	33	77.84	78.57	77.28	10.75	101.67	61.87	108.90	72.01 to 82.82	110,348	85,273
07/01/04 TO 06/30/05	28	70.85	72.62	68.32	15.47	106.30	42.17	144.30	67.38 to 78.21	86,444	59,055
07/01/05 TO 06/30/06	24	72.67	67.94	63.92	15.48	106.28	42.89	88.87	57.88 to 75.95	155,788	99,585
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	26	74.79	75.32	73.95	13.05	101.85	42.17	108.90	67.54 to 81.98	104,630	77,370
01/01/05 TO 12/31/05	24	70.16	72.82	69.73	17.70	104.43	42.89	144.30	65.69 to 80.27	83,912	58,511
<u>ALL</u>	85	73.45	73.61	69.97	14.25	105.20	42.17	144.30	70.83 to 77.23	115,304	80,677

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:	85	MEDIAN:	73	COV:	20.25	95% Median C.I.:	70.83 to 77.23	(!: Derived)
(AgLand) TOTAL Sales Price:	9,821,792	WGT. MEAN:	70	STD:	14.90	95% Wgt. Mean C.I.:	65.98 to 73.96	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	9,800,842	MEAN:	74	AVG.ABS.DEV:	10.47	95% Mean C.I.:	70.44 to 76.77	
(AgLand) TOTAL Assessed Value:	6,857,625							
AVG. Adj. Sales Price:	115,304	COD:	14.25	MAX Sales Ratio:	144.30			
AVG. Assessed Value:	80,677	PRD:	105.20	MIN Sales Ratio:	42.17			

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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	
2845	5	73.13	73.79	72.63	6.61	101.59	64.94	82.14	N/A	112,880	81,988	
2847	5	73.95	70.25	62.98	11.07	111.55	44.73	80.01	N/A	81,032	51,031	
2849	5	74.11	76.81	74.11	7.71	103.64	70.29	88.50	N/A	126,200	93,522	
2851	6	70.14	70.14	70.01	9.68	100.18	59.37	82.82	59.37 to 82.82	146,221	102,371	
2853	7	74.38	76.13	78.86	6.70	96.53	68.97	87.62	68.97 to 87.62	105,066	82,860	
3079	9	66.16	64.10	59.14	18.22	108.39	45.49	86.46	49.57 to 84.73	128,133	75,784	
3081	8	78.56	79.32	77.53	6.88	102.31	72.46	89.63	72.46 to 89.63	121,363	94,090	
3083	8	67.38	71.68	69.44	9.54	103.23	62.68	98.90	62.68 to 98.90	91,492	63,531	
3085	5	66.38	71.38	63.32	14.47	112.73	57.88	88.87	N/A	278,846	176,570	
3087	4	77.08	90.19	84.35	27.33	106.92	62.29	144.30	N/A	67,900	57,276	
3141	5	80.93	69.89	65.69	24.31	106.38	42.17	96.06	N/A	100,130	65,778	
3143	5	75.21	75.30	80.62	13.21	93.40	56.31	89.70	N/A	115,222	92,896	
3145	5	82.43	81.36	69.54	16.04	117.00	48.86	108.90	N/A	70,538	49,050	
3147	5	77.84	75.79	73.25	8.03	103.47	65.03	84.22	N/A	79,216	58,028	
3149	3	62.59	61.44	61.20	12.09	100.39	49.51	72.21	N/A	80,023	48,975	
ALL	85	73.45	73.61	69.97	14.25	105.20	42.17	144.30	70.83 to 77.23	115,304	80,677	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	85	73.45	73.61	69.97	14.25	105.20	42.17	144.30	70.83 to 77.23	115,304	80,677	
ALL	85	73.45	73.61	69.97	14.25	105.20	42.17	144.30	70.83 to 77.23	115,304	80,677	

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	85	73.45	73.61	69.97	14.25	105.20	42.17	144.30	70.83 to 77.23	115,304	80,677	
ALL	85	73.45	73.61	69.97	14.25	105.20	42.17	144.30	70.83 to 77.23	115,304	80,677	

SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
25-0025	63	74.38	75.02	70.78	14.32	105.99	42.17	144.30	70.83 to 79.11	114,026	80,706	
25-0095	22	71.19	69.56	67.75	13.16	102.67	45.49	87.62	62.59 to 77.23	118,961	80,595	
NonValid School												
ALL	85	73.45	73.61	69.97	14.25	105.20	42.17	144.30	70.83 to 77.23	115,304	80,677	

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:	85	MEDIAN:	73	COV:	20.25	95% Median C.I.:	70.83 to 77.23	(!: Derived)
(AgLand) TOTAL Sales Price:	9,821,792	WGT. MEAN:	70	STD:	14.90	95% Wgt. Mean C.I.:	65.98 to 73.96	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	9,800,842	MEAN:	74	AVG.ABS.DEV:	10.47	95% Mean C.I.:	70.44 to 76.77	
(AgLand) TOTAL Assessed Value:	6,857,625							
AVG. Adj. Sales Price:	115,304	COD:	14.25	MAX Sales Ratio:	144.30			
AVG. Assessed Value:	80,677	PRD:	105.20	MIN Sales Ratio:	42.17			

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ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
50.01 TO 100.00	11	75.95	77.75	76.45	8.57	101.71	62.59	108.90	69.90 to 81.98	45,440	34,737
100.01 TO 180.00	33	73.95	74.47	72.99	10.98	102.02	49.51	98.90	69.49 to 80.01	73,372	53,555
180.01 TO 330.00	28	73.62	72.85	69.86	19.94	104.28	42.17	144.30	62.29 to 81.21	112,370	78,497
330.01 TO 650.00	11	70.39	68.78	68.53	11.69	100.37	48.86	87.62	51.13 to 82.82	223,394	153,084
650.01 +	2	73.79	73.79	64.76	21.56	113.94	57.88	89.70	N/A	638,000	413,175
ALL	85	73.45	73.61	69.97	14.25	105.20	42.17	144.30	70.83 to 77.23	115,304	80,677

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	55	75.21	75.80	72.39	12.39	104.71	42.17	144.30	72.46 to 80.27	109,502	79,267
DRY-N/A	11	80.93	77.12	80.12	12.51	96.25	54.96	96.06	62.29 to 89.70	88,947	71,262
GRASS	4	50.90	52.02	52.73	15.37	98.65	42.89	63.37	N/A	66,577	35,103
GRASS-N/A	4	62.63	60.38	58.00	11.18	104.09	48.86	67.38	N/A	337,750	195,901
IRRGTD	4	67.47	68.84	67.93	7.46	101.34	62.59	77.84	N/A	88,057	59,815
IRRGTD-N/A	7	70.90	73.51	66.33	14.20	110.82	49.57	108.90	49.57 to 108.90	118,607	78,675
ALL	85	73.45	73.61	69.97	14.25	105.20	42.17	144.30	70.83 to 77.23	115,304	80,677

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	59	75.90	76.26	73.33	12.09	104.00	42.17	144.30	73.13 to 80.40	109,620	80,385
DRY-N/A	7	66.38	73.92	75.16	18.13	98.36	54.96	96.06	54.96 to 96.06	76,202	57,270
GRASS	5	56.31	53.19	56.79	11.67	93.65	42.89	63.37	N/A	253,262	143,836
GRASS-N/A	3	67.38	61.21	58.36	9.16	104.88	48.86	67.38	N/A	117,001	68,280
IRRGTD	5	69.90	69.25	68.75	6.04	100.73	62.59	77.84	N/A	97,446	66,996
IRRGTD-N/A	6	70.85	73.94	65.44	16.57	112.99	49.57	108.90	49.57 to 108.90	115,875	75,834
ALL	85	73.45	73.61	69.97	14.25	105.20	42.17	144.30	70.83 to 77.23	115,304	80,677

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	66	75.62	76.02	73.47	12.73	103.47	42.17	144.30	72.72 to 80.40	106,076	77,933
GRASS	8	57.10	56.20	57.13	13.67	98.36	42.89	67.38	42.89 to 67.38	202,164	115,502
IRRGTD	10	70.40	74.04	71.20	10.12	103.99	62.59	108.90	65.03 to 77.84	94,248	67,101
IRRGTD-N/A	1	49.57	49.57	49.57			49.57	49.57	N/A	240,000	118,970
ALL	85	73.45	73.61	69.97	14.25	105.20	42.17	144.30	70.83 to 77.23	115,304	80,677

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:	85	MEDIAN:	73	COV:	20.25	95% Median C.I.:	70.83 to 77.23	(! : Derived)
(AgLand) TOTAL Sales Price:	9,821,792	WGT. MEAN:	70	STD:	14.90	95% Wgt. Mean C.I.:	65.98 to 73.96	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	9,800,842	MEAN:	74	AVG.ABS.DEV:	10.47	95% Mean C.I.:	70.44 to 76.77	
(AgLand) TOTAL Assessed Value:	6,857,625							
AVG. Adj. Sales Price:	115,304	COD:	14.25	MAX Sales Ratio:	144.30			
AVG. Assessed Value:	80,677	PRD:	105.20	MIN Sales Ratio:	42.17			

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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 \$ _____	_____										
_____ Total \$ _____	_____										
10000 TO 29999	1	81.98	81.98	81.98			81.98	81.98	N/A	25,000	20,495
30000 TO 59999	19	75.21	80.30	79.84	17.98	100.58	45.49	144.30	70.83 to 86.46	48,977	39,103
60000 TO 99999	35	75.90	73.32	72.89	12.22	100.59	42.89	96.06	67.38 to 80.01	74,016	53,951
100000 TO 149999	14	73.62	74.31	74.02	7.37	100.40	59.37	88.87	69.49 to 81.21	133,043	98,472
150000 TO 249999	11	65.69	63.85	64.73	18.81	98.63	42.17	87.62	44.73 to 82.82	201,692	130,564
250000 TO 499999	4	70.63	70.52	69.22	14.95	101.88	51.13	89.70	N/A	293,363	203,067
500000 +	1	57.88	57.88	57.88			57.88	57.88	N/A	1,000,000	578,765
_____ ALL _____	_____										
	85	73.45	73.61	69.97	14.25	105.20	42.17	144.30	70.83 to 77.23	115,304	80,677

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	9	73.45	67.20	62.61	14.60	107.34	42.89	81.98	45.49 to 80.27	41,857	26,206
30000 TO 59999	36	75.93	75.60	74.26	12.06	101.80	49.51	108.90	69.90 to 80.74	64,768	48,099
60000 TO 99999	19	70.90	73.65	68.19	20.10	108.00	42.17	144.30	61.87 to 84.22	113,235	77,214
100000 TO 149999	12	74.25	73.96	72.13	10.31	102.53	49.57	88.87	65.69 to 81.96	154,802	111,656
150000 TO 249999	8	71.67	73.19	72.21	11.02	101.36	51.13	89.70	51.13 to 89.70	260,416	188,057
500000 +	1	57.88	57.88	57.88			57.88	57.88	N/A	1,000,000	578,765
_____ ALL _____	_____										
	85	73.45	73.61	69.97	14.25	105.20	42.17	144.30	70.83 to 77.23	115,304	80,677

2007 Assessment Survey for Deuel County
February 22, 2007

I. General Information

A. Staffing and Funding Information

- 1. Deputy(ies) on staff:** 1
- 2. Appraiser(s) on staff:** 0
- 3. Other full-time employees:** 0
- 4. Other part-time employees:** 0
- 5. Number of shared employees:** One employee is shared with the County Clerk.
- 6. Assessor's requested budget for current fiscal year:** \$80,418
- 7. Part of the budget that is dedicated to the computer system:** \$7,500 is allocated to the AS 400 costs.
- 8. Adopted budget, or granted budget if different from above:** \$80,418
- 9. Amount of total budget set aside for appraisal work:** \$1,000
- 10. Amount of the total budget set aside for education/workshops:** \$2,280
- 11. Appraisal/Reappraisal budget, if not part of the total budget:** 0
- 12. Other miscellaneous funds:** 0
- 13. Total budget:** \$80,418
 - a. Was any of last year's budget not used?** Yes, \$3,900 was the balance as of June 30, 2006

B. Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

- 1. Data collection done by:** County Assessor's staff
- 2. Valuation done by:** Assessor

3. Pickup work done by: The Deuel County Deputy Assessor and clerk

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential	20	0	0	20

4. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class? 2003

5. What was the last year the depreciation schedule for this property class was developed using market-derived information? 2006 for Chappell and 2007 for Big Springs

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? The County Assessor uses a mass appraisal system which commonly does not involve enough sales to review properties with a Sales Comparison Approach.

7. Number of market areas/neighborhoods for this property class: 3

8. How are these defined? The market areas/neighborhoods are defined by assessor location.

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

10. Does the assessor location “suburban” mean something other than rural residential? No

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

C. Commercial/Industrial Appraisal Information

1. Data collection done by: County Assessor’s staff

2. Valuation done by: Assessor

3. Pickup work done by whom: The Deuel County Deputy Assessor and clerk

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

4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** Unknown
5. **When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information?** Unknown
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?** Unknown
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?** Unknown
8. **Number of market areas/neighborhoods for this property class?** 3
9. **How are these defined?** The market areas/neighborhoods are defined by assessor Location.
10. **Is “Assessor Location” a usable valuation identity?** Yes
11. **Does the assessor location “suburban” mean something other than rural commercial?** No

D. Agricultural Appraisal Information

1. **Data collection done by:** County Assessor’s staff
2. **Valuation done by:** Assessor
3. **Pickup work done by whom:** The Deuel County Deputy Assessor and clerk

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	7	0	0	7

4. **Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?** Yes, it is dated January 1, 2007

How is your agricultural land defined? The written definition policy states that the active use of the parcel will determine valuation of property. Indicators that trigger the parcel use are listed along with documents that could be presented as proof of the primary use.

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?** N/A

6. **What is the date of the soil survey currently used?** 1965 to the best of the Assessor's knowledge
7. **What date was the last countywide land use study completed?** 2005
 - a. **By what method?** By reviewing the FSA maps and updated the information
 - b. **By whom?** The County Assessor and staff
 - c. **What proportion is complete / implemented at this time?** 100%
8. **Number of market areas/neighborhoods for this property class:** 1
9. **How are these defined?** The entire county is one market area by county boundaries
10. **Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?** No

E. Computer, Automation Information and GIS

1. **Administrative software:** MIPS
2. **CAMA software:** MIPS
3. **Cadastral maps: Are they currently being used?** Yes
 - a. **Who maintains the Cadastral Maps?** Assessor and staff
4. **Does the county have GIS software?** No
 - a. **Who maintains the GIS software and maps?** N/A
4. **Personal Property software:** MIPS

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?** Big Springs was zoned in 1975 and Chappell is not zoned.

c. When was zoning implemented? 1975

G. Contracted Services

- 1. Appraisal Services:** Pritchard and Abbott is contracted for operating oil and gas appraisals.
- 2. Other Services:** MIPS

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

II. Assessment Actions

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

- 1. Residential-** A complete reappraisal was completed for the 2007 assessment year for residential improvements in Big Springs using 2003 Marshall and Swift costing tables and new depreciation tables. Using the new costing tables equalize the valuations in Chappell and Big Springs which are the two major assessor locations in Deuel County. Chappell was complete in 2006 and Big Springs is completed for 2007. The Deuel County Assessor and Deputy continue to use proactive assessment practices to review the valuation process in each property classification for any changes needed in Deuel County each year.
- 2. Commercial-** The Deuel County Assessor revalued commercial land in Chappell and Big Springs by using market information to establish new 2007 land values. Through the market analysis information the assessor used a square foot method to value the commercial lots. Land valuations experienced some increases and decreases due to the corrections made in the square footage data of the ownerships and market data. Pickup work was timely completed.
- 3. Agricultural-** A review of the agricultural land sales by the County Assessor supported a \$5 decrease on 1D land classification group in Deuel County and substantial increased grass land values by each land classification group for the 2007 assessment year. The assessor continues to utilize every available resource to determine agricultural land values including an on-going sales review process.

County 25 - Deuel

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 2,292	Value 142,337,224	Total Growth 369,360 (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	46	76,117	0	0	1	8,000	47	84,117	
2. Res Improv Land	661	2,423,300	0	0	60	368,950	721	2,792,250	
3. Res Improvements	674	26,634,570	0	0	81	2,830,325	755	29,464,895	
4. Res Total	720	29,133,987	0	0	82	3,207,275	802	32,341,262	236,960
% of Total	89.77	90.08	0.00	0.00	10.22	9.91	34.99	22.72	64.15
5. Rec UnImp Land	0	0	0	0	0	0	0	0	
6. Rec Improv Land	0	0	0	0	0	0	0	0	
7. Rec Improvements	0	0	0	0	0	0	0	0	
8. Rec Total	0	0	0	0	0	0	0	0	0
% of Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res+Rec Total	720	29,133,987	0	0	82	3,207,275	802	32,341,262	236,960
% of Total	89.77	90.08	0.00	0.00	10.22	9.91	34.99	22.72	64.15

County 25 - Deuel

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 2,292	Value 142,337,224	Total Growth 369,360 (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	5	18,683	0	0	11	72,739	16	91,422	
10. Comm Improv Land	106	512,370	0	0	24	371,580	130	883,950	
11. Comm Improvements	113	7,228,361	0	0	31	3,824,016	144	11,052,377	
12. Comm Total	118	7,759,414	0	0	42	4,268,335	160	12,027,749	0
% of Total	73.75	64.51	0.00	0.00	26.25	35.48	6.98	8.45	0.00
13. Ind UnImp Land	0	0	0	0	0	0	0	0	
14. Ind Improv Land	0	0	0	0	0	0	0	0	
15. Ind Improvements	0	0	0	0	0	0	0	0	
16. Ind 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
Comm+Ind Total	118	7,759,414	0	0	42	4,268,335	160	12,027,749	0
% of Total	73.75	64.51	0.00	0.00	26.25	35.48	6.98	8.45	0.00
17. Taxable Total	838	36,893,401	0	0	124	7,475,610	962	44,369,011	236,960
% of Total	87.11	83.15	0.00	0.00	12.88	7.22	41.97	31.17	64.15

County 25 - Deuel

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	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III: Mineral Interest Records

	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	0	0	0	0	23	438,390
24. Mineral Interest-Non-Producing	0	0	0	0	0	0
	Total		Growth			
	Records	Value	Records	Value		
23. Mineral Interest-Producing	23	438,390	51,970			
24. Mineral Interest-Non-Producing	0	0	0			
25. Mineral Interest Total	23	438,390	51,970			

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	71	0	41	112

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	921	57,757,005	921	57,757,005
28. Ag-Improved Land	0	0	0	0	396	25,115,430	396	25,115,430
29. Ag-Improvements	0	0	0	0	386	14,657,388	386	14,657,388
30. Ag-Total Taxable							1,307	97,529,823

County 25 - Deuel

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Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	0	0.000	0	0	0.000	0	
33. HomeSite Improvements	0		0	0		0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	0	0.000	0	
36. FarmSite Impr Land	0	0.000	0	0	0.000	0	
37. FarmSite Improv	0		0	0		0	
38. FarmSite Total							
39. Road & Ditches		0.000			0.000		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	8	14.750	48,000	8	14.750	48,000	
32. HomeSite Improv Land	223	242.770	1,329,000	223	242.770	1,329,000	
33. HomeSite Improvements	239		10,132,243	239		10,132,243	0
34. HomeSite Total				247	257.520	11,509,243	
35. FarmSite UnImp Land	15	18.530	23,490	15	18.530	23,490	
36. FarmSite Impr Land	140	146.380	308,200	140	146.380	308,200	
37. FarmSite Improv	365		4,525,145	365		4,525,145	80,430
38. FarmSite Total				380	164.910	4,856,835	
39. Road & Ditches		3,775.690			3,775.690		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				627	4,198.120	16,366,078	80,430

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

County 25 - Deuel

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	252.000	173,880	252.000	173,880
46. 1A	0.000	0	0.000	0	11,036.650	7,560,120	11,036.650	7,560,120
47. 2A1	0.000	0	0.000	0	747.670	508,410	747.670	508,410
48. 2A	0.000	0	0.000	0	2,849.280	1,923,270	2,849.280	1,923,270
49. 3A1	0.000	0	0.000	0	978.900	572,660	978.900	572,660
50. 3A	0.000	0	0.000	0	2,076.850	1,111,130	2,076.850	1,111,130
51. 4A1	0.000	0	0.000	0	1,634.830	768,370	1,634.830	768,370
52. 4A	0.000	0	0.000	0	897.000	358,800	897.000	358,800
53. Total	0.000	0	0.000	0	20,473.180	12,976,640	20,473.180	12,976,640
Dryland:								
54. 1D1	0.000	0	0.000	0	1,499.600	509,860	1,499.600	509,860
55. 1D	0.000	0	0.000	0	129,443.960	43,363,785	129,443.960	43,363,785
56. 2D1	0.000	0	0.000	0	535.110	160,535	535.110	160,535
57. 2D	0.000	0	0.000	0	10,786.130	3,235,840	10,786.130	3,235,840
58. 3D1	0.000	0	0.000	0	16,220.530	4,054,645	16,220.530	4,054,645
59. 3D	0.000	0	0.000	0	5,141.580	1,208,275	5,141.580	1,208,275
60. 4D1	0.000	0	0.000	0	11,864.660	2,669,580	11,864.660	2,669,580
61. 4D	0.000	0	0.000	0	3,792.960	663,790	3,792.960	663,790
62. Total	0.000	0	0.000	0	179,284.530	55,866,310	179,284.530	55,866,310
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	8,344.740	1,752,400	8,344.740	1,752,400
65. 2G1	0.000	0	0.000	0	828.900	183,880	828.900	183,880
66. 2G	0.000	0	0.000	0	7,086.250	1,423,795	7,086.250	1,423,795
67. 3G1	0.000	0	0.000	0	2,551.980	484,695	2,551.980	484,695
68. 3G	0.000	0	0.000	0	5,789.020	1,096,710	5,789.020	1,096,710
69. 4G1	0.000	0	0.000	0	21,433.590	3,638,085	21,433.590	3,638,085
70. 4G	0.000	0	0.000	0	24,126.350	3,738,635	24,126.350	3,738,635
71. Total	0.000	0	0.000	0	70,160.830	12,318,200	70,160.830	12,318,200
72. Waste	0.000	0	0.000	0	259.520	2,595	259.520	2,595
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	270,178.060	81,163,745	270,178.060	81,163,745

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	0.000	0	0.000	0	20,473.180	12,976,640	20,473.180	12,976,640
77.Dry Land	0.000	0	0.000	0	179,284.530	55,866,310	179,284.530	55,866,310
78.Grass	0.000	0	0.000	0	70,160.830	12,318,200	70,160.830	12,318,200
79.Waste	0.000	0	0.000	0	259.520	2,595	259.520	2,595
80.Other	0.000	0	0.000	0	0.000	0	0.000	0
81.Exempt	0.000	0	0.000	0	0.000	0	0.000	0
82.Total	0.000	0	0.000	0	270,178.060	81,163,745	270,178.060	81,163,745

2007 Agricultural Land Detail

County 25 - Deuel

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	252.000	1.23%	173,880	1.34%	690.000
1A	11,036.650	53.91%	7,560,120	58.26%	685.001
2A1	747.670	3.65%	508,410	3.92%	679.992
2A	2,849.280	13.92%	1,923,270	14.82%	675.002
3A1	978.900	4.78%	572,660	4.41%	585.003
3A	2,076.850	10.14%	1,111,130	8.56%	535.007
4A1	1,634.830	7.99%	768,370	5.92%	469.999
4A	897.000	4.38%	358,800	2.76%	400.000
Irrigated Total	20,473.180	100.00%	12,976,640	100.00%	633.836

Dry:

1D1	1,499.600	0.84%	509,860	0.91%	339.997
1D	129,443.960	72.20%	43,363,785	77.62%	335.000
2D1	535.110	0.30%	160,535	0.29%	300.003
2D	10,786.130	6.02%	3,235,840	5.79%	300.000
3D1	16,220.530	9.05%	4,054,645	7.26%	249.969
3D	5,141.580	2.87%	1,208,275	2.16%	235.000
4D1	11,864.660	6.62%	2,669,580	4.78%	225.002
4D	3,792.960	2.12%	663,790	1.19%	175.005
Dry Total	179,284.530	100.00%	55,866,310	100.00%	311.606

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	8,344.740	11.89%	1,752,400	14.23%	210.000
2G1	828.900	1.18%	183,880	1.49%	221.836
2G	7,086.250	10.10%	1,423,795	11.56%	200.923
3G1	2,551.980	3.64%	484,695	3.93%	189.929
3G	5,789.020	8.25%	1,096,710	8.90%	189.446
4G1	21,433.590	30.55%	3,638,085	29.53%	169.737
4G	24,126.350	34.39%	3,738,635	30.35%	154.960
Grass Total	70,160.830	100.00%	12,318,200	100.00%	175.570

Irrigated Total	20,473.180	7.58%	12,976,640	15.99%	633.836
Dry Total	179,284.530	66.36%	55,866,310	68.83%	311.606
Grass Total	70,160.830	25.97%	12,318,200	15.18%	175.570
Waste	259.520	0.10%	2,595	0.00%	9.999
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	270,178.060	100.00%	81,163,745	100.00%	300.408

As Related to the County as a Whole

Irrigated Total	20,473.180	100.00%	12,976,640	100.00%	
Dry Total	179,284.530	100.00%	55,866,310	100.00%	
Grass Total	70,160.830	100.00%	12,318,200	100.00%	
Waste	259.520	100.00%	2,595	100.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	270,178.060	100.00%	81,163,745	100.00%	

2007 Agricultural Land Detail

County 25 - Deuel

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	0.000	0	20,473.180	12,976,640
Dry	0.000	0	0.000	0	179,284.530	55,866,310
Grass	0.000	0	0.000	0	70,160.830	12,318,200
Waste	0.000	0	0.000	0	259.520	2,595
Other	0.000	0	0.000	0	0.000	0
Exempt	0.000	0	0.000	0	0.000	0
Total	0.000	0	0.000	0	270,178.060	81,163,745

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	20,473.180	12,976,640	20,473.180	7.58%	12,976,640	15.99%	633.836
Dry	179,284.530	55,866,310	179,284.530	66.36%	55,866,310	68.83%	311.606
Grass	70,160.830	12,318,200	70,160.830	25.97%	12,318,200	15.18%	175.570
Waste	259.520	2,595	259.520	0.10%	2,595	0.00%	9.999
Other	0.000	0	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0	0.000	0.00%	0	0.00%	0.000
Total	270,178.060	81,163,745	270,178.060	100.00%	81,163,745	100.00%	300.408

* Department of Property Assessment & Taxation Calculates

2006 Plan of Assessment for Deuel County Assessor's Office
Assessment Years 2007, 2008 and 2009
Date: July 31, 2006

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. 77-112 (Reissue 2003)

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 750% of its recapture value as defined in 77-1343 when special valuation is disqualified for special valuation under 77-1347.

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

General Description of Real Property in Deuel County:

Per the 2006 County Abstract, Deuel County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	797	34.67%	22.31%
Commercial	169	7.35%	08.54%
Agricultural	1,312	57.07%	67.81%
Mineral	21	.91%	1.34%
Total	2299		

Agricultural land – 270,192.07 taxable acres

New Property: For assessment year 2006, 24 building permits and/or information statements were filed for new property construction/additions in the county. The total growth was \$665,617.

Current Resources:

- A) The Deuel County Assessor’s office has a staff of 3 that includes Assessor Jean Timm, Deputy Marjorie Radke and clerk Brenda LaVante. This office has an adopted budget for 2006-07 of \$80,418.00. The cost for required training for the assessor and deputy has been incorporated into the budget. The assessor and the deputy have sufficient hours to meet the 60-hour requirement.
- B) The cadastral map was redone in 1997 and is updated monthly by the staff. All rural improved records contain an aerial photo taken in 1987. It is unknown what year the land use overlays were created. The office has the new USDA Land Use Survey, but has no plans to implement it at this time.
- C) The Property record cards are current and exceed the standards set by the department. Each record contains all required information, an index, current valuation sheet, CAMA worksheet and sketch and color photos of improvements.

We are currently working with the CAMA program. Brenda is updating the Cadastral Books. In previous years we’ve contracted with someone to do the work at a cost of approximately of \$1,500. We think it was last done in 1998. The staff will continue to update the index in the books when ownership changes. Brenda is building a database that will be updated at the same time. She will print a new index yearly. We can do this for an estimated cost of \$200.00 for the first year and \$50 for subsequent years.

Current Assessment Procedures for Real Property:

- A) The assessor processes the Real Estate Transfers. The clerk assists with updating the records and is responsible for maintaining the Sales Reference Book and the Land Sales Map. These steps are followed:
 - 1) Fill out Sales Worksheets
 - 2) Send out questionnaires, add returned questionnaires to Sales File
 - 3) Update computer records
 - 4) File updated computer printout in record card
 - 5) Update rolodex
 - 6) Update record labels (2 labels)
 - 7) Update the cadastral
 - 8) Update the Ag Sales Map
 - 9) Update the Sales Reference Book
 - 10) Mail 521's to PAT by 15th of following month
- B) Data collection is completed by of the Deputy and clerk. Improvements are priced using the current CAMA program (Cost Approach) on the AS/400. The manuals are dated 2002 with some newer updates.
- C) The assessor reviews the sales ratios to determine if any assessment action is needed.
- D) The Assessor reviews assessment/sales ratio with the liaison after assessment actions are completed and discusses any area of concern.
- E) The assessor is responsible for Public Notices.

Level of Value, Quality and Uniformity for assessment year 2006:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	95.12%	10.01	102.20
Commercial	100%	N/A	N/A
Agricultural	75.21%	13.32	102.44

Assessment Action Planned for Assessment Year 2007:

Residential:

We will be reviewing the Village of Big Springs residential properties in and will monitor Chappell Residential properties.

Commercial:

We will begin reviewing all Commercial properties in 2007.

Agricultural Land:

In 2005, land classes were reviewed and some of the values of Dry land classes were changed. We also eliminated all adjusted land values and changed Grassland values prior to March 20, 2006. We will continue to monitor Agricultural land sales/values, but have no plans to make any further adjustments unless sales indicate that adjustments are needed.

Action Planned for Assessment Year 2008:

Residential:

We will continue to monitor Chappell and Big Springs Residential properties. December 31, 2008 is our expected deadline for completing the review and inspection of all rural residences and agricultural improvements in South Platte School District #95. These values will be updated by March 20, 2009

Commercial and Agricultural Land:

We will continue to monitor Commercial/Agricultural land.

Assessment Action Planned for Assessment Year 2009:

Residential:

We will continue to monitor Residential properties for changes and sales. We have set December 31, 2009 as our goal for completing the review and inspection of all rural residences and agricultural improvements in the Creek Valley School District #25. These values will be updated by March 20, 2010

Commercial and Agricultural Land:

We will continue to monitor Commercial/Agricultural land.

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

1. The assessor makes all ownership changes. Record maintenance and mapping updates are the responsibility of the entire staff.
2. The assessor is responsible for the filing of all Administrative Reports required by law/regulation:
 - a. Abstracts (Real and Personal)
 - b. Assessor Survey
 - c. Sales information to PA&T rosters & annual Assessed Value Update with Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report

- f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for property owned by Board of Education Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
3. Personal Property – The entire staff administers the annual filings of schedules. The assessor and the deputy prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
 4. Permissive Exemptions – The assessor administers the annual filings of applications for new or continued exempt use, reviews and makes recommendations to the county board.
 5. Taxable Government Owned Property – the annual review of government owned property not used for public purpose and the sending of notices of intent to tax is the responsibility of the assessor.
 6. Homestead Exemptions – The entire staff assists the taxpayer with the annual filings of applications. The assessor approves or denies each application and sends out taxpayer notifications.
 7. Centrally Assessed – The assessor reviews the valuations as certified by PA&T for railroads and public service entities, establishes assessment records and tax billing for the tax list.
 8. Tax Districts and Tax Rates –The assessor prepares the tax lists and certifies it to the County Treasurer for real property, personal property and centrally assessed property,
 9. Tax List Corrections – The assessor prepares and presents the tax list corrections documents for county board approval.
 10. County Board of Equalization – The assessor provides information regarding protests and attends the county board of equalization meetings for these protests.
 11. TERC Appeals – The assessor prepares information and attends taxpayer appeal hearings before TERC. It is the assessor duty to defend the valuation established by the assessor’s office.
 12. Education – The Assessor and the Deputy Assessor will attend meetings, workshops and educational classes to obtain the required 60 hours of continuing education to maintain their assessor certification.

Respectfully submitted,

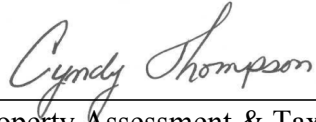
Assessor signature: _____ Date: _____

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 Deuel County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 8235.

Dated this 9th day of April, 2007.



Property Assessment & Taxation