

## Preface

The requirements for the assessment of real property for the purposes of property taxation are found in Nebraska law. The Constitution of Nebraska requires that “taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution.” Neb. Const. art. VIII, sec. 1 (1) (1998). The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (R.R.S., 2003). The assessment level for all real property, except agricultural land and horticultural land, is one hundred percent of actual value. The assessment level for agricultural land and horticultural land, hereinafter referred to as agricultural land, is seventy-five percent of actual value. Neb. Rev. Stat. §77-201 (1) and (2)(R.S. Supp., 2006). More importantly, for purposes of equalization, similar properties must be assessed at the same proportion of actual value when compared to each other. Achieving the constitutional requirement of proportionality ultimately ensures the balance equity in the imposition of the property tax by local units of government on each parcel of real property.

The assessment process, implemented under the authority of the county assessor, seeks to value similarly classed properties at the same proportion to actual value. This is not a precise mathematical process, but instead depends on the judgment of the county assessor, based on his or her analysis of relevant factors that affect the actual value of real property. Nebraska law provides ranges of acceptable levels of value that must be met to achieve the uniform and proportionate valuation of classes and subclasses of real property in each county. Neb. Rev. Stat. §77-5023 (R.S. Supp., 2006) requires that all classes of real property, except agricultural land, be assessed within the range of ninety-two and one hundred percent of actual value; the class of agricultural land be assessed within the range of sixty-nine to seventy-five percent of actual value; the class of agricultural land receiving special valuation be assessed within the range sixty-nine to seventy-five percent of its special value; and, when the land is disqualified for special value the recapture value be assessed at actual value.

To ensure that the classes of real property are assessed at these required levels of actual value, the Department of Property Assessment and Taxation, hereinafter referred to as the Department, under the direction of the Property Tax Administrator, is annually responsible for analyzing and measuring the assessment performance of each county. This responsibility includes requiring the Property Tax Administrator to prepare statistical and narrative reports for the Tax Equalization and Review Commission, hereinafter referred to as the Commission, and the county assessors. Pursuant to Neb. Rev. Stat. §77-5027 (R.S. Supp., 2005):

(2) ... the Property Tax Administrator shall prepare and deliver to the commission and to each county assessor his or her annual reports and opinions.

(3) The annual reports and opinions of the Property Tax Administrator shall contain statistical and narrative reports informing the commission of the level of value and the quality of assessment of the classes and subclasses of real property within the county and a certification of the opinion of the Property Tax

Administrator regarding the level of value and quality of assessment of the classes and subclasses of real property in the county.

(4) In addition to an opinion of level of value and quality of assessment in the county, the Property Tax Administrator may make nonbinding recommendations for consideration by the commission.

The narrative and statistical reports contained in the Reports and Opinions of the Property Tax Administrator, hereinafter referred to as the R&O, provide a thorough, concise analysis of the assessment process implemented by each county assessor to reach the levels of value and quality of assessment required by Nebraska law. The Property Tax Administrator's opinion of level of value and quality of assessment achieved by each county assessor is a conclusion based upon all the data provided by the county assessor and gathered by the Department regarding the assessment activities during the preceding year. This is done in recognition of the fact that the measurement of assessment compliance, in terms of the concepts of actual value and uniformity and proportionality mandated by Nebraska law, requires both statistical and narrative analysis.

The Department is required by Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Department prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Department prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class or subclass of real property, may be drawn. The statistical reports contained in the R&O are developed in compliance with standards developed by the International Association of Assessing Officers, hereinafter referred to as the IAAO.

However, just as the valuation of property is sometimes more art than science, a narrative analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio study. There may be instances when the analysis of assessment practices outweighs or limits the reliability of the statistical inferences of central tendency or quality measures. This may require an opinion of the level of value that is not identical to the result of the statistical calculation. The Property Tax Administrator's goal is to provide statistical and narrative analysis of the assessment level and practices to the Commission, providing the Commission with the most complete picture possible of the true level of value and quality of assessment in each county.

The Property Tax Administrator's opinions of level of value and quality of assessment are stated as a single numeric representation for level of value and a simple judgment regarding the quality of assessment practices. Based on the information collected in developing this report the Property Tax Administrator may feel further recommendations must be stated for a county to assist the Commission in determining the level of value and quality of assessment within a county. These opinions are made only after considering all narrative and statistical analysis provided by the county assessor and gathered by the Department. An evaluation of these opinions must only be made after considering all other information provided in the R&O.

Finally, after reviewing all of the information available to the Property Tax Administrator regarding the level and quality of assessment for classes and subclasses of real property in each county, the Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027(4) (R.S. Supp., 2005), may make recommendations for adjustments to value for classes and subclasses of property. All of the factors relating to the Property Tax Administrator's determination of level of value and quality of assessment shall be taken into account in the making of such recommendations. Such recommendations are not binding on the Commission.

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## 2007 Commission Summary

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### Residential Real Property - Current

<b>Number of Sales</b>		<b>157</b>	<b>COD</b>	<b>19.53</b>
Total Sales Price	\$	8187887	<b>PRD</b>	<b>104.76</b>
Total Adj. Sales Price	\$	8215187	COV	32.43
Total Assessed Value	\$	7497400	STD	31.00
Avg. Adj. Sales Price	\$	52326.03	Avg. Abs. Dev.	18.82
Avg. Assessed Value	\$	47754.14	Min	17.08
<b>Median</b>		<b>96.38</b>	Max	306.00
Wgt. Mean		91.26	95% Median C.I.	94.09 to 98.40
Mean		95.61	95% Wgt. Mean C.I.	88.09 to 94.43
			95% Mean C.I.	90.76 to 100.46
% of Value of the Class of all Real Property Value in the County				22.05
% of Records Sold in the Study Period				7.19
% of Value Sold in the Study Period				7.52
Average Assessed Value of the Base				45,642

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### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>157</b>	<b>96.38</b>	<b>19.53</b>	<b>104.76</b>
<b>2006</b>	193	95.90	25.13	107.34
<b>2005</b>	164	96.31	24.48	105.67
<b>2004</b>	149	96.08	24.92	111.16
<b>2003</b>	173	96	18.3	106.66
<b>2002</b>	192	95	30.72	111.43
<b>2001</b>	165	93	24.94	105.55

## 2007 Commission Summary

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### Commercial Real Property - Current

<b>Number of Sales</b>		<b>35</b>	<b>COD</b>	<b>26.73</b>
Total Sales Price	\$	1309350	<b>PRD</b>	<b>99.06</b>
Total Adj. Sales Price	\$	1314350	COV	46.26
Total Assessed Value	\$	1384915	STD	48.29
Avg. Adj. Sales Price	\$	37552.86	Avg. Abs. Dev.	25.65
Avg. Assessed Value	\$	39569.00	Min	3.25
<b>Median</b>		<b>95.96</b>	Max	265.18
Wgt. Mean		105.37	95% Median C.I.	93.37 to 100.00
Mean		104.38	95% Wgt. Mean C.I.	95.81 to 114.93
			95% Mean C.I.	88.38 to 120.38
% of Value of the Class of all Real Property Value in the County				8.04
% of Records Sold in the Study Period				10.57
% of Value Sold in the Study Period				3.81
Average Assessed Value of the Base				109,829

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### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>35</b>	<b>95.96</b>	<b>26.73</b>	<b>99.06</b>
<b>2006</b>	22	94.39	22.02	91.99
<b>2005</b>	22	94.35	34.64	99.09
<b>2004</b>	25	95.20	40.66	114.36
<b>2003</b>	35	98	56.88	139.55
<b>2002</b>	37	96	57.82	147.15
<b>2001</b>	40	98	50.92	135.06

## 2007 Commission Summary

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### Agricultural Land - Current

<b>Number of Sales</b>	<b>53</b>	<b>COD</b>	<b>17.83</b>
Total Sales Price	\$ 10110519	<b>PRD</b>	<b>104.33</b>
Total Adj. Sales Price	\$ 10444922	COV	22.86
Total Assessed Value	\$ 7076965	STD	16.16
Avg. Adj. Sales Price	\$ 197074.00	Avg. Abs. Dev.	12.64
Avg. Assessed Value	\$ 133527.64	Min	42.10
<b>Median</b>	<b>70.87</b>	Max	111.39
Wgt. Mean	67.76	95% Median C.I.	63.16 to 74.93
Mean	70.69	95% Wgt. Mean C.I.	63.91 to 71.60
		95% Mean C.I.	66.34 to 75.04
% of Value of the Class of all Real Property Value in the County			71.4
% of Records Sold in the Study Period			1.8
% of Value Sold in the Study Period			4.14
Average Assessed Value of the Base			109,405

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### Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>53</b>	<b>70.87</b>	<b>17.83</b>	<b>104.33</b>
<b>2006</b>	63	74.93	18.24	105.66
<b>2005</b>	56	76.13	17.67	103.91
<b>2004</b>	51	74.85	14.80	102.05
<b>2003</b>	49	78	13.42	102.38
<b>2002</b>	42	75	17.41	96.56
<b>2001</b>	50	75	18.22	100.91



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

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

### **Residential Real Property**

It is my opinion that the level of value of the class of residential real property in Dixon County is 96.38% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Dixon County is not in compliance with generally accepted mass appraisal practices.

### **Commercial Real Property**

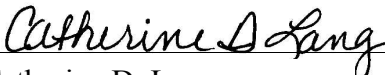
It is my opinion that the level of value of the class of commercial real property in Dixon County is 95.96% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Dixon County is not in compliance with generally accepted mass appraisal practices.

### **Agricultural Land**

It is my opinion that the level of value of the class of agricultural land in Dixon County is 70.87% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Dixon County is in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.



  
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Catherine D. Lang  
Property Tax Administrator

**2007 Correlation Section  
for Dixon County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL: Analysis of all six tables indicates that the county has achieved an acceptable level of value for the 2007 assessment year. The county continued in a cyclical review and appraisal process which improved the quality of assessment in Dixon County.

The county has utilized a reasonable percentage of available sales and did not excessively trim sales. The trended preliminary median ratio and the R&O median ratio are relatively close. The difference between the percent change to the sales file and the percent change to the assessed value is also relatively close and supports the assessment actions as well. The median and mean are within the acceptable range while the weighted mean is slightly under the acceptable range. The coefficient of dispersion and the price related differential are slightly distorted attributed to a few outlier sales.

Based on the information available to me and the assessment practices of the county I believe that the best indicator of the level of value is the median for the 2007 assessment year.

**2007 Correlation Section  
for Dixon County**

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**II. Analysis of Percentage of Sales Used**

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>256</b>	<b>157</b>	<b>61.33</b>
<b>2006</b>	<b>277</b>	<b>193</b>	<b>69.68</b>
<b>2005</b>	<b>243</b>	<b>164</b>	<b>67.49</b>
<b>2004</b>	<b>227</b>	<b>149</b>	<b>65.64</b>
<b>2003</b>	<b>254</b>	<b>173</b>	<b>68.11</b>
<b>2002</b>	<b>251</b>	<b>192</b>	<b>76.49</b>
<b>2001</b>	<b>221</b>	<b>165</b>	<b>74.66</b>

RESIDENTIAL: The analysis of sales grid indicates that a reasonable percentage of all available sales for the sales study were considered and indicates that the county has not excessively trimmed the residential sales.

**2007 Correlation Section  
for Dixon County**

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

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

**Adjusting for Selective Reappraisal**

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

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

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

**2007 Correlation Section  
for Dixon County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median Ratio</b>
<b>2007</b>	<b>94.09</b>	<b>5.56</b>	<b>99.32</b>	<b>96.38</b>
<b>2006</b>	<b>95.31</b>	<b>2.03</b>	<b>97.25</b>	<b>95.90</b>
<b>2005</b>	<b>94.61</b>	<b>0.92</b>	<b>95.48</b>	<b>96.31</b>
<b>2004</b>	<b>95.92</b>	<b>-0.1</b>	<b>95.83</b>	<b>96.08</b>
<b>2003</b>	<b>93</b>	<b>6.21</b>	<b>98.78</b>	<b>96</b>
<b>2002</b>	<b>89</b>	<b>7.07</b>	<b>95.29</b>	<b>95</b>
<b>2001</b>	<b>93</b>	<b>-0.09</b>	<b>92.92</b>	<b>93</b>

RESIDENTIAL: The trended preliminary median ratio and the R&O median ratio are 2.94 percentage points apart. There is no information available to suggest that the median ratio is not the best representation of the level of value for the residential class. Both calculations are within the acceptable parameters.

**2007 Correlation Section  
for Dixon County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2007 Preliminary Statistical Reports and the 2007 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2007 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2006 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

**Comparison of Average Value Changes**

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

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

**2007 Correlation Section  
for Dixon County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>3.4</b>	<b>2007</b>	<b>5.56</b>
<b>0.74</b>	<b>2006</b>	<b>2.03</b>
<b>2.67</b>	<b>2005</b>	<b>0.92</b>
<b>1.34</b>	<b>2004</b>	<b>-0.1</b>
<b>7</b>	<b>2003</b>	<b>6</b>
<b>7.08</b>	<b>2002</b>	<b>7.07</b>
<b>0.77</b>	<b>2001</b>	<b>-0.09</b>

RESIDENTIAL: The difference between the percent change to the sales file and the percent change to the assessed value base is 2.16 percentage points and supports the assessment practices.

## 2007 Correlation Section for Dixon County

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

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.



**2007 Correlation Section  
for Dixon County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>96.38</b>	<b>91.26</b>	<b>95.61</b>

RESIDENTIAL: When reviewing the three measures of central tendency the weighted mean is the only measure outside the acceptable level. The measures within the acceptable level are the median and mean. The median ratio is statistically supported by the trended preliminary ratio.

**2007 Correlation Section  
for Dixon County**

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**VI. Analysis of R&O COD and PRD**

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>19.53</b>	<b>104.76</b>
<b>Difference</b>	<b>4.53</b>	<b>1.76</b>

RESIDENTIAL: The measures of the quality of assessment indicate that the coefficient of dispersion and the price related differential are slightly outside the acceptable parameters. These statistics may be distorted a little due to outlier sales in the file.

**2007 Correlation Section  
for Dixon County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>157</b>	<b>157</b>	<b>0</b>
<b>Median</b>	<b>94.09</b>	<b>96.38</b>	<b>2.29</b>
<b>Wgt. Mean</b>	<b>87.53</b>	<b>91.26</b>	<b>3.73</b>
<b>Mean</b>	<b>93.09</b>	<b>95.61</b>	<b>2.52</b>
<b>COD</b>	<b>22.49</b>	<b>19.53</b>	<b>-2.96</b>
<b>PRD</b>	<b>106.35</b>	<b>104.76</b>	<b>-1.59</b>
<b>Min Sales Ratio</b>	<b>17.08</b>	<b>17.08</b>	<b>0</b>
<b>Max Sales Ratio</b>	<b>306.00</b>	<b>306.00</b>	<b>0</b>

RESIDENTIAL: The number of qualified sales between the preliminary statistics and the final statistics remained the same. The remainder of the table is a reflection of the assessment actions taken by the county for the 2007 assessment year and support that the county has improved the assessment of residential property.

**2007 Correlation Section  
for Dixon County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL: The commercial class of property is supported with approximately fourteen percent of the commercial class represented in the sales file. It is evident that the county did not excessively trim the sales file. The trended preliminary median ratio and the R&O median ratio are not close. The difference between the percent change to the sales file and the percent change to the assessed value base is close to fourteen points different. The median is the only measure of central tendency within the acceptable range. The coefficient of dispersion is 6.73 points outside the acceptable parameter while the price related differential is within the acceptable range.

Based on the assessment practices of Dixon County the median appears to be the most reliable indicator of the level of value.

**2007 Correlation Section  
for Dixon County**

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**II. Analysis of Percentage of Sales Used**

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>44</b>	<b>35</b>	<b>79.55</b>
<b>2006</b>	<b>40</b>	<b>22</b>	<b>55</b>
<b>2005</b>	<b>41</b>	<b>22</b>	<b>53.66</b>
<b>2004</b>	<b>47</b>	<b>25</b>	<b>53.19</b>
<b>2003</b>	<b>53</b>	<b>35</b>	<b>66.04</b>
<b>2002</b>	<b>55</b>	<b>37</b>	<b>67.27</b>
<b>2001</b>	<b>56</b>	<b>40</b>	<b>71.43</b>

COMMERCIAL: The analysis of the sales grid indicates that approximately fourteen percent of the commercial class base was utilized and considered when determining the valuation process for the 2007 assessment year.

**2007 Correlation Section  
for Dixon County**

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

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

**Adjusting for Selective Reappraisal**

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

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

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

**2007 Correlation Section  
for Dixon County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>86.99</b>	<b>0.55</b>	<b>87.47</b>	<b>95.96</b>
<b>2006</b>	<b>94.54</b>	<b>-0.04</b>	<b>94.51</b>	<b>94.39</b>
<b>2005</b>	<b>74.14</b>	<b>0.23</b>	<b>74.31</b>	<b>94.35</b>
<b>2004</b>	<b>95.20</b>	<b>-0.18</b>	<b>95.03</b>	<b>95.20</b>
<b>2003</b>	<b>98</b>	<b>0.13</b>	<b>98.13</b>	<b>98</b>
<b>2002</b>	<b>96</b>	<b>-0.1</b>	<b>95.9</b>	<b>96</b>
<b>2001</b>	<b>97</b>	<b>5.04</b>	<b>101.89</b>	<b>98</b>

COMMERCIAL: The trended preliminary median ratio and the R&O median ratio are not supportive of each other. The county reported that a revaluation was completed on specific occupancy codes which may tend to distort the relationship between the two ratios.

**2007 Correlation Section  
for Dixon County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2007 Preliminary Statistical Reports and the 2007 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2007 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2006 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

**Comparison of Average Value Changes**

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

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



**2007 Correlation Section  
for Dixon County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>14.53</b>	<b>2007</b>	<b>0.55</b>
<b>-0.42</b>	<b>2006</b>	<b>-0.04</b>
<b>0</b>	<b>2005</b>	<b>0.23</b>
<b>0</b>	<b>2004</b>	<b>-0.18</b>
<b>0</b>	<b>2003</b>	<b>0</b>
<b>0</b>	<b>2002</b>	<b>-0.01</b>
<b>0</b>	<b>2001</b>	<b>5.04</b>

COMMERCIAL: The relationship between the total assessed value to the sales file and the change in assessed value is over fourteen points different. This may be a reflection of the county changing values on specific occupancy codes in the sales file and those sales would represent a small percentage of the total county commercial base.

## 2007 Correlation Section for Dixon County

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

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

**2007 Correlation Section  
for Dixon County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>95.96</b>	<b>105.37</b>	<b>104.38</b>

COMMERCIAL: The median measure of central tendency is the only measure within the acceptable range. There is no other information available at this time to suggest that the median is not the acceptable level of value.

**2007 Correlation Section  
for Dixon County**

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**VI. Analysis of R&O COD and PRD**

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>26.73</b>	<b>99.06</b>
<b>Difference</b>	<b>6.73</b>	<b>0</b>

COMMERCIAL: The coefficient of dispersion is outside of the acceptable level for the commercial class, while the price related differential is within the acceptable range.

**2007 Correlation Section  
for Dixon County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>36</b>	<b>35</b>	<b>-1</b>
<b>Median</b>	<b>86.99</b>	<b>95.96</b>	<b>8.97</b>
<b>Wgt. Mean</b>	<b>94.27</b>	<b>105.37</b>	<b>11.1</b>
<b>Mean</b>	<b>93.53</b>	<b>104.38</b>	<b>10.85</b>
<b>COD</b>	<b>38.69</b>	<b>26.73</b>	<b>-11.96</b>
<b>PRD</b>	<b>99.22</b>	<b>99.06</b>	<b>-0.16</b>
<b>Min Sales Ratio</b>	<b>3.25</b>	<b>3.25</b>	<b>0</b>
<b>Max Sales Ratio</b>	<b>265.18</b>	<b>265.18</b>	<b>0</b>

COMMERCIAL: The above table indicates that there was one sale removed from the sales file following the preliminary statistics. The one sale was considered substantially changed. The remainder of the table is reflective of the assessment actions completed for the 2007 assessment year.

**2007 Correlation Section  
for Dixon County**

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**Agricultural Land**

**I. Correlation**

AGRICULTURAL UNIMPROVED: The tables indicate that the county utilized a reasonable percentage of sales. The trended preliminary ratio is relatively the same when rounded as the calculated overall median. The percentage difference between the sales file and assessed value file is 2.37 percentage points. The median and mean levels are within the acceptable level of value. The coefficient of dispersion is acceptable while the price related differential is slightly above the acceptable level.

Based on the assessment practices of Dixon County it is believed that the median level of value is the most reliable indicator of the level of value for the agricultural class.

**2007 Correlation Section  
for Dixon County**

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**II. Analysis of Percentage of Sales Used**

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>118</b>	<b>53</b>	<b>44.92</b>
<b>2006</b>	<b>127</b>	<b>63</b>	<b>49.61</b>
<b>2005</b>	<b>139</b>	<b>56</b>	<b>40.29</b>
<b>2004</b>	<b>139</b>	<b>51</b>	<b>36.69</b>
<b>2003</b>	<b>115</b>	<b>49</b>	<b>42.61</b>
<b>2002</b>	<b>126</b>	<b>57</b>	<b>45.24</b>
<b>2001</b>	<b>125</b>	<b>68</b>	<b>54.4</b>

**AGRICULTURAL UNIMPROVED:** The analysis of sales grid indicates that a reasonable percentage of all available sales for the sales study were considered and indicates that the county has not excessively trimmed the agricultural sales.

**2007 Correlation Section  
for Dixon County**

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

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

**Adjusting for Selective Reappraisal**

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

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

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



**2007 Correlation Section  
for Dixon County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>67.22</b>	<b>5.66</b>	<b>71.03</b>	<b>70.87</b>
<b>2006</b>	<b>66.00</b>	<b>12.01</b>	<b>73.93</b>	<b>74.93</b>
<b>2005</b>	<b>70.84</b>	<b>6.26</b>	<b>75.28</b>	<b>76.13</b>
<b>2004</b>	<b>75.86</b>	<b>1.78</b>	<b>77.21</b>	<b>74.85</b>
<b>2003</b>	<b>69</b>	<b>11.39</b>	<b>76.86</b>	<b>78</b>
<b>2002</b>	<b>72</b>	<b>4.01</b>	<b>74.89</b>	<b>75</b>
<b>2001</b>	<b>71</b>	<b>6.63</b>	<b>75.71</b>	<b>75</b>

AGRICULTURAL UNIMPROVED: The trended preliminary ratio is relatively the same when rounded as the indicated R&O median ratio and supportive of each other.

**2007 Correlation Section  
for Dixon County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2007 Preliminary Statistical Reports and the 2007 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2007 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2006 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

**Comparison of Average Value Changes**

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

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

**2007 Correlation Section  
for Dixon County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>8.03</b>	<b>2007</b>	<b>5.66</b>
<b>14.13</b>	<b>2006</b>	<b>12.01</b>
<b>7.05</b>	<b>2005</b>	<b>6.26</b>
<b>-2.3</b>	<b>2004</b>	<b>1.78</b>
<b>12</b>	<b>2003</b>	<b>11</b>
<b>4.66</b>	<b>2002</b>	<b>4.01</b>
<b>2.89</b>	<b>2001</b>	<b>6.63</b>

AGRICULTURAL UNIMPROVED: The difference between the percent change to the sales file and the percent change to the assessed value base is 2.37 percentage points apart and gives reasonable support that the assessment practices of the unsold and sold properties are uniform.

## 2007 Correlation Section for Dixon County

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

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

**2007 Correlation Section  
for Dixon County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>70.87</b>	<b>67.76</b>	<b>70.69</b>

AGRICULTURAL UNIMPROVED: The median and mean measures of central tendency are all within the range. The weighted mean is slightly under the acceptable range.

**2007 Correlation Section  
for Dixon County**

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**VI. Analysis of R&O COD and PRD**

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>17.83</b>	<b>104.33</b>
<b>Difference</b>	<b>0</b>	<b>1.33</b>

**AGRICULTURAL UNIMPROVED:** The coefficient of dispersion is well within the acceptable range while the price related differential is slightly above the acceptable range.

**2007 Correlation Section  
for Dixon County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>53</b>	<b>53</b>	<b>0</b>
<b>Median</b>	<b>67.22</b>	<b>70.87</b>	<b>3.65</b>
<b>Wgt. Mean</b>	<b>64.08</b>	<b>67.76</b>	<b>3.68</b>
<b>Mean</b>	<b>67.61</b>	<b>70.69</b>	<b>3.08</b>
<b>COD</b>	<b>18.85</b>	<b>17.83</b>	<b>-1.02</b>
<b>PRD</b>	<b>105.51</b>	<b>104.33</b>	<b>-1.18</b>
<b>Min Sales Ratio</b>	<b>42.10</b>	<b>42.10</b>	<b>0</b>
<b>Max Sales Ratio</b>	<b>111.39</b>	<b>111.39</b>	<b>0</b>

AGRICULTURAL UNIMPROVED: Review of Table 7 indicates that the county improved the quality of assessment by reviewing the level of value in market area 1. The county has improved the quality of statistics and the above table is reflective of the assessment actions for 2007.

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

26 Dixon

	<b>2006 CTL County Total</b>	<b>2007 Form 45 County Total</b>	<b>Value Difference (2007 Form 45 - 2006 CTL)</b>	<b>Percent Change</b>	<b>2007 Growth (New Construction Value)</b>	<b>% Change excl. Growth</b>
1. Residential	93,327,730	99,373,797	6,046,067	6.48	835,563	5.58
2. Recreational	356,235	354,265	-1,970	-0.55	0	-0.55
3. Ag-Homesite Land, Ag-Res Dwellings	33,835,210	33,751,408	-83,802	-0.25	*-----	-0.25
<b>4. Total Residential (sum lines 1-3)</b>	<b>127,519,175</b>	<b>133,479,470</b>	<b>5,960,295</b>	<b>4.67</b>	<b>835,563</b>	<b>4.02</b>
5. Commercial	9,806,045	10,064,125	258,080	2.63	58,975	2.03
6. Industrial	26,255,090	26,289,230	34,140	0.13	34,140	0
7. Ag-Farmsite Land, Outbuildings	11,632,480	12,372,785	740,305	6.36	2,734,996	-17.15
8. Minerals	0	0	0		0	
<b>9. Total Commercial (sum lines 5-8)</b>	<b>47,693,615</b>	<b>48,726,140</b>	<b>1,032,525</b>	<b>2.16</b>	<b>1,545,345</b>	<b>-1.08</b>
<b>10. Total Non-Agland Real Property</b>	<b>175,212,790</b>	<b>182,205,610</b>	<b>6,992,820</b>	<b>3.99</b>	<b>3,663,674</b>	<b>1.9</b>
11. Irrigated	31,016,480	34,566,955	3,550,475	11.45		
12. Dryland	212,577,185	224,035,255	11,458,070	5.39		
13. Grassland	32,980,695	33,657,710	677,015	2.05		
14. Wasteland	643,975	651,805	7,830	1.22		
15. Other Agland	0	0	0			
<b>16. Total Agricultural Land</b>	<b>277,218,335</b>	<b>292,911,725</b>	<b>15,693,390</b>	<b>5.66</b>		
<b>17. Total Value of All Real Property</b> (Locally Assessed)	<b>452,431,125</b>	<b>475,119,170</b>	<b>22,688,045</b>	<b>5.01</b>	<b>3,663,674</b>	<b>4.2</b>

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



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

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	157	<b>MEDIAN:</b>	<b>96</b>	COV:	32.43	95% Median C.I.:	94.09 to 98.40
TOTAL Sales Price:	8,187,887	WGT. MEAN:	91	STD:	31.00	95% Wgt. Mean C.I.:	88.09 to 94.43
TOTAL Adj.Sales Price:	8,215,187	MEAN:	96	AVG.ABS.DEV:	18.82	95% Mean C.I.:	90.76 to 100.46
TOTAL Assessed Value:	7,497,400						
AVG. Adj. Sales Price:	52,326	COD:	19.53	MAX Sales Ratio:	306.00		
AVG. Assessed Value:	47,754	PRD:	104.76	MIN Sales Ratio:	17.08		

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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	26	97.44	90.42	88.68	22.53	101.96	22.95	147.15	72.92 to 105.68	58,158	51,577
10/01/04 TO 12/31/04	25	106.12	111.50	98.33	22.65	113.39	55.81	306.00	95.90 to 110.52	45,387	44,629
01/01/05 TO 03/31/05	18	94.35	89.09	92.13	16.11	96.70	17.08	118.37	90.12 to 100.61	58,241	53,657
04/01/05 TO 06/30/05	29	93.80	90.80	84.18	24.53	107.86	23.33	187.40	80.37 to 102.14	42,233	35,552
07/01/05 TO 09/30/05	24	96.70	96.78	92.14	13.26	105.03	69.40	133.08	84.73 to 103.67	61,166	56,361
10/01/05 TO 12/31/05	8	91.97	95.37	92.29	28.03	103.33	22.31	186.57	22.31 to 186.57	52,906	48,828
01/01/06 TO 03/31/06	15	96.14	96.33	95.24	7.34	101.14	80.65	113.73	89.06 to 101.48	58,233	55,463
04/01/06 TO 06/30/06	12	92.14	92.06	88.31	15.59	104.24	58.66	123.33	82.18 to 110.19	44,208	39,042
____Study Years____											
07/01/04 TO 06/30/05	98	97.37	95.66	90.52	22.50	105.68	17.08	306.00	93.96 to 99.94	50,203	45,445
07/01/05 TO 06/30/06	59	95.09	95.51	92.37	14.32	103.41	22.31	186.57	90.73 to 98.40	55,851	51,589
____Calendar Yrs____											
01/01/05 TO 12/31/05	79	94.42	92.69	89.81	19.64	103.20	17.08	187.40	92.30 to 98.00	52,713	47,344
____ALL____											
	157	96.38	95.61	91.26	19.53	104.76	17.08	306.00	94.09 to 98.40	52,326	47,754

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
ALLEN	12	97.28	94.66	90.26	10.73	104.88	59.79	112.13	83.31 to 109.86	53,116	47,940
CONCORD	6	98.49	100.42	100.60	3.02	99.83	96.38	111.69	96.38 to 111.69	26,416	26,575
DIXON	3	97.58	105.72	101.42	14.57	104.24	88.47	131.11	N/A	20,916	21,213
EMERSON	5	100.61	100.08	99.50	4.11	100.58	94.46	105.68	N/A	58,425	58,136
MASKELL	1	62.44	62.44	62.44			62.44	62.44	N/A	29,950	18,700
NEWCASTLE	23	97.17	106.90	95.21	32.51	112.28	17.08	306.00	89.06 to 115.50	27,573	26,252
PONCA	34	95.21	92.68	89.45	17.95	103.61	22.31	130.10	88.62 to 103.67	57,632	51,551
RURAL	31	93.96	84.36	85.80	24.03	98.33	22.95	139.27	72.58 to 99.69	70,902	60,830
WAKEFIELD	39	96.14	100.47	95.73	15.44	104.95	57.64	187.40	90.95 to 102.55	56,635	54,219
WATERBURY	3	102.14	82.93	96.38	32.63	86.05	23.33	123.33	N/A	11,333	10,923
____ALL____											
	157	96.38	95.61	91.26	19.53	104.76	17.08	306.00	94.09 to 98.40	52,326	47,754

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	120	97.31	98.45	93.68	18.28	105.10	17.08	306.00	94.32 to 99.53	47,294	44,304
2	5	99.81	97.44	85.70	20.73	113.70	59.79	123.27	N/A	62,967	53,965
3	32	93.88	84.65	85.89	23.30	98.56	22.95	139.27	72.58 to 99.69	69,530	59,721
____ALL____											
	157	96.38	95.61	91.26	19.53	104.76	17.08	306.00	94.09 to 98.40	52,326	47,754

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

Base Stat

State Stat Run

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(!: AVTot=0)  
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TOTAL Sales Price:	8,187,887	WGT. MEAN:	91	STD:	31.00	95% Wgt. Mean C.I.:	88.09 to 94.43
TOTAL Adj.Sales Price:	8,215,187	MEAN:	96	AVG.ABS.DEV:	18.82	95% Mean C.I.:	90.76 to 100.46
TOTAL Assessed Value:	7,497,400						
AVG. Adj. Sales Price:	52,326	COD:	19.53	MAX Sales Ratio:	306.00		
AVG. Assessed Value:	47,754	PRD:	104.76	MIN Sales Ratio:	17.08		

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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	142	96.84	98.61	92.53	16.57	106.57	47.18	306.00	94.42 to 98.57	56,368	52,157
2	15	51.72	67.21	43.18	76.08	155.65	17.08	123.75	23.33 to 116.33	14,060	6,071
____ALL____											
	157	96.38	95.61	91.26	19.53	104.76	17.08	306.00	94.09 to 98.40	52,326	47,754

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	154	96.26	94.22	91.23	18.07	103.27	17.08	187.40	94.09 to 98.38	53,140	48,481
06											
07	3	131.11	166.95	99.43	61.59	167.91	63.73	306.00	N/A	10,500	10,440
____ALL____											
	157	96.38	95.61	91.26	19.53	104.76	17.08	306.00	94.09 to 98.40	52,326	47,754

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	69.40	69.40	69.40			69.40	69.40	N/A	69,500	48,230
14-0008											
14-0054	12	98.49	104.21	102.65	8.96	101.52	88.47	131.11	96.38 to 116.33	30,520	31,329
14-0101											
26-0001	40	95.21	91.43	87.36	20.37	104.66	22.31	130.10	88.62 to 103.67	57,051	49,837
26-0024	27	94.42	99.34	86.78	34.73	114.48	17.08	306.00	76.14 to 113.73	33,214	28,823
26-0070	21	95.90	87.67	89.34	16.36	98.13	23.33	112.13	83.31 to 101.70	58,185	51,985
26-0561	9	95.09	96.98	92.77	14.32	104.53	55.81	139.27	82.69 to 105.68	73,569	68,253
90-0017											
90-0560	47	97.22	98.67	95.54	15.16	103.27	51.72	187.40	93.58 to 99.96	57,799	55,223
NonValid School	1	69.40	69.40	69.40			69.40	69.40	N/A	69,500	48,230
____ALL____											
	157	96.38	95.61	91.26	19.53	104.76	17.08	306.00	94.09 to 98.40	52,326	47,754

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

Type: Qualified

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

(!: AVTot=0)

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TOTAL Adj.Sales Price:	8,215,187	MEAN:	96	AVG.ABS.DEV:	18.82	95% Mean C.I.:	90.76 to 100.46
TOTAL Assessed Value:	7,497,400						
AVG. Adj. Sales Price:	52,326	COD:	19.53	MAX Sales Ratio:	306.00		
AVG. Assessed Value:	47,754	PRD:	104.76	MIN Sales Ratio:	17.08		

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	19	90.10	89.69	54.34	57.25	165.05	17.08	306.00	25.52 to 122.17	13,006	7,067
Prior TO 1860											
1860 TO 1899	8	98.89	105.91	96.51	19.39	109.74	72.49	186.57	72.49 to 186.57	62,625	60,440
1900 TO 1919	33	94.60	92.96	88.56	17.46	104.97	55.81	147.15	84.73 to 100.00	48,593	43,033
1920 TO 1939	49	94.46	94.94	91.11	15.08	104.20	47.18	157.25	91.43 to 98.40	52,318	47,667
1940 TO 1949	4	120.38	110.38	102.31	25.18	107.89	58.66	142.12	N/A	53,125	54,352
1950 TO 1959	9	96.10	97.08	97.45	6.39	99.61	82.04	111.50	90.12 to 110.19	62,722	61,125
1960 TO 1969	12	97.63	95.16	96.44	7.41	98.67	63.73	109.93	94.18 to 102.55	54,802	52,853
1970 TO 1979	12	95.98	98.45	94.85	11.09	103.80	78.06	123.33	88.62 to 111.84	80,444	76,301
1980 TO 1989	3	101.70	102.98	86.42	18.02	119.17	76.14	131.11	N/A	69,966	60,465
1990 TO 1994											
1995 TO 1999	3	103.67	110.10	105.94	8.76	103.93	99.69	126.95	N/A	45,000	47,671
2000 TO Present	5	95.31	92.29	86.84	11.13	106.27	72.92	106.34	N/A	111,000	96,393
ALL	157	96.38	95.61	91.26	19.53	104.76	17.08	306.00	94.09 to 98.40	52,326	47,754

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	7	115.50	115.83	107.26	49.09	107.99	17.08	306.00	17.08 to 306.00	2,559	2,745
5000 TO 9999	10	111.09	109.98	108.46	24.74	101.40	51.72	187.40	82.18 to 131.11	7,188	7,796
Total \$											
1 TO 9999	17	115.50	112.38	108.22	34.21	103.85	17.08	306.00	82.18 to 123.75	5,282	5,716
10000 TO 29999	32	97.98	98.96	97.12	25.60	101.90	22.31	186.57	92.97 to 111.69	20,696	20,099
30000 TO 59999	44	96.86	94.40	94.59	15.76	99.81	47.18	139.27	87.15 to 104.57	43,647	41,284
60000 TO 99999	49	95.31	92.14	91.84	11.96	100.33	30.60	120.55	93.58 to 98.38	73,069	67,103
100000 TO 149999	13	83.63	83.98	83.81	11.28	100.20	59.79	97.22	73.43 to 95.60	122,723	102,854
150000 TO 249999	2	86.37	86.37	85.96	15.57	100.47	72.92	99.81	N/A	183,417	157,660
ALL	157	96.38	95.61	91.26	19.53	104.76	17.08	306.00	94.09 to 98.40	52,326	47,754

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

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

(!: AVTot=0)

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AVG. Assessed Value:	47,754	PRD:	104.76	MIN Sales Ratio:	17.08		

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	10	70.91	69.19	47.09	58.82	146.94	17.08	123.75	22.31 to 116.33	6,029	2,839
5000 TO 9999	10	111.09	125.67	90.95	42.09	138.17	25.52	306.00	82.18 to 187.40	8,800	8,004
Total \$											
1 TO 9999	20	99.20	97.43	73.12	45.59	133.25	17.08	306.00	51.72 to 122.17	7,414	5,421
10000 TO 29999	36	93.50	93.50	82.18	24.29	113.77	30.60	186.57	83.31 to 99.94	26,105	21,454
30000 TO 59999	46	98.41	96.32	92.04	15.34	104.65	53.45	142.12	93.91 to 103.24	48,463	44,604
60000 TO 99999	45	97.02	97.37	95.35	9.81	102.12	59.79	120.55	94.18 to 101.70	77,978	74,355
100000 TO 149999	9	88.62	87.08	86.00	8.07	101.26	72.92	97.22	76.14 to 95.60	134,544	115,701
150000 TO 249999	1	99.81	99.81	99.81			99.81	99.81	N/A	177,835	177,505
ALL	157	96.38	95.61	91.26	19.53	104.76	17.08	306.00	94.09 to 98.40	52,326	47,754

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	18	86.14	77.67	52.29	49.28	148.55	17.08	187.40	25.52 to 116.33	13,618	7,120
10	4	108.19	111.54	108.30	9.31	102.99	99.69	130.10	N/A	30,750	33,302
20	60	94.26	93.08	90.29	15.93	103.09	49.83	157.25	90.18 to 98.38	46,021	41,553
30	73	97.22	101.18	92.95	16.84	108.85	47.18	306.00	94.46 to 101.70	65,588	60,967
40	1	99.81	99.81	99.81			99.81	99.81	N/A	177,835	177,505
50	1	95.60	95.60	95.60			95.60	95.60	N/A	120,000	114,725
ALL	157	96.38	95.61	91.26	19.53	104.76	17.08	306.00	94.09 to 98.40	52,326	47,754

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	19	90.10	79.33	66.00	45.75	120.20	17.08	187.40	25.52 to 116.33	17,006	11,223
100	4	129.03	171.85	136.45	36.20	125.94	123.33	306.00	N/A	9,750	13,303
101	69	97.82	97.56	93.99	11.84	103.81	57.64	157.25	95.31 to 100.00	54,135	50,879
102	20	95.18	93.97	88.63	22.43	106.03	47.18	186.57	73.43 to 111.10	69,316	61,433
104	45	94.09	93.43	91.22	14.16	102.43	49.83	142.12	87.15 to 96.66	60,697	55,368
ALL	157	96.38	95.61	91.26	19.53	104.76	17.08	306.00	94.09 to 98.40	52,326	47,754

**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

NUMBER of Sales:	157	<b>MEDIAN:</b>	<b>96</b>	COV:	32.43	95% Median C.I.:	94.09 to 98.40
TOTAL Sales Price:	8,187,887	WGT. MEAN:	91	STD:	31.00	95% Wgt. Mean C.I.:	88.09 to 94.43
TOTAL Adj.Sales Price:	8,215,187	MEAN:	96	AVG.ABS.DEV:	18.82	95% Mean C.I.:	90.76 to 100.46
TOTAL Assessed Value:	7,497,400						
AVG. Adj. Sales Price:	52,326	COD:	19.53	MAX Sales Ratio:	306.00		
AVG. Assessed Value:	47,754	PRD:	104.76	MIN Sales Ratio:	17.08		

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

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<b>CONDITION</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	24	95.51	85.43	79.85	40.72	106.99	17.08	187.40	41.29 to 116.33	23,442	18,719
20	8	111.22	121.36	119.57	21.45	101.49	88.47	186.57	88.47 to 186.57	22,312	26,679
30	125	95.90	95.91	91.45	15.05	104.89	47.18	306.00	94.00 to 97.82	59,792	54,677
<u>ALL</u>	<u>157</u>	<u>96.38</u>	<u>95.61</u>	<u>91.26</u>	<u>19.53</u>	<u>104.76</u>	<u>17.08</u>	<u>306.00</u>	<u>94.09 to 98.40</u>	<u>52,326</u>	<u>47,754</u>

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

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	35	<b>MEDIAN:</b>	<b>96</b>	COV:	46.26	95% Median C.I.:	93.37 to 100.00
TOTAL Sales Price:	1,309,350	WGT. MEAN:	105	STD:	48.29	95% Wgt. Mean C.I.:	95.81 to 114.93
TOTAL Adj.Sales Price:	1,314,350	MEAN:	104	AVG.ABS.DEV:	25.65	95% Mean C.I.:	88.38 to 120.38
TOTAL Assessed Value:	1,384,915						
AVG. Adj. Sales Price:	37,552	COD:	26.73	MAX Sales Ratio:	265.18		
AVG. Assessed Value:	39,569	PRD:	99.06	MIN Sales Ratio:	3.25		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	1	145.31	145.31	145.31			145.31	145.31	N/A	13,000	18,890
10/01/03 TO 12/31/03											
01/01/04 TO 03/31/04	2	67.08	67.08	65.04	25.30	103.14	50.11	84.05	N/A	12,500	8,130
04/01/04 TO 06/30/04	1	3.25	3.25	3.25			3.25	3.25	N/A	10,000	325
07/01/04 TO 09/30/04	3	94.32	90.41	93.75	5.31	96.43	80.94	95.96	N/A	24,333	22,813
10/01/04 TO 12/31/04	4	97.86	99.45	100.72	3.32	98.74	94.88	107.20	N/A	27,750	27,948
01/01/05 TO 03/31/05	3	110.58	108.14	98.86	7.41	109.39	94.63	119.20	N/A	24,333	24,055
04/01/05 TO 06/30/05	3	93.37	92.66	96.46	7.50	96.06	81.79	102.81	N/A	27,750	26,766
07/01/05 TO 09/30/05	6	104.19	121.76	113.18	40.99	107.58	62.33	265.18	62.33 to 265.18	82,333	93,185
10/01/05 TO 12/31/05	2	107.74	107.74	101.06	16.53	106.61	89.93	125.55	N/A	16,000	16,170
01/01/06 TO 03/31/06	1	95.70	95.70	95.70			95.70	95.70	N/A	13,600	13,015
04/01/06 TO 06/30/06	9	96.13	117.50	106.67	34.89	110.15	67.33	265.18	75.04 to 169.00	42,944	45,807
<u>Study Years</u>											
07/01/03 TO 06/30/04	4	67.08	70.68	73.91	65.59	95.63	3.25	145.31	N/A	12,000	8,868
07/01/04 TO 06/30/05	13	95.96	97.80	97.78	7.66	100.02	80.94	119.20	93.37 to 107.20	26,173	25,592
07/01/05 TO 06/30/06	18	96.78	116.62	109.79	34.55	106.23	62.33	265.18	89.93 to 119.86	51,450	56,485
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	10	94.60	80.64	89.87	19.14	89.73	3.25	107.20	50.11 to 98.20	21,900	19,682
01/01/05 TO 12/31/05	14	101.41	110.60	109.04	24.98	101.43	62.33	265.18	81.79 to 119.86	48,732	53,137
<u>ALL</u>	35	95.96	104.38	105.37	26.73	99.06	3.25	265.18	93.37 to 100.00	37,552	39,569

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ALLEN	5	95.96	115.05	106.98	31.12	107.54	80.94	169.00	N/A	15,700	16,796
DIXON	1	97.52	97.52	97.52			97.52	97.52	N/A	21,000	20,480
EMERSON	2	107.79	107.79	108.26	0.55	99.57	107.20	108.38	N/A	187,000	202,442
NEWCASTLE	7	94.63	91.58	90.66	16.30	101.01	50.11	119.20	50.11 to 119.20	25,000	22,665
PONCA	9	95.70	130.17	142.19	48.88	91.55	62.33	265.18	81.79 to 265.18	19,983	28,415
RURAL	1	125.55	125.55	125.55			125.55	125.55	N/A	10,000	12,555
WAKEFIELD	9	94.88	91.51	96.20	8.10	95.13	67.33	102.81	75.04 to 100.00	51,777	49,811
WATERBURY V	1	3.25	3.25	3.25			3.25	3.25	N/A	10,000	325
<u>ALL</u>	35	95.96	104.38	105.37	26.73	99.06	3.25	265.18	93.37 to 100.00	37,552	39,569

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

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	35	<b>MEDIAN:</b>	<b>96</b>	COV:	46.26	95% Median C.I.:	93.37 to 100.00
TOTAL Sales Price:	1,309,350	WGT. MEAN:	105	STD:	48.29	95% Wgt. Mean C.I.:	95.81 to 114.93
TOTAL Adj.Sales Price:	1,314,350	MEAN:	104	AVG.ABS.DEV:	25.65	95% Mean C.I.:	88.38 to 120.38
TOTAL Assessed Value:	1,384,915						
AVG. Adj. Sales Price:	37,552	COD:	26.73	MAX Sales Ratio:	265.18		
AVG. Assessed Value:	39,569	PRD:	99.06	MIN Sales Ratio:	3.25		

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**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	34	95.83	103.76	105.21	26.64	98.62	3.25	265.18	93.11 to 100.00	38,363	40,363
3	1	125.55	125.55	125.55			125.55	125.55	N/A	10,000	12,555
ALL	35	95.96	104.38	105.37	26.73	99.06	3.25	265.18	93.37 to 100.00	37,552	39,569

**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	33	96.13	108.57	106.24	24.47	102.19	50.11	265.18	94.26 to 102.81	39,434	41,896
2	2	35.29	35.29	18.04	90.79	195.64	3.25	67.33	N/A	6,500	1,172
ALL	35	95.96	104.38	105.37	26.73	99.06	3.25	265.18	93.37 to 100.00	37,552	39,569

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
14-0008											
14-0054	1	97.52	97.52	97.52			97.52	97.52	N/A	21,000	20,480
14-0101											
26-0001	9	95.70	130.17	142.19	48.88	91.55	62.33	265.18	81.79 to 265.18	19,983	28,415
26-0024	7	94.63	91.58	90.66	16.30	101.01	50.11	119.20	50.11 to 119.20	25,000	22,665
26-0070	7	95.96	100.58	98.34	40.44	102.28	3.25	169.00	3.25 to 169.00	14,071	13,837
26-0561	2	107.79	107.79	108.26	0.55	99.57	107.20	108.38	N/A	187,000	202,442
90-0017											
90-0560	9	94.88	91.51	96.20	8.10	95.13	67.33	102.81	75.04 to 100.00	51,777	49,811
NonValid School											
ALL	35	95.96	104.38	105.37	26.73	99.06	3.25	265.18	93.37 to 100.00	37,552	39,569

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

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	35	<b>MEDIAN:</b>	<b>96</b>	COV:	46.26	95% Median C.I.:	93.37 to 100.00
TOTAL Sales Price:	1,309,350	WGT. MEAN:	105	STD:	48.29	95% Wgt. Mean C.I.:	95.81 to 114.93
TOTAL Adj.Sales Price:	1,314,350	MEAN:	104	AVG.ABS.DEV:	25.65	95% Mean C.I.:	88.38 to 120.38
TOTAL Assessed Value:	1,384,915						
AVG. Adj. Sales Price:	37,552	COD:	26.73	MAX Sales Ratio:	265.18		
AVG. Assessed Value:	39,569	PRD:	99.06	MIN Sales Ratio:	3.25		

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	4	74.56	65.19	104.07	40.10	62.64	3.25	108.38	N/A	90,375	94,052
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	11	93.37	89.24	91.33	16.14	97.72	50.11	119.86	62.33 to 119.20	22,295	20,361
1920 TO 1939	1	145.31	145.31	145.31			145.31	145.31	N/A	13,000	18,890
1940 TO 1949	1	94.88	94.88	94.88			94.88	94.88	N/A	20,000	18,975
1950 TO 1959	1	169.00	169.00	169.00			169.00	169.00	N/A	6,500	10,985
1960 TO 1969	5	94.26	92.48	95.52	6.76	96.82	75.04	100.00	N/A	69,600	66,481
1970 TO 1979	3	97.42	96.31	99.40	10.14	96.90	80.94	110.58	N/A	12,166	12,093
1980 TO 1989	7	102.81	149.80	144.36	50.86	103.76	95.70	265.18	95.70 to 265.18	26,942	38,895
1990 TO 1994	2	100.92	100.92	99.92	6.23	100.99	94.63	107.20	N/A	47,500	47,462
1995 TO 1999											
2000 TO Present											
ALL	35	95.96	104.38	105.37	26.73	99.06	3.25	265.18	93.37 to 100.00	37,552	39,569

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	2	93.27	93.27	90.91	27.81	102.59	67.33	119.20	N/A	2,750	2,500
5000 TO 9999	3	80.94	104.09	100.61	43.93	103.46	62.33	169.00	N/A	7,333	7,378
Total \$											
1 TO 9999	5	80.94	99.76	98.67	39.17	101.10	62.33	169.00	N/A	5,500	5,427
10000 TO 29999	19	94.88	108.62	116.58	37.48	93.18	3.25	265.18	81.79 to 119.86	17,886	20,852
30000 TO 59999	6	97.08	98.84	98.45	4.01	100.40	94.26	107.20	94.26 to 107.20	44,166	43,480
60000 TO 99999	4	98.07	97.31	97.33	2.74	99.98	93.11	100.00	N/A	87,000	84,675
250000 TO 499999	1	108.38	108.38	108.38			108.38	108.38	N/A	334,000	362,005
ALL	35	95.96	104.38	105.37	26.73	99.06	3.25	265.18	93.37 to 100.00	37,552	39,569



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

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	35	<b>MEDIAN:</b>	<b>96</b>	COV:	46.26	95% Median C.I.:	93.37 to 100.00
TOTAL Sales Price:	1,309,350	WGT. MEAN:	105	STD:	48.29	95% Wgt. Mean C.I.:	95.81 to 114.93
TOTAL Adj.Sales Price:	1,314,350	MEAN:	104	AVG.ABS.DEV:	25.65	95% Mean C.I.:	88.38 to 120.38
TOTAL Assessed Value:	1,384,915						
AVG. Adj. Sales Price:	37,552	COD:	26.73	MAX Sales Ratio:	265.18		
AVG. Assessed Value:	39,569	PRD:	99.06	MIN Sales Ratio:	3.25		

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	4	64.83	63.03	43.48	46.64	144.96	3.25	119.20	N/A	5,750	2,500
5000 TO 9999	3	80.94	71.70	68.89	13.98	104.07	50.11	84.05	N/A	11,000	7,578
Total \$											
1 TO 9999	7	67.33	66.74	58.46	35.75	114.18	3.25	119.20	3.25 to 119.20	8,000	4,676
10000 TO 29999	16	96.56	103.96	98.67	17.06	105.36	74.83	169.00	89.93 to 119.86	18,209	17,966
30000 TO 59999	5	95.96	98.97	98.48	4.40	100.50	94.26	107.20	N/A	47,000	46,284
60000 TO 99999	6	100.00	153.27	118.41	56.85	129.43	93.11	265.18	93.11 to 265.18	66,333	78,548
250000 TO 499999	1	108.38	108.38	108.38			108.38	108.38	N/A	334,000	362,005
ALL	35	95.96	104.38	105.37	26.73	99.06	3.25	265.18	93.37 to 100.00	37,552	39,569

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	67.33	50.79	51.65	38.88	98.33	3.25	81.79	N/A	9,166	4,735
10	18	97.86	119.18	114.83	37.27	103.79	50.11	265.18	93.37 to 119.86	38,291	43,970
20	14	95.83	96.83	96.93	7.62	99.90	75.04	125.55	89.93 to 102.81	42,685	41,374
ALL	35	95.96	104.38	105.37	26.73	99.06	3.25	265.18	93.37 to 100.00	37,552	39,569

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

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	35	<b>MEDIAN:</b>	<b>96</b>	COV:	46.26	95% Median C.I.:	93.37 to 100.00
TOTAL Sales Price:	1,309,350	WGT. MEAN:	105	STD:	48.29	95% Wgt. Mean C.I.:	95.81 to 114.93
TOTAL Adj.Sales Price:	1,314,350	MEAN:	104	AVG.ABS.DEV:	25.65	95% Mean C.I.:	88.38 to 120.38
TOTAL Assessed Value:	1,384,915						
AVG. Adj. Sales Price:	37,552	COD:	26.73	MAX Sales Ratio:	265.18		
AVG. Assessed Value:	39,569	PRD:	99.06	MIN Sales Ratio:	3.25		

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	71.19	56.85	62.79	30.29	90.54	3.25	81.79	N/A	13,125	8,241
151	1	50.11	50.11	50.11			50.11	50.11	N/A	14,000	7,015
325	3	94.88	111.61	102.17	17.80	109.24	94.63	145.31	N/A	29,333	29,970
344	2	138.10	138.10	115.84	22.38	119.22	107.20	169.00	N/A	23,250	26,932
346	1	94.26	94.26	94.26			94.26	94.26	N/A	55,000	51,845
350	1	96.13	96.13	96.13			96.13	96.13	N/A	80,000	76,900
353	6	106.62	148.33	172.33	64.17	86.07	62.33	265.18	62.33 to 265.18	18,458	31,810
36	1	94.32	94.32	94.32			94.32	94.32	N/A	25,000	23,580
386	1	98.20	98.20	98.20			98.20	98.20	N/A	30,000	29,460
389	1	102.81	102.81	102.81			102.81	102.81	N/A	45,000	46,265
406	3	108.38	108.37	107.82	6.67	100.50	97.52	119.20	N/A	119,166	128,488
407	1	110.58	110.58	110.58			110.58	110.58	N/A	15,500	17,140
419	1	74.83	74.83	74.83			74.83	74.83	N/A	20,000	14,965
460	1	95.70	95.70	95.70			95.70	95.70	N/A	13,600	13,015
471	1	125.55	125.55	125.55			125.55	125.55	N/A	10,000	12,555
477	1	80.94	80.94	80.94			80.94	80.94	N/A	8,000	6,475
478	1	95.96	95.96	95.96			95.96	95.96	N/A	40,000	38,385
526	1	97.42	97.42	97.42			97.42	97.42	N/A	13,000	12,665
531	3	100.00	97.70	97.69	2.30	100.02	93.11	100.00	N/A	89,333	87,266
76	1	89.93	89.93	89.93			89.93	89.93	N/A	22,000	19,785
ALL	35	95.96	104.38	105.37	26.73	99.06	3.25	265.18	93.37 to 100.00	37,552	39,569

**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	35	95.96	104.38	105.37	26.73	99.06	3.25	265.18	93.37 to 100.00	37,552	39,569
04											
ALL	35	95.96	104.38	105.37	26.73	99.06	3.25	265.18	93.37 to 100.00	37,552	39,569

**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:	53	<b>MEDIAN:</b>	<b>71</b>	COV:	22.86	95% Median C.I.:	63.16 to 74.93	(!: Derived)
(AgLand) TOTAL Sales Price:	10,110,519	WGT. MEAN:	68	STD:	16.16	95% Wgt. Mean C.I.:	63.91 to 71.60	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	10,444,922	MEAN:	71	AVG.ABS.DEV:	12.64	95% Mean C.I.:	66.34 to 75.04	
(AgLand) TOTAL Assessed Value:	7,076,965							
AVG. Adj. Sales Price:	197,074	COD:	17.83	MAX Sales Ratio:	111.39			
AVG. Assessed Value:	133,527	PRD:	104.33	MIN Sales Ratio:	42.10			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	2	85.54	85.54	85.65	3.10	99.87	82.89	88.19	N/A	83,500	71,517
10/01/03 TO 12/31/03											
01/01/04 TO 03/31/04	9	75.91	82.32	81.03	13.91	101.59	65.82	100.43	71.25 to 98.02	139,701	113,200
04/01/04 TO 06/30/04	1	73.21	73.21	73.21			73.21	73.21	N/A	261,000	191,090
07/01/04 TO 09/30/04	2	80.44	80.44	73.83	18.62	108.96	65.47	95.42	N/A	171,357	126,517
10/01/04 TO 12/31/04	2	70.36	70.36	68.39	8.66	102.88	64.27	76.45	N/A	78,674	53,807
01/01/05 TO 03/31/05	12	72.81	71.07	71.24	15.33	99.76	51.17	100.18	53.91 to 78.77	240,186	171,107
04/01/05 TO 06/30/05	8	60.86	64.67	61.47	22.12	105.21	43.96	100.94	43.96 to 100.94	203,867	125,312
07/01/05 TO 09/30/05	2	75.56	75.56	73.35	5.25	103.02	71.59	79.53	N/A	148,904	109,217
10/01/05 TO 12/31/05	3	59.84	75.89	62.77	30.61	120.91	56.43	111.39	N/A	283,665	178,043
01/01/06 TO 03/31/06	9	58.32	58.51	56.49	14.08	103.57	42.10	74.67	48.01 to 70.36	187,774	106,067
04/01/06 TO 06/30/06	3	62.41	61.39	66.16	13.98	92.79	47.79	73.96	N/A	302,533	200,141
<u>Study Years</u>											
07/01/03 TO 06/30/04	12	79.40	82.10	80.28	12.28	102.27	65.82	100.43	72.96 to 97.17	140,442	112,743
07/01/04 TO 06/30/05	24	68.51	69.66	68.15	17.87	102.22	43.96	100.94	55.84 to 75.98	208,884	142,351
07/01/05 TO 06/30/06	17	62.41	64.09	61.60	17.72	104.05	42.10	111.39	52.77 to 73.96	220,374	135,740
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	14	75.42	79.69	77.81	13.25	102.42	64.27	100.43	65.82 to 97.17	144,169	112,181
01/01/05 TO 12/31/05	25	69.72	69.96	67.26	18.83	104.01	43.96	111.39	56.43 to 75.39	226,479	152,334
<u>ALL</u>											
	53	70.87	70.69	67.76	17.83	104.33	42.10	111.39	63.16 to 74.93	197,074	133,527

**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:	53	<b>MEDIAN:</b>	<b>71</b>	COV:	22.86	95% Median C.I.:	63.16 to 74.93	(!: Derived)
(AgLand) TOTAL Sales Price:	10,110,519	WGT. MEAN:	68	STD:	16.16	95% Wgt. Mean C.I.:	63.91 to 71.60	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	10,444,922	MEAN:	71	AVG.ABS.DEV:	12.64	95% Mean C.I.:	66.34 to 75.04	
(AgLand) TOTAL Assessed Value:	7,076,965							
AVG. Adj. Sales Price:	197,074	COD:	17.83	MAX Sales Ratio:	111.39			
AVG. Assessed Value:	133,527	PRD:	104.33	MIN Sales Ratio:	42.10			

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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	
447	3	71.25	73.46	73.83	3.93	99.49	70.36	78.77	N/A	140,116	103,455	
449	4	70.27	72.97	66.45	20.57	109.82	51.17	100.18	N/A	157,769	104,837	
691	3	74.74	72.40	71.40	3.51	101.40	67.29	75.17	N/A	176,000	125,661	
693	4	86.95	82.31	76.72	27.43	107.29	43.96	111.39	N/A	66,250	50,825	
695	5	71.59	68.23	68.30	9.01	99.90	53.19	75.98	N/A	185,600	126,769	
709	6	59.09	63.20	60.55	17.36	104.37	51.84	82.89	51.84 to 82.89	193,680	117,277	
711	5	63.16	68.40	65.31	23.73	104.73	42.10	100.43	N/A	193,299	126,238	
713	1	48.01	48.01	48.01			48.01	48.01	N/A	338,500	162,530	
957	3	88.19	77.20	76.77	13.18	100.57	54.28	89.14	N/A	284,000	218,016	
959	4	59.46	66.78	61.83	20.97	108.00	52.77	95.42	N/A	189,407	117,105	
983	2	70.60	70.60	71.51	6.78	98.73	65.82	75.39	N/A	259,250	185,402	
985	5	75.91	78.12	77.19	13.21	101.20	58.32	98.02	N/A	232,566	179,524	
987	8	66.35	68.36	65.02	16.52	105.13	47.79	97.17	47.79 to 97.17	239,307	155,605	
ALL	53	70.87	70.69	67.76	17.83	104.33	42.10	111.39	63.16 to 74.93	197,074	133,527	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	22	70.30	71.70	69.85	18.01	102.66	47.79	98.02	58.32 to 84.39	236,609	165,260	
2	23	71.25	70.09	66.34	18.21	105.65	42.10	111.39	59.84 to 75.98	162,692	107,928	
3	8	70.98	69.64	64.03	16.28	108.76	48.01	100.18	48.01 to 100.18	187,197	119,858	
ALL	53	70.87	70.69	67.76	17.83	104.33	42.10	111.39	63.16 to 74.93	197,074	133,527	

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	53	70.87	70.69	67.76	17.83	104.33	42.10	111.39	63.16 to 74.93	197,074	133,527	
ALL	53	70.87	70.69	67.76	17.83	104.33	42.10	111.39	63.16 to 74.93	197,074	133,527	

**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:	53	<b>MEDIAN:</b>	<b>71</b>	COV:	22.86	95% Median C.I.:	63.16 to 74.93	(!: Derived)
(AgLand) TOTAL Sales Price:	10,110,519	WGT. MEAN:	68	STD:	16.16	95% Wgt. Mean C.I.:	63.91 to 71.60	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	10,444,922	MEAN:	71	AVG.ABS.DEV:	12.64	95% Mean C.I.:	66.34 to 75.04	
(AgLand) TOTAL Assessed Value:	7,076,965							
AVG. Adj. Sales Price:	197,074	COD:	17.83	MAX Sales Ratio:	111.39			
AVG. Assessed Value:	133,527	PRD:	104.33	MIN Sales Ratio:	42.10			

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**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
14-0008	1	65.87	65.87	65.87			65.87	65.87	N/A	351,698	231,670
14-0054	5	75.17	70.96	69.65	19.97	101.88	48.01	89.14	N/A	283,700	197,595
14-0101											
26-0001	9	65.47	64.72	64.63	12.64	100.13	51.84	75.98	53.07 to 74.93	206,222	133,282
26-0024	11	74.67	76.79	71.67	19.72	107.14	43.96	111.39	51.17 to 100.94	111,702	80,060
26-0070	11	63.07	68.70	63.33	23.59	108.48	42.10	100.43	52.77 to 95.42	171,829	108,813
26-0561	4	70.60	70.35	72.04	7.51	97.66	64.27	75.91	N/A	225,323	162,312
90-0017	1	69.72	69.72	69.72			69.72	69.72	N/A	171,000	119,220
90-0560	11	70.87	71.99	68.95	18.62	104.41	47.79	98.02	56.43 to 97.17	238,870	164,698
NonValid School											
ALL	53	70.87	70.69	67.76	17.83	104.33	42.10	111.39	63.16 to 74.93	197,074	133,527

**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
30.01 TO 50.00	8	74.71	70.68	65.16	15.12	108.47	42.10	97.17	42.10 to 97.17	63,378	41,296
50.01 TO 100.00	18	70.04	72.59	68.00	22.81	106.75	43.96	111.39	53.19 to 88.19	121,620	82,703
100.01 TO 180.00	18	64.32	67.94	64.54	17.73	105.27	48.01	100.43	55.84 to 75.91	252,001	162,637
180.01 TO 330.00	9	73.21	72.39	72.54	7.68	99.80	59.84	89.14	65.87 to 75.98	356,967	258,940
ALL	53	70.87	70.69	67.76	17.83	104.33	42.10	111.39	63.16 to 74.93	197,074	133,527

**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	20	70.66	69.82	68.60	19.07	101.79	42.10	97.17	56.43 to 79.53	181,370	124,412
DRY-N/A	26	71.06	73.52	69.41	16.36	105.92	51.17	111.39	65.47 to 74.93	189,904	131,817
GRASS	2	79.44	79.44	78.01	4.35	101.83	75.98	82.89	N/A	136,000	106,092
GRASS-N/A	1	43.96	43.96	43.96			43.96	43.96	N/A	108,000	47,475
IRRGTD-N/A	4	56.88	58.93	60.12	14.01	98.02	48.01	73.96	N/A	375,000	225,452
ALL	53	70.87	70.69	67.76	17.83	104.33	42.10	111.39	63.16 to 74.93	197,074	133,527

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

Base Stat

State Stat Run

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(AgLand) TOTAL Adj.Sales Price:	10,444,922	MEAN:	71	AVG.ABS.DEV:	12.64	95% Mean C.I.:	66.34 to 75.04	
(AgLand) TOTAL Assessed Value:	7,076,965							
AVG. Adj. Sales Price:	197,074	COD:	17.83	MAX Sales Ratio:	111.39			
AVG. Assessed Value:	133,527	PRD:	104.33	MIN Sales Ratio:	42.10			

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**MAJORITY LAND USE > 80%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	33	69.72	68.32	67.18	15.29	101.70	42.10	97.17	62.97 to 74.74	199,985	134,346
DRY-N/A	13	75.39	81.03	75.41	20.56	107.45	53.19	111.39	65.82 to 100.43	151,183	114,004
GRASS	3	75.98	67.61	68.33	17.08	98.94	43.96	82.89	N/A	126,666	86,553
IRRGTD	2	50.96	50.96	50.74	5.79	100.44	48.01	53.91	N/A	314,250	159,437
IRRGTD-N/A	2	66.90	66.90	66.89	10.55	100.02	59.84	73.96	N/A	435,750	291,467
ALL	53	70.87	70.69	67.76	17.83	104.33	42.10	111.39	63.16 to 74.93	197,074	133,527

**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	46	71.06	71.91	69.07	17.49	104.12	42.10	111.39	64.27 to 75.17	186,193	128,597
GRASS	3	75.98	67.61	68.33	17.08	98.94	43.96	82.89	N/A	126,666	86,553
IRRGTD	4	56.88	58.93	60.12	14.01	98.02	48.01	73.96	N/A	375,000	225,452
ALL	53	70.87	70.69	67.76	17.83	104.33	42.10	111.39	63.16 to 74.93	197,074	133,527

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	6	75.60	82.82	83.75	11.51	98.89	72.96	100.94	72.96 to 100.94	46,169	38,665
60000 TO 99999	6	91.81	92.93	92.91	10.24	100.03	79.53	111.39	79.53 to 111.39	78,920	73,321
100000 TO 149999	11	64.27	64.16	64.53	22.81	99.42	42.10	100.43	43.96 to 84.39	120,029	77,457
150000 TO 249999	13	65.82	68.39	68.65	13.47	99.62	51.17	98.02	58.32 to 75.98	195,016	133,873
250000 TO 499999	16	62.69	64.14	64.76	14.08	99.05	48.01	89.14	54.28 to 73.96	332,864	215,566
500000 +	1	70.87	70.87	70.87			70.87	70.87	N/A	513,007	363,590
ALL	53	70.87	70.69	67.76	17.83	104.33	42.10	111.39	63.16 to 74.93	197,074	133,527

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

Base Stat

State Stat Run

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

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(AgLand) TOTAL Sales Price:	10,110,519	WGT. MEAN:	68	STD:	16.16	95% Wgt. Mean C.I.:	63.91 to 71.60	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	10,444,922	MEAN:	71	AVG.ABS.DEV:	12.64	95% Mean C.I.:	66.34 to 75.04	
(AgLand) TOTAL Assessed Value:	7,076,965							
AVG. Adj. Sales Price:	197,074	COD:	17.83	MAX Sales Ratio:	111.39			
AVG. Assessed Value:	133,527	PRD:	104.33	MIN Sales Ratio:	42.10			

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<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
_____ Low \$ _____												
_____ Total \$ _____												
10000 TO 29999	2	73.82	73.82	73.81	1.16	100.00	72.96	74.67	N/A	36,000	26,572	
30000 TO 59999	8	75.60	70.33	63.26	24.06	111.18	42.10	100.94	42.10 to 100.94	74,128	46,896	
60000 TO 99999	14	72.65	74.32	69.38	23.03	107.12	51.17	111.39	53.07 to 95.42	115,713	80,286	
100000 TO 149999	7	71.25	75.01	73.92	11.34	101.47	63.07	100.43	63.07 to 100.43	169,322	125,162	
150000 TO 249999	18	64.32	65.38	64.14	13.74	101.92	48.01	98.02	55.84 to 73.21	284,730	182,638	
250000 TO 499999	4	72.41	73.45	73.59	11.18	99.82	59.84	89.14	N/A	462,376	340,253	
_____ ALL _____												
	53	70.87	70.69	67.76	17.83	104.33	42.10	111.39	63.16 to 74.93	197,074	133,527	

**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)  
(!: Derived)

NUMBER of Sales:	157	<b>MEDIAN:</b>	<b>94</b>	COV:	35.25	95% Median C.I.:	90.12 to 97.17
TOTAL Sales Price:	8,187,887	WGT. MEAN:	88	STD:	32.82	95% Wgt. Mean C.I.:	83.93 to 91.13
TOTAL Adj.Sales Price:	8,213,854	MEAN:	93	AVG.ABS.DEV:	21.16	95% Mean C.I.:	87.96 to 98.23
TOTAL Assessed Value:	7,189,647						
AVG. Adj. Sales Price:	52,317	COD:	22.49	MAX Sales Ratio:	306.00		
AVG. Assessed Value:	45,793	PRD:	106.35	MIN Sales Ratio:	17.08		

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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>											
07/01/04 TO 09/30/04	26	94.61	88.28	84.95	25.28	103.93	22.95	157.07	66.67 to 100.92	58,107	49,359
10/01/04 TO 12/31/04	25	99.81	110.60	96.27	29.02	114.88	35.41	306.00	89.65 to 118.67	45,387	43,696
01/01/05 TO 03/31/05	18	94.05	88.29	89.56	17.37	98.58	17.08	130.94	85.08 to 103.09	58,241	52,158
04/01/05 TO 06/30/05	29	90.95	85.27	76.04	27.85	112.14	23.03	187.40	64.84 to 100.00	42,233	32,114
07/01/05 TO 09/30/05	24	93.31	94.82	90.55	15.49	104.73	65.08	133.08	83.63 to 103.67	61,166	55,383
10/01/05 TO 12/31/05	8	88.26	92.45	90.15	29.68	102.56	22.31	186.57	22.31 to 186.57	52,906	47,693
01/01/06 TO 03/31/06	15	96.14	91.98	87.96	11.86	104.57	56.35	113.73	81.04 to 101.48	58,233	51,222
04/01/06 TO 06/30/06	12	89.36	91.49	87.59	15.78	104.46	58.66	123.33	82.18 to 110.19	44,208	38,720
<u>Study Years</u>											
07/01/04 TO 06/30/05	98	94.51	93.09	86.32	25.99	107.83	17.08	306.00	90.16 to 99.09	50,189	43,325
07/01/05 TO 06/30/06	59	91.43	93.10	89.33	16.82	104.22	22.31	186.57	85.79 to 97.82	55,851	49,893
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	79	92.41	89.59	85.99	21.87	104.19	17.08	187.40	85.62 to 96.01	52,713	45,327
<u>ALL</u>											
	157	94.09	93.09	87.53	22.49	106.35	17.08	306.00	90.12 to 97.17	52,317	45,793

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ALLEN	12	84.19	91.79	85.39	21.25	107.50	55.87	147.85	77.41 to 102.13	53,116	45,354
CONCORD	6	97.81	89.84	91.42	13.82	98.28	65.08	111.69	65.08 to 111.69	26,416	24,149
DIXON	3	88.47	85.00	57.08	36.06	148.90	35.41	131.11	N/A	20,916	11,940
EMERSON	5	93.78	92.12	91.56	8.43	100.61	75.44	103.09	N/A	58,425	53,493
MASKELL	1	62.44	62.44	62.44			62.44	62.44	N/A	29,950	18,700
NEWCASTLE	19	95.31	111.11	95.31	33.45	116.59	47.18	306.00	82.18 to 116.75	32,736	31,200
NEWCASTLE V	4	119.63	103.35	124.00	30.98	83.35	17.08	157.07	N/A	2,716	3,368
PONCA	34	95.21	92.56	89.04	18.08	103.94	22.31	130.10	88.62 to 103.67	57,632	51,318
RURAL	25	89.17	84.85	80.82	17.22	104.99	49.26	111.03	76.14 to 95.90	81,510	65,876
RURAL V	6	33.41	46.81	29.24	68.77	160.08	22.95	116.33	22.95 to 116.33	26,701	7,807
WAKEFIELD	39	96.14	100.30	95.49	15.62	105.04	57.64	187.40	90.18 to 102.55	56,635	54,079
WATERBURY	2	94.09	94.09	79.71	31.08	118.03	64.84	123.33	N/A	14,750	11,757
WATERBURY V	1	23.33	23.33	23.33			23.33	23.33	N/A	4,500	1,050
<u>ALL</u>											
	157	94.09	93.09	87.53	22.49	106.35	17.08	306.00	90.12 to 97.17	52,317	45,793



**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)  
(!: Derived)

NUMBER of Sales:	157	<b>MEDIAN:</b>	<b>94</b>	COV:	35.25	95% Median C.I.:	90.12 to 97.17
TOTAL Sales Price:	8,187,887	WGT. MEAN:	88	STD:	32.82	95% Wgt. Mean C.I.:	83.93 to 91.13
TOTAL Adj.Sales Price:	8,213,854	MEAN:	93	AVG.ABS.DEV:	21.16	95% Mean C.I.:	87.96 to 98.23
TOTAL Assessed Value:	7,189,647						
AVG. Adj. Sales Price:	52,317	COD:	22.49	MAX Sales Ratio:	306.00		
AVG. Assessed Value:	45,793	PRD:	106.35	MIN Sales Ratio:	17.08		

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**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	120	94.96	96.68	91.72	21.45	105.41	17.08	306.00	90.95 to 98.40	47,294	43,377
2	5	99.81	103.64	84.63	28.51	122.47	55.87	157.07	N/A	62,700	53,062
3	32	85.78	78.00	77.26	25.30	100.95	22.95	116.33	58.66 to 95.16	69,530	53,721
ALL	157	94.09	93.09	87.53	22.49	106.35	17.08	306.00	90.12 to 97.17	52,317	45,793

**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	142	94.37	95.63	88.76	19.51	107.74	35.41	306.00	90.73 to 97.22	56,368	50,032
2	15	51.72	69.03	40.56	81.55	170.19	17.08	157.07	23.03 to 116.33	13,971	5,667
ALL	157	94.09	93.09	87.53	22.49	106.35	17.08	306.00	90.12 to 97.17	52,317	45,793

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	154	94.05	91.65	87.48	21.01	104.76	17.08	187.40	90.12 to 96.66	53,132	46,482
06											
07	3	131.11	166.95	99.43	61.59	167.91	63.73	306.00	N/A	10,500	10,440
ALL	157	94.09	93.09	87.53	22.49	106.35	17.08	306.00	90.12 to 97.17	52,317	45,793

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	69.40	69.40	69.40			69.40	69.40	N/A	69,500	48,230
14-0008											
14-0054	12	97.81	92.95	89.52	18.89	103.83	35.41	131.11	66.67 to 111.69	30,520	27,322
14-0101											
26-0001	40	95.21	90.88	86.47	20.41	105.09	22.31	130.10	88.62 to 103.67	57,051	49,334
26-0024	27	94.42	101.62	86.81	37.48	117.06	17.08	306.00	76.14 to 115.50	33,165	28,789
26-0070	21	83.31	82.54	83.54	23.13	98.81	23.33	147.85	66.60 to 96.01	58,185	48,605
26-0561	9	88.20	80.64	73.24	21.37	110.10	49.26	106.65	52.93 to 103.09	73,569	53,883
90-0017											
90-0560	47	95.10	97.72	94.13	15.48	103.81	51.72	187.40	90.18 to 99.69	57,799	54,408
NonValid School	1	69.40	69.40	69.40			69.40	69.40	N/A	69,500	48,230
ALL	157	94.09	93.09	87.53	22.49	106.35	17.08	306.00	90.12 to 97.17	52,317	45,793

**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)  
(!: Derived)

NUMBER of Sales:	157	<b>MEDIAN:</b>	<b>94</b>	COV:	35.25	95% Median C.I.:	90.12 to 97.17
TOTAL Sales Price:	8,187,887	WGT. MEAN:	88	STD:	32.82	95% Wgt. Mean C.I.:	83.93 to 91.13
TOTAL Adj.Sales Price:	8,213,854	MEAN:	93	AVG.ABS.DEV:	21.16	95% Mean C.I.:	87.96 to 98.23
TOTAL Assessed Value:	7,189,647						
AVG. Adj. Sales Price:	52,317	COD:	22.49	MAX Sales Ratio:	306.00		
AVG. Assessed Value:	45,793	PRD:	106.35	MIN Sales Ratio:	17.08		

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	19	90.10	91.13	52.17	59.73	174.67	17.08	306.00	23.33 to 123.27	12,936	6,748
Prior TO 1860											
1860 TO 1899	8	100.13	97.26	78.86	28.40	123.33	49.26	186.57	49.26 to 186.57	62,625	49,384
1900 TO 1919	33	90.18	89.70	84.46	20.91	106.21	52.93	147.15	77.41 to 100.00	48,593	41,040
1920 TO 1939	49	91.43	91.36	87.07	19.11	104.93	35.41	157.25	83.32 to 95.10	52,318	45,555
1940 TO 1949	4	104.07	102.23	95.86	21.29	106.64	58.66	142.12	N/A	53,125	50,927
1950 TO 1959	9	93.91	95.44	95.35	7.81	100.09	82.04	111.50	88.20 to 110.19	62,722	59,805
1960 TO 1969	12	97.63	94.65	96.02	6.98	98.57	63.73	109.93	94.18 to 100.07	54,802	52,623
1970 TO 1979	12	92.46	97.38	94.02	11.95	103.57	78.06	123.33	85.62 to 111.84	80,444	75,633
1980 TO 1989	3	102.13	103.13	86.55	17.94	119.15	76.14	131.11	N/A	69,966	60,558
1990 TO 1994											
1995 TO 1999	3	103.67	110.10	105.94	8.76	103.93	99.69	126.95	N/A	45,000	47,671
2000 TO Present	5	95.31	91.45	85.41	12.01	107.07	68.72	106.34	N/A	111,000	94,807
ALL											
	157	94.09	93.09	87.53	22.49	106.35	17.08	306.00	90.12 to 97.17	52,317	45,793

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	8	115.92	120.98	117.55	47.28	102.92	17.08	306.00	17.08 to 306.00	2,822	3,318
5000 TO 9999	9	123.27	112.06	110.97	23.46	100.98	51.72	187.40	82.18 to 131.11	7,320	8,122
Total \$											
1 TO 9999	17	116.33	116.26	112.65	35.68	103.21	17.08	306.00	82.18 to 131.11	5,203	5,861
10000 TO 29999	32	97.31	96.13	94.20	29.63	102.05	22.31	186.57	82.57 to 113.13	20,696	19,496
30000 TO 59999	44	94.58	91.56	91.38	17.49	100.21	35.41	147.85	83.31 to 99.69	43,647	39,882
60000 TO 99999	49	94.32	89.36	89.26	12.91	100.12	23.03	111.03	90.12 to 97.72	73,069	65,218
100000 TO 149999	13	78.06	75.91	75.73	15.12	100.24	49.26	92.30	56.35 to 89.17	122,723	92,933
150000 TO 249999	2	84.27	84.27	83.80	18.45	100.56	68.72	99.81	N/A	183,417	153,695
ALL											
	157	94.09	93.09	87.53	22.49	106.35	17.08	306.00	90.12 to 97.17	52,317	45,793

**PA&T 2007 Preliminary Statistics**

Type: Qualified

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

NUMBER of Sales:	157	<b>MEDIAN:</b>	<b>94</b>	COV:	35.25	95% Median C.I.:	90.12 to 97.17
TOTAL Sales Price:	8,187,887	WGT. MEAN:	88	STD:	32.82	95% Wgt. Mean C.I.:	83.93 to 91.13
TOTAL Adj.Sales Price:	8,213,854	MEAN:	93	AVG.ABS.DEV:	21.16	95% Mean C.I.:	87.96 to 98.23
TOTAL Assessed Value:	7,189,647						
AVG. Adj. Sales Price:	52,317	COD:	22.49	MAX Sales Ratio:	306.00		
AVG. Assessed Value:	45,793	PRD:	106.35	MIN Sales Ratio:	17.08		

(!: AVTot=0)

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	10	70.91	69.19	47.09	58.82	146.94	17.08	123.75	22.31 to 116.33	6,029	2,839
5000 TO 9999	9	123.27	132.40	91.58	43.20	144.58	25.52	306.00	82.18 to 187.40	8,740	8,004
Total \$											
1 TO 9999	19	98.40	99.13	72.27	50.16	137.17	17.08	306.00	25.52 to 123.33	7,313	5,285
10000 TO 29999	38	87.46	89.96	77.40	30.74	116.22	23.03	186.57	72.49 to 97.45	26,119	20,217
30000 TO 59999	49	96.10	93.90	89.27	16.60	105.19	52.93	147.85	88.20 to 99.53	49,856	44,504
60000 TO 99999	43	95.31	93.62	90.51	11.53	103.44	49.26	116.75	90.95 to 101.48	81,480	73,744
100000 TO 149999	7	87.93	83.82	82.65	6.80	101.42	68.72	92.30	68.72 to 92.30	136,842	113,103
150000 TO 249999	1	99.81	99.81	99.81			99.81	99.81	N/A	177,835	177,505
ALL	157	94.09	93.09	87.53	22.49	106.35	17.08	306.00	90.12 to 97.17	52,317	45,793

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	18	86.14	79.19	50.09	52.02	158.10	17.08	187.40	23.33 to 116.33	13,544	6,783
10	4	108.19	111.54	108.30	9.31	102.99	99.69	130.10	N/A	30,750	33,302
20	60	90.81	88.37	83.08	19.85	106.37	35.41	157.25	82.04 to 96.66	46,021	38,232
30	73	95.90	99.37	91.01	18.92	109.19	47.18	306.00	90.73 to 99.53	65,588	59,689
40	1	99.81	99.81	99.81			99.81	99.81	N/A	177,835	177,505
50	1	87.93	87.93	87.93			87.93	87.93	N/A	120,000	105,520
ALL	157	94.09	93.09	87.53	22.49	106.35	17.08	306.00	90.12 to 97.17	52,317	45,793

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	19	90.10	80.76	64.39	48.23	125.44	17.08	187.40	23.33 to 116.33	16,936	10,904
100	4	129.03	171.85	136.45	36.20	125.94	123.33	306.00	N/A	9,750	13,303
101	69	96.14	94.71	91.24	15.43	103.81	35.41	157.25	90.95 to 99.69	54,135	49,392
102	20	93.04	91.78	86.33	23.05	106.30	47.18	186.57	73.43 to 100.92	69,316	59,844
104	45	89.42	89.39	85.09	17.11	105.05	49.26	147.85	83.31 to 94.42	60,697	51,650
ALL	157	94.09	93.09	87.53	22.49	106.35	17.08	306.00	90.12 to 97.17	52,317	45,793

**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

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TOTAL Assessed Value:	7,189,647						
AVG. Adj. Sales Price:	52,317	COD:	22.49	MAX Sales Ratio:	306.00		
AVG. Assessed Value:	45,793	PRD:	106.35	MIN Sales Ratio:	17.08		

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

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<b>CONDITION</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	24	91.95	86.25	77.32	44.26	111.54	17.08	187.40	41.29 to 116.33	23,387	18,083
20	8	113.39	123.94	117.51	21.53	105.47	88.47	186.57	88.47 to 186.57	22,312	26,219
30	125	93.96	92.43	87.58	17.83	105.54	35.41	306.00	89.65 to 96.01	59,792	52,367
<u>ALL</u>	<u>157</u>	<u>94.09</u>	<u>93.09</u>	<u>87.53</u>	<u>22.49</u>	<u>106.35</u>	<u>17.08</u>	<u>306.00</u>	<u>90.12 to 97.17</u>	<u>52,317</u>	<u>45,793</u>

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	36	<b>MEDIAN:</b>	<b>87</b>	COV:	56.81	95% Median C.I.:	72.20 to 95.70
TOTAL Sales Price:	1,315,350	WGT. MEAN:	94	STD:	53.14	95% Wgt. Mean C.I.:	79.30 to 109.25
TOTAL Adj.Sales Price:	1,315,683	MEAN:	94	AVG.ABS.DEV:	33.65	95% Mean C.I.:	76.17 to 110.89
TOTAL Assessed Value:	1,240,315						
AVG. Adj. Sales Price:	36,546	COD:	38.69	MAX Sales Ratio:	265.18		
AVG. Assessed Value:	34,453	PRD:	99.22	MIN Sales Ratio:	3.25		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	1	145.31	145.31	145.31			145.31	145.31	N/A	13,000	18,890
10/01/03 TO 12/31/03											
01/01/04 TO 03/31/04	2	67.08	67.08	65.04	25.30	103.14	50.11	84.05	N/A	12,500	8,130
04/01/04 TO 06/30/04	1	3.25	3.25	3.25			3.25	3.25	N/A	10,000	325
07/01/04 TO 09/30/04	3	58.16	67.18	69.55	25.94	96.60	49.06	94.32	N/A	24,333	16,923
10/01/04 TO 12/31/04	4	102.70	106.42	105.14	9.62	101.22	94.88	125.39	N/A	26,583	27,948
01/01/05 TO 03/31/05	3	94.45	87.09	93.82	7.92	92.83	72.20	94.63	N/A	24,333	22,830
04/01/05 TO 06/30/05	3	93.37	92.66	96.46	7.50	96.06	81.79	102.81	N/A	27,750	26,766
07/01/05 TO 09/30/05	7	81.34	101.77	107.68	62.49	94.51	29.92	265.18	29.92 to 265.18	71,428	76,915
10/01/05 TO 12/31/05	2	107.74	107.74	101.06	16.53	106.61	89.93	125.55	N/A	16,000	16,170
01/01/06 TO 03/31/06	1	95.70	95.70	95.70			95.70	95.70	N/A	13,600	13,015
04/01/06 TO 06/30/06	9	75.04	99.38	80.14	55.46	124.01	38.90	265.18	57.13 to 169.00	42,944	34,413
<u>Study Years</u>											
07/01/03 TO 06/30/04	4	67.08	70.68	73.91	65.59	95.63	3.25	145.31	N/A	12,000	8,868
07/01/04 TO 06/30/05	13	94.45	89.73	92.78	14.19	96.71	49.06	125.39	72.20 to 102.81	25,814	23,950
07/01/05 TO 06/30/06	19	81.34	100.95	95.86	52.01	105.31	29.92	265.18	59.04 to 119.86	49,057	47,025
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	10	89.19	76.46	83.58	30.88	91.48	3.25	125.39	49.06 to 107.20	21,433	17,915
01/01/05 TO 12/31/05	15	93.37	97.81	104.55	31.99	93.55	29.92	265.18	72.20 to 108.38	45,883	47,969
<u>ALL</u>	36	86.99	93.53	94.27	38.69	99.22	3.25	265.18	72.20 to 95.70	36,546	34,453

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ALLEN	6	71.10	89.25	80.60	61.23	110.74	29.92	169.00	29.92 to 169.00	14,083	11,350
DIXON	1	125.39	125.39	125.39			125.39	125.39	N/A	16,333	20,480
EMERSON	2	107.79	107.79	108.26	0.55	99.57	107.20	108.38	N/A	187,000	202,442
NEWCASTLE	7	59.04	67.56	70.67	26.30	95.60	45.35	94.63	45.35 to 94.63	25,000	17,667
PONCA	9	95.70	130.17	142.19	48.88	91.55	62.33	265.18	81.79 to 265.18	19,983	28,415
RURAL	1	125.55	125.55	125.55			125.55	125.55	N/A	10,000	12,555
WAKEFIELD	9	81.34	79.71	76.09	15.14	104.77	38.90	102.81	67.33 to 94.88	51,777	39,395
WATERBURY V	1	3.25	3.25	3.25			3.25	3.25	N/A	10,000	325
<u>ALL</u>	36	86.99	93.53	94.27	38.69	99.22	3.25	265.18	72.20 to 95.70	36,546	34,453

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	36	<b>MEDIAN:</b>	<b>87</b>	COV:	56.81	95% Median C.I.:	72.20 to 95.70
TOTAL Sales Price:	1,315,350	WGT. MEAN:	94	STD:	53.14	95% Wgt. Mean C.I.:	79.30 to 109.25
TOTAL Adj.Sales Price:	1,315,683	MEAN:	94	AVG.ABS.DEV:	33.65	95% Mean C.I.:	76.17 to 110.89
TOTAL Assessed Value:	1,240,315						
AVG. Adj. Sales Price:	36,546	COD:	38.69	MAX Sales Ratio:	265.18		
AVG. Assessed Value:	34,453	PRD:	99.22	MIN Sales Ratio:	3.25		

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**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	35	84.05	92.62	94.03	39.77	98.50	3.25	265.18	72.20 to 94.88	37,305	35,078
3	1	125.55	125.55	125.55			125.55	125.55	N/A	10,000	12,555
ALL	36	86.99	93.53	94.27	38.69	99.22	3.25	265.18	72.20 to 95.70	36,546	34,453

**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	34	91.65	96.96	95.03	35.37	102.03	29.92	265.18	75.04 to 98.20	38,314	36,410
2	2	35.29	35.29	18.04	90.79	195.64	3.25	67.33	N/A	6,500	1,172
ALL	36	86.99	93.53	94.27	38.69	99.22	3.25	265.18	72.20 to 95.70	36,546	34,453

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
14-0008											
14-0054	1	125.39	125.39	125.39			125.39	125.39	N/A	16,333	20,480
14-0101											
26-0001	9	95.70	130.17	142.19	48.88	91.55	62.33	265.18	81.79 to 265.18	19,983	28,415
26-0024	7	59.04	67.56	70.67	26.30	95.60	45.35	94.63	45.35 to 94.63	25,000	17,667
26-0070	8	71.10	83.04	77.50	67.42	107.15	3.25	169.00	3.25 to 169.00	13,062	10,123
26-0561	2	107.79	107.79	108.26	0.55	99.57	107.20	108.38	N/A	187,000	202,442
90-0017											
90-0560	9	81.34	79.71	76.09	15.14	104.77	38.90	102.81	67.33 to 94.88	51,777	39,395
NonValid School											
ALL	36	86.99	93.53	94.27	38.69	99.22	3.25	265.18	72.20 to 95.70	36,546	34,453

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	36	<b>MEDIAN:</b>	<b>87</b>	COV:	56.81	95% Median C.I.:	72.20 to 95.70
TOTAL Sales Price:	1,315,350	WGT. MEAN:	94	STD:	53.14	95% Wgt. Mean C.I.:	79.30 to 109.25
TOTAL Adj.Sales Price:	1,315,683	MEAN:	94	AVG.ABS.DEV:	33.65	95% Mean C.I.:	76.17 to 110.89
TOTAL Assessed Value:	1,240,315						
AVG. Adj. Sales Price:	36,546	COD:	38.69	MAX Sales Ratio:	265.18		
AVG. Assessed Value:	34,453	PRD:	99.22	MIN Sales Ratio:	3.25		

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	4	74.56	65.19	104.07	40.10	62.64	3.25	108.38	N/A	90,375	94,052
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	11	84.05	83.49	85.28	22.87	97.90	45.35	125.39	50.11 to 119.86	21,871	18,652
1920 TO 1939	1	145.31	145.31	145.31			145.31	145.31	N/A	13,000	18,890
1940 TO 1949	2	62.40	62.40	79.88	52.05	78.11	29.92	94.88	N/A	13,000	10,385
1950 TO 1959	1	169.00	169.00	169.00			169.00	169.00	N/A	6,500	10,985
1960 TO 1969	5	75.04	66.75	66.08	17.76	101.01	38.90	81.34	N/A	69,600	45,994
1970 TO 1979	3	59.04	67.52	71.89	25.63	93.92	49.06	94.45	N/A	12,166	8,746
1980 TO 1989	7	102.81	144.40	136.35	56.12	105.90	58.16	265.18	58.16 to 265.18	26,942	36,735
1990 TO 1994	2	100.92	100.92	99.92	6.23	100.99	94.63	107.20	N/A	47,500	47,462
1995 TO 1999											
2000 TO Present											
ALL	36	86.99	93.53	94.27	38.69	99.22	3.25	265.18	72.20 to 95.70	36,546	34,453

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	2	69.77	69.77	69.55	3.49	100.32	67.33	72.20	N/A	2,750	1,912
5000 TO 9999	4	55.70	77.58	76.36	68.39	101.60	29.92	169.00	N/A	7,000	5,345
Total \$											
1 TO 9999	6	64.83	74.97	75.24	42.99	99.65	29.92	169.00	29.92 to 169.00	5,583	4,200
10000 TO 29999	19	94.32	105.67	114.21	41.83	92.52	3.25	265.18	75.04 to 125.39	17,641	20,147
30000 TO 59999	6	96.41	86.36	85.03	16.99	101.56	57.13	107.20	57.13 to 107.20	44,166	37,555
60000 TO 99999	4	81.34	70.76	70.39	13.08	100.52	38.90	81.46	N/A	87,000	61,240
250000 TO 499999	1	108.38	108.38	108.38			108.38	108.38	N/A	334,000	362,005
ALL	36	86.99	93.53	94.27	38.69	99.22	3.25	265.18	72.20 to 95.70	36,546	34,453

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	36	<b>MEDIAN:</b>	<b>87</b>	COV:	56.81	95% Median C.I.:	72.20 to 95.70
TOTAL Sales Price:	1,315,350	WGT. MEAN:	94	STD:	53.14	95% Wgt. Mean C.I.:	79.30 to 109.25
TOTAL Adj.Sales Price:	1,315,683	MEAN:	94	AVG.ABS.DEV:	33.65	95% Mean C.I.:	76.17 to 110.89
TOTAL Assessed Value:	1,240,315						
AVG. Adj. Sales Price:	36,546	COD:	38.69	MAX Sales Ratio:	265.18		
AVG. Assessed Value:	34,453	PRD:	99.22	MIN Sales Ratio:	3.25		

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	6	55.70	47.35	39.31	35.80	120.45	3.25	72.20	3.25 to 72.20	6,166	2,424
5000 TO 9999	4	54.58	59.64	56.91	21.82	104.80	45.35	84.05	N/A	14,500	8,251
Total \$											
1 TO 9999	10	54.58	52.26	50.05	30.65	104.42	3.25	84.05	29.92 to 72.20	9,500	4,755
10000 TO 29999	15	94.88	104.06	95.55	20.51	108.92	58.16	169.00	89.93 to 125.39	19,578	18,706
30000 TO 59999	5	94.63	80.13	72.85	24.09	110.00	38.90	107.20	N/A	57,000	41,524
60000 TO 99999	5	81.46	154.90	111.21	90.27	139.28	81.34	265.18	N/A	61,600	68,508
250000 TO 499999	1	108.38	108.38	108.38			108.38	108.38	N/A	334,000	362,005
ALL	36	86.99	93.53	94.27	38.69	99.22	3.25	265.18	72.20 to 95.70	36,546	34,453

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	67.33	50.79	51.65	38.88	98.33	3.25	81.79	N/A	9,166	4,735
10	19	94.45	108.63	111.41	45.32	97.50	29.92	265.18	62.33 to 125.39	36,346	40,495
20	14	82.69	82.20	76.42	21.50	107.56	38.90	125.55	58.16 to 102.81	42,685	32,621
ALL	36	86.99	93.53	94.27	38.69	99.22	3.25	265.18	72.20 to 95.70	36,546	34,453



**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	36	<b>MEDIAN:</b>	<b>87</b>	COV:	56.81	95% Median C.I.:	72.20 to 95.70
TOTAL Sales Price:	1,315,350	WGT. MEAN:	94	STD:	53.14	95% Wgt. Mean C.I.:	79.30 to 109.25
TOTAL Adj.Sales Price:	1,315,683	MEAN:	94	AVG.ABS.DEV:	33.65	95% Mean C.I.:	76.17 to 110.89
TOTAL Assessed Value:	1,240,315						
AVG. Adj. Sales Price:	36,546	COD:	38.69	MAX Sales Ratio:	265.18		
AVG. Assessed Value:	34,453	PRD:	99.22	MIN Sales Ratio:	3.25		

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	71.19	56.85	62.79	30.29	90.54	3.25	81.79	N/A	13,125	8,241
151	1	50.11	50.11	50.11			50.11	50.11	N/A	14,000	7,015
325	3	94.88	111.61	102.17	17.80	109.24	94.63	145.31	N/A	29,333	29,970
344	2	138.10	138.10	115.84	22.38	119.22	107.20	169.00	N/A	23,250	26,932
346	1	57.13	57.13	57.13			57.13	57.13	N/A	55,000	31,420
350	1	81.46	81.46	81.46			81.46	81.46	N/A	80,000	65,170
353	6	106.62	148.33	172.33	64.17	86.07	62.33	265.18	62.33 to 265.18	18,458	31,810
36	1	94.32	94.32	94.32			94.32	94.32	N/A	25,000	23,580
386	1	98.20	98.20	98.20			98.20	98.20	N/A	30,000	29,460
389	1	102.81	102.81	102.81			102.81	102.81	N/A	45,000	46,265
406	4	90.29	83.97	107.59	36.45	78.05	29.92	125.39	N/A	89,708	96,521
407	1	94.45	94.45	94.45			94.45	94.45	N/A	15,500	14,640
419	1	45.35	45.35	45.35			45.35	45.35	N/A	20,000	9,070
460	1	95.70	95.70	95.70			95.70	95.70	N/A	13,600	13,015
471	1	125.55	125.55	125.55			125.55	125.55	N/A	10,000	12,555
477	1	49.06	49.06	49.06			49.06	49.06	N/A	8,000	3,925
478	1	58.16	58.16	58.16			58.16	58.16	N/A	40,000	23,265
526	1	59.04	59.04	59.04			59.04	59.04	N/A	13,000	7,675
531	3	81.34	67.19	67.09	17.39	100.16	38.90	81.34	N/A	89,333	59,930
76	1	89.93	89.93	89.93			89.93	89.93	N/A	22,000	19,785
ALL	36	86.99	93.53	94.27	38.69	99.22	3.25	265.18	72.20 to 95.70	36,546	34,453

**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	36	86.99	93.53	94.27	38.69	99.22	3.25	265.18	72.20 to 95.70	36,546	34,453
04											
ALL	36	86.99	93.53	94.27	38.69	99.22	3.25	265.18	72.20 to 95.70	36,546	34,453

**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:	53	<b>MEDIAN:</b>	<b>67</b>	COV:	23.57	95% Median C.I.:	59.84 to 74.67	(!: Derived)
(AgLand) TOTAL Sales Price:	10,110,259	WGT. MEAN:	64	STD:	15.93	95% Wgt. Mean C.I.:	60.54 to 67.62	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	10,391,329	MEAN:	68	AVG.ABS.DEV:	12.67	95% Mean C.I.:	63.32 to 71.90	
(AgLand) TOTAL Assessed Value:	6,658,385							
AVG. Adj. Sales Price:	196,062	COD:	18.85	MAX Sales Ratio:	111.39			
AVG. Assessed Value:	125,629	PRD:	105.51	MIN Sales Ratio:	42.10			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	2	80.48	80.48	80.38	2.99	100.12	78.07	82.89	N/A	83,500	67,117
10/01/03 TO 12/31/03											
01/01/04 TO 03/31/04	9	74.72	76.95	74.89	11.66	102.76	58.27	100.43	67.22 to 86.80	139,701	104,618
04/01/04 TO 06/30/04	1	73.21	73.21	73.21			73.21	73.21	N/A	261,000	191,090
07/01/04 TO 09/30/04	2	74.99	74.99	70.78	12.69	105.94	65.47	84.50	N/A	171,357	121,287
10/01/04 TO 12/31/04	2	70.36	70.36	68.39	8.66	102.88	64.27	76.45	N/A	78,674	53,807
01/01/05 TO 03/31/05	12	71.02	70.32	68.47	15.74	102.70	51.17	100.18	53.91 to 78.91	235,741	161,411
04/01/05 TO 06/30/05	8	57.47	62.87	59.38	23.08	105.88	43.96	100.94	43.96 to 100.94	203,867	121,058
07/01/05 TO 09/30/05	2	70.97	70.97	71.32	0.87	99.51	70.35	71.59	N/A	148,904	106,197
10/01/05 TO 12/31/05	3	59.84	73.71	60.13	34.26	122.59	49.89	111.39	N/A	283,665	170,558
01/01/06 TO 03/31/06	9	51.57	54.78	52.13	15.44	105.08	42.10	74.67	46.71 to 70.36	187,774	97,887
04/01/06 TO 06/30/06	3	55.23	54.29	58.50	13.94	92.80	42.28	65.37	N/A	302,446	176,943
<u>Study Years</u>											
07/01/03 TO 06/30/04	12	74.83	77.23	75.17	10.19	102.73	58.27	100.43	71.25 to 85.98	140,442	105,574
07/01/04 TO 06/30/05	24	66.31	68.23	65.64	17.86	103.95	43.96	100.94	53.91 to 76.45	206,662	135,650
07/01/05 TO 06/30/06	17	55.68	59.94	57.02	20.66	105.12	42.10	111.39	48.01 to 70.36	220,359	125,640
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	14	73.97	75.46	73.47	10.73	102.71	58.27	100.43	65.47 to 85.98	144,169	105,917
01/01/05 TO 12/31/05	25	66.74	68.39	64.71	19.77	105.69	43.96	111.39	53.91 to 75.17	224,345	145,179
<u>ALL</u>											
	53	67.22	67.61	64.08	18.85	105.51	42.10	111.39	59.84 to 74.67	196,062	125,629

**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:	53	<b>MEDIAN:</b>	<b>67</b>	COV:	23.57	95% Median C.I.:	59.84 to 74.67	(! : Derived)
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(AgLand) TOTAL Assessed Value:	6,658,385							
AVG. Adj. Sales Price:	196,062	COD:	18.85	MAX Sales Ratio:	111.39			
AVG. Assessed Value:	125,629	PRD:	105.51	MIN Sales Ratio:	42.10			

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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	
447	3	71.25	73.46	73.83	3.93	99.49	70.36	78.77	N/A	140,116	103,455	
449	4	70.27	72.97	66.45	20.57	109.82	51.17	100.18	N/A	157,769	104,837	
691	3	74.74	72.40	71.40	3.51	101.40	67.29	75.17	N/A	176,000	125,661	
693	4	86.95	82.31	76.72	27.43	107.29	43.96	111.39	N/A	66,250	50,825	
695	5	71.59	68.23	68.30	9.01	99.90	53.19	75.98	N/A	185,600	126,769	
709	6	59.09	63.20	60.55	17.36	104.37	51.84	82.89	51.84 to 82.89	193,680	117,277	
711	5	76.45	72.00	69.12	20.85	104.17	42.10	100.43	N/A	182,633	126,238	
713	1	48.01	48.01	48.01			48.01	48.01	N/A	338,500	162,530	
957	3	78.07	68.35	67.96	13.17	100.57	48.07	78.91	N/A	284,000	193,018	
959	4	52.63	59.12	54.73	20.99	108.01	46.71	84.50	N/A	189,407	103,665	
983	2	62.51	62.51	63.31	6.78	98.73	58.27	66.74	N/A	259,250	164,130	
985	5	67.22	69.14	68.30	13.26	101.22	51.57	86.80	N/A	232,514	158,808	
987	8	58.72	60.48	57.52	16.54	105.15	42.28	85.98	42.28 to 85.98	239,307	137,642	
ALL	53	67.22	67.61	64.08	18.85	105.51	42.10	111.39	59.84 to 74.67	196,062	125,629	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	22	62.21	63.46	61.81	18.02	102.67	42.28	86.80	51.57 to 74.72	236,598	146,234	
2	23	71.59	70.87	67.30	18.21	105.31	42.10	111.39	59.84 to 76.45	160,373	107,928	
3	8	70.98	69.64	64.03	16.28	108.76	48.01	100.18	48.01 to 100.18	187,197	119,858	
ALL	53	67.22	67.61	64.08	18.85	105.51	42.10	111.39	59.84 to 74.67	196,062	125,629	

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	53	67.22	67.61	64.08	18.85	105.51	42.10	111.39	59.84 to 74.67	196,062	125,629	
ALL	53	67.22	67.61	64.08	18.85	105.51	42.10	111.39	59.84 to 74.67	196,062	125,629	

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

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AVG. Adj. Sales Price:	196,062	COD:	18.85	MAX Sales Ratio:	111.39			
AVG. Assessed Value:	125,629	PRD:	105.51	MIN Sales Ratio:	42.10			

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<b>SCHOOL DISTRICT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
14-0008	1	65.87	65.87	65.87			65.87	65.87	N/A	351,698	231,670	
14-0054	5	75.17	65.65	64.36	16.20	101.99	48.01	78.91	N/A	283,700	182,596	
14-0101												
26-0001	9	71.59	66.72	66.54	12.69	100.27	51.84	81.20	53.07 to 75.98	200,296	133,282	
26-0024	11	74.67	76.79	71.67	19.72	107.14	43.96	111.39	51.17 to 100.94	111,702	80,060	
26-0070	11	59.84	65.91	60.48	25.71	108.98	42.10	100.43	46.71 to 84.50	171,829	103,926	
26-0561	4	65.51	64.13	64.63	4.36	99.22	58.27	67.22	N/A	225,323	145,622	
90-0017	1	61.75	61.75	61.75			61.75	61.75	N/A	171,000	105,585	
90-0560	11	62.67	63.69	60.98	18.65	104.43	42.28	86.80	49.89 to 85.98	238,847	145,659	
NonValid School												
ALL												
	53	67.22	67.61	64.08	18.85	105.51	42.10	111.39	59.84 to 74.67	196,062	125,629	

<b>ACRES IN SALE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
30.01 TO 50.00	8	73.82	67.44	61.62	14.25	109.45	42.10	85.98	42.10 to 85.98	63,378	39,051	
50.01 TO 100.00	18	67.32	69.33	64.51	23.51	107.47	43.96	111.39	53.07 to 78.07	121,620	78,455	
100.01 TO 180.00	18	61.87	65.55	61.51	21.48	106.57	48.01	100.43	51.84 to 78.77	249,038	153,176	
180.01 TO 330.00	9	66.74	68.43	67.75	6.93	101.00	59.84	78.91	62.67 to 75.98	356,938	241,843	
ALL												
	53	67.22	67.61	64.08	18.85	105.51	42.10	111.39	59.84 to 74.67	196,062	125,629	

<b>MAJORITY LAND USE &gt; 95%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	20	65.75	64.30	62.97	18.25	102.11	42.10	85.98	53.07 to 75.17	181,370	114,205	
DRY-N/A	26	70.81	71.82	66.55	18.23	107.92	48.07	111.39	62.67 to 74.93	187,852	125,012	
GRASS	2	79.44	79.44	78.01	4.35	101.83	75.98	82.89	N/A	136,000	106,092	
GRASS-N/A	1	43.96	43.96	43.96			43.96	43.96	N/A	108,000	47,475	
IRRGTD-N/A	4	56.88	56.78	57.63	10.24	98.53	48.01	65.37	N/A	374,935	216,073	
ALL												
	53	67.22	67.61	64.08	18.85	105.51	42.10	111.39	59.84 to 74.67	196,062	125,629	

**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:	53	<b>MEDIAN:</b>	<b>67</b>	COV:	23.57	95% Median C.I.:	59.84 to 74.67	(!: Derived)
(AgLand) TOTAL Sales Price:	10,110,259	WGT. MEAN:	64	STD:	15.93	95% Wgt. Mean C.I.:	60.54 to 67.62	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	10,391,329	MEAN:	68	AVG.ABS.DEV:	12.67	95% Mean C.I.:	63.32 to 71.90	
(AgLand) TOTAL Assessed Value:	6,658,385							
AVG. Adj. Sales Price:	196,062	COD:	18.85	MAX Sales Ratio:	111.39			
AVG. Assessed Value:	125,629	PRD:	105.51	MIN Sales Ratio:	42.10			

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**MAJORITY LAND USE > 80%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	33	65.87	64.65	63.16	16.09	102.36	42.10	85.98	55.68 to 73.21	198,369	125,294
DRY-N/A	13	74.67	78.44	71.22	21.84	110.14	48.07	111.39	58.27 to 100.43	151,183	107,669
GRASS	3	75.98	67.61	68.33	17.08	98.94	43.96	82.89	N/A	126,666	86,553
IRRGTD	2	50.96	50.96	50.74	5.79	100.44	48.01	53.91	N/A	314,250	159,437
IRRGTD-N/A	2	62.61	62.61	62.60	4.42	100.00	59.84	65.37	N/A	435,620	272,710
ALL	53	67.22	67.61	64.08	18.85	105.51	42.10	111.39	59.84 to 74.67	196,062	125,629

**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	46	68.82	68.55	65.02	18.38	105.42	42.10	111.39	61.75 to 74.72	185,034	120,313
GRASS	3	75.98	67.61	68.33	17.08	98.94	43.96	82.89	N/A	126,666	86,553
IRRGTD	4	56.88	56.78	57.63	10.24	98.53	48.01	65.37	N/A	374,935	216,073
ALL	53	67.22	67.61	64.08	18.85	105.51	42.10	111.39	59.84 to 74.67	196,062	125,629

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	6	75.60	80.96	81.66	9.04	99.14	72.96	100.94	72.96 to 100.94	46,169	37,700
60000 TO 99999	6	83.69	87.90	87.56	12.90	100.38	70.35	111.39	70.35 to 111.39	78,920	69,105
100000 TO 149999	11	64.27	62.78	63.30	22.22	99.18	42.10	100.43	42.28 to 74.93	120,029	75,974
150000 TO 249999	13	65.47	66.17	66.74	16.94	99.16	46.71	86.80	51.57 to 78.77	190,913	127,408
250000 TO 499999	16	57.76	59.78	60.16	14.33	99.37	48.01	78.91	49.89 to 67.22	332,848	200,250
500000 +	1	62.67	62.67	62.67			62.67	62.67	N/A	513,007	321,520
ALL	53	67.22	67.61	64.08	18.85	105.51	42.10	111.39	59.84 to 74.67	196,062	125,629

**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:	53	<b>MEDIAN:</b>	<b>67</b>	COV:	23.57	95% Median C.I.:	59.84 to 74.67	(!: Derived)
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(AgLand) TOTAL Adj.Sales Price:	10,391,329	MEAN:	68	AVG.ABS.DEV:	12.67	95% Mean C.I.:	63.32 to 71.90	
(AgLand) TOTAL Assessed Value:	6,658,385							
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AVG. Assessed Value:	125,629	PRD:	105.51	MIN Sales Ratio:	42.10			

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
Total \$ _____											
10000 TO 29999	2	73.82	73.82	73.81	1.16	100.00	72.96	74.67	N/A	36,000	26,572
30000 TO 59999	8	72.54	67.10	60.24	24.02	111.40	42.10	100.94	42.10 to 100.94	74,128	44,651
60000 TO 99999	15	70.36	70.19	65.27	21.88	107.54	46.71	111.39	53.07 to 82.89	119,677	78,111
100000 TO 149999	7	71.25	70.65	67.20	17.46	105.12	48.07	100.43	48.07 to 100.43	187,154	125,771
150000 TO 249999	17	65.87	63.80	62.07	14.27	102.77	48.01	86.80	51.84 to 73.21	280,694	174,241
250000 TO 499999	4	64.02	66.70	66.72	8.50	99.96	59.84	78.91	N/A	462,311	308,462
ALL _____	53	67.22	67.61	64.08	18.85	105.51	42.10	111.39	59.84 to 74.67	196,062	125,629

**2007 Assessment Survey for Dixon County**  
**3/12/2007**

**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: 2**
- 4. Other part-time employees: 0**
- 5. Number of shared employees: 0**
- 6. Assessor's requested budget for current fiscal year: \$128,811.05**
  
- 7. Part of the budget that is dedicated to the computer system: \$4,690.00**
- 8. Adopted budget, or granted budget if different from above: \$128,115.05**
- 9. Amount of total budget set aside for appraisal work: Separate budget**
- 10. Amount of the total budget set aside for education/workshops: \$2,000.00**
- 11. Appraisal/Reappraisal budget, if not part of the total budget: \$39,862.00**
- 12. Other miscellaneous funds:**
- 13. Total budget:**
  - a. Was any of last year's budget not used? Yes, however, it went to repay GIS to County**

**B. Residential Appraisal Information**

*(Includes Urban, Suburban and Rural Residential)*

- 1. Data collection done by: Assessor/Clerk**
- 2. Valuation done by: Assessor/Clerk**

**3. Pickup work done by: Assessor/Clerk**

<b>Property Type</b>	<b># of Permits</b>	<b># of Info. Statements</b>	<b>Other</b>	<b>Total</b>
Residential	74	35	0	109

4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** 2005
5. **What was the last year the depreciation schedule for this property class was developed using market-derived information?** It depends on market analysis of each town.
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 market or sales comparison approach is utilized when preparing for individual taxpayer protests.
7. **Number of market areas/neighborhoods for this property class:** 11
8. **How are these defined?** Towns and rural.
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:** Assessor/Clerk
2. **Valuation done by:** Assessor/Clerk
3. **Pickup work done by whom:** Assessor/Clerk

<b>Property Type</b>	<b># of Permits</b>	<b># of Info. Statements</b>	<b>Other</b>	<b>Total</b>
Commercial	5	11	0	16

4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** 1999 and 2005



5. **When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information?** 1999
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?**  
 “Income and expense data was gathered but there was insufficient rental information to utilize the income approach to value” (as stated from the 1999 three year plan.)
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?** The Market or Sales Comparison approach is utilized when preparing for individual taxpayer protests.
8. **Number of market areas/neighborhoods for this property class?** 11
9. **How are these defined?** Towns and Rural
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:** Assessor/Clerk
2. **Valuation done by:** Assessor/Clerk
3. **Pickup work done by whom:** Assessor/Clerk

<b>Property Type</b>	<b># of Permits</b>	<b># of Info. Statements</b>	<b>Other</b>	<b>Total</b>
Agricultural	38	59	0	97

4. **Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?** No

**How is your agricultural land defined?** Land 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?** 1978, conversion date of 8/23/1995

- 7. What date was the last countywide land use study completed?** 2006-2007
  - a. By what method? (Physical inspection, FSA maps, etc.)** The FSA, GIS and physical inspection
  - b. By whom?** Clerk
  - c. What proportion is complete / implemented at this time?** 1/2
- 8. Number of market areas/neighborhoods for this property class:** 3
- 9. How are these defined?** Market
- 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:** CAMA
- 3. Cadastral maps: Are they currently being used?** Yes
  - a. Who maintains the Cadastral Maps?** Clerk
- 4. Does the county have GIS software?** Yes
  - a. Who maintains the GIS software and maps?** Clerk
- 4. Personal Property software:** MIPS

**F. Zoning Information**

- 1. Does the county have zoning?** No
  - a. If so, is the zoning countywide?**
  - b. What municipalities in the county are zoned?** Allen, Ponca, Wakefield
  - c. When was zoning implemented?** N/A

**G. Contracted Services**

**1. Appraisal Services:** In House

**2. Other Services:**

**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**—Three towns reappraised, (Concord, Allen and Emerson)  
The town of Allen is removing the TERC adjustment from the previous year and the level of value is achieved. Rural residential 1 ½ story older homes are increased. The homes in Ponca that are ten years old and newer were increased.
- 2. Commercial**—Revalued convenience stores in the county. Allen metal storage buildings were increased 65%. The town of Newcastle, all properties valued under \$10,000 were increased 65% and the post office was increased.
- 3. Agricultural**— Raised Market Area 1

County 26 - Dixon

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 5,458	<b>Value</b> 475,119,170	<b>Total Growth</b> 3,663,674 (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	194	728,617	75	241,560	17	52,685	286	1,022,862	
2. Res Improv Land	1,327	6,137,000	116	777,515	297	2,431,135	1,740	9,345,650	
3. Res Improvements	1,361	61,408,415	118	5,666,755	315	21,930,115	1,794	89,005,285	
4. Res Total	1,555	68,274,032	193	6,685,830	332	24,413,935	2,080	99,373,797	835,563
% of Total	74.75	68.70	9.27	6.72	15.96	24.56	38.10	20.91	22.80
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	105	354,265	105	354,265	
8. Rec Total	0	0	0	0	105	354,265	105	354,265	0
% of Total	0.00	0.00	0.00	0.00	***	***	1.92	0.07	0.00
Res+Rec Total	1,555	68,274,032	193	6,685,830	437	24,768,200	2,185	99,728,062	835,563
% of Total	71.16	68.46	8.83	6.70	20.00	24.83	40.03	20.99	22.80

**County 26 - Dixon**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 5,458	<b>Value</b> 475,119,170	<b>Total Growth</b> 3,663,674 (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	54	103,210	11	22,485	6	44,405	71	170,100	
10. Comm Improv Land	199	620,310	20	101,600	19	119,360	238	841,270	
11. Comm Improvements	205	5,956,390	20	1,795,405	24	1,300,960	249	9,052,755	
12. Comm Total	259	6,679,910	31	1,919,490	30	1,464,725	320	10,064,125	58,975
% of Total	80.93	66.37	9.68	19.07	9.37	14.55	5.86	2.11	1.60
13. Ind UnImp Land	1	4,035	0	0	0	0	1	4,035	
14. Ind Improv Land	0	0	4	55,570	6	204,720	10	260,290	
15. Ind Improvements	0	0	4	8,513,900	6	17,511,005	10	26,024,905	
16. Ind Total	1	4,035	4	8,569,470	6	17,715,725	11	26,289,230	34,140
% of Total	9.09	0.01	36.36	32.59	54.54	67.38	0.20	5.53	0.93
Comm+Ind Total	260	6,683,945	35	10,488,960	36	19,180,450	331	36,353,355	93,115
% of Total	78.54	18.38	10.57	28.85	10.87	52.76	6.06	7.65	2.54
17. Taxable Total	1,815	74,957,977	228	17,174,790	473	43,948,650	2,516	136,081,417	928,678
% of Total	72.13	55.08	9.06	4.91	18.79	18.20	46.09	28.64	25.34

County 26 - Dixon

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	53	937,465	429,280	7	119,655	1,655
19. Commercial	9	70,610	3,875	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	60	1,057,120	430,935
19. Commercial	0	0	0	9	70,610	3,875
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>69</b>	<b>1,127,730</b>	<b>434,810</b>

Schedule III: Mineral Interest Records

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

Schedule IV: Exempt Records: Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	219	25	311	555

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	5	36,740	1,984	178,533,840	1,989	178,570,580
28. Ag-Improved Land	0	0	1	37,745	966	121,109,280	967	121,147,025
29. Ag-Improvements	5	31,895	1	185	947	39,288,068	953	39,320,148
<b>30. Ag-Total Taxable</b>							<b>2,942</b>	<b>339,037,753</b>

County 26 - Dixon

2007 County Abstract of Assessment for Real Property, Form 45

Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	0	0.000	0	0	0.000	0	
33. HomeSite Improvements	0		0	0		0	
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	5		31,895	1		185	
38. FarmSite Total							
39. Road & Ditches		0.000			0.500		
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	8.000	52,000	8	8.000	52,000	
32. HomeSite Improv Land	650	656.510	4,267,315	650	656.510	4,267,315	
33. HomeSite Improvements	648		29,432,093	648		29,432,093	1,282,766
34. HomeSite Total				656	664.510	33,751,408	
35. FarmSite UnImp Land	113	444.040	244,225	113	444.040	244,225	
36. FarmSite Impr Land	816	4,073.540	2,240,505	816	4,073.540	2,240,505	
37. FarmSite Improv	790		9,855,975	796		9,888,055	1,452,230
38. FarmSite Total				909	4,517.580	12,372,785	
39. Road & Ditches		5,365.230			5,365.730		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				1,565	10,547.820	46,124,193	2,734,996

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 26 - Dixon

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	1,964.790	3,762,575	1,964.790	3,762,575
46. 1A	0.000	0	0.000	0	2,126.550	3,859,780	2,126.550	3,859,780
47. 2A1	0.000	0	0.000	0	1,086.500	1,885,115	1,086.500	1,885,115
48. 2A	0.000	0	0.000	0	2,495.340	3,942,625	2,495.340	3,942,625
49. 3A1	0.000	0	0.000	0	2,492.140	3,551,405	2,492.140	3,551,405
50. 3A	0.000	0	0.000	0	1,208.060	1,612,815	1,208.060	1,612,815
51. 4A1	0.000	0	0.000	0	1,303.270	1,335,895	1,303.270	1,335,895
52. 4A	0.000	0	0.000	0	9.000	6,120	9.000	6,120
53. Total	0.000	0	0.000	0	12,685.650	19,956,330	12,685.650	19,956,330
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	3,609.830	6,443,650	3,609.830	6,443,650
55. 1D	0.000	0	7.570	13,320	14,862.060	26,157,230	14,869.630	26,170,550
56. 2D1	0.000	0	0.000	0	4,393.630	6,590,445	4,393.630	6,590,445
57. 2D	0.000	0	0.000	0	6,257.690	8,980,115	6,257.690	8,980,115
58. 3D1	0.000	0	0.000	0	19,884.850	28,037,645	19,884.850	28,037,645
59. 3D	0.000	0	4.750	5,370	9,783.840	11,055,755	9,788.590	11,061,125
60. 4D1	0.000	0	16.240	17,615	18,198.240	19,746,305	18,214.480	19,763,920
61. 4D	0.000	0	0.000	0	1,026.010	810,550	1,026.010	810,550
62. Total	0.000	0	28.560	36,305	78,016.150	107,821,695	78,044.710	107,858,000
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	189.660	213,385	189.660	213,385
64. 1G	0.000	0	0.000	0	1,498.430	1,609,395	1,498.430	1,609,395
65. 2G1	0.000	0	0.000	0	1,020.850	885,830	1,020.850	885,830
66. 2G	0.000	0	0.000	0	1,738.340	1,382,130	1,738.340	1,382,130
67. 3G1	0.000	0	0.000	0	1,112.070	767,320	1,112.070	767,320
68. 3G	0.000	0	0.000	0	650.840	381,255	650.840	381,255
69. 4G1	0.000	0	0.000	0	2,156.330	1,045,425	2,156.330	1,045,425
70. 4G	0.000	0	0.000	0	473.360	229,655	473.360	229,655
71. Total	0.000	0	0.000	0	8,839.880	6,514,395	8,839.880	6,514,395
72. Waste	0.000	0	0.000	0	598.330	59,220	598.330	59,220
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	28.560	36,305	100,140.010	134,351,640	100,168.570	134,387,945



County 26 - Dixon

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	1,047.070	1,774,825	1,047.070	1,774,825
46. 1A	0.000	0	0.000	0	184.330	295,860	184.330	295,860
47. 2A1	0.000	0	0.000	0	1,774.200	2,723,470	1,774.200	2,723,470
48. 2A	0.000	0	0.000	0	69.500	97,300	69.500	97,300
49. 3A1	0.000	0	0.000	0	687.400	866,125	687.400	866,125
50. 3A	0.000	0	0.000	0	47.620	56,190	47.620	56,190
51. 4A1	0.000	0	0.000	0	601.120	544,060	601.120	544,060
52. 4A	0.000	0	0.000	0	28.650	17,190	28.650	17,190
53. Total	0.000	0	0.000	0	4,439.890	6,375,020	4,439.890	6,375,020
<b>Dryland:</b>								
54. 1D1	0.000	0	7.500	11,625	3,518.110	5,453,105	3,525.610	5,464,730
55. 1D	0.000	0	6.500	9,395	12,143.870	17,548,855	12,150.370	17,558,250
56. 2D1	0.000	0	3.000	3,750	6,176.670	7,720,960	6,179.670	7,724,710
57. 2D	0.000	0	0.000	0	146.550	178,790	146.550	178,790
58. 3D1	0.000	0	0.000	0	13,503.810	15,259,305	13,503.810	15,259,305
59. 3D	0.000	0	0.000	0	3,721.360	3,368,215	3,721.360	3,368,215
60. 4D1	0.000	0	10.500	8,775	22,810.280	19,048,645	22,820.780	19,057,420
61. 4D	0.000	0	0.000	0	6,348.610	3,936,150	6,348.610	3,936,150
62. Total	0.000	0	27.500	33,545	68,369.260	72,514,025	68,396.760	72,547,570
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	275.580	254,925	275.580	254,925
64. 1G	0.000	0	0.500	460	3,628.240	3,311,130	3,628.740	3,311,590
65. 2G1	0.000	0	0.000	0	1,145.760	940,475	1,145.760	940,475
66. 2G	0.000	0	0.000	0	78.410	59,595	78.410	59,595
67. 3G1	0.000	0	0.000	0	3,673.890	2,421,235	3,673.890	2,421,235
68. 3G	0.000	0	0.000	0	716.230	393,440	716.230	393,440
69. 4G1	0.000	0	7.000	3,400	9,632.340	4,613,005	9,639.340	4,616,405
70. 4G	0.000	0	0.900	435	10,401.910	4,778,320	10,402.810	4,778,755
71. Total	0.000	0	8.400	4,295	29,552.360	16,772,125	29,560.760	16,776,420
72. Waste	0.000	0	4.500	340	5,799.140	384,590	5,803.640	384,930
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	40.400	38,180	108,160.650	96,045,760	108,201.050	96,083,940

County 26 - Dixon

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	314.240	455,645	314.240	455,645
46. 1A	0.000	0	0.000	0	1,831.320	2,563,840	1,831.320	2,563,840
47. 2A1	0.000	0	0.000	0	653.540	862,680	653.540	862,680
48. 2A	0.000	0	0.000	0	318.840	387,405	318.840	387,405
49. 3A1	0.000	0	0.000	0	1,753.990	1,903,170	1,753.990	1,903,170
50. 3A	0.000	0	0.000	0	756.020	771,145	756.020	771,145
51. 4A1	0.000	0	0.000	0	1,470.840	1,264,930	1,470.840	1,264,930
52. 4A	0.000	0	0.000	0	48.710	26,790	48.710	26,790
53. Total	0.000	0	0.000	0	7,147.500	8,235,605	7,147.500	8,235,605
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	1,110.010	1,520,725	1,110.010	1,520,725
55. 1D	0.000	0	0.000	0	9,158.870	11,723,340	9,158.870	11,723,340
56. 2D1	0.000	0	0.000	0	4,134.480	4,568,885	4,134.480	4,568,885
57. 2D	0.000	0	0.000	0	1,088.420	1,175,490	1,088.420	1,175,490
58. 3D1	0.000	0	0.000	0	10,296.550	10,811,440	10,296.550	10,811,440
59. 3D	0.000	0	0.000	0	3,266.000	2,776,105	3,266.000	2,776,105
60. 4D1	0.000	0	0.000	0	11,923.400	9,538,735	11,923.400	9,538,735
61. 4D	0.000	0	0.000	0	2,754.460	1,514,965	2,754.460	1,514,965
62. Total	0.000	0	0.000	0	43,732.190	43,629,685	43,732.190	43,629,685
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	90.560	75,030	90.560	75,030
64. 1G	0.000	0	0.000	0	2,547.560	2,063,945	2,547.560	2,063,945
65. 2G1	0.000	0	0.000	0	1,036.770	750,030	1,036.770	750,030
66. 2G	0.000	0	0.000	0	177.370	119,740	177.370	119,740
67. 3G1	0.000	0	0.000	0	2,866.050	1,678,110	2,866.050	1,678,110
68. 3G	0.000	0	0.000	0	667.440	326,905	667.440	326,905
69. 4G1	0.000	0	0.000	0	6,551.120	2,726,315	6,551.120	2,726,315
70. 4G	0.000	0	0.000	0	6,543.130	2,626,820	6,543.130	2,626,820
71. Total	0.000	0	0.000	0	20,480.000	10,366,895	20,480.000	10,366,895
72. Waste	0.000	0	0.000	0	3,264.660	207,655	3,264.660	207,655
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	74,624.350	62,439,840	74,624.350	62,439,840

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	24,273.040	34,566,955	24,273.040	34,566,955
77.Dry Land	0.000	0	56.060	69,850	190,117.600	223,965,405	190,173.660	224,035,255
78.Grass	0.000	0	8.400	4,295	58,872.240	33,653,415	58,880.640	33,657,710
79.Waste	0.000	0	4.500	340	9,662.130	651,465	9,666.630	651,805
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
<b>82.Total</b>	0.000	0	68.960	74,485	282,925.010	292,837,240	<b>282,993.970</b>	<b>292,911,725</b>

## 2007 Agricultural Land Detail

### County 26 - Dixon

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,964.790	15.49%	3,762,575	18.85%	1,915.001
1A	2,126.550	16.76%	3,859,780	19.34%	1,815.043
2A1	1,086.500	8.56%	1,885,115	9.45%	1,735.034
2A	2,495.340	19.67%	3,942,625	19.76%	1,579.995
3A1	2,492.140	19.65%	3,551,405	17.80%	1,425.042
3A	1,208.060	9.52%	1,612,815	8.08%	1,335.045
4A1	1,303.270	10.27%	1,335,895	6.69%	1,025.033
4A	9.000	0.07%	6,120	0.03%	680.000
<b>Irrigated Total</b>	<b>12,685.650</b>	<b>100.00%</b>	<b>19,956,330</b>	<b>100.00%</b>	<b>1,573.142</b>

**Dry:**

1D1	3,609.830	4.63%	6,443,650	5.97%	1,785.028
1D	14,869.630	19.05%	26,170,550	24.26%	1,760.000
2D1	4,393.630	5.63%	6,590,445	6.11%	1,500.000
2D	6,257.690	8.02%	8,980,115	8.33%	1,435.052
3D1	19,884.850	25.48%	28,037,645	25.99%	1,410.000
3D	9,788.590	12.54%	11,061,125	10.26%	1,130.001
4D1	18,214.480	23.34%	19,763,920	18.32%	1,085.066
4D	1,026.010	1.31%	810,550	0.75%	790.002
<b>Dry Total</b>	<b>78,044.710</b>	<b>100.00%</b>	<b>107,858,000</b>	<b>100.00%</b>	<b>1,382.002</b>

**Grass:**

1G1	189.660	2.15%	213,385	3.28%	1,125.092
1G	1,498.430	16.95%	1,609,395	24.71%	1,074.054
2G1	1,020.850	11.55%	885,830	13.60%	867.737
2G	1,738.340	19.66%	1,382,130	21.22%	795.086
3G1	1,112.070	12.58%	767,320	11.78%	689.992
3G	650.840	7.36%	381,255	5.85%	585.789
4G1	2,156.330	24.39%	1,045,425	16.05%	484.816
4G	473.360	5.35%	229,655	3.53%	485.159
<b>Grass Total</b>	<b>8,839.880</b>	<b>100.00%</b>	<b>6,514,395</b>	<b>100.00%</b>	<b>736.932</b>

<b>Irrigated Total</b>	<b>12,685.650</b>	<b>12.66%</b>	<b>19,956,330</b>	<b>14.85%</b>	<b>1,573.142</b>
<b>Dry Total</b>	<b>78,044.710</b>	<b>77.91%</b>	<b>107,858,000</b>	<b>80.26%</b>	<b>1,382.002</b>
<b>Grass Total</b>	<b>8,839.880</b>	<b>8.83%</b>	<b>6,514,395</b>	<b>4.85%</b>	<b>736.932</b>
Waste	598.330	0.60%	59,220	0.04%	98.975
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>100,168.570</b>	<b>100.00%</b>	<b>134,387,945</b>	<b>100.00%</b>	<b>1,341.617</b>

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

<b>Irrigated Total</b>	<b>12,685.650</b>	<b>52.26%</b>	<b>19,956,330</b>	<b>57.73%</b>	
<b>Dry Total</b>	<b>78,044.710</b>	<b>41.04%</b>	<b>107,858,000</b>	<b>48.14%</b>	
<b>Grass Total</b>	<b>8,839.880</b>	<b>15.01%</b>	<b>6,514,395</b>	<b>19.35%</b>	
Waste	598.330	6.19%	59,220	9.09%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>100,168.570</b>	<b>35.40%</b>	<b>134,387,945</b>	<b>45.88%</b>	

## 2007 Agricultural Land Detail

### County 26 - Dixon

Market Area: 2

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,047.070	23.58%	1,774,825	27.84%	1,695.039
1A	184.330	4.15%	295,860	4.64%	1,605.056
2A1	1,774.200	39.96%	2,723,470	42.72%	1,535.041
2A	69.500	1.57%	97,300	1.53%	1,400.000
3A1	687.400	15.48%	866,125	13.59%	1,260.001
3A	47.620	1.07%	56,190	0.88%	1,179.966
4A1	601.120	13.54%	544,060	8.53%	905.077
4A	28.650	0.65%	17,190	0.27%	600.000
<b>Irrigated Total</b>	<b>4,439.890</b>	<b>100.00%</b>	<b>6,375,020</b>	<b>100.00%</b>	<b>1,435.850</b>
<b>Dry:</b>					
1D1	3,525.610	5.15%	5,464,730	7.53%	1,550.009
1D	12,150.370	17.76%	17,558,250	24.20%	1,445.079
2D1	6,179.670	9.04%	7,724,710	10.65%	1,250.019
2D	146.550	0.21%	178,790	0.25%	1,219.993
3D1	13,503.810	19.74%	15,259,305	21.03%	1,129.999
3D	3,721.360	5.44%	3,368,215	4.64%	905.103
4D1	22,820.780	33.37%	19,057,420	26.27%	835.090
4D	6,348.610	9.28%	3,936,150	5.43%	620.001
<b>Dry Total</b>	<b>68,396.760</b>	<b>100.00%</b>	<b>72,547,570</b>	<b>100.00%</b>	<b>1,060.687</b>
<b>Grass:</b>					
1G1	275.580	0.93%	254,925	1.52%	925.048
1G	3,628.740	12.28%	3,311,590	19.74%	912.600
2G1	1,145.760	3.88%	940,475	5.61%	820.830
2G	78.410	0.27%	59,595	0.36%	760.043
3G1	3,673.890	12.43%	2,421,235	14.43%	659.038
3G	716.230	2.42%	393,440	2.35%	549.320
4G1	9,639.340	32.61%	4,616,405	27.52%	478.912
4G	10,402.810	35.19%	4,778,755	28.48%	459.371
<b>Grass Total</b>	<b>29,560.760</b>	<b>100.00%</b>	<b>16,776,420</b>	<b>100.00%</b>	<b>567.523</b>
<b>Irrigated Total</b>	<b>4,439.890</b>	<b>4.10%</b>	<b>6,375,020</b>	<b>6.63%</b>	<b>1,435.850</b>
<b>Dry Total</b>	<b>68,396.760</b>	<b>63.21%</b>	<b>72,547,570</b>	<b>75.50%</b>	<b>1,060.687</b>
<b>Grass Total</b>	<b>29,560.760</b>	<b>27.32%</b>	<b>16,776,420</b>	<b>17.46%</b>	<b>567.523</b>
Waste	5,803.640	5.36%	384,930	0.40%	66.325
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>108,201.050</b>	<b>100.00%</b>	<b>96,083,940</b>	<b>100.00%</b>	<b>888.013</b>

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

<b>Irrigated Total</b>	<b>4,439.890</b>	<b>18.29%</b>	<b>6,375,020</b>	<b>18.44%</b>	
<b>Dry Total</b>	<b>68,396.760</b>	<b>35.97%</b>	<b>72,547,570</b>	<b>32.38%</b>	
<b>Grass Total</b>	<b>29,560.760</b>	<b>50.20%</b>	<b>16,776,420</b>	<b>49.84%</b>	
Waste	5,803.640	60.04%	384,930	59.06%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>108,201.050</b>	<b>38.23%</b>	<b>96,083,940</b>	<b>32.80%</b>	

## 2007 Agricultural Land Detail

### County 26 - Dixon

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	314.240	4.40%	455,645	5.53%	1,449.990
1A	1,831.320	25.62%	2,563,840	31.13%	1,399.995
2A1	653.540	9.14%	862,680	10.48%	1,320.011
2A	318.840	4.46%	387,405	4.70%	1,215.045
3A1	1,753.990	24.54%	1,903,170	23.11%	1,085.051
3A	756.020	10.58%	771,145	9.36%	1,020.006
4A1	1,470.840	20.58%	1,264,930	15.36%	860.005
4A	48.710	0.68%	26,790	0.33%	549.989
<b>Irrigated Total</b>	<b>7,147.500</b>	<b>100.00%</b>	<b>8,235,605</b>	<b>100.00%</b>	<b>1,152.235</b>

**Dry:**

1D1	1,110.010	2.54%	1,520,725	3.49%	1,370.010
1D	9,158.870	20.94%	11,723,340	26.87%	1,279.998
2D1	4,134.480	9.45%	4,568,885	10.47%	1,105.068
2D	1,088.420	2.49%	1,175,490	2.69%	1,079.996
3D1	10,296.550	23.54%	10,811,440	24.78%	1,050.006
3D	3,266.000	7.47%	2,776,105	6.36%	850.001
4D1	11,923.400	27.26%	9,538,735	21.86%	800.001
4D	2,754.460	6.30%	1,514,965	3.47%	550.004
<b>Dry Total</b>	<b>43,732.190</b>	<b>100.00%</b>	<b>43,629,685</b>	<b>100.00%</b>	<b>997.656</b>

**Grass:**

1G1	90.560	0.44%	75,030	0.72%	828.511
1G	2,547.560	12.44%	2,063,945	19.91%	810.165
2G1	1,036.770	5.06%	750,030	7.23%	723.429
2G	177.370	0.87%	119,740	1.16%	675.085
3G1	2,866.050	13.99%	1,678,110	16.19%	585.513
3G	667.440	3.26%	326,905	3.15%	489.789
4G1	6,551.120	31.99%	2,726,315	26.30%	416.160
4G	6,543.130	31.95%	2,626,820	25.34%	401.462
<b>Grass Total</b>	<b>20,480.000</b>	<b>100.00%</b>	<b>10,366,895</b>	<b>100.00%</b>	<b>506.196</b>

<b>Irrigated Total</b>	<b>7,147.500</b>	<b>9.58%</b>	<b>8,235,605</b>	<b>13.19%</b>	<b>1,152.235</b>
<b>Dry Total</b>	<b>43,732.190</b>	<b>58.60%</b>	<b>43,629,685</b>	<b>69.87%</b>	<b>997.656</b>
<b>Grass Total</b>	<b>20,480.000</b>	<b>27.44%</b>	<b>10,366,895</b>	<b>16.60%</b>	<b>506.196</b>
Waste	3,264.660	4.37%	207,655	0.33%	63.606
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>74,624.350</b>	<b>100.00%</b>	<b>62,439,840</b>	<b>100.00%</b>	<b>836.722</b>

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

<b>Irrigated Total</b>	<b>7,147.500</b>	<b>29.45%</b>	<b>8,235,605</b>	<b>23.83%</b>	
<b>Dry Total</b>	<b>43,732.190</b>	<b>23.00%</b>	<b>43,629,685</b>	<b>19.47%</b>	
<b>Grass Total</b>	<b>20,480.000</b>	<b>34.78%</b>	<b>10,366,895</b>	<b>30.80%</b>	
Waste	3,264.660	33.77%	207,655	31.86%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>74,624.350</b>	<b>26.37%</b>	<b>62,439,840</b>	<b>21.32%</b>	

## 2007 Agricultural Land Detail

### County 26 - Dixon

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	0.000	0	24,273.040	34,566,955
Dry	0.000	0	56.060	69,850	190,117.600	223,965,405
Grass	0.000	0	8.400	4,295	58,872.240	33,653,415
Waste	0.000	0	4.500	340	9,662.130	651,465
Other	0.000	0	0.000	0	0.000	0
Exempt	0.000	0	0.000	0	0.000	0
<b>Total</b>	<b>0.000</b>	<b>0</b>	<b>68.960</b>	<b>74,485</b>	<b>282,925.010</b>	<b>292,837,240</b>

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	24,273.040	34,566,955	24,273.040	8.58%	34,566,955	11.80%	1,424.088
Dry	190,173.660	224,035,255	190,173.660	67.20%	224,035,255	76.49%	1,178.056
Grass	58,880.640	33,657,710	58,880.640	20.81%	33,657,710	11.49%	571.626
Waste	9,666.630	651,805	9,666.630	3.42%	651,805	0.22%	67.428
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
<b>Total</b>	<b>282,993.970</b>	<b>292,911,725</b>	<b>282,993.970</b>	<b>100.00%</b>	<b>292,911,725</b>	<b>100.00%</b>	<b>1,035.045</b>

\* Department of Property Assessment & Taxation Calculates

# **AMY WATCHORN DIXON COUNTY ASSESSOR**

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**302 3<sup>RD</sup> ST**

**PO BOX 369**

**PONCA, NE 68770**

**PHONE: (402) 755-5601**

**FAX: (402) 755-5650**

## **DIXON COUNTY 2006 3 YEAR PLAN OF ASSESSMENT**

Purpose – Submit plan to the County Board of Equalization and the Department Of Property Assessment & Taxation on or before September 1

### **GENERAL DESCRIPTION OF THE COUNTY**

In 2006 Dixon County has a total of 6097 parcels, of that approximately 6% are commercial and approximately industrial, 9% are exempt, approximately 35% are residential and 50% are agricultural. 703 Personal property schedules were filed in the county this year and 289 Homesteads Applications were accepted. Dixon County's total valuation for 2006 is 473,844,855 .

### **BUDGET**

2006 General Budget = \$88,949.05

(Salaries for one clerk, county deputy and the county assessor salary, office supplies, mileage, schooling, postage, misc.)

2006 Reappraisal Budget = 39,862.00

(One clerks salary, postage, computer expense, mileage, schooling, dues, and supplies, GIS)

### **RESPONSIBILITES**

The office currently has 3 employees besides myself. The Deputy Assessor/Appraiser position is currently open. This positions duties include: filling out the green sheets, assists with pickup work, enters information in the CAMA system, prices out buildings using the Marshall & Swift pricing, she also prices out the commercial property and also assisting with personal property and homestead filings.

The three clerks work 5 days a week. One of the clerks handles all transfer statements, land splits and keeps the cadastral maps current, as well as keeping the property record cards current. These duties are done as soon as the paperwork is received from the County Clerk's Office. This clerk is also responsible for the GIS system. She also assists with personal property and homesteads.

The other clerk handles the majority of the personal property and homestead filings. The clerk handles the majority of phone calls and faxes that come into the office.



As the Assessor I file all reports when they are due following the statutes, Assist with pickup work, enter information into the CAMA system, price out improvements, and calculate depreciation percentages for improvements. I and one of my staff do all the data collection and physically inspect property as needed. We perform sales ratio studies in-house as well as doing our own modeling for depreciation tables. We use the cost approach and get our depreciations from the market. I also calculate all valuation changes for agland, residential and commercial properties. We currently have our administrative and cama packages with MIPS. We do not have any other contracts for pickup work or appraisal services.

All the staff in the office is able to assist the taxpayer with any questions or concerns they may have. We have developed sales books, which are helpful to both the taxpayers and appraisers who come into our office. Along with the valuation notices that were sent out, we sent a flyer for land sales and rural homes. This seemed to be a very helpful tool for getting information to people who may not come in the office informed of what the market is in their town. We make an effort to make the public feel comfortable when they come into our office and are very honest with them about what is going on with them and their values. I believe this has helped a great deal during protest time. I also think this is the reason we have relatively few protest. We attempt to talk to every taxpayer requesting a protest form. We show them how there values were arrived at and many times they don't protest because we have shown them why their value changed and what the changes were based upon. Our hope is that they leave the office more informed about what this office does and why these things have to be done.

### **GENERAL DESCRIPTION**

SEE ATTACHED REPORT 2006COUNTY ABSTRACT OF ASSESSMENT FOR REAL PROPERTY IN DIXON COUNTY.

### **RESIDENTIAL**

Dixon County had a complete residential reappraisal in 1997 using 1996 Marshall & Swift pricing. Since that time we have revalued the majority of our towns to meet the changing trends in the market.

We will continue to use the CAMA system to reappraise our towns as needed. Currently the median in our towns look pretty good, we will continue to monitor this and make the changes necessary to improve our assessment practices. We plan to value lots using the square foot method at the same time we revalue the town so we can have a more accurate picture of the properties true market value. The CAMA pricing being used on all the houses is 6-1- 2005 from this year on.

2006 – Put Emerson (230) & Allen (255) on CAMA pricing

2007 – Appraisal maintenance

2008 – Review city of Ponca (550)

2009 – Review Concord, Dixon, Maskell

### **COMMERCIAL**

A complete reappraisal of commercial properties was completed in 1999 by the Assessor's office staff. Industrial properties were reappraised in 2001. Pricing was done on the 1999 Marshall & Swift computer program. Final valuation is by the sales comparison approach. Income and expense data was gathered but there was insufficient

rental information to utilize the income approach to value. Commercial properties will continue to be monitored and adjustments made when deemed necessary by the market. We now have CAMA 2000 pricing available and each town will be repriced as the market reflects the need for change.

- 2006 – Appraisal maintenance
- 2007 – Appraisal maintenance
- 2008 – Appraisal maintenance
- 2009 – Appraisal maintenance

## **AGRICULTURAL**

Rural residences were reappraised in 1997 and updated in 2005 using 2000 Marshall & Swift computer pricing. We are also studying the market to see how distance from pavement, towns etc. are impacting rural sales. Site values will continue to be studied.

Agricultural land will continue to be reviewed annually as will the current market areas, for changes in the market. We no longer go to the FSA office to review land use changes, we will begin getting their CD's and using the GIS to update each year of land use changes. Land use changes, which we are made aware of or discover will be treated as pick up work and revalued for the year the change occurred. We also will continue to study market area lines to ensure they are appropriate for current sales.

- 2006 – FSA Office, GIS land uses & Monitor market by LCG
- 2007 – Monitor market by LCG
- 2008 – Monitor market by LCG
- 2009 – Monitor market by LCG

## **SALES REVIEW**

Dixon County currently reviews all sales by sending a verification form to the buyer in a self- addressed stamp envelope. We have also contacted the seller, realtor, or physically inspected the property sold if we need more information than we were able to obtain from the buyer. We have approximately an 85% return on our verification form.

## **CONCLUSION**

We purchased a GIS system for the county in late 2004. This has taken a majority of one of my Clerk's time for about a year. We feel this will make our office more efficient and accurate when completed. Also, it will make it much easier to get the taxpayer current maps. Once all the information is put into the GIS system and the CAMA system we will be looking at the costs for go on line with our information. While this may not be feasible for some time, it is a goal to have the information available on line as soon as we are able. Each year our office reviews all statistical information to ensure that our values are within the acceptable ranges. We will also try to improve our PRD & COD on all types of property each year. We use a good deal of our sales throwing out only the sales we feel are not arms length transactions. This office does everything in-house with the number of employees that we have, we do all the TERC Appeal, County Board of

Equalization Meetings, prepare tax lists, consolidate levies, etc. We also have exceeded the educational hours required every year since they were enacted. I find this report to be absolutely ridiculous, and a total waste of my time. The items DPAT has asked for in the new 3 year plan can be found in the Assessor's survey, Abstract and Reports and Opinions, to regurgitate them into this report instead of using them as an attachment is busy work.

Sincerely,

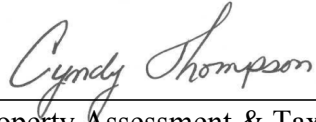
Amy Watchorn  
Dixon County Assessor

## 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 Dixon County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 8242.

Dated this 9th day of April, 2007.

  
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Property Assessment & Taxation