

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

30 Fillmore

Residential Real Property - Current

Number of Sales		188	COD	4.99
Total Sales Price	\$	10098811	PRD	101.32
Total Adj. Sales Price	\$	10091311	COV	12.27
Total Assessed Value	\$	10083525	STD	12.42
Avg. Adj. Sales Price	\$	53677.19	Avg. Abs. Dev.	4.96
Avg. Assessed Value	\$	53635.77	Min	42.00
Median		99.34	Max	180.77
Wgt. Mean		99.92	95% Median C.I.	98.91 to 99.60
Mean		101.24	95% Wgt. Mean C.I.	99.02 to 100.82
			95% Mean C.I.	99.47 to 103.02
% of Value of the Class of all Real Property Value in the County				19.51
% of Records Sold in the Study Period				7.39
% of Value Sold in the Study Period				7.59
Average Assessed Value of the Base				52,189

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	188	99.34	4.99	101.32
2006	162	99.11	16.73	104.39
2005	176	99.07	21.75	110.78
2004	193	99.67	21.55	111.73
2003	197	100	13.31	106.12
2002	188	99	13.8	102.4
2001	195	100	7.17	101.1

2007 Commission Summary

30 Fillmore

Commercial Real Property - Current

Number of Sales		28	COD	12.16
Total Sales Price	\$	1501850	PRD	101.25
Total Adj. Sales Price	\$	1464950	COV	20.69
Total Assessed Value	\$	1375240	STD	19.66
Avg. Adj. Sales Price	\$	52319.64	Avg. Abs. Dev.	11.96
Avg. Assessed Value	\$	49115.71	Min	46.67
Median		98.36	Max	151.81
Wgt. Mean		93.88	95% Median C.I.	94.14 to 100.00
Mean		95.05	95% Wgt. Mean C.I.	87.89 to 99.87
			95% Mean C.I.	87.42 to 102.67
% of Value of the Class of all Real Property Value in the County				5.74
% of Records Sold in the Study Period				5.14
% of Value Sold in the Study Period				3.52
Average Assessed Value of the Base				71,715

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	28	98.36	12.16	101.25
2006	24	98.29	12.82	101.63
2005	19	99.54	9.32	101.79
2004	19	98.35	7.20	100.17
2003	28	95	20.45	97.86
2002	39	97	15.09	97.95
2001	43	98	14.41	103.14

2007 Commission Summary

30 Fillmore

Agricultural Land - Current

Number of Sales	52	COD	14.72
Total Sales Price	\$ 11784895	PRD	108.03
Total Adj. Sales Price	\$ 11664095	COV	24.50
Total Assessed Value	\$ 8007510	STD	18.17
Avg. Adj. Sales Price	\$ 224309.52	Avg. Abs. Dev.	10.82
Avg. Assessed Value	\$ 153990.58	Min	41.47
Median	73.52	Max	169.66
Wgt. Mean	68.65	95% Median C.I.	69.56 to 77.98
Mean	74.17	95% Wgt. Mean C.I.	64.23 to 73.07
		95% Mean C.I.	69.23 to 79.10
% of Value of the Class of all Real Property Value in the County			76.05
% of Records Sold in the Study Period			1.54
% of Value Sold in the Study Period			2.97
Average Assessed Value of the Base			153,467

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2007	52	73.52	14.72	108.03
2006	75	75.83	13.05	104.61
2005	105	77.03	11.75	103.15
2004	89	76.94	12.61	101.77
2003	76	77	16.53	100.07
2002	63	74	14.31	102.61
2001	78	76	15.45	100.77

2007 Opinions of the Property Tax Administrator for Fillmore County

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

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Fillmore County is 99% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Fillmore County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

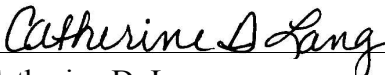
It is my opinion that the level of value of the class of commercial real property in Fillmore County is 98% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Fillmore County is in compliance with generally accepted mass appraisal practices.

Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Fillmore County is 74% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Fillmore County is not in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.





Catherine D. Lang
Property Tax Administrator

**2007 Correlation Section
for Fillmore County**

Residential Real Property

I. Correlation

RESIDENTIAL: Analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range. Analysis of the qualified residential statistics indicates that all valuation subclasses with a sufficient number of sales are within the acceptable range. The coefficient of dispersion and price related differential are within the acceptable range; indicating this class of property has been valued uniformly and proportionately.

The percent change in assessed value is higher in the sales file than in the abstract comparison. Six sales were removed from the qualified sales file because of substantial changes after the sale. This occurrence may have overstated the amount of actual change in the sales file. The change between the preliminary statistics and the Reports and Opinion statistics appears to be consistent with the assessment actions reported by the County for the residential class of property. The presented statistics support an acceptable level of value that is best indicated by the median measure of central tendency.

**2007 Correlation Section
for Fillmore County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2007	283	188	66.43
2006	266	162	60.9
2005	233	176	75.54
2004	243	193	79.42
2003	270	207	76.67
2002	270	198	73.33
2001	277	205	74.01

RESIDENTIAL: Table II is indicative that the County has utilized an acceptable portion of the available sales and that the measurement of the class of property was done with all available arm's length sales.

**2007 Correlation Section
for Fillmore County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2007 Correlation Section
for Fillmore County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	98.88	4.22	103.05	99.34
2006	94.88	8.63	103.07	99.11
2005	99.00	0.17	99.17	99.07
2004	99.68	0.36	100.04	99.67
2003	98	4.56	102.47	100
2002	99	-0.01	98.99	99
2001	99	1.18	100.17	100

RESIDENTIAL: The relationship between the trended preliminary ratio and the R&O ratio suggests the assessment practices are applied to the sales file and population in a similar manner.

**2007 Correlation Section
for Fillmore County**

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

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

Comparison of Average Value Changes

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

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

**2007 Correlation Section
for Fillmore County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
8.36	2007	4.22
9.76	2006	8.63
0.49	2005	0.17
0.53	2004	0.36
10.11	2003	4.56
0	2002	-0.01
2.81	2001	1.18

RESIDENTIAL: The percent change in assessed value is higher in the sales file than in the abstract comparison. Six sales were removed from the qualified sales file because of substantial changes after the sale. This occurrence may have overstated the amount of actual change in the sales file.

2007 Correlation Section for Fillmore County

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

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

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

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

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

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

**2007 Correlation Section
for Fillmore County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	99.34	99.92	101.24

RESIDENTIAL: Table V shows the mean is above the acceptable range, while the other measures of central tendency are within the acceptable range.

**2007 Correlation Section
for Fillmore County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	4.99	101.32
Difference	0	0

RESIDENTIAL: The coefficient of dispersion and price related differential are within the acceptable range; indicating this class of property has been valued uniformly and proportionately.

**2007 Correlation Section
for Fillmore County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	194	188	-6
Median	98.88	99.34	0.46
Wgt. Mean	94.86	99.92	5.06
Mean	104.25	101.24	-3.01
COD	19.14	4.99	-14.15
PRD	109.91	101.32	-8.59
Min Sales Ratio	42.00	42.00	0
Max Sales Ratio	454.75	180.77	-273.98

RESIDENTIAL: The change between the preliminary statistics and the Reports and Opinion statistics appears to be consistent with the assessment actions reported by the County for this class of property. The difference in the number of qualified sales is a result of sales sustaining substantial physical changes for 2007 and being removed from the qualified sales roster.

**2007 Correlation Section
for Fillmore County**

Commerical Real Property

I. Correlation

COMMERCIAL: There were no reported assessment actions to the commercial class of property for 2007, and the following tables reflect that report. The coefficient of dispersion and price related differential are within the acceptable range; indicating this class of property has been valued uniformly and proportionately.

Comparison of the percent change in the sales file to the percent change in assessed value in the abstract shows a significant difference between the two. The increase in the abstract is attributable to a Tax Increment Finance parcel that now became taxable adding significant value to the abstract for 2007. It is considered that the County values sold and unsold parcels similarly. Analysis of the measure of central tendency statistics supports a level of value within the acceptable range, best measured by the median measure of central tendency.

**2007 Correlation Section
for Fillmore County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2007	47	28	59.57
2006	48	24	50
2005	55	19	34.55
2004	55	19	34.55
2003	60	28	46.67
2002	65	39	60
2001	88	44	50

COMMERCIAL: Table II is indicative that the County has utilized an acceptable portion of the available sales and that the measurement of the class of property was done with all available arm's length sales.

**2007 Correlation Section
for Fillmore County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2007 Correlation Section
for Fillmore County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	98.31	4.57	102.8	98.36
2006	97.95	2.22	100.12	98.29
2005	99.54	0.64	100.18	99.54
2004	80.00	16.8	93.44	98.35
2003	92	1.13	93.04	95
2002	97	1.41	98.37	97
2001	96	7.15	102.86	97

COMMERCIAL: The relationship between the trended preliminary ratio and the R&O ratio suggests the assessment practices are applied to the sales file and population in a similar manner.

**2007 Correlation Section
for Fillmore County**

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

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

Comparison of Average Value Changes

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

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

**2007 Correlation Section
for Fillmore County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
0.7	2007	4.57
4.81	2006	2.22
0	2005	0.64
-12.32	2004	16.8
0	2003	1.13
0	2002	1.41
7.59	2001	7.15

COMMERCIAL: Comparison of the percent change in the sales file to the percent change in assessed value in the abstract shows a significant difference between the two. The increase in the abstract is attributable to a Tax Increment Finance parcel that now became taxable adding significant value to the abstract for 2007. It is considered that the County values sold and unsold parcels similarly.

2007 Correlation Section for Fillmore County

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

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

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

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

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

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

**2007 Correlation Section
for Fillmore County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	98.36	93.88	95.05

COMMERCIAL: The three measures of central tendency are within the acceptable range, suggesting the level of value for this class of property is within the acceptable range.

**2007 Correlation Section
for Fillmore County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	12.16	101.25
Difference	0	0

COMMERCIAL: The coefficient of dispersion and price related differential are within the acceptable range; indicating this class of property has been valued uniformly and proportionately.

**2007 Correlation Section
for Fillmore County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	29	28	-1
Median	98.31	98.36	0.05
Wgt. Mean	93.54	93.88	0.34
Mean	93.86	95.05	1.19
COD	13.07	12.16	-0.91
PRD	100.34	101.25	0.91
Min Sales Ratio	46.67	46.67	0
Max Sales Ratio	151.81	151.81	0

COMMERCIAL: One sale removed between the preliminary and final statistics is responsible for the difference. There were no assessment actions to this class of property for 2007.

**2007 Correlation Section
for Fillmore County**

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: Analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range. Analysis of the qualified unimproved agricultural statistics indicates that the level of value is also within the acceptable range for the two market areas represented by a sufficient number of sales. The coefficient of dispersion is within the range and the price related differential is outside of the acceptable range. A further analysis shows no large dollar sales or outlier ratios are strongly influencing this statistic, indicating possible regressivity in agricultural land assessments.

The sales utilization statistics indicate that Fillmore County has utilized a reasonable portion of available sales. Several sales initially coded as qualified sales have since been removed from the qualified sales file because irrigation was added after the sale. This has created the appearance of a low usability percentage. There were minimal assessment actions to this class for 2007, which correlates closely with the minimal differences in tables III, IV, and VII. These statistics support an acceptable level of value best indicated by the median measure of central tendency.

**2007 Correlation Section
for Fillmore County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2007	222	52	23.42
2006	216	75	34.72
2005	246	105	42.68
2004	219	89	40.64
2003	209	76	36.36
2002	159	67	42.14
2001	164	78	47.56

AGRICULTURAL UNIMPROVED: The lower percentage of sales used by the county is primarily because of the removal of the substantially changed sales from the qualified sales file as directed by the Department. It should be considered that the County has utilized an acceptable portion of the available sales.

**2007 Correlation Section
for Fillmore County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2007 Correlation Section
for Fillmore County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	74.24	0.85	74.87	73.52
2006	75.21	1.56	76.38	75.83
2005	74.95	2.31	76.68	77.03
2004	76.94	0.38	77.23	76.94
2003	71	8.36	76.94	77
2002	74	0.26	74.19	74
2001	73	-0.15	72.89	76

AGRICULTURAL UNIMPROVED: The relationship between the trended preliminary ratio and the R&O ratio suggests the assessment practices are applied to the sales file and population in a similar manner.

**2007 Correlation Section
for Fillmore County**

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

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

Comparison of Average Value Changes

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

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

**2007 Correlation Section
for Fillmore County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
-1.23	2007	0.85
0.8	2006	1.56
2.56	2005	2.31
0	2004	0.38
7.35	2003	8.36
0.07	2002	0.26
2.78	2001	-0.15

AGRICULTURAL UNIMPROVED: The percent change in assessed value for both sold and unsold properties is similar and suggests the statistical representations calculated from the sales file are an accurate measure of the population. The increase in assessed value of the population is attributable to the addition of irrigated acres as a result of the land use study performed by the County.

2007 Correlation Section for Fillmore County

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

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

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

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

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

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

**2007 Correlation Section
for Fillmore County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	73.52	68.65	74.17

AGRICULTURAL UNIMPROVED: The three measures of central tendency are within the acceptable range, suggesting the level of value for this class of property is within the acceptable range.

**2007 Correlation Section
for Fillmore County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	14.72	108.03
Difference	0	5.03

AGRICULTURAL UNIMPROVED: The coefficient of dispersion is within the range and the price related differential is outside of the acceptable range. A further analysis shows no large dollar sales or outlier ratios are strongly influencing this statistic, indicating possible regressivity in agricultural land assessments.

**2007 Correlation Section
for Fillmore County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	54	52	-2
Median	74.24	73.52	-0.72
Wgt. Mean	68.70	68.65	-0.05
Mean	74.00	74.17	0.17
COD	14.73	14.72	-0.01
PRD	107.72	108.03	0.31
Min Sales Ratio	40.82	41.47	0.65
Max Sales Ratio	168.53	169.66	1.13

AGRICULTURAL UNIMPROVED: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for this class of property. The assessment actions reported slight reductions to dry land values in Market Area Two. The difference in the number of qualified sales is a result of sales sustaining substantial physical changes for 2007 and being removed from the qualified sales roster.

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

30 Fillmore

	2006 CTL County Total	2007 Form 45 County Total	Value Difference (2007 Form 45 - 2006 CTL)	Percent Change	2007 Growth (New Construction Value)	% Change excl. Growth
1. Residential	125,577,437	132,781,154	7,203,717	5.74	1,905,115	4.22
2. Recreational	39,165	39,165	0	0	0	0
3. Ag-Homesite Land, Ag-Res Dwellings	32,806,105	33,084,665	278,560	0.85	*-----	0.85
4. Total Residential (sum lines 1-3)	158,422,707	165,904,984	7,482,277	4.72	1,905,115	3.52
5. Commercial	33,029,615	34,830,834	1,801,219	5.45	674,435	3.41
6. Industrial	3,702,475	4,254,095	551,620	14.9	0	14.9
7. Ag-Farmsite Land, Outbuildings	28,177,389	28,836,601	659,212	2.34	983,645	-1.15
8. Minerals	0	0	0	0	0	0
9. Total Commercial (sum lines 5-8)	64,909,479	67,921,530	3,012,051	4.64	1,237,830	2.73
10. Total Non-Agland Real Property	223,332,186	233,826,514	10,494,328	4.7	3,563,195	3.1
11. Irrigated	334,214,050	345,026,175	10,812,125	3.24		
12. Dryland	110,808,595	104,330,700	-6,477,895	-5.85		
13. Grassland	10,364,820	10,068,245	-296,575	-2.86		
14. Wasteland	183,830	185,410	1,580	0.86		
15. Other Agland	573,530	411,190	-162,340	-28.31		
16. Total Agricultural Land	456,144,825	460,021,720	3,876,895	0.85		
17. Total Value of All Real Property (Locally Assessed)	679,477,011	693,854,834	14,377,823	2.12	3,563,195	1.59

*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

NUMBER of Sales:	188	MEDIAN:	99	COV:	12.27	95% Median C.I.:	98.91 to 99.60	(! : Derived)
TOTAL Sales Price:	10,098,811	WGT. MEAN:	100	STD:	12.42	95% Wgt. Mean C.I.:	99.02 to 100.82	
TOTAL Adj.Sales Price:	10,091,311	MEAN:	101	AVG.ABS.DEV:	4.96	95% Mean C.I.:	99.47 to 103.02	
TOTAL Assessed Value:	10,083,525							
AVG. Adj. Sales Price:	53,677	COD:	4.99	MAX Sales Ratio:	180.77			
AVG. Assessed Value:	53,635	PRD:	101.32	MIN Sales Ratio:	42.00			

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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	16	99.01	101.74	100.94	3.52	100.79	97.58	117.56	98.25 to 100.36	49,156	49,620
10/01/04 TO 12/31/04	16	99.77	103.70	100.66	5.72	103.02	96.14	140.58	97.86 to 102.92	29,084	29,275
01/01/05 TO 03/31/05	20	99.70	101.32	100.81	3.02	100.51	96.40	121.26	98.88 to 101.08	61,300	61,797
04/01/05 TO 06/30/05	31	99.68	101.11	100.24	6.59	100.87	42.00	144.25	98.58 to 101.49	42,510	42,613
07/01/05 TO 09/30/05	32	99.34	100.90	99.84	2.55	101.06	95.54	124.52	98.82 to 99.81	58,181	58,088
10/01/05 TO 12/31/05	26	99.07	99.23	99.52	1.00	99.70	95.48	102.75	98.47 to 99.70	55,230	54,967
01/01/06 TO 03/31/06	17	98.70	99.10	99.42	3.20	99.68	83.57	120.69	97.36 to 99.52	47,750	47,471
04/01/06 TO 06/30/06	30	99.39	103.08	99.23	11.90	103.88	51.75	180.77	98.33 to 100.75	72,870	72,307
<u>Study Years</u>											
07/01/04 TO 06/30/05	83	99.63	101.78	100.62	4.98	101.15	42.00	144.25	98.98 to 99.86	45,731	46,015
07/01/05 TO 06/30/06	105	99.16	100.82	99.50	4.97	101.32	51.75	180.77	98.79 to 99.52	59,958	59,659
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	109	99.43	100.64	100.06	3.44	100.58	42.00	144.25	98.97 to 99.70	53,592	53,623
<u>ALL</u>											
	188	99.34	101.24	99.92	4.99	101.32	42.00	180.77	98.91 to 99.60	53,677	53,635

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
EXETER	21	99.39	99.91	99.62	1.58	100.29	96.72	110.80	98.60 to 100.09	52,800	52,598
FAIRMONT	23	99.63	102.79	100.04	4.42	102.74	96.14	140.58	98.70 to 100.70	33,458	33,472
GENEVA	90	99.51	102.30	100.46	6.44	101.83	51.75	180.77	98.89 to 99.85	54,446	54,699
GRAFTON	4	98.85	98.81	99.44	0.64	99.37	97.58	99.97	N/A	69,875	69,482
MILLIGAN	11	99.57	94.54	98.84	6.41	95.65	42.00	103.75	97.58 to 101.08	45,281	44,756
OHIOWA	6	97.66	98.10	97.74	1.50	100.37	96.40	100.50	96.40 to 100.50	11,375	11,117
RURAL	13	99.14	101.58	99.51	4.93	102.08	94.08	121.26	95.19 to 101.58	129,384	128,748
SHICKLEY	19	98.73	100.92	98.77	3.48	102.18	93.85	144.25	97.94 to 99.68	40,994	40,488
STRANG	1	102.92	102.92	102.92			102.92	102.92	N/A	6,000	6,175
<u>ALL</u>											
	188	99.34	101.24	99.92	4.99	101.32	42.00	180.77	98.91 to 99.60	53,677	53,635

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	174	99.39	101.23	100.01	5.02	101.22	42.00	180.77	98.91 to 99.63	47,763	47,770
2	2	99.09	99.09	99.04	0.21	100.04	98.88	99.29	N/A	124,250	123,060
3	12	99.30	101.81	99.57	5.31	102.24	94.08	121.26	95.19 to 101.58	127,666	127,117
<u>ALL</u>											
	188	99.34	101.24	99.92	4.99	101.32	42.00	180.77	98.91 to 99.60	53,677	53,635

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:	188	MEDIAN:	99	COV:	12.27	95% Median C.I.:	98.91 to 99.60	(! : Derived)
TOTAL Sales Price:	10,098,811	WGT. MEAN:	100	STD:	12.42	95% Wgt. Mean C.I.:	99.02 to 100.82	
TOTAL Adj.Sales Price:	10,091,311	MEAN:	101	AVG.ABS.DEV:	4.96	95% Mean C.I.:	99.47 to 103.02	
TOTAL Assessed Value:	10,083,525							
AVG. Adj. Sales Price:	53,677	COD:	4.99	MAX Sales Ratio:	180.77			
AVG. Assessed Value:	53,635	PRD:	101.32	MIN Sales Ratio:	42.00			

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	186	99.34	101.53	99.94	4.69	101.59	51.75	180.77	98.91 to 99.60	54,232	54,199
2	2	75.13	75.13	60.36	44.10	124.47	42.00	108.26	N/A	2,075	1,252
____ALL____											
	188	99.34	101.24	99.92	4.99	101.32	42.00	180.77	98.91 to 99.60	53,677	53,635

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	182	99.40	101.60	99.99	4.81	101.61	42.00	180.77	98.97 to 99.63	55,123	55,117
06											
07	6	96.27	90.37	88.59	9.81	102.00	51.75	103.52	51.75 to 103.52	9,814	8,695
____ALL____											
	188	99.34	101.24	99.92	4.99	101.32	42.00	180.77	98.91 to 99.60	53,677	53,635

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
18-0002	5	98.41	98.13	97.94	1.37	100.20	95.19	99.97	N/A	126,000	123,400
30-0001	33	99.40	98.17	99.65	3.22	98.51	42.00	110.80	98.60 to 99.93	55,663	55,470
30-0025	126	99.46	102.18	100.31	5.75	101.86	51.75	180.77	98.91 to 99.75	51,829	51,989
30-0054	22	98.79	101.47	99.29	4.29	102.20	93.85	144.25	97.94 to 99.68	47,494	47,155
48-0303											
76-0068											
85-0047											
85-0094	2	98.58	98.58	97.88	1.30	100.72	97.30	99.86	N/A	24,500	23,980
93-0083											
93-0096											
NonValid School											
____ALL____											
	188	99.34	101.24	99.92	4.99	101.32	42.00	180.77	98.91 to 99.60	53,677	53,635

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:	188	MEDIAN:	99	COV:	12.27	95% Median C.I.:	98.91 to 99.60	(! : Derived)
TOTAL Sales Price:	10,098,811	WGT. MEAN:	100	STD:	12.42	95% Wgt. Mean C.I.:	99.02 to 100.82	
TOTAL Adj.Sales Price:	10,091,311	MEAN:	101	AVG.ABS.DEV:	4.96	95% Mean C.I.:	99.47 to 103.02	
TOTAL Assessed Value:	10,083,525							
AVG. Adj. Sales Price:	53,677	COD:	4.99	MAX Sales Ratio:	180.77			
AVG. Assessed Value:	53,635	PRD:	101.32	MIN Sales Ratio:	42.00			

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YEAR BUILT *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	4	87.47	81.88	71.80	31.49	114.03	42.00	110.58	N/A	9,837	7,063
Prior TO 1860											
1860 TO 1899	8	110.24	123.26	118.14	20.44	104.34	98.73	180.77	98.73 to 180.77	17,000	20,083
1900 TO 1919	49	99.81	101.76	100.17	4.26	101.58	83.57	126.67	98.91 to 100.70	34,573	34,631
1920 TO 1939	37	99.29	100.44	100.37	2.48	100.07	96.14	120.69	98.51 to 99.80	43,760	43,922
1940 TO 1949	9	98.41	100.82	100.80	2.99	100.01	97.63	121.26	97.67 to 99.40	47,050	47,428
1950 TO 1959	14	99.23	106.74	104.39	8.25	102.26	97.58	175.32	98.38 to 105.74	48,608	50,741
1960 TO 1969	24	99.63	101.29	100.91	2.63	100.37	97.58	123.11	98.87 to 100.86	56,916	57,436
1970 TO 1979	22	98.84	99.10	98.78	1.16	100.33	95.19	103.52	98.40 to 99.58	83,290	82,272
1980 TO 1989	17	98.75	94.77	97.28	4.82	97.42	51.75	101.82	95.48 to 99.48	99,698	96,991
1990 TO 1994	1	99.93	99.93	99.93			99.93	99.93	N/A	80,000	79,940
1995 TO 1999	1	99.97	99.97	99.97			99.97	99.97	N/A	182,500	182,445
2000 TO Present	2	96.97	96.97	97.83	2.98	99.11	94.08	99.85	N/A	171,500	167,785
ALL	188	99.34	101.24	99.92	4.99	101.32	42.00	180.77	98.91 to 99.60	53,677	53,635

SALE PRICE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	5	103.75	99.43	93.25	21.51	106.63	42.00	144.25	N/A	2,107	1,965
5000 TO 9999	13	100.79	105.53	104.97	6.60	100.53	95.54	140.58	99.59 to 110.58	7,166	7,522
Total \$											
1 TO 9999	18	100.94	103.83	103.78	11.06	100.05	42.00	144.25	99.59 to 108.26	5,760	5,978
10000 TO 29999	48	99.33	102.19	101.76	6.76	100.42	51.75	180.77	98.17 to 100.70	17,977	18,293
30000 TO 59999	58	98.90	102.17	101.98	5.63	100.19	66.67	175.32	98.58 to 99.60	42,735	43,580
60000 TO 99999	38	99.41	99.48	99.50	0.82	99.98	97.52	102.75	98.96 to 99.70	76,651	76,268
100000 TO 149999	19	98.85	97.87	97.81	1.77	100.06	82.38	100.75	98.56 to 99.52	119,884	117,258
150000 TO 249999	6	99.36	99.04	99.05	1.43	99.99	95.19	101.58	95.19 to 101.58	200,416	198,519
250000 TO 499999	1	99.96	99.96	99.96			99.96	99.96	N/A	253,000	252,905
ALL	188	99.34	101.24	99.92	4.99	101.32	42.00	180.77	98.91 to 99.60	53,677	53,635

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:	188	MEDIAN:	99	COV:	12.27	95% Median C.I.:	98.91 to 99.60	(/: Derived)
TOTAL Sales Price:	10,098,811	WGT. MEAN:	100	STD:	12.42	95% Wgt. Mean C.I.:	99.02 to 100.82	
TOTAL Adj.Sales Price:	10,091,311	MEAN:	101	AVG.ABS.DEV:	4.96	95% Mean C.I.:	99.47 to 103.02	
TOTAL Assessed Value:	10,083,525							
AVG. Adj. Sales Price:	53,677	COD:	4.99	MAX Sales Ratio:	180.77			
AVG. Assessed Value:	53,635	PRD:	101.32	MIN Sales Ratio:	42.00			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	5	103.75	99.43	93.25	21.51	106.63	42.00	144.25	N/A	2,107	1,965
5000 TO 9999	16	100.05	99.57	96.94	7.90	102.70	51.75	140.58	96.40 to 102.92	7,925	7,682
Total \$ _____											
1 TO 9999	21	100.29	99.53	96.66	11.47	102.97	42.00	144.25	96.72 to 103.00	6,539	6,321
10000 TO 29999	51	99.17	102.50	100.60	6.70	101.89	66.67	180.77	98.40 to 100.09	19,877	19,996
30000 TO 59999	53	98.98	103.07	102.38	4.87	100.67	97.30	175.32	98.53 to 99.73	44,559	45,621
60000 TO 99999	39	99.43	99.94	99.80	1.25	100.14	97.52	117.56	98.96 to 99.70	78,101	77,949
100000 TO 149999	18	98.86	97.78	97.76	1.84	100.02	82.38	100.75	98.56 to 99.52	123,727	120,957
150000 TO 249999	5	99.85	99.08	99.08	1.52	100.00	95.19	101.58	N/A	210,500	208,560
250000 TO 499999	1	99.96	99.96	99.96			99.96	99.96	N/A	253,000	252,905
ALL _____											
	188	99.34	101.24	99.92	4.99	101.32	42.00	180.77	98.91 to 99.60	53,677	53,635

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	87.47	81.88	71.80	31.49	114.03	42.00	110.58	N/A	9,837	7,063
10	7	98.40	100.88	99.11	3.70	101.79	95.48	113.84	95.48 to 113.84	34,967	34,656
20	101	99.16	102.95	101.17	5.04	101.76	93.85	175.32	98.73 to 99.63	36,665	37,093
30	70	99.44	99.82	99.15	3.86	100.68	51.75	180.77	98.91 to 99.75	74,132	73,502
40	5	99.85	99.49	99.67	0.45	99.82	98.82	99.97	N/A	172,440	171,866
50	1	117.56	117.56	117.56			117.56	117.56	N/A	52,500	61,720
ALL _____											
	188	99.34	101.24	99.92	4.99	101.32	42.00	180.77	98.91 to 99.60	53,677	53,635

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	87.47	81.88	71.80	31.49	114.03	42.00	110.58	N/A	9,837	7,063
100	6	96.27	90.37	88.59	9.81	102.00	51.75	103.52	51.75 to 103.52	9,814	8,695
101	119	99.48	101.59	99.92	3.79	101.67	82.38	175.32	98.97 to 99.70	56,276	56,228
102	7	99.46	105.15	102.86	6.28	102.23	98.58	122.66	98.58 to 122.66	51,500	52,971
103	1	98.79	98.79	98.79			98.79	98.79	N/A	198,000	195,595
104	45	99.27	103.17	100.48	5.82	102.67	83.57	180.77	98.60 to 99.81	49,393	49,633
106	3	99.43	99.40	99.38	0.66	100.01	98.40	100.36	N/A	86,333	85,801
111	1	98.51	98.51	98.51			98.51	98.51	N/A	145,000	142,845
301	1	101.82	101.82	101.82			101.82	101.82	N/A	64,000	65,165
304	1	99.06	99.06	99.06			99.06	99.06	N/A	47,000	46,560
ALL _____											
	188	99.34	101.24	99.92	4.99	101.32	42.00	180.77	98.91 to 99.60	53,677	53,635

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:	188	MEDIAN:	99	COV:	12.27	95% Median C.I.:	98.91 to 99.60	(!: Derived)
TOTAL Sales Price:	10,098,811	WGT. MEAN:	100	STD:	12.42	95% Wgt. Mean C.I.:	99.02 to 100.82	
TOTAL Adj.Sales Price:	10,091,311	MEAN:	101	AVG.ABS.DEV:	4.96	95% Mean C.I.:	99.47 to 103.02	
TOTAL Assessed Value:	10,083,525							
AVG. Adj. Sales Price:	53,677	COD:	4.99	MAX Sales Ratio:	180.77			
AVG. Assessed Value:	53,635	PRD:	101.32	MIN Sales Ratio:	42.00			

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CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
(blank)	4	87.47	81.88	71.80	31.49	114.03	42.00	110.58	N/A	9,837	7,063
15	2	123.62	123.62	123.97	2.47	99.72	120.57	126.67	N/A	9,430	11,690
20	49	99.67	104.03	102.80	8.08	101.19	51.75	180.77	98.60 to 100.50	21,724	22,333
30	125	99.17	100.57	99.75	2.96	100.82	82.38	175.32	98.85 to 99.52	62,651	62,494
40	8	99.35	98.87	98.99	1.26	99.87	94.08	100.75	94.08 to 100.75	142,150	140,721
<u>ALL</u>	<u>188</u>	<u>99.34</u>	<u>101.24</u>	<u>99.92</u>	<u>4.99</u>	<u>101.32</u>	<u>42.00</u>	<u>180.77</u>	<u>98.91 to 99.60</u>	<u>53,677</u>	<u>53,635</u>

PA&T 2007 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

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

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

NUMBER of Sales:	28	MEDIAN:	98	COV:	20.69	95% Median C.I.:	94.14 to 100.00
TOTAL Sales Price:	1,501,850	WGT. MEAN:	94	STD:	19.66	95% Wgt. Mean C.I.:	87.89 to 99.87
TOTAL Adj.Sales Price:	1,464,950	MEAN:	95	AVG.ABS.DEV:	11.96	95% Mean C.I.:	87.42 to 102.67
TOTAL Assessed Value:	1,375,240						
AVG. Adj. Sales Price:	52,319	COD:	12.16	MAX Sales Ratio:	151.81		
AVG. Assessed Value:	49,115	PRD:	101.25	MIN Sales Ratio:	46.67		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	1	94.14	94.14	94.14			94.14	94.14	N/A	14,000	13,180
10/01/03 TO 12/31/03	2	124.08	124.08	123.24	22.35	100.68	96.35	151.81	N/A	16,500	20,335
01/01/04 TO 03/31/04	1	99.66	99.66	99.66			99.66	99.66	N/A	55,000	54,815
04/01/04 TO 06/30/04	1	113.45	113.45	113.45			113.45	113.45	N/A	42,500	48,215
07/01/04 TO 09/30/04	4	105.50	106.77	101.56	6.71	105.13	99.39	116.70	N/A	11,025	11,197
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05	3	94.26	94.45	96.36	2.66	98.02	90.79	98.31	N/A	68,666	66,166
04/01/05 TO 06/30/05	5	94.91	81.14	93.68	17.27	86.62	46.67	99.97	N/A	77,000	72,131
07/01/05 TO 09/30/05	6	95.32	87.52	91.72	12.30	95.42	56.64	100.67	56.64 to 100.67	77,166	70,780
10/01/05 TO 12/31/05	4	100.88	99.97	99.34	3.88	100.63	91.44	106.67	N/A	33,087	32,870
01/01/06 TO 03/31/06	1	64.73	64.73	64.73			64.73	64.73	N/A	90,000	58,255
04/01/06 TO 06/30/06											
<u>Study Years</u>											
07/01/03 TO 06/30/04	5	99.66	111.08	108.57	15.01	102.32	94.14	151.81	N/A	28,900	31,376
07/01/04 TO 06/30/05	12	97.36	93.01	95.09	11.52	97.81	46.67	116.70	90.79 to 100.00	52,925	50,328
07/01/05 TO 06/30/06	11	98.41	89.97	89.65	11.47	100.36	56.64	106.67	64.73 to 101.08	62,304	55,855
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	6	105.50	106.70	104.39	6.65	102.21	99.39	116.70	99.39 to 116.70	23,600	24,636
01/01/05 TO 12/31/05	18	95.66	89.67	94.01	10.90	95.38	46.67	106.67	90.79 to 99.97	65,908	61,961
<u>ALL</u>											
	28	98.36	95.05	93.88	12.16	101.25	46.67	151.81	94.14 to 100.00	52,319	49,115

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
EXETER	1	67.76	67.76	67.76			67.76	67.76	N/A	45,000	30,490
FAIRMONT	2	70.47	70.47	89.16	33.77	79.03	46.67	94.26	N/A	14,000	12,482
GENEVA	16	98.90	100.53	98.60	7.81	101.95	78.52	151.81	92.23 to 100.67	74,246	73,210
GRAFTON	2	102.57	102.57	94.72	8.22	108.28	94.14	111.00	N/A	7,250	6,867
MILLIGAN	1	106.67	106.67	106.67			106.67	106.67	N/A	7,500	8,000
OHIOVA	1	94.91	94.91	94.91			94.91	94.91	N/A	16,000	15,185
SHICKLEY	2	90.72	90.72	67.46	28.64	134.47	64.73	116.70	N/A	47,500	32,045
STRANG	1	100.67	100.67	100.67			100.67	100.67	N/A	3,000	3,020
SUB GENEVA	1	98.64	98.64	98.64			98.64	98.64	N/A	14,000	13,810
SUB SHICKLEY	1	56.64	56.64	56.64			56.64	56.64	N/A	54,000	30,585
<u>ALL</u>											
	28	98.36	95.05	93.88	12.16	101.25	46.67	151.81	94.14 to 100.00	52,319	49,115

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:	28	MEDIAN:	98	COV:	20.69	95% Median C.I.:	94.14 to 100.00
TOTAL Sales Price:	1,501,850	WGT. MEAN:	94	STD:	19.66	95% Wgt. Mean C.I.:	87.89 to 99.87
TOTAL Adj.Sales Price:	1,464,950	MEAN:	95	AVG.ABS.DEV:	11.96	95% Mean C.I.:	87.42 to 102.67
TOTAL Assessed Value:	1,375,240						
AVG. Adj. Sales Price:	52,319	COD:	12.16	MAX Sales Ratio:	151.81		
AVG. Assessed Value:	49,115	PRD:	101.25	MIN Sales Ratio:	46.67		

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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	26	98.36	96.38	95.27	11.46	101.17	46.67	151.81	94.14 to 100.67	53,728	51,186
2	2	77.64	77.64	65.29	27.05	118.92	56.64	98.64	N/A	34,000	22,197
____ALL____	28	98.36	95.05	93.88	12.16	101.25	46.67	151.81	94.14 to 100.00	52,319	49,115

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	26	97.36	94.29	93.82	12.72	100.50	46.67	151.81	92.23 to 100.00	55,786	52,341
2	2	104.82	104.82	99.07	5.90	105.81	98.64	111.00	N/A	7,250	7,182
____ALL____	28	98.36	95.05	93.88	12.16	101.25	46.67	151.81	94.14 to 100.00	52,319	49,115

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
18-0002											
30-0001	2	87.22	87.22	73.31	22.31	118.96	67.76	106.67	N/A	26,250	19,245
30-0025	23	98.41	97.77	98.31	8.94	99.46	46.67	151.81	94.26 to 100.00	54,932	54,003
30-0054	3	64.73	79.36	63.54	30.93	124.89	56.64	116.70	N/A	49,666	31,558
48-0303											
76-0068											
85-0047											
85-0094											
93-0083											
93-0096											
NonValid School											
____ALL____	28	98.36	95.05	93.88	12.16	101.25	46.67	151.81	94.14 to 100.00	52,319	49,115

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:	28	MEDIAN:	98	COV:	20.69	95% Median C.I.:	94.14 to 100.00
TOTAL Sales Price:	1,501,850	WGT. MEAN:	94	STD:	19.66	95% Wgt. Mean C.I.:	87.89 to 99.87
TOTAL Adj.Sales Price:	1,464,950	MEAN:	95	AVG.ABS.DEV:	11.96	95% Mean C.I.:	87.42 to 102.67
TOTAL Assessed Value:	1,375,240						
AVG. Adj. Sales Price:	52,319	COD:	12.16	MAX Sales Ratio:	151.81		
AVG. Assessed Value:	49,115	PRD:	101.25	MIN Sales Ratio:	46.67		

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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	2	104.82	104.82	99.07	5.90	105.81	98.64	111.00	N/A	7,250	7,182
Prior TO 1860											
1860 TO 1899	4	96.06	88.06	101.70	19.78	86.58	46.67	113.45	N/A	36,337	36,956
1900 TO 1919											
1920 TO 1939	5	100.00	100.33	99.24	2.61	101.10	94.91	106.67	N/A	13,020	12,921
1940 TO 1949	2	89.80	89.80	89.80	12.56	100.00	78.52	101.08	N/A	25,000	22,450
1950 TO 1959	4	96.34	109.66	100.30	16.04	109.33	94.14	151.81	N/A	91,250	91,525
1960 TO 1969	2	96.10	96.10	97.41	4.03	98.66	92.23	99.97	N/A	86,000	83,770
1970 TO 1979	6	93.57	85.72	88.81	12.07	96.53	64.73	98.31	64.73 to 98.31	89,833	79,778
1980 TO 1989	3	99.66	91.00	80.03	20.09	113.71	56.64	116.70	N/A	38,000	30,411
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	28	98.36	95.05	93.88	12.16	101.25	46.67	151.81	94.14 to 100.00	52,319	49,115

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	3	100.67	86.11	76.54	21.30	112.51	46.67	111.00	N/A	2,166	1,658
5000 TO 9999	3	106.67	107.79	107.38	5.22	100.39	100.00	116.70	N/A	6,033	6,478
Total \$											
1 TO 9999	6	103.67	96.95	99.23	13.99	97.71	46.67	116.70	46.67 to 116.70	4,100	4,068
10000 TO 29999	9	94.91	100.13	98.40	10.48	101.75	78.52	151.81	91.44 to 101.08	19,666	19,352
30000 TO 59999	7	92.23	88.56	87.53	15.07	101.18	56.64	113.45	56.64 to 113.45	46,642	40,827
60000 TO 99999	2	82.70	82.70	81.05	21.73	102.04	64.73	100.67	N/A	82,425	66,802
100000 TO 149999	2	99.14	99.14	99.06	0.84	100.08	98.31	99.97	N/A	128,000	126,795
150000 TO 249999	1	96.41	96.41	96.41			96.41	96.41	N/A	206,000	198,610
250000 TO 499999	1	98.41	98.41	98.41			98.41	98.41	N/A	310,000	305,065
ALL	28	98.36	95.05	93.88	12.16	101.25	46.67	151.81	94.14 to 100.00	52,319	49,115

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:	28	MEDIAN:	98	COV:	20.69	95% Median C.I.:	94.14 to 100.00
TOTAL Sales Price:	1,501,850	WGT. MEAN:	94	STD:	19.66	95% Wgt. Mean C.I.:	87.89 to 99.87
TOTAL Adj.Sales Price:	1,464,950	MEAN:	95	AVG.ABS.DEV:	11.96	95% Mean C.I.:	87.42 to 102.67
TOTAL Assessed Value:	1,375,240						
AVG. Adj. Sales Price:	52,319	COD:	12.16	MAX Sales Ratio:	151.81		
AVG. Assessed Value:	49,115	PRD:	101.25	MIN Sales Ratio:	46.67		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	3	100.67	86.11	76.54	21.30	112.51	46.67	111.00	N/A	2,166	1,658
5000 TO 9999	3	106.67	107.79	107.38	5.22	100.39	100.00	116.70	N/A	6,033	6,478
Total \$ _____											
1 TO 9999	6	103.67	96.95	99.23	13.99	97.71	46.67	116.70	46.67 to 116.70	4,100	4,068
10000 TO 29999	9	94.91	100.13	98.40	10.48	101.75	78.52	151.81	91.44 to 101.08	19,666	19,352
30000 TO 59999	8	91.51	85.58	82.60	17.05	103.60	56.64	113.45	56.64 to 113.45	52,062	43,005
60000 TO 99999	1	100.67	100.67	100.67			100.67	100.67	N/A	74,850	75,350
100000 TO 149999	2	99.14	99.14	99.06	0.84	100.08	98.31	99.97	N/A	128,000	126,795
150000 TO 249999	1	96.41	96.41	96.41			96.41	96.41	N/A	206,000	198,610
250000 TO 499999	1	98.41	98.41	98.41			98.41	98.41	N/A	310,000	305,065
ALL _____	28	98.36	95.05	93.88	12.16	101.25	46.67	151.81	94.14 to 100.00	52,319	49,115

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	104.82	104.82	99.07	5.90	105.81	98.64	111.00	N/A	7,250	7,182
10	8	100.34	94.36	97.09	14.96	97.20	46.67	116.70	46.67 to 116.70	18,575	18,033
20	18	96.38	94.26	93.45	11.22	100.87	56.64	151.81	91.44 to 99.66	72,325	67,589
ALL _____	28	98.36	95.05	93.88	12.16	101.25	46.67	151.81	94.14 to 100.00	52,319	49,115

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:	28	MEDIAN:	98	COV:	20.69	95% Median C.I.:	94.14 to 100.00
TOTAL Sales Price:	1,501,850	WGT. MEAN:	94	STD:	19.66	95% Wgt. Mean C.I.:	87.89 to 99.87
TOTAL Adj.Sales Price:	1,464,950	MEAN:	95	AVG.ABS.DEV:	11.96	95% Mean C.I.:	87.42 to 102.67
TOTAL Assessed Value:	1,375,240						
AVG. Adj. Sales Price:	52,319	COD:	12.16	MAX Sales Ratio:	151.81		
AVG. Assessed Value:	49,115	PRD:	101.25	MIN Sales Ratio:	46.67		

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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)	2	104.82	104.82	99.07	5.90	105.81	98.64	111.00	N/A	7,250	7,182
114	1	96.35	96.35	96.35			96.35	96.35	N/A	17,000	16,380
170	3	67.76	71.73	70.06	16.80	102.38	56.64	90.79	N/A	46,333	32,463
325	1	151.81	151.81	151.81			151.81	151.81	N/A	16,000	24,290
336	1	100.00	100.00	100.00			100.00	100.00	N/A	5,600	5,600
344	1	99.39	99.39	99.39			99.39	99.39	N/A	33,000	32,800
350	1	94.26	94.26	94.26			94.26	94.26	N/A	25,000	23,565
359	1	94.91	94.91	94.91			94.91	94.91	N/A	16,000	15,185
406	1	78.52	78.52	78.52			78.52	78.52	N/A	25,000	19,630
41	1	98.41	98.41	98.41			98.41	98.41	N/A	310,000	305,065
42	2	98.54	98.54	97.55	2.16	101.02	96.41	100.67	N/A	140,425	136,980
442	1	113.45	113.45	113.45			113.45	113.45	N/A	42,500	48,215
47	1	92.23	92.23	92.23			92.23	92.23	N/A	57,000	52,570
49	2	99.14	99.14	99.06	0.84	100.08	98.31	99.97	N/A	128,000	126,795
50	4	100.37	99.71	98.62	4.15	101.11	91.44	106.67	N/A	28,125	27,736
715	1	94.14	94.14	94.14			94.14	94.14	N/A	14,000	13,180
98	4	82.70	82.19	67.83	32.03	121.17	46.67	116.70	N/A	25,250	17,127
<u>ALL</u>											
	28	98.36	95.05	93.88	12.16	101.25	46.67	151.81	94.14 to 100.00	52,319	49,115

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	28	98.36	95.05	93.88	12.16	101.25	46.67	151.81	94.14 to 100.00	52,319	49,115
04											
<u>ALL</u>											
	28	98.36	95.05	93.88	12.16	101.25	46.67	151.81	94.14 to 100.00	52,319	49,115

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:	52	MEDIAN:	74	COV:	24.50	95% Median C.I.:	69.56 to 77.98	(!: Derived)
(AgLand) TOTAL Sales Price:	11,784,895	WGT. MEAN:	69	STD:	18.17	95% Wgt. Mean C.I.:	64.23 to 73.07	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	11,664,095	MEAN:	74	AVG.ABS.DEV:	10.82	95% Mean C.I.:	69.23 to 79.10	
(AgLand) TOTAL Assessed Value:	8,007,510							
AVG. Adj. Sales Price:	224,309	COD:	14.72	MAX Sales Ratio:	169.66			
AVG. Assessed Value:	153,990	PRD:	108.03	MIN Sales Ratio:	41.47			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	4	70.96	75.20	72.87	10.36	103.19	66.13	92.75	N/A	190,750	139,007
10/01/03 TO 12/31/03	9	78.48	77.36	73.89	11.15	104.70	57.68	95.10	64.53 to 88.49	171,718	126,882
01/01/04 TO 03/31/04	8	74.88	76.01	75.59	3.30	100.56	72.44	80.07	72.44 to 80.07	218,018	164,804
04/01/04 TO 06/30/04	5	75.54	80.54	76.33	12.94	105.52	69.27	110.04	N/A	179,995	137,397
07/01/04 TO 09/30/04	2	64.66	64.66	64.66	3.44	99.99	62.43	66.88	N/A	361,000	233,427
10/01/04 TO 12/31/04	1	77.01	77.01	77.01			77.01	77.01	N/A	106,000	81,635
01/01/05 TO 03/31/05	9	78.20	81.47	71.39	25.01	114.12	54.79	169.66	58.82 to 85.49	211,722	151,146
04/01/05 TO 06/30/05	4	63.79	65.89	65.19	11.86	101.08	55.94	80.06	N/A	250,000	162,978
07/01/05 TO 09/30/05	1	67.22	67.22	67.22			67.22	67.22	N/A	255,500	171,735
10/01/05 TO 12/31/05	1	81.03	81.03	81.03			81.03	81.03	N/A	221,000	179,070
01/01/06 TO 03/31/06	7	61.83	59.98	55.12	19.24	108.80	41.47	78.09	41.47 to 78.09	348,642	192,186
04/01/06 TO 06/30/06	1	77.52	77.52	77.52			77.52	77.52	N/A	61,000	47,285
<u>Study Years</u>											
07/01/03 TO 06/30/04	26	75.30	77.22	74.78	9.71	103.27	57.68	110.04	72.35 to 79.86	190,484	142,438
07/01/04 TO 06/30/05	16	66.86	75.20	68.59	21.70	109.64	54.79	169.66	60.72 to 80.17	233,343	160,045
07/01/05 TO 06/30/06	10	68.90	64.56	58.54	16.37	110.28	41.47	81.03	44.45 to 78.09	297,800	174,339
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	16	74.88	76.07	73.55	7.67	103.42	62.43	110.04	69.89 to 78.96	217,007	159,619
01/01/05 TO 12/31/05	15	67.22	76.34	69.87	22.99	109.26	54.79	169.66	60.72 to 80.20	225,466	157,536
<u>ALL</u>											
	52	73.52	74.17	68.65	14.72	108.03	41.47	169.66	69.56 to 77.98	224,309	153,990

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:	52	MEDIAN:	74	COV:	24.50	95% Median C.I.:	69.56 to 77.98	(! : Derived)
(AgLand) TOTAL Sales Price:	11,784,895	WGT. MEAN:	69	STD:	18.17	95% Wgt. Mean C.I.:	64.23 to 73.07	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	11,664,095	MEAN:	74	AVG.ABS.DEV:	10.82	95% Mean C.I.:	69.23 to 79.10	
(AgLand) TOTAL Assessed Value:	8,007,510							
AVG. Adj. Sales Price:	224,309	COD:	14.72	MAX Sales Ratio:	169.66			
AVG. Assessed Value:	153,990	PRD:	108.03	MIN Sales Ratio:	41.47			

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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	
3675	4	70.49	69.28	72.11	15.40	96.07	55.94	80.20	N/A	109,750	79,143	
3677	2	65.91	65.91	62.81	16.87	104.93	54.79	77.03	N/A	348,000	218,582	
3679	6	59.76	59.25	54.90	19.05	107.93	41.47	80.17	41.47 to 80.17	365,750	200,780	
3681	1	66.85	66.85	66.85			66.85	66.85	N/A	320,000	213,915	
3749	1	77.98	77.98	77.98			77.98	77.98	N/A	153,000	119,310	
3751	2	73.63	73.63	73.98	4.59	99.52	70.25	77.01	N/A	96,000	71,025	
3753	4	70.62	72.04	70.99	5.62	101.49	66.88	80.06	N/A	254,118	180,388	
3755	6	71.55	84.14	69.62	34.26	120.85	51.45	169.66	51.45 to 169.66	236,150	164,416	
3909	4	74.75	75.36	73.90	9.33	101.98	67.22	84.73	N/A	229,625	169,683	
3911	3	72.44	71.01	70.35	8.81	100.93	60.72	79.86	N/A	384,000	270,146	
3913	5	78.48	79.73	76.88	7.12	103.70	70.57	95.10	N/A	169,170	130,061	
3915	1	66.13	66.13	66.13			66.13	66.13	N/A	120,000	79,350	
3985	8	74.13	79.56	76.99	11.57	103.33	64.53	110.04	64.53 to 110.04	161,600	124,421	
3987	3	85.49	83.83	84.79	4.28	98.87	77.52	88.49	N/A	88,490	75,031	
3989	1	81.03	81.03	81.03			81.03	81.03	N/A	221,000	179,070	
3991	1	58.82	58.82	58.82			58.82	58.82	N/A	420,600	247,385	
____ALL____	52	73.52	74.17	68.65	14.72	108.03	41.47	169.66	69.56 to 77.98	224,309	153,990	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	37	71.97	72.47	66.88	15.54	108.37	41.47	169.66	66.88 to 77.52	260,981	174,537	
2	15	75.06	78.34	77.18	12.76	101.50	60.91	110.04	67.22 to 85.49	133,851	103,307	
____ALL____	52	73.52	74.17	68.65	14.72	108.03	41.47	169.66	69.56 to 77.98	224,309	153,990	

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	52	73.52	74.17	68.65	14.72	108.03	41.47	169.66	69.56 to 77.98	224,309	153,990	
____ALL____	52	73.52	74.17	68.65	14.72	108.03	41.47	169.66	69.56 to 77.98	224,309	153,990	

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:	52	MEDIAN:	74	COV:	24.50	95% Median C.I.:	69.56 to 77.98	(!: Derived)
(AgLand) TOTAL Sales Price:	11,784,895	WGT. MEAN:	69	STD:	18.17	95% Wgt. Mean C.I.:	64.23 to 73.07	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	11,664,095	MEAN:	74	AVG.ABS.DEV:	10.82	95% Mean C.I.:	69.23 to 79.10	
(AgLand) TOTAL Assessed Value:	8,007,510							
AVG. Adj. Sales Price:	224,309	COD:	14.72	MAX Sales Ratio:	169.66			
AVG. Assessed Value:	153,990	PRD:	108.03	MIN Sales Ratio:	41.47			

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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)											
18-0002	11	78.20	80.39	75.80	21.28	106.06	55.94	169.66	60.91 to 84.73	177,400	134,461
30-0001	4	68.37	64.05	60.21	14.46	106.37	41.47	77.98	N/A	311,750	187,705
30-0025	30	74.88	73.11	67.97	11.26	107.55	44.45	95.10	70.25 to 78.48	239,343	162,688
30-0054	1	58.82	58.82	58.82			58.82	58.82	N/A	420,600	247,385
48-0303											
76-0068											
85-0047											
85-0094	6	72.91	77.34	75.11	13.26	102.97	64.53	110.04	64.53 to 110.04	144,133	108,261
93-0083											
93-0096											
NonValid School											
ALL	52	73.52	74.17	68.65	14.72	108.03	41.47	169.66	69.56 to 77.98	224,309	153,990

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
30.01 TO 50.00	1	77.52	77.52	77.52			77.52	77.52	N/A	61,000	47,285
50.01 TO 100.00	23	77.98	79.94	78.42	14.17	101.93	55.94	169.66	70.25 to 80.07	118,791	93,154
100.01 TO 180.00	26	70.23	70.14	66.83	13.39	104.95	41.47	110.04	62.43 to 77.03	301,707	201,641
180.01 TO 330.00	2	58.45	58.45	56.01	23.95	104.34	44.45	72.44	N/A	513,250	287,490
ALL	52	73.52	74.17	68.65	14.72	108.03	41.47	169.66	69.56 to 77.98	224,309	153,990

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	13	77.52	77.70	76.16	9.43	102.03	64.53	95.10	67.22 to 85.49	144,536	110,073
DRY-N/A	7	77.01	79.96	79.67	15.44	100.37	55.94	110.04	55.94 to 110.04	108,685	86,586
GRASS	1	60.91	60.91	60.91			60.91	60.91	N/A	40,000	24,365
GRASS-N/A	1	78.09	78.09	78.09			78.09	78.09	N/A	80,000	62,475
IRRGTD	4	70.85	70.23	68.69	7.38	102.24	60.72	78.48	N/A	288,118	197,902
IRRGTD-N/A	26	70.23	71.80	65.69	17.78	109.31	41.47	169.66	62.43 to 77.98	298,148	195,845
ALL	52	73.52	74.17	68.65	14.72	108.03	41.47	169.66	69.56 to 77.98	224,309	153,990

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:	52	MEDIAN:	74	COV:	24.50	95% Median C.I.:	69.56 to 77.98	(! : Derived)
(AgLand) TOTAL Sales Price:	11,784,895	WGT. MEAN:	69	STD:	18.17	95% Wgt. Mean C.I.:	64.23 to 73.07	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	11,664,095	MEAN:	74	AVG.ABS.DEV:	10.82	95% Mean C.I.:	69.23 to 79.10	
(AgLand) TOTAL Assessed Value:	8,007,510							
AVG. Adj. Sales Price:	224,309	COD:	14.72	MAX Sales Ratio:	169.66			
AVG. Assessed Value:	153,990	PRD:	108.03	MIN Sales Ratio:	41.47			

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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	14	78.73	78.77	76.99	10.01	102.31	64.53	95.10	67.22 to 88.49	141,355	108,836
DRY-N/A	6	75.29	77.83	77.69	14.94	100.19	55.94	110.04	55.94 to 110.04	110,133	85,560
GRASS	1	60.91	60.91	60.91			60.91	60.91	N/A	40,000	24,365
GRASS-N/A	1	78.09	78.09	78.09			78.09	78.09	N/A	80,000	62,475
IRRGTD	25	69.89	72.24	66.92	16.95	107.94	41.47	169.66	62.43 to 77.03	292,427	195,701
IRRGTD-N/A	5	70.57	68.37	62.19	13.80	109.94	44.45	81.03	N/A	318,730	198,215
ALL	52	73.52	74.17	68.65	14.72	108.03	41.47	169.66	69.56 to 77.98	224,309	153,990

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	20	77.27	78.49	77.17	11.57	101.72	55.94	110.04	72.35 to 84.73	131,988	101,853
GRASS	2	69.50	69.50	72.37	12.36	96.04	60.91	78.09	N/A	60,000	43,420
IRRGTD	30	70.23	71.59	66.08	16.40	108.35	41.47	169.66	65.01 to 77.03	296,810	196,120
ALL	52	73.52	74.17	68.65	14.72	108.03	41.47	169.66	69.56 to 77.98	224,309	153,990

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	1	60.91	60.91	60.91			60.91	60.91	N/A	40,000	24,365
60000 TO 99999	7	78.09	96.32	97.07	28.08	99.22	70.25	169.66	70.25 to 169.66	80,885	78,519
100000 TO 149999	10	78.47	76.54	75.90	11.22	100.84	55.94	92.75	64.53 to 88.49	112,647	85,501
150000 TO 249999	13	78.48	76.71	76.65	5.05	100.08	65.01	84.73	72.35 to 80.20	181,409	139,054
250000 TO 499999	20	67.05	65.72	64.60	11.07	101.73	41.47	79.86	60.72 to 71.97	348,530	225,148
500000 +	1	44.45	44.45	44.45			44.45	44.45	N/A	602,500	267,830
ALL	52	73.52	74.17	68.65	14.72	108.03	41.47	169.66	69.56 to 77.98	224,309	153,990

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:	52	MEDIAN:	74	COV:	24.50	95% Median C.I.:	69.56 to 77.98	(!: Derived)
(AgLand) TOTAL Sales Price:	11,784,895	WGT. MEAN:	69	STD:	18.17	95% Wgt. Mean C.I.:	64.23 to 73.07	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	11,664,095	MEAN:	74	AVG.ABS.DEV:	10.82	95% Mean C.I.:	69.23 to 79.10	
(AgLand) TOTAL Assessed Value:	8,007,510							
AVG. Adj. Sales Price:	224,309	COD:	14.72	MAX Sales Ratio:	169.66			
AVG. Assessed Value:	153,990	PRD:	108.03	MIN Sales Ratio:	41.47			

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ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	1	60.91	60.91	60.91			60.91	60.91	N/A	40,000	24,365	
30000 TO 59999	2	75.54	75.54	75.27	2.62	100.35	73.56	77.52	N/A	70,500	53,067	
60000 TO 99999	12	77.55	77.41	76.52	11.94	101.16	55.94	95.10	66.13 to 88.49	103,872	79,488	
100000 TO 149999	12	79.45	87.11	82.35	16.24	105.78	65.01	169.66	75.54 to 80.20	147,543	121,507	
150000 TO 249999	22	68.39	66.98	65.10	11.52	102.90	41.47	84.73	60.72 to 73.47	323,618	210,660	
250000 TO 499999	3	72.44	65.58	61.68	16.29	106.33	44.45	79.86	N/A	448,833	276,846	
ALL	52	73.52	74.17	68.65	14.72	108.03	41.47	169.66	69.56 to 77.98	224,309	153,990	

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

NUMBER of Sales:	194	MEDIAN:	99	COV:	42.41	95% Median C.I.:	98.45 to 99.48	(! : Derived)
TOTAL Sales Price:	10,374,811	WGT. MEAN:	95	STD:	44.22	95% Wgt. Mean C.I.:	92.33 to 97.38	
TOTAL Adj.Sales Price:	10,381,311	MEAN:	104	AVG.ABS.DEV:	18.92	95% Mean C.I.:	98.03 to 110.48	
TOTAL Assessed Value:	9,847,325							
AVG. Adj. Sales Price:	53,511	COD:	19.14	MAX Sales Ratio:	454.75			
AVG. Assessed Value:	50,759	PRD:	109.91	MIN Sales Ratio:	42.00			

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
<u>Qrtrs</u>												
07/01/04 TO 09/30/04	16	98.68	106.10	96.52	17.54	109.93	59.74	228.65	97.59 to 116.37	49,156	47,443	
10/01/04 TO 12/31/04	16	98.59	105.17	98.23	23.92	107.06	61.38	281.08	83.68 to 103.52	29,959	29,429	
01/01/05 TO 03/31/05	21	100.62	105.98	102.06	10.17	103.84	72.55	142.83	99.06 to 114.14	64,476	65,802	
04/01/05 TO 06/30/05	32	99.44	114.51	99.52	25.07	115.06	42.00	454.75	98.45 to 106.50	44,182	43,970	
07/01/05 TO 09/30/05	33	98.82	106.18	96.28	19.03	110.29	56.66	279.94	97.57 to 99.60	56,705	54,596	
10/01/05 TO 12/31/05	27	98.38	103.17	92.41	20.55	111.65	62.61	372.38	93.48 to 99.70	54,518	50,381	
01/01/06 TO 03/31/06	19	98.87	97.03	91.03	11.56	106.59	55.26	123.78	97.36 to 106.33	43,065	39,202	
04/01/06 TO 06/30/06	30	93.40	94.07	87.90	20.50	107.01	51.75	180.77	80.83 to 99.85	72,870	64,054	
<u>Study Years</u>												
07/01/04 TO 06/30/05	85	99.61	109.06	99.63	19.73	109.46	42.00	454.75	98.75 to 100.62	47,455	47,281	
07/01/05 TO 06/30/06	109	98.40	100.51	91.82	18.57	109.46	51.75	372.38	96.94 to 98.97	58,235	53,471	
<u>Calendar Yrs</u>												
01/01/05 TO 12/31/05	113	99.06	107.78	97.38	19.55	110.69	42.00	454.75	98.75 to 99.65	54,080	52,662	
<u>ALL</u>												
	194	98.88	104.25	94.86	19.14	109.91	42.00	454.75	98.45 to 99.48	53,511	50,759	

ASSESSOR LOCATION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
EXETER	22	85.32	102.08	84.01	38.19	121.52	55.26	279.94	68.90 to 104.06	50,831	42,701	
FAIRMONT	23	93.48	105.31	87.11	29.11	120.89	61.79	281.08	79.89 to 106.44	33,458	29,145	
GENEVA	92	99.35	101.59	99.95	6.75	101.64	51.75	180.77	98.85 to 99.75	55,850	55,821	
GRAFTON	4	84.36	93.88	72.27	33.06	129.91	63.79	143.04	N/A	69,875	50,500	
MILLIGAN	13	97.57	94.19	89.72	17.46	104.98	42.00	142.83	80.53 to 103.75	38,815	34,825	
OHIOWA	7	88.50	94.73	89.74	23.03	105.57	62.61	123.78	62.61 to 123.78	14,892	13,364	
RURAL	13	99.14	101.58	99.51	4.93	102.08	94.08	121.26	95.19 to 101.58	129,384	128,748	
SHICKLEY	19	92.71	134.24	86.70	60.79	154.83	65.95	454.75	79.47 to 136.60	40,994	35,542	
STRANG	1	77.08	77.08	77.08			77.08	77.08	N/A	6,000	4,625	
<u>ALL</u>												
	194	98.88	104.25	94.86	19.14	109.91	42.00	454.75	98.45 to 99.48	53,511	50,759	

LOCATIONS: URBAN, SUBURBAN & RURAL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	180	98.85	104.48	93.90	20.27	111.27	42.00	454.75	98.40 to 99.55	47,782	44,865	
2	2	99.09	99.09	99.04	0.21	100.04	98.88	99.29	N/A	124,250	123,060	
3	12	99.30	101.81	99.57	5.31	102.24	94.08	121.26	95.19 to 101.58	127,666	127,117	
<u>ALL</u>												
	194	98.88	104.25	94.86	19.14	109.91	42.00	454.75	98.45 to 99.48	53,511	50,759	

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

NUMBER of Sales:	194	MEDIAN:	99	COV:	42.41	95% Median C.I.:	98.45 to 99.48	(! : Derived)
TOTAL Sales Price:	10,374,811	WGT. MEAN:	95	STD:	44.22	95% Wgt. Mean C.I.:	92.33 to 97.38	
TOTAL Adj.Sales Price:	10,381,311	MEAN:	104	AVG.ABS.DEV:	18.92	95% Mean C.I.:	98.03 to 110.48	
TOTAL Assessed Value:	9,847,325							
AVG. Adj. Sales Price:	53,511	COD:	19.14	MAX Sales Ratio:	454.75			
AVG. Assessed Value:	50,759	PRD:	109.91	MIN Sales Ratio:	42.00			

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	192	98.88	104.56	94.87	18.99	110.21	51.75	454.75	98.45 to 99.48	54,047	51,275
2	2	75.13	75.13	60.36	44.10	124.47	42.00	108.26	N/A	2,075	1,252
ALL	194	98.88	104.25	94.86	19.14	109.91	42.00	454.75	98.45 to 99.48	53,511	50,759

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	187	98.87	103.13	94.80	17.93	108.79	42.00	454.75	98.45 to 99.46	55,181	52,311
06											
07	7	100.29	134.24	104.27	50.40	128.74	51.75	372.38	51.75 to 372.38	8,912	9,292
ALL	194	98.88	104.25	94.86	19.14	109.91	42.00	454.75	98.45 to 99.48	53,511	50,759

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
18-0002	5	98.41	91.48	87.61	8.34	104.42	63.79	100.51	N/A	126,000	110,390
30-0001	36	91.62	99.22	87.74	29.24	113.08	42.00	279.94	80.01 to 100.40	51,469	45,160
30-0025	129	99.06	101.70	98.12	11.91	103.65	51.75	281.08	98.79 to 99.66	52,748	51,756
30-0054	22	96.15	130.24	90.29	52.23	144.25	65.95	454.75	79.63 to 122.20	47,494	42,883
48-0303											
76-0068											
85-0047											
85-0094	2	105.72	105.72	101.08	7.96	104.59	97.30	114.14	N/A	24,500	24,765
93-0083											
93-0096											
NonValid School											
ALL	194	98.88	104.25	94.86	19.14	109.91	42.00	454.75	98.45 to 99.48	53,511	50,759

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

NUMBER of Sales:	194	MEDIAN:	99	COV:	42.41	95% Median C.I.:	98.45 to 99.48	(! : Derived)
TOTAL Sales Price:	10,374,811	WGT. MEAN:	95	STD:	44.22	95% Wgt. Mean C.I.:	92.33 to 97.38	
TOTAL Adj.Sales Price:	10,381,311	MEAN:	104	AVG.ABS.DEV:	18.92	95% Mean C.I.:	98.03 to 110.48	
TOTAL Assessed Value:	9,847,325							
AVG. Adj. Sales Price:	53,511	COD:	19.14	MAX Sales Ratio:	454.75			
AVG. Assessed Value:	50,759	PRD:	109.91	MIN Sales Ratio:	42.00			

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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	86.90	81.01	71.35	30.70	113.55	42.00	108.26	N/A	9,837	7,018
Prior TO 1860											
1860 TO 1899	9	117.56	172.00	127.03	74.61	135.40	65.95	454.75	77.08 to 281.08	16,166	20,537
1900 TO 1919	50	99.21	107.90	92.58	23.70	116.54	56.66	279.94	98.25 to 103.75	34,881	32,294
1920 TO 1939	38	99.06	96.32	95.98	11.35	100.36	59.74	123.78	97.52 to 100.07	42,688	40,971
1940 TO 1949	9	97.90	94.13	93.12	9.46	101.08	55.26	121.26	82.39 to 98.58	47,050	43,815
1950 TO 1959	14	99.63	109.43	106.28	11.29	102.97	93.48	175.32	98.85 to 124.52	48,608	51,661
1960 TO 1969	25	99.16	98.30	95.39	9.05	103.04	67.08	136.89	93.88 to 101.49	59,760	57,007
1970 TO 1979	23	98.70	107.29	92.68	21.33	115.76	71.27	372.38	90.07 to 100.29	79,821	73,979
1980 TO 1989	18	98.63	91.03	94.28	8.64	96.55	51.75	101.82	87.94 to 99.40	99,493	93,800
1990 TO 1994	1	97.57	97.57	97.57			97.57	97.57	N/A	80,000	78,055
1995 TO 1999	1	63.79	63.79	63.79			63.79	63.79	N/A	182,500	116,415
2000 TO Present	2	96.97	96.97	97.83	2.98	99.11	94.08	99.85	N/A	171,500	167,785
ALL											
	194	98.88	104.25	94.86	19.14	109.91	42.00	454.75	98.45 to 99.48	53,511	50,759

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	103.75	182.73	170.23	95.76	107.34	42.00	454.75	42.00 to 454.75	2,433	4,142
5000 TO 9999	14	113.85	143.42	146.38	48.41	97.98	65.95	281.08	83.68 to 228.65	7,332	10,733
Total \$											
1 TO 9999	21	107.12	156.52	149.78	65.36	104.51	42.00	454.75	95.54 to 193.33	5,699	8,536
10000 TO 29999	47	102.31	107.07	104.93	17.95	102.04	51.75	204.60	97.59 to 106.61	17,838	18,717
30000 TO 59999	60	98.86	98.45	98.03	12.08	100.43	55.26	175.32	98.18 to 99.66	42,552	41,713
60000 TO 99999	39	98.40	89.73	89.64	10.29	100.10	56.66	102.75	86.56 to 99.29	77,148	69,153
100000 TO 149999	20	98.79	92.08	91.89	7.36	100.21	68.90	99.87	87.94 to 99.46	120,290	110,529
150000 TO 249999	6	98.84	93.01	93.56	7.17	99.41	63.79	101.58	63.79 to 101.58	200,416	187,514
250000 TO 499999	1	99.96	99.96	99.96			99.96	99.96	N/A	253,000	252,905
ALL											
	194	98.88	104.25	94.86	19.14	109.91	42.00	454.75	98.45 to 99.48	53,511	50,759

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

NUMBER of Sales:	194	MEDIAN:	99	COV:	42.41	95% Median C.I.:	98.45 to 99.48	(! : Derived)
TOTAL Sales Price:	10,374,811	WGT. MEAN:	95	STD:	44.22	95% Wgt. Mean C.I.:	92.33 to 97.38	
TOTAL Adj.Sales Price:	10,381,311	MEAN:	104	AVG.ABS.DEV:	18.92	95% Mean C.I.:	98.03 to 110.48	
TOTAL Assessed Value:	9,847,325							
AVG. Adj. Sales Price:	53,511	COD:	19.14	MAX Sales Ratio:	454.75			
AVG. Assessed Value:	50,759	PRD:	109.91	MIN Sales Ratio:	42.00			

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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	7	97.67	88.22	84.86	15.32	103.96	42.00	108.26	42.00 to 108.26	3,378	2,867
5000 TO 9999	12	96.90	143.83	100.86	70.98	142.61	51.75	454.75	72.55 to 142.83	7,640	7,705
Total \$											
1 TO 9999	19	97.67	123.34	97.58	50.12	126.40	42.00	454.75	77.08 to 107.12	6,070	5,923
10000 TO 29999	57	100.84	111.94	98.38	26.86	113.79	55.26	281.08	97.36 to 106.61	20,255	19,927
30000 TO 59999	62	98.86	100.08	95.10	13.88	105.24	56.66	204.60	98.14 to 99.66	47,997	45,645
60000 TO 99999	35	98.96	94.19	92.73	7.02	101.57	67.08	117.56	97.52 to 99.46	84,256	78,131
100000 TO 149999	16	98.83	93.99	93.09	5.49	100.96	63.79	99.87	94.08 to 99.52	128,975	120,065
150000 TO 249999	4	99.32	98.85	98.89	1.88	99.96	95.19	101.58	N/A	217,500	215,088
250000 TO 499999	1	99.96	99.96	99.96			99.96	99.96	N/A	253,000	252,905
ALL	194	98.88	104.25	94.86	19.14	109.91	42.00	454.75	98.45 to 99.48	53,511	50,759

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	86.90	81.01	71.35	30.70	113.55	42.00	108.26	N/A	9,837	7,018
10	9	99.05	97.79	96.33	12.50	101.51	65.95	129.25	79.47 to 113.84	38,919	37,492
20	102	98.88	113.13	98.63	25.15	114.70	61.79	454.75	98.25 to 99.65	36,335	35,838
30	73	98.85	94.57	92.56	11.91	102.17	51.75	180.77	97.67 to 99.70	73,571	68,099
40	5	98.84	92.25	92.01	7.53	100.26	63.79	99.96	N/A	172,440	158,660
50	1	117.56	117.56	117.56			117.56	117.56	N/A	52,500	61,720
ALL	194	98.88	104.25	94.86	19.14	109.91	42.00	454.75	98.45 to 99.48	53,511	50,759

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	86.90	81.01	71.35	30.70	113.55	42.00	108.26	N/A	9,837	7,018
100	7	100.29	134.24	104.27	50.40	128.74	51.75	372.38	51.75 to 372.38	8,912	9,292
101	122	98.85	100.08	94.43	14.12	105.99	55.26	228.65	97.90 to 99.48	56,806	53,640
102	7	98.96	95.96	97.07	8.83	98.85	68.20	117.56	68.20 to 117.56	51,500	49,993
103	1	98.79	98.79	98.79			98.79	98.79	N/A	198,000	195,595
104	47	99.55	114.98	95.36	30.34	120.57	56.66	454.75	98.25 to 101.58	48,419	46,174
106	3	98.40	92.61	92.55	6.58	100.07	80.01	99.43	N/A	86,333	79,901
111	1	98.51	98.51	98.51			98.51	98.51	N/A	145,000	142,845
301	1	101.82	101.82	101.82			101.82	101.82	N/A	64,000	65,165
304	1	99.06	99.06	99.06			99.06	99.06	N/A	47,000	46,560
ALL	194	98.88	104.25	94.86	19.14	109.91	42.00	454.75	98.45 to 99.48	53,511	50,759

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

NUMBER of Sales:	194	MEDIAN:	99	COV:	42.41	95% Median C.I.:	98.45 to 99.48	(! : Derived)
TOTAL Sales Price:	10,374,811	WGT. MEAN:	95	STD:	44.22	95% Wgt. Mean C.I.:	92.33 to 97.38	
TOTAL Adj.Sales Price:	10,381,311	MEAN:	104	AVG.ABS.DEV:	18.92	95% Mean C.I.:	98.03 to 110.48	
TOTAL Assessed Value:	9,847,325							
AVG. Adj. Sales Price:	53,511	COD:	19.14	MAX Sales Ratio:	454.75			
AVG. Assessed Value:	50,759	PRD:	109.91	MIN Sales Ratio:	42.00			

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CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	4	86.90	81.01	71.35	30.70	113.55	42.00	108.26	N/A		9,837	7,018
15	4	109.12	102.72	103.87	19.16	98.88	65.95	126.67	N/A		7,840	8,143
20	49	99.06	124.02	107.25	35.42	115.64	51.75	454.75	97.63 to 108.50		21,724	23,298
30	129	98.94	98.39	94.08	13.23	104.59	55.26	372.38	98.45 to 99.60		62,859	59,136
40	8	98.16	90.07	89.38	9.15	100.77	63.79	99.85	63.79 to 99.85		142,150	127,055
<u>ALL</u>	<u>194</u>	<u>98.88</u>	<u>104.25</u>	<u>94.86</u>	<u>19.14</u>	<u>109.91</u>	<u>42.00</u>	<u>454.75</u>	<u>98.45 to 99.48</u>		<u>53,511</u>	<u>50,759</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:	29	MEDIAN:	98	COV:	21.67	95% Median C.I.:	92.23 to 100.00
TOTAL Sales Price:	1,516,850	WGT. MEAN:	94	STD:	20.34	95% Wgt. Mean C.I.:	87.53 to 99.54
TOTAL Adj. Sales Price:	1,479,950	MEAN:	94	AVG. ABS. DEV:	12.85	95% Mean C.I.:	86.12 to 101.59
TOTAL Assessed Value:	1,384,325						
AVG. Adj. Sales Price:	51,032	COD:	13.07	MAX Sales Ratio:	151.81		
AVG. Assessed Value:	47,735	PRD:	100.34	MIN Sales Ratio:	46.67		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	1	94.14	94.14	94.14			94.14	94.14	N/A	14,000	13,180
10/01/03 TO 12/31/03	2	124.08	124.08	123.24	22.35	100.68	96.35	151.81	N/A	16,500	20,335
01/01/04 TO 03/31/04	1	99.66	99.66	99.66			99.66	99.66	N/A	55,000	54,815
04/01/04 TO 06/30/04	1	113.45	113.45	113.45			113.45	113.45	N/A	42,500	48,215
07/01/04 TO 09/30/04	4	105.50	106.77	101.56	6.71	105.13	99.39	116.70	N/A	11,025	11,197
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05	3	94.26	94.45	96.36	2.66	98.02	90.79	98.31	N/A	68,666	66,166
04/01/05 TO 06/30/05	5	94.91	81.14	93.68	17.27	86.62	46.67	99.97	N/A	77,000	72,131
07/01/05 TO 09/30/05	6	95.32	87.52	91.72	12.30	95.42	56.64	100.67	56.64 to 100.67	77,166	70,780
10/01/05 TO 12/31/05	5	100.67	92.09	95.40	11.07	96.53	60.57	106.67	N/A	29,470	28,113
01/01/06 TO 03/31/06	1	64.73	64.73	64.73			64.73	64.73	N/A	90,000	58,255
04/01/06 TO 06/30/06											
<u>Study Years</u>											
07/01/03 TO 06/30/04	5	99.66	111.08	108.57	15.01	102.32	94.14	151.81	N/A	28,900	31,376
07/01/04 TO 06/30/05	12	97.36	93.01	95.09	11.52	97.81	46.67	116.70	90.79 to 100.00	52,925	50,328
07/01/05 TO 06/30/06	12	95.32	87.52	89.03	14.16	98.31	56.64	106.67	64.73 to 100.67	58,362	51,958
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	6	105.50	106.70	104.39	6.65	102.21	99.39	116.70	99.39 to 116.70	23,600	24,636
01/01/05 TO 12/31/05	19	94.91	88.14	93.59	12.31	94.17	46.67	106.67	78.52 to 99.97	63,228	59,178
<u>ALL</u>	29	98.31	93.86	93.54	13.07	100.34	46.67	151.81	92.23 to 100.00	51,032	47,735

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
EXETER	1	67.76	67.76	67.76			67.76	67.76	N/A	45,000	30,490
FAIRMONT	2	70.47	70.47	89.16	33.77	79.03	46.67	94.26	N/A	14,000	12,482
GENEVA	17	98.41	98.18	98.13	9.65	100.05	60.57	151.81	91.44 to 100.67	70,761	69,437
GRAFTON	2	102.57	102.57	94.72	8.22	108.28	94.14	111.00	N/A	7,250	6,867
MILLIGAN	1	106.67	106.67	106.67			106.67	106.67	N/A	7,500	8,000
OHIOVA	1	94.91	94.91	94.91			94.91	94.91	N/A	16,000	15,185
SHICKLEY	2	90.72	90.72	67.46	28.64	134.47	64.73	116.70	N/A	47,500	32,045
STRANG	1	100.67	100.67	100.67			100.67	100.67	N/A	3,000	3,020
SUB GENEVA	1	98.64	98.64	98.64			98.64	98.64	N/A	14,000	13,810
SUB SHICKLEY	1	56.64	56.64	56.64			56.64	56.64	N/A	54,000	30,585
<u>ALL</u>	29	98.31	93.86	93.54	13.07	100.34	46.67	151.81	92.23 to 100.00	51,032	47,735

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:	29	MEDIAN:	98	COV:	21.67	95% Median C.I.:	92.23 to 100.00
TOTAL Sales Price:	1,516,850	WGT. MEAN:	94	STD:	20.34	95% Wgt. Mean C.I.:	87.53 to 99.54
TOTAL Adj.Sales Price:	1,479,950	MEAN:	94	AVG.ABS.DEV:	12.85	95% Mean C.I.:	86.12 to 101.59
TOTAL Assessed Value:	1,384,325						
AVG. Adj. Sales Price:	51,032	COD:	13.07	MAX Sales Ratio:	151.81		
AVG. Assessed Value:	47,735	PRD:	100.34	MIN Sales Ratio:	46.67		

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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	27	98.31	95.06	94.90	12.46	100.17	46.67	151.81	92.23 to 100.67	52,294	49,627
2	2	77.64	77.64	65.29	27.05	118.92	56.64	98.64	N/A	34,000	22,197
ALL	29	98.31	93.86	93.54	13.07	100.34	46.67	151.81	92.23 to 100.00	51,032	47,735

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	27	96.41	93.04	93.48	13.74	99.53	46.67	151.81	91.44 to 100.00	54,275	50,739
2	2	104.82	104.82	99.07	5.90	105.81	98.64	111.00	N/A	7,250	7,182
ALL	29	98.31	93.86	93.54	13.07	100.34	46.67	151.81	92.23 to 100.00	51,032	47,735

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
18-0002											
30-0001	2	87.22	87.22	73.31	22.31	118.96	67.76	106.67	N/A	26,250	19,245
30-0025	24	98.36	96.22	97.87	10.17	98.32	46.67	151.81	94.14 to 100.00	53,268	52,131
30-0054	3	64.73	79.36	63.54	30.93	124.89	56.64	116.70	N/A	49,666	31,558
48-0303											
76-0068											
85-0047											
85-0094											
93-0083											
93-0096											
NonValid School											
ALL	29	98.31	93.86	93.54	13.07	100.34	46.67	151.81	92.23 to 100.00	51,032	47,735

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:	29	MEDIAN:	98	COV:	21.67	95% Median C.I.:	92.23 to 100.00
TOTAL Sales Price:	1,516,850	WGT. MEAN:	94	STD:	20.34	95% Wgt. Mean C.I.:	87.53 to 99.54
TOTAL Adj.Sales Price:	1,479,950	MEAN:	94	AVG.ABS.DEV:	12.85	95% Mean C.I.:	86.12 to 101.59
TOTAL Assessed Value:	1,384,325						
AVG. Adj. Sales Price:	51,032	COD:	13.07	MAX Sales Ratio:	151.81		
AVG. Assessed Value:	47,735	PRD:	100.34	MIN Sales Ratio:	46.67		

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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	2	104.82	104.82	99.07	5.90	105.81	98.64	111.00	N/A	7,250	7,182
Prior TO 1860											
1860 TO 1899	4	96.06	88.06	101.70	19.78	86.58	46.67	113.45	N/A	36,337	36,956
1900 TO 1919											
1920 TO 1939	5	100.00	100.33	99.24	2.61	101.10	94.91	106.67	N/A	13,020	12,921
1940 TO 1949	2	89.80	89.80	89.80	12.56	100.00	78.52	101.08	N/A	25,000	22,450
1950 TO 1959	4	96.34	109.66	100.30	16.04	109.33	94.14	151.81	N/A	91,250	91,525
1960 TO 1969	3	92.23	84.26	94.45	14.24	89.21	60.57	99.97	N/A	62,333	58,875
1970 TO 1979	6	93.57	85.72	88.81	12.07	96.53	64.73	98.31	64.73 to 98.31	89,833	79,778
1980 TO 1989	3	99.66	91.00	80.03	20.09	113.71	56.64	116.70	N/A	38,000	30,411
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	29	98.31	93.86	93.54	13.07	100.34	46.67	151.81	92.23 to 100.00	51,032	47,735

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	3	100.67	86.11	76.54	21.30	112.51	46.67	111.00	N/A	2,166	1,658
5000 TO 9999	3	106.67	107.79	107.38	5.22	100.39	100.00	116.70	N/A	6,033	6,478
Total \$											
1 TO 9999	6	103.67	96.95	99.23	13.99	97.71	46.67	116.70	46.67 to 116.70	4,100	4,068
10000 TO 29999	10	94.59	96.17	95.45	13.10	100.76	60.57	151.81	78.52 to 101.08	19,200	18,325
30000 TO 59999	7	92.23	88.56	87.53	15.07	101.18	56.64	113.45	56.64 to 113.45	46,642	40,827
60000 TO 99999	2	82.70	82.70	81.05	21.73	102.04	64.73	100.67	N/A	82,425	66,802
100000 TO 149999	2	99.14	99.14	99.06	0.84	100.08	98.31	99.97	N/A	128,000	126,795
150000 TO 249999	1	96.41	96.41	96.41			96.41	96.41	N/A	206,000	198,610
250000 TO 499999	1	98.41	98.41	98.41			98.41	98.41	N/A	310,000	305,065
ALL	29	98.31	93.86	93.54	13.07	100.34	46.67	151.81	92.23 to 100.00	51,032	47,735

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:	29	MEDIAN:	98	COV:	21.67	95% Median C.I.:	92.23 to 100.00
TOTAL Sales Price:	1,516,850	WGT. MEAN:	94	STD:	20.34	95% Wgt. Mean C.I.:	87.53 to 99.54
TOTAL Adj.Sales Price:	1,479,950	MEAN:	94	AVG.ABS.DEV:	12.85	95% Mean C.I.:	86.12 to 101.59
TOTAL Assessed Value:	1,384,325						
AVG. Adj. Sales Price:	51,032	COD:	13.07	MAX Sales Ratio:	151.81		
AVG. Assessed Value:	47,735	PRD:	100.34	MIN Sales Ratio:	46.67		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	100.67	86.11	76.54	21.30	112.51	46.67	111.00	N/A	2,166	1,658
5000 TO 9999	4	103.34	95.99	86.16	15.19	111.40	60.57	116.70	N/A	8,275	7,130
Total \$											
1 TO 9999	7	100.67	91.75	84.58	18.04	108.48	46.67	116.70	46.67 to 116.70	5,657	4,785
10000 TO 29999	9	94.91	100.13	98.40	10.48	101.75	78.52	151.81	91.44 to 101.08	19,666	19,352
30000 TO 59999	8	91.51	85.58	82.60	17.05	103.60	56.64	113.45	56.64 to 113.45	52,062	43,005
60000 TO 99999	1	100.67	100.67	100.67			100.67	100.67	N/A	74,850	75,350
100000 TO 149999	2	99.14	99.14	99.06	0.84	100.08	98.31	99.97	N/A	128,000	126,795
150000 TO 249999	1	96.41	96.41	96.41			96.41	96.41	N/A	206,000	198,610
250000 TO 499999	1	98.41	98.41	98.41			98.41	98.41	N/A	310,000	305,065
ALL	29	98.31	93.86	93.54	13.07	100.34	46.67	151.81	92.23 to 100.00	51,032	47,735

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	104.82	104.82	99.07	5.90	105.81	98.64	111.00	N/A	7,250	7,182
10	9	100.00	90.61	93.74	17.72	96.66	46.67	116.70	60.57 to 113.45	18,177	17,039
20	18	96.38	94.26	93.45	11.22	100.87	56.64	151.81	91.44 to 99.66	72,325	67,589
ALL	29	98.31	93.86	93.54	13.07	100.34	46.67	151.81	92.23 to 100.00	51,032	47,735

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

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TOTAL Sales Price:	1,516,850	WGT. MEAN:	94	STD:	20.34	95% Wgt. Mean C.I.:	87.53 to 99.54
TOTAL Adj.Sales Price:	1,479,950	MEAN:	94	AVG.ABS.DEV:	12.85	95% Mean C.I.:	86.12 to 101.59
TOTAL Assessed Value:	1,384,325						
AVG. Adj. Sales Price:	51,032	COD:	13.07	MAX Sales Ratio:	151.81		
AVG. Assessed Value:	47,735	PRD:	100.34	MIN Sales Ratio:	46.67		

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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)	2	104.82	104.82	99.07	5.90	105.81	98.64	111.00	N/A	7,250	7,182
114	1	96.35	96.35	96.35			96.35	96.35	N/A	17,000	16,380
170	3	67.76	71.73	70.06	16.80	102.38	56.64	90.79	N/A	46,333	32,463
325	1	151.81	151.81	151.81			151.81	151.81	N/A	16,000	24,290
336	1	100.00	100.00	100.00			100.00	100.00	N/A	5,600	5,600
344	1	99.39	99.39	99.39			99.39	99.39	N/A	33,000	32,800
350	1	94.26	94.26	94.26			94.26	94.26	N/A	25,000	23,565
359	1	94.91	94.91	94.91			94.91	94.91	N/A	16,000	15,185
406	1	78.52	78.52	78.52			78.52	78.52	N/A	25,000	19,630
41	1	98.41	98.41	98.41			98.41	98.41	N/A	310,000	305,065
42	2	98.54	98.54	97.55	2.16	101.02	96.41	100.67	N/A	140,425	136,980
442	1	113.45	113.45	113.45			113.45	113.45	N/A	42,500	48,215
47	1	92.23	92.23	92.23			92.23	92.23	N/A	57,000	52,570
49	2	99.14	99.14	99.06	0.84	100.08	98.31	99.97	N/A	128,000	126,795
50	4	100.37	99.71	98.62	4.15	101.11	91.44	106.67	N/A	28,125	27,736
715	1	94.14	94.14	94.14			94.14	94.14	N/A	14,000	13,180
98	5	64.73	77.87	66.89	34.03	116.41	46.67	116.70	N/A	23,200	15,519
<u>ALL</u>											
	29	98.31	93.86	93.54	13.07	100.34	46.67	151.81	92.23 to 100.00	51,032	47,735

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	29	98.31	93.86	93.54	13.07	100.34	46.67	151.81	92.23 to 100.00	51,032	47,735
04											
<u>ALL</u>											
	29	98.31	93.86	93.54	13.07	100.34	46.67	151.81	92.23 to 100.00	51,032	47,735

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:	54	MEDIAN:	74	COV:	24.20	95% Median C.I.:	67.63 to 77.98	(!: Derived)
(AgLand) TOTAL Sales Price:	11,941,895	WGT. MEAN:	69	STD:	17.91	95% Wgt. Mean C.I.:	64.31 to 73.08	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	11,821,095	MEAN:	74	AVG.ABS.DEV:	10.93	95% Mean C.I.:	69.22 to 78.78	
(AgLand) TOTAL Assessed Value:	8,120,895							
AVG. Adj. Sales Price:	218,909	COD:	14.73	MAX Sales Ratio:	168.53			
AVG. Assessed Value:	150,386	PRD:	107.72	MIN Sales Ratio:	40.82			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	4	71.03	75.23	72.92	10.40	103.17	66.13	92.75	N/A	190,750	139,090
10/01/03 TO 12/31/03	9	78.48	77.77	74.14	11.48	104.90	57.68	97.54	65.22 to 88.58	171,718	127,305
01/01/04 TO 03/31/04	8	75.62	76.38	75.77	3.04	100.80	72.44	80.07	72.44 to 80.07	218,018	165,190
04/01/04 TO 06/30/04	5	75.54	79.28	74.67	14.71	106.17	65.37	110.23	N/A	179,995	134,406
07/01/04 TO 09/30/04	2	64.66	64.66	64.66	3.44	99.99	62.43	66.88	N/A	361,000	233,427
10/01/04 TO 12/31/04	1	77.01	77.01	77.01			77.01	77.01	N/A	106,000	81,635
01/01/05 TO 03/31/05	10	71.61	79.40	70.71	26.67	112.29	54.79	168.53	58.82 to 85.57	204,150	144,344
04/01/05 TO 06/30/05	5	64.04	65.47	65.06	9.37	100.63	55.94	79.82	N/A	218,200	141,963
07/01/05 TO 09/30/05	1	67.63	67.63	67.63			67.63	67.63	N/A	255,500	172,785
10/01/05 TO 12/31/05	1	81.03	81.03	81.03			81.03	81.03	N/A	221,000	179,070
01/01/06 TO 03/31/06	7	69.08	61.98	55.87	18.80	110.95	40.82	79.19	40.82 to 79.19	338,642	189,192
04/01/06 TO 06/30/06	1	77.52	77.52	77.52			77.52	77.52	N/A	61,000	47,285
<u>Study Years</u>											
07/01/03 TO 06/30/04	26	75.69	77.24	74.62	9.99	103.51	57.68	110.23	72.44 to 79.86	190,484	142,140
07/01/04 TO 06/30/05	18	65.93	73.76	68.22	20.09	108.12	54.79	168.53	60.91 to 79.82	220,027	150,097
07/01/05 TO 06/30/06	10	69.82	66.01	59.27	16.14	111.37	40.82	81.03	44.45 to 79.19	290,800	172,348
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	16	75.47	75.86	73.21	8.05	103.61	62.43	110.23	67.27 to 78.96	217,007	158,877
01/01/05 TO 12/31/05	17	66.85	74.71	69.41	21.01	107.62	54.79	168.53	60.72 to 80.20	212,294	147,359
<u>ALL</u>	54	74.24	74.00	68.70	14.73	107.72	40.82	168.53	67.63 to 77.98	218,909	150,386

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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(AgLand) TOTAL Assessed Value:	8,120,895							
AVG. Adj. Sales Price:	218,909	COD:	14.73	MAX Sales Ratio:	168.53			
AVG. Assessed Value:	150,386	PRD:	107.72	MIN Sales Ratio:	40.82			

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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	
3675	5	64.04	68.23	70.73	13.56	96.47	55.94	80.20	N/A	106,000	74,971	
3677	2	65.91	65.91	62.81	16.87	104.93	54.79	77.03	N/A	348,000	218,582	
3679	5	57.68	58.04	53.32	21.49	108.85	40.82	79.97	N/A	385,900	205,761	
3681	1	66.85	66.85	66.85			66.85	66.85	N/A	320,000	213,915	
3749	1	77.98	77.98	77.98			77.98	77.98	N/A	153,000	119,310	
3751	2	73.63	73.63	73.98	4.59	99.52	70.25	77.01	N/A	96,000	71,025	
3753	4	67.98	70.29	69.38	6.12	101.31	65.37	79.82	N/A	254,118	176,305	
3755	6	71.55	83.99	69.63	33.94	120.63	51.69	168.53	51.69 to 168.53	236,150	164,431	
3909	5	79.19	76.31	74.99	7.06	101.76	67.63	84.88	N/A	222,700	166,995	
3911	3	72.44	71.01	70.35	8.81	100.93	60.72	79.86	N/A	384,000	270,146	
3913	6	77.01	77.18	75.02	10.15	102.87	61.96	97.54	61.96 to 97.54	163,641	122,769	
3915	1	66.13	66.13	66.13			66.13	66.13	N/A	120,000	79,350	
3985	8	75.05	80.05	77.34	11.33	103.50	65.22	110.23	65.22 to 110.23	161,600	124,984	
3987	3	85.57	83.89	84.86	4.31	98.86	77.52	88.58	N/A	88,490	75,091	
3989	1	81.03	81.03	81.03			81.03	81.03	N/A	221,000	179,070	
3991	1	58.82	58.82	58.82			58.82	58.82	N/A	420,600	247,385	
ALL	54	74.24	74.00	68.70	14.73	107.72	40.82	168.53	67.63 to 77.98	218,909	150,386	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	38	71.51	72.41	66.94	15.72	108.16	40.82	168.53	66.85 to 77.98	254,666	170,486	
2	16	75.62	77.78	76.61	13.02	101.52	60.91	110.23	66.13 to 85.57	133,985	102,651	
ALL	54	74.24	74.00	68.70	14.73	107.72	40.82	168.53	67.63 to 77.98	218,909	150,386	

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	54	74.24	74.00	68.70	14.73	107.72	40.82	168.53	67.63 to 77.98	218,909	150,386	
ALL	54	74.24	74.00	68.70	14.73	107.72	40.82	168.53	67.63 to 77.98	218,909	150,386	

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

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(AgLand) TOTAL Assessed Value:	8,120,895							
AVG. Adj. Sales Price:	218,909	COD:	14.73	MAX Sales Ratio:	168.53			
AVG. Assessed Value:	150,386	PRD:	107.72	MIN Sales Ratio:	40.82			

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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)											
18-0002	12	72.91	79.01	75.32	22.42	104.90	55.94	168.53	62.43 to 80.27	170,200	128,188
30-0001	4	67.06	63.23	59.27	14.01	106.68	40.82	77.98	N/A	311,750	184,777
30-0025	31	75.54	73.25	68.23	11.28	107.35	44.45	97.54	69.56 to 78.96	233,751	159,497
30-0054	1	58.82	58.82	58.82			58.82	58.82	N/A	420,600	247,385
48-0303											
76-0068											
85-0047											
85-0094	6	73.13	77.56	75.36	13.15	102.92	65.22	110.23	65.22 to 110.23	144,133	108,616
93-0083											
93-0096											
NonValid School											
ALL	54	74.24	74.00	68.70	14.73	107.72	40.82	168.53	67.63 to 77.98	218,909	150,386

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
30.01 TO 50.00	1	77.52	77.52	77.52			77.52	77.52	N/A	61,000	47,285
50.01 TO 100.00	25	77.01	78.60	77.14	14.79	101.89	55.94	168.53	66.13 to 79.82	118,367	91,309
100.01 TO 180.00	26	70.07	70.64	67.09	13.62	105.29	40.82	110.23	66.85 to 78.20	299,015	200,611
180.01 TO 330.00	2	58.45	58.45	56.01	23.95	104.34	44.45	72.44	N/A	513,250	287,490
ALL	54	74.24	74.00	68.70	14.73	107.72	40.82	168.53	67.63 to 77.98	218,909	150,386

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	14	76.68	76.96	75.54	10.38	101.88	61.96	97.54	66.13 to 85.57	143,926	108,722
DRY-N/A	8	76.21	78.23	78.19	15.51	100.05	55.94	110.23	55.94 to 110.23	106,475	83,254
GRASS	1	60.91	60.91	60.91			60.91	60.91	N/A	40,000	24,365
GRASS-N/A	1	78.09	78.09	78.09			78.09	78.09	N/A	80,000	62,475
IRRGTD	4	68.91	69.25	68.15	9.01	101.63	60.72	78.48	N/A	288,118	196,338
IRRGTD-N/A	26	70.07	72.18	65.88	17.90	109.57	40.82	168.53	65.01 to 78.20	295,455	194,636
ALL	54	74.24	74.00	68.70	14.73	107.72	40.82	168.53	67.63 to 77.98	218,909	150,386

PA&T 2007 Preliminary Statistics

Base Stat

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AVG. Assessed Value:	150,386	PRD:	107.72	MIN Sales Ratio:	40.82			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	15	77.52	78.01	76.35	10.89	102.18	61.96	97.54	67.63 to 85.57	140,998	107,657
DRY-N/A	7	75.40	76.15	76.26	14.63	99.87	55.94	110.23	55.94 to 110.23	107,400	81,898
GRASS	1	60.91	60.91	60.91			60.91	60.91	N/A	40,000	24,365
GRASS-N/A	1	78.09	78.09	78.09			78.09	78.09	N/A	80,000	62,475
IRRGTD	24	69.32	72.19	66.71	17.52	108.22	40.82	168.53	62.43 to 77.98	293,569	195,850
IRRGTD-N/A	6	74.76	70.18	64.04	12.78	109.58	44.45	81.03	44.45 to 81.03	298,108	190,916
ALL	54	74.24	74.00	68.70	14.73	107.72	40.82	168.53	67.63 to 77.98	218,909	150,386

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	22	76.42	77.42	76.33	12.25	101.43	55.94	110.23	67.63 to 84.88	130,307	99,461
GRASS	2	69.50	69.50	72.37	12.36	96.04	60.91	78.09	N/A	60,000	43,420
IRRGTD	30	70.07	71.79	66.17	16.69	108.49	40.82	168.53	65.37 to 77.98	294,477	194,863
ALL	54	74.24	74.00	68.70	14.73	107.72	40.82	168.53	67.63 to 77.98	218,909	150,386

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	1	60.91	60.91	60.91			60.91	60.91	N/A	40,000	24,365
60000 TO 99999	8	77.81	92.70	92.93	26.86	99.76	64.04	168.53	64.04 to 168.53	82,150	76,338
100000 TO 149999	11	77.01	75.39	74.59	12.06	101.08	55.94	92.75	61.96 to 88.58	114,770	85,607
150000 TO 249999	14	78.72	76.62	76.63	5.03	99.99	65.01	84.88	72.49 to 80.20	182,380	139,754
250000 TO 499999	19	67.27	65.63	64.42	10.83	101.88	40.82	79.86	58.82 to 72.44	352,926	227,355
500000 +	1	44.45	44.45	44.45			44.45	44.45	N/A	602,500	267,830
ALL	54	74.24	74.00	68.70	14.73	107.72	40.82	168.53	67.63 to 77.98	218,909	150,386

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ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	1	60.91	60.91	60.91			60.91	60.91	N/A	40,000	24,365	
30000 TO 59999	2	70.78	70.78	69.45	9.52	101.91	64.04	77.52	N/A	76,000	52,782	
60000 TO 99999	14	76.42	76.45	75.38	12.05	101.42	55.94	97.54	65.22 to 88.58	104,462	78,747	
100000 TO 149999	12	79.39	86.70	81.94	16.55	105.80	65.01	168.53	75.54 to 80.27	147,543	120,903	
150000 TO 249999	22	68.35	67.55	65.35	11.63	103.36	40.82	84.88	60.72 to 74.69	320,436	209,414	
250000 TO 499999	3	72.44	65.58	61.68	16.29	106.33	44.45	79.86	N/A	448,833	276,846	
ALL _____	54	74.24	74.00	68.70	14.73	107.72	40.82	168.53	67.63 to 77.98	218,909	150,386	

2007 Assessment Survey for Fillmore County

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: 1
4. Other part-time employees: 0
5. Number of shared employees: 0
6. Assessor's requested budget for current fiscal year: \$159,756
7. Part of the budget that is dedicated to the computer system: N/A
8. Adopted budget, or granted budget if different from above: \$158,006
9. Amount of total budget set aside for appraisal work: \$39,000
10. Amount of the total budget set aside for education/workshops: \$5,500
11. Appraisal/Reappraisal budget, if not part of the total budget: N/A
12. Other miscellaneous funds: N/A
13. Total budget: \$158,006
 - a. Was any of last year's budget not used? Yes

B. Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1. Data collection done by: Contract appraiser
2. Valuation done by: Contract appraiser
3. Pickup work done by: Contract appraiser

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential	71	54		125

4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** 2004
5. **What was the last year the depreciation schedule for this property class was developed using market-derived information?** 2005 in Geneva and Rural, and 2006 for the small towns
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?** N/A
7. **Number of market areas/neighborhoods for this property class:** 8
8. **How are these defined?** Areas are defined by location and include all towns. Any parcels outside the city limits are included in the rural market area.
9. **Is “Assessor Location” a usable valuation identity?** Yes
10. **Does the assessor location “suburban” mean something other than rural residential? (that is, does the “suburban” location have its own market?)** 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:** Contract appraiser
2. **Valuation done by:** Contract appraiser
3. **Pickup work done by whom:** Contract appraiser

Property Type	# of Permits	# of Info. Statements	Other	Total
Commercial	22	6		28

4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** 2004

5. **When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information?** 2004
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?** 2004
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?** 2004
8. **Number of market areas/neighborhoods for this property class?** 8
9. **How are these defined?** Areas are defined by location and include all towns. Any parcels outside the city limits are included in the rural market area.
10. **Is “Assessor Location” a usable valuation identity?** Yes
11. **Does the assessor location “suburban” mean something other than rural commercial?** (*that is, does the “suburban” location have its own market?*) No

D. Agricultural Appraisal Information

1. **Data collection done by:** Contract Appraiser
2. **Valuation done by:** Contract Appraiser
3. **Pickup work done by whom:** Contract Appraiser

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	35	1164		1399

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? By statute and regulations

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?** 1986
7. **What date was the last countywide land use study completed?** The county is currently reviewing land use.

a. By what method? (Physical inspection, FSA maps, etc.) FSA and GIS Imagery

b. By whom? Assessor and Staff

c. What proportion is complete / implemented at this time? 20% based on GIS update

8. Number of market areas/neighborhoods for this property class: 2

9. How are these defined? Defined by similar soil types and water availability

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: County Solutions

2. CAMA software: Microsolve

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

a. Who maintains the Cadastral Maps? Assessor and Staff

4. Does the county have GIS software? Yes

a. Who maintains the GIS software and maps? Assessor and staff, and GIS Workshop

5. Personal Property software: County Solutions

F. Zoning Information

1. Does the county have zoning? Yes

a. If so, is the zoning countywide? Yes

b. What municipalities in the county are zoned? Exeter, Fairmont, Geneva, Grafton, Milligan, Ohioa, Shickley

c. When was zoning implemented? 2000

G. Contracted Services

- 1. Appraisal Services:** Knoche Consulting LLC
- 2. Other Services:** GIS Workshop

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

The county hired a new assistant to fill the position that had been vacant for approximately one month. During that time the Assessor and Deputy Assessor split the duties assumed by that position.

II. Assessment Actions

2006 Assessment Actions taken to address the following property classes/subclasses:

Residential

For 2007, the Assessor's staff worked in the towns of Strang and Shickley, and took new digital photos of all residential properties. All towns in the county, with the exception of Geneva, were reviewed and physically inspected. Depreciation studies were completed of these properties and all information was entered into the County's CAMA system. Pick-up work of new and omitted construction was also done by the contract appraiser for the county.

Commercial/Industrial

Commercial pick up work was done by the contract appraiser, and new photos were taken of all commercial parcels. The county studied the market information for the commercial class of property and made no value adjustments. In the industrial class of property, site acres were increased to \$20,000 per acre on the two industrial parcels in the county.

Agricultural

The county conducted a market analysis of agricultural land and slightly lowered the value of the class two dryland soil capability grouping in Market Area Two. The county's analysis indicated that no other subclass adjustments were necessary. The county reviewed certified acres for NRD water allocation purposes and made changes accordingly. The county also digitized parcels in their GIS software program and updated records in their CAMA program with

any slight differences in acre counts calculated by the digital imagery. The county also verified land use using the satellite imagery provided with the GIS.

Pick-up work of new and omitted construction was done by the contract appraiser. A review of all rural agricultural improvements was also completed and aerial photos were taken of all rural improved parcels.

County 30 - Fillmore

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 6,459	Value 693,854,834	Total Growth 3,563,195 (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	259	452,070	20	395,420	1	40,920	280	888,410	
2. Res Improv Land	2,014	5,516,370	61	806,515	177	2,577,260	2,252	8,900,145	
3. Res Improvements	2,026	100,662,192	61	5,980,869	177	16,349,538	2,264	122,992,599	
4. Res Total	2,285	106,630,632	81	7,182,804	178	18,967,718	2,544	132,781,154	1,905,115
% of Total	89.81	80.30	3.18	5.40	6.99	14.28	39.38	19.13	53.46
5. Rec UnImp Land	0	0	0	0	0	0	0	0	
6. Rec Improv Land	0	0	0	0	1	4,425	1	4,425	
7. Rec Improvements	0	0	0	0	1	34,740	1	34,740	
8. Rec Total	0	0	0	0	1	39,165	1	39,165	0
% of Total	0.00	0.00	0.00	0.00	***	***	0.01	0.00	0.00
Res+Rec Total	2,285	106,630,632	81	7,182,804	179	19,006,883	2,545	132,820,319	1,905,115
% of Total	89.78	80.28	3.18	5.40	7.03	14.31	39.40	19.14	53.46

County 30 - Fillmore

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 6,459	Value 693,854,834	Total Growth 3,563,195 (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	70	264,135	10	146,540	1	4,000	81	414,675	
10. Comm Improv Land	395	1,402,630	51	884,940	17	283,765	463	2,571,335	
11. Comm Improvements	395	26,541,814	44	3,866,120	12	1,436,890	451	31,844,824	
12. Comm Total	465	28,208,579	54	4,897,600	13	1,724,655	532	34,830,834	674,435
% of Total	87.40	80.98	10.15	14.06	2.44	4.95	8.23	5.01	18.92
13. Ind UnImp Land	1	328,000	7	909,500	1	42,240	9	1,279,740	
14. Ind Improv Land	1	7,200	3	258,155	0	0	4	265,355	
15. Ind Improvements	1	131,505	3	2,577,495	0	0	4	2,709,000	
16. Ind Total	2	466,705	10	3,745,150	1	42,240	13	4,254,095	0
% of Total	15.38	10.97	76.92	88.03	7.69	0.99	0.20	0.61	0.00
Comm+Ind Total	467	28,675,284	64	8,642,750	14	1,766,895	545	39,084,929	674,435
% of Total	85.68	73.36	11.74	22.11	2.56	4.52	8.43	5.63	18.92
17. Taxable Total	2,752	135,305,916	145	15,825,554	193	20,773,778	3,090	171,905,248	2,579,550
% of Total	89.06	78.70	4.69	4.17	6.24	11.05	47.84	24.77	72.39

County 30 - Fillmore

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Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	13,100	2,907,785	0	0	0
20. Industrial	1	328,000	724,600	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	13,100	2,907,785
20. Industrial	0	0	0	1	328,000	724,600
21. Other	0	0	0	0	0	0
22. Total Sch II				2	341,100	3,632,385

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			
25. Mineral Interest Total	0	0	0			

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	242	38	8	288

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	50	205,390	278	32,171,160	2,017	284,550,260	2,345	316,926,810
28. Ag-Improved Land	8	56,185	129	16,423,520	889	136,467,890	1,026	152,947,595
29. Ag-Improvements	8	186,800	127	6,615,334	889	45,273,047	1,024	52,075,181
30. Ag-Total Taxable							3,369	521,949,586

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Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	2	2.000	15,000	
32. HomeSite Improv Land	2	2.000	15,000	55	55.000	412,500	
33. HomeSite Improvements	3		73,460	58		3,508,970	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.450	1,125	21	39.420	59,085	
36. FarmSite Impr Land	5	5.230	13,075	93	311.281	631,585	
37. FarmSite Improv	7		113,340	121		3,106,364	
38. FarmSite Total							
39. Road & Ditches		0.500			715.096		
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	10	10.000	75,000	12	12.000	90,000	
32. HomeSite Improv Land	449	451.020	3,382,650	506	508.020	3,810,150	
33. HomeSite Improvements	466		25,602,085	527		29,184,515	420,250
34. HomeSite Total				539	520.020	33,084,665	
35. FarmSite UnImp Land	133	342.670	489,715	155	382.540	549,925	
36. FarmSite Impr Land	693	2,368.402	4,751,350	791	2,684.913	5,396,010	
37. FarmSite Improv	852		19,670,962	980		22,890,666	563,395
38. FarmSite Total				1,135	3,067.453	28,836,601	
39. Road & Ditches		7,311.522			8,027.118		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				1,674	11,614.591	61,921,266	983,645

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	2	253.300	127,950
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	3	439.360	303,165	5	692.660	431,115

Schedule VIII: Agricultural Records:

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

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	166.370	311,110	5,529.920	10,340,965	5,696.290	10,652,075
46. 1A	39.010	69,050	11,689.495	20,690,415	103,533.267	183,245,150	115,261.772	204,004,615
47. 2A1	0.000	0	86.330	143,305	1,974.065	3,276,970	2,060.395	3,420,275
48. 2A	23.480	36,630	5,065.500	7,902,195	37,121.282	57,907,670	42,210.262	65,846,495
49. 3A1	3.960	4,970	2,379.680	2,986,510	20,347.769	25,536,380	22,731.409	28,527,860
50. 3A	0.000	0	816.810	861,735	9,280.496	9,780,985	10,097.306	10,642,720
51. 4A1	0.000	0	280.570	241,285	6,333.340	5,432,480	6,613.910	5,673,765
52. 4A	0.000	0	47.660	33,835	1,440.380	1,022,650	1,488.040	1,056,485
53. Total	66.450	110,650	20,532.415	33,170,390	185,560.519	296,543,250	206,159.384	329,824,290
Dryland:								
54. 1D1	0.000	0	80.970	105,670	2,359.930	3,077,770	2,440.900	3,183,440
55. 1D	57.450	72,685	3,090.745	3,909,835	26,870.424	33,984,695	30,018.619	37,967,215
56. 2D1	0.000	0	30.030	34,985	694.089	808,635	724.119	843,620
57. 2D	23.180	25,850	1,119.560	1,248,340	6,708.777	7,479,830	7,851.517	8,754,020
58. 3D1	5.860	5,535	709.035	670,045	7,413.765	6,997,495	8,128.660	7,673,075
59. 3D	2.000	1,610	346.530	278,960	2,535.343	2,032,920	2,883.873	2,313,490
60. 4D1	0.000	0	87.390	58,560	3,062.410	2,049,140	3,149.800	2,107,700
61. 4D	0.000	0	31.930	19,320	878.938	531,020	910.868	550,340
62. Total	88.490	105,680	5,496.190	6,325,715	50,523.676	56,961,505	56,108.356	63,392,900
Grass:								
63. 1G1	0.000	0	46.940	25,115	563.509	298,615	610.449	323,730
64. 1G	16.480	8,485	233.100	120,055	2,630.239	1,360,590	2,879.819	1,489,130
65. 2G1	0.000	0	101.040	45,975	1,053.755	478,165	1,154.795	524,140
66. 2G	2.360	930	61.970	24,485	1,214.422	483,260	1,278.752	508,675
67. 3G1	0.000	0	100.520	37,590	1,838.547	687,175	1,939.067	724,765
68. 3G	0.000	0	73.960	21,820	918.010	269,645	991.970	291,465
69. 4G1	0.000	0	205.140	54,395	2,571.627	704,020	2,776.767	758,415
70. 4G	0.000	0	267.183	72,715	6,121.072	1,648,830	6,388.255	1,721,545
71. Total	18.840	9,415	1,089.853	402,150	16,911.181	5,930,300	18,019.874	6,341,865
72. Waste	0.560	30	274.530	14,175	2,803.783	150,355	3,078.873	164,560
73. Other	0.000	0	100.300	80,240	288.740	230,990	389.040	311,230
74. Exempt	972.790		37.560		567.250		1,577.600	
75. Total	174.340	225,775	27,493.288	39,992,670	256,087.899	359,816,400	283,755.527	400,034,845

County 30 - Fillmore

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	1,190.997	2,227,175	1,190.997	2,227,175
46. 1A	0.000	0	409.880	725,485	4,266.261	7,551,295	4,676.141	8,276,780
47. 2A1	0.000	0	0.000	0	10.658	17,690	10.658	17,690
48. 2A	0.000	0	64.820	101,120	1,493.564	2,329,970	1,558.384	2,431,090
49. 3A1	0.000	0	117.950	148,025	1,062.196	1,333,050	1,180.146	1,481,075
50. 3A	0.000	0	13.830	14,590	265.206	279,795	279.036	294,385
51. 4A1	0.000	0	22.170	19,065	352.855	303,445	375.025	322,510
52. 4A	0.000	0	15.300	10,865	197.615	140,315	212.915	151,180
53. Total	0.000	0	643.950	1,019,150	8,839.352	14,182,735	9,483.302	15,201,885
Dryland:								
54. 1D1	0.000	0	0.000	0	2,200.830	2,707,035	2,200.830	2,707,035
55. 1D	0.000	0	2,930.280	3,457,725	17,355.509	20,479,500	20,285.789	23,937,225
56. 2D1	0.000	0	0.000	0	212.960	229,995	212.960	229,995
57. 2D	0.000	0	1,126.720	1,126,720	4,774.398	4,774,400	5,901.118	5,901,120
58. 3D1	0.000	0	812.730	703,010	4,927.059	4,261,915	5,739.789	4,964,925
59. 3D	0.000	0	817.770	592,895	1,774.900	1,286,810	2,592.670	1,879,705
60. 4D1	0.000	0	120.000	70,800	1,686.711	995,155	1,806.711	1,065,955
61. 4D	0.000	0	54.000	28,620	421.143	223,220	475.143	251,840
62. Total	0.000	0	5,861.500	5,979,770	33,353.510	34,958,030	39,215.010	40,937,800
Grass:								
63. 1G1	0.000	0	0.000	0	347.390	185,150	347.390	185,150
64. 1G	0.000	0	277.640	142,920	1,504.885	774,625	1,782.525	917,545
65. 2G1	0.000	0	12.000	5,460	221.180	100,410	233.180	105,870
66. 2G	0.000	0	237.080	93,640	750.360	296,610	987.440	390,250
67. 3G1	0.000	0	160.960	60,370	1,216.708	459,180	1,377.668	519,550
68. 3G	0.000	0	152.450	44,980	484.996	143,080	637.446	188,060
69. 4G1	0.000	0	181.100	49,805	1,377.569	383,790	1,558.669	433,595
70. 4G	0.000	0	184.450	50,730	3,401.711	935,630	3,586.161	986,360
71. Total	0.000	0	1,205.680	447,905	9,304.799	3,278,475	10,510.479	3,726,380
72. Waste	0.000	0	53.100	2,655	363.960	18,195	417.060	20,850
73. Other	0.000	0	42.950	34,360	82.000	65,600	124.950	99,960
74. Exempt	5.700		7.000		161.100		173.800	
75. Total	0.000	0	7,807.180	7,483,840	51,943.621	52,503,035	59,750.801	59,986,875

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	66.450	110,650	21,176.365	34,189,540	194,399.871	310,725,985	215,642.686	345,026,175
77.Dry Land	88.490	105,680	11,357.690	12,305,485	83,877.186	91,919,535	95,323.366	104,330,700
78.Grass	18.840	9,415	2,295.533	850,055	26,215.980	9,208,775	28,530.353	10,068,245
79.Waste	0.560	30	327.630	16,830	3,167.743	168,550	3,495.933	185,410
80.Other	0.000	0	143.250	114,600	370.740	296,590	513.990	411,190
81.Exempt	978.490	0	44.560	0	728.350	0	1,751.400	0
82.Total	174.340	225,775	35,300.468	47,476,510	308,031.520	412,319,435	343,506.328	460,021,720

2007 Agricultural Land Detail

County 30 - Fillmore

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	5,696.290	2.76%	10,652,075	3.23%	1,870.002
1A	115,261.772	55.91%	204,004,615	61.85%	1,769.924
2A1	2,060.395	1.00%	3,420,275	1.04%	1,660.009
2A	42,210.262	20.47%	65,846,495	19.96%	1,559.964
3A1	22,731.409	11.03%	28,527,860	8.65%	1,254.997
3A	10,097.306	4.90%	10,642,720	3.23%	1,054.015
4A1	6,613.910	3.21%	5,673,765	1.72%	857.853
4A	1,488.040	0.72%	1,056,485	0.32%	709.984
Irrigated Total	206,159.384	100.00%	329,824,290	100.00%	1,599.850
Dry:					
1D1	2,440.900	4.35%	3,183,440	5.02%	1,304.207
1D	30,018.619	53.50%	37,967,215	59.89%	1,264.788
2D1	724.119	1.29%	843,620	1.33%	1,165.029
2D	7,851.517	13.99%	8,754,020	13.81%	1,114.946
3D1	8,128.660	14.49%	7,673,075	12.10%	943.953
3D	2,883.873	5.14%	2,313,490	3.65%	802.216
4D1	3,149.800	5.61%	2,107,700	3.32%	669.153
4D	910.868	1.62%	550,340	0.87%	604.192
Dry Total	56,108.356	100.00%	63,392,900	100.00%	1,129.829
Grass:					
1G1	610.449	3.39%	323,730	5.10%	530.314
1G	2,879.819	15.98%	1,489,130	23.48%	517.091
2G1	1,154.795	6.41%	524,140	8.26%	453.881
2G	1,278.752	7.10%	508,675	8.02%	397.790
3G1	1,939.067	10.76%	724,765	11.43%	373.769
3G	991.970	5.50%	291,465	4.60%	293.824
4G1	2,776.767	15.41%	758,415	11.96%	273.128
4G	6,388.255	35.45%	1,721,545	27.15%	269.485
Grass Total	18,019.874	100.00%	6,341,865	100.00%	351.937
Irrigated Total	206,159.384	72.65%	329,824,290	82.45%	1,599.850
Dry Total	56,108.356	19.77%	63,392,900	15.85%	1,129.829
Grass Total	18,019.874	6.35%	6,341,865	1.59%	351.937
Waste	3,078.873	1.09%	164,560	0.04%	53.448
Other	389.040	0.14%	311,230	0.08%	799.994
Exempt	1,577.600	0.56%			
Market Area Total	283,755.527	100.00%	400,034,845	100.00%	1,409.786

As Related to the County as a Whole

Irrigated Total	206,159.384	95.60%	329,824,290	95.59%	
Dry Total	56,108.356	58.86%	63,392,900	60.76%	
Grass Total	18,019.874	63.16%	6,341,865	62.99%	
Waste	3,078.873	88.07%	164,560	88.75%	
Other	389.040	75.69%	311,230	75.69%	
Exempt	1,577.600	90.08%			
Market Area Total	283,755.527	82.61%	400,034,845	86.96%	

2007 Agricultural Land Detail

County 30 - Fillmore

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,190.997	12.56%	2,227,175	14.65%	1,870.008
1A	4,676.141	49.31%	8,276,780	54.45%	1,770.002
2A1	10.658	0.11%	17,690	0.12%	1,659.786
2A	1,558.384	16.43%	2,431,090	15.99%	1,560.007
3A1	1,180.146	12.44%	1,481,075	9.74%	1,254.993
3A	279.036	2.94%	294,385	1.94%	1,055.007
4A1	375.025	3.95%	322,510	2.12%	859.969
4A	212.915	2.25%	151,180	0.99%	710.048
Irrigated Total	9,483.302	100.00%	15,201,885	100.00%	1,603.016

Dry:

1D1	2,200.830	5.61%	2,707,035	6.61%	1,230.006
1D	20,285.789	51.73%	23,937,225	58.47%	1,179.999
2D1	212.960	0.54%	229,995	0.56%	1,079.991
2D	5,901.118	15.05%	5,901,120	14.41%	1,000.000
3D1	5,739.789	14.64%	4,964,925	12.13%	865.001
3D	2,592.670	6.61%	1,879,705	4.59%	725.007
4D1	1,806.711	4.61%	1,065,955	2.60%	589.997
4D	475.143	1.21%	251,840	0.62%	530.029
Dry Total	39,215.010	100.00%	40,937,800	100.00%	1,043.931

Grass:

1G1	347.390	3.31%	185,150	4.97%	532.974
1G	1,782.525	16.96%	917,545	24.62%	514.744
2G1	233.180	2.22%	105,870	2.84%	454.026
2G	987.440	9.39%	390,250	10.47%	395.213
3G1	1,377.668	13.11%	519,550	13.94%	377.122
3G	637.446	6.06%	188,060	5.05%	295.021
4G1	1,558.669	14.83%	433,595	11.64%	278.182
4G	3,586.161	34.12%	986,360	26.47%	275.046
Grass Total	10,510.479	100.00%	3,726,380	100.00%	354.539

Irrigated Total	9,483.302	15.87%	15,201,885	25.34%	1,603.016
Dry Total	39,215.010	65.63%	40,937,800	68.24%	1,043.931
Grass Total	10,510.479	17.59%	3,726,380	6.21%	354.539
Waste	417.060	0.70%	20,850	0.03%	49.992
Other	124.950	0.21%	99,960	0.17%	800.000
Exempt	173.800	0.29%			
Market Area Total	59,750.801	100.00%	59,986,875	100.00%	1,003.950

As Related to the County as a Whole

Irrigated Total	9,483.302	4.40%	15,201,885	4.41%	
Dry Total	39,215.010	41.14%	40,937,800	39.24%	
Grass Total	10,510.479	36.84%	3,726,380	37.01%	
Waste	417.060	11.93%	20,850	11.25%	
Other	124.950	24.31%	99,960	24.31%	
Exempt	173.800	9.92%			
Market Area Total	59,750.801	17.39%	59,986,875	13.04%	

2007 Agricultural Land Detail

County 30 - Fillmore

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	66.450	110,650	21,176.365	34,189,540	194,399.871	310,725,985
Dry	88.490	105,680	11,357.690	12,305,485	83,877.186	91,919,535
Grass	18.840	9,415	2,295.533	850,055	26,215.980	9,208,775
Waste	0.560	30	327.630	16,830	3,167.743	168,550
Other	0.000	0	143.250	114,600	370.740	296,590
Exempt	978.490	0	44.560	0	728.350	0
Total	174.340	225,775	35,300.468	47,476,510	308,031.520	412,319,435

AgLand	Total		Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
	Acres	Value					
Irrigated	215,642.686	345,026,175	215,642.686	62.78%	345,026,175	75.00%	1,599.990
Dry	95,323.366	104,330,700	95,323.366	27.75%	104,330,700	22.68%	1,094.492
Grass	28,530.353	10,068,245	28,530.353	8.31%	10,068,245	2.19%	352.895
Waste	3,495.933	185,410	3,495.933	1.02%	185,410	0.04%	53.035
Other	513.990	411,190	513.990	0.15%	411,190	0.09%	799.996
Exempt	1,751.400	0	1,751.400	0.51%	0	0.00%	0.000
Total	343,506.328	460,021,720	343,506.328	100.00%	460,021,720	100.00%	1,339.194

* Department of Property Assessment & Taxation Calculates

FILLMORE COUNTY

Plan of Assessment – 2006 Update

State law establishes the framework within which the assessor must operate. However, a real property assessment system requires that an operation or procedure be done completely and in a uniform manner each time it is repeated. Accurate and efficient assessment practices represent prudent expenditure of tax monies, establishes taxpayer confidence in local government, and enables the local government to serve its citizens more effectively. The important role the assessment practices play in local government cannot be overstated. Pursuant to Nebraska Laws 2005, LB263, Section 9 the assessor shall submit a Plan of Assessment to the county board of equalization before July 31st and the Department of Property Assessment and Taxation on or before October 31st. The plan and update shall examine the level, quality, and uniformity of assessment in the county.

The responsibilities of assessment include record maintenance. Ownership is updated in the cadastrals and on our record cards using 521 RETS (Real Estate Transfer Statements) and the miscellaneous book to check for death certificates, etc. Our mapping procedures include updating the cadastrals and GIS. We are no longer using our land check program to draw out tracts. We are using the GIS.

Reports are systematically filed as required by law. Real estate abstract is filed by March 19, personal property abstract is filed by June 15, certification of values for levy setting is mailed to all entities in the county by August 20, and copies of the school valuations are also mailed to the Department of Education. The school district taxable value report is mailed to the state by August 25, tax list of real and personal property is delivered to the treasurer by November 22, and the CTL (Certificate of Taxes Levied) is filed with the state by December 1. Tax list corrections are made only if necessary. Homestead exemption applications are mailed by February 1 and must be filled out, signed and returned to our office by June 30. Personal property forms are mailed by February 15th and must be filled out, signed and returned by May 1. Notices of valuation change are mailed by June 1. Exempt property applications are mailed in November and must be filled out, signed and returned by December 31.

The assessor is responsible for valuing at actual value all real property in the county except railroads and public service entities as of January 1 of each year. Assessors use professionally accepted mass appraisal techniques, including but not limited to: comparison with sales of property of known or recognized value, taking into account location, zoning, and current functional use; income approach, and cost approach. By statute all real property is assessed at 100% of actual value, except for agricultural land and horticultural land which is assessed at 75% of actual value for 2007. Fillmore County currently contracts with Knoche Appraisal & Consulting LLC to assist with the review of sales and do the pick-up work.

Our current aerial photos were taken in 2006 for all rural parcels. This is a good tool to help identify all buildings in the rural area. County-wide zoning was implemented January 1, 2000. Any new buildings or additions need to be approved prior to construction. This has been very beneficial for our office.

Pick-up work is scheduled based on our permits. We try to schedule pick-up work and sales review in the same area.

After sales are reviewed, we decide whether we need to look at a certain class or sub-class of property. We try to have a systematic review of all property in the county.

The qualification process involves a careful review of the information on the 521 RETS and utilizes the personal knowledge of the assessor and staff to make a decision about the usability of the sales. Some are later modified based on information discovered during the verification and inspection processes. The verification process is primarily accomplished during the on-site inspection, which is done by the contract appraiser. Most of the interviews conducted outside the inspection process are for clarification or when another party to the sale is contacted, and for unimproved parcels that are not inspected. The county attempts to inspect all improved sales in the qualified roster, and many of the others in the total roster that are not obviously non-sales.

The assessor and staff do most of the sale qualification with further verification and inspection contracted to Knoche Appraisal & Consulting LLC. The qualification decisions are sometimes modified after the verification or inspection processes are done. The staff has only a minor role in the verification process, when they randomly encounter a party to a sale, make a phone call or to seek clarification. The assessor does very little sale inspection because that task is contracted to Knoche Appraisal & Consulting LLC. They conduct a comprehensive inspection. Most of the verification process is done during the inspection and most interviews are done at that time. The phone is used for verification with persons who are unavailable during the inspection process or if additional clarification is needed. In Fillmore County the order of preference for verification is buyer, buyer's representative, seller and then real estate agent. The county verifies a larger percentage of the transfers to enhance the input to the county CAMA system that is used to calculate building valuation.

When conducting a physical inspection, the county looks for the same thing we look for when listing property. We check for the accuracy of the listing. We also believe the sale file review serves as a semi-random sampling of the assessed property. The review enables us to plan for reappraisal priorities, and prepare for future changes of classes and sub-classes. The county attempts to inspect all qualified improved sales as well as others that are possibly good sales. We estimate this is 85% of the residential sales, 75% of the commercial sales, 20% of the unimproved agland sales and 60% of the improved agland sales that are in the total roster. We occasionally inspect some unimproved sales to verify land use. Unreported pick-up work and alterations are listed and errors that are discovered are corrected on the records accordingly. Omissions are usually parcels of unreported pick-up work, which are listed, valued and added to the tax rolls. This year

our omissions included a lot of irrigated acres. Due to the NRD looking at possible regulation, owners wanted to make sure our records were correct. The Upper Big Blue NRD will be sending a letter regarding irrigated acres this fall to landowners. We will probably have another rash of property owners trying to make sure they have the correct number of acres. Our administrative package has a permit tab and all pick-up work is entered on corresponding property records. We are able to run a list of permits out of this system.

The information gathered during the sale review process is kept in the county sales books. We are starting to notice some influences due to the development of the four-lane highway through our county. An example would be Advanced BioEnergy LLC Ethanol Plant.

Fillmore County Assessor's office personnel includes the assessor, deputy and clerk. The assessor and deputy have completed their continuing education to keep up their certificates and are certified through 2006. I have included money in the budget for education. Our appraisal work is contracted with Knoche Appraisal & Consulting LLC and Mr. Knoche helps with the sales review and pick-up work.

Fillmore County Assessor's office acquired all new computers and printers (July 2005). With this updated equipment it has helped us do our job with less problems than we had been experiencing.

Fillmore County utilizes the computerized administrative system County Solutions, provided and supported by NACO. The Marshall & Swift costing tables are used for estimating replacement costs for the residential parcels and ag buildings. The county administrative system includes the Microsolve CAMA 2000 package. We have also expanded our appraisal processes to include a sales comparison approach. The assessment records are kept in the hard copy format with updates made in the form of inserts. The valuation history on the face of the hard copy is updated to reflect all valuation changes that are made annually.

According to the 2006 abstract, the real property within Fillmore County is comprised of the following: 2,543 residential parcels of which 271 are unimproved, 526 commercial parcels of which 72 are unimproved, 7 industrial parcels, 1 recreational parcels, and 3,373 agricultural parcels of which 2,339 are unimproved. Among the improved agricultural parcels are 544 with residential improvements. The percentage breakdown of the three primary classes of real estate is as follows: residential 40%, commercial/industrial 8%, agricultural 52% and 0.00% comprising any other classes. There are two other groups to mention; the administrative parcels (including Game and Parks and exempt parcels), numbering 290 and there are two parcels that have additional valuation responsibility (TIF Projects). These groups are mentioned because they represent additional assessment responsibility but will not be included in the parcel count in this report. The total number of parcels that are associated with the total real property value from lines 17& 30 of the abstract in Fillmore County is estimated at 6,450 and

contain no parcels with mineral interests valued. The total including exempt, Game and Parks and TIF parcels is 6,742.

The total valuation as certified on the Amended abstract of assessment for real property 2006 to the Department of PA&T is 680,653,519. The breakdown of valuation is as follows:

	<u>Valuation</u>	<u>Total Parcels</u>
Real Estate	680,653,519	6,450
Personal Property	37,523,909	1,353
Railroad & Public Service Utilities (Certified by PA&T in 2005)	<u>16,075,967</u>	
TOTAL	734,253,395	

Homestead Exemption applications for 2006 were 307.

Charitable exemption applications were 37 excluding cemeteries.

Cadastrals are maps showing the boundaries of subdivisions of land usually with the bearings and lengths thereof and the areas of individual tracts for the purpose of describing and recording ownership. Our current set of cadastrals was made in 1989. The ownership names and property lines are routinely updated, and we consider them current.

Our property record cards serve as a reference to and inventory of all portions of the property. It contains a summary of the general data relevant to the parcel it represents. Our most recent record cards (for all classes of property) were prepared in 1993 during our last reappraisal. Our 2006 records are currently up-to-date along with the 2006 values.

When a parcel of real property in the State of Nebraska transfers and a deed is recorded a Real Estate Transfer Statement, form 521, is required. A copy of Form 521 is provided to the assessor. The assessor is responsible for maintaining the changes of ownership on the property record cards of the county. The assessor completes supplemental worksheets on these sales and submits this information to the Department of Property Assessment and Taxation within 45 days or sooner.

Our office has developed a formal manual of office and assessment procedures, which includes a job description. It is our practice to follow all rules, regs, and directives that govern the assessment process.

We qualify all sales, review most of them, prepare in-depth analysis on most property classes or subclasses and identify the projects that will be done.

Our level of value, quality and uniformity for assessment year 2006:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	99%	16.69	104.87
Commerical	98%	12.82	101.63
Agricultural Land	76%	13.05	104.61

Our three year plan is as follows:

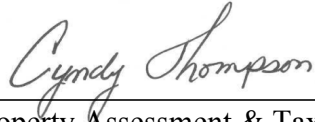
- 2007 Continue sales review of all classes of property
 Examine the level, quality and uniformity of assessment in the county
 Review level of value and make any needed changes by class of property
 The improvement values need to be set and implemented
 Review agland for any changes in land areas
 Verify land usage with FSA information
 Add new construction
 Continue our systematic review of towns – we will be reviewing all towns
 in Fillmore County with the exception of Geneva which was done for 2006.
 Fillmore County board purchased the GIS in conjunction with the
 roads department, clerk’s office and zoning office 8-9-05
 The staff has the parcel layer in and aerial photos identified so the next
 step is the soil layer.
 We need to get updated photos for ALL our town/village record cards.
- 2008 Continue sales review for all classes of property
 Examine the level, quality and uniformity of assessment in the county
 Review level of value and make any needed changes by class of property
 Verify land usage with FSA information
 Review agland for any changes in land areas
 Add new construction
- 2009 Continue sales review for all classes of property
 Examine the level, quality and uniformity of assessment in the county
 Review level of value and make any needed changes by class of property
 Check model for residential property and update cost figures
 Review agland for any changes in land areas
 Add new construction

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 Fillmore County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 8280.

Dated this 9th day of April, 2007.



Property Assessment & Taxation