

## Preface

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

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

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

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

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

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

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

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

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

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

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

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

# Table of Contents

## Commission Summary

## Property Tax Administrator's Opinions and Recommendations

## Correlation Section

### Residential Real Property

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the Assessor Actions

### Commercial Real Property

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the Assessor Actions

### Agricultural Land

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the Assessor Actions

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

## **Statistical Reports Section**

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

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

### **Preliminary Statistical Reports**

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

## **Assessment Survey Section**

## **County Reports Section**

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

## **Special Valuation Section**

## **Certification**

## **Map Section**

## **Valuation History Chart Section**

## 2007 Commission Summary

45 Holt

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### Residential Real Property - Current

<b>Number of Sales</b>		<b>260</b>	<b>COD</b>	<b>23.14</b>
Total Sales Price	\$	13305113	<b>PRD</b>	<b>109.70</b>
Total Adj. Sales Price	\$	13354613	COV	35.37
Total Assessed Value	\$	12930715	STD	37.57
Avg. Adj. Sales Price	\$	51363.90	Avg. Abs. Dev.	23.21
Avg. Assessed Value	\$	49733.52	Min	34.01
<b>Median</b>		<b>100.28</b>	Max	340.83
Wgt. Mean		96.83	95% Median C.I.	96.59 to 104.23
Mean		106.22	95% Wgt. Mean C.I.	94.04 to 99.62
			95% Mean C.I.	101.65 to 110.79
% of Value of the Class of all Real Property Value in the County				18.3
% of Records Sold in the Study Period				5.99
% of Value Sold in the Study Period				6.48
Average Assessed Value of the Base				46,038

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### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>260</b>	<b>100.28</b>	<b>23.14</b>	<b>109.70</b>
<b>2006</b>	263	96.25	19.09	105.43
<b>2005</b>	222	98.07	19.64	105.66
<b>2004</b>	212	93.79	21.06	104.67
<b>2003</b>	244	93	21.3	102.53
<b>2002</b>	285	94	19.67	102.92
<b>2001</b>	339	97	21.98	106.34

## 2007 Commission Summary

45 Holt

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### Commercial Real Property - Current

<b>Number of Sales</b>	<b>57</b>	<b>COD</b>	<b>22.72</b>
Total Sales Price	\$ 7792260	<b>PRD</b>	<b>95.05</b>
Total Adj. Sales Price	\$ 7704760	COV	29.35
Total Assessed Value	\$ 8160525	STD	29.55
Avg. Adj. Sales Price	\$ 135171.23	Avg. Abs. Dev.	22.62
Avg. Assessed Value	\$ 143167.11	Min	35.16
<b>Median</b>	<b>99.57</b>	Max	168.88
Wgt. Mean	105.92	95% Median C.I.	91.53 to 108.67
Mean	100.67	95% Wgt. Mean C.I.	86.48 to 125.35
		95% Mean C.I.	93.00 to 108.34
% of Value of the Class of all Real Property Value in the County			5.07
% of Records Sold in the Study Period			7.61
% of Value Sold in the Study Period			14.75
Average Assessed Value of the Base			73,891

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### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>57</b>	<b>99.57</b>	<b>22.72</b>	<b>95.05</b>
<b>2006</b>	49	95.54	25.52	108.33
<b>2005</b>	48	95.55	24.20	107.49
<b>2004</b>	45	95.11	39.05	120.81
<b>2003</b>	55	98	27.12	75.98
<b>2002</b>	61	95	28.71	73.04
<b>2001</b>	75	93	44.28	118.11

## 2007 Commission Summary

45 Holt

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### Agricultural Land - Current

<b>Number of Sales</b>	<b>186</b>	<b>COD</b>	<b>23.73</b>
Total Sales Price	\$ 48472599	<b>PRD</b>	<b>103.23</b>
Total Adj. Sales Price	\$ 45465838	COV	36.09
Total Assessed Value	\$ 33162675	STD	27.17
Avg. Adj. Sales Price	\$ 244439.99	Avg. Abs. Dev.	16.97
Avg. Assessed Value	\$ 178293.95	Min	7.61
<b>Median</b>	<b>71.52</b>	Max	284.43
Wgt. Mean	72.94	95% Median C.I.	68.49 to 73.86
Mean	75.30	95% Wgt. Mean C.I.	69.09 to 76.79
		95% Mean C.I.	71.39 to 79.20
% of Value of the Class of all Real Property Value in the County			78.83
% of Records Sold in the Study Period			2.69
% of Value Sold in the Study Period			0.02
Average Assessed Value of the Base			124,525

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### Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>186</b>	<b>71.52</b>	<b>23.73</b>	<b>103.23</b>
<b>2006</b>	194	77.38	23.09	100.38
<b>2005</b>	161	77.88	25.87	103.00
<b>2004</b>	140	76.66	22.81	100.41
<b>2003</b>	104	75	25.35	100.26
<b>2002</b>	120	77	25.35	101.83
<b>2001</b>	149	76	20.12	103.55



## 2007 Opinions of the Property Tax Administrator for Holt County

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

### **Residential Real Property**

It is my opinion that the level of value of the class of residential real property in Holt County is 100% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Holt County is not in compliance with generally accepted mass appraisal practices. In order to move the level of value of Assessor Location of O'Neill with-in the acceptable range, I have recommended an adjustment of -8%.

### **Commercial Real Property**

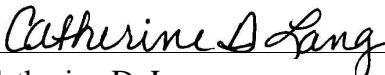
It is my opinion that the level of value of the class of commercial real property in Holt County is 100% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Holt County is not in compliance with generally accepted mass appraisal practices.

### **Agricultural Land**

It is my opinion that the level of value of the class of agricultural land in Holt County is 72% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Holt County is in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.



  
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Catherine D. Lang  
Property Tax Administrator

**2007 Correlation Section  
for Holt County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL: A review of the residential sales utilization grid indicates that Holt County has utilized an acceptable percentage of the available sales. The measures of central tendency show the median and weighted mean are within the acceptable range; while the mean is above. The percent change in assessed value for both sold and unsold properties is consistent suggesting that sold and unsold parcels were appraised similarly. Although the coefficient of dispersion and the price related differential lowered after the preliminary statistics, these two quality statistics are still outside the acceptable range.

As noted in the Assessment Actions of the 2007 Assessment Survey for Holt County the Assessor updated to the June 2002 Marshall-Swift costing of all residential improvements within the Terra Scan computer system. In updating this costing, the sales in assessor location O'Neill have risen to a median of 102.64, which is above the acceptable range. In reviewing the history charts for Holt County, they indicate that O'Neill has approximately forty-six percent of the residential value in the county. The current qualified residential sales file contains a total assessed value of close to 13 million dollars; over fifty percent of this value is in the assessor location of O'Neill. Based on the above information, my analysis of the subclass and discussions with the Assessor, I am making a non-binding recommendation to adjust the improvements only in assessor location O'Neill to the mid-point of the acceptable range.

**2007 Correlation Section  
for Holt County**

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

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>404</b>	<b>260</b>	<b>64.36</b>
<b>2006</b>	<b>419</b>	<b>263</b>	<b>62.77</b>
<b>2005</b>	<b>424</b>	<b>222</b>	<b>52.36</b>
<b>2004</b>	<b>421</b>	<b>212</b>	<b>50.36</b>
<b>2003</b>	<b>396</b>	<b>244</b>	<b>61.62</b>
<b>2002</b>	<b>390</b>	<b>285</b>	<b>73.08</b>
<b>2001</b>	<b>451</b>	<b>339</b>	<b>75.17</b>

RESIDENTIAL: The percentage of qualified residential sales indicates little change when compared to the previous year. The sales verification process in this county has been in place for a number of years and Holt County appears to be using an acceptable number of qualified sales.

**2007 Correlation Section  
for Holt County**

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

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

**Adjusting for Selective Reappraisal**

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

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

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

**2007 Correlation Section  
for Holt County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>94.11</b>	<b>8.96</b>	<b>102.55</b>	<b>100.28</b>
<b>2006</b>	<b>96.35</b>	<b>0.22</b>	<b>96.56</b>	<b>96.25</b>
<b>2005</b>	<b>97.95</b>	<b>0.64</b>	<b>98.58</b>	<b>98.07</b>
<b>2004</b>	<b>95.43</b>	<b>5.17</b>	<b>100.36</b>	<b>93.79</b>
<b>2003</b>	<b>92</b>	<b>0.83</b>	<b>92.76</b>	<b>93</b>
<b>2002</b>	<b>94.14</b>	<b>0.08</b>	<b>94.22</b>	<b>94</b>
<b>2001</b>	<b>93</b>	<b>10.76</b>	<b>103.01</b>	<b>97</b>

RESIDENTIAL: Table III indicates a difference between the Trended Preliminary Ratio and the R&O Median of 2.27%. The difference may be attributed to the updating of the Marshall-Swift costing to all residential improvements.

**2007 Correlation Section  
for Holt County**

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

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

**Comparison of Average Value Changes**

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

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

**2007 Correlation Section  
for Holt County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>11.44</b>	<b>2007</b>	<b>8.96</b>
<b>1.24</b>	<b>2006</b>	<b>0.22</b>
<b>0.81</b>	<b>2005</b>	<b>0.64</b>
<b>-0.48</b>	<b>2004</b>	<b>5.17</b>
<b>2</b>	<b>2003</b>	<b>1</b>
<b>-0.08</b>	<b>2002</b>	<b>0.08</b>
<b>6.86</b>	<b>2001</b>	<b>10.76</b>

RESIDENTIAL: Comparison of the percent change in the sales file to the percent change to the residential base reveals a difference of 2.48%. The difference may be attributed to the updating of the Marshall-Swift costing to all residential improvements. The difference implies that the assessment actions had more of an affect on the sales file base when compared to the assessed base.

## 2007 Correlation Section for Holt County

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

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

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

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

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

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



**2007 Correlation Section  
for Holt County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>100.28</b>	<b>96.83</b>	<b>106.22</b>

RESIDENTIAL: The measures of central tendency shown here reflect that the median and weighted mean for the qualified residential sales file are within the acceptable level of value. The mean is significantly higher; however the removal of some extreme outliers also brings this measure into the acceptable range. The median is a reliable measure of the level of assessment in this class of property.

**2007 Correlation Section  
for Holt County**

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

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>23.14</b>	<b>109.70</b>
<b>Difference</b>	<b>8.14</b>	<b>6.7</b>

RESIDENTIAL: The coefficient of dispersion and the price related differential are both outside the acceptable range. These quality statistics do not support assessment uniformity. However, these statistics are affected by outliers as well as low dollar sales in the sales file.

**2007 Correlation Section  
for Holt County**

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

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>261</b>	<b>260</b>	<b>-1</b>
<b>Median</b>	<b>94.11</b>	<b>100.28</b>	<b>6.17</b>
<b>Wgt. Mean</b>	<b>86.86</b>	<b>96.83</b>	<b>9.97</b>
<b>Mean</b>	<b>98.64</b>	<b>106.22</b>	<b>7.58</b>
<b>COD</b>	<b>25.91</b>	<b>23.14</b>	<b>-2.77</b>
<b>PRD</b>	<b>113.56</b>	<b>109.70</b>	<b>-3.86</b>
<b>Min Sales Ratio</b>	<b>18.64</b>	<b>34.01</b>	<b>15.37</b>
<b>Max Sales Ratio</b>	<b>315.67</b>	<b>340.83</b>	<b>25.16</b>

RESIDENTIAL: Table 7 indicates that one sale was removed between the preliminary sales file and the final R&O Statistics. This sale was removed subsequent to review by the county and the property now being substantially changed from the time of the sale. The table is consistent with the Assessment Actions section of the 2007 Assessment Survey for Holt County.

**2007 Correlation Section  
for Holt County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL: A review of the commercial sales utilization grid indicates that Holt County has utilized an acceptable percentage of the available sales. The measures of central tendency reflect that the median for the qualified sales file is within the acceptable range, while the weighted mean and mean measures are above the range. The mean can be attributed to outliers in the sales file. The coefficient of dispersion is above the acceptable range while the price related differential is below the range indicating a question of assessment uniformity and progressivity. The assessment actions for 2007 support the change in statistics from the preliminary to the final statistics.

As noted in the Assessment Actions of the 2007 Assessment Survey for Holt County the Assessor updated to the June 2002 Marshall-Swift costing of all commercial improvements within the Terra Scan computer system. In updating this costing, the sales in assessor location O'Neill have risen to a median of 112, which is above the acceptable range. Historically the assessor location of O'Neill has been within the acceptable range. In order for this location to improve to the mid-point of the acceptable range a decrease of 19% to the improvements would be needed. If this adjustment were made to the subclass, the price related differential would move further below the acceptable range, several occupancy codes would be lowered; however none of them would come into compliance. This class of property has some issues with uniformity and while the assessor should be commended for putting on updated pricing, perhaps the depreciation or economic factors need to be redone to increase the uniformity in the class of property. Based on the above information, my analysis on the subclass and discussions with the assessor I am recommending no adjustment to this subclass. The overall median best represents the level of value for the class of property for direct equalization purposes.

**2007 Correlation Section  
for Holt County**

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

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>112</b>	<b>57</b>	<b>50.89</b>
<b>2006</b>	<b>92</b>	<b>49</b>	<b>53.26</b>
<b>2005</b>	<b>92</b>	<b>48</b>	<b>52.17</b>
<b>2004</b>	<b>92</b>	<b>45</b>	<b>48.91</b>
<b>2003</b>	<b>104</b>	<b>55</b>	<b>52.88</b>
<b>2002</b>	<b>100</b>	<b>61</b>	<b>61</b>
<b>2001</b>	<b>113</b>	<b>75</b>	<b>66.37</b>

COMMERCIAL: The table represents the 2007 assessment year is consistent with the previous years, and would indicate that Holt County has an adequate portion of the sales file utilized in the determination of the level of value. The removal of the substantially changed sales from the qualified sales file as directed by the Department affects the percent used.

## 2007 Correlation Section for Holt County

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

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

#### Adjusting for Selective Reappraisal

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

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

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

**2007 Correlation Section  
for Holt County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>95.54</b>	<b>7.88</b>	<b>103.07</b>	<b>99.57</b>
<b>2006</b>	<b>95.56</b>	<b>-0.14</b>	<b>95.43</b>	<b>95.54</b>
<b>2005</b>	<b>93.21</b>	<b>0.04</b>	<b>93.24</b>	<b>95.55</b>
<b>2004</b>	<b>93.69</b>	<b>-2.62</b>	<b>91.23</b>	<b>95.11</b>
<b>2003</b>	<b>97</b>	<b>-2.31</b>	<b>94.76</b>	<b>98</b>
<b>2002</b>	<b>81.87</b>	<b>29.28</b>	<b>105.84</b>	<b>95</b>
<b>2001</b>	<b>93</b>	<b>2.46</b>	<b>95.29</b>	<b>93</b>

COMMERCIAL: Table three indicates a difference between the Trended Preliminary Ratio and the R&O Median of 3.5%. The difference may be attributed to the updating of the Marshall-Swift costing to all commercial improvements.

**2007 Correlation Section  
for Holt County**

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

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

**Comparison of Average Value Changes**

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

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



**2007 Correlation Section  
for Holt County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>21.46</b>	<b>2007</b>	<b>7.88</b>
<b>0.93</b>	<b>2006</b>	<b>-0.14</b>
<b>-3.07</b>	<b>2005</b>	<b>0.04</b>
<b>-1.96</b>	<b>2004</b>	<b>-2.62</b>
<b>4</b>	<b>2003</b>	<b>-2</b>
<b>37.17</b>	<b>2002</b>	<b>29.28</b>
<b>-0.21</b>	<b>2001</b>	<b>2.46</b>

COMMERCIAL: Comparison of the percent change in the sales file to the percent change to the commercial base (excluding growth) appears to be very dissimilar and not supportive of each other. Further research revealed that nine sales used in calculating the percentage change in the sales file were sales located in assessor location Atkinson. The assessment actions applied to these nine parcels are significantly increasing the weighted mean calculation which is possibly overstating the percent change in the sales file. These nine sales make up 39% of value of the sales file that was used in determining this calculation. It is assumed that the county has valued the sold parcels similar to the unsold parcels in the commercial class of property for 2007.

## 2007 Correlation Section for Holt County

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

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

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

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

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

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

**2007 Correlation Section  
for Holt County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>99.57</b>	<b>105.92</b>	<b>100.67</b>

COMMERCIAL: The measures of central tendency shown here reflect that the median is within the acceptable range. The weighted mean and mean are above the range; however with the removal of one outlier sale the mean measure falls into the acceptable range. The weighted mean is still above the range.

**2007 Correlation Section  
for Holt County**

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

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>22.72</b>	<b>95.05</b>
<b>Difference</b>	<b>2.72</b>	<b>-2.95</b>

**COMMERCIAL:** The coefficient of dispersion and the price related differential are both outside the acceptable range; indicating a question of assessment uniformity and progressivity.

**2007 Correlation Section  
for Holt County**

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

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>59</b>	<b>57</b>	<b>-2</b>
<b>Median</b>	<b>95.54</b>	<b>99.57</b>	<b>4.03</b>
<b>Wgt. Mean</b>	<b>88.82</b>	<b>105.92</b>	<b>17.1</b>
<b>Mean</b>	<b>92.36</b>	<b>100.67</b>	<b>8.31</b>
<b>COD</b>	<b>24.52</b>	<b>22.72</b>	<b>-1.8</b>
<b>PRD</b>	<b>103.98</b>	<b>95.05</b>	<b>-8.93</b>
<b>Min Sales Ratio</b>	<b>35.14</b>	<b>35.16</b>	<b>0.02</b>
<b>Max Sales Ratio</b>	<b>164.00</b>	<b>168.88</b>	<b>4.88</b>

COMMERCIAL: Table 7 indicates that two sales were removed between the preliminary sales file and the final R&O Statistics. The sales were removed subsequent to review by the county and the properties now being substantially changed from the time of the sale. The table is consistent with the Assessment Actions section of the 2007 Assessment Survey for Holt County.

**2007 Correlation Section  
for Holt County**

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**Agricultural Land**

**I. Correlation**

AGRICULTURAL UNIMPROVED: A review of the 2007 Agricultural Unimproved statistics indicates that an accurate measurement of the property in Holt County has been achieved. The measures of central tendency are within the acceptable range as well as the Trended Preliminary Ratio indicates support for the median. The percent change in assessed value for both sold and unsold properties is consistent suggesting that sold and unsold parcels were appraised similarly. The price related differential rounds to within the acceptable range, while the coefficient of dispersion is slightly above the range. With removal of outliers this measure falls into the acceptable range indicating uniform and proportionate assessments in the agricultural unimproved class of property for assessment year 2007. The reported assessment actions for 2007 support the statistics from the preliminary to the final analysis. For purposes of direct equalization, the median will be used to describe the overall level of value for the agricultural class of property.

**2007 Correlation Section  
for Holt County**

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

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>335</b>	<b>186</b>	<b>55.52</b>
<b>2006</b>	<b>350</b>	<b>194</b>	<b>55.43</b>
<b>2005</b>	<b>358</b>	<b>161</b>	<b>44.97</b>
<b>2004</b>	<b>324</b>	<b>140</b>	<b>43.21</b>
<b>2003</b>	<b>207</b>	<b>104</b>	<b>50.24</b>
<b>2002</b>	<b>191</b>	<b>120</b>	<b>62.83</b>
<b>2001</b>	<b>241</b>	<b>149</b>	<b>61.83</b>

**AGRICULTURAL UNIMPROVED:** A review of the utilization table indicates that the percent of sales used has increased from the previous year. The percentage used at 55.52 percent 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 Holt County

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

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

#### Adjusting for Selective Reappraisal

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

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

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



**2007 Correlation Section  
for Holt County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>70.24</b>	<b>1.06</b>	<b>70.98</b>	<b>71.52</b>
<b>2006</b>	<b>68.30</b>	<b>13.56</b>	<b>77.56</b>	<b>77.38</b>
<b>2005</b>	<b>70.16</b>	<b>7.36</b>	<b>75.32</b>	<b>77.88</b>
<b>2004</b>	<b>68.14</b>	<b>12.49</b>	<b>76.65</b>	<b>76.66</b>
<b>2003</b>	<b>70</b>	<b>6.54</b>	<b>74.58</b>	<b>75</b>
<b>2002</b>	<b>73.26</b>	<b>7.29</b>	<b>78.6</b>	<b>77</b>
<b>2001</b>	<b>76</b>	<b>4.34</b>	<b>79.3</b>	<b>76</b>

AGRICULTURAL UNIMPROVED: After review of the Trended Preliminary Ratio and the Reports and Opinion Median, it is apparent that the two statistics are similar and support a level of value within the acceptable range.

**2007 Correlation Section  
for Holt County**

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

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

**Comparison of Average Value Changes**

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

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

**2007 Correlation Section  
for Holt County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>1</b>	<b>2007</b>	<b>1.06</b>
<b>15.93</b>	<b>2006</b>	<b>13.56</b>
<b>19.07</b>	<b>2005</b>	<b>7.36</b>
<b>17.35</b>	<b>2004</b>	<b>12.49</b>
<b>6</b>	<b>2003</b>	<b>7</b>
<b>12.03</b>	<b>2002</b>	<b>7.29</b>
<b>0</b>	<b>2001</b>	<b>4.34</b>

AGRICULTURAL UNIMPROVED: The Trended Preliminary Ratio is relatively close to the R&O Median suggesting the assessment practices are applied to the sales file and the population in a similar manner.

## 2007 Correlation Section for Holt County

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

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

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

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

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

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

**2007 Correlation Section  
for Holt County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>71.52</b>	<b>72.94</b>	<b>75.30</b>

AGRICULTURAL UNIMPROVED: The measures of central tendency shown here reflect that all three measures for the qualified agricultural unimproved sales file are within the acceptable level of value. The measures being sufficiently in support of each other indicate that the median is a reliable measure of the level of assessment in this class of property.

**2007 Correlation Section  
for Holt County**

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

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>23.73</b>	<b>103.23</b>
<b>Difference</b>	<b>3.73</b>	<b>0.23</b>

**AGRICULTURAL UNIMPROVED:** The price related differential rounds to within the acceptable range, while the coefficient of dispersion is slightly above the range. With removal of outliers this measure falls into the acceptable range indicating uniform and proportionate assessments in the agricultural unimproved class of property for assessment year 2007.

**2007 Correlation Section  
for Holt County**

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

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>191</b>	<b>186</b>	<b>-5</b>
<b>Median</b>	<b>70.24</b>	<b>71.52</b>	<b>1.28</b>
<b>Wgt. Mean</b>	<b>71.58</b>	<b>72.94</b>	<b>1.36</b>
<b>Mean</b>	<b>73.43</b>	<b>75.30</b>	<b>1.87</b>
<b>COD</b>	<b>22.12</b>	<b>23.73</b>	<b>1.61</b>
<b>PRD</b>	<b>102.59</b>	<b>103.23</b>	<b>0.64</b>
<b>Min Sales Ratio</b>	<b>7.61</b>	<b>7.61</b>	<b>0</b>
<b>Max Sales Ratio</b>	<b>171.96</b>	<b>284.43</b>	<b>112.47</b>

AGRICULTURAL UNIMPROVED: The difference in sales between the preliminary and final statistics is attributable to the removal of five substantially changed sales from the qualified sales file as directed by the Department. The table is consistent with the Assessment Actions section of the 2007 Assessment Survey for Holt County.

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	260	<b>MEDIAN:</b>	<b>96</b>	COV:	35.24	95% Median C.I.:	93.89 to 99.32
TOTAL Sales Price:	13,305,113	WGT. MEAN:	93	STD:	36.23	95% Wgt. Mean C.I.:	90.48 to 95.77
TOTAL Adj.Sales Price:	13,354,613	MEAN:	103	AVG.ABS.DEV:	22.23	95% Mean C.I.:	98.40 to 107.21
TOTAL Assessed Value:	12,436,446						
AVG. Adj. Sales Price:	51,363	COD:	23.09	MAX Sales Ratio:	318.60		
AVG. Assessed Value:	47,832	PRD:	110.39	MIN Sales Ratio:	34.01		

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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	30	98.29	100.13	98.91	12.67	101.23	66.10	161.36	92.56 to 105.10	59,015	58,373
10/01/04 TO 12/31/04	28	97.60	101.04	92.45	14.17	109.29	79.53	157.50	92.32 to 105.60	59,914	55,392
01/01/05 TO 03/31/05	20	99.72	99.59	94.94	13.05	104.90	68.80	136.66	89.40 to 105.78	45,075	42,792
04/01/05 TO 06/30/05	49	93.77	94.26	86.82	20.89	108.57	34.01	153.17	87.54 to 97.37	53,403	46,364
07/01/05 TO 09/30/05	41	95.79	103.28	91.10	23.86	113.36	48.04	211.92	90.29 to 103.72	54,946	50,058
10/01/05 TO 12/31/05	22	94.91	109.24	92.54	33.87	118.05	41.76	279.49	80.11 to 120.91	40,840	37,792
01/01/06 TO 03/31/06	30	91.74	106.93	91.14	38.78	117.32	37.27	269.50	81.00 to 111.45	40,448	36,865
04/01/06 TO 06/30/06	40	100.50	110.99	99.66	25.76	111.37	49.54	318.60	92.81 to 108.14	50,588	50,417
<u>Study Years</u>											
07/01/04 TO 06/30/05	127	97.00	97.98	92.30	16.29	106.15	34.01	161.36	92.98 to 99.74	54,852	50,629
07/01/05 TO 06/30/06	133	96.18	107.41	94.02	29.49	114.23	37.27	318.60	92.81 to 100.76	48,032	45,162
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	132	95.81	100.36	90.13	22.83	111.35	34.01	279.49	92.56 to 98.18	50,526	45,542
<u>ALL</u>											
	260	96.27	102.80	93.12	23.09	110.39	34.01	318.60	93.89 to 99.32	51,363	47,832

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AMELIA	1	136.41	136.41	136.41			136.41	136.41	N/A	13,500	18,415
ATKINSON	39	95.87	105.28	93.15	25.96	113.02	41.76	196.75	88.00 to 114.43	55,107	51,331
CHAMBERS	12	99.78	110.67	101.49	18.65	109.04	84.43	193.00	93.89 to 129.43	29,008	29,440
EMMET	1	78.43	78.43	78.43			78.43	78.43	N/A	15,000	11,765
EWING	16	96.45	113.85	101.86	26.44	111.77	80.18	269.50	90.54 to 120.91	25,812	26,291
INMAN	10	96.06	114.81	97.00	29.22	118.36	73.19	213.50	85.16 to 157.50	18,822	18,257
O'NEILL	127	96.25	100.87	92.10	20.98	109.52	37.27	318.60	93.26 to 99.55	54,796	50,468
PAGE	6	93.40	116.82	89.41	48.89	130.66	55.28	199.88	55.28 to 199.88	33,416	29,876
RURAL	30	95.24	93.73	93.49	18.84	100.25	34.01	133.45	87.41 to 105.60	87,256	81,580
STUART	18	97.05	99.25	91.43	26.38	108.55	49.54	228.14	68.80 to 111.89	25,011	22,866
<u>ALL</u>											
	260	96.27	102.80	93.12	23.09	110.39	34.01	318.60	93.89 to 99.32	51,363	47,832

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	229	96.25	103.84	92.98	23.60	111.68	37.27	318.60	93.89 to 99.55	46,827	43,539
2	12	101.36	101.56	98.53	15.39	103.08	73.03	133.45	78.96 to 115.17	71,775	70,719
3	19	93.49	91.03	91.37	21.77	99.63	34.01	136.41	75.48 to 114.64	93,152	85,115
<u>ALL</u>											
	260	96.27	102.80	93.12	23.09	110.39	34.01	318.60	93.89 to 99.32	51,363	47,832



Type: Qualified

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

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

NUMBER of Sales:	260	<b>MEDIAN:</b>	<b>96</b>	COV:	35.24	95% Median C.I.:	93.89 to 99.32
TOTAL Sales Price:	13,305,113	WGT. MEAN:	93	STD:	36.23	95% Wgt. Mean C.I.:	90.48 to 95.77
TOTAL Adj.Sales Price:	13,354,613	MEAN:	103	AVG.ABS.DEV:	22.23	95% Mean C.I.:	98.40 to 107.21
TOTAL Assessed Value:	12,436,446						
AVG. Adj. Sales Price:	51,363	COD:	23.09	MAX Sales Ratio:	318.60		
AVG. Assessed Value:	47,832	PRD:	110.39	MIN Sales Ratio:	34.01		

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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	234	97.06	104.09	93.50	23.42	111.33	34.01	318.60	93.89 to 99.83	56,064	52,421
2	26	94.11	91.19	72.12	18.28	126.44	37.27	157.50	84.30 to 97.40	9,057	6,532
____ALL____											
	260	96.27	102.80	93.12	23.09	110.39	34.01	318.60	93.89 to 99.32	51,363	47,832

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	259	96.29	102.84	93.13	23.16	110.43	34.01	318.60	94.11 to 99.32	51,510	47,968
06											
07	1	92.81	92.81	92.81			92.81	92.81	N/A	13,500	12,530
____ALL____											
	260	96.27	102.80	93.12	23.09	110.39	34.01	318.60	93.89 to 99.32	51,363	47,832

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0006											
02-0049	1	104.05	104.05	104.05			104.05	104.05	N/A	110,000	114,460
08-0036											
08-0038											
36-0100											
45-0007	159	95.79	101.21	91.43	22.35	110.69	37.27	318.60	93.26 to 98.18	55,333	50,592
45-0029	18	94.18	110.40	100.16	25.55	110.22	75.48	269.50	90.22 to 117.99	24,550	24,590
45-0044	18	97.05	99.25	91.43	26.38	108.55	49.54	228.14	68.80 to 111.89	25,011	22,866
45-0137	14	96.59	103.92	91.12	21.48	114.05	34.01	193.00	84.68 to 129.43	36,223	33,006
45-0239	50	105.56	106.08	97.18	21.65	109.15	41.76	196.75	90.72 to 114.43	60,947	59,229
54-0583											
92-0045											
NonValid School											
____ALL____											
	260	96.27	102.80	93.12	23.09	110.39	34.01	318.60	93.89 to 99.32	51,363	47,832

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	260	<b>MEDIAN:</b>	<b>96</b>	COV:	35.24	95% Median C.I.:	93.89 to 99.32
TOTAL Sales Price:	13,305,113	WGT. MEAN:	93	STD:	36.23	95% Wgt. Mean C.I.:	90.48 to 95.77
TOTAL Adj.Sales Price:	13,354,613	MEAN:	103	AVG.ABS.DEV:	22.23	95% Mean C.I.:	98.40 to 107.21
TOTAL Assessed Value:	12,436,446						
AVG. Adj. Sales Price:	51,363	COD:	23.09	MAX Sales Ratio:	318.60		
AVG. Assessed Value:	47,832	PRD:	110.39	MIN Sales Ratio:	34.01		

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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	26	94.11	91.19	72.12	18.28	126.44	37.27	157.50	84.30 to 97.40	9,057	6,532
Prior TO 1860											
1860 TO 1899	6	110.08	110.67	97.16	24.66	113.90	44.17	178.80	44.17 to 178.80	36,683	35,641
1900 TO 1919	40	98.19	120.51	97.15	40.33	124.05	49.19	318.60	88.57 to 115.35	25,349	24,627
1920 TO 1939	48	97.38	106.32	91.76	28.14	115.87	34.01	279.49	91.40 to 110.86	29,703	27,256
1940 TO 1949	25	99.59	95.76	89.75	16.89	106.70	48.83	135.92	85.11 to 105.63	46,461	41,698
1950 TO 1959	27	92.98	97.04	91.83	18.65	105.68	55.90	198.73	81.00 to 100.23	54,060	49,644
1960 TO 1969	22	104.45	109.77	101.15	17.30	108.53	79.94	151.24	93.26 to 126.48	71,363	72,182
1970 TO 1979	36	96.47	98.74	95.04	16.34	103.89	49.54	196.75	84.43 to 104.48	77,082	73,260
1980 TO 1989	8	94.57	93.90	92.17	7.89	101.88	71.79	105.30	71.79 to 105.30	100,375	92,516
1990 TO 1994	7	94.18	95.89	93.53	15.39	102.53	71.23	121.29	71.23 to 121.29	98,100	91,750
1995 TO 1999	7	99.70	95.05	94.42	7.89	100.66	77.57	105.51	77.57 to 105.51	108,857	102,787
2000 TO Present	8	81.44	87.25	84.52	10.27	103.23	77.13	118.66	77.13 to 118.66	155,173	131,145
ALL	260	96.27	102.80	93.12	23.09	110.39	34.01	318.60	93.89 to 99.32	51,363	47,832

**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	17	96.18	100.31	96.31	12.93	104.15	66.00	157.50	90.22 to 112.50	2,773	2,670
5000 TO 9999	24	108.16	138.59	135.80	44.62	102.05	54.00	318.60	95.37 to 166.80	6,665	9,052
Total \$											
1 TO 9999	41	99.31	122.72	126.81	34.58	96.77	54.00	318.60	94.89 to 117.67	5,051	6,406
10000 TO 29999	56	111.54	120.30	118.06	23.84	101.90	62.55	279.49	105.78 to 120.91	18,535	21,882
30000 TO 59999	75	93.89	93.91	93.02	21.15	100.96	37.27	196.75	85.13 to 99.74	41,994	39,062
60000 TO 99999	53	93.35	90.47	90.83	14.26	99.61	34.01	133.45	90.29 to 97.12	77,823	70,683
100000 TO 149999	26	88.95	89.72	89.16	11.12	100.62	71.79	114.64	80.11 to 96.29	120,777	107,688
150000 TO 249999	8	88.29	88.54	88.17	9.55	100.41	73.96	105.51	73.96 to 105.51	171,255	151,003
250000 TO 499999	1	81.38	81.38	81.38			81.38	81.38	N/A	325,000	264,500
ALL	260	96.27	102.80	93.12	23.09	110.39	34.01	318.60	93.89 to 99.32	51,363	47,832

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	260	<b>MEDIAN:</b>	<b>96</b>	COV:	35.24	95% Median C.I.:	93.89 to 99.32
TOTAL Sales Price:	13,305,113	WGT. MEAN:	93	STD:	36.23	95% Wgt. Mean C.I.:	90.48 to 95.77
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AVG. Adj. Sales Price:	51,363	COD:	23.09	MAX Sales Ratio:	318.60		
AVG. Assessed Value:	47,832	PRD:	110.39	MIN Sales Ratio:	34.01		

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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
<u>Low \$</u>											
1 TO 4999	20	94.11	95.74	88.26	15.21	108.46	54.00	157.50	89.40 to 97.40	3,257	2,875
5000 TO 9999	16	98.42	99.87	96.45	14.76	103.54	62.55	135.92	86.67 to 110.61	7,560	7,292
<u>Total \$</u>											
1 TO 9999	36	95.78	97.57	93.58	15.25	104.26	54.00	157.50	91.40 to 100.00	5,170	4,838
10000 TO 29999	71	102.56	110.14	88.22	35.48	124.85	34.01	318.60	90.54 to 111.62	22,831	20,141
30000 TO 59999	68	98.96	108.15	97.95	26.53	110.42	48.04	279.49	92.98 to 110.86	42,408	41,536
60000 TO 99999	52	93.82	95.06	93.36	9.25	101.82	71.79	135.66	91.96 to 97.73	80,074	74,755
100000 TO 149999	28	93.84	94.48	92.47	12.16	102.17	73.96	133.45	82.92 to 104.05	123,423	114,134
150000 TO 249999	4	94.44	92.99	91.82	10.18	101.27	77.57	105.51	N/A	179,750	165,042
250000 TO 499999	1	81.38	81.38	81.38			81.38	81.38	N/A	325,000	264,500
<u>ALL</u>	260	96.27	102.80	93.12	23.09	110.39	34.01	318.60	93.89 to 99.32	51,363	47,832

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	26	94.11	91.19	72.12	18.28	126.44	37.27	157.50	84.30 to 97.40	9,057	6,532
10	14	98.22	93.71	98.61	13.92	95.03	62.55	121.29	68.80 to 111.45	34,387	33,910
15	8	145.57	151.65	142.25	26.97	106.61	91.04	228.14	91.04 to 228.14	8,875	12,625
20	59	92.32	98.50	85.69	27.01	114.95	34.01	318.60	85.13 to 97.00	41,210	35,314
25	29	97.94	99.60	92.24	20.68	107.99	48.04	199.88	85.11 to 110.46	42,073	38,806
30	106	99.71	107.54	96.13	22.55	111.87	49.19	279.49	95.31 to 104.48	62,119	59,715
35	13	97.73	99.50	97.43	10.08	102.12	81.51	133.45	87.54 to 108.14	107,302	104,547
40	4	90.45	89.61	86.56	7.88	103.53	77.57	99.99	N/A	152,625	132,111
45	1	81.38	81.38	81.38			81.38	81.38	N/A	325,000	264,500
<u>ALL</u>	260	96.27	102.80	93.12	23.09	110.39	34.01	318.60	93.89 to 99.32	51,363	47,832

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	26	94.11	91.19	72.12	18.28	126.44	37.27	157.50	84.30 to 97.40	9,057	6,532
100	5	92.81	93.63	88.15	12.64	106.22	73.19	114.43	N/A	22,800	20,098
101	176	98.06	104.97	94.11	22.68	111.54	48.04	318.60	94.72 to 100.76	59,393	55,895
102	8	100.61	101.36	101.55	9.00	99.81	74.78	118.66	74.78 to 118.66	42,606	43,268
104	37	93.86	104.62	89.12	34.13	117.40	34.01	279.49	86.96 to 110.86	41,554	37,031
106	1	92.58	92.58	92.58			92.58	92.58	N/A	6,000	5,555
111	7	91.96	91.58	90.89	6.49	100.76	80.00	105.80	80.00 to 105.80	95,342	86,658
<u>ALL</u>	260	96.27	102.80	93.12	23.09	110.39	34.01	318.60	93.89 to 99.32	51,363	47,832

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

Query: 5741

Type: Qualified

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

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

NUMBER of Sales:	260	<b>MEDIAN:</b>	<b>96</b>	COV:	35.24	95% Median C.I.:	93.89 to 99.32
TOTAL Sales Price:	13,305,113	WGT. MEAN:	93	STD:	36.23	95% Wgt. Mean C.I.:	90.48 to 95.77
TOTAL Adj.Sales Price:	13,354,613	MEAN:	103	AVG.ABS.DEV:	22.23	95% Mean C.I.:	98.40 to 107.21
TOTAL Assessed Value:	12,436,446						
AVG. Adj. Sales Price:	51,363	COD:	23.09	MAX Sales Ratio:	318.60		
AVG. Assessed Value:	47,832	PRD:	110.39	MIN Sales Ratio:	34.01		

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CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	26	94.11	91.19	72.12	18.28	126.44	37.27	157.50	84.30 to 97.40	9,057	6,532
10	9	99.31	94.82	92.86	20.00	102.11	62.55	135.92	66.10 to 117.67	7,324	6,801
20	13	108.35	119.34	89.77	33.53	132.94	34.01	228.14	78.43 to 155.22	16,732	15,020
25	22	108.79	123.38	101.97	30.13	121.00	63.42	318.60	96.97 to 128.71	25,367	25,867
30	113	97.37	101.36	94.02	20.61	107.81	41.76	211.92	93.36 to 100.23	66,878	62,876
35	45	96.25	103.83	92.83	22.40	111.85	48.04	279.49	90.54 to 104.23	53,342	49,517
40	28	91.16	99.50	92.30	19.42	107.80	55.28	193.00	86.96 to 93.86	74,483	68,750
45	2	90.96	90.96	90.69	5.40	100.29	86.04	95.87	N/A	37,000	33,555
50	2	72.40	72.40	72.06	16.46	100.47	60.48	84.32	N/A	80,200	57,792
<u>ALL</u>	<u>260</u>	<u>96.27</u>	<u>102.80</u>	<u>93.12</u>	<u>23.09</u>	<u>110.39</u>	<u>34.01</u>	<u>318.60</u>	<u>93.89 to 99.32</u>	<u>51,363</u>	<u>47,832</u>

**SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE**

Query: 5741

What If ID: 4882

Desc: New Whatif for Query ID: 5741

<u>Strata Hdg.</u>	<u>Strata</u>	<u>Chg.Value</u>	<u>Chg.Type</u>	<u>Pct.Chg.</u>	<u>Group</u>	<u>Priority</u>
Assessor Location	O'neill	Imprvmnt	Decrease	8.000	A	1

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

What If ID: 4889

Query: 5742

Type: Qualified

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

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

NUMBER of Sales:	57	<b>MEDIAN:</b>	<b>95</b>	COV:	28.27	95% Median C.I.:	89.10 to 104.50
TOTAL Sales Price:	7,792,260	WGT. MEAN:	101	STD:	26.76	95% Wgt. Mean C.I.:	78.87 to 123.49
TOTAL Adj.Sales Price:	7,704,760	MEAN:	95	AVG.ABS.DEV:	20.40	95% Mean C.I.:	87.72 to 101.62
TOTAL Assessed Value:	7,795,845						
AVG. Adj. Sales Price:	135,171	COD:	21.47	MAX Sales Ratio:	156.48		
AVG. Assessed Value:	136,769	PRD:	93.56	MIN Sales Ratio:	35.16		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	2	75.63	75.63	75.63	1.22	100.00	74.71	76.55	N/A	159,500	120,630
10/01/03 TO 12/31/03	1	109.50	109.50	109.50			109.50	109.50	N/A	12,520	13,710
01/01/04 TO 03/31/04	5	94.56	88.98	92.63	11.24	96.06	58.59	105.68	N/A	53,800	49,836
04/01/04 TO 06/30/04	6	79.47	90.85	77.26	29.91	117.59	64.64	155.49	64.64 to 155.49	25,666	19,830
07/01/04 TO 09/30/04	7	90.60	82.60	60.11	26.25	137.40	35.16	122.54	35.16 to 122.54	151,357	90,986
10/01/04 TO 12/31/04	2	89.78	89.78	91.84	5.85	97.75	84.52	95.03	N/A	71,750	65,895
01/01/05 TO 03/31/05	4	95.92	89.96	123.55	32.93	72.81	40.04	127.96	N/A	834,500	1,031,005
04/01/05 TO 06/30/05	8	109.03	109.09	98.48	16.75	110.77	76.63	156.48	76.63 to 156.48	63,730	62,763
07/01/05 TO 09/30/05	7	103.76	107.48	93.95	20.25	114.40	60.91	149.65	60.91 to 149.65	112,071	105,291
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	7	104.50	105.02	103.34	13.83	101.62	71.86	133.29	71.86 to 133.29	51,771	53,502
04/01/06 TO 06/30/06	8	86.75	83.45	88.55	20.02	94.24	52.42	108.67	52.42 to 108.67	94,062	83,291
<u>Study Years</u>											
07/01/03 TO 06/30/04	14	89.10	89.34	82.59	20.21	108.18	58.59	155.49	65.88 to 105.68	53,894	44,509
07/01/04 TO 06/30/05	21	95.03	94.78	106.81	23.85	88.73	35.16	156.48	76.71 to 112.80	240,516	256,896
07/01/05 TO 06/30/06	22	99.19	97.96	93.60	19.08	104.65	52.42	149.65	82.17 to 108.67	86,336	80,812
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	20	90.30	87.39	69.92	21.12	124.99	35.16	155.49	70.74 to 96.96	81,300	56,843
01/01/05 TO 12/31/05	19	105.96	104.47	115.78	20.96	90.23	40.04	156.48	89.10 to 127.96	243,807	282,271
<u>ALL</u>											
	57	95.03	94.67	101.18	21.47	93.56	35.16	156.48	89.10 to 104.50	135,171	136,769

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ATKINSON	14	93.60	90.95	89.76	14.29	101.34	62.65	112.80	65.88 to 108.67	78,750	70,682
CHAMBERS	3	105.68	117.46	107.99	11.89	108.77	104.50	142.20	N/A	11,833	12,778
EWING	1	52.42	52.42	52.42			52.42	52.42	N/A	26,000	13,630
INMAN	1	109.50	109.50	109.50			109.50	109.50	N/A	12,520	13,710
O'NEILL	23	96.07	97.87	90.64	21.19	107.98	40.04	155.49	82.17 to 107.53	89,452	81,076
PAGE	2	77.78	77.78	71.74	24.67	108.41	58.59	96.96	N/A	17,500	12,555
RURAL	8	84.61	92.00	118.73	30.96	77.48	51.22	128.15	51.22 to 128.15	463,812	550,691
STUART	5	91.53	93.19	61.38	27.90	151.82	35.16	156.48	N/A	145,068	89,041
<u>ALL</u>											
	57	95.03	94.67	101.18	21.47	93.56	35.16	156.48	89.10 to 104.50	135,171	136,769

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

Query: 5742

Type: Qualified

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

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

NUMBER of Sales:	57	<b>MEDIAN:</b>	<b>95</b>	COV:	28.27	95% Median C.I.:	89.10 to 104.50
TOTAL Sales Price:	7,792,260	WGT. MEAN:	101	STD:	26.76	95% Wgt. Mean C.I.:	78.87 to 123.49
TOTAL Adj.Sales Price:	7,704,760	MEAN:	95	AVG.ABS.DEV:	20.40	95% Mean C.I.:	87.72 to 101.62
TOTAL Assessed Value:	7,795,845						
AVG. Adj. Sales Price:	135,171	COD:	21.47	MAX Sales Ratio:	156.48		
AVG. Assessed Value:	136,769	PRD:	93.56	MIN Sales Ratio:	35.16		

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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	49	95.43	95.11	84.88	20.38	112.05	35.16	156.48	90.00 to 104.50	81,515	69,190
2	2	89.69	89.69	72.59	42.89	123.55	51.22	128.15	N/A	90,000	65,332
3	6	84.61	92.77	121.08	26.13	76.62	67.08	127.96	67.08 to 127.96	588,416	712,478
____ALL____	57	95.03	94.67	101.18	21.47	93.56	35.16	156.48	89.10 to 104.50	135,171	136,769

**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	52	94.80	94.54	101.28	22.15	93.34	35.16	156.48	88.20 to 104.50	147,033	148,913
2	5	100.17	96.05	88.69	13.16	108.30	67.08	112.00	N/A	11,800	10,465
____ALL____	57	95.03	94.67	101.18	21.47	93.56	35.16	156.48	89.10 to 104.50	135,171	136,769

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0006											
02-0049	1	58.59	58.59	58.59			58.59	58.59	N/A	23,000	13,475
08-0036											
08-0038											
36-0100											
45-0007	29	96.07	96.29	89.25	20.92	107.89	40.04	155.49	82.17 to 107.53	82,135	73,308
45-0029	3	70.74	83.71	127.02	35.60	65.90	52.42	127.96	N/A	1,013,833	1,287,771
45-0044	6	93.05	99.01	65.68	29.43	150.74	35.16	156.48	35.16 to 156.48	129,223	84,880
45-0137	3	105.68	117.46	107.99	11.89	108.77	104.50	142.20	N/A	11,833	12,778
45-0239	15	92.77	89.84	86.04	14.79	104.41	62.65	112.80	74.18 to 105.00	96,500	83,032
54-0583											
92-0045											
NonValid School											
____ALL____	57	95.03	94.67	101.18	21.47	93.56	35.16	156.48	89.10 to 104.50	135,171	136,769

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

Query: 5742

Type: Qualified

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

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

NUMBER of Sales:	57	<b>MEDIAN:</b>	<b>95</b>	COV:	28.27	95% Median C.I.:	89.10 to 104.50
TOTAL Sales Price:	7,792,260	WGT. MEAN:	101	STD:	26.76	95% Wgt. Mean C.I.:	78.87 to 123.49
TOTAL Adj.Sales Price:	7,704,760	MEAN:	95	AVG.ABS.DEV:	20.40	95% Mean C.I.:	87.72 to 101.62
TOTAL Assessed Value:	7,795,845						
AVG. Adj. Sales Price:	135,171	COD:	21.47	MAX Sales Ratio:	156.48		
AVG. Assessed Value:	136,769	PRD:	93.56	MIN Sales Ratio:	35.16		

Printed: 04/02/2007 21:15:40

**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	6	105.59	103.74	90.86	17.04	114.18	67.08	142.20	67.08 to 142.20	10,250	9,313
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	6	82.41	87.13	73.08	19.87	119.22	60.91	112.80	60.91 to 112.80	92,336	67,478
1920 TO 1939	9	98.29	103.55	101.31	18.39	102.21	58.59	155.49	84.52 to 122.54	73,277	74,235
1940 TO 1949	1	94.42	94.42	94.42			94.42	94.42	N/A	36,500	34,465
1950 TO 1959	13	104.50	100.09	97.57	19.87	102.59	52.42	149.65	71.86 to 128.15	48,184	47,012
1960 TO 1969	7	76.55	75.08	74.19	20.14	101.21	40.04	105.68	40.04 to 105.68	81,428	60,408
1970 TO 1979	6	93.18	90.86	83.40	17.12	108.94	51.22	121.63	51.22 to 121.63	93,583	78,047
1980 TO 1989	4	80.67	88.25	48.52	43.75	181.89	35.16	156.48	N/A	131,625	63,858
1990 TO 1994	1	91.53	91.53	91.53			91.53	91.53	N/A	126,840	116,100
1995 TO 1999	3	105.96	102.70	120.46	16.92	85.26	74.18	127.96	N/A	1,265,000	1,523,825
2000 TO Present	1	100.10	100.10	100.10			100.10	100.10	N/A	187,000	187,190
ALL	57	95.03	94.67	101.18	21.47	93.56	35.16	156.48	89.10 to 104.50	135,171	136,769

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	142.20	142.20	142.20			142.20	142.20	N/A	2,500	3,555
5000 TO 9999	5	104.50	100.96	100.98	8.75	99.98	88.20	112.00	N/A	6,500	6,564
Total \$											
1 TO 9999	6	107.75	107.83	103.93	12.90	103.76	88.20	142.20	88.20 to 142.20	5,833	6,062
10000 TO 29999	15	103.76	102.29	99.72	23.04	102.57	52.42	156.48	70.74 to 112.80	18,001	17,951
30000 TO 59999	12	100.98	99.66	98.75	20.44	100.92	64.64	133.29	71.86 to 122.54	42,991	42,454
60000 TO 99999	5	90.60	76.96	76.96	19.60	99.99	40.04	96.07	N/A	65,300	50,257
100000 TO 149999	7	94.56	92.12	91.69	12.41	100.47	51.22	115.13	51.22 to 115.13	119,548	109,615
150000 TO 249999	7	76.63	78.25	78.25	8.73	100.01	60.91	100.10	60.91 to 100.10	166,500	130,280
250000 TO 499999	4	86.24	78.40	77.91	27.51	100.63	35.16	105.96	N/A	388,750	302,865
500000 +	1	127.96	127.96	127.96			127.96	127.96	N/A	3,000,000	3,838,720
ALL	57	95.03	94.67	101.18	21.47	93.56	35.16	156.48	89.10 to 104.50	135,171	136,769



Type: Qualified

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

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

NUMBER of Sales:	57	<b>MEDIAN:</b>	<b>95</b>	COV:	28.27	95% Median C.I.:	89.10 to 104.50
TOTAL Sales Price:	7,792,260	WGT. MEAN:	101	STD:	26.76	95% Wgt. Mean C.I.:	78.87 to 123.49
TOTAL Adj.Sales Price:	7,704,760	MEAN:	95	AVG.ABS.DEV:	20.40	95% Mean C.I.:	87.72 to 101.62
TOTAL Assessed Value:	7,795,845						
AVG. Adj. Sales Price:	135,171	COD:	21.47	MAX Sales Ratio:	156.48		
AVG. Assessed Value:	136,769	PRD:	93.56	MIN Sales Ratio:	35.16		

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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
<hr/>											
Low \$ _____											
1 TO 4999	2	115.65	115.65	106.80	22.96	108.29	89.10	142.20	N/A	3,750	4,005
5000 TO 9999	4	107.75	103.93	103.15	7.03	100.76	88.20	112.00	N/A	6,875	7,091
<hr/>											
Total \$ _____											
1 TO 9999	6	107.75	107.83	103.93	12.90	103.76	88.20	142.20	88.20 to 142.20	5,833	6,062
10000 TO 29999	15	100.17	94.53	83.09	24.36	113.76	40.04	155.49	67.08 to 109.50	20,268	16,840
30000 TO 59999	10	88.65	92.44	85.29	25.42	108.39	62.65	156.48	64.64 to 122.54	42,200	35,992
60000 TO 99999	10	95.75	101.03	93.58	17.03	107.96	51.22	133.29	90.60 to 128.15	71,640	67,042
100000 TO 149999	9	76.63	76.98	68.52	17.62	112.35	35.16	106.06	60.91 to 94.56	180,982	124,006
150000 TO 249999	3	100.10	99.13	98.12	10.98	101.03	82.17	115.13	N/A	156,166	153,232
250000 TO 499999	2	86.24	86.24	86.06	13.98	100.20	74.18	98.29	N/A	340,000	292,605
500000 +	2	116.96	116.96	125.09	9.40	93.50	105.96	127.96	N/A	1,725,000	2,157,772
ALL											
	57	95.03	94.67	101.18	21.47	93.56	35.16	156.48	89.10 to 104.50	135,171	136,769

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	6	105.59	103.74	90.86	17.04	114.18	67.08	142.20	67.08 to 142.20	10,250	9,313
10	35	92.77	91.17	84.43	21.49	107.99	40.04	156.48	76.71 to 103.76	64,681	54,611
15	4	113.22	112.77	102.47	15.86	110.05	91.33	133.29	N/A	131,225	134,466
20	10	97.77	92.94	79.23	21.41	117.30	35.16	149.65	70.74 to 108.67	150,950	119,604
30	2	101.07	101.07	122.41	26.61	82.57	74.18	127.96	N/A	1,672,500	2,047,325
ALL											
	57	95.03	94.67	101.18	21.47	93.56	35.16	156.48	89.10 to 104.50	135,171	136,769

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

Query: 5742

Type: Qualified

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

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

NUMBER of Sales:	57	<b>MEDIAN:</b>	<b>95</b>	COV:	28.27	95% Median C.I.:	89.10 to 104.50
TOTAL Sales Price:	7,792,260	WGT. MEAN:	101	STD:	26.76	95% Wgt. Mean C.I.:	78.87 to 123.49
TOTAL Adj.Sales Price:	7,704,760	MEAN:	95	AVG.ABS.DEV:	20.40	95% Mean C.I.:	87.72 to 101.62
TOTAL Assessed Value:	7,795,845						
AVG. Adj. Sales Price:	135,171	COD:	21.47	MAX Sales Ratio:	156.48		
AVG. Assessed Value:	136,769	PRD:	93.56	MIN Sales Ratio:	35.16		

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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)	6	105.59	103.74	90.86	17.04	114.18	67.08	142.20	67.08 to 142.20	10,250	9,313
325	2	65.26	65.26	65.25	0.95	100.01	64.64	65.88	N/A	53,000	34,585
332	3	74.71	70.75	70.01	7.01	101.06	60.91	76.63	N/A	169,666	118,782
340	1	105.68	105.68	105.68			105.68	105.68	N/A	25,000	26,420
343	1	76.55	76.55	76.55			76.55	76.55	N/A	160,000	122,478
344	4	112.70	110.44	118.83	12.83	92.94	88.20	128.15	N/A	33,125	39,361
349	2	91.13	91.13	91.93	9.84	99.13	82.17	100.10	N/A	171,750	157,890
350	1	91.53	91.53	91.53			91.53	91.53	N/A	126,840	116,100
352	4	100.75	102.14	101.78	12.07	100.35	84.52	122.54	N/A	64,125	65,267
353	8	106.02	110.47	99.28	21.87	111.27	71.86	156.48	71.86 to 156.48	60,437	60,003
384	3	133.29	129.31	131.30	11.17	98.49	105.00	149.65	N/A	19,966	26,216
386	1	51.22	51.22	51.22			51.22	51.22	N/A	130,000	66,590
406	7	94.42	88.75	86.66	16.06	102.41	58.59	112.80	58.59 to 112.80	42,071	36,458
421	1	35.16	35.16	35.16			35.16	35.16	N/A	425,000	149,425
444	1	92.77	92.77	92.77			92.77	92.77	N/A	35,000	32,470
458	1	109.50	109.50	109.50			109.50	109.50	N/A	12,520	13,710
528	5	90.60	74.27	75.57	21.15	98.28	40.04	96.96	N/A	51,600	38,994
531	3	98.29	99.60	101.46	3.87	98.17	94.56	105.96	N/A	308,333	312,828
821	1	70.74	70.74	70.74			70.74	70.74	N/A	15,500	10,965
896	2	101.07	101.07	122.41	26.61	82.57	74.18	127.96	N/A	1,672,500	2,047,325
ALL	57	95.03	94.67	101.18	21.47	93.56	35.16	156.48	89.10 to 104.50	135,171	136,769

**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	57	95.03	94.67	101.18	21.47	93.56	35.16	156.48	89.10 to 104.50	135,171	136,769
04											
ALL	57	95.03	94.67	101.18	21.47	93.56	35.16	156.48	89.10 to 104.50	135,171	136,769

**SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE**

Query: 5742

What If ID: 4889

Desc: New Whatif for Query ID: 5742

<u>Strata Hdg.</u>	<u>Strata</u>	<u>Chg.Value</u>	<u>Chg.Type</u>	<u>Pct.Chg.</u>	<u>Group</u>	<u>Priority</u>
Assessor Location	O'neill	Imprvmnt	Decrease	19.000	A	1

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

45 Holt

	<b>2006 CTL County Total</b>	<b>2007 Form 45 County Total</b>	<b>Value Difference (2007 Form 45 - 2006 CTL)</b>	<b>Percent Change</b>	<b>2007 Growth (New Construction Value)</b>	<b>% Change excl. Growth</b>
1. Residential	179,327,665	199,667,970	20,340,305	11.34	4,266,223	8.96
2. Recreational	0	0	0		0	
3. Ag-Homesite Land, Ag-Res Dwellings	41,329,855	52,180,855	10,851,000	26.25	*-----	26.25
<b>4. Total Residential (sum lines 1-3)</b>	<b>220,657,520</b>	<b>251,848,825</b>	<b>31,191,305</b>	<b>14.14</b>	<b>4,266,223</b>	<b>12.2</b>
5. Commercial	44,955,725	49,211,695	4,255,970	9.47	972,215	7.3
6. Industrial	5,444,450	6,132,595	688,145	12.64	0	12.64
7. Ag-Farmsite Land, Outbuildings	36,681,020	40,169,675	3,488,655	9.51	1,337,855	5.86
8. Minerals	0	0	0		0	
<b>9. Total Commercial (sum lines 5-8)</b>	<b>87,081,195</b>	<b>95,513,965</b>	<b>8,432,770</b>	<b>9.68</b>	<b>972,215</b>	<b>8.57</b>
<b>10. Total Non-Agland Real Property</b>	<b>307,738,715</b>	<b>347,362,790</b>	<b>39,624,075</b>	<b>12.88</b>	<b>6,576,293</b>	<b>10.74</b>
11. Irrigated	304,282,260	313,932,375	9,650,115	3.17		
12. Dryland	37,025,555	36,543,585	-481,970	-1.3		
13. Grassland	437,209,255	436,312,105	-897,150	-0.21		
14. Wasteland	198,605	1,987,395	1,340	0.07		
15. Other Agland	811,030	810,030	-1,000	-0.12		
<b>16. Total Agricultural Land</b>	<b>781,314,155</b>	<b>789,585,490</b>	<b>8,271,335</b>	<b>1.06</b>		
<b>17. Total Value of All Real Property</b> (Locally Assessed)	<b>1,089,052,870</b>	<b>1,136,948,280</b>	<b>47,895,410</b>	<b>4.4</b>	<b>6,576,293</b>	<b>3.79</b>

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

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

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	260	<b>MEDIAN:</b>	<b>100</b>	COV:	35.37	95% Median C.I.:	96.59 to 104.23
TOTAL Sales Price:	13,305,113	WGT. MEAN:	97	STD:	37.57	95% Wgt. Mean C.I.:	94.04 to 99.62
TOTAL Adj.Sales Price:	13,354,613	MEAN:	106	AVG.ABS.DEV:	23.21	95% Mean C.I.:	101.65 to 110.79
TOTAL Assessed Value:	12,930,715						
AVG. Adj. Sales Price:	51,363	COD:	23.14	MAX Sales Ratio:	340.83		
AVG. Assessed Value:	49,733	PRD:	109.70	MIN Sales Ratio:	34.01		

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/04 TO 09/30/04	30	105.46	103.22	102.13	12.99	101.06	66.10	161.36	92.98 to 113.40	59,015	60,272
10/01/04 TO 12/31/04	28	101.36	104.47	95.90	14.31	108.93	80.41	161.97	92.32 to 109.76	59,914	57,458
01/01/05 TO 03/31/05	20	103.40	103.96	100.57	12.84	103.37	68.80	137.71	96.59 to 111.62	45,075	45,332
04/01/05 TO 06/30/05	49	97.00	96.52	89.27	20.77	108.12	34.01	163.64	90.36 to 102.53	53,403	47,675
07/01/05 TO 09/30/05	41	99.26	107.50	95.70	23.95	112.33	48.04	228.42	94.11 to 110.86	54,946	52,582
10/01/05 TO 12/31/05	22	101.56	114.20	97.05	33.28	117.67	41.76	300.00	86.46 to 122.00	40,840	39,635
01/01/06 TO 03/31/06	30	93.05	109.56	94.48	39.41	115.96	37.27	269.50	81.68 to 115.07	40,448	38,214
04/01/06 TO 06/30/06	40	105.11	114.50	103.62	25.48	110.51	49.54	340.83	96.18 to 113.13	50,588	52,417
____Study Years____											
07/01/04 TO 06/30/05	127	99.92	101.03	95.60	16.61	105.68	34.01	163.64	94.89 to 105.30	54,852	52,439
07/01/05 TO 06/30/06	133	101.23	111.18	98.16	29.12	113.26	37.27	340.83	95.87 to 105.70	48,032	47,150
____Calendar Yrs____											
01/01/05 TO 12/31/05	132	99.53	104.00	94.02	22.82	110.62	34.01	300.00	95.37 to 103.36	50,526	47,504
____ALL____											
	260	100.28	106.22	96.83	23.14	109.70	34.01	340.83	96.59 to 104.23	51,363	49,733

**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AMELIA	1	136.41	136.41	136.41			136.41	136.41	N/A	13,500	18,415
ATKINSON	39	95.87	105.28	93.15	25.96	113.02	41.76	196.75	88.00 to 114.43	55,107	51,331
CHAMBERS	12	99.78	110.67	101.49	18.65	109.04	84.43	193.00	93.89 to 129.43	29,008	29,440
EMMET	1	78.43	78.43	78.43			78.43	78.43	N/A	15,000	11,765
EWING	16	96.45	113.85	101.86	26.44	111.77	80.18	269.50	90.54 to 120.91	25,812	26,291
INMAN	10	96.06	114.81	97.00	29.22	118.36	73.19	213.50	85.16 to 157.50	18,822	18,257
O'NEILL	127	102.64	107.87	99.20	21.20	108.73	37.27	340.83	99.30 to 105.97	54,796	54,360
PAGE	6	93.40	116.82	89.41	48.89	130.66	55.28	199.88	55.28 to 199.88	33,416	29,876
RURAL	30	95.24	93.73	93.49	18.84	100.25	34.01	133.45	87.41 to 105.60	87,256	81,580
STUART	18	97.05	99.25	91.43	26.38	108.55	49.54	228.14	68.80 to 111.89	25,011	22,866
____ALL____											
	260	100.28	106.22	96.83	23.14	109.70	34.01	340.83	96.59 to 104.23	51,363	49,733

**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	229	100.98	107.72	97.59	23.51	110.38	37.27	340.83	97.00 to 104.70	46,827	45,698
2	12	101.36	101.56	98.53	15.39	103.08	73.03	133.45	78.96 to 115.17	71,775	70,719
3	19	93.49	91.03	91.37	21.77	99.63	34.01	136.41	75.48 to 114.64	93,152	85,115
____ALL____											
	260	100.28	106.22	96.83	23.14	109.70	34.01	340.83	96.59 to 104.23	51,363	49,733

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

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)  
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TOTAL Sales Price:	13,305,113	WGT. MEAN:	97	STD:	37.57	95% Wgt. Mean C.I.:	94.04 to 99.62
TOTAL Adj.Sales Price:	13,354,613	MEAN:	106	AVG.ABS.DEV:	23.21	95% Mean C.I.:	101.65 to 110.79
TOTAL Assessed Value:	12,930,715						
AVG. Adj. Sales Price:	51,363	COD:	23.14	MAX Sales Ratio:	340.83		
AVG. Assessed Value:	49,733	PRD:	109.70	MIN Sales Ratio:	34.01		

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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	234	102.59	107.89	97.27	22.97	110.92	34.01	340.83	97.63 to 105.51	56,064	54,533
2	26	94.11	91.19	72.12	18.28	126.44	37.27	157.50	84.30 to 97.40	9,057	6,532
ALL	260	100.28	106.22	96.83	23.14	109.70	34.01	340.83	96.59 to 104.23	51,363	49,733

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	259	100.56	106.27	96.83	23.14	109.75	34.01	340.83	96.85 to 104.23	51,510	49,877
06											
07	1	92.81	92.81	92.81			92.81	92.81	N/A	13,500	12,530
ALL	260	100.28	106.22	96.83	23.14	109.70	34.01	340.83	96.59 to 104.23	51,363	49,733

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0006											
02-0049	1	104.05	104.05	104.05			104.05	104.05	N/A	110,000	114,460
08-0036											
08-0038											
36-0100											
45-0007	159	100.98	106.80	97.05	22.77	110.04	37.27	340.83	96.85 to 104.75	55,333	53,700
45-0029	18	94.18	110.40	100.16	25.55	110.22	75.48	269.50	90.22 to 117.99	24,550	24,590
45-0044	18	97.05	99.25	91.43	26.38	108.55	49.54	228.14	68.80 to 111.89	25,011	22,866
45-0137	14	96.59	103.92	91.12	21.48	114.05	34.01	193.00	84.68 to 129.43	36,223	33,006
45-0239	50	105.56	106.08	97.18	21.65	109.15	41.76	196.75	90.72 to 114.43	60,947	59,229
54-0583											
92-0045											
NonValid School											
ALL	260	100.28	106.22	96.83	23.14	109.70	34.01	340.83	96.59 to 104.23	51,363	49,733

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

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)  
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NUMBER of Sales:	260	<b>MEDIAN:</b>	<b>100</b>	COV:	35.37	95% Median C.I.:	96.59 to 104.23
TOTAL Sales Price:	13,305,113	WGT. MEAN:	97	STD:	37.57	95% Wgt. Mean C.I.:	94.04 to 99.62
TOTAL Adj.Sales Price:	13,354,613	MEAN:	106	AVG.ABS.DEV:	23.21	95% Mean C.I.:	101.65 to 110.79
TOTAL Assessed Value:	12,930,715						
AVG. Adj. Sales Price:	51,363	COD:	23.14	MAX Sales Ratio:	340.83		
AVG. Assessed Value:	49,733	PRD:	109.70	MIN Sales Ratio:	34.01		

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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	26	94.11	91.19	72.12	18.28	126.44	37.27	157.50	84.30 to 97.40	9,057	6,532
Prior TO 1860											
1860 TO 1899	6	114.15	115.53	101.98	25.88	113.29	44.17	192.45	44.17 to 192.45	36,683	37,408
1900 TO 1919	40	98.42	123.30	99.43	41.94	124.00	53.01	340.83	90.54 to 117.41	25,349	25,205
1920 TO 1939	48	104.54	109.74	95.02	26.42	115.50	34.01	300.00	95.87 to 113.24	29,703	28,224
1940 TO 1949	25	107.84	100.47	94.70	15.53	106.10	52.35	140.60	92.04 to 111.89	46,461	43,998
1950 TO 1959	27	99.30	102.58	97.05	19.24	105.69	60.37	214.53	84.78 to 107.09	54,060	52,465
1960 TO 1969	22	112.88	115.27	106.25	16.69	108.49	86.36	163.64	93.77 to 128.71	71,363	75,821
1970 TO 1979	36	101.56	101.86	98.30	15.94	103.62	49.54	196.75	89.64 to 108.19	77,082	75,775
1980 TO 1989	8	97.88	97.45	95.96	6.83	101.56	77.47	113.39	77.47 to 113.39	100,375	96,318
1990 TO 1994	7	94.18	96.78	94.84	14.45	102.05	71.23	121.29	71.23 to 121.29	98,100	93,034
1995 TO 1999	7	99.74	96.20	96.17	9.03	100.04	77.57	107.74	77.57 to 107.74	108,857	104,682
2000 TO Present	8	87.06	92.32	89.12	10.02	103.59	81.38	118.66	81.38 to 118.66	155,173	138,295
ALL	260	100.28	106.22	96.83	23.14	109.70	34.01	340.83	96.59 to 104.23	51,363	49,733

**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	17	96.18	100.31	96.31	12.93	104.15	66.00	157.50	90.22 to 112.50	2,773	2,670
5000 TO 9999	24	110.91	140.89	137.93	45.24	102.14	54.00	340.83	95.37 to 176.75	6,665	9,193
Total \$											
1 TO 9999	41	99.31	124.06	128.46	35.93	96.58	54.00	340.83	94.89 to 117.67	5,051	6,489
10000 TO 29999	56	115.13	124.18	122.13	24.12	101.68	62.55	300.00	108.95 to 123.82	18,535	22,638
30000 TO 59999	75	95.87	97.66	96.86	21.79	100.82	37.27	196.75	90.06 to 104.75	41,994	40,675
60000 TO 99999	53	99.93	94.58	94.99	14.42	99.57	34.01	133.45	93.20 to 103.26	77,823	73,922
100000 TO 149999	26	90.58	93.38	92.98	9.37	100.43	77.47	117.36	86.36 to 97.13	120,777	112,293
150000 TO 249999	8	90.84	91.29	90.82	10.47	100.53	73.96	107.74	73.96 to 107.74	171,255	155,526
250000 TO 499999	1	81.38	81.38	81.38			81.38	81.38	N/A	325,000	264,500
ALL	260	100.28	106.22	96.83	23.14	109.70	34.01	340.83	96.59 to 104.23	51,363	49,733

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

Base Stat

State Stat Run

Type: Qualified

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TOTAL Assessed Value:	12,930,715						
AVG. Adj. Sales Price:	51,363	COD:	23.14	MAX Sales Ratio:	340.83		
AVG. Assessed Value:	49,733	PRD:	109.70	MIN Sales Ratio:	34.01		

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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	20	94.11	95.74	88.26	15.21	108.46	54.00	157.50	89.40 to 97.40	3,257	2,875
5000 TO 9999	16	98.42	101.26	97.64	16.18	103.71	62.55	142.54	86.67 to 116.06	7,560	7,382
Total \$											
1 TO 9999	36	95.78	98.19	94.36	15.89	104.06	54.00	157.50	91.40 to 100.00	5,170	4,878
10000 TO 29999	71	106.59	112.84	90.72	34.58	124.38	34.01	340.83	92.81 to 115.07	22,831	20,712
30000 TO 59999	68	104.57	112.55	101.56	26.31	110.82	48.04	300.00	94.47 to 113.13	42,408	43,070
60000 TO 99999	52	100.67	100.17	98.26	9.43	101.94	77.47	146.30	96.85 to 104.70	80,074	78,683
100000 TO 149999	28	94.44	97.85	95.91	11.76	102.02	73.96	133.45	88.18 to 105.10	123,423	118,376
150000 TO 249999	4	101.00	96.83	95.28	9.70	101.62	77.57	107.74	N/A	179,750	171,268
250000 TO 499999	1	81.38	81.38	81.38			81.38	81.38	N/A	325,000	264,500
ALL	260	100.28	106.22	96.83	23.14	109.70	34.01	340.83	96.59 to 104.23	51,363	49,733

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	26	94.11	91.19	72.12	18.28	126.44	37.27	157.50	84.30 to 97.40	9,057	6,532
10	14	98.22	95.63	101.32	14.92	94.38	62.55	121.29	68.80 to 117.67	34,387	34,842
15	8	151.29	155.22	146.75	26.45	105.77	91.40	228.14	91.40 to 228.14	8,875	13,024
20	59	94.47	101.96	89.02	27.55	114.54	34.01	340.83	90.06 to 102.56	41,210	36,684
25	29	104.75	104.82	96.96	19.86	108.11	48.04	199.88	92.04 to 117.41	42,073	40,794
30	106	104.31	111.40	100.11	21.79	111.27	49.54	300.00	99.99 to 108.98	62,119	62,189
35	13	105.51	104.24	102.67	9.14	101.53	88.12	133.45	92.56 to 116.68	107,302	110,163
40	4	90.45	91.46	87.27	9.92	104.81	77.57	107.38	N/A	152,625	133,193
45	1	81.38	81.38	81.38			81.38	81.38	N/A	325,000	264,500
ALL	260	100.28	106.22	96.83	23.14	109.70	34.01	340.83	96.59 to 104.23	51,363	49,733

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	26	94.11	91.19	72.12	18.28	126.44	37.27	157.50	84.30 to 97.40	9,057	6,532
100	5	92.81	93.63	88.15	12.64	106.22	73.19	114.43	N/A	22,800	20,098
101	176	103.50	109.12	98.00	22.22	111.35	48.04	340.83	99.31 to 107.09	59,393	58,204
102	8	106.12	105.52	106.81	6.06	98.79	80.07	118.66	80.07 to 118.66	42,606	45,509
104	37	96.49	107.23	91.98	34.59	116.58	34.01	300.00	88.57 to 110.86	41,554	38,222
106	1	92.58	92.58	92.58			92.58	92.58	N/A	6,000	5,555
111	7	96.29	95.47	94.78	5.82	100.72	86.37	105.80	86.37 to 105.80	95,342	90,370
ALL	260	100.28	106.22	96.83	23.14	109.70	34.01	340.83	96.59 to 104.23	51,363	49,733



**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:	260	<b>MEDIAN:</b>	<b>100</b>	COV:	35.37	95% Median C.I.:	96.59 to 104.23
TOTAL Sales Price:	13,305,113	WGT. MEAN:	97	STD:	37.57	95% Wgt. Mean C.I.:	94.04 to 99.62
TOTAL Adj.Sales Price:	13,354,613	MEAN:	106	AVG.ABS.DEV:	23.21	95% Mean C.I.:	101.65 to 110.79
TOTAL Assessed Value:	12,930,715						
AVG. Adj. Sales Price:	51,363	COD:	23.14	MAX Sales Ratio:	340.83		
AVG. Assessed Value:	49,733	PRD:	109.70	MIN Sales Ratio:	34.01		

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

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<b>CONDITION</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	26	94.11	91.19	72.12	18.28	126.44	37.27	157.50	84.30 to 97.40	9,057	6,532
10	9	99.31	95.85	93.63	21.03	102.37	62.55	140.60	66.10 to 117.67	7,324	6,857
20	13	114.43	122.59	92.87	32.47	132.01	34.01	228.14	80.07 to 161.97	16,732	15,539
25	22	111.09	127.07	105.23	30.19	120.76	68.57	340.83	97.63 to 128.71	25,367	26,694
30	113	103.64	105.14	97.60	20.23	107.72	41.76	228.42	96.49 to 106.59	66,878	65,275
35	45	103.26	108.87	97.90	21.60	111.21	48.04	300.00	92.02 to 109.76	53,342	52,222
40	28	93.35	102.87	95.69	19.47	107.51	55.28	193.00	90.06 to 99.92	74,483	71,271
45	2	90.96	90.96	90.69	5.40	100.29	86.04	95.87	N/A	37,000	33,555
50	2	75.90	75.90	75.46	20.32	100.59	60.48	91.32	N/A	80,200	60,515
<u>ALL</u>	<u>260</u>	<u>100.28</u>	<u>106.22</u>	<u>96.83</u>	<u>23.14</u>	<u>109.70</u>	<u>34.01</u>	<u>340.83</u>	<u>96.59 to 104.23</u>	<u>51,363</u>	<u>49,733</u>

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

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	57	<b>MEDIAN:</b>	<b>100</b>	COV:	29.35	95% Median C.I.:	91.53 to 108.67
TOTAL Sales Price:	7,792,260	WGT. MEAN:	106	STD:	29.55	95% Wgt. Mean C.I.:	86.48 to 125.35
TOTAL Adj.Sales Price:	7,704,760	MEAN:	101	AVG.ABS.DEV:	22.62	95% Mean C.I.:	93.00 to 108.34
TOTAL Assessed Value:	8,160,525						
AVG. Adj. Sales Price:	135,171	COD:	22.72	MAX Sales Ratio:	168.88		
AVG. Assessed Value:	143,167	PRD:	95.05	MIN Sales Ratio:	35.16		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	2	90.27	90.27	90.27	2.16	100.00	88.32	92.22	N/A	159,500	143,987
10/01/03 TO 12/31/03	1	109.50	109.50	109.50			109.50	109.50	N/A	12,520	13,710
01/01/04 TO 03/31/04	5	94.56	92.91	97.45	15.40	95.34	58.59	115.70	N/A	53,800	52,427
04/01/04 TO 06/30/04	6	79.47	93.08	78.39	32.71	118.74	64.64	168.88	64.64 to 168.88	25,666	20,120
07/01/04 TO 09/30/04	7	96.96	91.07	62.81	32.33	145.01	35.16	144.66	35.16 to 144.66	151,357	95,061
10/01/04 TO 12/31/04	2	98.04	98.04	96.85	3.07	101.23	95.03	101.05	N/A	71,750	69,490
01/01/05 TO 03/31/05	4	102.34	96.92	124.45	34.07	77.88	47.40	135.61	N/A	834,500	1,038,507
04/01/05 TO 06/30/05	8	112.40	113.86	108.17	16.06	105.26	89.10	156.48	89.10 to 156.48	63,730	68,936
07/01/05 TO 09/30/05	7	119.12	119.92	112.79	18.58	106.32	72.02	165.65	72.02 to 165.65	112,071	126,405
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	7	104.50	109.81	106.96	15.45	102.66	82.73	155.96	82.73 to 155.96	51,771	55,377
04/01/06 TO 06/30/06	8	94.81	85.63	92.17	18.20	92.90	52.42	108.67	52.42 to 108.67	94,062	86,696
<u>Study Years</u>											
07/01/03 TO 06/30/04	14	91.11	93.79	90.73	20.41	103.38	58.59	168.88	65.88 to 109.50	53,894	48,896
07/01/04 TO 06/30/05	21	101.05	101.53	109.09	25.22	93.07	35.16	156.48	89.10 to 127.96	240,516	262,377
07/01/05 TO 06/30/06	22	102.30	104.23	103.51	20.72	100.70	52.42	165.65	91.33 to 119.12	86,336	89,365
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	20	94.80	92.83	73.02	24.81	127.14	35.16	168.88	70.74 to 105.68	81,300	59,363
01/01/05 TO 12/31/05	19	116.27	112.52	120.68	20.30	93.24	47.40	165.65	90.60 to 130.18	243,807	294,229
<u>ALL</u>	57	99.57	100.67	105.92	22.72	95.05	35.16	168.88	91.53 to 108.67	135,171	143,167

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ATKINSON	14	93.60	90.95	89.76	14.29	101.34	62.65	112.80	65.88 to 108.67	78,750	70,682
CHAMBERS	3	105.68	117.46	107.99	11.89	108.77	104.50	142.20	N/A	11,833	12,778
EWING	1	52.42	52.42	52.42			52.42	52.42	N/A	26,000	13,630
INMAN	1	109.50	109.50	109.50			109.50	109.50	N/A	12,520	13,710
O'NEILL	23	112.00	112.75	108.36	20.84	104.05	47.40	168.88	92.22 to 129.75	89,452	96,932
PAGE	2	77.78	77.78	71.74	24.67	108.41	58.59	96.96	N/A	17,500	12,555
RURAL	8	84.61	92.00	118.73	30.96	77.48	51.22	128.15	51.22 to 128.15	463,812	550,691
STUART	5	91.53	93.19	61.38	27.90	151.82	35.16	156.48	N/A	145,068	89,041
<u>ALL</u>	57	99.57	100.67	105.92	22.72	95.05	35.16	168.88	91.53 to 108.67	135,171	143,167

**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:	57	<b>MEDIAN:</b>	<b>100</b>	COV:	29.35	95% Median C.I.:	91.53 to 108.67
TOTAL Sales Price:	7,792,260	WGT. MEAN:	106	STD:	29.55	95% Wgt. Mean C.I.:	86.48 to 125.35
TOTAL Adj.Sales Price:	7,704,760	MEAN:	101	AVG.ABS.DEV:	22.62	95% Mean C.I.:	93.00 to 108.34
TOTAL Assessed Value:	8,160,525						
AVG. Adj. Sales Price:	135,171	COD:	22.72	MAX Sales Ratio:	168.88		
AVG. Assessed Value:	143,167	PRD:	95.05	MIN Sales Ratio:	35.16		

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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	49	100.10	102.09	94.01	21.82	108.59	35.16	168.88	92.22 to 108.67	81,515	76,632
2	2	89.69	89.69	72.59	42.89	123.55	51.22	128.15	N/A	90,000	65,332
3	6	84.61	92.77	121.08	26.13	76.62	67.08	127.96	67.08 to 127.96	588,416	712,478
ALL	57	99.57	100.67	105.92	22.72	95.05	35.16	168.88	91.53 to 108.67	135,171	143,167

**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	52	98.93	101.12	106.05	23.77	95.35	35.16	168.88	91.53 to 108.67	147,033	155,926
2	5	100.17	96.05	88.69	13.16	108.30	67.08	112.00	N/A	11,800	10,465
ALL	57	99.57	100.67	105.92	22.72	95.05	35.16	168.88	91.53 to 108.67	135,171	143,167

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0006											
02-0049	1	58.59	58.59	58.59			58.59	58.59	N/A	23,000	13,475
08-0036											
08-0038											
36-0100											
45-0007	29	108.09	108.09	104.56	21.62	103.37	47.40	168.88	92.22 to 121.63	82,135	85,883
45-0029	3	70.74	83.71	127.02	35.60	65.90	52.42	127.96	N/A	1,013,833	1,287,771
45-0044	6	93.05	99.01	65.68	29.43	150.74	35.16	156.48	35.16 to 156.48	129,223	84,880
45-0137	3	105.68	117.46	107.99	11.89	108.77	104.50	142.20	N/A	11,833	12,778
45-0239	15	92.77	89.84	86.04	14.79	104.41	62.65	112.80	74.18 to 105.00	96,500	83,032
54-0583											
92-0045											
NonValid School											
ALL	57	99.57	100.67	105.92	22.72	95.05	35.16	168.88	91.53 to 108.67	135,171	143,167

**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:	57	<b>MEDIAN:</b>	<b>100</b>	COV:	29.35	95% Median C.I.:	91.53 to 108.67
TOTAL Sales Price:	7,792,260	WGT. MEAN:	106	STD:	29.55	95% Wgt. Mean C.I.:	86.48 to 125.35
TOTAL Adj.Sales Price:	7,704,760	MEAN:	101	AVG.ABS.DEV:	22.62	95% Mean C.I.:	93.00 to 108.34
TOTAL Assessed Value:	8,160,525						
AVG. Adj. Sales Price:	135,171	COD:	22.72	MAX Sales Ratio:	168.88		
AVG. Assessed Value:	143,167	PRD:	95.05	MIN Sales Ratio:	35.16		

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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	6	105.59	103.74	90.86	17.04	114.18	67.08	142.20	67.08 to 142.20	10,250	9,313
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	6	89.46	93.57	84.80	11.99	110.34	72.02	112.80	72.02 to 112.80	92,336	78,302
1920 TO 1939	9	105.00	113.92	109.70	22.28	103.85	58.59	168.88	96.96 to 144.66	73,277	80,386
1940 TO 1949	1	94.42	94.42	94.42			94.42	94.42	N/A	36,500	34,465
1950 TO 1959	13	104.50	107.28	106.08	25.15	101.13	52.42	165.65	82.73 to 130.18	48,184	51,112
1960 TO 1969	7	76.71	81.18	81.63	25.27	99.44	47.40	115.70	47.40 to 115.70	81,428	66,470
1970 TO 1979	6	97.30	96.32	88.93	17.60	108.30	51.22	121.63	51.22 to 121.63	93,583	83,227
1980 TO 1989	4	89.41	92.62	50.51	44.36	183.37	35.16	156.48	N/A	131,625	66,482
1990 TO 1994	1	91.53	91.53	91.53			91.53	91.53	N/A	126,840	116,100
1995 TO 1999	3	127.96	110.63	123.28	14.48	89.74	74.18	129.75	N/A	1,265,000	1,559,513
2000 TO Present	1	100.10	100.10	100.10			100.10	100.10	N/A	187,000	187,190
ALL	57	99.57	100.67	105.92	22.72	95.05	35.16	168.88	91.53 to 108.67	135,171	143,167

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	142.20	142.20	142.20			142.20	142.20	N/A	2,500	3,555
5000 TO 9999	5	104.50	100.96	100.98	8.75	99.98	88.20	112.00	N/A	6,500	6,564
Total \$											
1 TO 9999	6	107.75	107.83	103.93	12.90	103.76	88.20	142.20	88.20 to 142.20	5,833	6,062
10000 TO 29999	15	105.00	105.27	102.38	25.53	102.82	52.42	168.88	70.74 to 119.12	18,001	18,430
30000 TO 59999	12	104.86	107.32	106.18	22.63	101.07	64.64	155.96	82.73 to 128.15	42,991	45,650
60000 TO 99999	5	108.09	90.02	89.68	22.56	100.38	47.40	116.27	N/A	65,300	58,560
100000 TO 149999	7	94.56	98.49	98.06	19.15	100.44	51.22	135.61	51.22 to 135.61	119,548	117,233
150000 TO 249999	7	90.60	88.51	88.31	8.65	100.23	72.02	100.10	72.02 to 100.10	166,500	147,030
250000 TO 499999	4	86.24	84.35	84.79	34.41	99.47	35.16	129.75	N/A	388,750	329,631
500000 +	1	127.96	127.96	127.96			127.96	127.96	N/A	3,000,000	3,838,720
ALL	57	99.57	100.67	105.92	22.72	95.05	35.16	168.88	91.53 to 108.67	135,171	143,167

**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:	57	<b>MEDIAN:</b>	<b>100</b>	COV:	29.35	95% Median C.I.:	91.53 to 108.67
TOTAL Sales Price:	7,792,260	WGT. MEAN:	106	STD:	29.55	95% Wgt. Mean C.I.:	86.48 to 125.35
TOTAL Adj.Sales Price:	7,704,760	MEAN:	101	AVG.ABS.DEV:	22.62	95% Mean C.I.:	93.00 to 108.34
TOTAL Assessed Value:	8,160,525						
AVG. Adj. Sales Price:	135,171	COD:	22.72	MAX Sales Ratio:	168.88		
AVG. Assessed Value:	143,167	PRD:	95.05	MIN Sales Ratio:	35.16		

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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	2	115.65	115.65	106.80	22.96	108.29	89.10	142.20	N/A	3,750	4,005
5000 TO 9999	4	107.75	103.93	103.15	7.03	100.76	88.20	112.00	N/A	6,875	7,091
Total \$ _____											
1 TO 9999	6	107.75	107.83	103.93	12.90	103.76	88.20	142.20	88.20 to 142.20	5,833	6,062
10000 TO 29999	15	100.17	98.00	86.91	26.85	112.77	47.40	168.88	67.08 to 112.80	20,268	17,614
30000 TO 59999	10	93.60	97.40	89.66	25.28	108.62	62.65	156.48	64.64 to 144.66	42,200	37,837
60000 TO 99999	10	115.99	111.06	101.54	16.20	109.38	51.22	155.96	91.33 to 128.15	71,640	72,741
100000 TO 149999	9	90.60	85.70	75.75	16.71	113.14	35.16	130.18	72.02 to 94.56	180,982	137,089
150000 TO 249999	3	100.10	111.76	109.40	12.00	102.16	99.57	135.61	N/A	156,166	170,843
250000 TO 499999	2	86.24	86.24	86.06	13.98	100.20	74.18	98.29	N/A	340,000	292,605
500000 +	2	128.86	128.86	128.19	0.69	100.52	127.96	129.75	N/A	1,725,000	2,211,305
ALL											
	57	99.57	100.67	105.92	22.72	95.05	35.16	168.88	91.53 to 108.67	135,171	143,167

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	6	105.59	103.74	90.86	17.04	114.18	67.08	142.20	67.08 to 142.20	10,250	9,313
10	35	94.56	97.62	92.43	23.69	105.62	47.40	168.88	88.32 to 108.09	64,681	59,783
15	4	113.22	118.43	104.19	20.86	113.67	91.33	155.96	N/A	131,225	136,727
20	10	102.55	102.31	90.80	22.19	112.68	35.16	165.65	70.74 to 129.75	150,950	137,066
30	2	101.07	101.07	122.41	26.61	82.57	74.18	127.96	N/A	1,672,500	2,047,325
ALL											
	57	99.57	100.67	105.92	22.72	95.05	35.16	168.88	91.53 to 108.67	135,171	143,167

**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)

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TOTAL Sales Price:	7,792,260	WGT. MEAN:	106	STD:	29.55	95% Wgt. Mean C.I.:	86.48 to 125.35
TOTAL Adj.Sales Price:	7,704,760	MEAN:	101	AVG.ABS.DEV:	22.62	95% Mean C.I.:	93.00 to 108.34
TOTAL Assessed Value:	8,160,525						
AVG. Adj. Sales Price:	135,171	COD:	22.72	MAX Sales Ratio:	168.88		
AVG. Assessed Value:	143,167	PRD:	95.05	MIN Sales Ratio:	35.16		

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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)	6	105.59	103.74	90.86	17.04	114.18	67.08	142.20	67.08 to 142.20	10,250	9,313
325	2	65.26	65.26	65.25	0.95	100.01	64.64	65.88	N/A	53,000	34,585
332	3	88.32	83.65	82.77	7.01	101.06	72.02	90.60	N/A	169,666	140,430
340	1	105.68	105.68	105.68			105.68	105.68	N/A	25,000	26,420
343	1	92.22	92.22	92.22			92.22	92.22	N/A	160,000	147,545
344	4	120.38	114.28	121.72	8.82	93.88	88.20	128.15	N/A	33,125	40,321
349	2	99.83	99.83	99.86	0.27	99.97	99.57	100.10	N/A	171,750	171,510
350	1	91.53	91.53	91.53			91.53	91.53	N/A	126,840	116,100
352	4	123.23	123.04	123.52	11.67	99.61	101.05	144.66	N/A	64,125	79,207
353	8	121.47	120.98	110.70	21.46	109.29	76.71	168.88	76.71 to 168.88	60,437	66,904
384	3	155.96	142.20	149.07	12.96	95.39	105.00	165.65	N/A	19,966	29,765
386	1	51.22	51.22	51.22			51.22	51.22	N/A	130,000	66,590
406	7	94.42	88.75	86.66	16.06	102.41	58.59	112.80	58.59 to 112.80	42,071	36,458
421	1	35.16	35.16	35.16			35.16	35.16	N/A	425,000	149,425
444	1	92.77	92.77	92.77			92.77	92.77	N/A	35,000	32,470
458	1	109.50	109.50	109.50			109.50	109.50	N/A	12,520	13,710
528	5	91.33	79.24	81.35	23.04	97.41	47.40	108.09	N/A	51,600	41,977
531	3	98.29	107.53	113.03	11.93	95.13	94.56	129.75	N/A	308,333	348,516
821	1	70.74	70.74	70.74			70.74	70.74	N/A	15,500	10,965
896	2	101.07	101.07	122.41	26.61	82.57	74.18	127.96	N/A	1,672,500	2,047,325
ALL	57	99.57	100.67	105.92	22.72	95.05	35.16	168.88	91.53 to 108.67	135,171	143,167

**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	57	99.57	100.67	105.92	22.72	95.05	35.16	168.88	91.53 to 108.67	135,171	143,167
04											
ALL	57	99.57	100.67	105.92	22.72	95.05	35.16	168.88	91.53 to 108.67	135,171	143,167

**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:	186	<b>MEDIAN:</b>	<b>72</b>	COV:	36.09	95% Median C.I.:	68.49 to 73.86	(!: Derived)
(AgLand) TOTAL Sales Price:	48,472,599	WGT. MEAN:	73	STD:	27.17	95% Wgt. Mean C.I.:	69.09 to 76.79	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	45,465,838	MEAN:	75	AVG.ABS.DEV:	16.97	95% Mean C.I.:	71.39 to 79.20	
(AgLand) TOTAL Assessed Value:	33,162,675							
AVG. Adj. Sales Price:	244,439	COD:	23.73	MAX Sales Ratio:	284.43			
AVG. Assessed Value:	178,293	PRD:	103.23	MIN Sales Ratio:	7.61			

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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	3	90.39	89.02	95.86	10.55	92.86	74.03	102.65	N/A	386,546	370,560
10/01/03 TO 12/31/03	13	77.45	89.98	82.99	28.76	108.42	62.08	151.55	65.48 to 126.46	248,042	205,852
01/01/04 TO 03/31/04	26	87.36	93.80	85.86	25.72	109.24	51.32	284.43	79.12 to 95.84	354,894	304,723
04/01/04 TO 06/30/04	5	73.07	74.22	76.31	14.66	97.25	54.67	98.73	N/A	120,067	91,627
07/01/04 TO 09/30/04	2	82.43	82.43	73.17	19.84	112.65	66.08	98.78	N/A	147,500	107,932
10/01/04 TO 12/31/04	15	72.22	65.39	64.70	27.21	101.07	20.00	99.58	46.21 to 86.75	196,070	126,848
01/01/05 TO 03/31/05	26	72.82	77.22	76.09	18.91	101.49	51.54	145.87	65.67 to 80.52	215,900	164,268
04/01/05 TO 06/30/05	26	71.06	73.17	69.99	16.30	104.54	47.16	109.07	63.94 to 76.85	187,556	131,269
07/01/05 TO 09/30/05	13	63.09	66.40	67.81	15.65	97.91	50.92	101.97	54.45 to 77.23	203,217	137,803
10/01/05 TO 12/31/05	11	68.49	63.58	62.26	13.65	102.12	31.26	76.98	44.39 to 75.78	210,638	131,134
01/01/06 TO 03/31/06	25	63.15	67.43	64.40	19.57	104.71	46.92	129.74	56.23 to 70.62	269,845	173,779
04/01/06 TO 06/30/06	21	67.33	69.24	62.05	27.94	111.60	7.61	171.96	58.62 to 76.94	277,292	172,046
<u>Study Years</u>											
07/01/03 TO 06/30/04	47	85.48	90.35	85.62	24.92	105.53	51.32	284.43	77.05 to 92.16	302,378	258,908
07/01/04 TO 06/30/05	69	72.58	73.27	71.42	19.74	102.60	20.00	145.87	66.08 to 74.78	198,926	142,066
07/01/05 TO 06/30/06	70	64.64	67.18	63.85	20.98	105.21	7.61	171.96	60.95 to 69.28	250,401	159,876
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	48	79.76	82.41	80.37	27.16	102.53	20.00	284.43	72.22 to 88.70	272,159	218,740
01/01/05 TO 12/31/05	76	69.97	72.01	70.67	17.50	101.89	31.26	145.87	65.67 to 73.00	203,272	143,656
<u>ALL</u>											
	186	71.52	75.30	72.94	23.73	103.23	7.61	284.43	68.49 to 73.86	244,439	178,293

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

Base Stat

State Stat Run

Type: Qualified

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

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GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1011	1	55.24	55.24	55.24			55.24	55.24	N/A	551,954	304,875
1013	1	36.70	36.70	36.70			36.70	36.70	N/A	105,000	38,535
1015	1	74.03	74.03	74.03			74.03	74.03	N/A	170,140	125,960
1017	2	104.08	104.08	74.19	45.61	140.28	56.61	151.55	N/A	54,000	40,065
1019	1	79.12	79.12	79.12			79.12	79.12	N/A	162,000	128,175
1195	1	145.87	145.87	145.87			145.87	145.87	N/A	320,000	466,790
1199	1	61.38	61.38	61.38			61.38	61.38	N/A	116,903	71,750
1201	4	70.28	71.26	72.05	3.35	98.90	67.56	76.91	N/A	101,550	73,166
1203	2	92.65	92.65	97.52	40.04	95.00	55.55	129.74	N/A	110,476	107,740
1205	1	88.70	88.70	88.70			88.70	88.70	N/A	50,000	44,350
1207	3	86.02	89.08	84.63	6.33	105.26	82.44	98.78	N/A	299,664	253,596
1209	7	69.71	63.10	69.43	18.57	90.89	7.61	82.55	7.61 to 82.55	119,794	83,172
1287	3	94.61	79.20	85.86	17.15	92.25	47.16	95.84	N/A	133,333	114,478
1291	1	93.81	93.81	93.81			93.81	93.81	N/A	127,500	119,610
1293	1	78.65	78.65	78.65			78.65	78.65	N/A	180,000	141,575
1295	3	109.07	107.50	107.50	1.44	100.00	104.36	109.07	N/A	53,600	57,618
1299	2	90.94	90.94	86.49	15.49	105.15	76.85	105.03	N/A	204,460	176,830
1301	2	85.89	85.89	90.55	13.32	94.85	74.45	97.33	N/A	148,550	134,517
225	4	53.57	66.22	54.48	53.00	121.54	31.26	126.46	N/A	146,267	79,687
227	4	73.42	63.84	65.39	29.18	97.62	20.00	88.51	N/A	213,875	139,857
229	1	63.15	63.15	63.15			63.15	63.15	N/A	75,000	47,360
401	1	72.58	72.58	72.58			72.58	72.58	N/A	184,000	133,550
405	1	90.78	90.78	90.78			90.78	90.78	N/A	208,000	188,820
407	12	92.97	112.51	107.68	35.47	104.49	68.49	284.43	75.10 to 137.34	179,443	193,227
409	2	57.06	57.06	58.23	4.18	97.99	54.67	59.44	N/A	206,100	120,002
411	7	71.88	73.80	71.52	9.78	103.19	62.08	87.28	62.08 to 87.28	163,057	116,613
413	4	63.52	63.95	60.67	12.92	105.40	51.79	76.98	N/A	333,626	202,416
473	2	61.41	61.41	61.35	0.61	100.10	61.03	61.78	N/A	104,800	64,290
475	5	63.09	63.15	66.59	7.39	94.83	54.58	69.38	N/A	174,200	116,000
479	2	77.28	77.28	85.56	33.30	90.32	51.54	103.01	N/A	147,500	126,202
481	3	59.35	58.74	58.84	2.83	99.82	55.92	60.95	N/A	312,902	184,121
483	3	58.62	58.14	56.18	11.23	103.49	48.02	67.77	N/A	526,806	295,940
485	5	61.08	73.06	67.46	24.51	108.30	53.74	98.73	N/A	227,240	153,290
487	4	73.40	80.95	81.42	27.21	99.43	60.64	116.36	N/A	1,000,750	814,783
653	2	70.50	70.50	66.95	13.28	105.29	61.13	79.86	N/A	191,377	128,127
655	5	65.48	82.50	62.80	39.22	131.37	53.08	171.96	N/A	98,780	62,033
657	6	97.32	92.82	90.82	7.38	102.20	72.63	101.97	72.63 to 101.97	216,814	196,910
659	1	73.07	73.07	73.07			73.07	73.07	N/A	225,337	164,645



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

Base Stat

State Stat Run

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(AgLand) TOTAL Adj.Sales Price:	45,465,838	MEAN:	75	AVG.ABS.DEV:	16.97	95% Mean C.I.:	71.39 to 79.20	
(AgLand) TOTAL Assessed Value:	33,162,675							
AVG. Adj. Sales Price:	244,439	COD:	23.73	MAX Sales Ratio:	284.43			
AVG. Assessed Value:	178,293	PRD:	103.23	MIN Sales Ratio:	7.61			

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661	8	69.06	70.17	72.24	20.71	97.14	38.67	99.67	38.67 to 99.67	262,487	189,619
663	1	48.86	48.86	48.86			48.86	48.86	N/A	250,000	122,140
665	6	62.01	63.81	61.95	17.32	103.00	46.92	87.59	46.92 to 87.59	217,083	134,477
667	2	73.74	73.74	73.73	1.42	100.00	72.69	74.78	N/A	163,250	120,370
737	6	65.90	65.04	66.70	10.93	97.51	54.45	76.75	54.45 to 76.75	306,666	204,550
739	8	73.78	75.16	70.56	13.89	106.52	60.61	92.66	60.61 to 92.66	435,448	307,272
741	2	53.05	53.05	54.03	10.83	98.17	47.30	58.79	N/A	47,800	25,827
743	3	78.61	77.78	75.52	5.42	102.99	70.97	83.76	N/A	360,000	271,871
745	7	76.70	75.27	72.28	8.58	104.14	59.55	93.07	59.55 to 93.07	373,428	269,898
747	3	63.94	62.48	62.67	11.29	99.70	50.92	72.58	N/A	234,333	146,853
749	4	58.36	68.78	70.46	34.89	97.61	46.21	112.19	N/A	187,750	132,287
751	1	77.05	77.05	77.05			77.05	77.05	N/A	40,000	30,820
925	2	62.70	62.70	65.05	9.27	96.39	56.89	68.51	N/A	185,200	120,472
927	3	69.28	78.60	94.58	18.65	83.10	63.88	102.65	N/A	320,475	303,118
929	2	79.67	79.67	81.96	9.35	97.21	72.22	87.12	N/A	150,000	122,935
931	6	69.60	65.65	59.11	14.24	111.08	36.15	79.30	36.15 to 79.30	383,109	226,438
933	11	72.65	67.11	65.61	18.02	102.28	35.87	87.84	49.54 to 86.71	276,404	181,349

ALL	186	71.52	75.30	72.94	23.73	103.23	7.61	284.43	68.49 to 73.86	244,439	178,293
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**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
4001	167	72.22	75.89	73.42	24.60	103.36	7.61	284.43	68.49 to 74.03	233,333	171,316
4002	19	70.62	70.05	70.05	13.87	100.00	47.30	92.66	60.61 to 78.61	342,062	239,618

ALL	186	71.52	75.30	72.94	23.73	103.23	7.61	284.43	68.49 to 73.86	244,439	178,293
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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
2	186	71.52	75.30	72.94	23.73	103.23	7.61	284.43	68.49 to 73.86	244,439	178,293

ALL	186	71.52	75.30	72.94	23.73	103.23	7.61	284.43	68.49 to 73.86	244,439	178,293
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State Stat Run

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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)											
02-0006	1	47.16	47.16	47.16			47.16	47.16	N/A	80,000	37,725
02-0049	12	64.06	66.98	68.73	15.08	97.46	53.86	87.84	55.24 to 76.75	289,733	199,122
08-0036	3	59.70	57.86	58.19	5.75	99.44	51.79	62.08	N/A	376,001	218,776
08-0038	11	74.65	71.68	66.98	21.01	107.02	31.26	95.17	44.39 to 93.79	188,330	126,141
36-0100	5	97.33	99.91	106.19	20.47	94.09	74.45	145.87	N/A	205,204	217,897
45-0007	73	69.38	73.25	70.19	20.85	104.36	35.87	284.43	67.33 to 73.00	256,429	179,996
45-0029	13	77.23	72.01	78.02	22.07	92.29	7.61	98.78	64.25 to 94.61	166,350	129,787
45-0044	13	77.05	83.91	79.56	27.22	105.47	60.64	171.96	61.08 to 98.73	406,035	323,033
45-0137	16	78.89	88.46	83.30	25.00	106.19	55.55	151.55	70.24 to 109.07	99,099	82,550
45-0239	39	67.77	74.43	73.01	27.18	101.95	20.00	137.91	60.95 to 77.60	254,805	186,023
54-0583											
92-0045											
NonValid School											
ALL	186	71.52	75.30	72.94	23.73	103.23	7.61	284.43	68.49 to 73.86	244,439	178,293

**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	1	60.64	60.64	60.64			60.64	60.64	N/A	7,000	4,245
10.01 TO 30.00	1	171.96	171.96	171.96			171.96	171.96	N/A	12,000	20,635
30.01 TO 50.00	6	60.16	60.43	45.55	39.78	132.67	7.61	95.17	7.61 to 95.17	36,433	16,594
50.01 TO 100.00	14	75.88	92.26	79.63	38.81	115.85	44.39	284.43	58.79 to 94.61	78,405	62,436
100.01 TO 180.00	99	68.59	71.46	69.89	19.63	102.25	20.00	129.74	65.40 to 72.63	184,050	128,637
180.01 TO 330.00	32	71.25	72.02	69.33	18.24	103.88	46.21	124.30	60.61 to 78.65	341,668	236,884
330.01 TO 650.00	23	72.80	76.33	68.71	22.55	111.09	31.26	126.46	65.70 to 82.55	321,420	220,839
650.01 +	10	90.66	98.32	89.26	28.24	110.14	59.70	145.87	61.32 to 137.91	758,348	676,939
ALL	186	71.52	75.30	72.94	23.73	103.23	7.61	284.43	68.49 to 73.86	244,439	178,293

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**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	1	76.98	76.98	76.98			76.98	76.98	N/A	56,000	43,110
DRY-N/A	9	64.82	62.46	63.76	19.07	97.96	36.70	94.61	47.16 to 75.10	142,511	90,864
GRASS	53	68.51	77.47	74.82	32.72	103.54	20.00	284.43	60.93 to 74.65	163,288	122,175
GRASS-N/A	33	72.80	76.00	71.15	25.70	106.81	7.61	124.30	64.25 to 79.12	171,811	122,248
IRRGTD	4	73.74	74.23	70.39	6.83	105.46	65.70	83.76	N/A	426,875	300,480
IRRGTD-N/A	86	72.83	75.06	73.29	18.63	102.42	35.87	171.96	68.59 to 76.94	326,693	239,422
ALL											
	186	71.52	75.30	72.94	23.73	103.23	7.61	284.43	68.49 to 73.86	244,439	178,293

**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	2	69.42	69.42	66.10	10.89	105.03	61.86	76.98	N/A	100,000	66,097
DRY-N/A	8	65.45	62.53	64.00	20.68	97.71	36.70	94.61	36.70 to 94.61	142,325	91,086
GRASS	78	70.01	77.83	74.99	29.63	103.78	20.00	284.43	63.15 to 76.91	157,963	118,462
GRASS-N/A	8	68.90	67.95	63.38	35.76	107.21	7.61	124.30	7.61 to 124.30	250,361	158,677
IRRGTD	69	71.51	72.94	69.15	17.29	105.48	35.87	171.96	65.70 to 75.78	318,697	220,369
IRRGTD-N/A	21	79.86	81.87	84.30	18.56	97.11	49.54	137.91	68.27 to 87.12	372,050	313,655
ALL											
	186	71.52	75.30	72.94	23.73	103.23	7.61	284.43	68.49 to 73.86	244,439	178,293

**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	9	64.82	63.67	63.94	20.94	99.57	36.70	94.61	47.16 to 76.98	123,066	78,693
DRY-N/A	1	66.08	66.08	66.08			66.08	66.08	N/A	231,000	152,645
GRASS	86	69.97	76.91	73.37	30.17	104.82	7.61	284.43	63.88 to 74.65	166,559	122,203
IRRGTD	89	73.00	75.12	73.13	18.16	102.73	35.87	171.96	68.94 to 76.94	334,462	244,591
IRRGTD-N/A	1	65.74	65.74	65.74			65.74	65.74	N/A	36,000	23,665
ALL											
	186	71.52	75.30	72.94	23.73	103.23	7.61	284.43	68.49 to 73.86	244,439	178,293

**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:	186	<b>MEDIAN:</b>	<b>72</b>	COV:	36.09	95% Median C.I.:	68.49 to 73.86	(! : Derived)
(AgLand) TOTAL Sales Price:	48,472,599	WGT. MEAN:	73	STD:	27.17	95% Wgt. Mean C.I.:	69.09 to 76.79	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	45,465,838	MEAN:	75	AVG.ABS.DEV:	16.97	95% Mean C.I.:	71.39 to 79.20	
(AgLand) TOTAL Assessed Value:	33,162,675							
AVG. Adj. Sales Price:	244,439	COD:	23.73	MAX Sales Ratio:	284.43			
AVG. Assessed Value:	178,293	PRD:	103.23	MIN Sales Ratio:	7.61			

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
5000 TO 9999	1	60.64	60.64	60.64			60.64	60.64	N/A	7,000	4,245
Total \$ _____											
1 TO 9999	1	60.64	60.64	60.64			60.64	60.64	N/A	7,000	4,245
10000 TO 29999	6	123.36	141.64	147.70	49.45	95.90	54.58	284.43	54.58 to 284.43	20,500	30,278
30000 TO 59999	14	73.35	76.20	77.70	23.09	98.08	44.39	109.07	58.79 to 104.36	48,577	37,743
60000 TO 99999	22	63.52	65.88	64.81	21.16	101.64	7.61	98.78	56.23 to 74.45	84,330	54,658
100000 TO 149999	29	68.49	71.48	71.94	25.48	99.35	20.00	129.74	61.03 to 76.91	122,271	87,966
150000 TO 249999	51	77.45	80.21	79.60	17.34	100.77	46.21	137.34	72.69 to 87.12	202,847	161,469
250000 TO 499999	46	69.61	70.36	70.42	17.69	99.90	31.26	145.87	64.82 to 74.65	327,144	230,391
500000 +	17	61.32	69.30	71.15	24.32	97.40	36.15	137.91	55.24 to 82.44	815,339	580,113
ALL _____											
	186	71.52	75.30	72.94	23.73	103.23	7.61	284.43	68.49 to 73.86	244,439	178,293

**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	1	60.64	60.64	60.64			60.64	60.64	N/A	7,000	4,245
5000 TO 9999	1	7.61	7.61	7.61			7.61	7.61	N/A	80,000	6,085
Total \$ _____											
1 TO 9999	2	34.13	34.13	11.87	77.70	287.40	7.61	60.64	N/A	43,500	5,165
10000 TO 29999	9	65.74	73.35	50.80	44.26	144.39	20.00	171.96	44.39 to 95.17	40,197	20,420
30000 TO 59999	27	63.15	71.57	65.16	29.54	109.85	36.70	151.55	55.55 to 86.75	72,213	47,050
60000 TO 99999	25	68.13	78.01	70.20	24.64	111.12	53.08	284.43	61.92 to 72.22	104,497	73,360
100000 TO 149999	32	72.62	69.19	64.08	19.78	107.97	31.26	126.46	61.08 to 76.91	197,398	126,491
150000 TO 249999	62	76.27	78.95	75.97	17.05	103.92	49.54	129.74	70.62 to 82.55	250,825	190,562
250000 TO 499999	24	73.55	76.32	70.29	23.97	108.58	36.15	145.87	59.70 to 79.65	515,138	362,079
500000 +	5	85.48	90.61	85.35	26.57	106.17	61.32	137.91	N/A	1,244,721	1,062,329
ALL _____											
	186	71.52	75.30	72.94	23.73	103.23	7.61	284.43	68.49 to 73.86	244,439	178,293

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	261	<b>MEDIAN:</b>	<b>94</b>	COV:	39.46	95% Median C.I.:	89.47 to 96.65
TOTAL Sales Price:	13,335,113	WGT. MEAN:	87	STD:	38.92	95% Wgt. Mean C.I.:	83.66 to 90.06
TOTAL Adj.Sales Price:	13,384,613	MEAN:	99	AVG.ABS.DEV:	24.38	95% Mean C.I.:	93.92 to 103.36
TOTAL Assessed Value:	11,625,760						
AVG. Adj. Sales Price:	51,282	COD:	25.91	MAX Sales Ratio:	315.67		
AVG. Assessed Value:	44,543	PRD:	113.56	MIN Sales Ratio:	18.64		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/04 TO 09/30/04	30	96.03	97.53	93.10	14.22	104.76	66.10	154.69	85.56 to 100.23	59,015	54,940
10/01/04 TO 12/31/04	28	92.88	93.39	83.31	17.19	112.10	46.81	157.50	84.42 to 98.75	59,914	49,917
01/01/05 TO 03/31/05	21	96.65	97.78	91.78	13.53	106.54	70.55	127.79	85.17 to 105.13	44,357	40,710
04/01/05 TO 06/30/05	49	88.68	92.11	80.18	28.33	114.89	32.12	314.00	79.46 to 96.25	53,403	42,817
07/01/05 TO 09/30/05	41	94.30	98.97	84.47	26.08	117.16	42.44	211.76	84.45 to 101.74	54,946	46,412
10/01/05 TO 12/31/05	22	95.59	106.32	89.64	33.90	118.61	38.20	280.23	76.90 to 120.29	40,840	36,609
01/01/06 TO 03/31/06	30	88.74	100.41	86.34	36.98	116.29	18.64	248.90	72.92 to 105.61	40,448	34,924
04/01/06 TO 06/30/06	40	100.15	105.70	92.45	29.93	114.32	36.00	315.67	86.43 to 105.77	50,588	46,770
____Study Years____											
07/01/04 TO 06/30/05	128	93.24	94.59	85.74	20.16	110.32	32.12	314.00	88.05 to 96.65	54,658	46,866
07/01/05 TO 06/30/06	133	94.68	102.53	88.08	31.40	116.41	18.64	315.67	88.00 to 99.83	48,032	42,307
____Calendar Yrs____											
01/01/05 TO 12/31/05	133	93.22	97.47	84.50	26.36	115.35	32.12	314.00	86.70 to 97.00	50,372	42,566
____ALL____											
	261	94.11	98.64	86.86	25.91	113.56	18.64	315.67	89.47 to 96.65	51,282	44,543

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
AMELIA	1	126.11	126.11	126.11			126.11	126.11	N/A	13,500	17,025
ATKINSON	39	92.50	97.21	81.95	25.78	118.62	38.20	183.67	81.40 to 105.77	55,107	45,162
CHAMBERS	12	102.60	128.54	95.98	38.40	133.92	77.44	314.00	86.70 to 166.55	29,008	27,842
EMMET	1	71.87	71.87	71.87			71.87	71.87	N/A	15,000	10,780
EWING	16	100.12	116.97	103.44	27.89	113.08	79.51	248.90	89.58 to 125.62	25,812	26,699
INMAN	10	78.68	85.45	62.81	41.93	136.06	39.38	159.90	46.81 to 157.50	18,822	11,821
O'NEILL	128	95.74	100.06	90.92	22.67	110.05	18.64	315.67	91.67 to 98.78	54,603	49,647
PAGE	6	86.63	107.64	82.86	48.23	129.91	50.85	182.94	50.85 to 182.94	33,416	27,688
RURAL	30	82.43	79.48	78.16	20.74	101.69	32.12	124.26	71.86 to 88.91	87,256	68,199
STUART	18	91.37	91.60	86.65	25.24	105.71	36.00	202.79	75.83 to 104.39	25,011	21,673
____ALL____											
	261	94.11	98.64	86.86	25.91	113.56	18.64	315.67	89.47 to 96.65	51,282	44,543

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	230	95.16	101.02	88.93	26.06	113.59	18.64	315.67	91.67 to 97.95	46,753	41,577
2	12	87.43	90.17	87.81	14.23	102.69	65.60	124.26	73.28 to 97.30	71,775	63,027
3	19	73.95	75.19	73.83	26.55	101.84	32.12	126.11	59.62 to 91.94	93,152	68,772
____ALL____											
	261	94.11	98.64	86.86	25.91	113.56	18.64	315.67	89.47 to 96.65	51,282	44,543

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	261	<b>MEDIAN:</b>	<b>94</b>	COV:	39.46	95% Median C.I.:	89.47 to 96.65
TOTAL Sales Price:	13,335,113	WGT. MEAN:	87	STD:	38.92	95% Wgt. Mean C.I.:	83.66 to 90.06
TOTAL Adj.Sales Price:	13,384,613	MEAN:	99	AVG.ABS.DEV:	24.38	95% Mean C.I.:	93.92 to 103.36
TOTAL Assessed Value:	11,625,760						
AVG. Adj. Sales Price:	51,282	COD:	25.91	MAX Sales Ratio:	315.67		
AVG. Assessed Value:	44,543	PRD:	113.56	MIN Sales Ratio:	18.64		

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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	234	94.47	99.74	87.12	26.18	114.49	32.12	315.67	89.58 to 97.30	55,808	48,618
2	27	89.47	89.12	76.50	23.57	116.49	18.64	166.55	82.44 to 97.40	12,055	9,222
____ALL____											
	261	94.11	98.64	86.86	25.91	113.56	18.64	315.67	89.47 to 96.65	51,282	44,543

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	260	94.21	98.75	86.88	25.88	113.67	18.64	315.67	89.47 to 97.00	51,427	44,678
06											
07	1	69.30	69.30	69.30			69.30	69.30	N/A	13,500	9,355
____ALL____											
	261	94.11	98.64	86.86	25.91	113.56	18.64	315.67	89.47 to 96.65	51,282	44,543

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0006											
02-0049	1	73.95	73.95	73.95			73.95	73.95	N/A	110,000	81,340
08-0036											
08-0038											
36-0100											
45-0007	160	93.09	96.90	86.99	25.39	111.40	18.64	315.67	86.67 to 96.54	55,174	47,994
45-0029	18	97.26	112.89	101.32	27.75	111.43	70.38	248.90	89.58 to 120.29	24,550	24,873
45-0044	18	91.37	91.60	86.65	25.24	105.71	36.00	202.79	75.83 to 104.39	25,011	21,673
45-0137	14	97.84	118.59	85.78	40.37	138.25	32.12	314.00	78.88 to 166.55	36,223	31,073
45-0239	50	96.37	96.49	85.07	22.62	113.43	38.20	183.67	84.68 to 102.96	60,947	51,847
54-0583											
92-0045											
NonValid School											
____ALL____											
	261	94.11	98.64	86.86	25.91	113.56	18.64	315.67	89.47 to 96.65	51,282	44,543

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	261	<b>MEDIAN:</b>	<b>94</b>	COV:	39.46	95% Median C.I.:	89.47 to 96.65
TOTAL Sales Price:	13,335,113	WGT. MEAN:	87	STD:	38.92	95% Wgt. Mean C.I.:	83.66 to 90.06
TOTAL Adj.Sales Price:	13,384,613	MEAN:	99	AVG.ABS.DEV:	24.38	95% Mean C.I.:	93.92 to 103.36
TOTAL Assessed Value:	11,625,760						
AVG. Adj. Sales Price:	51,282	COD:	25.91	MAX Sales Ratio:	315.67		
AVG. Assessed Value:	44,543	PRD:	113.56	MIN Sales Ratio:	18.64		

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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	26	89.47	88.81	68.60	24.15	129.45	18.64	166.55	82.44 to 97.40	9,057	6,213
Prior TO 1860											
1860 TO 1899	6	109.74	110.01	96.33	24.99	114.20	41.23	178.57	41.23 to 178.57	36,683	35,337
1900 TO 1919	40	96.65	121.27	89.37	47.73	135.69	39.38	315.67	82.61 to 119.95	25,349	22,654
1920 TO 1939	49	96.65	101.75	87.80	26.39	115.89	32.12	280.23	89.11 to 105.00	29,709	26,084
1940 TO 1949	25	98.75	91.69	86.00	17.92	106.61	48.45	135.30	76.03 to 104.39	46,461	39,958
1950 TO 1959	27	85.17	92.31	86.60	23.44	106.60	46.81	200.58	77.71 to 100.47	54,060	46,814
1960 TO 1969	22	100.98	105.66	96.95	18.18	108.98	71.87	151.71	85.91 to 125.62	71,363	69,188
1970 TO 1979	36	92.88	91.47	87.44	18.58	104.61	45.62	183.67	81.09 to 99.04	77,082	67,399
1980 TO 1989	8	85.08	86.31	84.26	8.80	102.44	72.73	104.89	72.73 to 104.89	100,375	84,574
1990 TO 1994	7	84.68	84.93	84.18	14.70	100.89	66.44	119.29	66.44 to 119.29	98,100	82,580
1995 TO 1999	7	99.36	85.84	83.83	14.22	102.40	48.41	100.41	48.41 to 100.41	108,857	91,252
2000 TO Present	8	80.59	81.37	77.57	9.88	104.90	60.03	94.30	60.03 to 94.30	155,173	120,367
ALL	261	94.11	98.64	86.86	25.91	113.56	18.64	315.67	89.47 to 96.65	51,282	44,543

**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	17	90.60	108.27	100.51	33.97	107.73	36.00	314.00	82.44 to 112.50	2,773	2,787
5000 TO 9999	24	129.97	135.43	133.91	36.41	101.13	39.38	315.67	94.89 to 160.19	6,665	8,925
Total \$											
1 TO 9999	41	100.00	124.17	126.31	43.16	98.31	36.00	315.67	90.60 to 135.30	5,051	6,380
10000 TO 29999	56	108.57	116.50	113.81	23.01	102.36	68.78	280.23	100.81 to 115.46	18,535	21,095
30000 TO 59999	76	88.74	89.34	88.71	23.18	100.71	18.64	183.67	81.72 to 97.79	41,837	37,115
60000 TO 99999	53	90.54	84.99	85.19	16.09	99.77	32.12	124.26	81.52 to 93.38	77,823	66,298
100000 TO 149999	26	82.80	82.79	82.67	11.04	100.15	59.62	109.47	76.76 to 85.95	120,777	99,842
150000 TO 249999	8	82.33	77.84	77.17	16.66	100.87	41.75	99.98	41.75 to 99.98	171,255	132,151
250000 TO 499999	1	60.03	60.03	60.03			60.03	60.03	N/A	325,000	195,110
ALL	261	94.11	98.64	86.86	25.91	113.56	18.64	315.67	89.47 to 96.65	51,282	44,543

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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AVG. Adj. Sales Price:	51,282	COD:	25.91	MAX Sales Ratio:	315.67		
AVG. Assessed Value:	44,543	PRD:	113.56	MIN Sales Ratio:	18.64		

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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	20	89.47	88.56	78.90	23.18	112.25	36.00	166.55	75.83 to 96.18	3,557	2,806
5000 TO 9999	17	101.23	116.56	85.34	35.30	136.58	18.64	314.00	86.67 to 135.30	8,781	7,494
Total \$ _____											
1 TO 9999	37	92.50	101.42	83.26	31.24	121.81	18.64	314.00	88.00 to 100.00	5,957	4,960
10000 TO 29999	82	96.83	102.32	83.37	33.49	122.72	32.12	315.67	85.17 to 106.04	24,557	20,474
30000 TO 59999	71	97.79	104.54	95.01	24.24	110.02	45.62	280.23	93.84 to 103.39	47,162	44,810
60000 TO 99999	48	87.31	87.08	84.68	13.70	102.83	41.75	124.26	81.52 to 93.22	91,545	77,523
100000 TO 149999	20	84.19	87.04	84.86	11.46	102.57	55.60	109.47	78.77 to 97.30	137,388	116,585
150000 TO 249999	3	99.36	86.46	80.15	13.40	107.87	60.03	99.98	N/A	220,000	176,333
ALL _____											
	261	94.11	98.64	86.86	25.91	113.56	18.64	315.67	89.47 to 96.65	51,282	44,543

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	26	89.47	88.81	68.60	24.15	129.45	18.64	166.55	82.44 to 97.40	9,057	6,213
10	14	90.53	86.60	86.90	20.39	99.66	39.38	119.95	66.10 to 109.05	34,387	29,883
15	8	145.02	137.34	127.93	23.03	107.35	68.78	202.79	68.78 to 202.79	8,875	11,353
20	59	86.43	97.77	79.66	35.40	122.74	32.12	315.67	81.40 to 94.68	41,210	32,828
25	30	92.04	96.14	88.04	22.31	109.20	42.44	182.94	80.84 to 106.15	41,670	36,685
30	106	96.59	102.15	90.25	23.30	113.19	41.75	280.23	92.95 to 100.47	62,119	56,061
35	13	97.26	97.55	95.78	9.89	101.85	82.41	124.26	85.56 to 108.86	107,302	102,778
40	4	79.58	78.81	72.70	15.79	108.41	55.60	100.50	N/A	152,625	110,955
45	1	60.03	60.03	60.03			60.03	60.03	N/A	325,000	195,110
ALL _____											
	261	94.11	98.64	86.86	25.91	113.56	18.64	315.67	89.47 to 96.65	51,282	44,543

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	26	89.47	88.81	68.60	24.15	129.45	18.64	166.55	82.44 to 97.40	9,057	6,213
100	5	69.30	77.43	67.87	30.06	114.08	48.41	111.97	N/A	22,800	15,475
101	177	95.57	100.96	88.20	25.35	114.47	39.38	315.67	90.54 to 98.89	59,227	52,241
102	8	97.22	94.88	95.29	7.16	99.57	74.50	106.04	74.50 to 106.04	42,606	40,600
104	37	88.54	100.82	81.81	36.78	123.24	32.12	280.23	82.61 to 102.96	41,554	33,994
106	1	99.83	99.83	99.83			99.83	99.83	N/A	6,000	5,990
111	7	84.16	84.09	82.64	10.12	101.76	59.62	97.01	59.62 to 97.01	95,342	78,791
ALL _____											
	261	94.11	98.64	86.86	25.91	113.56	18.64	315.67	89.47 to 96.65	51,282	44,543



**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	261	<b>MEDIAN:</b>	<b>94</b>	COV:	39.46	95% Median C.I.:	89.47 to 96.65
TOTAL Sales Price:	13,335,113	WGT. MEAN:	87	STD:	38.92	95% Wgt. Mean C.I.:	83.66 to 90.06
TOTAL Adj.Sales Price:	13,384,613	MEAN:	99	AVG.ABS.DEV:	24.38	95% Mean C.I.:	93.92 to 103.36
TOTAL Assessed Value:	11,625,760						
AVG. Adj. Sales Price:	51,282	COD:	25.91	MAX Sales Ratio:	315.67		
AVG. Assessed Value:	44,543	PRD:	113.56	MIN Sales Ratio:	18.64		

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<b>CONDITION</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	26	89.47	88.81	68.60	24.15	129.45	18.64	166.55	82.44 to 97.40	9,057	6,213
10	9	96.65	92.90	95.51	22.57	97.26	39.38	135.30	66.10 to 119.95	7,324	6,995
20	13	111.00	128.77	88.25	40.97	145.91	32.12	314.00	74.50 to 159.90	16,732	14,766
25	22	102.98	119.54	94.37	35.16	126.68	51.84	315.67	86.43 to 122.47	25,367	23,939
30	114	93.32	95.02	86.78	22.79	109.50	38.20	211.76	85.91 to 97.79	66,554	57,753
35	45	95.90	100.60	89.96	22.74	111.83	42.44	280.23	84.56 to 104.39	53,342	47,986
40	28	86.40	93.89	84.67	23.53	110.88	41.75	183.88	81.40 to 93.84	74,483	63,068
45	2	84.00	84.00	83.76	5.40	100.29	79.46	88.54	N/A	37,000	30,990
50	2	69.89	69.89	69.49	19.95	100.57	55.95	83.83	N/A	80,200	55,732
<u>ALL</u>	<u>261</u>	<u>94.11</u>	<u>98.64</u>	<u>86.86</u>	<u>25.91</u>	<u>113.56</u>	<u>18.64</u>	<u>315.67</u>	<u>89.47 to 96.65</u>	<u>51,282</u>	<u>44,543</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:	59	<b>MEDIAN:</b>	<b>96</b>	COV:	33.43	95% Median C.I.:	86.08 to 99.12
TOTAL Sales Price:	7,812,260	WGT. MEAN:	89	STD:	30.87	95% Wgt. Mean C.I.:	76.55 to 101.09
TOTAL Adj.Sales Price:	7,725,652	MEAN:	92	AVG.ABS.DEV:	23.43	95% Mean C.I.:	84.48 to 100.24
TOTAL Assessed Value:	6,862,160						
AVG. Adj. Sales Price:	130,943	COD:	24.52	MAX Sales Ratio:	164.00		
AVG. Assessed Value:	116,307	PRD:	103.98	MIN Sales Ratio:	35.14		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	2	83.81	83.81	83.82	2.71	99.99	81.54	86.08	N/A	159,500	133,687
10/01/03 TO 12/31/03	1	100.00	100.00	100.00			100.00	100.00	N/A	12,520	12,520
01/01/04 TO 03/31/04	5	90.00	88.04	91.14	14.53	96.60	54.87	108.68	N/A	53,800	49,036
04/01/04 TO 06/30/04	7	95.54	88.65	70.65	28.97	125.48	42.64	164.00	42.64 to 164.00	27,127	19,164
07/01/04 TO 09/30/04	7	95.60	93.15	65.79	24.21	141.59	35.14	138.17	35.14 to 138.17	142,071	93,472
10/01/04 TO 12/31/04	2	93.41	93.41	92.32	2.98	101.19	90.63	96.20	N/A	71,750	66,237
01/01/05 TO 03/31/05	4	72.24	77.62	97.32	50.90	79.76	37.35	128.65	N/A	834,500	812,110
04/01/05 TO 06/30/05	9	98.36	103.96	98.08	21.62	106.00	71.35	144.92	83.04 to 130.82	62,204	61,008
07/01/05 TO 09/30/05	7	110.74	110.11	104.40	24.21	105.47	62.92	159.60	62.92 to 159.60	112,071	117,000
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	7	96.63	100.35	96.10	19.92	104.42	67.69	148.25	67.69 to 148.25	51,771	49,752
04/01/06 TO 06/30/06	8	68.03	70.33	59.98	35.48	117.24	41.92	102.53	41.92 to 102.53	94,062	56,420
<u>Study Years</u>											
07/01/03 TO 06/30/04	15	90.00	88.56	83.40	21.26	106.18	42.64	164.00	79.53 to 99.81	52,694	43,948
07/01/04 TO 06/30/05	22	95.90	94.77	91.03	24.12	104.11	35.14	144.92	83.04 to 119.39	228,901	208,377
07/01/05 TO 06/30/06	22	93.79	92.54	85.22	28.14	108.59	41.92	159.60	66.49 to 111.00	86,336	73,574
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	21	95.54	90.46	73.02	21.55	123.88	35.14	164.00	79.53 to 99.12	76,042	55,529
01/01/05 TO 12/31/05	20	103.45	100.84	98.59	26.67	102.28	37.35	159.60	83.04 to 122.06	234,117	230,826
<u>ALL</u>											
	59	95.54	92.36	88.82	24.52	103.98	35.14	164.00	86.08 to 99.12	130,943	116,307

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ATKINSON	14	65.31	71.84	57.87	39.58	124.14	37.35	130.82	42.64 to 102.53	78,750	45,573
CHAMBERS	3	99.12	112.65	101.59	15.32	110.89	96.63	142.20	N/A	11,833	12,021
EWING	1	49.15	49.15	49.15			49.15	49.15	N/A	26,000	12,780
INMAN	1	100.00	100.00	100.00			100.00	100.00	N/A	12,520	12,520
O'NEILL	25	98.36	104.23	100.47	22.26	103.75	44.35	164.00	90.00 to 119.39	85,731	86,131
PAGE	2	70.65	70.65	65.69	22.33	107.55	54.87	86.42	N/A	17,500	11,495
RURAL	8	97.71	97.37	97.81	10.41	99.55	75.66	119.21	75.66 to 119.21	455,687	445,703
STUART	5	83.04	86.03	58.02	28.37	148.28	35.14	144.92	N/A	145,068	84,173
<u>ALL</u>											
	59	95.54	92.36	88.82	24.52	103.98	35.14	164.00	86.08 to 99.12	130,943	116,307

**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:	59	<b>MEDIAN:</b>	<b>96</b>	COV:	33.43	95% Median C.I.:	86.08 to 99.12
TOTAL Sales Price:	7,812,260	WGT. MEAN:	89	STD:	30.87	95% Wgt. Mean C.I.:	76.55 to 101.09
TOTAL Adj.Sales Price:	7,725,652	MEAN:	92	AVG.ABS.DEV:	23.43	95% Mean C.I.:	84.48 to 100.24
TOTAL Assessed Value:	6,862,160						
AVG. Adj. Sales Price:	130,943	COD:	24.52	MAX Sales Ratio:	164.00		
AVG. Assessed Value:	116,307	PRD:	103.98	MIN Sales Ratio:	35.14		

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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	51	90.95	91.57	80.79	27.94	113.34	35.14	164.00	83.65 to 98.69	80,002	64,637
2	2	107.41	107.41	105.87	10.99	101.45	95.60	119.21	N/A	57,500	60,872
3	6	95.22	94.03	97.55	10.11	96.39	75.66	111.03	75.66 to 111.03	588,416	573,980
ALL	59	95.54	92.36	88.82	24.52	103.98	35.14	164.00	86.08 to 99.12	130,943	116,307

**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	54	93.26	91.99	88.79	26.80	103.60	35.14	164.00	83.65 to 99.81	141,975	126,062
2	5	95.54	96.36	92.85	6.80	103.78	86.90	111.00	N/A	11,800	10,956
ALL	59	95.54	92.36	88.82	24.52	103.98	35.14	164.00	86.08 to 99.12	130,943	116,307

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0006											
02-0049	1	54.87	54.87	54.87			54.87	54.87	N/A	23,000	12,620
08-0036											
08-0038											
36-0100											
45-0007	31	96.20	102.47	99.96	19.90	102.51	44.35	164.00	90.00 to 110.74	77,510	77,478
45-0029	3	99.81	83.03	99.69	17.03	83.29	49.15	100.13	N/A	1,013,833	1,010,706
45-0044	6	85.29	91.56	61.97	30.09	147.76	35.14	144.92	35.14 to 144.92	129,223	80,078
45-0137	3	99.12	112.65	101.59	15.32	110.89	96.63	142.20	N/A	11,833	12,021
45-0239	15	67.69	72.10	62.11	36.42	116.08	37.35	130.82	43.46 to 97.45	96,500	59,937
54-0583											
92-0045											
NonValid School											
ALL	59	95.54	92.36	88.82	24.52	103.98	35.14	164.00	86.08 to 99.12	130,943	116,307

# 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:	59	<b>MEDIAN:</b>	<b>96</b>	COV:	33.43	95% Median C.I.:	86.08 to 99.12
TOTAL Sales Price:	7,812,260	WGT. MEAN:	89	STD:	30.87	95% Wgt. Mean C.I.:	76.55 to 101.09
TOTAL Adj.Sales Price:	7,725,652	MEAN:	92	AVG.ABS.DEV:	23.43	95% Mean C.I.:	84.48 to 100.24
TOTAL Assessed Value:	6,862,160						
AVG. Adj. Sales Price:	130,943	COD:	24.52	MAX Sales Ratio:	164.00		
AVG. Assessed Value:	116,307	PRD:	103.98	MIN Sales Ratio:	35.14		

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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	6	96.95	104.00	94.85	13.60	109.64	86.90	142.20	86.90 to 142.20	10,250	9,722
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	6	82.60	90.34	79.45	17.54	113.71	66.49	130.82	66.49 to 130.82	92,336	73,359
1920 TO 1939	9	97.45	102.30	80.81	28.72	126.59	48.18	164.00	54.87 to 138.17	73,277	59,216
1940 TO 1949	1	62.92	62.92	62.92			62.92	62.92	N/A	36,500	22,965
1950 TO 1959	13	96.63	98.28	96.09	28.80	102.27	41.92	159.60	67.69 to 122.39	48,184	46,301
1960 TO 1969	8	57.85	66.63	64.40	42.66	103.46	37.35	108.68	37.35 to 108.68	77,500	49,911
1970 TO 1979	6	93.28	90.75	85.36	16.13	106.30	45.52	111.03	45.52 to 111.03	82,750	70,638
1980 TO 1989	5	98.69	94.82	52.63	23.11	180.16	35.14	144.92	N/A	112,478	59,201
1990 TO 1994	1	83.04	83.04	83.04			83.04	83.04	N/A	126,840	105,330
1995 TO 1999	3	100.13	99.28	100.50	15.45	98.79	75.66	122.06	N/A	1,265,000	1,271,380
2000 TO Present	1	89.43	89.43	89.43			89.43	89.43	N/A	187,000	167,235
ALL	59	95.54	92.36	88.82	24.52	103.98	35.14	164.00	86.08 to 99.12	130,943	116,307

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	142.20	142.20	142.20			142.20	142.20	N/A	2,500	3,555
5000 TO 9999	5	96.63	94.08	93.46	9.30	100.67	79.53	111.00	N/A	6,500	6,075
Total \$											
1 TO 9999	6	97.50	102.10	96.94	15.47	105.32	79.53	142.20	79.53 to 142.20	5,833	5,655
10000 TO 29999	15	99.12	104.62	102.21	23.51	102.36	49.15	164.00	86.90 to 130.82	18,001	18,398
30000 TO 59999	14	95.88	92.84	91.52	27.99	101.45	42.64	148.25	62.92 to 122.39	42,985	39,339
60000 TO 99999	6	97.15	82.67	82.01	22.69	100.80	41.92	108.68	41.92 to 108.68	65,250	53,510
100000 TO 149999	6	89.09	92.46	93.68	22.93	98.70	45.52	128.65	45.52 to 128.65	117,806	110,356
150000 TO 249999	7	83.65	76.50	76.65	13.85	99.80	37.35	90.95	37.35 to 90.95	166,500	127,630
250000 TO 499999	4	61.92	70.26	72.09	46.19	97.46	35.14	122.06	N/A	388,750	280,252
500000 +	1	100.13	100.13	100.13			100.13	100.13	N/A	3,000,000	3,003,870
ALL	59	95.54	92.36	88.82	24.52	103.98	35.14	164.00	86.08 to 99.12	130,943	116,307

**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:	7,812,260	WGT. MEAN:	89	STD:	30.87	95% Wgt. Mean C.I.:	76.55 to 101.09
TOTAL Adj.Sales Price:	7,725,652	MEAN:	92	AVG.ABS.DEV:	23.43	95% Mean C.I.:	84.48 to 100.24
TOTAL Assessed Value:	6,862,160						
AVG. Adj. Sales Price:	130,943	COD:	24.52	MAX Sales Ratio:	164.00		
AVG. Assessed Value:	116,307	PRD:	103.98	MIN Sales Ratio:	35.14		

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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	2	113.55	113.55	104.00	25.23	109.18	84.90	142.20	N/A	3,750	3,900
5000 TO 9999	5	97.45	96.59	95.67	6.81	100.97	79.53	111.00	N/A	7,500	7,175
Total \$											
1 TO 9999	7	97.45	101.44	97.06	13.27	104.52	79.53	142.20	79.53 to 142.20	6,428	6,239
10000 TO 29999	18	86.66	85.31	71.10	30.50	119.99	42.64	164.00	54.87 to 99.81	26,890	19,119
30000 TO 59999	14	100.61	98.68	81.15	28.99	121.61	37.35	148.25	45.52 to 138.17	55,056	44,676
60000 TO 99999	5	106.76	104.81	102.91	8.40	101.84	90.63	122.39	N/A	70,300	72,349
100000 TO 149999	9	83.65	81.54	72.51	15.64	112.45	35.14	119.39	66.49 to 90.95	181,371	131,505
150000 TO 249999	3	89.43	88.75	75.65	29.99	117.32	48.18	128.65	N/A	215,666	163,148
250000 TO 499999	1	75.66	75.66	75.66			75.66	75.66	N/A	345,000	261,020
500000 +	2	111.10	111.10	102.99	9.87	107.87	100.13	122.06	N/A	1,725,000	1,776,560
ALL	59	95.54	92.36	88.82	24.52	103.98	35.14	164.00	86.08 to 99.12	130,943	116,307

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	6	96.95	104.00	94.85	13.60	109.64	86.90	142.20	86.90 to 142.20	10,250	9,722
10	36	86.98	88.97	84.10	28.22	105.79	37.35	164.00	78.40 to 99.12	62,468	52,533
15	4	83.69	90.29	62.05	51.90	145.52	45.52	148.25	N/A	131,225	81,418
20	11	97.45	98.67	85.55	18.06	115.34	35.14	159.60	86.08 to 122.06	140,490	120,186
30	2	87.90	87.90	97.61	13.92	90.05	75.66	100.13	N/A	1,672,500	1,632,445
ALL	59	95.54	92.36	88.82	24.52	103.98	35.14	164.00	86.08 to 99.12	130,943	116,307

**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:	59	<b>MEDIAN:</b>	<b>96</b>	COV:	33.43	95% Median C.I.:	86.08 to 99.12
TOTAL Sales Price:	7,812,260	WGT. MEAN:	89	STD:	30.87	95% Wgt. Mean C.I.:	76.55 to 101.09
TOTAL Adj.Sales Price:	7,725,652	MEAN:	92	AVG.ABS.DEV:	23.43	95% Mean C.I.:	84.48 to 100.24
TOTAL Assessed Value:	6,862,160						
AVG. Adj. Sales Price:	130,943	COD:	24.52	MAX Sales Ratio:	164.00		
AVG. Assessed Value:	116,307	PRD:	103.98	MIN Sales Ratio:	35.14		

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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)	6	96.95	104.00	94.85	13.60	109.64	86.90	142.20	86.90 to 142.20	10,250	9,722
325	2	43.05	43.05	43.05	0.95	100.01	42.64	43.46	N/A	53,000	22,815
332	3	81.54	77.23	76.42	7.01	101.06	66.49	83.65	N/A	169,666	129,655
336	1	95.56	95.56	95.56			95.56	95.56	N/A	35,892	34,300
340	1	99.12	99.12	99.12			99.12	99.12	N/A	25,000	24,780
343	1	86.08	86.08	86.08			86.08	86.08	N/A	160,000	137,720
344	4	110.89	105.13	112.28	9.01	93.63	79.53	119.21	N/A	33,125	37,192
349	2	90.19	90.19	90.12	0.84	100.07	89.43	90.95	N/A	171,750	154,787
350	1	83.04	83.04	83.04			83.04	83.04	N/A	126,840	105,330
352	4	113.08	115.13	114.61	12.07	100.45	96.20	138.17	N/A	64,125	73,495
353	8	115.54	110.13	93.72	25.85	117.51	37.35	164.00	37.35 to 164.00	60,437	56,641
384	3	148.25	135.10	141.66	13.97	95.37	97.45	159.60	N/A	19,966	28,285
386	1	95.60	95.60	95.60			95.60	95.60	N/A	65,000	62,140
406	8	78.13	79.99	75.77	28.45	105.57	41.92	130.82	41.92 to 130.82	43,062	32,630
421	1	35.14	35.14	35.14			35.14	35.14	N/A	425,000	149,340
444	1	67.69	67.69	67.69			67.69	67.69	N/A	35,000	23,690
458	1	100.00	100.00	100.00			100.00	100.00	N/A	12,520	12,520
528	5	49.15	64.83	59.88	38.75	108.26	44.35	98.69	N/A	51,600	30,899
531	3	87.54	85.93	90.08	28.13	95.39	48.18	122.06	N/A	308,333	277,733
821	1	99.81	99.81	99.81			99.81	99.81	N/A	15,500	15,470
896	2	87.90	87.90	97.61	13.92	90.05	75.66	100.13	N/A	1,672,500	1,632,445
ALL	59	95.54	92.36	88.82	24.52	103.98	35.14	164.00	86.08 to 99.12	130,943	116,307

**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	59	95.54	92.36	88.82	24.52	103.98	35.14	164.00	86.08 to 99.12	130,943	116,307
04											
ALL	59	95.54	92.36	88.82	24.52	103.98	35.14	164.00	86.08 to 99.12	130,943	116,307

**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:	191	<b>MEDIAN:</b>	<b>70</b>	COV:	29.98	95% Median C.I.:	67.77 to 72.80	(!: Derived)
(AgLand) TOTAL Sales Price:	50,140,099	WGT. MEAN:	72	STD:	22.02	95% Wgt. Mean C.I.:	67.96 to 75.20	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	46,983,338	MEAN:	73	AVG.ABS.DEV:	15.54	95% Mean C.I.:	70.31 to 76.55	
(AgLand) TOTAL Assessed Value:	33,629,585							
AVG. Adj. Sales Price:	245,986	COD:	22.12	MAX Sales Ratio:	171.96			
AVG. Assessed Value:	176,071	PRD:	102.59	MIN Sales Ratio:	7.61			

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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	3	83.09	86.59	94.32	11.48	91.80	74.03	102.65	N/A	386,546	364,610
10/01/03 TO 12/31/03	13	77.45	89.98	82.99	28.76	108.42	62.08	151.55	65.48 to 126.46	248,042	205,852
01/01/04 TO 03/31/04	26	85.05	83.21	83.20	16.06	100.01	51.32	124.30	76.21 to 92.16	354,894	295,285
04/01/04 TO 06/30/04	5	73.07	74.22	76.31	14.66	97.25	54.67	98.73	N/A	120,067	91,627
07/01/04 TO 09/30/04	2	82.43	82.43	73.17	19.84	112.65	66.08	98.78	N/A	147,500	107,932
10/01/04 TO 12/31/04	15	72.22	65.39	64.70	27.21	101.07	20.00	99.58	46.21 to 86.75	196,070	126,848
01/01/05 TO 03/31/05	27	72.58	76.00	73.03	18.91	104.06	51.54	145.87	64.82 to 79.30	241,348	176,267
04/01/05 TO 06/30/05	27	70.24	72.02	69.05	16.06	104.30	47.16	109.07	61.78 to 74.78	186,628	128,864
07/01/05 TO 09/30/05	13	62.64	64.89	64.94	14.93	99.93	50.92	101.97	53.08 to 74.70	203,217	131,965
10/01/05 TO 12/31/05	12	68.88	64.15	60.39	14.09	106.21	31.26	76.98	58.28 to 75.78	201,085	121,444
01/01/06 TO 03/31/06	27	63.15	69.12	64.73	22.26	106.77	46.92	129.74	55.88 to 73.91	263,041	170,278
04/01/06 TO 06/30/06	21	65.65	68.54	61.76	27.23	110.97	7.61	171.96	56.15 to 74.65	277,292	171,265
<u>Study Years</u>											
07/01/03 TO 06/30/04	47	79.86	84.34	83.77	20.11	100.68	51.32	151.55	74.03 to 87.84	302,378	253,307
07/01/04 TO 06/30/05	71	71.10	72.42	70.02	19.93	103.43	20.00	145.87	65.67 to 73.00	208,330	145,875
07/01/05 TO 06/30/06	73	63.15	67.38	63.22	21.89	106.58	7.61	171.96	60.34 to 69.28	246,302	155,711
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	48	78.36	76.67	78.49	20.88	97.68	20.00	124.30	72.09 to 86.75	272,159	213,628
01/01/05 TO 12/31/05	79	69.39	71.01	68.70	17.37	103.36	31.26	145.87	64.25 to 72.58	210,256	144,448
<u>ALL</u>											
	191	70.24	73.43	71.58	22.12	102.59	7.61	171.96	67.77 to 72.80	245,986	176,071

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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(AgLand) TOTAL Adj.Sales Price:	46,983,338	MEAN:	73	AVG.ABS.DEV:	15.54	95% Mean C.I.:	70.31 to 76.55	
(AgLand) TOTAL Assessed Value:	33,629,585							
AVG. Adj. Sales Price:	245,986	COD:	22.12	MAX Sales Ratio:	171.96			
AVG. Assessed Value:	176,071	PRD:	102.59	MIN Sales Ratio:	7.61			

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GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1011	1	55.24	55.24	55.24			55.24	55.24	N/A	551,954	304,875
1013	1	36.70	36.70	36.70			36.70	36.70	N/A	105,000	38,535
1015	1	74.03	74.03	74.03			74.03	74.03	N/A	170,140	125,960
1017	2	138.10	138.10	129.63	9.74	106.53	124.65	151.55	N/A	54,000	70,000
1019	1	79.12	79.12	79.12			79.12	79.12	N/A	162,000	128,175
1195	1	145.87	145.87	145.87			145.87	145.87	N/A	320,000	466,790
1199	1	61.38	61.38	61.38			61.38	61.38	N/A	116,903	71,750
1201	4	70.28	71.26	72.05	3.35	98.90	67.56	76.91	N/A	101,550	73,166
1203	2	92.65	92.65	97.52	40.04	95.00	55.55	129.74	N/A	110,476	107,740
1205	1	88.70	88.70	88.70			88.70	88.70	N/A	50,000	44,350
1207	3	85.12	88.16	84.78	7.13	103.98	80.57	88.78	N/A	299,664	254,066
1209	7	69.71	63.10	69.43	18.57	90.89	7.61	82.55	7.61 to 82.55	119,794	83,172
1287	3	94.61	79.20	85.86	17.15	92.25	47.16	95.84	N/A	133,333	114,478
1291	1	93.81	93.81	93.81			93.81	93.81	N/A	127,500	119,610
1293	1	78.65	78.65	78.65			78.65	78.65	N/A	180,000	141,575
1295	3	109.07	107.50	107.50	1.44	100.00	104.36	109.07	N/A	53,600	57,618
1299	2	90.94	90.94	86.49	15.49	105.15	76.85	105.03	N/A	204,460	176,830
1301	2	85.89	85.89	90.55	13.32	94.85	74.45	97.33	N/A	148,550	134,517
225	4	53.57	66.22	54.48	53.00	121.54	31.26	126.46	N/A	146,267	79,687
227	4	73.42	63.84	65.39	29.18	97.62	20.00	88.51	N/A	213,875	139,857
229	1	63.15	63.15	63.15			63.15	63.15	N/A	75,000	47,360
401	1	72.58	72.58	72.58			72.58	72.58	N/A	184,000	133,550
405	1	90.78	90.78	90.78			90.78	90.78	N/A	208,000	188,820
407	12	89.46	94.54	100.97	18.05	93.62	68.49	137.34	75.10 to 121.37	179,443	181,192
409	3	55.88	56.66	57.45	2.85	98.64	54.67	59.44	N/A	205,733	118,186
411	7	71.88	73.01	71.01	10.88	102.81	62.00	87.28	62.00 to 87.28	163,057	115,782
413	4	63.52	63.95	60.67	12.91	105.40	51.80	76.98	N/A	333,626	202,426
473	2	59.08	59.08	58.64	4.58	100.74	56.37	61.78	N/A	104,800	61,455
475	6	62.25	62.99	64.08	6.91	98.30	54.58	69.39	54.58 to 69.39	295,666	189,458
479	2	77.28	77.28	85.56	33.30	90.32	51.54	103.01	N/A	147,500	126,202
481	3	59.35	58.74	58.84	2.83	99.82	55.92	60.95	N/A	312,902	184,121
483	3	58.62	58.14	56.18	11.23	103.49	48.02	67.77	N/A	526,806	295,940
485	5	61.08	73.06	67.46	24.51	108.30	53.74	98.73	N/A	227,240	153,290
487	4	66.74	69.90	79.92	13.32	87.46	60.64	85.48	N/A	1,000,750	799,806
653	2	70.50	70.50	66.95	13.28	105.29	61.13	79.86	N/A	191,377	128,127
655	5	65.48	82.50	62.80	39.22	131.37	53.08	171.96	N/A	98,780	62,033
657	6	97.32	92.82	90.82	7.38	102.20	72.63	101.97	72.63 to 101.97	216,814	196,910
659	1	73.07	73.07	73.07			73.07	73.07	N/A	225,337	164,645



**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

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(AgLand) TOTAL Adj.Sales Price:	46,983,338	MEAN:	73	AVG.ABS.DEV:	15.54	95% Mean C.I.:	70.31 to 76.55	
(AgLand) TOTAL Assessed Value:	33,629,585							
AVG. Adj. Sales Price:	245,986	COD:	22.12	MAX Sales Ratio:	171.96			
AVG. Assessed Value:	176,071	PRD:	102.59	MIN Sales Ratio:	7.61			

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661	8	69.06	70.17	72.24	20.71	97.14	38.67	99.67	38.67 to 99.67	262,487	189,619
663	2	53.55	53.55	52.55	8.75	101.90	48.86	58.23	N/A	206,250	108,380
665	7	63.04	64.93	62.96	16.56	103.14	46.92	87.59	46.92 to 87.59	207,642	130,732
667	2	73.74	73.74	73.73	1.42	100.00	72.69	74.78	N/A	163,250	120,370
737	6	60.40	60.88	61.71	9.24	98.66	52.88	71.10	52.88 to 71.10	306,666	189,247
739	8	67.39	68.89	64.77	13.83	106.37	56.15	84.84	56.15 to 84.84	435,448	282,029
741	2	52.79	52.79	53.73	10.40	98.25	47.30	58.28	N/A	47,800	25,682
743	3	71.84	70.97	68.92	5.27	102.97	64.86	76.21	N/A	360,000	248,123
745	8	76.49	75.39	72.42	7.60	104.11	59.55	93.07	59.55 to 93.07	338,750	245,313
747	3	63.94	62.48	62.67	11.29	99.70	50.92	72.58	N/A	234,333	146,853
749	4	58.36	68.78	70.46	34.89	97.61	46.21	112.19	N/A	187,750	132,287
751	1	77.05	77.05	77.05			77.05	77.05	N/A	40,000	30,820
925	2	62.70	62.70	65.05	9.27	96.39	56.89	68.51	N/A	185,200	120,472
927	3	69.28	78.60	94.58	18.65	83.10	63.88	102.65	N/A	320,475	303,118
929	2	79.67	79.67	81.96	9.35	97.21	72.22	87.12	N/A	150,000	122,935
931	6	69.60	66.94	62.00	12.39	107.97	43.88	79.30	43.88 to 79.30	383,109	237,523
933	11	69.42	66.10	64.72	17.83	102.14	35.87	87.84	49.54 to 86.71	276,404	178,875

ALL	191	70.24	73.43	71.58	22.12	102.59	7.61	171.96	67.77 to 72.80	245,986	176,071
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**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
4001	172	71.79	74.36	72.73	22.53	102.25	7.61	171.96	68.49 to 73.86	235,372	171,175
4002	19	64.55	65.00	64.43	12.61	100.88	47.30	84.84	57.25 to 71.84	342,062	220,392

ALL	191	70.24	73.43	71.58	22.12	102.59	7.61	171.96	67.77 to 72.80	245,986	176,071
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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
2	191	70.24	73.43	71.58	22.12	102.59	7.61	171.96	67.77 to 72.80	245,986	176,071

ALL	191	70.24	73.43	71.58	22.12	102.59	7.61	171.96	67.77 to 72.80	245,986	176,071
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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)											
02-0006	1	47.16	47.16	47.16			47.16	47.16	N/A	80,000	37,725
02-0049	12	63.66	64.92	66.87	14.01	97.09	52.88	87.84	54.86 to 73.53	289,733	193,736
08-0036	3	59.70	57.86	58.19	5.74	99.44	51.80	62.08	N/A	376,001	218,790
08-0038	12	73.72	70.36	65.98	21.63	106.64	31.26	95.17	55.88 to 87.28	189,719	125,175
36-0100	5	97.33	99.91	106.19	20.47	94.09	74.45	145.87	N/A	205,204	217,897
45-0007	77	68.51	69.24	68.11	16.53	101.66	35.87	124.30	63.88 to 72.22	260,154	177,194
45-0029	13	77.23	71.80	78.09	21.80	91.94	7.61	98.78	64.25 to 94.61	166,350	129,896
45-0044	13	72.09	80.51	78.42	24.89	102.66	60.64	171.96	61.08 to 90.80	406,035	318,424
45-0137	16	83.91	92.71	87.08	25.22	106.47	55.55	151.55	70.31 to 109.07	99,099	86,291
45-0239	39	67.77	74.00	72.11	26.55	102.62	20.00	137.34	60.95 to 77.60	254,805	183,750
54-0583											
92-0045											
NonValid School											
ALL	191	70.24	73.43	71.58	22.12	102.59	7.61	171.96	67.77 to 72.80	245,986	176,071

**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	1	60.64	60.64	60.64			60.64	60.64	N/A	7,000	4,245
10.01 TO 30.00	1	171.96	171.96	171.96			171.96	171.96	N/A	12,000	20,635
30.01 TO 50.00	6	60.16	60.43	45.55	39.78	132.67	7.61	95.17	7.61 to 95.17	36,433	16,594
50.01 TO 100.00	15	73.00	77.12	73.40	19.54	105.07	44.39	151.55	68.85 to 85.25	83,245	61,103
100.01 TO 180.00	101	68.49	71.19	68.92	19.77	103.29	20.00	129.74	64.25 to 72.22	182,965	126,099
180.01 TO 330.00	32	70.88	69.95	67.67	16.88	103.36	46.21	124.30	58.62 to 77.60	341,668	231,220
330.01 TO 650.00	25	72.58	75.01	67.72	22.23	110.76	31.26	126.46	63.09 to 82.02	340,026	230,272
650.01 +	10	90.66	96.94	88.31	26.11	109.78	59.70	145.87	61.38 to 137.34	758,348	669,667
ALL	191	70.24	73.43	71.58	22.12	102.59	7.61	171.96	67.77 to 72.80	245,986	176,071

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

NUMBER of Sales:	191	<b>MEDIAN:</b>	<b>70</b>	COV:	29.98	95% Median C.I.:	67.77 to 72.80	(! : Derived)
(AgLand) TOTAL Sales Price:	50,140,099	WGT. MEAN:	72	STD:	22.02	95% Wgt. Mean C.I.:	67.96 to 75.20	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	46,983,338	MEAN:	73	AVG.ABS.DEV:	15.54	95% Mean C.I.:	70.31 to 76.55	
(AgLand) TOTAL Assessed Value:	33,629,585							
AVG. Adj. Sales Price:	245,986	COD:	22.12	MAX Sales Ratio:	171.96			
AVG. Assessed Value:	176,071	PRD:	102.59	MIN Sales Ratio:	7.61			

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**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	1	76.98	76.98	76.98			76.98	76.98	N/A	56,000	43,110
DRY-N/A	10	63.34	62.04	63.14	18.61	98.25	36.70	94.61	47.16 to 75.10	144,510	91,240
GRASS	55	68.51	73.39	73.75	26.85	99.51	20.00	151.55	60.93 to 74.65	162,823	120,087
GRASS-N/A	33	72.09	74.57	71.06	24.25	104.94	7.61	124.30	62.00 to 77.23	171,811	122,091
IRRGTD	4	73.74	71.01	65.67	6.09	108.12	60.34	76.21	N/A	426,875	280,337
IRRGTD-N/A	88	71.77	74.39	71.76	18.93	103.66	35.87	171.96	67.77 to 73.91	331,246	237,715
ALL											
	191	70.24	73.43	71.58	22.12	102.59	7.61	171.96	67.77 to 72.80	245,986	176,071

**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	3	61.86	65.69	62.57	10.10	104.99	58.23	76.98	N/A	120,833	75,605
DRY-N/A	8	65.45	62.53	64.00	20.68	97.71	36.70	94.61	36.70 to 94.61	142,325	91,086
GRASS	80	70.01	74.33	73.66	25.14	100.90	20.00	151.55	63.09 to 76.27	157,777	116,223
GRASS-N/A	8	68.90	68.91	66.70	34.36	103.32	7.61	124.30	7.61 to 124.30	250,361	166,991
IRRGTD	71	70.23	72.53	67.64	18.16	107.23	35.87	171.96	65.40 to 73.56	324,564	219,522
IRRGTD-N/A	21	78.65	80.05	82.61	17.72	96.90	49.54	129.74	68.27 to 85.48	372,050	307,342
ALL											
	191	70.24	73.43	71.58	22.12	102.59	7.61	171.96	67.77 to 72.80	245,986	176,071

**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	10	63.34	63.13	63.21	20.33	99.86	36.70	94.61	47.16 to 76.98	127,010	80,286
DRY-N/A	1	66.08	66.08	66.08			66.08	66.08	N/A	231,000	152,645
GRASS	88	69.97	73.83	72.71	25.94	101.55	7.61	151.55	63.15 to 74.45	166,194	120,838
IRRGTD	91	72.58	74.34	71.43	18.30	104.06	35.87	171.96	68.27 to 74.70	338,693	241,940
IRRGTD-N/A	1	65.74	65.74	65.74			65.74	65.74	N/A	36,000	23,665
ALL											
	191	70.24	73.43	71.58	22.12	102.59	7.61	171.96	67.77 to 72.80	245,986	176,071

**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:	191	<b>MEDIAN:</b>	<b>70</b>	COV:	29.98	95% Median C.I.:	67.77 to 72.80	(! : Derived)
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AVG. Assessed Value:	176,071	PRD:	102.59	MIN Sales Ratio:	7.61			

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
5000 TO 9999	1	60.64	60.64	60.64			60.64	60.64	N/A	7,000	4,245	
Total \$ _____												
1 TO 9999	1	60.64	60.64	60.64			60.64	60.64	N/A	7,000	4,245	
10000 TO 29999	6	93.66	108.45	102.36	33.22	105.95	54.58	171.96	54.58 to 171.96	20,500	20,983	
30000 TO 59999	14	73.35	76.17	77.65	23.14	98.08	44.39	109.07	58.28 to 104.36	48,577	37,722	
60000 TO 99999	23	64.25	69.22	68.38	24.55	101.24	7.61	124.65	60.93 to 76.27	84,837	58,007	
100000 TO 149999	29	68.49	69.34	69.61	23.47	99.61	20.00	129.74	56.89 to 73.00	122,271	85,111	
150000 TO 249999	54	74.41	78.71	78.14	17.81	100.73	46.21	137.34	72.58 to 83.09	201,179	157,206	
250000 TO 499999	46	68.94	69.17	69.33	17.33	99.76	31.26	145.87	62.64 to 73.53	327,144	226,810	
500000 +	18	60.02	67.35	69.40	20.94	97.05	43.88	121.37	56.15 to 76.70	820,209	569,248	
ALL _____												
	191	70.24	73.43	71.58	22.12	102.59	7.61	171.96	67.77 to 72.80	245,986	176,071	

<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	1	60.64	60.64	60.64			60.64	60.64	N/A	7,000	4,245	
5000 TO 9999	1	7.61	7.61	7.61			7.61	7.61	N/A	80,000	6,085	
Total \$ _____												
1 TO 9999	2	34.13	34.13	11.87	77.70	287.40	7.61	60.64	N/A	43,500	5,165	
10000 TO 29999	10	67.29	74.54	53.27	41.81	139.92	20.00	171.96	44.39 to 95.17	38,978	20,765	
30000 TO 59999	26	65.36	72.07	65.47	29.38	110.08	36.70	151.55	55.55 to 86.75	71,606	46,879	
60000 TO 99999	27	68.13	68.94	67.39	12.85	102.29	53.08	98.78	61.86 to 72.22	110,345	74,365	
100000 TO 149999	35	71.84	70.27	64.65	20.81	108.70	31.26	126.46	62.08 to 74.03	193,164	124,872	
150000 TO 249999	61	72.80	77.01	74.14	16.90	103.88	49.54	129.74	69.39 to 77.45	252,701	187,348	
250000 TO 499999	24	73.55	76.09	70.10	24.57	108.56	43.88	145.87	58.62 to 79.65	515,138	361,093	
500000 +	6	73.44	82.10	80.26	28.68	102.30	60.34	121.37	60.34 to 121.37	1,187,768	953,308	
ALL _____												
	191	70.24	73.43	71.58	22.12	102.59	7.61	171.96	67.77 to 72.80	245,986	176,071	

**2007 Assessment Survey for Holt County**  
**March 19, 2007**

**I. General Information**

**A. Staffing and Funding Information**

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

1

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

0

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

*(Does not include anyone counted in 1 and 2 above)*

3

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

*(Does not include anyone counted in 1 through 3 above)*

0

**5. Number of shared employees:**

*(Employees who are shared between the assessor's office and other county offices—will not include anyone counted in 1 through 4 above).*

0

**6. Assessor's requested budget for current fiscal year: \$168,713.**

*(This would be the "total budget" for the assessor's office)*

**7. Part of the budget that is dedicated to the computer system (How much is particularly part of the assessor budget, versus the amount that is part of the county budget?): \$10,005.**

**8. Adopted budget, or granted budget if different from above: \$152,613.**

**9. Amount of total budget set aside for appraisal work: \$56,194.**

**10. Amount of the total budget set aside for education/workshops: \$500.**

**11. Appraisal/Reappraisal budget, if not part of the total budget: None.**

**12. Other miscellaneous funds: \$750.**

*(Any amount not included in any of the above for equipping, staffing and funding the appraisal/assessment function. This would include any County Board, or general fund monies set aside for reappraisal, etc. If the assessor is ex-officio, this can be an estimate.) This amount is additional money from the county general fund for continuing education separate from the assessor's budget.*

**13. Total budget: \$152,613.**

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

Yes, \$6,424 was turned back to the county general fund.

**B. Residential Appraisal Information**

*(Includes Urban, Suburban and Rural Residential)*

**1. Data collection done by:**

Assessor and deputy

**2. Valuation done by:**

Assessor, deputy and staff determine the valuation, with the assessor being responsible for the final value of the property.

**3. Pickup work done by:**

Assessor and deputy

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential	54	12	0	66

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

June 2002 Marshall-Swift

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

2004

**6. What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?**

The assessor does not currently use the sales comparison approach.

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

9 – Atkinson, Chambers, Emmet, Ewing, Inman, O’Neill, Page, Stuart and Rural

**8. How are these defined?**

These market areas are defined by location, specifically by town and rural.

**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?)**

Yes

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

Yes

**C. Commercial/Industrial Appraisal Information**

**1. Data collection done by:**

Assessor and deputy

**2. Valuation done by:**

Assessor and deputy determine the valuation, with the assessor being responsible for the final value of the property.

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

Assessor and deputy

Property Type	# of Permits	# of Info. Statements	Other	Total
Commercial	10	0	0	10

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

June 2002 Marshall-Swift

**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?**

The income approach has not been utilized.

**7. When was the last time that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?**

The assessor does not currently use the sales comparison approach.

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

9 – Atkinson, Chambers, Emmet, Ewing, Inman, O’Neill, Page, Stuart and Rural

**9. How are these defined?**

These market areas are defined by location, specifically by town and rural.

**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?)**

Yes

**D. Agricultural Appraisal Information**

**1. Data collection done by:**

Assessor and deputy

**2. Valuation done by:**

Assessor

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

Assessor and deputy

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	0	25	40	65

4. **Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?**  
At this time the County does not have a written policy, but plans to develop one for future use.  
**How is your agricultural land defined?**  
Agricultural land is defined according to Neb. Rev. Stat. 77-1359.
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?**  
The income approach has never been utilized.
6. **What is the date of the soil survey currently used?**  
1995
7. **What date was the last countywide land use study completed?**  
1987. Review began in the fall of 2005.
  - a. **By what method? (Physical inspection, FSA maps, etc.)**  
Physical inspection and FSA maps
  - b. **By whom?**  
Assessor and deputy
  - c. **What proportion is complete / implemented at this time?**  
30% of the review started in 2005 is implemented at this time.
8. **Number of market areas/neighborhoods for this property class:**  
2
9. **How are these defined?**  
The market areas are defined by location.
10. **Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?**  
No

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

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



## **F. Zoning Information**

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

Yes

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

Yes

#### **b. What municipalities in the county are zoned?**

Atkinson, Ewing, O'Neill and Stuart

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

1998

## **G. Contracted Services**

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

In-House

### **2. Other Services:**

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

## **II. Assessment Actions**

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

#### **1. Residential**

For assessment year 2007 the Holt County Assessor updated to the June 2002 Marshall-Swift costing of all residential improvements within the Terra Scan computer system. A market study was also performed on lots in the town of Stuart and adjusted accordingly.

The Holt County Assessor reviewed all residential sales by sending questionnaires to the seller and buyer to gather as much information about the sale as possible. A physical review of the property was performed if there was still a question regarding the sale after the receipt of the questionnaire.

Pick up work was completed and placed on the 2007 assessment roll.

#### **2. Commercial**

For assessment year 2007 the Holt County Assessor updated to the June 2002 Marshall-Swift costing of all commercial improvements within the Terra Scan computer system. Commercial properties within Atkinson were revalued based on a sales study performed by the Assessor.

The Holt County Assessor reviewed all commercial sales by sending questionnaires to the seller and buyer to gather as much information about the sale as possible. A physical review of the property was performed if there was still a question regarding the sale after the receipt of the questionnaire.

Pick up work was completed and placed on the 2007 assessment roll.

### **3. Agricultural**

For the assessment year 2007 the Holt County Assessor performed a spreadsheet analysis of agricultural sales and adjusted values according to the market.

Market area 1 values stayed the same for 2007. In market area 2 the top six classes of irrigated were increased by 10%. 4G1 and 4G were raised by \$10 an acre based on the analysis.

A land use study of the county began in the fall of 2005 with 30% now being implemented for assessment year 2007. The planned on-site review of rural improvements has still not begun. Once this begins, new property record cards for agricultural properties will be implemented.

The assessor does map all agricultural sales in a book within the office to provide information to the public about current land valuation.

The Holt County Assessor reviewed all agricultural sales by sending questionnaires to the seller and buyer to gather as much information about the sale as possible. A physical review of the property was performed if there was still a question regarding the sale after the receipt of the questionnaire.

All agricultural improvements were updated to the June 2002 Marshall-Swift costing within the Terra Scan computer system.

Pick up work was completed and placed on the 2007 assessment roll.

**County 45 - Holt**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 12,011	<b>Value</b> 1,136,948,280	<b>Total Growth</b> 6,576,293 (Sum 17, 25, & 41)
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**Schedule I: Non-Agricultural Records (Res and Rec)**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>1. Res UnImp Land</b>	516	1,825,080	66	523,735	35	209,245	617	2,558,060	
<b>2. Res Improv Land</b>	2,875	12,580,045	257	2,523,975	355	2,578,845	3,487	17,682,865	
<b>3. Res Improvements</b>	2,997	130,702,985	300	22,648,290	423	26,075,770	3,720	179,427,045	
<b>4. Res Total</b>	3,513	145,108,110	366	25,696,000	458	28,863,860	4,337	199,667,970	4,266,223
<b>% of Total</b>	81.00	72.67	8.43	12.86	10.56	14.45	36.10	17.56	64.87
<b>5. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>6. Rec Improv Land</b>	0	0	0	0	0	0	0	0	
<b>7. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>8. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res+Rec Total</b>	3,513	145,108,110	366	25,696,000	458	28,863,860	4,337	199,667,970	4,266,223
<b>% of Total</b>	81.00	72.67	8.43	12.86	10.56	14.45	36.10	17.56	64.87

**County 45 - Holt**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 12,011	<b>Value</b> 1,136,948,280	<b>Total Growth</b> 6,576,293 (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	79	430,945	8	83,850	17	73,195	104	587,990	
10. Comm Improv Land	509	3,382,685	25	201,035	69	690,655	603	4,274,375	
11. Comm Improvements	521	32,944,585	28	2,172,265	87	9,232,480	636	44,349,330	
12. Comm Total	600	36,758,215	36	2,457,150	104	9,996,330	740	49,211,695	972,215
% of Total	81.08	74.69	4.86	4.99	14.05	20.31	6.16	4.32	14.78
13. Ind UnImp Land	0	0	1	5,390	1	32,960	2	38,350	
14. Ind Improv Land	1	147,065	2	12,060	4	57,720	7	216,845	
15. Ind Improvements	1	125,765	2	551,970	4	5,199,665	7	5,877,400	
16. Ind Total	1	272,830	3	569,420	5	5,290,345	9	6,132,595	0
% of Total	11.11	4.44	33.33	9.28	55.55	86.26	0.07	0.53	0.00
Comm+Ind Total	601	37,031,045	39	3,026,570	109	15,286,675	749	55,344,290	972,215
% of Total	80.24	66.91	5.20	5.46	14.55	27.62	6.23	4.86	14.78
17. Taxable Total	4,114	182,139,155	405	28,722,570	567	44,150,535	5,086	255,012,260	5,238,438
% of Total	80.88	71.42	7.96	10.07	11.14	11.31	42.34	22.42	79.65

**County 45 - Holt**

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

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

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	9	8,490	904,935	0	0	0
19. Commercial	11	262,755	10,565,655	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	9	8,490	904,935
19. Commercial	0	0	0	11	262,755	10,565,655
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>20</b>	<b>271,245</b>	<b>11,470,590</b>

**Schedule III: Mineral Interest Records**

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

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

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	289	18	93	<b>400</b>

**Schedule V: Agricultural Records**

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	8	95,365	9	273,225	4,916	529,415,880	4,933	529,784,470
28. Ag-Improved Land	4	52,695	7	68,715	1,887	265,108,760	1,898	265,230,170
29. Ag-Improvements	4	172,860	7	286,685	1,981	86,461,835	1,992	86,921,380
<b>30. Ag-Total Taxable</b>							<b>6,925</b>	<b>881,936,020</b>

**County 45 - Holt**

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

**Schedule VI: Agricultural Records:**

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	4	4.000	12,000	4	3.330	10,000	
33. HomeSite Improvements	2		120,345	2		20,720	
<b>34. HomeSite Total</b>							
35. FarmSite UnImp Land	0	0.000	0	0	0.000	0	
36. FarmSite Impr Land	4	4.600	2,645	4	5.150	2,960	
37. FarmSite Improv	4		52,515	7		265,965	
<b>38. FarmSite Total</b>							
39. Road & Ditches		8.810			0.760		
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	31	31.820	95,460	31	31.820	95,460	
32. HomeSite Improv Land	1,213	1,327.290	3,981,870	1,221	1,334.620	4,003,870	
33. HomeSite Improvements	1,220		47,940,460	1,224		48,081,525	1,337,855
<b>34. HomeSite Total</b>				1,255	1,366.440	52,180,855	
35. FarmSite UnImp Land	68	73.410	42,270	68	73.410	42,270	
36. FarmSite Impr Land	1,675	2,223.960	1,281,945	1,683	2,233.710	1,287,550	
37. FarmSite Improv	1,887		38,521,375	1,898		38,839,855	0
<b>38. FarmSite Total</b>				1,966	2,307.120	40,169,675	
39. Road & Ditches		18,377.660			18,387.230		
40. Other-Non Ag Use		0.000	0		0.000	0	
<b>41. Total Section VI</b>				<b>3,221</b>	<b>22,060.790</b>	<b>92,350,530</b>	<b>1,337,855</b>

**Schedule VII: Agricultural Records:**

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	5	740.390	237,785	5	740.390	237,785

**Schedule VIII: Agricultural Records:**

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

County 45 - Holt

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	556.000	888,610	556.000	888,610
46. 1A	0.000	0	0.000	0	11,565.620	18,030,170	11,565.620	18,030,170
47. 2A1	0.000	0	0.000	0	21,369.650	31,825,100	21,369.650	31,825,100
48. 2A	0.000	0	0.000	0	19,729.920	28,572,610	19,729.920	28,572,610
49. 3A1	14.500	19,430	0.000	0	13,943.860	18,611,870	13,958.360	18,631,300
50. 3A	0.850	1,075	0.000	0	73,485.990	92,303,865	73,486.840	92,304,940
51. 4A1	0.000	0	0.000	0	48,145.150	37,527,715	48,145.150	37,527,715
52. 4A	0.000	0	0.000	0	17,602.890	13,121,685	17,602.890	13,121,685
53. Total	15.350	20,505	0.000	0	206,399.080	240,881,625	206,414.430	240,902,130
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	292.000	195,235	292.000	195,235
55. 1D	0.000	0	0.000	0	6,137.960	3,907,600	6,137.960	3,907,600
56. 2D1	0.000	0	0.000	0	10,148.770	6,338,360	10,148.770	6,338,360
57. 2D	0.000	0	0.000	0	9,968.600	5,776,035	9,968.600	5,776,035
58. 3D1	3.550	1,990	0.000	0	5,510.870	3,073,350	5,514.420	3,075,340
59. 3D	0.000	0	0.000	0	17,898.480	9,291,380	17,898.480	9,291,380
60. 4D1	0.000	0	0.000	0	6,231.410	1,930,890	6,231.410	1,930,890
61. 4D	0.500	145	0.000	0	5,324.720	1,544,160	5,325.220	1,544,305
62. Total	4.050	2,135	0.000	0	61,512.810	32,057,010	61,516.860	32,059,145
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	228.200	111,820	228.200	111,820
64. 1G	0.000	0	0.000	0	9,400.520	4,599,640	9,400.520	4,599,640
65. 2G1	0.000	0	0.000	0	19,950.480	9,769,260	19,950.480	9,769,260
66. 2G	0.000	0	0.000	0	28,763.980	14,050,835	28,763.980	14,050,835
67. 3G1	67.530	32,800	0.000	0	13,433.510	6,428,860	13,501.040	6,461,660
68. 3G	97.060	41,980	122.780	61,670	225,680.640	113,180,690	225,900.480	113,284,340
69. 4G1	91.110	27,960	292.000	103,660	449,786.200	176,255,595	450,169.310	176,387,215
70. 4G	25.020	6,915	407.170	118,080	331,273.510	97,021,485	331,705.700	97,146,480
71. Total	280.720	109,655	821.950	283,410	1,078,517.040	421,418,185	1,079,619.710	421,811,250
72. Waste	4.000	120	21.000	630	62,146.560	1,963,500	62,171.560	1,964,250
73. Other	10.000	1,000	6.000	600	7,120.790	709,985	7,136.790	711,585
74. Exempt	0.000		0.000		125.750		125.750	
75. Total	314.120	133,415	848.950	284,640	1,415,696.280	697,030,305	1,416,859.350	697,448,360

County 45 - Holt

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	2.000	3,280	3,650.000	5,986,000	3,652.000	5,989,280
47. 2A1	0.000	0	1.130	1,855	10,313.200	16,913,650	10,314.330	16,915,505
48. 2A	0.000	0	0.000	0	5,605.780	9,193,485	5,605.780	9,193,485
49. 3A1	0.000	0	0.000	0	2,775.980	4,549,485	2,775.980	4,549,485
50. 3A	0.000	0	0.000	0	19,754.970	32,338,285	19,754.970	32,338,285
51. 4A1	0.000	0	0.000	0	2,115.640	2,367,715	2,115.640	2,367,715
52. 4A	0.000	0	0.000	0	2,044.500	1,676,490	2,044.500	1,676,490
53. Total	0.000	0	3.130	5,135	46,260.070	73,025,110	46,263.200	73,030,245
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	6.180	3,990	1,191.630	768,610	1,197.810	772,600
56. 2D1	0.000	0	0.000	0	3,395.810	2,122,465	3,395.810	2,122,465
57. 2D	0.000	0	0.000	0	899.160	521,510	899.160	521,510
58. 3D1	0.000	0	0.000	0	432.480	241,435	432.480	241,435
59. 3D	0.000	0	26.000	14,300	1,227.970	675,385	1,253.970	689,685
60. 4D1	0.000	0	0.000	0	200.500	62,095	200.500	62,095
61. 4D	0.000	0	0.000	0	257.410	74,650	257.410	74,650
62. Total	0.000	0	32.180	18,290	7,604.960	4,466,150	7,637.140	4,484,440
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	8.230	4,525	1,130.960	622,040	1,139.190	626,565
65. 2G1	0.000	0	5.360	2,950	4,077.890	2,240,825	4,083.250	2,243,775
66. 2G	0.000	0	0.000	0	2,219.780	1,213,410	2,219.780	1,213,410
67. 3G1	0.000	0	0.000	0	846.780	461,280	846.780	461,280
68. 3G	0.000	0	22.670	13,440	13,325.130	7,111,995	13,347.800	7,125,435
69. 4G1	0.000	0	0.000	0	3,696.680	1,321,050	3,696.680	1,321,050
70. 4G	0.000	0	0.000	0	5,287.290	1,509,340	5,287.290	1,509,340
71. Total	0.000	0	36.260	20,915	30,584.510	14,479,940	30,620.770	14,500,855
72. Waste	0.000	0	0.000	0	775.500	23,145	775.500	23,145
73. Other	0.000	0	0.000	0	986.460	98,445	986.460	98,445
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	71.570	44,340	86,211.500	92,092,790	86,283.070	92,137,130



Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	15.350	20,505	3.130	5,135	252,659.150	313,906,735	252,677.630	313,932,375
77.Dry Land	4.050	2,135	32.180	18,290	69,117.770	36,523,160	69,154.000	36,543,585
78.Grass	280.720	109,655	858.210	304,325	1,109,101.550	435,898,125	1,110,240.480	436,312,105
79.Waste	4.000	120	21.000	630	62,922.060	1,986,645	62,947.060	1,987,395
80.Other	10.000	1,000	6.000	600	8,107.250	808,430	8,123.250	810,030
81.Exempt	0.000	0	0.000	0	125.750	0	125.750	0
<b>82.Total</b>	<b>314.120</b>	<b>133,415</b>	<b>920.520</b>	<b>328,980</b>	<b>1,501,907.780</b>	<b>789,123,095</b>	<b>1,503,142.420</b>	<b>789,585,490</b>

## 2007 Agricultural Land Detail

### County 45 - Holt

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	556.000	0.27%	888,610	0.37%	1,598.219
1A	11,565.620	5.60%	18,030,170	7.48%	1,558.945
2A1	21,369.650	10.35%	31,825,100	13.21%	1,489.266
2A	19,729.920	9.56%	28,572,610	11.86%	1,448.186
3A1	13,958.360	6.76%	18,631,300	7.73%	1,334.777
3A	73,486.840	35.60%	92,304,940	38.32%	1,256.074
4A1	48,145.150	23.32%	37,527,715	15.58%	779.470
4A	17,602.890	8.53%	13,121,685	5.45%	745.427
<b>Irrigated Total</b>	<b>206,414.430</b>	<b>100.00%</b>	<b>240,902,130</b>	<b>100.00%</b>	<b>1,167.079</b>

**Dry:**

1D1	292.000	0.47%	195,235	0.61%	668.613
1D	6,137.960	9.98%	3,907,600	12.19%	636.628
2D1	10,148.770	16.50%	6,338,360	19.77%	624.544
2D	9,968.600	16.20%	5,776,035	18.02%	579.422
3D1	5,514.420	8.96%	3,075,340	9.59%	557.690
3D	17,898.480	29.10%	9,291,380	28.98%	519.115
4D1	6,231.410	10.13%	1,930,890	6.02%	309.864
4D	5,325.220	8.66%	1,544,305	4.82%	289.998
<b>Dry Total</b>	<b>61,516.860</b>	<b>100.00%</b>	<b>32,059,145</b>	<b>100.00%</b>	<b>521.144</b>

**Grass:**

1G1	228.200	0.02%	111,820	0.03%	490.008
1G	9,400.520	0.87%	4,599,640	1.09%	489.296
2G1	19,950.480	1.85%	9,769,260	2.32%	489.675
2G	28,763.980	2.66%	14,050,835	3.33%	488.487
3G1	13,501.040	1.25%	6,461,660	1.53%	478.604
3G	225,900.480	20.92%	113,284,340	26.86%	501.478
4G1	450,169.310	41.70%	176,387,215	41.82%	391.824
4G	331,705.700	30.72%	97,146,480	23.03%	292.869
<b>Grass Total</b>	<b>1,079,619.710</b>	<b>100.00%</b>	<b>421,811,250</b>	<b>100.00%</b>	<b>390.703</b>

<b>Irrigated Total</b>	<b>206,414.430</b>	<b>14.57%</b>	<b>240,902,130</b>	<b>34.54%</b>	<b>1,167.079</b>
<b>Dry Total</b>	<b>61,516.860</b>	<b>4.34%</b>	<b>32,059,145</b>	<b>4.60%</b>	<b>521.144</b>
<b>Grass Total</b>	<b>1,079,619.710</b>	<b>76.20%</b>	<b>421,811,250</b>	<b>60.48%</b>	<b>390.703</b>
Waste	62,171.560	4.39%	1,964,250	0.28%	31.594
Other	7,136.790	0.50%	711,585	0.10%	99.706
Exempt	125.750	0.01%			
<b>Market Area Total</b>	<b>1,416,859.350</b>	<b>100.00%</b>	<b>697,448,360</b>	<b>100.00%</b>	<b>492.249</b>

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

<b>Irrigated Total</b>	<b>206,414.430</b>	<b>81.69%</b>	<b>240,902,130</b>	<b>76.74%</b>	
<b>Dry Total</b>	<b>61,516.860</b>	<b>88.96%</b>	<b>32,059,145</b>	<b>87.73%</b>	
<b>Grass Total</b>	<b>1,079,619.710</b>	<b>97.24%</b>	<b>421,811,250</b>	<b>96.68%</b>	
Waste	62,171.560	98.77%	1,964,250	98.84%	
Other	7,136.790	87.86%	711,585	87.85%	
Exempt	125.750	100.00%			
<b>Market Area Total</b>	<b>1,416,859.350</b>	<b>94.26%</b>	<b>697,448,360</b>	<b>88.33%</b>	

## 2007 Agricultural Land Detail

### County 45 - Holt

Market Area: **2**

<b>Irrigated:</b>	<b>Acres</b>	<b>% of Acres*</b>	<b>Value</b>	<b>% of Value*</b>	<b>Average Assessed Value*</b>
1A1	0.000	0.00%	0	0.00%	0.000
1A	3,652.000	7.89%	5,989,280	8.20%	1,640.000
2A1	10,314.330	22.29%	16,915,505	23.16%	1,640.000
2A	5,605.780	12.12%	9,193,485	12.59%	1,640.001
3A1	2,775.980	6.00%	4,549,485	6.23%	1,638.875
3A	19,754.970	42.70%	32,338,285	44.28%	1,636.969
4A1	2,115.640	4.57%	2,367,715	3.24%	1,119.148
4A	2,044.500	4.42%	1,676,490	2.30%	820.000
<b>Irrigated Total</b>	<b>46,263.200</b>	<b>100.00%</b>	<b>73,030,245</b>	<b>100.00%</b>	<b>1,578.581</b>

**Dry:**

1D1	0.000	0.00%	0	0.00%	0.000
1D	1,197.810	15.68%	772,600	17.23%	645.010
2D1	3,395.810	44.46%	2,122,465	47.33%	625.024
2D	899.160	11.77%	521,510	11.63%	579.996
3D1	432.480	5.66%	241,435	5.38%	558.257
3D	1,253.970	16.42%	689,685	15.38%	550.001
4D1	200.500	2.63%	62,095	1.38%	309.700
4D	257.410	3.37%	74,650	1.66%	290.004
<b>Dry Total</b>	<b>7,637.140</b>	<b>100.00%</b>	<b>4,484,440</b>	<b>100.00%</b>	<b>587.188</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	1,139.190	3.72%	626,565	4.32%	550.009
2G1	4,083.250	13.33%	2,243,775	15.47%	549.507
2G	2,219.780	7.25%	1,213,410	8.37%	546.635
3G1	846.780	2.77%	461,280	3.18%	544.745
3G	13,347.800	43.59%	7,125,435	49.14%	533.828
4G1	3,696.680	12.07%	1,321,050	9.11%	357.361
4G	5,287.290	17.27%	1,509,340	10.41%	285.465
<b>Grass Total</b>	<b>30,620.770</b>	<b>100.00%</b>	<b>14,500,855</b>	<b>100.00%</b>	<b>473.562</b>

<b>Irrigated Total</b>	<b>46,263.200</b>	<b>53.62%</b>	<b>73,030,245</b>	<b>79.26%</b>	<b>1,578.581</b>
<b>Dry Total</b>	<b>7,637.140</b>	<b>8.85%</b>	<b>4,484,440</b>	<b>4.87%</b>	<b>587.188</b>
<b>Grass Total</b>	<b>30,620.770</b>	<b>35.49%</b>	<b>14,500,855</b>	<b>15.74%</b>	<b>473.562</b>
Waste	775.500	0.90%	23,145	0.03%	29.845
Other	986.460	1.14%	98,445	0.11%	99.796
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>86,283.070</b>	<b>100.00%</b>	<b>92,137,130</b>	<b>100.00%</b>	<b>1,067.847</b>

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

<b>Irrigated Total</b>	<b>46,263.200</b>	<b>18.31%</b>	<b>73,030,245</b>	<b>23.26%</b>	
<b>Dry Total</b>	<b>7,637.140</b>	<b>11.04%</b>	<b>4,484,440</b>	<b>12.27%</b>	
<b>Grass Total</b>	<b>30,620.770</b>	<b>2.76%</b>	<b>14,500,855</b>	<b>3.32%</b>	
Waste	775.500	1.23%	23,145	1.16%	
Other	986.460	12.14%	98,445	12.15%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>86,283.070</b>	<b>5.74%</b>	<b>92,137,130</b>	<b>11.67%</b>	

## 2007 Agricultural Land Detail

### County 45 - Holt

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	15.350	20,505	3.130	5,135	252,659.150	313,906,735
Dry	4.050	2,135	32.180	18,290	69,117.770	36,523,160
Grass	280.720	109,655	858.210	304,325	1,109,101.550	435,898,125
Waste	4.000	120	21.000	630	62,922.060	1,986,645
Other	10.000	1,000	6.000	600	8,107.250	808,430
Exempt	0.000	0	0.000	0	125.750	0
<b>Total</b>	<b>314.120</b>	<b>133,415</b>	<b>920.520</b>	<b>328,980</b>	<b>1,501,907.780</b>	<b>789,123,095</b>

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	252,677.630	313,932,375	252,677.630	16.81%	313,932,375	39.76%	1,242.422
Dry	69,154.000	36,543,585	69,154.000	4.60%	36,543,585	4.63%	528.437
Grass	1,110,240.480	436,312,105	1,110,240.480	73.86%	436,312,105	55.26%	392.988
Waste	62,947.060	1,987,395	62,947.060	4.19%	1,987,395	0.25%	31.572
Other	8,123.250	810,030	8,123.250	0.54%	810,030	0.10%	99.717
Exempt	125.750	0	125.750	0.01%	0	0.00%	0.000
<b>Total</b>	<b>1,503,142.420</b>	<b>789,585,490</b>	<b>1,503,142.420</b>	<b>100.00%</b>	<b>789,585,490</b>	<b>100.00%</b>	<b>525.289</b>

\* Department of Property Assessment & Taxation Calculates

## PLAN OF ASSESSMENT HOLT COUNTY

Pursuant to section 77-1311 of the statutes of Nebraska, as amended, submitted herewith is the 3-year Plan of Assessment. Said plan is originally submitted to the county board of equalization on or before July 31 of each year and a copy sent to the Department of Property Assessment and Taxation on or before October 31 each year.

Holt County has a total count of 11,961 taxable parcels, being further identified as: 36% (4,301) residential parcels; 6% (751) commercial/industrial parcels; and 58% (6,909) agricultural parcels. There are also 400 exempt parcels.

For 2006, 2264 personal property schedules were filed, plus applications taken for homestead exemptions. Applications for exemption and/or affidavits for continuing exemption are received annually. For 2006, applications were filed by 66 organizations.

Staff for the office consists of the elected assessor, one deputy, and three full-time clerks. Maintenance of property record cards is performed by any staff member. Changes due to transfer are primarily completed by either the assessor or one of the clerks. Personal property filings are managed by the assessor, the deputy or another of the clerks. The third clerk assists with maintaining computer files of real property, plus wherever else needed. Reports required are prepared by the assessor with assistance of all personnel.

The budget request for 2006-07 is \$168,713, approximately \$61,494 of which is expected to be used for appraisal maintenance. The CAMA portion within the appraisal maintenance includes a cost of about \$10,000.

The assessor anticipates attending the 2006 Workshop, which offers hours of continuing education for maintaining the Assessor's certificate. To date, the assessor has accumulated 123 hours, more than enough to renew the certificate. The deputy has accumulated at least 54.5 hours toward his renewal. No other staff member holds an Assessor's certificate.

Cadastral maps are maintained by the assessor and the clerk processing the transfer statements. Photo background of the cadastral maps is 1966. Ownership and descriptions are kept current by the assessor and said clerk.

Reports are generated as follows:

- Real Estate Abstract is to be submitted on or before March 19.
- The Personal Property Abstract is to be submitted on or before June 15.
- A report on the review of ownership and use of all cemetery real property is to be presented to the county board of equalization on or before August 1.
- Certificates of value for taxing authorities are to be submitted on or before August 20.
- School District Taxable Value Report is to be submitted on or before August 25.
- The Plan of Assessment is to be submitted on or before July 31.

- The report of the average assessed value of single-family residential properties is to be reported on or before September 1.
- A list of trusts owning agricultural land is certified to the Nebraska Secretary of State by October 1.
- The Tax Roll is to be delivered to the County Treasurer by November 22, along with tax bills.
- Homestead Exemption Tax Loss is to be certified on or before November 30.
- The Certificate of Taxes Levied is to be submitted on or before December 1.

Tax List Corrections are periodically submitted to the County Board of Equalization for approval, showing reasons for said corrections. Meetings of the County Board of Equalization are attended by the County Assessor.

Notice that a list of the applications from organizations seeking tax exemption, descriptions of the property, and the recommendation of the county assessor are available in the county assessor's office, is published in local newspapers at least ten days prior to consideration of the applications by the county board of equalization.

By March 1, governmental subdivisions are notified of intent to tax property not used for a public purpose, and not paying an in-lieu-of tax.

Property record cards contain all information required by Reg. 10-004, including legal description, property owner, classification codes and supporting documentation. New property record cards were obtained for residential properties for 2001 and for commercial/industrial properties for 2002. New property record cards for agricultural properties have been obtained for use for 2008.

Applications for Homestead Exemption are accepted February 1 through June 30, according to statute. Approximately 621 applications were received in 2006. News releases and newspaper ads are prepared to alert property owners of the time period in which to file, and to summarize qualifications. Information guides prepared by the Department of Revenue are made available to the public. Approved Homestead Exemption applications are sent to the Department of Revenue by August 1.

Personal property schedules are to be filed by May 1 to be timely. Post cards are mailed in January to previous filers to notify them of the need to file again. In early April, ads are placed in the local newspapers and news releases given to the local radio to remind taxpayers of the filing deadline, the necessary documentation to submit, and of the penalties for not filing in a timely manner. Schedules filed May 1 and before July 31 receive a 10% penalty. Filings after July 31 receive a 25% penalty. 13AGs received periodically during the year had been indications of changes necessary for the subsequent year. This source of information is no longer available. Schedules are pre-printed as soon after the first of the year as possible. Verification is achieved from depreciation worksheets and personal contacts with owners.

Real property is up-dated annually through pick-up work and maintenance. Pick-up work, done by the assessor or deputy, involves physical inspection of properties flagged on computer records as having building permits or other information meriting attention. Lists of approved building permits are gathered from city clerks where permits are required. Improvement Information Statements are received where permits are not required. Personal observation by the staff also triggers flags for possible required changes.

On or before June 1, certification of the real estate assessment roll is made and published in the local newspapers. Also by that date, Notices of Valuation Change are mailed by first-class mail to owners of any real property that has changed in value from the previous year. By June 6, assessment/sales ratio statistics (as determined by the Tax Equalization and Review Commission) are mailed to media and posted in the Assessor's Office.

All residential property (urban, suburban, and rural) was re-appraised for 2001 under contract with High Plains Appraisal Service. New photos were taken and listings were verified and/or corrected, re-measuring where necessary. Properties were sketched into computer records. Costs were generated using CAMA of ASI, utilizing Marshall & Swift costs of June 1999. For 2006, the median level of value for residential property is 97%. The COD is 19.06 and the PRD is 105.78. Subsequent sales need to be studied to determine trends and changes in the market.

Commercial and industrial properties were re-appraised for 2002. New photos were taken, and improvements re-measured and inspected. Properties were sketched into computer records. Costs were generated using CAMA by ASI, utilizing Marshall & Swift costs of June 1999. A depreciation study was made. Income data was gathered where appropriate. The median level of assessment of commercial/industrial properties for 2006 is 96%. The COD is 25.52 and the PRD is 108.33. Subsequent sales need to be studied to determine trends and changes in the market.

The median level of assessment of agricultural property for 2006 is 77%. The COD is 23.09 and the PRD is 100.38. Agricultural improvements need to be re-appraised. Plans were to begin the process, anticipated to require two years, in 2005. Properties will be inspected by the assessor and/or deputy, measurements confirmed and condition noted. Interior inspections are to be completed wherever possible. New record cards have been obtained for this use. Appropriate sketches of improvements will be entered into computer records by the clerks and improvements re-priced using CAMA. A depreciation study is to be completed. Land use needs to be up-dated, with plans for the assessor and/or deputy to physically view and verify land use in 2005 and 2006 for the 2007 tax year.

Real estate transfer statements are filed in as timely of a manner as possible considering other time demands of the assessor. Completion of the supplemental data is by the assessor and the clerk who assists in maintaining cadastral records. Questionnaires are mailed to both the buyers and sellers of properties sold to assist the assessor in verifying sales. The response rate is approximately 76%.

For 2007, any changes in land use observed in the 2006 review will be implemented. Field work by the assessor and/or deputy will continue for the re-appraisal of farm improvements, concentrating on the Southeast quadrant of the county, involving approximately 334 farmsteads. If time permits, work will expand into the Southwest quadrant of the county, approximately 237 additional farmsteads. It appears concentrated review residential of properties in the town of Ewing needs to be done for 2007. Sales of residential and commercial properties will be analyzed for any needed adjustments. Strive to improve quality and uniformity in assessments of both residential and commercial properties. Pick-up work will be completed. Change of Valuation Notices will be mailed as required.

For 2008, continue field work by the assessor and/or deputy on re-appraisal of farm improvements, extending work into the north half of the county. The Northeast quadrant includes approximately 282 farmsteads, and the Northwest quadrant approximately 385. Study sales for possible adjustments needed for residential or commercial properties. Adjust for changes in agricultural land use. Complete pick-up work. Send notices as required.

For 2009, complete pick-up work. Adjust for changes in agricultural land use as required. Study sales for market-based changes of residential, commercial and agricultural properties. The assessor and/or deputy will begin on-site review of residential properties in towns for discovery of change in characteristics or condition. Mail Change of Valuation notices as appropriate.

Respectfully

Holt County Assessor

June 15, 2006



AMENDMENTS: Oct. 29. 2006

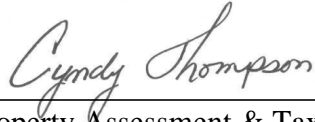
The approved budget for 2006-2007 is \$152,613.27. The amount included therein for appraisal maintenance (including the CAMA portion) is \$56,193.73. Due to time and money constraints, field work for re-appraisal of farm improvements will in all probability not be completed until 2008.

## 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 Holt County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 8433.

Dated this 9th day of April, 2007.

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Property Assessment & Taxation