

Preface

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

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

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

- (2) ... the Property Tax Administrator shall prepare and deliver to the commission and to each county assessor his or her annual reports and opinions.
- (3) The annual reports and opinions of the Property Tax Administrator shall contain statistical and narrative reports informing the commission of the level of value and the quality of assessment of the classes and subclasses of real property within the county and a certification of the opinion of the Property Tax

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

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

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

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

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

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

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

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2007 Commission Summary

53 Kimball

Residential Real Property - Current

Number of Sales		106	COD	11.46
Total Sales Price	\$	6333550	PRD	102.58
Total Adj. Sales Price	\$	6314584	COV	18.79
Total Assessed Value	\$	6458677	STD	19.71
Avg. Adj. Sales Price	\$	59571.55	Avg. Abs. Dev.	11.48
Avg. Assessed Value	\$	60930.92	Min	31.90
Median		100.22	Max	210.00
Wgt. Mean		102.28	95% Median C.I.	99.29 to 105.38
Mean		104.92	95% Wgt. Mean C.I.	100.43 to 104.13
			95% Mean C.I.	101.17 to 108.67
% of Value of the Class of all Real Property Value in the County				27.24
% of Records Sold in the Study Period				5.77
% of Value Sold in the Study Period				6.59
Average Assessed Value of the Base				53,343

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	106	100.22	11.46	102.58
2006	112	99.66	12.71	101.58
2005	128	98.36	13.98	100.87
2004	126	95.84	13.51	101.78
2003	105	96	11.21	99.79
2002	130	99	26.22	112.82
2001	162	97	25.02	112.12

2007 Commission Summary

53 Kimball

Commercial Real Property - Current

Number of Sales		36	COD	22.14
Total Sales Price	\$	1526000	PRD	105.35
Total Adj. Sales Price	\$	1526000	COV	33.64
Total Assessed Value	\$	1450585	STD	33.69
Avg. Adj. Sales Price	\$	42388.89	Avg. Abs. Dev.	22.07
Avg. Assessed Value	\$	40294.03	Min	35.96
Median		99.69	Max	214.87
Wgt. Mean		95.06	95% Median C.I.	91.67 to 109.48
Mean		100.14	95% Wgt. Mean C.I.	86.20 to 103.92
			95% Mean C.I.	89.14 to 111.14
% of Value of the Class of all Real Property Value in the County				17.13
% of Records Sold in the Study Period				8.13
% of Value Sold in the Study Period				2.35
Average Assessed Value of the Base				139,171

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	36	99.69	22.14	105.35
2006	34	95.86	26.18	104.74
2005	32	97.14	20.02	95.81
2004	33	97.98	24.89	108.41
2003	46	98	26.55	109.15
2002	51	97	28.61	110.1
2001	54	100	26.11	110.16

2007 Commission Summary

53 Kimball

Agricultural Land - Current

Number of Sales		75	COD	14.48
Total Sales Price	\$	7116498	PRD	103.76
Total Adj. Sales Price	\$	7043498	COV	19.50
Total Assessed Value	\$	5068170	STD	14.56
Avg. Adj. Sales Price	\$	93913.31	Avg. Abs. Dev.	10.72
Avg. Assessed Value	\$	67575.60	Min	42.40
Median		74.05	Max	130.30
Wgt. Mean		71.96	95% Median C.I.	69.71 to 77.67
Mean		74.66	95% Wgt. Mean C.I.	68.59 to 75.32
			95% Mean C.I.	71.37 to 77.96
% of Value of the Class of all Real Property Value in the County				37.46
% of Records Sold in the Study Period				3.64
% of Value Sold in the Study Period				5.01
Average Assessed Value of the Base				65,441

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2007	75	74.05	14.48	103.76
2006	70	76.95	13.78	103.68
2005	60	77.19	14.65	103.05
2004	54	76.71	13.60	102.11
2003	50	75	16.39	106.12
2002	43	76	16.82	108.57
2001	61	76	14.57	103.77

2007 Opinions of the Property Tax Administrator for Kimball County

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

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Kimball County is 100% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Kimball County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

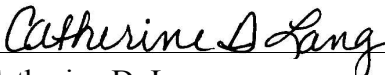
It is my opinion that the level of value of the class of commercial real property in Kimball County is 100% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Kimball County is in compliance with generally accepted mass appraisal practices.

Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Kimball County is 74% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Kimball County is in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.





Catherine D. Lang
Property Tax Administrator

**2007 Correlation Section
for Kimball County**

Residential Real Property

I. Correlation

RESIDENTIAL: As will be shown in the following tables and accompanying narratives: of the three measures of central tendency for the residential property class the median is within acceptable range. The hypothetical removal of the extreme outliers would not bring the other two statistics within compliance. For purposes of direct equalization, the overall median will be used as the point estimate for the residential property level of value.

Regarding the qualitative statistics, both the coefficient of dispersion and the price-related differential are within compliance and indicate good overall level of assessment uniformity for the residential class as a whole.

Assessment actions taken to address the residential property class for assessment year 2007 consisted of the Assessor and her staff finishing the appraisal of residential property in the City of Kimball. This was re-priced using the 2003-cost index.

Further analysis of the statistical profile indicates that under the heading of "Assessor Location," the location "Kimball" indicates a median of 100.51, a mean of 105.35 and a weighted mean of 102.85. The qualitative statistics for this subclass consists of a COD of 10.73 and a PRD of 102.43. However, the removal of extreme outliers would bring the Kimball subclass to 77 sales, with a median of 100.39, a mean of 104.72 and a weighted mean of 102.64. The qualitative statistics would be a coefficient of dispersion of 8.57 and a price-related differential of 102.03. Since the "trimmed" statistical median and measures of assessment quality are in compliance, no recommendation for adjustment to this subclass will be made.

Based on my knowledge of the County and the assessment practices of the Assessor, I believe that Kimball County is in compliance for both level of value and uniformity of assessment for the residential property class.

**2007 Correlation Section
for Kimball County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2007	193	106	54.92
2006	237	112	47.26
2005	230	128	55.65
2004	221	126	57.01
2003	192	105	54.69
2002	191	130	68.06
2001	213	162	76.06

RESIDENTIAL: Analysis of the percentage of sales used for assessment year 2007 reveals that more than fifty-percent of the total residential sales that occurred during the timeframe of the sales study have been deemed qualified by the assessor.

**2007 Correlation Section
for Kimball County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2007 Correlation Section
for Kimball County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	97.73	8.57	106.1	100.22
2006	98.53	1.08	99.6	99.66
2005	92.31	7.52	99.25	98.36
2004	92.45	5.91	97.92	95.84
2003	96	0.6	96.58	96
2002	94	7.33	100.89	99
2001	93	4.84	97.5	97

RESIDENTIAL: Comparison of the Trended Preliminary Ratio with the R&O Median reveals slightly more than six-points difference between the two figures (6.12), and thus little support for each other.

**2007 Correlation Section
for Kimball County**

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

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

Comparison of Average Value Changes

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

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

**2007 Correlation Section
for Kimball County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
8.73	2007	8.57
1.32	2006	1.08
5.74	2005	7.52
4.65	2004	5.91
0	2003	0.6
7.97	2002	7.33
7.36	2001	4.84

RESIDENTIAL: A review of the percent change to the sales file compared with the percent change to the residential base shows no statistically significant difference (0.16 of a point). Assessment actions for 2007 included the completion of the appraisal of residential property in the City of Kimball that was then re-priced using the 2003-cost index. The insignificant difference between the two figures suggests there is no appreciable difference in the valuation practices applied to the sold versus the unsold residential property.

2007 Correlation Section for Kimball County

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

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

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

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

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

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

**2007 Correlation Section
for Kimball County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	100.22	102.28	104.92

RESIDENTIAL: A review of the three measures of central tendency for the residential property class indicates that only the median is within acceptable range. The hypothetical removal of the extreme outliers would not significantly change any of these three statistical figures.

**2007 Correlation Section
for Kimball County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	11.46	102.58
Difference	0	0

RESIDENTIAL: Both the coefficient of dispersion and the price-related differential are within compliance and indicate good overall level of assessment uniformity for the residential class.

**2007 Correlation Section
for Kimball County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	106	106	0
Median	97.73	100.22	2.49
Wgt. Mean	94.31	102.28	7.97
Mean	96.89	104.92	8.03
COD	13.31	11.46	-1.85
PRD	102.74	102.58	-0.16
Min Sales Ratio	31.75	31.90	0.15
Max Sales Ratio	210.00	210.00	0

RESIDENTIAL: For assessment year 2007, the Assessor and her staff finished the appraisal of residential property in the City of Kimball, and this has been re-priced using the 2003-cost index.

**2007 Correlation Section
for Kimball County**

Commerical Real Property

I. Correlation

COMMERCIAL: The following review of the statistical profile will show that all three rounded overall measures of central tendency are within acceptable range, and although any could be used to represent the level of value for the commercial property class as a whole, for the purposes of direct equalization the median will be designated as the point estimate. The median receives moderate support from the Trended Preliminary Ratio.

Regarding the quality of assessment, analysis of the qualitative statistics as will be shown in Table VI reveals that both the coefficient of dispersion and the price-related differential appear to be slightly above the upper limit of their respective acceptable range. However, the removal of the two extreme outlying sales would move both qualitative statistics within compliance—the COD would become 18.16, and the PRD would move to 103.05.

A further review of the statistical profile shows that under the heading “Locations: Urban, Suburban & Rural,” the Range “1” reveals 33 sales with a median of 101.26, a mean of 100.19 and a weighted mean of 95.96. The COD is 19.41 and the PRD is 104.41. Complete analysis of these 33 sales reveals that the removal of one outlying sale (bk 68, pg 293 a low-dollar sale w/ a sales price of \$3,900) removes the skewing of these statistics: the median becomes 99.69, the mean is then 96.61, the weighted mean becomes 95.65. The COD falls to 16.77 and the PRD becomes 101.00. All statistics are then within compliance and no recommendation for adjustment will be made for this subclass.

Under the heading “Status: Improved, Unimproved & IOLL,” the Range “1” (improved) reveals the following statistics: median of 101.45, mean of 103.96, weighted mean of 96.59, COD of 17.94, and PRD of 103.87. The removal of the same extreme outlier would change the statistics in this manner: median of 101.36, mean of 100, weighted mean of 96.27, COD of 14.60 and PRD of 103.87. Based on my knowledge of the assessment practices in the County, and the non-homogenous mixture of commercial sales in smaller counties, I believe that the resultant mid-point is an aberration—particularly in light of the fact that the other two measures of central tendency are within compliance. I believe that the County is in overall compliance for the level of value and quality of assessment for the commercial property class, and the aforementioned subclasses.

**2007 Correlation Section
for Kimball County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2007	55	36	65.45
2006	64	34	53.12
2005	59	32	54.24
2004	53	33	62.26
2003	65	46	70.77
2002	67	51	76.12
2001	73	54	73.97

COMMERCIAL: The percentage of commercial sales used for assessment year 2007 is historically higher than the previous three assessment years.

**2007 Correlation Section
for Kimball County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2007 Correlation Section
for Kimball County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	90.91	6.27	96.61	99.69
2006	94.66	3.05	97.55	95.86
2005	88.31	9.98	97.12	97.14
2004	97.98	0.09	98.07	97.98
2003	98	0.36	98.35	98
2002	93	5.11	97.75	97
2001	93	1.76	94.64	100

COMMERCIAL: Analysis of Table III reveals that there is slightly more than three points difference between the Trended Preliminary Ratio and the R&O Median. Therefore, both figures provide moderate support for each other.

**2007 Correlation Section
for Kimball County**

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

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

Comparison of Average Value Changes

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

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

**2007 Correlation Section
for Kimball County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
10.17	2007	6.27
0.69	2006	3.05
9.97	2005	9.98
0	2004	0.09
0	2003	0.36
5.24	2002	5.11
8.43	2001	1.76

COMMERCIAL: A comparison of the percent change in the sales file versus the percent change in assessed value (excluding growth) is slightly less than four points (3.9) and is not statistically significant. Assessment actions taken to address the commercial property class included making a 5% percent adjustment to land and improvements to all commercial and industrial property in the County—excluding Dix and Bushnell—to closer match 100% of the market. Apartments and multi-family dwellings were also reappraised for assessment year 2007.

2007 Correlation Section for Kimball County

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

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

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

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

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

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

**2007 Correlation Section
for Kimball County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	99.69	95.06	100.14

COMMERCIAL: As shown in Table V, all three rounded overall measures of central tendency are within acceptable range, and the difference between the largest figure (the Mean at 100.14) and the smallest figure (the weighted mean at 95.06) is 5.08 points.

**2007 Correlation Section
for Kimball County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	22.14	105.35
Difference	2.14	2.35

COMMERCIAL: Analysis of the qualitative statistics in Table VI appears to show both the coefficient of dispersion and the price-related differential to be slightly above the upper limit of compliance. However, the removal of the two extreme outlying sales would move both qualitative statistics within range—the COD would become 18.16, and the PRD would move to 103.05.

**2007 Correlation Section
for Kimball County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	36	36	0
Median	90.91	99.69	8.78
Wgt. Mean	88.37	95.06	6.69
Mean	93.83	100.14	6.31
COD	25.33	22.14	-3.19
PRD	106.19	105.35	-0.84
Min Sales Ratio	34.24	35.96	1.72
Max Sales Ratio	214.87	214.87	0

COMMERCIAL: Assessment actions taken to address the commercial property class for the current year included a 5% percent adjustment to land and improvements to all commercial and industrial property in the County—excluding Dix and Bushnell—to closer match 100% of the market. Apartments and multi-family dwellings were also reappraised for assessment year 2007. The table above appears to reflect these actions.

**2007 Correlation Section
for Kimball County**

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: As will be shown in the following tables and narratives, all three overall measures of central tendency are within acceptable range, and any of the three could be used to represent the level of value for agricultural land. However, since the median receives very strong support from the Trended Preliminary Ratio, it will be the statistical measure used as the point estimate for the overall level of value for agricultural land.

Regarding quality of assessment and uniformity, the coefficient of dispersion is well within range, and the price-related differential is less than one point outside of compliance, and outlying sales are skewing this qualitative statistic. The hypothetical removal of these would bring the PRD within acceptable range.

A further review of the various major subclasses that comprise the statistical profile for agricultural land, under the heading “Majority Land Use > 95%,” it appears that the Grass classification with fourteen sales has a median of 81.29, a mean of 78.37, and a weighted mean of 74.09. However, further analysis of the statistics by Market Area, reveals that Market Area 1 has nine of these “GRASS” sales; Market Area 2 has three, with a median of 66.61; Market Area 3 has one, and Market Area 4 has one. The nine grass sales have an overall median of 83.39, a mean of 81.12 and an aggregate of 80.66. It therefore appears that Market Area 1 would be the focus for further grassland analysis.

As will be shown, the assessor does not separately classify agricultural sales that contain CRP on the supplemental sheets that accompany each Real Estate Transfer Statement—other than as a notation in the “Assessor Comments” section. Thus, the sales file does not have a separate section for CRP land, and only four of the nine “GRASS” sales consist of greater than 95% grass. The remaining five sales are an admixture of grass and CRP classifications within Kimball County.

Book	Page	Majority Use	Ratio
68	411	Grass 100%	47.72
68	500	Grass 100%	71.54
69	483	Grass 98.63%, Waste 1.37%	76.92
67	532	Grass 100%	94.18
68	174	Grass 6.41%, CRP 93.59%	83.39
68	58	Grass 11.12%, CRP 87.58%	99.06
69	182	CRP 100%	89.38
68	430	Grass 5.49%, CRP 94.51%	85.90
69	99	Grass 46.27%, CRP 53.73%	81.96

Kimball County also has separate values (based on market) for grass and CRP classifications as follows (each Market Area is different, Market Area 1 is shown):

**2007 Correlation Section
for Kimball County**

Grass LCG	Per Acre Value	CRP LCG	Per Acre Value
1G1	N/A	1C1	N/A
1G	130	1C	375
2G1	120	2C1	330
2G	120	2C	290
3G1	100	3C1	200
3G	100	3C	160
4G1	95	4C1	155
4G	95	4C	155

Because of the fact that the County does not separately indicate CRP from grassland in the data that comprises the sales file, and further values each subclass at greatly different values, no recommendation will be made to adjust the grass subclass for assessment year 2007.

Based on my knowledge of the County and the assessment practices of the Assessor, I believe Kimball County is in compliance both for level of value and uniformity of assessment for agricultural land.

**2007 Correlation Section
for Kimball County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2007	97	75	77.32
2006	139	70	50.36
2005	121	60	49.59
2004	109	54	49.54
2003	80	50	62.5
2002	65	43	66.15
2001	79	61	77.22

AGRICULTURAL UNIMPROVED: Analysis of the percentage of all agricultural sales used for assessment year 2007 indicates a historical "high point," and would show that there is no excessive trimming of the sample.

**2007 Correlation Section
for Kimball County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2007 Correlation Section
for Kimball County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	76.24	-1.92	74.78	74.05
2006	77.91	3.6	80.71	76.95
2005	78.25	0.17	78.38	77.19
2004	74.61	1.46	75.7	76.71
2003	75	0.1	75.08	75
2002	72	6.25	76.5	76
2001	75	9.82	82.37	76

AGRICULTURAL UNIMPROVED: Comparison of the Trended Preliminary Ratio with the R&O Median shows less than one point difference between the two statistics (0.73), and would indicate very strong support between the Trended and the R&O medians.

**2007 Correlation Section
for Kimball County**

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

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

Comparison of Average Value Changes

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

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

**2007 Correlation Section
for Kimball County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
-3.07	2007	-1.92
4.54	2006	3.6
0.76	2005	0.17
6.11	2004	1.46
0	2003	0.1
8.95	2002	6.25
6.98	2001	9.82

AGRICULTURAL UNIMPROVED: The difference between the percent change to the sales file compared to the percent change to the agricultural land base is slightly more than one point (1.15). This is statistically insignificant and demonstrates that there is no appreciable difference between the valuation practices applied to the sold versus the unsold land.

2007 Correlation Section for Kimball County

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

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

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

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

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

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

**2007 Correlation Section
for Kimball County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	74.05	71.96	74.66

AGRICULTURAL UNIMPROVED: As shown in the above table, all three overall measures of central tendency are within acceptable range, and any of the three could be used to represent the level of value for agricultural land. However, since the median receives very strong support from the Trended Preliminary Ratio, it will be the statistical measure used as the point estimate for the overall level of value.

**2007 Correlation Section
for Kimball County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	14.48	103.76
Difference	0	0.76

AGRICULTURAL UNIMPROVED: The coefficient of dispersion is well within range, and the price-related differential is less than one point outside of the upper prescribed limit and outlying sales are skewing this qualitative statistic. The hypothetical removal of these would bring the PRD within acceptable range.

**2007 Correlation Section
for Kimball County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	75	75	0
Median	76.24	74.05	-2.19
Wgt. Mean	73.88	71.96	-1.92
Mean	77.14	74.66	-2.48
COD	15.61	14.48	-1.13
PRD	104.41	103.76	-0.65
Min Sales Ratio	44.09	42.40	-1.69
Max Sales Ratio	132.26	130.30	-1.96

AGRICULTURAL UNIMPROVED: The Assessor conducted a sales study and made percentage adjustments to particular land capability groups to closer match 75% of market. The adjustments to the LCG's are as follows:

Market Area 1: The Assessor raised all irrigated land 10%; the dry land received a 3% decrease; there was no change to grass, and the CRP subclass received a 10% decrease.

Market Area 2: The irrigated LCG's received a 5% increase; dry received a 3% decrease; Grass in this market area received a 5% increase, and the CRP subclass received a 5% decrease.

Market Area 3: Irrigated land in this Market Area received a 5% increase, no change was made to dry land or to grass, and the CRP subclass received a 5% decrease.

Market Area 4: Irrigated land was increased in value by 5%, while dry land was decreased in value by 15%. No change was made to the grass classification, and the CRP subclass received a 5% decrease in value.

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

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	2006 CTL County Total	2007 Form 45 County Total	Value Difference (2007 Form 45 - 2006 CTL)	Percent Change	2007 Growth (New Construction Value)	% Change excl. Growth
1. Residential	89,756,001	98,044,840	8,288,839	9.23	598,668	8.57
2. Recreational	0	0	0		0	
3. Ag-Homesite Land, Ag-Res Dwellings	14,907,158	14,964,998	57,840	0.39	*-----	0.39
4. Total Residential (sum lines 1-3)	104,663,159	113,009,838	8,346,679	7.97	598,668	7.4
5. Commercial	24,876,710	26,967,051	2,090,341	8.4	111,569	7.95
6. Industrial	33,034,032	34,685,740	1,651,708	5	0	5
7. Ag-Farmsite Land, Outbuildings	8,471,597	8,730,193	258,596	3.05	341,753	-0.98
8. Minerals	71,221,408	47,372,716	-23,848,692	-33.49	1,757,880	-35.95
9. Total Commercial (sum lines 5-8)	137,603,747	117,755,700	-19,848,047	-14.42	381,606	-15.98
10. Total Non-Agland Real Property	242,266,906	230,765,538	-11,501,368	-4.75	2,809,870	-5.91
11. Irrigated	19,045,830	20,272,660	1,226,830	6.44		
12. Dryland	46,977,720	44,120,770	-2,856,950	-6.08		
13. Grassland	45,315,605	44,806,120	-509,485	-1.12		
14. Wasteland	108845	107,950	-895	-0.82		
15. Other Agland	3,190	3,190	0	0		
16. Total Agricultural Land	111,451,190	109,310,690	-2,140,500	-1.92		
17. Total Value of All Real Property (Locally Assessed)	353,718,096	340,076,228	-13,641,868	-3.86	2,809,870	-4.65

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

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	106	MEDIAN:	100	COV:	18.79	95% Median C.I.:	99.29 to 105.38	(! : Derived)
TOTAL Sales Price:	6,333,550	WGT. MEAN:	102	STD:	19.71	95% Wgt. Mean C.I.:	100.43 to 104.13	
TOTAL Adj.Sales Price:	6,314,584	MEAN:	105	AVG.ABS.DEV:	11.48	95% Mean C.I.:	101.17 to 108.67	
TOTAL Assessed Value:	6,458,677							
AVG. Adj. Sales Price:	59,571	COD:	11.46	MAX Sales Ratio:	210.00			
AVG. Assessed Value:	60,930	PRD:	102.58	MIN Sales Ratio:	31.90			

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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	19	99.98	101.57	101.99	5.87	99.58	84.00	115.89	98.42 to 107.95	65,947	67,259
10/01/04 TO 12/31/04	12	107.01	107.23	103.01	10.57	104.10	87.37	133.94	94.72 to 114.69	54,299	55,932
01/01/05 TO 03/31/05	6	107.92	113.36	107.96	12.40	105.01	93.93	141.70	93.93 to 141.70	42,106	45,457
04/01/05 TO 06/30/05	14	101.19	111.25	103.84	15.26	107.14	76.63	190.86	98.55 to 121.25	65,410	67,919
07/01/05 TO 09/30/05	18	106.09	110.98	104.29	12.58	106.41	88.93	210.00	97.69 to 115.72	56,750	59,184
10/01/05 TO 12/31/05	8	99.56	101.61	101.10	4.98	100.51	96.12	113.44	96.12 to 113.44	49,275	49,816
01/01/06 TO 03/31/06	12	98.54	102.46	99.37	12.08	103.11	67.17	136.77	96.59 to 115.11	56,416	56,063
04/01/06 TO 06/30/06	17	98.75	95.73	100.04	12.53	95.70	31.90	120.76	92.47 to 109.30	67,582	67,607
____Study Years____											
07/01/04 TO 06/30/05	51	102.44	106.94	103.25	10.76	103.58	76.63	190.86	99.44 to 107.95	60,254	62,210
07/01/05 TO 06/30/06	55	99.53	103.05	101.37	11.88	101.65	31.90	210.00	97.69 to 106.55	58,938	59,744
____Calendar Yrs____											
01/01/05 TO 12/31/05	46	102.20	109.74	104.00	12.60	105.52	76.63	210.00	99.29 to 109.63	56,175	58,423
____ALL____											
	106	100.22	104.92	102.28	11.46	102.58	31.90	210.00	99.29 to 105.38	59,571	60,930

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BUSHNELL	9	99.93	102.49	99.30	8.05	103.21	84.00	120.73	96.32 to 115.91	26,310	26,125
DIX	11	99.98	105.90	99.69	20.92	106.23	61.50	210.00	67.17 to 116.67	31,245	31,149
KIMBALL	80	100.51	105.35	102.85	10.73	102.43	31.90	190.86	98.95 to 106.55	63,069	64,868
RURAL	6	103.77	101.08	100.43	7.39	100.64	85.30	115.80	85.30 to 115.80	114,750	115,242
____ALL____											
	106	100.22	104.92	102.28	11.46	102.58	31.90	210.00	99.29 to 105.38	59,571	60,930

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	100	100.03	105.15	102.51	11.66	102.58	31.90	210.00	98.99 to 106.21	56,260	57,672
3	6	103.77	101.08	100.43	7.39	100.64	85.30	115.80	85.30 to 115.80	114,750	115,242
____ALL____											
	106	100.22	104.92	102.28	11.46	102.58	31.90	210.00	99.29 to 105.38	59,571	60,930

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	98	100.03	103.71	102.26	9.96	101.42	31.90	190.86	98.99 to 105.35	63,941	65,386
2	8	113.71	119.80	105.15	24.17	113.93	76.63	210.00	76.63 to 210.00	6,042	6,353
____ALL____											
	106	100.22	104.92	102.28	11.46	102.58	31.90	210.00	99.29 to 105.38	59,571	60,930

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:	106	MEDIAN:	100	COV:	18.79	95% Median C.I.:	99.29 to 105.38	(! : Derived)
TOTAL Sales Price:	6,333,550	WGT. MEAN:	102	STD:	19.71	95% Wgt. Mean C.I.:	100.43 to 104.13	
TOTAL Adj.Sales Price:	6,314,584	MEAN:	105	AVG.ABS.DEV:	11.48	95% Mean C.I.:	101.17 to 108.67	
TOTAL Assessed Value:	6,458,677							
AVG. Adj. Sales Price:	59,571	COD:	11.46	MAX Sales Ratio:	210.00			
AVG. Assessed Value:	60,930	PRD:	102.58	MIN Sales Ratio:	31.90			

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	105	100.39	104.99	102.31	11.52	102.62	31.90	210.00	99.29 to 105.97	59,734	61,115
06											
07	1	97.69	97.69	97.69			97.69	97.69	N/A	42,500	41,520
ALL	106	100.22	104.92	102.28	11.46	102.58	31.90	210.00	99.29 to 105.38	59,571	60,930

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
17-0009	11	99.98	105.90	99.69	20.92	106.23	61.50	210.00	67.17 to 116.67	31,245	31,149
53-0001	95	100.39	104.81	102.43	10.35	102.32	31.90	190.86	98.99 to 105.97	62,851	64,379
NonValid School											
ALL	106	100.22	104.92	102.28	11.46	102.58	31.90	210.00	99.29 to 105.38	59,571	60,930

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	18	98.94	104.34	96.80	26.74	107.79	31.90	210.00	84.00 to 120.73	14,652	14,183
Prior TO 1860											
1860 TO 1899	1	110.45	110.45	110.45			110.45	110.45	N/A	10,000	11,045
1900 TO 1919	17	105.09	103.88	102.06	6.41	101.78	88.93	115.72	97.83 to 111.65	58,370	59,571
1920 TO 1939	15	98.55	101.31	97.97	8.08	103.40	87.37	136.77	94.72 to 101.23	59,683	58,473
1940 TO 1949	7	102.44	105.57	106.48	6.35	99.15	96.79	115.89	96.79 to 115.89	59,157	62,988
1950 TO 1959	27	104.03	108.63	105.18	10.02	103.28	93.64	190.86	98.88 to 112.19	68,777	72,339
1960 TO 1969	10	100.08	102.53	100.73	6.10	101.78	92.47	120.76	93.29 to 110.09	82,750	83,357
1970 TO 1979	1	101.96	101.96	101.96			101.96	101.96	N/A	23,000	23,450
1980 TO 1989	6	102.40	101.19	100.47	6.36	100.71	85.30	111.34	85.30 to 111.34	112,750	113,280
1990 TO 1994	1	133.94	133.94	133.94			133.94	133.94	N/A	12,700	17,010
1995 TO 1999	2	104.85	104.85	104.40	4.25	100.42	100.39	109.30	N/A	150,000	156,602
2000 TO Present	1	97.69	97.69	97.69			97.69	97.69	N/A	42,500	41,520
ALL	106	100.22	104.92	102.28	11.46	102.58	31.90	210.00	99.29 to 105.38	59,571	60,930

PA&T 2007 R&O Statistics

Type: Qualified

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

NUMBER of Sales:	106	MEDIAN:	100	COV:	18.79	95% Median C.I.:	99.29 to 105.38	(! : Derived)
TOTAL Sales Price:	6,333,550	WGT. MEAN:	102	STD:	19.71	95% Wgt. Mean C.I.:	100.43 to 104.13	
TOTAL Adj.Sales Price:	6,314,584	MEAN:	105	AVG.ABS.DEV:	11.48	95% Mean C.I.:	101.17 to 108.67	
TOTAL Assessed Value:	6,458,677							
AVG. Adj. Sales Price:	59,571	COD:	11.46	MAX Sales Ratio:	210.00			
AVG. Assessed Value:	60,930	PRD:	102.58	MIN Sales Ratio:	31.90			

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	6	116.29	126.77	114.33	24.79	110.88	67.17	210.00	67.17 to 210.00	2,483	2,839
5000 TO 9999	7	93.93	96.70	94.69	21.10	102.13	61.50	141.70	61.50 to 141.70	7,263	6,877
Total \$ _____											
1 TO 9999	13	110.75	110.58	99.14	25.32	111.54	61.50	210.00	76.63 to 140.14	5,057	5,013
10000 TO 29999	15	110.45	111.46	112.35	17.63	99.21	31.90	190.86	98.56 to 120.73	17,013	19,114
30000 TO 59999	26	103.72	106.17	106.03	8.13	100.13	91.00	131.26	98.75 to 108.92	46,442	49,242
60000 TO 99999	35	99.44	101.40	101.21	5.87	100.19	87.37	115.80	98.13 to 105.09	74,490	75,388
100000 TO 149999	14	99.14	99.52	99.47	5.55	100.04	85.30	117.08	93.29 to 106.39	117,785	117,163
150000 TO 249999	3	104.03	103.26	103.32	1.59	99.94	100.39	105.35	N/A	176,666	182,536
ALL _____											
	106	100.22	104.92	102.28	11.46	102.58	31.90	210.00	99.29 to 105.38	59,571	60,930

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	7	110.75	105.45	71.00	39.50	148.52	31.90	210.00	31.90 to 210.00	3,785	2,687
5000 TO 9999	7	97.89	104.47	100.63	18.14	103.82	76.63	141.70	76.63 to 141.70	7,034	7,078
Total \$ _____											
1 TO 9999	14	104.32	104.96	90.26	30.36	116.28	31.90	210.00	67.17 to 140.14	5,410	4,883
10000 TO 29999	12	111.05	111.63	109.68	9.93	101.78	96.88	136.77	98.56 to 120.73	16,600	18,206
30000 TO 59999	28	100.64	107.50	104.91	11.30	102.46	87.37	190.86	97.83 to 108.92	45,499	47,733
60000 TO 99999	36	99.63	102.68	102.13	5.94	100.54	89.68	120.76	98.42 to 105.97	74,712	76,301
100000 TO 149999	13	99.29	99.74	99.66	5.76	100.08	85.30	117.08	93.29 to 106.39	118,923	118,523
150000 TO 249999	3	104.03	103.26	103.32	1.59	99.94	100.39	105.35	N/A	176,666	182,536
ALL _____											
	106	100.22	104.92	102.28	11.46	102.58	31.90	210.00	99.29 to 105.38	59,571	60,930

PA&T 2007 R&O Statistics

Type: Qualified

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

NUMBER of Sales:	106	MEDIAN:	100	COV:	18.79	95% Median C.I.:	99.29 to 105.38	(! : Derived)
TOTAL Sales Price:	6,333,550	WGT. MEAN:	102	STD:	19.71	95% Wgt. Mean C.I.:	100.43 to 104.13	
TOTAL Adj.Sales Price:	6,314,584	MEAN:	105	AVG.ABS.DEV:	11.48	95% Mean C.I.:	101.17 to 108.67	
TOTAL Assessed Value:	6,458,677							
AVG. Adj. Sales Price:	59,571	COD:	11.46	MAX Sales Ratio:	210.00			
AVG. Assessed Value:	60,930	PRD:	102.58	MIN Sales Ratio:	31.90			

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QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	18	105.37	106.39	98.57	26.74	107.94	31.90	210.00	84.00 to 121.25	14,774	14,563
10	1	98.83	98.83	98.83			98.83	98.83	N/A	15,000	14,825
15	2	125.73	125.73	124.59	8.78	100.92	114.69	136.77	N/A	14,500	18,065
20	13	99.93	109.06	101.84	13.77	107.10	85.30	190.86	96.79 to 111.65	37,692	38,384
30	56	100.34	103.40	102.27	6.73	101.11	87.37	131.26	99.29 to 105.38	65,770	67,261
35	2	110.83	110.83	110.24	1.38	100.53	109.30	112.35	N/A	97,500	107,485
40	11	98.99	100.72	100.25	4.86	100.46	93.29	113.44	93.64 to 112.19	113,000	113,286
45	1	97.38	97.38	97.38			97.38	97.38	N/A	83,500	81,315
50	2	110.56	110.56	108.87	5.90	101.55	104.03	117.08	N/A	155,000	168,752
ALL	106	100.22	104.92	102.28	11.46	102.58	31.90	210.00	99.29 to 105.38	59,571	60,930

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	18	105.37	106.39	98.57	26.74	107.94	31.90	210.00	84.00 to 121.25	14,774	14,563
100	1	97.69	97.69	97.69			97.69	97.69	N/A	42,500	41,520
101	77	101.96	105.49	103.19	8.37	102.22	85.30	190.86	99.43 to 106.39	68,412	70,595
102	1	110.45	110.45	110.45			110.45	110.45	N/A	10,000	11,045
103	1	93.29	93.29	93.29			93.29	93.29	N/A	120,000	111,945
104	7	98.42	97.61	97.69	3.16	99.92	89.68	105.09	89.68 to 105.09	72,985	71,302
111	1	99.53	99.53	99.53			99.53	99.53	N/A	97,500	97,045
ALL	106	100.22	104.92	102.28	11.46	102.58	31.90	210.00	99.29 to 105.38	59,571	60,930

CONDITION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	18	105.37	106.39	98.57	26.74	107.94	31.90	210.00	84.00 to 121.25	14,774	14,563
20	2	103.67	103.67	103.50	6.55	100.16	96.88	110.45	N/A	10,250	10,608
30	45	99.93	105.46	101.60	9.55	103.80	85.30	190.86	98.51 to 106.55	57,367	58,284
40	36	101.71	104.12	103.34	6.88	100.75	87.37	131.26	98.95 to 108.05	76,252	78,801
50	5	100.39	101.10	102.02	2.72	99.10	96.30	105.35	N/A	140,300	143,134
ALL	106	100.22	104.92	102.28	11.46	102.58	31.90	210.00	99.29 to 105.38	59,571	60,930

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:	36	MEDIAN:	100	COV:	33.64	95% Median C.I.:	91.67 to 109.48
TOTAL Sales Price:	1,526,000	WGT. MEAN:	95	STD:	33.69	95% Wgt. Mean C.I.:	86.20 to 103.92
TOTAL Adj.Sales Price:	1,526,000	MEAN:	100	AVG.ABS.DEV:	22.07	95% Mean C.I.:	89.14 to 111.14
TOTAL Assessed Value:	1,450,585						
AVG. Adj. Sales Price:	42,388	COD:	22.14	MAX Sales Ratio:	214.87		
AVG. Assessed Value:	40,294	PRD:	105.35	MIN Sales Ratio:	35.96		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	1	164.07	164.07	164.07			164.07	164.07	N/A	7,000	11,485
10/01/03 TO 12/31/03	4	104.18	105.93	109.46	12.49	96.78	91.67	123.70	N/A	45,000	49,255
01/01/04 TO 03/31/04	3	101.45	91.68	99.27	16.39	92.35	61.86	111.73	N/A	71,333	70,815
04/01/04 TO 06/30/04	4	93.31	83.85	95.27	17.80	88.01	43.40	105.37	N/A	8,875	8,455
07/01/04 TO 09/30/04	4	143.76	134.59	85.47	40.85	157.47	35.96	214.87	N/A	12,350	10,555
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05	2	109.81	109.81	109.34	3.19	100.43	106.30	113.31	N/A	20,750	22,687
04/01/05 TO 06/30/05	7	81.37	92.12	93.48	16.38	98.54	74.66	116.32	74.66 to 116.32	23,428	21,902
07/01/05 TO 09/30/05	2	103.85	103.85	107.07	5.52	96.99	98.11	109.58	N/A	80,000	85,655
10/01/05 TO 12/31/05	3	105.14	106.45	107.56	1.51	98.97	104.73	109.48	N/A	53,533	57,578
01/01/06 TO 03/31/06	1	96.11	96.11	96.11			96.11	96.11	N/A	82,000	78,810
04/01/06 TO 06/30/06	5	78.16	76.18	76.86	18.94	99.11	45.06	95.70	N/A	86,400	66,410
<u>Study Years</u>											
07/01/03 TO 06/30/04	12	98.50	99.85	104.19	20.54	95.84	43.40	164.07	91.08 to 114.18	36,375	37,897
07/01/04 TO 06/30/05	13	106.30	107.90	94.51	28.16	114.17	35.96	214.87	80.21 to 116.32	19,607	18,531
07/01/05 TO 06/30/06	11	96.11	91.28	90.45	13.82	100.91	45.06	109.58	69.31 to 109.48	75,872	68,627
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	11	101.45	104.43	96.52	35.09	108.20	35.96	214.87	43.40 to 171.75	27,172	26,225
01/01/05 TO 12/31/05	14	104.94	99.39	103.16	10.23	96.34	74.66	116.32	80.21 to 110.78	37,578	38,766
<u>ALL</u>	36	99.69	100.14	95.06	22.14	105.35	35.96	214.87	91.67 to 109.48	42,388	40,294

ASSESSOR LOCATION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
BUSHNELL	2	189.47	189.47	182.25	13.41	103.96	164.07	214.87	N/A	5,450	9,932	
KIMBALL	31	98.11	94.43	95.33	15.42	99.06	43.40	123.70	91.67 to 106.30	47,809	45,575	
RURAL	3	91.08	99.60	54.21	49.70	183.72	35.96	171.75	N/A	11,000	5,963	
<u>ALL</u>	36	99.69	100.14	95.06	22.14	105.35	35.96	214.87	91.67 to 109.48	42,388	40,294	

LOCATIONS: URBAN, SUBURBAN & RURAL											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
1	33	101.26	100.19	95.96	19.41	104.41	43.40	214.87	92.68 to 109.48	45,242	43,415	
3	3	91.08	99.60	54.21	49.70	183.72	35.96	171.75	N/A	11,000	5,963	
<u>ALL</u>	36	99.69	100.14	95.06	22.14	105.35	35.96	214.87	91.67 to 109.48	42,388	40,294	

PA&T 2007 R&O Statistics

Type: Qualified

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

NUMBER of Sales:	36	MEDIAN:	100	COV:	33.64	95% Median C.I.:	91.67 to 109.48
TOTAL Sales Price:	1,526,000	WGT. MEAN:	95	STD:	33.69	95% Wgt. Mean C.I.:	86.20 to 103.92
TOTAL Adj.Sales Price:	1,526,000	MEAN:	100	AVG.ABS.DEV:	22.07	95% Mean C.I.:	89.14 to 111.14
TOTAL Assessed Value:	1,450,585						
AVG. Adj. Sales Price:	42,388	COD:	22.14	MAX Sales Ratio:	214.87		
AVG. Assessed Value:	40,294	PRD:	105.35	MIN Sales Ratio:	35.96		

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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	29	101.45	103.96	96.59	17.94	107.63	45.06	214.87	94.17 to 110.78	50,065	48,358
2	7	81.37	84.31	65.02	39.74	129.66	35.96	171.75	35.96 to 171.75	10,585	6,882
ALL	36	99.69	100.14	95.06	22.14	105.35	35.96	214.87	91.67 to 109.48	42,388	40,294

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
17-0009	2	131.42	131.42	111.25	30.69	118.13	91.08	171.75	N/A	4,000	4,450
53-0001	34	99.69	98.30	94.97	21.06	103.50	35.96	214.87	91.67 to 109.48	44,647	42,402
NonValid School											
ALL	36	99.69	100.14	95.06	22.14	105.35	35.96	214.87	91.67 to 109.48	42,388	40,294

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	14	98.50	104.37	99.02	34.98	105.41	35.96	214.87	61.86 to 164.07	29,892	29,600
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	1	78.16	78.16	78.16			78.16	78.16	N/A	37,000	28,920
1920 TO 1939	5	111.73	110.18	107.04	6.24	102.94	92.68	123.70	N/A	43,400	46,454
1940 TO 1949	2	95.21	95.21	93.43	21.58	101.90	74.66	115.76	N/A	20,250	18,920
1950 TO 1959	8	103.20	100.42	95.21	8.93	105.47	69.31	116.32	69.31 to 116.32	46,000	43,795
1960 TO 1969	3	94.17	78.31	76.51	17.93	102.36	45.06	95.70	N/A	88,333	67,580
1970 TO 1979											
1980 TO 1989	2	85.94	85.94	85.56	6.67	100.44	80.21	91.67	N/A	37,500	32,085
1990 TO 1994											
1995 TO 1999	1	114.18	114.18	114.18			114.18	114.18	N/A	105,000	119,885
2000 TO Present											
ALL	36	99.69	100.14	95.06	22.14	105.35	35.96	214.87	91.67 to 109.48	42,388	40,294

PA&T 2007 R&O Statistics

Type: Qualified

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

NUMBER of Sales:	36	MEDIAN:	100	COV:	33.64	95% Median C.I.:	91.67 to 109.48
TOTAL Sales Price:	1,526,000	WGT. MEAN:	95	STD:	33.69	95% Wgt. Mean C.I.:	86.20 to 103.92
TOTAL Adj.Sales Price:	1,526,000	MEAN:	100	AVG.ABS.DEV:	22.07	95% Mean C.I.:	89.14 to 111.14
TOTAL Assessed Value:	1,450,585						
AVG. Adj. Sales Price:	42,388	COD:	22.14	MAX Sales Ratio:	214.87		
AVG. Assessed Value:	40,294	PRD:	105.35	MIN Sales Ratio:	35.96		

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	3	171.75	143.34	153.57	33.28	93.34	43.40	214.87	N/A	2,800	4,300
5000 TO 9999	5	104.73	110.17	108.91	19.78	101.16	80.21	164.07	N/A	7,420	8,081
Total \$ _____											
1 TO 9999	8	107.76	122.61	117.15	39.68	104.66	43.40	214.87	43.40 to 214.87	5,687	6,663
10000 TO 29999	12	100.46	93.31	92.94	19.30	100.40	35.96	123.70	74.66 to 113.31	19,250	17,890
30000 TO 59999	6	94.89	94.29	93.94	11.53	100.37	78.16	116.32	78.16 to 116.32	35,916	33,740
60000 TO 99999	5	96.11	94.54	94.29	10.95	100.27	69.31	109.48	N/A	76,400	72,039
100000 TO 149999	3	109.58	89.61	91.49	21.03	97.94	45.06	114.18	N/A	110,000	100,638
150000 TO 249999	2	98.58	98.58	98.77	2.92	99.80	95.70	101.45	N/A	161,000	159,025
ALL _____											
	36	99.69	100.14	95.06	22.14	105.35	35.96	214.87	91.67 to 109.48	42,388	40,294

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	107.58	107.58	100.44	59.66	107.10	43.40	171.75	N/A	2,250	2,260
5000 TO 9999	6	97.91	106.27	78.46	37.98	135.45	35.96	214.87	35.96 to 214.87	9,833	7,715
Total \$ _____											
1 TO 9999	8	97.91	106.60	80.02	44.88	133.22	35.96	214.87	35.96 to 214.87	7,937	6,351
10000 TO 29999	12	100.46	100.19	95.63	19.14	104.77	61.86	164.07	78.16 to 113.31	18,750	17,930
30000 TO 59999	9	92.68	90.92	81.16	18.36	112.03	45.06	123.70	69.31 to 116.32	49,833	40,446
60000 TO 99999	3	105.14	103.58	103.66	4.24	99.92	96.11	109.48	N/A	79,000	81,893
100000 TO 149999	3	109.58	106.49	105.37	5.62	101.06	95.70	114.18	N/A	126,666	133,470
150000 TO 249999	1	101.45	101.45	101.45			101.45	101.45	N/A	172,000	174,495
ALL _____											
	36	99.69	100.14	95.06	22.14	105.35	35.96	214.87	91.67 to 109.48	42,388	40,294

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	9	81.37	85.10	70.36	33.00	120.95	35.96	171.75	43.40 to 104.73	10,622	7,473
10	6	96.14	123.85	97.50	36.58	127.03	80.21	214.87	80.21 to 214.87	22,650	22,083
15	1	96.11	96.11	96.11			96.11	96.11	N/A	82,000	78,810
20	20	105.84	100.00	96.66	12.39	103.45	45.06	123.70	95.70 to 111.73	60,625	58,600
ALL _____											
	36	99.69	100.14	95.06	22.14	105.35	35.96	214.87	91.67 to 109.48	42,388	40,294

PA&T 2007 R&O Statistics

Type: Qualified

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

NUMBER of Sales:	36	MEDIAN:	100	COV:	33.64	95% Median C.I.:	91.67 to 109.48
TOTAL Sales Price:	1,526,000	WGT. MEAN:	95	STD:	33.69	95% Wgt. Mean C.I.:	86.20 to 103.92
TOTAL Adj.Sales Price:	1,526,000	MEAN:	100	AVG.ABS.DEV:	22.07	95% Mean C.I.:	89.14 to 111.14
TOTAL Assessed Value:	1,450,585						
AVG. Adj. Sales Price:	42,388	COD:	22.14	MAX Sales Ratio:	214.87		
AVG. Assessed Value:	40,294	PRD:	105.35	MIN Sales Ratio:	35.96		

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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)	8	80.79	83.80	66.75	35.20	125.54	35.96	171.75	35.96 to 171.75	10,450	6,975
325	5	111.73	118.79	113.81	14.06	104.38	95.54	164.07	N/A	20,800	23,673
333	1	78.16	78.16	78.16			78.16	78.16	N/A	37,000	28,920
340	2	105.52	105.52	104.87	3.85	100.61	101.45	109.58	N/A	148,500	155,732
344	2	112.05	112.05	112.46	1.13	99.63	110.78	113.31	N/A	13,500	15,182
349	1	114.18	114.18	114.18			114.18	114.18	N/A	105,000	119,885
352	4	101.63	105.77	102.62	8.52	103.07	96.11	123.70	N/A	51,750	53,103
353	5	95.70	88.84	86.81	15.26	102.34	45.06	109.48	N/A	86,200	74,828
386	2	85.94	85.94	85.56	6.67	100.44	80.21	91.67	N/A	37,500	32,085
404	2	160.12	160.12	127.96	34.19	125.13	105.37	214.87	N/A	9,450	12,092
430	1	115.76	115.76	115.76			115.76	115.76	N/A	18,500	21,415
434	1	94.17	94.17	94.17			94.17	94.17	N/A	15,000	14,125
437	1	74.66	74.66	74.66			74.66	74.66	N/A	22,000	16,425
444	1	69.31	69.31	69.31			69.31	69.31	N/A	85,000	58,910
____ALL____	36	99.69	100.14	95.06	22.14	105.35	35.96	214.87	91.67 to 109.48	42,388	40,294

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	36	99.69	100.14	95.06	22.14	105.35	35.96	214.87	91.67 to 109.48	42,388	40,294
04											
____ALL____	36	99.69	100.14	95.06	22.14	105.35	35.96	214.87	91.67 to 109.48	42,388	40,294

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:	75	MEDIAN:	74	COV:	19.50	95% Median C.I.:	69.71 to 77.67	(!: Derived)
(AgLand) TOTAL Sales Price:	7,116,498	WGT. MEAN:	72	STD:	14.56	95% Wgt. Mean C.I.:	68.59 to 75.32	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,043,498	MEAN:	75	AVG.ABS.DEV:	10.72	95% Mean C.I.:	71.37 to 77.96	
(AgLand) TOTAL Assessed Value:	5,068,170							
AVG. Adj. Sales Price:	93,913	COD:	14.48	MAX Sales Ratio:	130.30			
AVG. Assessed Value:	67,575	PRD:	103.76	MIN Sales Ratio:	42.40			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	4	74.10	79.38	75.85	12.27	104.66	66.61	102.71	N/A	82,950	62,915
10/01/03 TO 12/31/03	2	81.26	81.26	70.25	15.90	115.67	68.34	94.18	N/A	115,000	80,790
01/01/04 TO 03/31/04	7	78.09	80.13	79.26	14.36	101.10	64.17	99.06	64.17 to 99.06	95,171	75,431
04/01/04 TO 06/30/04	7	83.39	80.80	80.13	8.31	100.83	65.25	89.52	65.25 to 89.52	61,989	49,670
07/01/04 TO 09/30/04	7	68.13	71.23	68.40	11.95	104.14	58.92	91.30	58.92 to 91.30	103,583	70,848
10/01/04 TO 12/31/04	8	72.10	69.88	69.02	20.12	101.24	47.72	92.23	47.72 to 92.23	132,299	91,318
01/01/05 TO 03/31/05	6	67.78	65.17	64.51	11.59	101.01	51.69	75.17	51.69 to 75.17	79,838	51,506
04/01/05 TO 06/30/05	9	74.47	77.29	74.00	9.11	104.44	63.97	108.37	68.00 to 78.25	84,944	62,861
07/01/05 TO 09/30/05	5	72.62	70.54	64.74	10.58	108.96	54.56	85.16	N/A	96,540	62,499
10/01/05 TO 12/31/05	3	69.71	70.19	69.80	6.93	100.55	63.18	77.67	N/A	142,933	99,770
01/01/06 TO 03/31/06	8	71.82	69.92	67.14	15.53	104.13	42.40	89.38	42.40 to 89.38	94,000	63,116
04/01/06 TO 06/30/06	9	78.25	80.71	81.21	18.81	99.38	50.24	130.30	64.05 to 97.04	76,784	62,355
<u>Study Years</u>											
07/01/03 TO 06/30/04	20	78.77	80.33	77.56	13.01	103.57	64.17	102.71	70.76 to 89.38	83,096	64,447
07/01/04 TO 06/30/05	30	72.08	71.48	69.42	13.74	102.96	47.72	108.37	65.16 to 76.80	100,900	70,042
07/01/05 TO 06/30/06	25	74.10	73.96	71.26	15.67	103.78	42.40	130.30	66.27 to 78.25	94,182	67,117
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	29	78.09	75.32	72.90	14.60	103.31	47.72	99.06	65.53 to 85.90	99,434	72,489
01/01/05 TO 12/31/05	23	72.62	71.73	68.98	10.43	103.99	51.69	108.37	66.27 to 75.17	93,696	64,634
<u>ALL</u>											
	75	74.05	74.66	71.96	14.48	103.76	42.40	130.30	69.71 to 77.67	93,913	67,575

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:	75	MEDIAN:	74	COV:	19.50	95% Median C.I.:	69.71 to 77.67	(!: Derived)
(AgLand) TOTAL Sales Price:	7,116,498	WGT. MEAN:	72	STD:	14.56	95% Wgt. Mean C.I.:	68.59 to 75.32	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,043,498	MEAN:	75	AVG.ABS.DEV:	10.72	95% Mean C.I.:	71.37 to 77.96	
(AgLand) TOTAL Assessed Value:	5,068,170							
AVG. Adj. Sales Price:	93,913	COD:	14.48	MAX Sales Ratio:	130.30			
AVG. Assessed Value:	67,575	PRD:	103.76	MIN Sales Ratio:	42.40			

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GEO CODE / TOWNSHIP #	RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
	2525	5	68.34	69.15	64.96	12.28	106.45	54.56	88.93	N/A	139,100	90,364
	2527	2	101.46	101.46	100.01	28.42	101.45	72.62	130.30	N/A	61,885	61,890
	2529	3	78.25	75.57	76.96	15.34	98.19	56.23	92.23	N/A	106,150	81,693
	2531	2	75.25	75.25	75.24	0.11	100.02	75.17	75.33	N/A	88,250	66,397
	2533	2	69.22	69.22	65.56	7.58	105.58	63.97	74.47	N/A	154,750	101,460
	2535	1	102.71	102.71	102.71			102.71	102.71	N/A	70,000	71,895
	2805	1	62.30	62.30	62.30			62.30	62.30	N/A	60,000	37,380
	2807	2	77.27	77.27	67.58	15.67	114.33	65.16	89.38	N/A	224,500	151,727
	2809	2	100.53	100.53	96.72	7.80	103.94	92.68	108.37	N/A	101,000	97,682
	2811	1	47.72	47.72	47.72			47.72	47.72	N/A	67,500	32,210
	2813	2	68.54	68.54	67.50	4.38	101.53	65.53	71.54	N/A	70,127	47,337
	2815	1	64.02	64.02	64.02			64.02	64.02	N/A	150,380	96,280
	2821	1	76.92	76.92	76.92			76.92	76.92	N/A	81,300	62,535
	2825	2	71.07	71.07	73.00	9.88	97.35	64.05	78.09	N/A	55,250	40,335
	2827	3	58.92	65.98	60.09	12.59	109.79	58.38	80.63	N/A	117,893	70,843
	2829	1	80.39	80.39	80.39			80.39	80.39	N/A	55,000	44,215
	2831	2	66.94	66.94	68.07	4.14	98.34	64.17	69.71	N/A	113,500	77,257
	3101	2	72.08	72.08	72.04	0.40	100.05	71.79	72.36	N/A	35,400	25,502
	3103	6	74.07	72.17	69.16	4.28	104.35	60.80	77.68	60.80 to 77.68	71,700	49,590
	3105	8	77.53	74.76	75.15	6.98	99.47	65.97	83.15	65.97 to 83.15	88,929	66,834
	3107	3	85.16	85.40	85.84	9.02	99.48	74.00	97.04	N/A	46,500	39,916
	3109	4	59.47	64.68	65.78	23.05	98.33	50.24	89.52	N/A	77,575	51,026
	3111	3	91.30	89.80	89.29	7.31	100.56	79.03	99.06	N/A	106,507	95,103
	3113	3	81.96	78.22	75.36	8.20	103.80	66.27	86.44	N/A	117,141	88,276
	3115	3	47.83	52.85	55.86	18.06	94.60	42.40	68.31	N/A	144,666	80,816
	3117	3	77.67	79.18	79.98	5.12	99.00	73.97	85.90	N/A	81,000	64,785
	3119	1	68.13	68.13	68.13			68.13	68.13	N/A	80,000	54,505
	3123	1	83.39	83.39	83.39			83.39	83.39	N/A	96,500	80,470
	3125	5	77.63	78.61	73.95	13.32	106.30	65.25	94.18	N/A	53,297	39,411
	ALL	75	74.05	74.66	71.96	14.48	103.76	42.40	130.30	69.71 to 77.67	93,913	67,575

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:	75	MEDIAN:	74	COV:	19.50	95% Median C.I.:	69.71 to 77.67	(!: Derived)
(AgLand) TOTAL Sales Price:	7,116,498	WGT. MEAN:	72	STD:	14.56	95% Wgt. Mean C.I.:	68.59 to 75.32	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,043,498	MEAN:	75	AVG.ABS.DEV:	10.72	95% Mean C.I.:	71.37 to 77.96	
(AgLand) TOTAL Assessed Value:	5,068,170							
AVG. Adj. Sales Price:	93,913	COD:	14.48	MAX Sales Ratio:	130.30			
AVG. Assessed Value:	67,575	PRD:	103.76	MIN Sales Ratio:	42.40			

Printed: 03/29/2007 21:48:26

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	32	73.99	73.42	71.84	16.38	102.20	42.40	99.06	66.27 to 83.39	85,005	61,067
2	24	74.07	73.12	70.78	8.38	103.31	58.38	89.38	68.00 to 78.25	81,817	57,906
3	11	72.62	80.34	73.72	23.16	108.99	54.56	130.30	56.23 to 108.37	108,156	79,730
4	8	74.82	76.47	72.41	13.36	105.61	62.30	102.71	62.30 to 102.71	146,250	105,905
____ALL____	75	74.05	74.66	71.96	14.48	103.76	42.40	130.30	69.71 to 77.67	93,913	67,575

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	75	74.05	74.66	71.96	14.48	103.76	42.40	130.30	69.71 to 77.67	93,913	67,575
____ALL____	75	74.05	74.66	71.96	14.48	103.76	42.40	130.30	69.71 to 77.67	93,913	67,575

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
17-0009	17	72.36	73.74	69.86	10.73	105.55	60.80	94.18	64.17 to 83.39	77,899	54,422
53-0001	58	74.71	74.94	72.44	15.47	103.45	42.40	130.30	68.34 to 78.25	98,607	71,430
NonValid School											
____ALL____	75	74.05	74.66	71.96	14.48	103.76	42.40	130.30	69.71 to 77.67	93,913	67,575

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
50.01 TO 100.00	2	66.16	66.16	58.70	21.87	112.70	51.69	80.63	N/A	41,250	24,215
100.01 TO 180.00	22	74.07	74.59	73.66	12.25	101.26	47.83	108.37	68.00 to 79.44	41,800	30,788
180.01 TO 330.00	23	72.62	75.55	73.68	15.44	102.54	47.72	102.71	65.53 to 85.90	76,580	56,427
330.01 TO 650.00	22	77.68	76.40	73.37	14.71	104.14	42.40	130.30	66.61 to 83.15	133,007	97,581
650.01 +	6	66.74	68.01	66.31	7.96	102.57	58.92	81.96	58.92 to 81.96	225,643	149,625
____ALL____	75	74.05	74.66	71.96	14.48	103.76	42.40	130.30	69.71 to 77.67	93,913	67,575

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	23	74.47	73.72	73.63	9.23	100.12	47.83	91.30	72.36 to 77.68	64,242	47,304
DRY-N/A	28	72.39	75.91	72.57	16.68	104.60	42.40	130.30	66.27 to 80.39	94,382	68,495
GRASS	14	81.29	78.37	74.09	13.70	105.78	47.72	99.06	66.61 to 92.68	108,109	80,099
GRASS-N/A	5	65.97	63.44	65.46	6.88	96.91	50.24	69.71	N/A	106,036	69,411
IRRGTD-N/A	5	65.16	72.87	67.52	20.83	107.92	51.69	108.37	N/A	175,900	118,770
____ALL____	75	74.05	74.66	71.96	14.48	103.76	42.40	130.30	69.71 to 77.67	93,913	67,575

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:	75	MEDIAN:	74	COV:	19.50	95% Median C.I.:	69.71 to 77.67	(!: Derived)
(AgLand) TOTAL Sales Price:	7,116,498	WGT. MEAN:	72	STD:	14.56	95% Wgt. Mean C.I.:	68.59 to 75.32	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,043,498	MEAN:	75	AVG.ABS.DEV:	10.72	95% Mean C.I.:	71.37 to 77.96	
(AgLand) TOTAL Assessed Value:	5,068,170							
AVG. Adj. Sales Price:	93,913	COD:	14.48	MAX Sales Ratio:	130.30			
AVG. Assessed Value:	67,575	PRD:	103.76	MIN Sales Ratio:	42.40			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	43	74.00	73.96	71.24	13.52	103.81	42.40	130.30	68.13 to 77.67	77,687	55,347
DRY-N/A	8	78.25	80.11	80.28	9.66	99.79	65.53	97.04	65.53 to 97.04	97,465	78,241
GRASS	16	78.78	76.78	72.72	14.75	105.58	47.72	99.06	66.61 to 89.38	112,744	81,989
GRASS-N/A	3	65.97	61.97	65.31	9.84	94.89	50.24	69.71	N/A	79,933	52,206
IRRGTD	3	75.17	82.50	72.23	19.69	114.22	63.97	108.37	N/A	137,666	99,436
IRRGTD-N/A	2	58.43	58.43	63.35	11.53	92.22	51.69	65.16	N/A	233,250	147,770
ALL	75	74.05	74.66	71.96	14.48	103.76	42.40	130.30	69.71 to 77.67	93,913	67,575

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	51	74.10	74.92	72.95	13.22	102.70	42.40	130.30	71.79 to 77.68	80,789	58,938
GRASS	19	71.54	74.44	71.85	16.58	103.61	47.72	99.06	65.97 to 85.90	107,563	77,286
IRRGTD	5	65.16	72.87	67.52	20.83	107.92	51.69	108.37	N/A	175,900	118,770
ALL	75	74.05	74.66	71.96	14.48	103.76	42.40	130.30	69.71 to 77.67	93,913	67,575

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	3	88.93	87.91	87.74	5.08	100.20	80.63	94.18	N/A	21,500	18,863
30000 TO 59999	25	74.24	79.18	80.89	14.45	97.88	50.24	130.30	72.36 to 85.16	43,737	35,379
60000 TO 99999	23	72.62	71.82	72.41	14.61	99.19	47.72	102.71	65.25 to 77.68	75,311	54,533
100000 TO 149999	10	78.64	78.48	78.12	8.97	100.45	63.18	92.23	67.25 to 91.30	128,184	100,143
150000 TO 249999	11	66.61	66.54	66.31	12.18	100.35	42.40	92.68	54.56 to 78.25	173,489	115,039
250000 TO 499999	3	63.97	62.68	62.91	3.25	99.64	58.92	65.16	N/A	321,060	201,986
ALL	75	74.05	74.66	71.96	14.48	103.76	42.40	130.30	69.71 to 77.67	93,913	67,575

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:	75	MEDIAN:	74	COV:	19.50	95% Median C.I.:	69.71 to 77.67	(!: Derived)
(AgLand) TOTAL Sales Price:	7,116,498	WGT. MEAN:	72	STD:	14.56	95% Wgt. Mean C.I.:	68.59 to 75.32	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,043,498	MEAN:	75	AVG.ABS.DEV:	10.72	95% Mean C.I.:	71.37 to 77.96	
(AgLand) TOTAL Assessed Value:	5,068,170							
AVG. Adj. Sales Price:	93,913	COD:	14.48	MAX Sales Ratio:	130.30			
AVG. Assessed Value:	67,575	PRD:	103.76	MIN Sales Ratio:	42.40			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____ Low \$ _____											
_____ Total \$ _____											
10000 TO 29999	17	73.97	71.96	69.35	12.10	103.76	47.83	94.18	64.05 to 80.63	35,976	24,951
30000 TO 59999	25	74.47	75.00	73.61	13.74	101.89	47.72	108.37	68.13 to 79.82	61,368	45,175
60000 TO 99999	18	77.30	77.43	72.77	16.83	106.41	42.40	130.30	65.53 to 83.39	110,791	80,623
100000 TO 149999	12	73.98	76.63	75.12	13.46	102.02	60.80	92.68	66.61 to 91.30	161,687	121,452
150000 TO 249999	2	61.45	61.45	61.29	4.11	100.25	58.92	63.97	N/A	279,590	171,362
250000 TO 499999	1	65.16	65.16	65.16			65.16	65.16	N/A	404,000	263,235
_____ ALL _____											
	75	74.05	74.66	71.96	14.48	103.76	42.40	130.30	69.71 to 77.67	93,913	67,575

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	106	MEDIAN:	98	COV:	21.51	95% Median C.I.:	94.83 to 100.04	(! : Derived)
TOTAL Sales Price:	6,333,550	WGT. MEAN:	94	STD:	20.84	95% Wgt. Mean C.I.:	91.49 to 97.12	
TOTAL Adj.Sales Price:	6,314,584	MEAN:	97	AVG.ABS.DEV:	13.01	95% Mean C.I.:	92.92 to 100.86	
TOTAL Assessed Value:	5,955,155							
AVG. Adj. Sales Price:	59,571	COD:	13.31	MAX Sales Ratio:	210.00			
AVG. Assessed Value:	56,180	PRD:	102.74	MIN Sales Ratio:	31.75			

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
<u>Qrtrs</u>												
07/01/04 TO 09/30/04	19	99.98	98.21	97.24	8.10	100.99	66.09	115.80	91.00 to 107.22	65,947	64,128	
10/01/04 TO 12/31/04	12	99.12	95.46	92.44	15.24	103.26	48.68	132.36	81.22 to 108.98	54,299	50,194	
01/01/05 TO 03/31/05	6	103.22	107.66	101.26	10.15	106.32	93.40	141.70	93.40 to 141.70	42,106	42,637	
04/01/05 TO 06/30/05	14	94.69	97.82	93.51	17.88	104.61	54.75	161.00	76.63 to 115.91	65,410	61,167	
07/01/05 TO 09/30/05	18	97.58	101.23	93.67	14.93	108.07	78.86	210.00	86.00 to 101.36	56,750	53,159	
10/01/05 TO 12/31/05	8	98.31	98.91	98.80	2.90	100.12	92.40	105.03	92.40 to 105.03	49,275	48,681	
01/01/06 TO 03/31/06	12	96.13	94.45	92.99	12.40	101.57	67.17	120.73	81.69 to 105.71	56,416	52,461	
04/01/06 TO 06/30/06	17	94.07	88.04	91.07	17.97	96.67	31.75	116.67	67.28 to 106.13	67,582	61,549	
<u>Study Years</u>												
07/01/04 TO 06/30/05	51	99.93	98.57	95.44	12.60	103.27	48.68	161.00	93.84 to 102.44	60,254	57,508	
07/01/05 TO 06/30/06	55	96.71	95.34	93.23	13.65	102.26	31.75	210.00	92.40 to 99.87	58,938	54,949	
<u>Calendar Yrs</u>												
01/01/05 TO 12/31/05	46	98.31	100.63	95.14	13.09	105.77	54.75	210.00	93.40 to 101.36	56,175	53,445	
<u>ALL</u>												
	106	97.73	96.89	94.31	13.31	102.74	31.75	210.00	94.83 to 100.04	59,571	56,180	

ASSESSOR LOCATION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
BUSHNELL	9	99.93	102.49	99.30	8.05	103.21	84.00	120.73	96.32 to 115.91	26,310	26,125	
DIX	11	99.98	105.90	99.69	20.92	106.23	61.50	210.00	67.17 to 116.67	31,245	31,149	
KIMBALL	79	96.69	95.07	93.57	12.76	101.60	31.75	161.00	93.40 to 99.78	62,235	58,236	
RURAL	6	103.77	101.08	100.43	7.39	100.64	85.30	115.80	85.30 to 115.80	114,750	115,242	
SUBURBAN	1	66.09	66.09	66.09			66.09	66.09	N/A	129,000	85,255	
<u>ALL</u>												
	106	97.73	96.89	94.31	13.31	102.74	31.75	210.00	94.83 to 100.04	59,571	56,180	

LOCATIONS: URBAN, SUBURBAN & RURAL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	99	97.63	96.95	94.20	13.37	102.91	31.75	210.00	94.83 to 99.98	55,526	52,307	
2	1	66.09	66.09	66.09			66.09	66.09	N/A	129,000	85,255	
3	6	103.77	101.08	100.43	7.39	100.64	85.30	115.80	85.30 to 115.80	114,750	115,242	
<u>ALL</u>												
	106	97.73	96.89	94.31	13.31	102.74	31.75	210.00	94.83 to 100.04	59,571	56,180	

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	106	MEDIAN:	98	COV:	21.51	95% Median C.I.:	94.83 to 100.04	(! : Derived)
TOTAL Sales Price:	6,333,550	WGT. MEAN:	94	STD:	20.84	95% Wgt. Mean C.I.:	91.49 to 97.12	
TOTAL Adj.Sales Price:	6,314,584	MEAN:	97	AVG.ABS.DEV:	13.01	95% Mean C.I.:	92.92 to 100.86	
TOTAL Assessed Value:	5,955,155							
AVG. Adj. Sales Price:	59,571	COD:	13.31	MAX Sales Ratio:	210.00			
AVG. Assessed Value:	56,180	PRD:	102.74	MIN Sales Ratio:	31.75			

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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	98	97.09	95.02	94.22	11.90	100.85	31.75	161.00	94.07 to 99.98	63,941	60,248
2	8	113.71	119.80	105.15	24.17	113.93	76.63	210.00	76.63 to 210.00	6,042	6,353
ALL	106	97.73	96.89	94.31	13.31	102.74	31.75	210.00	94.83 to 100.04	59,571	56,180

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	105	97.63	96.86	94.27	13.43	102.75	31.75	210.00	94.14 to 100.34	59,734	56,311
06											
07	1	99.78	99.78	99.78			99.78	99.78	N/A	42,500	42,405
ALL	106	97.73	96.89	94.31	13.31	102.74	31.75	210.00	94.83 to 100.04	59,571	56,180

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
17-0009	11	99.98	105.90	99.69	20.92	106.23	61.50	210.00	67.17 to 116.67	31,245	31,149
53-0001	95	96.88	95.85	94.00	12.39	101.97	31.75	161.00	94.07 to 100.04	62,851	59,079
NonValid School											
ALL	106	97.73	96.89	94.31	13.31	102.74	31.75	210.00	94.83 to 100.04	59,571	56,180

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	18	97.38	101.76	95.04	29.52	107.08	31.75	210.00	76.63 to 116.67	14,652	13,925
Prior TO 1860											
1860 TO 1899	1	107.70	107.70	107.70			107.70	107.70	N/A	10,000	10,770
1900 TO 1919	17	100.74	98.41	96.66	7.88	101.81	80.01	114.78	88.41 to 105.71	58,370	56,423
1920 TO 1939	15	83.37	84.14	81.05	19.88	103.82	47.59	112.91	69.75 to 101.23	59,683	48,371
1940 TO 1949	7	99.87	97.94	101.67	10.19	96.33	83.91	115.80	83.91 to 115.80	59,157	60,145
1950 TO 1959	27	95.54	95.90	93.30	7.66	102.79	67.28	120.92	90.59 to 100.34	68,777	64,166
1960 TO 1969	10	98.68	100.63	98.88	6.40	101.78	90.79	116.22	92.47 to 108.98	82,750	81,822
1970 TO 1979	1	97.63	97.63	97.63			97.63	97.63	N/A	23,000	22,455
1980 TO 1989	6	96.66	97.46	97.13	8.60	100.34	85.30	110.22	85.30 to 110.22	112,750	109,512
1990 TO 1994	1	132.36	132.36	132.36			132.36	132.36	N/A	12,700	16,810
1995 TO 1999	2	100.10	100.10	99.49	6.02	100.61	94.07	106.13	N/A	150,000	149,240
2000 TO Present	1	99.78	99.78	99.78			99.78	99.78	N/A	42,500	42,405
ALL	106	97.73	96.89	94.31	13.31	102.74	31.75	210.00	94.83 to 100.04	59,571	56,180

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	106	MEDIAN:	98	COV:	21.51	95% Median C.I.:	94.83 to 100.04	(! : Derived)
TOTAL Sales Price:	6,333,550	WGT. MEAN:	94	STD:	20.84	95% Wgt. Mean C.I.:	91.49 to 97.12	
TOTAL Adj.Sales Price:	6,314,584	MEAN:	97	AVG.ABS.DEV:	13.01	95% Mean C.I.:	92.92 to 100.86	
TOTAL Assessed Value:	5,955,155							
AVG. Adj. Sales Price:	59,571	COD:	13.31	MAX Sales Ratio:	210.00			
AVG. Assessed Value:	56,180	PRD:	102.74	MIN Sales Ratio:	31.75			

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	6	116.29	130.25	119.23	27.78	109.24	67.17	210.00	67.17 to 210.00	2,483	2,960
5000 TO 9999	7	84.00	87.12	84.14	23.83	103.54	54.75	141.70	54.75 to 141.70	7,263	6,111
Total \$ _____											
1 TO 9999	13	97.89	107.03	92.10	32.89	116.21	54.75	210.00	67.17 to 141.70	5,057	4,657
10000 TO 29999	15	101.36	99.27	99.54	15.06	99.72	31.75	132.36	94.88 to 112.91	17,013	16,935
30000 TO 59999	26	99.83	97.19	97.12	7.75	100.07	48.68	116.22	95.54 to 101.43	46,442	45,106
60000 TO 99999	35	95.54	94.39	94.40	10.46	99.99	47.59	115.80	91.56 to 100.74	74,490	70,317
100000 TO 149999	14	90.68	90.70	90.77	9.96	99.92	66.09	106.13	85.30 to 101.75	117,785	106,912
150000 TO 249999	3	94.07	96.49	96.21	5.42	100.29	90.06	105.35	N/A	176,666	169,978
ALL _____											
	106	97.73	96.89	94.31	13.31	102.74	31.75	210.00	94.83 to 100.04	59,571	56,180

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	7	67.17	93.23	58.95	61.55	158.14	31.75	210.00	31.75 to 210.00	4,428	2,610
5000 TO 9999	7	97.89	110.08	101.57	24.02	108.37	76.63	161.00	76.63 to 161.00	6,391	6,492
Total \$ _____											
1 TO 9999	14	95.65	101.65	84.13	36.20	120.83	31.75	210.00	61.50 to 141.70	5,410	4,551
10000 TO 29999	16	99.78	99.37	92.93	14.38	106.92	48.68	132.36	84.27 to 112.91	20,262	18,830
30000 TO 59999	32	97.56	94.00	91.91	10.07	102.27	47.59	116.22	90.59 to 101.23	51,773	47,587
60000 TO 99999	33	96.32	96.26	94.53	8.97	101.82	66.09	115.80	91.56 to 103.09	83,390	78,830
100000 TO 149999	8	100.16	97.93	97.95	4.73	99.97	85.30	106.13	85.30 to 106.13	122,000	119,501
150000 TO 249999	3	94.07	96.49	96.21	5.42	100.29	90.06	105.35	N/A	176,666	169,978
ALL _____											
	106	97.73	96.89	94.31	13.31	102.74	31.75	210.00	94.83 to 100.04	59,571	56,180

PA&T 2007 Preliminary Statistics

Type: Qualified

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

NUMBER of Sales:	106	MEDIAN:	98	COV:	21.51	95% Median C.I.:	94.83 to 100.04	(! : Derived)
TOTAL Sales Price:	6,333,550	WGT. MEAN:	94	STD:	20.84	95% Wgt. Mean C.I.:	91.49 to 97.12	
TOTAL Adj.Sales Price:	6,314,584	MEAN:	97	AVG.ABS.DEV:	13.01	95% Mean C.I.:	92.92 to 100.86	
TOTAL Assessed Value:	5,955,155							
AVG. Adj. Sales Price:	59,571	COD:	13.31	MAX Sales Ratio:	210.00			
AVG. Assessed Value:	56,180	PRD:	102.74	MIN Sales Ratio:	31.75			

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QUALITY											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	18	98.94	103.73	96.75	30.94	107.22	31.75	210.00	76.63 to 120.73		14,774	14,293
10	1	84.27	84.27	84.27			84.27	84.27	N/A		15,000	12,640
15	2	105.55	105.55	104.79	6.97	100.73	98.19	112.91	N/A		14,500	15,194
20	13	96.88	93.89	89.29	14.29	105.15	48.68	120.92	83.37 to 110.22		37,692	33,655
30	56	99.17	96.20	95.08	8.74	101.17	47.59	116.22	95.54 to 101.23		65,770	62,536
35	2	99.80	99.80	102.23	6.34	97.62	93.47	106.13	N/A		97,500	99,675
40	11	90.79	92.13	92.04	8.65	100.09	67.28	105.35	86.00 to 105.21		113,000	104,004
45	1	96.81	96.81	96.81			96.81	96.81	N/A		83,500	80,840
50	2	95.20	95.20	93.88	5.40	101.41	90.06	100.34	N/A		155,000	145,507
ALL												
	106	97.73	96.89	94.31	13.31	102.74	31.75	210.00	94.83 to 100.04		59,571	56,180

STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	18	98.94	103.73	96.75	30.94	107.22	31.75	210.00	76.63 to 120.73		14,774	14,293
100	1	99.78	99.78	99.78			99.78	99.78	N/A		42,500	42,405
101	77	97.63	95.96	94.76	9.47	101.26	48.68	120.92	94.88 to 100.34		68,412	64,830
102	1	107.70	107.70	107.70			107.70	107.70	N/A		10,000	10,770
103	1	90.79	90.79	90.79			90.79	90.79	N/A		120,000	108,943
104	7	92.40	88.76	88.34	13.74	100.48	47.59	105.09	47.59 to 105.09		72,985	64,474
111	1	94.83	94.83	94.83			94.83	94.83	N/A		97,500	92,460
ALL												
	106	97.73	96.89	94.31	13.31	102.74	31.75	210.00	94.83 to 100.04		59,571	56,180

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	18	98.94	103.73	96.75	30.94	107.22	31.75	210.00	76.63 to 120.73		14,774	14,293
20	2	102.29	102.29	102.16	5.29	100.13	96.88	107.70	N/A		10,250	10,471
30	45	99.65	94.81	93.04	10.66	101.91	47.59	120.92	94.14 to 101.39		57,367	53,372
40	36	96.70	95.90	94.81	8.80	101.15	67.28	116.22	90.57 to 100.54		76,252	72,293
50	5	94.07	95.95	95.88	4.78	100.07	90.06	105.35	N/A		140,300	134,525
ALL												
	106	97.73	96.89	94.31	13.31	102.74	31.75	210.00	94.83 to 100.04		59,571	56,180

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:	36	MEDIAN:	91	COV:	36.76	95% Median C.I.:	77.50 to 104.27
TOTAL Sales Price:	1,526,000	WGT. MEAN:	88	STD:	34.49	95% Wgt. Mean C.I.:	79.60 to 97.13
TOTAL Adj.Sales Price:	1,526,000	MEAN:	94	AVG.ABS.DEV:	23.03	95% Mean C.I.:	82.57 to 105.10
TOTAL Assessed Value:	1,348,470						
AVG. Adj. Sales Price:	42,388	COD:	25.33	MAX Sales Ratio:	214.87		
AVG. Assessed Value:	37,457	PRD:	106.19	MIN Sales Ratio:	34.24		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	1	164.07	164.07	164.07			164.07	164.07	N/A	7,000	11,485
10/01/03 TO 12/31/03	4	99.22	100.89	104.25	12.48	96.78	87.31	117.82	N/A	45,000	46,911
01/01/04 TO 03/31/04	3	96.62	87.32	94.55	16.39	92.36	58.92	106.42	N/A	71,333	67,443
04/01/04 TO 06/30/04	4	86.53	76.36	84.80	14.46	90.05	41.40	91.00	N/A	8,875	7,526
07/01/04 TO 09/30/04	4	136.87	130.71	82.20	42.72	159.02	34.24	214.87	N/A	12,350	10,151
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05	2	108.26	108.26	107.33	6.49	100.87	101.23	115.28	N/A	20,750	22,270
04/01/05 TO 06/30/05	7	77.50	87.94	89.38	16.66	98.39	71.09	112.29	71.09 to 112.29	23,428	20,940
07/01/05 TO 09/30/05	2	83.28	83.28	95.13	25.32	87.54	62.19	104.36	N/A	80,000	76,105
10/01/05 TO 12/31/05	3	99.73	90.87	89.68	11.92	101.33	68.62	104.27	N/A	53,533	48,008
01/01/06 TO 03/31/06	1	90.82	90.82	90.82			90.82	90.82	N/A	82,000	74,470
04/01/06 TO 06/30/06	5	69.68	71.60	72.80	20.23	98.36	42.92	91.15	N/A	86,400	62,895
<u>Study Years</u>											
07/01/03 TO 06/30/04	12	90.35	94.59	98.87	21.61	95.67	41.40	164.07	86.30 to 108.74	36,375	35,963
07/01/04 TO 06/30/05	13	101.23	104.23	90.91	29.61	114.65	34.24	214.87	76.37 to 115.28	19,607	17,825
07/01/05 TO 06/30/06	11	88.26	80.73	82.10	18.63	98.33	42.92	104.36	62.19 to 104.27	75,872	62,289
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	11	91.00	99.11	91.35	38.37	108.50	34.24	214.87	41.40 to 163.50	27,172	24,821
01/01/05 TO 12/31/05	14	98.09	90.80	92.64	15.59	98.02	62.19	115.28	71.09 to 105.50	37,578	34,811
<u>ALL</u>											
	36	90.91	93.83	88.37	25.33	106.19	34.24	214.87	77.50 to 104.27	42,388	37,457

ASSESSOR LOCATION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
BUSHNELL	2	189.47	189.47	182.25	13.41	103.96	164.07	214.87	N/A	5,450	9,932	
KIMBALL	31	90.82	87.57	88.49	17.70	98.95	41.40	117.82	76.40 to 101.23	47,809	42,308	
RURAL	3	86.75	94.83	51.62	49.67	183.70	34.24	163.50	N/A	11,000	5,678	
<u>ALL</u>												
	36	90.91	93.83	88.37	25.33	106.19	34.24	214.87	77.50 to 104.27	42,388	37,457	

LOCATIONS: URBAN, SUBURBAN & RURAL											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
1	33	91.00	93.74	89.18	23.16	105.12	41.40	214.87	77.50 to 104.27	45,242	40,346	
3	3	86.75	94.83	51.62	49.67	183.70	34.24	163.50	N/A	11,000	5,678	
<u>ALL</u>												
	36	90.91	93.83	88.37	25.33	106.19	34.24	214.87	77.50 to 104.27	42,388	37,457	

PA&T 2007 Preliminary Statistics

Type: Qualified

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

NUMBER of Sales:	36	MEDIAN:	91	COV:	36.76	95% Median C.I.:	77.50 to 104.27
TOTAL Sales Price:	1,526,000	WGT. MEAN:	88	STD:	34.49	95% Wgt. Mean C.I.:	79.60 to 97.13
TOTAL Adj.Sales Price:	1,526,000	MEAN:	94	AVG.ABS.DEV:	23.03	95% Mean C.I.:	82.57 to 105.10
TOTAL Assessed Value:	1,348,470						
AVG. Adj. Sales Price:	42,388	COD:	25.33	MAX Sales Ratio:	214.87		
AVG. Assessed Value:	37,457	PRD:	106.19	MIN Sales Ratio:	34.24		

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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	29	91.15	97.10	89.72	22.38	108.23	42.92	214.87	86.30 to 105.50	50,065	44,916
2	7	77.50	80.29	61.92	39.71	129.66	34.24	163.50	34.24 to 163.50	10,585	6,555
<u>ALL</u>											
	36	90.91	93.83	88.37	25.33	106.19	34.24	214.87	77.50 to 104.27	42,388	37,457

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
17-0009	2	125.13	125.13	105.94	30.67	118.11	86.75	163.50	N/A	4,000	4,237
53-0001	34	90.91	91.99	88.27	24.34	104.21	34.24	214.87	76.40 to 104.27	44,647	39,411
NonValid School											
<u>ALL</u>											
	36	90.91	93.83	88.37	25.33	106.19	34.24	214.87	77.50 to 104.27	42,388	37,457

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	14	88.88	99.69	94.03	37.99	106.02	34.24	214.87	58.92 to 163.50	29,892	28,107
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	1	69.68	69.68	69.68			69.68	69.68	N/A	37,000	25,780
1920 TO 1939	5	106.42	106.41	102.55	7.62	103.76	88.26	117.82	N/A	43,400	44,508
1940 TO 1949	2	90.66	90.66	88.98	21.59	101.90	71.09	110.24	N/A	20,250	18,017
1950 TO 1959	8	93.63	87.89	82.13	17.06	107.01	62.19	112.29	62.19 to 112.29	46,000	37,778
1960 TO 1969	3	89.70	74.59	72.86	17.92	102.37	42.92	91.15	N/A	88,333	64,363
1970 TO 1979											
1980 TO 1989	2	81.86	81.86	81.49	6.66	100.44	76.40	87.31	N/A	37,500	30,560
1990 TO 1994											
1995 TO 1999	1	108.74	108.74	108.74			108.74	108.74	N/A	105,000	114,175
2000 TO Present											
<u>ALL</u>											
	36	90.91	93.83	88.37	25.33	106.19	34.24	214.87	77.50 to 104.27	42,388	37,457

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:	36	MEDIAN:	91	COV:	36.76	95% Median C.I.:	77.50 to 104.27
TOTAL Sales Price:	1,526,000	WGT. MEAN:	88	STD:	34.49	95% Wgt. Mean C.I.:	79.60 to 97.13
TOTAL Adj.Sales Price:	1,526,000	MEAN:	94	AVG.ABS.DEV:	23.03	95% Mean C.I.:	82.57 to 105.10
TOTAL Assessed Value:	1,348,470						
AVG. Adj. Sales Price:	42,388	COD:	25.33	MAX Sales Ratio:	214.87		
AVG. Assessed Value:	37,457	PRD:	106.19	MIN Sales Ratio:	34.24		

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	3	163.50	139.92	151.01	35.37	92.66	41.40	214.87	N/A	2,800	4,228
5000 TO 9999	5	99.73	106.48	105.19	21.35	101.23	76.37	164.07	N/A	7,420	7,805
Total \$ _____											
1 TO 9999	8	102.62	119.02	113.65	41.87	104.73	41.40	214.87	41.40 to 214.87	5,687	6,463
10000 TO 29999	12	90.35	88.31	88.17	20.68	100.16	34.24	117.82	71.09 to 110.24	19,250	16,973
30000 TO 59999	6	81.86	84.05	83.84	17.87	100.26	62.19	112.29	62.19 to 112.29	35,916	30,111
60000 TO 99999	5	88.26	83.60	84.29	13.70	99.18	66.01	104.27	N/A	76,400	64,394
100000 TO 149999	3	104.36	85.34	87.13	21.02	97.94	42.92	108.74	N/A	110,000	95,845
150000 TO 249999	2	93.89	93.89	94.07	2.91	99.80	91.15	96.62	N/A	161,000	151,452
ALL _____											
	36	90.91	93.83	88.37	25.33	106.19	34.24	214.87	77.50 to 104.27	42,388	37,457

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	102.45	102.45	95.67	59.59	107.09	41.40	163.50	N/A	2,250	2,152
5000 TO 9999	6	93.24	102.91	75.39	39.81	136.50	34.24	214.87	34.24 to 214.87	9,833	7,413
Total \$ _____											
1 TO 9999	8	93.24	102.80	76.83	46.23	133.80	34.24	214.87	34.24 to 214.87	7,937	6,098
10000 TO 29999	15	91.00	94.53	89.89	21.69	105.16	58.92	164.07	71.09 to 110.24	21,066	18,936
30000 TO 59999	7	76.40	77.40	70.96	20.63	109.08	42.92	112.29	42.92 to 112.29	60,357	42,829
60000 TO 99999	2	97.54	97.54	97.85	6.89	99.68	90.82	104.27	N/A	86,000	84,155
100000 TO 149999	3	104.36	101.42	100.35	5.62	101.06	91.15	108.74	N/A	126,666	127,113
150000 TO 249999	1	96.62	96.62	96.62			96.62	96.62	N/A	172,000	166,185
ALL _____											
	36	90.91	93.83	88.37	25.33	106.19	34.24	214.87	77.50 to 104.27	42,388	37,457

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	9	77.50	81.05	67.01	32.98	120.95	34.24	163.50	41.40 to 99.73	10,622	7,117
10	6	88.51	115.76	85.51	45.71	135.38	62.19	214.87	62.19 to 214.87	22,650	19,367
15	1	90.82	90.82	90.82			90.82	90.82	N/A	82,000	74,470
20	20	98.93	93.16	90.20	15.62	103.28	42.92	117.82	86.30 to 106.42	60,625	54,686
ALL _____											
	36	90.91	93.83	88.37	25.33	106.19	34.24	214.87	77.50 to 104.27	42,388	37,457

PA&T 2007 Preliminary Statistics

Type: Qualified

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

NUMBER of Sales:	36	MEDIAN:	91	COV:	36.76	95% Median C.I.:	77.50 to 104.27
TOTAL Sales Price:	1,526,000	WGT. MEAN:	88	STD:	34.49	95% Wgt. Mean C.I.:	79.60 to 97.13
TOTAL Adj.Sales Price:	1,526,000	MEAN:	94	AVG.ABS.DEV:	23.03	95% Mean C.I.:	82.57 to 105.10
TOTAL Assessed Value:	1,348,470						
AVG. Adj. Sales Price:	42,388	COD:	25.33	MAX Sales Ratio:	214.87		
AVG. Assessed Value:	37,457	PRD:	106.19	MIN Sales Ratio:	34.24		

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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)	8	76.94	79.80	63.56	35.18	125.54	34.24	163.50	34.24 to 163.50	10,450	6,642
325	5	106.42	115.00	109.47	15.81	105.06	91.00	164.07	N/A	20,800	22,769
333	1	69.68	69.68	69.68			69.68	69.68	N/A	37,000	25,780
340	2	100.49	100.49	99.88	3.85	100.62	96.62	104.36	N/A	148,500	148,315
344	2	110.39	110.39	112.02	4.43	98.55	105.50	115.28	N/A	13,500	15,122
349	1	108.74	108.74	108.74			108.74	108.74	N/A	105,000	114,175
352	4	79.72	84.86	82.27	24.41	103.16	62.19	117.82	N/A	51,750	42,572
353	5	91.15	84.61	82.67	15.26	102.34	42.92	104.27	N/A	86,200	71,265
386	2	81.86	81.86	81.49	6.66	100.44	76.40	87.31	N/A	37,500	30,560
404	2	150.59	150.59	112.83	42.69	133.46	86.30	214.87	N/A	9,450	10,662
430	1	110.24	110.24	110.24			110.24	110.24	N/A	18,500	20,395
434	1	89.70	89.70	89.70			89.70	89.70	N/A	15,000	13,455
437	1	71.09	71.09	71.09			71.09	71.09	N/A	22,000	15,640
444	1	66.01	66.01	66.01			66.01	66.01	N/A	85,000	56,105
ALL	36	90.91	93.83	88.37	25.33	106.19	34.24	214.87	77.50 to 104.27	42,388	37,457

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	1	62.19	62.19	62.19			62.19	62.19	N/A	35,000	21,765
03	35	91.00	94.74	88.98	25.13	106.47	34.24	214.87	86.30 to 104.27	42,600	37,905
04											
ALL	36	90.91	93.83	88.37	25.33	106.19	34.24	214.87	77.50 to 104.27	42,388	37,457

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:	75	MEDIAN:	76	COV:	20.46	95% Median C.I.:	71.70 to 80.27	(!: Derived)
(AgLand) TOTAL Sales Price:	7,116,498	WGT. MEAN:	74	STD:	15.78	95% Wgt. Mean C.I.:	69.97 to 77.79	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,043,498	MEAN:	77	AVG.ABS.DEV:	11.90	95% Mean C.I.:	73.57 to 80.71	
(AgLand) TOTAL Assessed Value:	5,203,645							
AVG. Adj. Sales Price:	93,913	COD:	15.61	MAX Sales Ratio:	132.26			
AVG. Assessed Value:	69,381	PRD:	104.41	MIN Sales Ratio:	44.09			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	4	76.96	84.92	81.21	15.21	104.57	70.13	115.65	N/A	82,950	67,365
10/01/03 TO 12/31/03	2	82.94	82.94	73.36	13.55	113.06	71.70	94.18	N/A	115,000	84,362
01/01/04 TO 03/31/04	7	80.27	83.44	82.89	15.30	100.66	65.86	108.98	65.86 to 108.98	95,171	78,884
04/01/04 TO 06/30/04	7	89.11	84.00	83.79	8.30	100.26	67.30	92.26	67.30 to 92.26	61,989	51,940
07/01/04 TO 09/30/04	7	72.32	73.54	68.98	11.81	106.62	56.53	93.63	56.53 to 93.63	103,583	71,447
10/01/04 TO 12/31/04	8	72.34	71.88	69.90	22.37	102.84	47.72	94.86	47.72 to 94.86	132,299	92,478
01/01/05 TO 03/31/05	6	67.78	64.43	63.65	12.70	101.22	47.20	74.40	47.20 to 74.40	79,838	50,817
04/01/05 TO 06/30/05	9	78.85	79.40	75.05	9.39	105.80	62.02	103.42	70.14 to 86.87	84,944	63,754
07/01/05 TO 09/30/05	5	72.62	71.39	64.71	12.46	110.31	54.56	88.49	N/A	96,540	62,475
10/01/05 TO 12/31/05	3	70.70	71.38	70.92	8.05	100.65	63.18	80.26	N/A	142,933	101,370
01/01/06 TO 03/31/06	8	75.77	75.33	71.89	17.91	104.78	44.09	98.47	44.09 to 98.47	94,000	67,576
04/01/06 TO 06/30/06	9	78.54	82.56	83.05	19.27	99.41	52.91	132.26	65.65 to 99.57	76,784	63,770
<u>Study Years</u>											
07/01/03 TO 06/30/04	20	80.84	83.88	81.47	13.82	102.96	65.86	115.65	72.28 to 91.55	83,096	67,698
07/01/04 TO 06/30/05	30	73.47	73.03	69.99	14.95	104.35	47.20	103.42	64.36 to 79.62	100,900	70,621
07/01/05 TO 06/30/06	25	76.28	76.67	73.52	16.77	104.29	44.09	132.26	66.68 to 82.13	94,182	69,241
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	29	80.27	78.00	74.76	15.42	104.33	47.72	108.98	70.44 to 89.11	99,434	74,335
01/01/05 TO 12/31/05	23	73.16	72.71	69.38	12.17	104.79	47.20	103.42	64.98 to 78.85	93,696	65,007
<u>ALL</u>											
	75	76.24	77.14	73.88	15.61	104.41	44.09	132.26	71.70 to 80.27	93,913	69,381

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:	75	MEDIAN:	76	COV:	20.46	95% Median C.I.:	71.70 to 80.27	(!: Derived)
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(AgLand) TOTAL Adj.Sales Price:	7,043,498	MEAN:	77	AVG.ABS.DEV:	11.90	95% Mean C.I.:	73.57 to 80.71	
(AgLand) TOTAL Assessed Value:	5,203,645							
AVG. Adj. Sales Price:	93,913	COD:	15.61	MAX Sales Ratio:	132.26			
AVG. Assessed Value:	69,381	PRD:	104.41	MIN Sales Ratio:	44.09			

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GEO CODE / TOWNSHIP #	RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
	2525	5	70.76	69.83	65.99	12.12	105.81	54.56	88.93	N/A	139,100	91,793
	2527	2	102.44	102.44	100.94	29.11	101.49	72.62	132.26	N/A	61,885	62,465
	2529	3	78.54	76.18	77.61	15.93	98.16	56.23	93.77	N/A	106,150	82,381
	2531	2	80.72	80.72	79.85	9.37	101.10	73.16	88.29	N/A	88,250	70,467
	2533	2	74.45	74.45	65.79	16.69	113.15	62.02	86.87	N/A	154,750	101,817
	2535	1	115.65	115.65	115.65			115.65	115.65	N/A	70,000	80,955
	2805	1	72.32	72.32	72.32			72.32	72.32	N/A	60,000	43,390
	2807	2	77.82	77.82	66.27	18.56	117.42	63.38	92.26	N/A	224,500	148,782
	2809	2	100.20	100.20	98.63	3.22	101.59	96.97	103.42	N/A	101,000	99,615
	2811	1	47.72	47.72	47.72			47.72	47.72	N/A	67,500	32,210
	2813	2	67.95	67.95	66.71	5.28	101.85	64.36	71.54	N/A	70,127	46,785
	2815	1	64.02	64.02	64.02			64.02	64.02	N/A	150,380	96,280
	2821	1	76.92	76.92	76.92			76.92	76.92	N/A	81,300	62,535
	2825	2	72.96	72.96	74.98	10.02	97.31	65.65	80.27	N/A	55,250	41,425
	2827	3	66.68	68.98	59.13	13.60	116.67	56.53	83.73	N/A	117,893	69,705
	2829	1	82.33	82.33	82.33			82.33	82.33	N/A	55,000	45,280
	2831	2	68.28	68.28	69.27	3.54	98.58	65.86	70.70	N/A	113,500	78,617
	3101	2	74.09	74.09	74.05	0.42	100.05	73.78	74.40	N/A	35,400	26,215
	3103	6	76.23	74.52	71.30	4.35	104.51	62.54	79.62	62.54 to 79.62	71,700	51,123
	3105	8	80.07	76.92	77.95	7.35	98.68	65.02	86.39	65.02 to 86.39	88,929	69,321
	3107	3	88.49	88.10	88.47	8.79	99.58	76.24	99.57	N/A	46,500	41,138
	3109	4	62.60	65.98	67.94	25.44	97.12	47.20	91.53	N/A	77,575	52,703
	3111	3	93.63	94.64	93.53	9.85	101.19	81.30	108.98	N/A	106,507	99,611
	3113	3	88.52	80.87	77.62	9.09	104.19	64.98	89.11	N/A	117,141	90,921
	3115	3	49.16	54.83	58.12	18.41	94.34	44.09	71.24	N/A	144,666	84,076
	3117	3	80.26	83.81	84.74	7.70	98.91	76.31	94.86	N/A	81,000	68,636
	3119	1	70.44	70.44	70.44			70.44	70.44	N/A	80,000	56,350
	3123	1	91.55	91.55	91.55			91.55	91.55	N/A	96,500	88,345
	3125	5	80.29	81.79	77.08	14.11	106.10	67.30	98.47	N/A	53,297	41,083
	ALL	75	76.24	77.14	73.88	15.61	104.41	44.09	132.26	71.70 to 80.27	93,913	69,381

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

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(AgLand) TOTAL Adj.Sales Price:	7,043,498	MEAN:	77	AVG.ABS.DEV:	11.90	95% Mean C.I.:	73.57 to 80.71	
(AgLand) TOTAL Assessed Value:	5,203,645							
AVG. Adj. Sales Price:	93,913	COD:	15.61	MAX Sales Ratio:	132.26			
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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
1	32	76.28	75.99	74.44	17.87	102.08	44.09	108.98	67.30 to 88.52	85,005	63,279
2	24	76.23	75.38	72.49	8.49	103.98	56.53	92.26	70.14 to 81.30	81,817	59,311
3	11	72.62	80.54	74.37	22.59	108.30	54.56	132.26	56.23 to 103.42	108,156	80,438
4	8	80.02	82.33	74.39	18.26	110.67	62.02	115.65	62.02 to 115.65	146,250	108,801
____ALL____	75	76.24	77.14	73.88	15.61	104.41	44.09	132.26	71.70 to 80.27	93,913	69,381

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	75	76.24	77.14	73.88	15.61	104.41	44.09	132.26	71.70 to 80.27	93,913	69,381
____ALL____	75	76.24	77.14	73.88	15.61	104.41	44.09	132.26	71.70 to 80.27	93,913	69,381

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
17-0009	17	74.40	77.28	72.36	12.09	106.80	62.02	98.47	67.30 to 91.55	77,899	56,366
53-0001	58	76.62	77.10	74.23	16.60	103.86	44.09	132.26	71.54 to 81.30	98,607	73,196
NonValid School											
____ALL____	75	76.24	77.14	73.88	15.61	104.41	44.09	132.26	71.70 to 80.27	93,913	69,381

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
50.01 TO 100.00	2	65.47	65.47	56.05	27.90	116.79	47.20	83.73	N/A	41,250	23,122
100.01 TO 180.00	22	76.26	77.01	75.86	12.37	101.51	49.16	103.42	70.14 to 86.87	41,800	31,708
180.01 TO 330.00	23	74.88	79.01	76.63	17.65	103.10	47.72	115.65	68.69 to 89.11	76,580	58,686
330.01 TO 650.00	22	79.08	78.58	75.53	15.49	104.04	44.09	132.26	70.13 to 86.39	133,007	100,463
650.01 +	6	67.36	69.07	66.46	11.51	103.91	56.53	88.52	56.53 to 88.52	225,643	149,973
____ALL____	75	76.24	77.14	73.88	15.61	104.41	44.09	132.26	71.70 to 80.27	93,913	69,381

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	23	78.85	77.00	76.73	9.72	100.34	49.16	93.63	74.40 to 81.40	64,242	49,294
DRY-N/A	28	73.75	78.16	74.48	17.26	104.95	44.09	132.26	68.69 to 82.33	94,382	70,293
GRASS	14	86.13	82.27	77.36	16.19	106.35	47.72	108.98	70.13 to 96.97	108,109	83,628
GRASS-N/A	5	65.02	64.99	67.27	8.01	96.61	52.91	72.28	N/A	106,036	71,329
IRRGTD-N/A	5	63.38	69.84	65.29	21.26	106.97	47.20	103.42	N/A	175,900	114,840
____ALL____	75	76.24	77.14	73.88	15.61	104.41	44.09	132.26	71.70 to 80.27	93,913	69,381

PA&T 2007 Preliminary Statistics

Base Stat

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(AgLand) TOTAL Adj.Sales Price:	7,043,498	MEAN:	77	AVG.ABS.DEV:	11.90	95% Mean C.I.:	73.57 to 80.71	
(AgLand) TOTAL Assessed Value:	5,203,645							
AVG. Adj. Sales Price:	93,913	COD:	15.61	MAX Sales Ratio:	132.26			
AVG. Assessed Value:	69,381	PRD:	104.41	MIN Sales Ratio:	44.09			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	43	76.24	76.82	73.68	14.19	104.26	44.09	132.26	70.76 to 80.29	77,687	57,238
DRY-N/A	8	79.92	82.05	82.17	10.27	99.85	64.36	99.57	64.36 to 99.57	97,465	80,091
GRASS	16	80.33	80.51	75.85	17.62	106.14	47.72	108.98	70.13 to 94.86	112,744	85,516
GRASS-N/A	3	65.02	62.88	66.38	9.12	94.72	52.91	70.70	N/A	79,933	53,060
IRRGTD	3	73.16	79.53	69.89	18.86	113.80	62.02	103.42	N/A	137,666	96,216
IRRGTD-N/A	2	55.29	55.29	61.21	14.63	90.33	47.20	63.38	N/A	233,250	142,775
ALL	75	76.24	77.14	73.88	15.61	104.41	44.09	132.26	71.70 to 80.27	93,913	69,381

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	51	76.31	77.64	75.29	13.83	103.12	44.09	132.26	72.62 to 80.29	80,789	60,823
GRASS	19	72.28	77.72	74.74	19.22	103.99	47.72	108.98	65.02 to 94.18	107,563	80,392
IRRGTD	5	63.38	69.84	65.29	21.26	106.97	47.20	103.42	N/A	175,900	114,840
ALL	75	76.24	77.14	73.88	15.61	104.41	44.09	132.26	71.70 to 80.27	93,913	69,381

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	3	88.93	88.95	88.70	3.92	100.28	83.73	94.18	N/A	21,500	19,070
30000 TO 59999	25	77.60	81.89	83.55	14.40	98.02	52.91	132.26	74.40 to 88.49	43,737	36,541
60000 TO 99999	23	73.16	75.15	75.74	17.33	99.22	47.20	115.65	67.30 to 80.29	75,311	57,042
100000 TO 149999	10	80.78	80.86	80.55	9.73	100.39	63.18	93.77	70.76 to 93.63	128,184	103,250
150000 TO 249999	11	70.13	68.38	68.22	13.19	100.24	44.09	96.97	54.56 to 81.30	173,489	118,352
250000 TO 499999	3	62.02	60.64	60.90	3.68	99.58	56.53	63.38	N/A	321,060	195,518
ALL	75	76.24	77.14	73.88	15.61	104.41	44.09	132.26	71.70 to 80.27	93,913	69,381

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ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	17	74.40	71.74	68.34	12.97	104.98	47.20	94.18	65.02 to 81.40	37,623	25,711	
30000 TO 59999	24	79.56	79.06	77.22	13.20	102.38	47.72	103.42	71.54 to 88.49	59,509	45,952	
60000 TO 99999	18	79.08	81.24	75.91	19.89	107.03	44.09	132.26	64.36 to 91.55	107,347	81,482	
100000 TO 149999	11	81.30	80.11	78.95	13.27	101.47	62.54	96.97	64.98 to 93.77	150,385	118,727	
150000 TO 249999	4	66.63	65.37	64.45	9.15	101.43	56.53	71.70	N/A	246,295	158,742	
250000 TO 499999	1	63.38	63.38	63.38			63.38	63.38	N/A	404,000	256,050	
ALL _____	75	76.24	77.14	73.88	15.61	104.41	44.09	132.26	71.70 to 80.27	93,913	69,381	

2007 Assessment Survey for Kimball County
March 19, 2007

I. General Information

A. Staffing and Funding Information

- 1. Deputy(ies) on staff:** One
- 2. Appraiser(s) on staff:** None
- 3. Other full-time employees:** Three
(Does not include anyone counted in 1 and 2 above)
- 4. Other part-time employees:** None
(Does not include anyone counted in 1 through 3 above)
- 5. Number of shared employees:** One—and this employee’s wages do not come out of the assessor’s budget.
(Employees who are shared between the assessor’s office and other county offices—will not include anyone counted in 1 through 4 above).
- 6. Assessor’s requested budget for current fiscal year:** \$164,788
(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?):* \$26,300 (this amount includes the County Solutions programs, the GIS program, and data processing).
- 8. Adopted budget, or granted budget if different from above:** \$163,788
- 9. Amount of total budget set aside for appraisal work:** \$29,708
- 10. Amount of the total budget set aside for education/workshops:** \$4,500
- 11. Appraisal/Reappraisal budget, if not part of the total budget:** N/A
- 12. Other miscellaneous funds:** This amount can vary, because it includes postage, employee benefits, the use of a County vehicle, copy machine rental, internet service and the assessor’s cellular telephone.
(Any amount not included in any of the above for equipping, staffing and funding the appraisal/assessment function. This would include any County Board, or general fund monies set aside for reappraisal, etc. If the assessor is ex-officio, this can be an estimate.)

13. Total budget: \$163,788

a. Was any of last year's budget not used? Yes, \$1,749.08

B. Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1. Data collection done by: the Assessor's staff

2. Valuation done by: the Assessor and her staff

3. Pickup work done by: the Assessor's staff

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential	10	33	120	163

4. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class? The date of the Replacement Cost New data is September, 2003 for all residential property within the County.

5. What was the last year the depreciation schedule for this property class was developed using market-derived information? 2005

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? Typically, the Market or Sales Comparison Approach is used during individual taxpayer protests, but not as an approach for mass appraisal.

7. Number of market areas/neighborhoods for this property class: The Assessor uses five or six specific neighborhoods for the residential property class.

8. How are these defined? By location, and town/village.

9. Is "Assessor Location" a usable valuation identity? Yes, this would be a usable valuation identity for Kimball County.

10. Does the assessor location "suburban" mean something other than rural residential? *(that is, does the "suburban" location have its own market?)* Yes, suburban property meets the Real Property Regulations definition (chapter 10).

11. Are the county's ag residential and rural residential improvements classified and valued in the same manner? Yes, ag and rural residential improvements are both classified and valued in the same manner.

C. Commercial/Industrial Appraisal Information

- 1. **Data collection done by:** the Assessor’s staff
- 2. **Valuation done by:** the Assessor and her staff
- 3. **Pickup work done by whom:** the Assessor’s staff

Property Type	# of Permits	# of Info. Statements	Other	Total
Commercial	5	1	11	17

- 4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** The date of the Replacement Cost New data is 1994.
- 5. **When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information?** The depreciation schedule for commercial property was developed in 1994.
- 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 used to estimate the market value for the properties in this class.
- 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?** Typically, the Market or Sales Comparison Approach is used during individual taxpayer protests, and is not used to estimate the market value of commercial/industrial properties.
- 8. **Number of market areas/neighborhoods for this property class?** The Assessor has identified three neighborhoods for commercial property: Kimball, Dix and Bushnell.
- 9. **How are these defined?** By location.
- 10. **Is “Assessor Location” a usable valuation identity?** Yes, it would be for commercial property within the County.
- 11. **Does the assessor location “suburban” mean something other than rural commercial?** (*that is, does the “suburban” location have its own market?*) Suburban is not a usable assessor location for commercial property in Kimball County.

D. Agricultural Appraisal Information

- 1. **Data collection done by:** the Assessor’s staff

2. **Valuation done by:** the Assessor and her staff

3. **Pickup work done by whom:** the Assessor's staff

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	0	17	204	221

4. **Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?** Yes, the County has written standards to specifically define agricultural property, and has developed indicators that would determine whether or not land is primarily used as agricultural land.

How is your agricultural land defined? Agricultural land is defined statutorily by §77-1359 and §77-1363. Further, the Assessor has developed the following indicators to determine whether or not land is primarily used as agricultural land:

1. Farm income is not generated.
2. No participation in FSA programs.
3. No farm insurance program.
4. Majority of land use is for wildlife habitat.
5. Little or no specialized ag land equipment on personal property tax schedule.

Documents that could be provided for proof:

1. 1040F Tax Form
2. Papers from FSA office
3. Insurance policy
4. Personal Property tax schedule
5. Livestock inventory on land and duration of time on land.
6. Lease agreements

“Agricultural or horticultural purposes shall mean used for commercial production of any plant or animal product in a raw or unprocessed state that is derived from the science and art of agriculture, aquaculture, or horticulture” (see REG. 11.002.01H)

“The Assessor must periodically review the parcel to verify the continued use for agricultural and horticultural purposes. To ensure the property is classified properly, the assessor may request additional information from the property owner. The assessor may also conduct a physical inspection of the parcel.”

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 not been used to establish market value for agricultural land.

6. **What is the date of the soil survey currently used?** 1962—however, the County has a more current survey on their GIS.
7. **What date was the last countywide land use study completed?** The County has completed approximately three-quarters of current land use for assessment year 2007, via the GIS.
 - a. **By what method? (Physical inspection, FSA maps, etc.)** GIS and FSA maps.
 - b. **By whom?** Sallie, a member of the Assessor's staff.
 - c. **What proportion is complete / implemented at this time?** As noted above, about three-quarters of the entire county is complete at this time.
8. **Number of market areas/neighborhoods for this property class:** Four
9. **How are these defined?** By soils, topography and the market.
10. **Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?** No.

E. Computer, Automation Information and GIS

1. **Administrative software:** County Solutions
2. **CAMA software:** County Solutions
3. **Cadastral maps: Are they currently being used?** Yes
 - a. **Who maintains the Cadastral Maps?** The Deputy Assessor—and this is done on a monthly basis when the Real Estate Transfer Statements are received.
4. **Does the county have GIS software?** Yes
 - a. **Who maintains the GIS software and maps?** Staff member Sallie.
4. **Personal Property software:** County Solutions

F. Zoning Information

1. **Does the county have zoning?** Yes
 - a. **If so, is the zoning countywide?** No

b. What municipalities in the county are zoned? The City of Kimball, the Village of Bushnell and the Village of Dix.

c. When was zoning implemented? It is unknown when zoning was implemented.

G. Contracted Services

1. Appraisal Services: (*are these contracted, or conducted "in-house?"*) The assessor conducts "in-house" appraisal; the only contracted appraisal service is for minerals, oil and gas, by Pritchard & Abbott.

2. Other Services: County Solutions for CAMA, administrative and personal property software.

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

None.

II. Assessment Actions

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

1. Residential—The Assessor and her staff finished the appraisal of residential property in the City of Kimball. This has been repriced using the 2003 cost index.

2. Commercial—The Assessor made a 5% percent adjustment to land and improvements to all commercial and industrial property in the County—excluding Dix and Bushnell—to closer match 100% of the market. Apartments and multi-family dwellings were also reappraised for assessment year 2007.

3. Agricultural—The Assessor conducted a sales study and made percentage adjustments to particular land capability groups to closer match 75% of market. The adjustments to the LCG's are as follows:

Market Area 1: The Assessor raised all irrigated land 10%; the dry land received a 3% decrease; there was no change to grass, and the CRP subclass received a 10% decrease.

Market Area 2: The irrigated LCG's received a 5% increase; dry received a 3% decrease; Grass in this market area received a 5% increase, and the CRP subclass received a 5% decrease.

Market Area 3: Irrigated land in this Market Area received a 5% increase, no change was made to dry land or to grass, and the CRP subclass received a 5% decrease.

Market Area 4: Irrigated land was increased in value by 5%, while dry land was decreased in value by 15%. No change was made to the grass classification, and the CRP subclass received a 5% decrease in value.

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Total Real Property Value (Sum Lines 17, 25, & 30)	Records 4,852	Value 340,076,228	Total Growth 2,809,870 (Sum 17, 25, & 41)
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Schedule I: Non-Agricultural Records (Res and Rec)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	134	478,405	24	166,050	23	214,075	181	858,530	
2. Res Improv Land	1,273	7,604,795	72	838,130	178	2,860,525	1,523	11,303,450	
3. Res Improvements	1,353	64,213,411	82	5,635,179	222	16,034,270	1,657	85,882,860	
4. Res Total	1,487	72,296,611	106	6,639,359	245	19,108,870	1,838	98,044,840	598,668
% of Total	80.90	73.73	5.76	6.77	13.32	19.48	37.88	28.83	21.30
5. Rec UnImp Land	0	0	0	0	0	0	0	0	
6. Rec Improv Land	0	0	0	0	0	0	0	0	
7. Rec Improvements	0	0	0	0	0	0	0	0	
8. Rec Total	0	0	0	0	0	0	0	0	0
% of Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res+Rec Total	1,487	72,296,611	106	6,639,359	245	19,108,870	1,838	98,044,840	598,668
% of Total	80.90	73.73	5.76	6.77	13.32	19.48	37.88	28.83	21.30

County 53 - Kimball

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 4,852	Value 340,076,228	Total Growth 2,809,870 (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	55	258,805	6	35,585	28	127,605	89	421,995	
10. Comm Improv Land	270	1,743,600	6	67,870	69	336,920	345	2,148,390	
11. Comm Improvements	270	20,427,306	6	447,530	69	3,521,830	345	24,396,666	
12. Comm Total	325	22,429,711	12	550,985	97	3,986,355	434	26,967,051	111,569
% of Total	74.88	83.17	2.76	2.04	22.35	14.78	8.94	7.92	3.97
13. Ind UnImp Land	0	0	0	0	1	110,650	1	110,650	
14. Ind Improv Land	4	33,875	2	57,315	2	88,490	8	179,680	
15. Ind Improvements	4	809,580	2	544,205	2	33,041,625	8	34,395,410	
16. Ind Total	4	843,455	2	601,520	3	33,240,765	9	34,685,740	0
% of Total	44.44	2.43	22.22	1.73	33.33	95.83	0.18	10.19	0.00
Comm+Ind Total	329	23,273,166	14	1,152,505	100	37,227,120	443	61,652,791	111,569
% of Total	74.26	37.74	3.16	1.86	22.57	60.38	9.13	18.12	3.97
17. Taxable Total	1,816	95,569,777	120	7,791,864	345	56,335,990	2,281	159,697,631	710,237
% of Total	79.61	59.84	5.26	4.15	15.12	11.96	47.01	46.95	25.27

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Schedule II: Tax Increment Financing (TIF)

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

Schedule III: Mineral Interest Records

	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	0	0	0	0	238	47,236,120
24. Mineral Interest-Non-Producing	0	0	0	0	270	136,596
	Total		Growth			
	Records	Value	Records	Value		
23. Mineral Interest-Producing	238	47,236,120		1,757,880		
24. Mineral Interest-Non-Producing	270	136,596		0		
25. Mineral Interest Total	508	47,372,716		1,757,880		

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	120	30	340	490

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	3,970	4	116,810	1,455	78,600,315	1,461	78,721,095
28. Ag-Improved Land	53	66,937	2	72,415	547	32,770,518	602	32,909,870
29. Ag-Improvements	53	211,220	2	54,820	547	21,108,876	602	21,374,916
30. Ag-Total Taxable							2,063	133,005,881

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Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	0	0.000	0	1	1.000	5,450	
33. HomeSite Improvements	0		0	1		51,025	
34. HomeSite Total							
35. FarmSite UnImp Land	2	0.020	3,970	1	1.000	200	
36. FarmSite Impr Land	46	0.475	66,937	1	1.000	200	
37. FarmSite Improv	53		211,220	2		3,795	
38. FarmSite Total							
39. Road & Ditches		0.000			12.500		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	55	57.000	306,290	55	57.000	306,290	
32. HomeSite Improv Land	227	270.370	1,434,275	228	271.370	1,439,725	
33. HomeSite Improvements	234		13,167,958	235		13,218,983	71,716
34. HomeSite Total				290	328.370	14,964,998	
35. FarmSite UnImp Land	54	116.530	31,350	57	117.550	35,520	
36. FarmSite Impr Land	433	1,662.560	471,603	480	1,664.035	538,740	
37. FarmSite Improv	539		7,940,918	594		8,155,933	270,037
38. FarmSite Total				651	1,781.585	8,730,193	
39. Road & Ditches		5,322.129			5,334.629		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				941	7,444.584	23,695,191	341,753

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0

Schedule VIII: Agricultural Records:

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

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	1,703.700	1,081,885	1,703.700	1,081,885
47. 2A1	0.000	0	0.000	0	1,354.500	805,980	1,354.500	805,980
48. 2A	0.000	0	0.000	0	4,090.230	1,922,645	4,090.230	1,922,645
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	713.500	235,505	713.500	235,505
51. 4A1	0.000	0	0.000	0	1,082.250	297,675	1,082.250	297,675
52. 4A	0.000	0	0.000	0	993.206	238,370	993.206	238,370
53. Total	0.000	0	0.000	0	9,937.386	4,582,060	9,937.386	4,582,060
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	4,619.790	1,201,140	4,619.790	1,201,140
56. 2D1	0.000	0	0.000	0	15,504.810	3,566,410	15,504.810	3,566,410
57. 2D	0.000	0	0.000	0	29,840.221	5,968,045	29,840.221	5,968,045
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	5,514.560	579,190	5,514.560	579,190
60. 4D1	0.000	0	0.000	0	5,792.770	550,525	5,792.770	550,525
61. 4D	0.000	0	0.000	0	14,752.960	1,401,975	14,752.960	1,401,975
62. Total	0.000	0	0.000	0	76,025.111	13,267,285	76,025.111	13,267,285
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	5,366.310	1,220,360	5,366.310	1,220,360
65. 2G1	0.000	0	0.000	0	12,248.780	2,969,460	12,248.780	2,969,460
66. 2G	0.000	0	0.000	0	33,868.536	6,546,080	33,868.536	6,546,080
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	11,270.090	1,330,020	11,270.090	1,330,020
69. 4G1	0.000	0	0.000	0	17,692.520	1,942,485	17,692.520	1,942,485
70. 4G	0.000	0	0.000	0	60,619.554	6,491,375	60,619.554	6,491,375
71. Total	0.000	0	0.000	0	141,065.790	20,499,780	141,065.790	20,499,780
72. Waste	0.000	0	0.000	0	3,108.670	46,675	3,108.670	46,675
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	230,136.957	38,395,800	230,136.957	38,395,800

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	7.750	5,195	2,948.112	1,975,290	2,955.862	1,980,485
47. 2A1	0.000	0	0.000	0	1,923.420	1,163,715	1,923.420	1,163,715
48. 2A	0.000	0	150.930	75,465	5,296.100	2,648,050	5,447.030	2,723,515
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	890.220	298,265	890.220	298,265
51. 4A1	0.000	0	0.000	0	1,441.260	425,235	1,441.260	425,235
52. 4A	0.000	0	0.000	0	1,401.840	336,440	1,401.840	336,440
53. Total	0.000	0	158.680	80,660	13,900.952	6,846,995	14,059.632	6,927,655
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.500	135	3,196.010	863,075	3,196.510	863,210
56. 2D1	0.000	0	0.000	0	26,161.421	5,232,285	26,161.421	5,232,285
57. 2D	0.000	0	47.750	8,130	33,786.933	5,744,550	33,834.683	5,752,680
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	7,731.880	850,735	7,731.880	850,735
60. 4D1	0.000	0	1.500	160	5,656.830	594,145	5,658.330	594,305
61. 4D	0.000	0	0.000	0	8,788.600	703,080	8,788.600	703,080
62. Total	0.000	0	49.750	8,425	85,321.674	13,987,870	85,371.424	13,996,295
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	2,743.950	585,500	2,743.950	585,500
65. 2G1	0.000	0	139.820	28,450	6,743.524	1,563,415	6,883.344	1,591,865
66. 2G	0.000	0	84.143	15,240	21,925.532	3,993,935	22,009.675	4,009,175
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	57.750	7,335	6,196.690	842,840	6,254.440	850,175
69. 4G1	0.000	0	184.570	23,215	14,600.217	1,801,915	14,784.787	1,825,130
70. 4G	0.000	0	174.000	19,935	33,061.600	3,920,645	33,235.600	3,940,580
71. Total	0.000	0	640.283	94,175	85,271.513	12,708,250	85,911.796	12,802,425
72. Waste	0.000	0	7.500	115	3,535.211	53,070	3,542.711	53,185
73. Other	0.000	0	0.000	0	66.300	2,650	66.300	2,650
74. Exempt	0.000		0.000		0.057		0.057	
75. Total	0.000	0	856.213	183,375	188,095.650	33,598,835	188,951.863	33,782,210

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	1,157.750	833,580	1,157.750	833,580
47. 2A1	0.000	0	0.000	0	1,890.750	1,191,215	1,890.750	1,191,215
48. 2A	0.000	0	0.000	0	2,216.450	1,141,535	2,216.450	1,141,535
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	451.750	155,865	451.750	155,865
51. 4A1	0.000	0	0.000	0	771.000	242,895	771.000	242,895
52. 4A	0.000	0	0.000	0	486.000	123,960	486.000	123,960
53. Total	0.000	0	0.000	0	6,973.700	3,689,050	6,973.700	3,689,050
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	5,248.325	1,207,195	5,248.325	1,207,195
56. 2D1	0.000	0	0.000	0	10,773.027	2,154,605	10,773.027	2,154,605
57. 2D	0.000	0	0.000	0	22,492.774	3,824,080	22,492.774	3,824,080
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	5,059.430	455,440	5,059.430	455,440
60. 4D1	0.000	0	0.000	0	5,497.713	467,365	5,497.713	467,365
61. 4D	0.000	0	0.000	0	3,284.450	279,265	3,284.450	279,265
62. Total	0.000	0	0.000	0	52,355.719	8,387,950	52,355.719	8,387,950
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	1,873.752	584,585	1,873.752	584,585
65. 2G1	0.000	0	0.000	0	5,578.698	1,662,255	5,578.698	1,662,255
66. 2G	0.000	0	0.000	0	12,815.033	3,281,090	12,815.033	3,281,090
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	3,121.250	480,200	3,121.250	480,200
69. 4G1	0.000	0	0.000	0	6,888.150	910,235	6,888.150	910,235
70. 4G	0.000	0	0.000	0	11,433.951	1,307,935	11,433.951	1,307,935
71. Total	0.000	0	0.000	0	41,710.834	8,226,300	41,710.834	8,226,300
72. Waste	0.000	0	0.000	0	21.500	320	21.500	320
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	101,061.753	20,303,620	101,061.753	20,303,620

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 4

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	1,096.900	822,725	1,096.900	822,725
47. 2A1	0.000	0	0.000	0	1,606.500	1,052,280	1,606.500	1,052,280
48. 2A	0.000	0	0.000	0	4,171.150	2,294,295	4,171.150	2,294,295
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	768.750	295,985	768.750	295,985
51. 4A1	0.000	0	0.000	0	1,174.520	422,830	1,174.520	422,830
52. 4A	0.000	0	0.000	0	663.500	185,780	663.500	185,780
53. Total	0.000	0	0.000	0	9,481.320	5,073,895	9,481.320	5,073,895
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	4,588.530	1,284,785	4,588.530	1,284,785
56. 2D1	0.000	0	0.000	0	6,443.754	1,643,255	6,443.754	1,643,255
57. 2D	0.000	0	0.000	0	20,228.340	4,349,325	20,228.340	4,349,325
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	2,835.930	368,760	2,835.930	368,760
60. 4D1	0.000	0	0.000	0	5,594.588	671,350	5,594.588	671,350
61. 4D	0.000	0	0.000	0	1,897.050	151,765	1,897.050	151,765
62. Total	0.000	0	0.000	0	41,588.192	8,469,240	41,588.192	8,469,240
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	668.500	202,405	668.500	202,405
65. 2G1	0.000	0	0.000	0	893.000	277,480	893.000	277,480
66. 2G	0.000	0	0.000	0	3,770.650	933,565	3,770.650	933,565
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	1,255.500	214,405	1,255.500	214,405
69. 4G1	0.000	0	0.000	0	4,107.700	589,730	4,107.700	589,730
70. 4G	0.000	0	0.000	0	8,285.300	1,060,030	8,285.300	1,060,030
71. Total	0.000	0	0.000	0	18,980.650	3,277,615	18,980.650	3,277,615
72. Waste	0.000	0	0.000	0	517.750	7,770	517.750	7,770
73. Other	0.000	0	0.000	0	13.500	540	13.500	540
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	70,581.412	16,829,060	70,581.412	16,829,060

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	0.000	0	158.680	80,660	40,293.358	20,192,000	40,452.038	20,272,660
77.Dry Land	0.000	0	49.750	8,425	255,290.696	44,112,345	255,340.446	44,120,770
78.Grass	0.000	0	640.283	94,175	287,028.787	44,711,945	287,669.070	44,806,120
79.Waste	0.000	0	7.500	115	7,183.131	107,835	7,190.631	107,950
80.Other	0.000	0	0.000	0	79.800	3,190	79.800	3,190
81.Exempt	0.000	0	0.000	0	0.057	0	0.057	0
82.Total	0.000	0	856.213	183,375	589,875.772	109,127,315	590,731.985	109,310,690

2007 Agricultural Land Detail

County 53 - Kimball

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	1,703.700	17.14%	1,081,885	23.61%	635.020
2A1	1,354.500	13.63%	805,980	17.59%	595.038
2A	4,090.230	41.16%	1,922,645	41.96%	470.057
3A1	0.000	0.00%	0	0.00%	0.000
3A	713.500	7.18%	235,505	5.14%	330.070
4A1	1,082.250	10.89%	297,675	6.50%	275.051
4A	993.206	9.99%	238,370	5.20%	240.000
Irrigated Total	9,937.386	100.00%	4,582,060	100.00%	461.093

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	4,619.790	6.08%	1,201,140	9.05%	259.998
2D1	15,504.810	20.39%	3,566,410	26.88%	230.019
2D	29,840.221	39.25%	5,968,045	44.98%	200.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	5,514.560	7.25%	579,190	4.37%	105.029
4D1	5,792.770	7.62%	550,525	4.15%	95.036
4D	14,752.960	19.41%	1,401,975	10.57%	95.030
Dry Total	76,025.111	100.00%	13,267,285	100.00%	174.511

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	5,366.310	3.80%	1,220,360	5.95%	227.411
2G1	12,248.780	8.68%	2,969,460	14.49%	242.429
2G	33,868.536	24.01%	6,546,080	31.93%	193.279
3G1	0.000	0.00%	0	0.00%	0.000
3G	11,270.090	7.99%	1,330,020	6.49%	118.013
4G1	17,692.520	12.54%	1,942,485	9.48%	109.791
4G	60,619.554	42.97%	6,491,375	31.67%	107.083
Grass Total	141,065.790	100.00%	20,499,780	100.00%	145.320

Irrigated Total	9,937.386	4.32%	4,582,060	11.93%	461.093
Dry Total	76,025.111	33.03%	13,267,285	34.55%	174.511
Grass Total	141,065.790	61.30%	20,499,780	53.39%	145.320
Waste	3,108.670	1.35%	46,675	0.12%	15.014
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	230,136.957	100.00%	38,395,800	100.00%	166.838

As Related to the County as a Whole

Irrigated Total	9,937.386	24.57%	4,582,060	22.60%	
Dry Total	76,025.111	29.77%	13,267,285	30.07%	
Grass Total	141,065.790	49.04%	20,499,780	45.75%	
Waste	3,108.670	43.23%	46,675	43.24%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	230,136.957	38.96%	38,395,800	35.13%	

2007 Agricultural Land Detail

County 53 - Kimball

Market Area: 2

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	2,955.862	21.02%	1,980,485	28.59%	670.019
2A1	1,923.420	13.68%	1,163,715	16.80%	605.023
2A	5,447.030	38.74%	2,723,515	39.31%	500.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	890.220	6.33%	298,265	4.31%	335.046
4A1	1,441.260	10.25%	425,235	6.14%	295.043
4A	1,401.840	9.97%	336,440	4.86%	239.998
Irrigated Total	14,059.632	100.00%	6,927,655	100.00%	492.733
Dry:					
1D1	0.000	0.00%	0	0.00%	0.000
1D	3,196.510	3.74%	863,210	6.17%	270.047
2D1	26,161.421	30.64%	5,232,285	37.38%	200.000
2D	33,834.683	39.63%	5,752,680	41.10%	170.023
3D1	0.000	0.00%	0	0.00%	0.000
3D	7,731.880	9.06%	850,735	6.08%	110.029
4D1	5,658.330	6.63%	594,305	4.25%	105.031
4D	8,788.600	10.29%	703,080	5.02%	79.999
Dry Total	85,371.424	100.00%	13,996,295	100.00%	163.945
Grass:					
1G1	0.000	0.00%	0	0.00%	0.000
1G	2,743.950	3.19%	585,500	4.57%	213.378
2G1	6,883.344	8.01%	1,591,865	12.43%	231.263
2G	22,009.675	25.62%	4,009,175	31.32%	182.155
3G1	0.000	0.00%	0	0.00%	0.000
3G	6,254.440	7.28%	850,175	6.64%	135.931
4G1	14,784.787	17.21%	1,825,130	14.26%	123.446
4G	33,235.600	38.69%	3,940,580	30.78%	118.565
Grass Total	85,911.796	100.00%	12,802,425	100.00%	149.018
Irrigated Total	14,059.632	7.44%	6,927,655	20.51%	492.733
Dry Total	85,371.424	45.18%	13,996,295	41.43%	163.945
Grass Total	85,911.796	45.47%	12,802,425	37.90%	149.018
Waste	3,542.711	1.87%	53,185	0.16%	15.012
Other	66.300	0.04%	2,650	0.01%	39.969
Exempt	0.057	0.00%			
Market Area Total	188,951.863	100.00%	33,782,210	100.00%	178.787

As Related to the County as a Whole

Irrigated Total	14,059.632	34.76%	6,927,655	34.17%	
Dry Total	85,371.424	33.43%	13,996,295	31.72%	
Grass Total	85,911.796	29.86%	12,802,425	28.57%	
Waste	3,542.711	49.27%	53,185	49.27%	
Other	66.300	83.08%	2,650	83.07%	
Exempt	0.057	100.00%			
Market Area Total	188,951.863	31.99%	33,782,210	30.90%	

2007 Agricultural Land Detail

County 53 - Kimball

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	1,157.750	16.60%	833,580	22.60%	720.000
2A1	1,890.750	27.11%	1,191,215	32.29%	630.022
2A	2,216.450	31.78%	1,141,535	30.94%	515.028
3A1	0.000	0.00%	0	0.00%	0.000
3A	451.750	6.48%	155,865	4.23%	345.024
4A1	771.000	11.06%	242,895	6.58%	315.038
4A	486.000	6.97%	123,960	3.36%	255.061
Irrigated Total	6,973.700	100.00%	3,689,050	100.00%	528.994

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	5,248.325	10.02%	1,207,195	14.39%	230.015
2D1	10,773.027	20.58%	2,154,605	25.69%	199.999
2D	22,492.774	42.96%	3,824,080	45.59%	170.013
3D1	0.000	0.00%	0	0.00%	0.000
3D	5,059.430	9.66%	455,440	5.43%	90.018
4D1	5,497.713	10.50%	467,365	5.57%	85.010
4D	3,284.450	6.27%	279,265	3.33%	85.026
Dry Total	52,355.719	100.00%	8,387,950	100.00%	160.210

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	1,873.752	4.49%	584,585	7.11%	311.986
2G1	5,578.698	13.37%	1,662,255	20.21%	297.964
2G	12,815.033	30.72%	3,281,090	39.89%	256.034
3G1	0.000	0.00%	0	0.00%	0.000
3G	3,121.250	7.48%	480,200	5.84%	153.848
4G1	6,888.150	16.51%	910,235	11.06%	132.145
4G	11,433.951	27.41%	1,307,935	15.90%	114.390
Grass Total	41,710.834	100.00%	8,226,300	100.00%	197.222

Irrigated Total	6,973.700	6.90%	3,689,050	18.17%	528.994
Dry Total	52,355.719	51.81%	8,387,950	41.31%	160.210
Grass Total	41,710.834	41.27%	8,226,300	40.52%	197.222
Waste	21.500	0.02%	320	0.00%	14.883
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	101,061.753	100.00%	20,303,620	100.00%	200.903

As Related to the County as a Whole

Irrigated Total	6,973.700	17.24%	3,689,050	18.20%	
Dry Total	52,355.719	20.50%	8,387,950	19.01%	
Grass Total	41,710.834	14.50%	8,226,300	18.36%	
Waste	21.500	0.30%	320	0.30%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	101,061.753	17.11%	20,303,620	18.57%	

2007 Agricultural Land Detail

County 53 - Kimball

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	1,096.900	11.57%	822,725	16.21%	750.045
2A1	1,606.500	16.94%	1,052,280	20.74%	655.014
2A	4,171.150	43.99%	2,294,295	45.22%	550.038
3A1	0.000	0.00%	0	0.00%	0.000
3A	768.750	8.11%	295,985	5.83%	385.021
4A1	1,174.520	12.39%	422,830	8.33%	360.002
4A	663.500	7.00%	185,780	3.66%	280.000
Irrigated Total	9,481.320	100.00%	5,073,895	100.00%	535.146
Dry:					
1D1	0.000	0.00%	0	0.00%	0.000
1D	4,588.530	11.03%	1,284,785	15.17%	279.999
2D1	6,443.754	15.49%	1,643,255	19.40%	255.015
2D	20,228.340	48.64%	4,349,325	51.35%	215.011
3D1	0.000	0.00%	0	0.00%	0.000
3D	2,835.930	6.82%	368,760	4.35%	130.031
4D1	5,594.588	13.45%	671,350	7.93%	119.999
4D	1,897.050	4.56%	151,765	1.79%	80.000
Dry Total	41,588.192	100.00%	8,469,240	100.00%	203.645
Grass:					
1G1	0.000	0.00%	0	0.00%	0.000
1G	668.500	3.52%	202,405	6.18%	302.774
2G1	893.000	4.70%	277,480	8.47%	310.727
2G	3,770.650	19.87%	933,565	28.48%	247.587
3G1	0.000	0.00%	0	0.00%	0.000
3G	1,255.500	6.61%	214,405	6.54%	170.772
4G1	4,107.700	21.64%	589,730	17.99%	143.566
4G	8,285.300	43.65%	1,060,030	32.34%	127.941
Grass Total	18,980.650	100.00%	3,277,615	100.00%	172.681
Irrigated Total	9,481.320	13.43%	5,073,895	30.15%	535.146
Dry Total	41,588.192	58.92%	8,469,240	50.33%	203.645
Grass Total	18,980.650	26.89%	3,277,615	19.48%	172.681
Waste	517.750	0.73%	7,770	0.05%	15.007
Other	13.500	0.02%	540	0.00%	40.000
Exempt	0.000	0.00%			
Market Area Total	70,581.412	100.00%	16,829,060	100.00%	238.434

As Related to the County as a Whole

Irrigated Total	9,481.320	23.44%	5,073,895	25.03%
Dry Total	41,588.192	16.29%	8,469,240	19.20%
Grass Total	18,980.650	6.60%	3,277,615	7.32%
Waste	517.750	7.20%	7,770	7.20%
Other	13.500	16.92%	540	16.93%
Exempt	0.000	0.00%		
Market Area Total	70,581.412	11.95%	16,829,060	15.40%

2007 Agricultural Land Detail

County 53 - Kimball

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	158.680	80,660	40,293.358	20,192,000
Dry	0.000	0	49.750	8,425	255,290.696	44,112,345
Grass	0.000	0	640.283	94,175	287,028.787	44,711,945
Waste	0.000	0	7.500	115	7,183.131	107,835
Other	0.000	0	0.000	0	79.800	3,190
Exempt	0.000	0	0.000	0	0.057	0
Total	0.000	0	856.213	183,375	589,875.772	109,127,315

AgLand	Total Acres	Total Value	Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	40,452.038	20,272,660	40,452.038	6.85%	20,272,660	18.55%	501.153
Dry	255,340.446	44,120,770	255,340.446	43.22%	44,120,770	40.36%	172.791
Grass	287,669.070	44,806,120	287,669.070	48.70%	44,806,120	40.99%	155.755
Waste	7,190.631	107,950	7,190.631	1.22%	107,950	0.10%	15.012
Other	79.800	3,190	79.800	0.01%	3,190	0.00%	39.974
Exempt	0.057	0	0.057	0.00%	0	0.00%	0.000
Total	590,731.985	109,310,690	590,731.985	100.00%	109,310,690	100.00%	185.042

* Department of Property Assessment & Taxation Calculates

2006 Plan of Assessment for Kimball County
Assessment Years 2007, 2008 and 2009
Date: June 15, 2006

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

1. 100% of actual value for all classes or real property excluding agricultural and horticultural land:
2. 80% of actual value for agricultural land and horticultural land: and
3. 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 80% of its recapture value as defined in statutes 77-1343 when the land is disqualified for special valuation under 77-1347.

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

General Description of Real Property in Kimball County:

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

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1856	38%	25%
Commercial	421	9%	7%
Industrial	9	.5%	10%
Recreational	0		
Minerals	503	10%	20%
Agricultural	2060	42.5%	38%

Agricultural land – taxable acres 590,921.511

Other pertinent facts: 38% of Kimball County is agricultural and of that 7% is irrigated land, 44% is dry land, 48% is grassland and 1% is waste land.

New Property: For assessment year 2006, an estimated 20 building permits, 42 information statements were filed and 462 other checks. The other consists of check backs, new improvements not reported, drive by's, neighbors reporting neighbors. We have very little reporting by the taxpayers.

For more information see 2006 Reports & Opinions, Abstract and Assessor Survey.

Current Resources

A. Staff/Budget/Training

- Assessor – Alice Ryschon
- Deputy Assessor – Fran Janicek
- Full-time employees – Sherry Winstrom
- Sallie Mihalek
- Wiletha Bell
- Shared employee – Linda Gunderson

Deputy Fran Janicek does the real estate transfers, sales verification process, answers the phone, computer work and waits the counter. Fran helps with the administrative job of the Assessor and everything else that is asked of her.

The process of doing real estate transfers is the job of the Kimball County Deputy Assessor. Because of doing all the steps above, this is a full time job for her. This duty does not allow her extra time to help in the appraisal projects.

Clerk Sherry Winstrom manages the review process. She is in charge of organizing the work. She is the main person and does the physically inspections with the help of Linda, Sallie and

Wiletha. Sherry also manages the annual pickup work and everything else that is asked of her. Sherry is also the manager of the Oil and Gas Properties.

Clerk Sallie Mihalek manages the GIS project. Sallie has been working the GIS maps getting section lines, land use and parcel numbers on. She has range 12, 13, 14 complete and working on township 16. As she is doing this, she is also doing a land use review. Any discrepancies are checked with FSA maps. Sallie also does review work and annual pick up work as needed. Sallie is very knowledge reading legal descriptions since she worked with the surveyor for years. Sallie also does everything else that is asked of her. The GIS has been made a priority.

Clerk Wiletha Bell manages the personal property assessments of commercial and agricultural. Wiletha is the person doing the phone calling setting up appointments for the review process. Wiletha is processing the digital pictures and bringing them into the CAMA program. Wiletha also does everything else that is asked of her.

Linda Gunderson is a shared employee with the County Clerk's Office. Linda goes on the review work and pickup work with Sherry. Linda does the write ups, sketches and updates CAMA. Linda has checked urban parcels numbers on the GIS systems.

The staff has been well trained to do their job. The Deputy has received training from IAAO, the PAT, Annual Workshops, NACO Workshops, etc. The Clerks have received training from PAT, Marshall and Swift Training, etc.

The 2005-2006 the Assessor's and Reappraisal budget request was \$175,177 and the adopted budget was \$161,955.

B. Cadastral Maps accuracy/condition, other land use maps, aerial photos

Cadastral Maps and aerial photos are kept up to date whenever a transfer is done. They are very accurate. We have the GIS system that will provide us a great deal of information.

C. Property Record Cards

Our property record cards are kept current. The appraisal file contains:

- Owner's name,
- Address,
- Legal description.
- Parcel identification number,
- Cadastral map number
- Taxing district
- School district
- Amenities
- Past valuation broke down to primary, secondary, land and total
- current valuation broke down to primary, secondary, land and total

- A summary sheet with a correlation statement. This sheet contains depreciation, replacement costs, final valuations for home and outbuildings. Attached to this is the CAMA replacement cost.
- a current sketch of the home
- Photos of the front of the home, back of the home, garages, outbuildings.
- Typed written notes concerning inspections

D. Software for CAMA, Assessment Administration, GIS

- MIPS/County Solutions provide the CAMA and Assessment Administration
- GIS Workshop provides the GIS programming and support

E. Web based – property record information access

There is no web base internet service available.

Current Assessment Procedures for Real Property

- A. Discover, List and Inventory all property
- B. Data Collection

Real Estate Transfers being recorded in this office. Every transfer statement needs the following work done.

1. Update the Property card
2. Fill out the sheets that are sent in to the PAT along with the transfer statement.
3. Send out Data Confirmation sheets on all sales
4. Update the computer (County Solutions and CAMA)
5. Change the counter rolodex
6. Update the cadastral map
7. Update the cadastral card
8. Update the aerial map for rural
9. Update the label information
10. Inform the Treasurer’s Office on landfill changes
11. Update Counter Book
12. Update Sales Book
13. Update GIS maps

The process of doing real estate transfers is the job of the Kimball County Deputy Assessor. Because of doing all the steps above, this is a full time job for her. This duty does not allow her extra time to help in the appraisal projects.

History of real estate transfers:

2001 - 344

2002 - 406

2003 - 413
2004 - 460
2005 To Date - 148

Annual Pickup Work.

Along with the review work, we still do our annual pickup work. This work consists of:

1. Organizing cards, copying field sheets, notifying taxpayers of inspection times
2. Review what people have reported
3. Review what we have found by driving
4. Review the building permits
5. Review sold properties. We send out a questionnaire on all sales. We do calling on agricultural, commercial and residential sales if the questionnaire does not come back and the assessed value is substantially different from the selling price. This is also a small county and a lot of information is received from other taxpayers.

After completing the physical inspection during the annual pickup work, the office staff will place updated values on the properties for each year. This process begins around the last of August and will continue until finished. The annual pickup work will be completed around March 1 of each year. ***The additional work of reviewing all properties will be in conjunction with pickup work during this time.***

The review process is as follows:

- Postcards are sent to the property owner, telling them that we will be out and to please call the office for an appointment. If we do not hear from them, Willie B is calling to make an appointment and explains why we are doing the review. A team of 2, Sherry Winstrom and Linda Gunderson, do the review. Willie “B” Bell and Sallie Mihalek go when needed. One person asks the questions while holding the card and one person does the writing, however they both do the inspection.
- Ninety-five percent (95%) of the time, the property owner takes the team through the entire property. They are checking our appraisal card to make sure the correct information is noted such as; room count, bathrooms/fixtures, etc. In the basement, we are checking for the correct finish and room count. If the basement has finish, they are making a determination if it is minimal or partition. They are re-measuring if the card appears to be different then what is there.
- More questions are asked about kitchen and or bathroom remodeling and when it was done.

- We are reviewing the kind of heating/cooling system in place, and if there has been any rewiring of electricity or if plumbing has been updated.
- Re-measuring will happen if the team looks at the sketch and sees something has been changed.
- Outside decks, patios and slabs are noted and re-sketches if different. Garage finishes are noted.
- If the property owner does not allow a tour of the home, the questions are still asked and recorded.
- A sheet with the above information is presented to the property owner for review, and then they are asked to review the sheet and sign and date it.
- Pictures are then taken of the front of the property, the back of the property, garages, decks or sheds.
- The information is then brought back to the office for finalization.
- The pictures are downloaded onto the computer and then matched to the property record card in CAMA
- A property record summary is typed and attached to the record card.
- The information is then checked with the appraisal card and changes are made to the card and to the record. CAMA is checked and corrections made and sketches redone if necessary. When sketching, they are trying to get the correct placement of house with outbuildings.

After all of the property has been physically inspected and information updated, a pilot study will be done on the sale properties before applying new depreciation to the remainder of the properties. New values will be sent to each taxpayer in Kimball County.

C. Review assessment sales ratio studies before assessment actions

The Assessment/Sales Ratio study is conducted every year after the final sales rosters are done. I, the Assessor have a spreadsheet program that enables me to stratify the properties into different neighbors and market areas. I study the sales and I work each area until I achieve the best level of value, COD and PRD that I can with percentage adjustments.

D. Approaches to Value

Because of the variety of sales that occur in Kimball County, I use the Market approach and the Cost approach together when doing a complete repricing. I use the most current cost manual which is available. I have used 9/2004 for the rural homes and will use this on my urban and suburban homes when the review is complete. The latest depreciation study, I did as of November 2004.

At this time, the income approach is not used by Kimball County.

Land market areas were determined years ago by the Commissioners and the Assessor appointing land owners to a board. We drove the county and looked at each sale and the current soil maps. The areas were determined with the land owners and commissioners. At this time there is no special value for agricultural land in Kimball County.

E. Reconciliation of Final Value and documentation and review the sales ratio studies

After the percentage adjustments or review of a neighborhood or market area are done, the statistics are again reviewed. The values must be in the middle of the range of value, and that the quality (COD and PRD) are the best possible.

F. Notices and Public Relations

Notices are sent out to the taxpayers May 31st of each year. In the notices, we send out the notice of valuation change, a letter to the taxpayer explaining the increases, a list of land sales and a list of sales in Dix and Bushnell.

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

**2006 STATISTICS FOR
KIMBALL COUNTY BY CLASS**

PROPERTY CLASS	ASSESSMENT- SALES MEDIAN RATIO	COEFFICIENT OF DISPERSION(COD)	PRICE RELATED DIFFERENTIAL (PRD)
RESIDENTIAL	99.66	12.71	101.58
COMMERCIAL	95.86	26.18	104.74
AGRICULTURAL	76.95	13.78	103.68

COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures see 2006 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2007:

Residential Property:

The review work will be complete in the City of Kimball and suburban area for residential property. The Assessor will be checking the information in the CAMA Program and making the necessary updates. We will be working to place new values using new replacement costs and new depreciation factors. Sales of vacant lots will be reviewed for new valuations. If the revaluation of Kimball Residential properties can be complete, the valuation notices for the new values will be mailed to every Kimball and Suburban residential property owners. The objective is to get all properties revalued, however since the Assessor places each value on, time may be short because of other duties. This might take until 2008.

Pickup work will also be continuing for this term. The real estate sales will continue to be monitored for the median level. Until the time that all property is reviewed, percentage adjustments will be used to maintain the median level of value. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale.

Commercial Property:

The review work will be continuing in the City of Kimball and surrounding area for commercial property. The Assessor will be checking the information in the CAMA Program and making the necessary updates. The Assessor will be checking the information in the CAMA Program and making the necessary updates.

Pickup work will also be continuing for this term. The real estate sales will continue to be monitored for the median level. Until the time that all property is reviewed, percentage adjustments will be used to maintain the median level of value. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale.

Agricultural Land:

We monitor closely the Department of Water Resources and the registering of irrigation wells. As real estate transfers come through, we send out a questionnaire confirming the land use. We have the GIS System running. The new soils are loaded on the GIS system; however, we have nothing in writing from the NRD stating the new soil maps are complete. We do not have any

manual with the new information. Sallie is continuing to update the land usage checking with the FSA for discrepancies.

Assessment Actions Planned for Assessment Year 2008:

Residential Property:

The review work for residential property will be complete. This includes Dix, Bushnell, Kimball, Suburban and Rural. If the revaluation of Kimball and Suburban residential property did not get complete for 2007, all properties will have new replacement costs new, new depreciation and new land values.

Pickup work will also be continuing for this term. The real estate sales will continue to be monitored for the median level. Until the time that all property is reviewed, percentage adjustments will be used to maintain the median level of value. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale.

Commercial Property:

The review work will be complete in the City of Kimball and surrounding area for commercial property. The Assessor will be checking the information in the CAMA Program and making the necessary updates. If residential property was completed in 2007, the plan is to complete the valuation of commercial property for 2008.

Pickup work will also be continuing for this term. The real estate sales will continue to be monitored for the median level. Until the time that all property is reviewed, percentage adjustments will be used to maintain the median level of value. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale.

Agricultural Land:

We monitor closely the Department of Water Resources and the registering of irrigation wells. As real estate transfers come through, we send out a questionnaire confirming the land use. The land use, section lines and parcel identification will be done on the GIS system.

Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale.

Assessment Actions Planned for Assessment Year 2009:

Residential Property:

By now all residential property has been revalued. The plan is to print out a copy of the CAMA information on each card and send by first class mail to every property owner. I want them to know exactly what we are carrying on their assessment card. We will begin again to drive the county and do outside physically inspections. In the rural area, we will take our pictures and compare the buildings again. My goal is to keep a very current set of photographs of each building in the assessment file. The files will be reviewed as to the condition of the buildings and home.

Pickup work will also be continuing for this term. The real estate sales will continue to be monitored for the median level. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

Sale questionnaires are sent out on every sale to gather information concerning the sale.

Commercial Property:

If the commercial did not get complete for 2008, it will hopefully be complete for 2009 with new replacement costs, depreciation and new land values.

Pickup work will also be continuing for this term. The real estate sales will continue to be monitored for the median level. Until the time that all property is reviewed, percentage adjustments will be used to maintain the median level of value. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale

Agricultural Land:

We monitor closely the Department of Water Resources and the registering of irrigation wells. As real estate transfers come through, we send out a questionnaire confirming the land use. The land use, section lines and parcel identification will be done on the GIS system.

Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale

By now, I hope that written confirmation is in hand and all land classifications are done and the new soils can be implemented.

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

Filing of Personal Property (This job is done by all staff)

1. Commercial
2. Agricultural
3. Oil and Gas
4. Specials, which includes Railroads, Pipelines, Telephone Companies.

Administer the Homestead Exemption Programs for the State of Nebraska, Department of Revenue.

Complete all the administrative reports due to the Property Assessment and Taxation Department.

Some of the reports are:

- a. Abstract (Real and Personal Property)
- b. School District Taxable Value Report – Due August 20
- c. Certificate of Taxes Levied – Due December 1
- d. Assessor Survey
- e. Sales information to PA & T rosters & annual Assessed Value Update w/Abstract
- f. Certification of Value to Political Subdivisions
- g. School District Taxable Value Report
- h. Report of current values for properties owned by Board of Education Lands & Funds
- i. Report of all Exempt Property and Taxable Government Owned Property
- j. Annual Plan of Assessment Report

Complete the Tax Roll every year. This includes proofing all cards to the computer. We proof value, names, legal descriptions, codes and miscellaneous information.

Complete and send out valuation notice each year and sit with the Board of Equalization to review the protests.

Centrally Assessed – review of valuations as certified by PA & T for railroads and public service entities, establish assessment records and tax billing for tax list.

Tax Increment Financing

Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information.

Tax Lists: prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.

Tax List Corrections – prepare tax list correction documents for county board approval.

TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

Filing of Personal Property (This job is done by all staff)

5. Commercial
6. Agricultural
7. Oil and Gas
8. Specials, which includes Railroads, Pipelines, Telephone Companies.

Waiting on the counter takes a lot of time. Most of our customers are Realtors, Appraisers, Insurance Agents, Title Insurance Agents, etc. This takes a lot of card pulling and copying the files for them. Our appraisal cards *are not* for our use only. The public is becoming more informed about our cards and that they are open for public use. More prospective homebuyers are using our information on our cards and our sales book to determine a price to offer on a home.

TERC Statewide Equalization – attend hearings if applicable to county, defend values and/or implement orders of the TERC

Education: Assessor and Deputy Assessor must attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain assessor certification.

Continue to work for the education of taxpayers to the Nebraska Property Tax System.

Conclusion:

We are completing our physical inspections of property. A letter has been written to the remainder of the Kimball property owners stating that pictures will be taken of their property and the information on their card will be assumed correct unless we obtain other information to make a correction. The write ups will be completed and the information verified in the CAMA program and changes made if necessary. We have around 250 property owners in Kimball that have not responded to post cards to make an appointment. I have begun to place new values on Kimball property. The girls in the office will help in this process. However, every final value will come from myself. For 2006, the revaluation of Dix and Bushnell were completed and valuation notices sent.

Sallie is continuing to work on the land usage on GIS. She has completed ranges 12, 13, & 14 and working on 16. Sallie has been checking survey records and FSA maps.

I was able to get a clerk from the Clerk's Office for 3 days a week. This has worked out great. It has allowed Sallie to work full time on the GIS system.

The County Board of Commissioners was working on the County Zoning Proposal. The committee has submitted a plan, but a few changes needed to be made.

The 2006-2007 requested budget for the Assessor's Office and Appraisal will only reflect an increase of 3% for wage increase. All other line item request will remain the same.

Respectfully submitted:

Alice Ryschon
Kimball County Assessor
June 15, 2006
Admended July 31, 2006

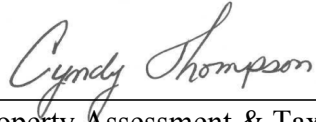
ATTACHED: THE 2005 PROPERTY TAX CALENDAR

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 Kimball County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 9478.

Dated this 9th day of April, 2007.



Property Assessment & Taxation