

## Preface

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

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

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

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

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

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

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

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

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

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

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

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

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## 2007 Commission Summary

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### Residential Real Property - Current

<b>Number of Sales</b>		<b>316</b>	<b>COD</b>	<b>10.30</b>
Total Sales Price	\$	14515008	<b>PRD</b>	<b>106.50</b>
Total Adj. Sales Price	\$	14514518	COV	14.90
Total Assessed Value	\$	13129085	STD	14.35
Avg. Adj. Sales Price	\$	45932.02	Avg. Abs. Dev.	9.90
Avg. Assessed Value	\$	41547.74	Min	38.33
<b>Median</b>		<b>96.12</b>	Max	166.50
Wgt. Mean		90.45	95% Median C.I.	95.11 to 97.63
Mean		96.33	95% Wgt. Mean C.I.	88.36 to 92.55
			95% Mean C.I.	94.75 to 97.91
% of Value of the Class of all Real Property Value in the County				25.39
% of Records Sold in the Study Period				6.56
% of Value Sold in the Study Period				8.27
Average Assessed Value of the Base				32,967

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### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>316</b>	<b>96.12</b>	<b>10.30</b>	<b>106.50</b>
<b>2006</b>	326	96.20	13.17	107.07
<b>2005</b>	339	96.13	17.22	110.64
<b>2004</b>	285	97.14	20.96	116.11
<b>2003</b>	321	95	20.51	111.5
<b>2002</b>	334	91	26.81	107.65
<b>2001</b>	324	95	40.35	123.54

## 2007 Commission Summary

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### Commercial Real Property - Current

<b>Number of Sales</b>	<b>54</b>	<b>COD</b>	<b>12.07</b>
Total Sales Price	\$ 2195132	<b>PRD</b>	<b>96.20</b>
Total Adj. Sales Price	\$ 2019332	COV	25.06
Total Assessed Value	\$ 2052195	STD	24.50
Avg. Adj. Sales Price	\$ 37395.04	Avg. Abs. Dev.	11.80
Avg. Assessed Value	\$ 38003.61	Min	32.00
<b>Median</b>	<b>97.70</b>	Max	216.00
Wgt. Mean	101.63	95% Median C.I.	94.93 to 98.85
Mean	97.77	95% Wgt. Mean C.I.	96.55 to 106.71
		95% Mean C.I.	91.23 to 104.31
% of Value of the Class of all Real Property Value in the County			4.49
% of Records Sold in the Study Period			9.28
% of Value Sold in the Study Period			7.3
Average Assessed Value of the Base			48,295

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### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>54</b>	<b>97.70</b>	<b>12.07</b>	<b>96.20</b>
<b>2006</b>	44	97.50	27.84	95.40
<b>2005</b>	45	97.50	23.75	104.43
<b>2004</b>	52	97.42	25.94	116.46
<b>2003</b>	50	98	29.1	118.39
<b>2002</b>	53	99	28.49	121.31
<b>2001</b>	54	100	31.57	124.99

## 2007 Commission Summary

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### Agricultural Land - Current

<b>Number of Sales</b>		<b>138</b>	<b>COD</b>	<b>18.89</b>
Total Sales Price	\$	20238252	<b>PRD</b>	<b>105.39</b>
Total Adj. Sales Price	\$	20116267	COV	24.08
Total Assessed Value	\$	14164740	STD	17.87
Avg. Adj. Sales Price	\$	145770.05	Avg. Abs. Dev.	13.64
Avg. Assessed Value	\$	102643.04	Min	35.30
<b>Median</b>		<b>72.22</b>	Max	137.21
Wgt. Mean		70.41	95% Median C.I.	69.85 to 75.87
Mean		74.21	95% Wgt. Mean C.I.	66.23 to 74.60
			95% Mean C.I.	71.23 to 77.19
% of Value of the Class of all Real Property Value in the County				72.77
% of Records Sold in the Study Period				2.57
% of Value Sold in the Study Period				2.26
Average Assessed Value of the Base				84,910

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### Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>138</b>	<b>72.22</b>	<b>18.89</b>	<b>105.39</b>
<b>2006</b>	128	75.80	20.00	104.15
<b>2005</b>	93	74.89	18.01	101.36
<b>2004</b>	103	76.76	15.30	101.12
<b>2003</b>	115	77	13.86	101.59
<b>2002</b>	154	74	22.52	108.45
<b>2001</b>	153	75	16.56	103.36



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

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

### **Residential Real Property**

It is my opinion that the level of value of the class of residential real property in Knox County is 96.12% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Knox County is in compliance with generally accepted mass appraisal practices.

### **Commercial Real Property**

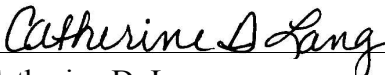
It is my opinion that the level of value of the class of commercial real property in Knox County is 97.7% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Knox County is in compliance with generally accepted mass appraisal practices.

### **Agricultural Land**

It is my opinion that the level of value of the class of agricultural land in Knox County is 72.22% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Knox County is in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.



  
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Catherine D. Lang  
Property Tax Administrator

**2007 Correlation Section  
for Knox County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL: Analysis of all six tables indicates that the county has achieved an acceptable level of value for the 2007 assessment year. The county has continued the review process of the rural residential properties and lake properties as well as they have continued to monitor the sales activity in the residential class and made the necessary adjustments based on the analysis they have completed.

The county has utilized a reasonable percentage of available sales and not excessively trimmed sales. The trended preliminary median ratio and the R&O median ratio are relatively close. The difference between the percent change to the sales file and the percent change to the assessed value is explained in more detail in the narrative for table five. The median and mean measures of central tendency are within the range while the weighted mean is below the acceptable range.

The coefficient of dispersion is within range and the price related differential is slightly above the acceptable range.

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

**2007 Correlation Section  
for Knox County**

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

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>467</b>	<b>316</b>	<b>67.67</b>
<b>2006</b>	<b>483</b>	<b>326</b>	<b>67.49</b>
<b>2005</b>	<b>475</b>	<b>339</b>	<b>71.37</b>
<b>2004</b>	<b>398</b>	<b>285</b>	<b>71.61</b>
<b>2003</b>	<b>425</b>	<b>321</b>	<b>75.53</b>
<b>2002</b>	<b>414</b>	<b>334</b>	<b>80.68</b>
<b>2001</b>	<b>393</b>	<b>324</b>	<b>82.44</b>

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

**2007 Correlation Section  
for Knox County**

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

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

**Adjusting for Selective Reappraisal**

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

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

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

**2007 Correlation Section  
for Knox County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>94.82</b>	<b>4.56</b>	<b>99.15</b>	<b>96.12</b>
<b>2006</b>	<b>94.19</b>	<b>4.5</b>	<b>98.42</b>	<b>96.20</b>
<b>2005</b>	<b>92.58</b>	<b>4.32</b>	<b>96.58</b>	<b>96.13</b>
<b>2004</b>	<b>95.58</b>	<b>2.45</b>	<b>97.92</b>	<b>97.14</b>
<b>2003</b>	<b>92</b>	<b>1.76</b>	<b>93.62</b>	<b>95</b>
<b>2002</b>	<b>89</b>	<b>-0.08</b>	<b>88.93</b>	<b>91</b>
<b>2001</b>	<b>95</b>	<b>-0.95</b>	<b>94.1</b>	<b>95</b>

RESIDENTIAL: The trended preliminary median ratio and the R&O median ratio are slightly spread apart. Both ratios are within the acceptable range. There is no information available to suggest that the median ratio is not the best representation of the level of value for the residential class.

**2007 Correlation Section  
for Knox County**

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

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

**Comparison of Average Value Changes**

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

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

**2007 Correlation Section  
for Knox County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>15.34</b>	<b>2007</b>	<b>4.56</b>
<b>12.39</b>	<b>2006</b>	<b>4.5</b>
<b>10.33</b>	<b>2005</b>	<b>4.32</b>
<b>4.72</b>	<b>2004</b>	<b>2.45</b>
<b>4</b>	<b>2003</b>	<b>2</b>
<b>4.87</b>	<b>2002</b>	<b>-0.08</b>
<b>-0.51</b>	<b>2001</b>	<b>-0.95</b>

RESIDENTIAL: The difference between the percent change to the sales file and the percent change to the assessed value base is 10.8%. Through the counties assessment plans they continued the review of the rural residential and lake properties. There are approximately 35% of these parcels represented in the sales file. The revalue of these parcels and minimal changes to the remainder of the sales file tend to distort the percent change in the sales file base.

**2007 Correlation Section  
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**V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios**

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

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

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

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

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



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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>96.12</b>	<b>90.45</b>	<b>96.33</b>

RESIDENTIAL: When reviewing the three measures of central tendency the median and mean are within the acceptable range, the weighted mean is slightly below the acceptable level.

**2007 Correlation Section  
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**VI. Analysis of R&O COD and PRD**

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>10.30</b>	<b>106.50</b>
<b>Difference</b>	<b>0</b>	<b>3.5</b>

RESIDENTIAL: The coefficient of dispersion is with the acceptable range. The price related differential is slightly above the range. The price related differential would lead you to believe that the high dollar sales influence the statistic.

**2007 Correlation Section  
for Knox County**

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

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>316</b>	<b>316</b>	<b>0</b>
<b>Median</b>	<b>94.82</b>	<b>96.12</b>	<b>1.3</b>
<b>Wgt. Mean</b>	<b>81.14</b>	<b>90.45</b>	<b>9.31</b>
<b>Mean</b>	<b>98.56</b>	<b>96.33</b>	<b>-2.23</b>
<b>COD</b>	<b>24.91</b>	<b>10.30</b>	<b>-14.61</b>
<b>PRD</b>	<b>121.46</b>	<b>106.50</b>	<b>-14.96</b>
<b>Min Sales Ratio</b>	<b>22.17</b>	<b>38.33</b>	<b>16.16</b>
<b>Max Sales Ratio</b>	<b>466.50</b>	<b>166.50</b>	<b>-300</b>

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

**2007 Correlation Section  
for Knox County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL: The commercial class of property is supported with approximately nine percent of the commercial class represented in the sales file. It is evident that the county did not excessively trim the sales file. The trended preliminary median ratio and the R&O median ratio are relatively close. The difference between the percent change to the sales file and the percent change to the assessed value base is close to fourteen points different.

Review of the sales information provided one sale, Book 127 Page 650 that was a \$500,000 sale. That particular sale has such an impact on the sales base that if it were eliminated for this purpose, the calculation would indicate that the commercial class percent change in the sales file would be 2.44% and be more realistic. The median and mean ratios are within the acceptable range while the weighted mean is slightly outside the range. The coefficient of dispersion is 6.73 points outside the acceptable parameter while the price related differential is within the acceptable range.

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

**2007 Correlation Section  
for Knox County**

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

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>87</b>	<b>54</b>	<b>62.07</b>
<b>2006</b>	<b>77</b>	<b>44</b>	<b>57.14</b>
<b>2005</b>	<b>83</b>	<b>45</b>	<b>54.22</b>
<b>2004</b>	<b>86</b>	<b>52</b>	<b>60.47</b>
<b>2003</b>	<b>78</b>	<b>50</b>	<b>64.1</b>
<b>2002</b>	<b>80</b>	<b>53</b>	<b>66.25</b>
<b>2001</b>	<b>86</b>	<b>54</b>	<b>62.79</b>

COMMERCIAL: The commercial class of property is supported with approximately nine percent of the commercial class represented in the sales file. It is evident that the county did not excessively trim the sales file.

**2007 Correlation Section  
for Knox County**

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

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

**Adjusting for Selective Reappraisal**

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

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

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

**2007 Correlation Section  
for Knox County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>94.63</b>	<b>4.07</b>	<b>98.48</b>	<b>97.70</b>
<b>2006</b>	<b>94.45</b>	<b>2.75</b>	<b>97.04</b>	<b>97.50</b>
<b>2005</b>	<b>97.50</b>	<b>-0.98</b>	<b>96.55</b>	<b>97.50</b>
<b>2004</b>	<b>97.42</b>	<b>-0.41</b>	<b>97.02</b>	<b>97.42</b>
<b>2003</b>	<b>98</b>	<b>0.54</b>	<b>98.53</b>	<b>98</b>
<b>2002</b>	<b>99</b>	<b>1.76</b>	<b>100.74</b>	<b>99</b>
<b>2001</b>	<b>98</b>	<b>-16.29</b>	<b>82.04</b>	<b>100</b>

COMMERCIAL: The trended preliminary median ratio and the R&O median ratio are relatively close and supportive of each other.

**2007 Correlation Section  
for Knox County**

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

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

**Comparison of Average Value Changes**

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

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



**2007 Correlation Section  
for Knox County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>18.89</b>	<b>2007</b>	<b>4.07</b>
<b>0.37</b>	<b>2006</b>	<b>2.75</b>
<b>3.46</b>	<b>2005</b>	<b>-0.98</b>
<b>0.47</b>	<b>2004</b>	<b>-0.41</b>
<b>0</b>	<b>2003</b>	<b>1</b>
<b>0</b>	<b>2002</b>	<b>1.76</b>
<b>3.24</b>	<b>2001</b>	<b>-16.29</b>

COMMERCIAL: The difference between the percent change to the sales file and the percent change to the assessed value base is close to fourteen points different. If this were true, it would seem that the trended preliminary ratio and the R&O median ratio would have a wider spread than less than one percent. The county reported that a revaluation of the commercial property was completed for the 2007 assessment year. Review of the sales information provided one sale, Book 127 Page 650 that was a \$500,000 sale. That particular sale puts such an impact on the sales base that if it were eliminated for this purpose, the calculation would indicate that the commercial class percent change in the sales file would be 2.44% and be more realistic and not show such a disparity between the relationship.

**2007 Correlation Section  
for Knox County**

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

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

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

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

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

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

**2007 Correlation Section  
for Knox County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>97.70</b>	<b>101.63</b>	<b>97.77</b>

COMMERCIAL: The median and the mean ratios are statistically within the acceptable range. The weighted mean is only slightly above the acceptable range, but all are supportive of each other.

**2007 Correlation Section  
for Knox County**

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

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>12.07</b>	<b>96.20</b>
<b>Difference</b>	<b>0</b>	<b>-1.8</b>

COMMERCIAL: The coefficient of dispersion is within the acceptable level of value. The price related differential is slightly below the acceptable range.

**2007 Correlation Section  
for Knox County**

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

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>54</b>	<b>54</b>	<b>0</b>
<b>Median</b>	<b>94.63</b>	<b>97.70</b>	<b>3.07</b>
<b>Wgt. Mean</b>	<b>95.49</b>	<b>101.63</b>	<b>6.14</b>
<b>Mean</b>	<b>95.93</b>	<b>97.77</b>	<b>1.84</b>
<b>COD</b>	<b>27.14</b>	<b>12.07</b>	<b>-15.07</b>
<b>PRD</b>	<b>100.46</b>	<b>96.20</b>	<b>-4.26</b>
<b>Min Sales Ratio</b>	<b>18.00</b>	<b>32.00</b>	<b>14</b>
<b>Max Sales Ratio</b>	<b>216.00</b>	<b>216.00</b>	<b>0</b>

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

**2007 Correlation Section  
for Knox County**

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**Agricultural Land**

**I. Correlation**

AGRICULTURAL UNIMPROVED: The tables indicate that the county utilized a reasonable percentage of sales. The trended preliminary ratio is relatively close to the R&O median. The percentage difference between the sales file and assessed value file is 5.86 percentage points different. The three measures of central tendency, the median, weighted mean and mean are within the acceptable range. The coefficient of dispersion is acceptable while the price related differential is slightly above the acceptable level.

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

**2007 Correlation Section  
for Knox County**

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

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>261</b>	<b>138</b>	<b>52.87</b>
<b>2006</b>	<b>230</b>	<b>128</b>	<b>55.65</b>
<b>2005</b>	<b>177</b>	<b>93</b>	<b>52.54</b>
<b>2004</b>	<b>189</b>	<b>103</b>	<b>54.5</b>
<b>2003</b>	<b>196</b>	<b>115</b>	<b>58.67</b>
<b>2002</b>	<b>224</b>	<b>154</b>	<b>68.75</b>
<b>2001</b>	<b>361</b>	<b>221</b>	<b>61.22</b>

**AGRICULTURAL UNIMPROVED:** The percentage of sales used gives a historical background that there have been sufficient sales utilized to establish a reliable background for the sales file.

**2007 Correlation Section  
for Knox County**

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

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

**Adjusting for Selective Reappraisal**

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

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

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



**2007 Correlation Section  
for Knox County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>66.34</b>	<b>6.18</b>	<b>70.44</b>	<b>72.22</b>
<b>2006</b>	<b>68.71</b>	<b>8.64</b>	<b>74.65</b>	<b>75.80</b>
<b>2005</b>	<b>70.74</b>	<b>11.49</b>	<b>78.87</b>	<b>74.89</b>
<b>2004</b>	<b>70.05</b>	<b>10.96</b>	<b>77.72</b>	<b>76.76</b>
<b>2003</b>	<b>73</b>	<b>2.26</b>	<b>74.65</b>	<b>77</b>
<b>2002</b>	<b>69</b>	<b>6.71</b>	<b>76.63</b>	<b>74</b>
<b>2001</b>	<b>69</b>	<b>10.61</b>	<b>76.32</b>	<b>75</b>

AGRICULTURAL UNIMPROVED: The trended preliminary ratio is relatively close to the indicated R&O median ratio. However, both statistics are within the acceptable range for the level of value.

**2007 Correlation Section  
for Knox County**

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

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

**Comparison of Average Value Changes**

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

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

**2007 Correlation Section  
for Knox County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>12.04</b>	<b>2007</b>	<b>6.18</b>
<b>10.39</b>	<b>2006</b>	<b>8.64</b>
<b>8.28</b>	<b>2005</b>	<b>11.49</b>
<b>10.23</b>	<b>2004</b>	<b>10.96</b>
<b>8</b>	<b>2003</b>	<b>2</b>
<b>9.23</b>	<b>2002</b>	<b>10.79</b>
<b>9.29</b>	<b>2001</b>	<b>10.61</b>

AGRICULTURAL UNIMPROVED: The difference between the percent change to the sales file and the percent change to the assessed value base is slightly larger than would be expected when the trended preliminary ratio and the R&O median ratio are close.

**2007 Correlation Section  
for Knox County**

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

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

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

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

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

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

**2007 Correlation Section  
for Knox County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>72.22</b>	<b>70.41</b>	<b>74.21</b>

AGRICULTURAL UNIMPROVED: The median, weighted mean and mean measures of central tendency are all within the range and support uniform assessment practices.

**2007 Correlation Section  
for Knox County**

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

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>18.89</b>	<b>105.39</b>
<b>Difference</b>	<b>0</b>	<b>2.39</b>

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

**2007 Correlation Section  
for Knox County**

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

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>138</b>	<b>138</b>	<b>0</b>
<b>Median</b>	<b>66.34</b>	<b>72.22</b>	<b>5.88</b>
<b>Wgt. Mean</b>	<b>64.19</b>	<b>70.41</b>	<b>6.22</b>
<b>Mean</b>	<b>68.40</b>	<b>74.21</b>	<b>5.81</b>
<b>COD</b>	<b>21.20</b>	<b>18.89</b>	<b>-2.31</b>
<b>PRD</b>	<b>106.55</b>	<b>105.39</b>	<b>-1.16</b>
<b>Min Sales Ratio</b>	<b>30.88</b>	<b>35.30</b>	<b>4.42</b>
<b>Max Sales Ratio</b>	<b>117.37</b>	<b>137.21</b>	<b>19.84</b>

AGRICULTURAL UNIMPROVED: Review of Table 7 indicates that the county improved the quality of assessment. The county through the preliminary statistics found that the individual market areas needed to be reviewed. Through the analysis market area 5 was developed. The county has improved the quality of statistics and the above table is reflective of the assessment actions for 2007

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

54 Knox

	<b>2006 CTL County Total</b>	<b>2007 Form 45 County Total</b>	<b>Value Difference (2007 Form 45 - 2006 CTL)</b>	<b>Percent Change</b>	<b>2007 Growth (New Construction Value)</b>	<b>% Change excl. Growth</b>
1. Residential	95,815,960	100,766,970	4,951,010	5.17	3,867,535	1.13
2. Recreational	48,515,010	58,032,995	9,517,985	19.62	4,012,846	11.35
3. Ag-Homesite Land, Ag-Res Dwellings	40,229,635	40,947,900	718,265	1.79	*-----	1.79
<b>4. Total Residential (sum lines 1-3)</b>	<b>184,560,605</b>	<b>199,747,865</b>	<b>15,187,260</b>	<b>8.23</b>	<b>7,880,381</b>	<b>3.96</b>
5. Commercial	26,321,590	28,107,420	1,785,830	6.78	714,905	4.07
6. Industrial	0	0	0		0	
7. Ag-Farmsite Land, Outbuildings	18,262,650	19,305,440	1,042,790	5.71	4,700,371	-20.03
8. Minerals	0	0	0		0	
<b>9. Total Commercial (sum lines 5-8)</b>	<b>44,584,240</b>	<b>47,412,860</b>	<b>2,828,620</b>	<b>6.34</b>	<b>714,905</b>	<b>4.74</b>
<b>10. Total Non-Agland Real Property</b>	<b>229,144,845</b>	<b>247,160,725</b>	<b>18,015,880</b>	<b>7.86</b>	<b>13,295,657</b>	<b>2.06</b>
11. Irrigated	59,898,925	61,974,195	2,075,270	3.46		
12. Dryland	166,279,165	167,159,835	880,670	0.53		
13. Grassland	168,536,850	189,541,975	21,005,125	12.46		
14. Wasteland	134,8535	1,305,615	-42,920	-3.18		
15. Other Agland	87,600	657,055	569,455	650.06		
<b>16. Total Agricultural Land</b>	<b>396,151,075</b>	<b>420,638,675</b>	<b>24,487,600</b>	<b>6.18</b>		
<b>17. Total Value of All Real Property (Locally Assessed)</b>	<b>625,295,920</b>	<b>667,799,400</b>	<b>42,503,480</b>	<b>6.8</b>	<b>13,295,657</b>	<b>4.67</b>

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



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

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	316	<b>MEDIAN:</b>	<b>96</b>	COV:	14.90	95% Median C.I.:	95.11 to 97.63
TOTAL Sales Price:	14,515,008	WGT. MEAN:	90	STD:	14.35	95% Wgt. Mean C.I.:	88.36 to 92.55
TOTAL Adj.Sales Price:	14,514,518	MEAN:	96	AVG.ABS.DEV:	9.90	95% Mean C.I.:	94.75 to 97.91
TOTAL Assessed Value:	13,129,085						
AVG. Adj. Sales Price:	45,932	COD:	10.30	MAX Sales Ratio:	166.50		
AVG. Assessed Value:	41,547	PRD:	106.50	MIN Sales Ratio:	38.33		

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	36	95.63	95.18	89.93	8.07	105.83	72.75	121.32	93.16 to 98.00	45,481	40,903
10/01/04 TO 12/31/04	28	97.98	96.27	89.99	11.68	106.98	38.33	136.00	93.90 to 101.60	55,749	50,170
01/01/05 TO 03/31/05	25	99.72	99.92	93.72	9.99	106.62	53.63	136.00	94.80 to 107.40	33,874	31,748
04/01/05 TO 06/30/05	50	95.47	94.56	90.72	6.12	104.22	71.53	123.48	93.07 to 98.02	44,066	39,979
07/01/05 TO 09/30/05	44	98.91	97.82	89.57	13.21	109.21	59.24	145.70	88.95 to 101.28	44,646	39,988
10/01/05 TO 12/31/05	44	96.61	96.69	95.11	11.61	101.66	49.92	132.68	92.56 to 100.46	39,715	37,771
01/01/06 TO 03/31/06	31	93.36	93.85	86.57	10.42	108.41	62.25	125.00	92.21 to 99.28	47,807	41,385
04/01/06 TO 06/30/06	58	95.35	96.98	89.67	10.31	108.15	66.67	166.50	93.16 to 99.50	52,965	47,495
<u>Study Years</u>											
07/01/04 TO 06/30/05	139	96.64	96.03	90.74	8.66	105.83	38.33	136.00	95.19 to 98.02	44,953	40,790
07/01/05 TO 06/30/06	177	95.75	96.57	90.24	11.58	107.01	49.92	166.50	94.11 to 98.86	46,700	42,142
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	163	97.34	96.83	91.90	10.30	105.37	49.92	145.70	95.01 to 99.04	41,485	38,123
<u>ALL</u>											
	316	96.12	96.33	90.45	10.30	106.50	38.33	166.50	95.11 to 97.63	45,932	41,547

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

Base Stat

State Stat Run

Type: Qualified

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**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BLOOMFIELD	53	97.79	99.81	96.06	9.75	103.91	73.92	130.63	94.33 to 102.48	29,023	27,880
BLOOMFIELD V	1	96.67	96.67	96.67			96.67	96.67	N/A	300	290
CENTER	7	98.02	99.86	92.88	7.82	107.52	86.37	119.13	86.37 to 119.13	20,471	19,012
CREIGHTON	47	98.31	98.77	91.23	10.22	108.26	68.58	166.50	95.11 to 100.63	27,512	25,100
CREIGHTON V	9	100.40	97.43	95.71	7.73	101.80	72.50	113.00	87.71 to 107.00	8,085	7,737
CROFTON	15	92.38	94.86	91.92	7.23	103.20	76.60	123.33	90.45 to 98.15	60,673	55,770
CROFTON V	8	99.50	97.70	90.28	8.97	108.21	69.35	128.00	69.35 to 128.00	4,668	4,214
LAKE	39	94.10	91.66	88.39	10.35	103.69	69.03	113.83	85.32 to 100.18	137,479	121,521
LAKE MH	1	93.36	93.36	93.36			93.36	93.36	N/A	11,000	10,270
LAKE V	53	94.11	94.15	89.96	15.51	104.66	38.33	145.70	92.21 to 98.86	32,698	29,416
NIOBRARA	8	95.88	94.36	93.97	4.93	100.42	79.06	102.34	79.06 to 102.34	51,125	48,042
NIOBRARA MH	1	95.40	95.40	95.40			95.40	95.40	N/A	15,000	14,310
NIOBRARA V	2	106.10	106.10	105.56	1.32	100.52	104.70	107.50	N/A	3,600	3,800
RURAL	19	93.86	91.55	88.68	7.87	103.24	72.85	113.63	84.08 to 96.64	89,242	79,136
RURAL V	4	98.74	96.75	92.18	10.48	104.95	76.13	113.40	N/A	10,700	9,863
SANTEE	1	94.26	94.26	94.26			94.26	94.26	N/A	21,000	19,795
VERDEL	2	93.85	93.85	93.10	4.02	100.81	90.08	97.63	N/A	25,000	23,275
VERDIGRE	20	99.17	98.80	96.27	6.64	102.63	82.49	126.55	94.14 to 101.72	24,880	23,952
VERDIGRE MH	1	64.08	64.08	64.08			64.08	64.08	N/A	42,000	26,915
VERDIGRE V	2	109.17	109.17	109.17	14.51	100.00	93.33	125.00	N/A	1,500	1,637
WAUSA	17	95.00	96.64	88.97	8.43	108.62	80.15	132.68	88.75 to 102.00	33,990	30,239
WAUSA MH	1	97.39	97.39	97.39			97.39	97.39	N/A	14,000	13,635
WAUSA V	2	107.09	107.09	106.90	3.65	100.17	103.18	111.00	N/A	1,050	1,122
WINNETOON	3	97.07	96.43	95.63	2.25	100.84	92.84	99.38	N/A	12,166	11,635
ALL											
	316	96.12	96.33	90.45	10.30	106.50	38.33	166.50	95.11 to 97.63	45,932	41,547

**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	200	97.51	98.28	93.07	8.93	105.60	64.08	166.50	96.05 to 99.10	28,352	26,386
2	5	93.90	90.56	87.16	5.43	103.91	72.85	96.67	N/A	109,060	95,054
3	111	94.11	93.08	88.89	12.60	104.72	38.33	145.70	92.60 to 96.38	74,764	66,454
ALL											
	316	96.12	96.33	90.45	10.30	106.50	38.33	166.50	95.11 to 97.63	45,932	41,547

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

Base Stat

State Stat Run

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AVG. Assessed Value:	41,547	PRD:	106.50	MIN Sales Ratio:	38.33		

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**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	234	96.05	96.65	90.59	9.14	106.69	64.08	166.50	94.94 to 97.63	53,409	48,381
2	82	96.67	95.43	89.64	13.51	106.46	38.33	145.70	93.16 to 99.50	24,594	22,046
ALL	316	96.12	96.33	90.45	10.30	106.50	38.33	166.50	95.11 to 97.63	45,932	41,547

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	217	97.27	97.84	92.16	8.95	106.16	68.58	166.50	95.73 to 98.77	33,455	30,833
06	92	94.11	93.09	88.78	13.32	104.86	38.33	145.70	92.56 to 96.50	77,116	68,460
07	7	95.40	91.99	87.42	8.35	105.22	64.08	108.68	64.08 to 108.68	22,857	19,982
ALL	316	96.12	96.33	90.45	10.30	106.50	38.33	166.50	95.11 to 97.63	45,932	41,547

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0049											
08-0036	3	93.86	93.86	93.46	2.68	100.43	90.08	97.63	N/A	31,666	29,595
54-0013	69	98.31	98.26	90.96	9.28	108.02	68.58	166.50	96.05 to 100.10	31,103	28,293
54-0096	113	94.11	93.23	89.05	12.32	104.69	38.33	145.70	92.38 to 96.55	72,143	64,243
54-0501	12	95.88	95.16	90.78	6.54	104.82	79.06	107.50	88.95 to 102.34	46,766	42,455
54-0505	7	95.50	99.28	94.68	7.41	104.86	87.36	113.83	87.36 to 113.83	17,035	16,130
54-0576	21	97.33	96.81	87.69	8.66	110.40	78.53	132.68	90.15 to 102.00	33,044	28,975
54-0583	26	98.60	98.78	94.07	8.81	105.01	64.08	126.55	93.33 to 101.72	24,157	22,724
54-0586	65	96.38	98.56	94.72	9.60	104.05	73.92	130.63	94.47 to 100.13	32,594	30,874
70-0005											
70-0542											
NonValid School											
ALL	316	96.12	96.33	90.45	10.30	106.50	38.33	166.50	95.11 to 97.63	45,932	41,547

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

Base Stat

State Stat Run

Type: Qualified

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TOTAL Assessed Value:	13,129,085						
AVG. Adj. Sales Price:	45,932	COD:	10.30	MAX Sales Ratio:	166.50		
AVG. Assessed Value:	41,547	PRD:	106.50	MIN Sales Ratio:	38.33		

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	90	97.01	96.57	90.59	13.58	106.60	38.33	166.50	93.53 to 100.00	23,746	21,512
Prior TO 1860											
1860 TO 1899	30	99.99	102.25	96.62	10.07	105.83	75.89	145.07	95.11 to 107.00	16,741	16,176
1900 TO 1919	78	97.21	98.34	93.78	7.71	104.86	73.92	130.63	95.43 to 99.28	28,595	26,817
1920 TO 1939	10	94.67	95.94	86.45	11.24	110.98	72.85	121.32	78.53 to 109.42	58,450	50,529
1940 TO 1949	10	96.41	94.35	91.40	4.84	103.23	84.54	100.10	84.79 to 99.72	33,230	30,372
1950 TO 1959	14	93.74	92.31	87.71	8.91	105.25	68.58	118.94	80.58 to 98.77	44,857	39,342
1960 TO 1969	22	95.58	95.12	92.83	6.68	102.47	78.88	113.83	90.45 to 100.18	54,597	50,682
1970 TO 1979	34	94.55	94.01	90.84	8.40	103.49	69.03	121.34	91.03 to 99.10	87,690	79,656
1980 TO 1989	8	96.05	94.43	90.92	13.07	103.86	77.34	110.46	77.34 to 110.46	90,653	82,417
1990 TO 1994	3	96.05	91.34	85.77	8.25	106.50	77.10	100.88	N/A	88,666	76,046
1995 TO 1999	5	85.09	83.16	80.99	8.22	102.68	73.10	93.90	N/A	205,800	166,674
2000 TO Present	12	94.15	90.12	90.24	11.51	99.87	64.08	108.05	78.24 to 101.11	158,083	142,656
ALL											
	316	96.12	96.33	90.45	10.30	106.50	38.33	166.50	95.11 to 97.63	45,932	41,547

**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	31	103.18	105.80	107.37	10.61	98.54	66.67	166.50	98.55 to 107.50	1,940	2,084
5000 TO 9999	42	100.72	104.85	105.21	7.66	99.66	84.40	145.07	99.50 to 106.67	6,935	7,296
Total \$											
1 TO 9999	73	101.60	105.26	105.58	8.99	99.70	66.67	166.50	100.00 to 105.88	4,814	5,082
10000 TO 29999	91	97.07	97.40	96.55	10.58	100.88	38.33	145.70	94.73 to 99.30	17,483	16,880
30000 TO 59999	70	95.88	95.04	95.42	8.23	99.60	49.92	121.34	93.38 to 97.39	43,217	41,238
60000 TO 99999	42	92.22	89.69	89.63	7.54	100.07	53.63	104.23	87.12 to 94.44	75,192	67,394
100000 TO 149999	19	85.32	87.82	88.16	9.59	99.62	62.25	108.05	80.15 to 93.35	116,523	102,722
150000 TO 249999	17	91.70	87.45	87.23	11.84	100.25	69.03	109.28	72.90 to 100.40	180,161	157,162
250000 TO 499999	4	75.97	79.73	79.24	7.63	100.62	73.10	93.90	N/A	278,000	220,298
ALL											
	316	96.12	96.33	90.45	10.30	106.50	38.33	166.50	95.11 to 97.63	45,932	41,547

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

Base Stat

State Stat Run

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(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	316	<b>MEDIAN:</b>	<b>96</b>	COV:	14.90	95% Median C.I.:	95.11 to 97.63
TOTAL Sales Price:	14,515,008	WGT. MEAN:	90	STD:	14.35	95% Wgt. Mean C.I.:	88.36 to 92.55
TOTAL Adj.Sales Price:	14,514,518	MEAN:	96	AVG.ABS.DEV:	9.90	95% Mean C.I.:	94.75 to 97.91
TOTAL Assessed Value:	13,129,085						
AVG. Adj. Sales Price:	45,932	COD:	10.30	MAX Sales Ratio:	166.50		
AVG. Assessed Value:	41,547	PRD:	106.50	MIN Sales Ratio:	38.33		

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	31	100.00	103.20	101.62	8.67	101.55	66.67	166.50	98.55 to 105.50	2,023	2,055
5000 TO 9999	47	100.46	98.75	94.77	10.92	104.20	38.33	132.68	98.00 to 104.70	7,558	7,162
Total \$ _____											
1 TO 9999	78	100.03	100.52	95.79	10.07	104.93	38.33	166.50	99.28 to 102.20	5,358	5,133
10000 TO 29999	94	97.51	99.36	95.48	10.95	104.07	49.92	145.70	94.87 to 99.91	19,170	18,303
30000 TO 59999	69	94.94	93.18	91.89	7.55	101.41	53.63	119.15	91.15 to 96.78	47,383	43,538
60000 TO 99999	45	92.65	93.00	91.26	8.44	101.91	62.25	121.34	91.03 to 95.15	82,208	75,022
100000 TO 149999	17	85.32	86.17	85.03	9.82	101.34	69.03	101.28	77.10 to 94.22	145,921	124,071
150000 TO 249999	13	93.90	90.85	88.53	12.41	102.62	72.90	109.28	74.77 to 105.95	218,848	193,749
ALL _____											
	316	96.12	96.33	90.45	10.30	106.50	38.33	166.50	95.11 to 97.63	45,932	41,547

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	91	96.68	96.56	90.60	13.49	106.57	38.33	166.50	93.53 to 100.00	23,524	21,313
10	5	100.97	102.09	103.02	4.07	99.10	95.50	113.83	N/A	17,400	17,925
20	104	98.01	99.83	95.22	8.59	104.85	75.89	145.07	95.89 to 100.44	31,654	30,140
30	110	93.84	92.90	88.87	8.90	104.54	64.08	125.38	91.70 to 95.75	71,034	63,124
40	6	92.97	90.31	86.51	11.12	104.40	73.10	109.28	73.10 to 109.28	196,833	170,278
ALL _____											
	316	96.12	96.33	90.45	10.30	106.50	38.33	166.50	95.11 to 97.63	45,932	41,547

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	93	98.02	96.82	90.99	12.98	106.40	38.33	166.50	94.11 to 100.00	23,805	21,662
100	7	95.40	91.99	87.42	8.35	105.22	64.08	108.68	64.08 to 108.68	22,857	19,982
101	141	96.05	97.31	92.35	9.22	105.36	68.58	145.07	94.47 to 98.77	54,966	50,763
102	9	94.44	95.13	96.66	5.06	98.41	84.08	109.28	91.57 to 101.34	84,666	81,840
103	1	92.44	92.44	92.44			92.44	92.44	N/A	68,500	63,320
104	64	95.90	94.37	84.76	9.26	111.34	69.03	126.55	93.45 to 98.15	55,524	47,060
106	1	84.40	84.40	84.40			84.40	84.40	N/A	6,250	5,275
ALL _____											
	316	96.12	96.33	90.45	10.30	106.50	38.33	166.50	95.11 to 97.63	45,932	41,547

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

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	316	<b>MEDIAN:</b>	<b>96</b>	COV:	14.90	95% Median C.I.:	95.11 to 97.63
TOTAL Sales Price:	14,515,008	WGT. MEAN:	90	STD:	14.35	95% Wgt. Mean C.I.:	88.36 to 92.55
TOTAL Adj.Sales Price:	14,514,518	MEAN:	96	AVG.ABS.DEV:	9.90	95% Mean C.I.:	94.75 to 97.91
TOTAL Assessed Value:	13,129,085						
AVG. Adj. Sales Price:	45,932	COD:	10.30	MAX Sales Ratio:	166.50		
AVG. Assessed Value:	41,547	PRD:	106.50	MIN Sales Ratio:	38.33		

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<b>CONDITION</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	91	96.68	96.56	90.60	13.49	106.57	38.33	166.50	93.53 to 100.00	23,524	21,313
10	1	98.97	98.97	98.97			98.97	98.97	N/A	15,000	14,845
20	8	98.41	99.74	98.63	4.70	101.12	93.20	109.43	93.20 to 109.43	15,350	15,140
30	211	95.75	96.23	90.51	9.22	106.32	64.08	145.07	94.47 to 97.63	55,652	50,371
40	5	94.10	90.54	86.16	6.56	105.09	72.18	97.93	N/A	98,688	85,030
<u>ALL</u>	<u>316</u>	<u>96.12</u>	<u>96.33</u>	<u>90.45</u>	<u>10.30</u>	<u>106.50</u>	<u>38.33</u>	<u>166.50</u>	<u>95.11 to 97.63</u>	<u>45,932</u>	<u>41,547</u>

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

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	54	<b>MEDIAN:</b>	<b>98</b>	COV:	25.06	95% Median C.I.:	94.93 to 98.85	(!: Derived)
TOTAL Sales Price:	2,195,132	WGT. MEAN:	102	STD:	24.50	95% Wgt. Mean C.I.:	96.55 to 106.71	
TOTAL Adj.Sales Price:	2,019,332	MEAN:	98	AVG.ABS.DEV:	11.80	95% Mean C.I.:	91.23 to 104.31	
TOTAL Assessed Value:	2,052,195							
AVG. Adj. Sales Price:	37,395	COD:	12.07	MAX Sales Ratio:	216.00			
AVG. Assessed Value:	38,003	PRD:	96.20	MIN Sales Ratio:	32.00			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	3	92.50	81.88	93.90	15.37	87.21	55.25	97.90	N/A	8,000	7,511
10/01/03 TO 12/31/03	5	97.50	85.63	92.02	13.13	93.06	39.30	98.85	N/A	12,600	11,595
01/01/04 TO 03/31/04	2	96.26	96.26	93.89	3.69	102.52	92.70	99.81	N/A	24,000	22,532
04/01/04 TO 06/30/04	7	94.86	100.77	100.95	10.62	99.82	87.33	149.35	87.33 to 149.35	11,071	11,177
07/01/04 TO 09/30/04	6	93.10	81.86	95.99	24.80	85.29	32.00	123.18	32.00 to 123.18	15,675	15,046
10/01/04 TO 12/31/04	6	99.29	98.62	98.77	1.51	99.85	96.27	100.19	96.27 to 100.19	46,083	45,515
01/01/05 TO 03/31/05	2	99.03	99.03	104.25	6.59	94.99	92.50	105.56	N/A	5,000	5,212
04/01/05 TO 06/30/05	3	100.00	106.52	119.21	11.62	89.36	92.35	127.22	N/A	78,259	93,295
07/01/05 TO 09/30/05	2	157.28	157.28	101.43	37.33	155.07	98.56	216.00	N/A	20,500	20,792
10/01/05 TO 12/31/05	9	99.10	99.35	97.64	3.02	101.75	93.11	110.63	93.98 to 100.34	49,111	47,951
01/01/06 TO 03/31/06	3	104.06	108.46	104.35	9.09	103.93	96.46	124.85	N/A	172,400	179,903
04/01/06 TO 06/30/06	6	95.98	95.55	95.05	7.07	100.52	79.32	106.43	79.32 to 106.43	31,883	30,305
<u>Study Years</u>											
07/01/03 TO 06/30/04	17	94.86	92.45	95.91	11.74	96.39	39.30	149.35	87.80 to 98.50	12,500	11,989
07/01/04 TO 06/30/05	17	98.17	94.15	106.23	12.43	88.62	32.00	127.22	92.50 to 100.19	36,196	38,452
07/01/05 TO 06/30/06	20	98.85	105.37	100.27	11.29	105.08	79.32	216.00	96.46 to 103.87	59,575	59,734
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	21	96.25	94.32	98.11	11.87	96.14	32.00	149.35	92.70 to 99.81	23,621	23,175
01/01/05 TO 12/31/05	16	99.52	107.89	104.90	12.13	102.85	92.35	216.00	93.98 to 105.56	45,486	47,716
<u>ALL</u>											
	54	97.70	97.77	101.63	12.07	96.20	32.00	216.00	94.93 to 98.85	37,395	38,003

**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:	54	<b>MEDIAN:</b>	<b>98</b>	COV:	25.06	95% Median C.I.:	94.93 to 98.85	(! : Derived)
TOTAL Sales Price:	2,195,132	WGT. MEAN:	102	STD:	24.50	95% Wgt. Mean C.I.:	96.55 to 106.71	
TOTAL Adj.Sales Price:	2,019,332	MEAN:	98	AVG.ABS.DEV:	11.80	95% Mean C.I.:	91.23 to 104.31	
TOTAL Assessed Value:	2,052,195							
AVG. Adj. Sales Price:	37,395	COD:	12.07	MAX Sales Ratio:	216.00			
AVG. Assessed Value:	38,003	PRD:	96.20	MIN Sales Ratio:	32.00			

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**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BLOOMFIELD	9	98.60	96.81	97.30	2.95	99.49	91.69	100.34	92.70 to 100.05	44,672	43,466
BLOOMFIELD V	1	87.33	87.33	87.33			87.33	87.33	N/A	1,500	1,310
CREIGHTON	16	98.53	101.35	108.46	5.41	93.44	87.80	127.22	96.27 to 100.19	34,611	37,540
CROFTON	6	96.98	101.17	102.78	7.30	98.44	92.70	123.18	92.70 to 123.18	111,033	114,115
CROFTON V	3	92.50	133.67	123.38	44.50	108.34	92.50	216.00	N/A	1,333	1,645
NIOBRARA	2	99.91	99.91	99.88	0.10	100.02	99.81	100.00	N/A	6,500	6,492
RURAL	1	96.50	96.50	96.50			96.50	96.50	N/A	65,000	62,725
RURAL V	1	93.50	93.50	93.50			93.50	93.50	N/A	1,000	935
VERDEL	1	39.30	39.30	39.30			39.30	39.30	N/A	5,000	1,965
VERDIGRE	5	94.02	85.16	83.24	14.86	102.30	51.63	105.56	N/A	21,800	18,147
VERDIGRE V	2	43.63	43.63	42.33	26.65	103.05	32.00	55.25	N/A	2,250	952
WAUSA	7	98.85	107.02	101.99	11.92	104.94	92.35	149.35	92.35 to 149.35	27,757	28,309
<u>ALL</u>	<u>54</u>	<u>97.70</u>	<u>97.77</u>	<u>101.63</u>	<u>12.07</u>	<u>96.20</u>	<u>32.00</u>	<u>216.00</u>	<u>94.93 to 98.85</u>	<u>37,395</u>	<u>38,003</u>

**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	52	98.04	97.88	101.80	12.38	96.14	32.00	216.00	94.93 to 99.10	37,564	38,241
2	2	95.00	95.00	96.45	1.58	98.49	93.50	96.50	N/A	33,000	31,830
<u>ALL</u>	<u>54</u>	<u>97.70</u>	<u>97.77</u>	<u>101.63</u>	<u>12.07</u>	<u>96.20</u>	<u>32.00</u>	<u>216.00</u>	<u>94.93 to 98.85</u>	<u>37,395</u>	<u>38,003</u>

**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	46	98.43	98.11	101.74	8.45	96.43	39.30	149.35	96.25 to 99.94	43,528	44,288
2	8	92.50	95.82	87.85	31.41	109.07	32.00	216.00	32.00 to 216.00	2,125	1,866
<u>ALL</u>	<u>54</u>	<u>97.70</u>	<u>97.77</u>	<u>101.63</u>	<u>12.07</u>	<u>96.20</u>	<u>32.00</u>	<u>216.00</u>	<u>94.93 to 98.85</u>	<u>37,395</u>	<u>38,003</u>



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

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	54	<b>MEDIAN:</b>	<b>98</b>	COV:	25.06	95% Median C.I.:	94.93 to 98.85	(! : Derived)
TOTAL Sales Price:	2,195,132	WGT. MEAN:	102	STD:	24.50	95% Wgt. Mean C.I.:	96.55 to 106.71	
TOTAL Adj.Sales Price:	2,019,332	MEAN:	98	AVG.ABS.DEV:	11.80	95% Mean C.I.:	91.23 to 104.31	
TOTAL Assessed Value:	2,052,195							
AVG. Adj. Sales Price:	37,395	COD:	12.07	MAX Sales Ratio:	216.00			
AVG. Assessed Value:	38,003	PRD:	96.20	MIN Sales Ratio:	32.00			

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**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0049											
08-0036	1	39.30	39.30	39.30			39.30	39.30	N/A	5,000	1,965
54-0013	16	98.53	101.35	108.46	5.41	93.44	87.80	127.22	96.27 to 100.19	34,611	37,540
54-0096	9	96.46	112.00	102.90	19.57	108.85	92.50	216.00	92.50 to 123.18	74,466	76,625
54-0501	2	99.91	99.91	99.88	0.10	100.02	99.81	100.00	N/A	6,500	6,492
54-0505											
54-0576	7	98.85	107.02	101.99	11.92	104.94	92.35	149.35	92.35 to 149.35	27,757	28,309
54-0583	8	86.41	75.82	81.72	24.61	92.77	32.00	105.56	32.00 to 105.56	14,312	11,696
54-0586	11	96.50	95.92	97.16	3.53	98.72	87.33	100.34	91.69 to 100.05	42,595	41,384
70-0005											
70-0542											
NonValid School											
ALL	54	97.70	97.77	101.63	12.07	96.20	32.00	216.00	94.93 to 98.85	37,395	38,003

**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	95.50	96.67	96.74	19.64	99.93	32.00	216.00	87.33 to 99.10	17,571	16,997
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	19	95.27	93.38	92.66	12.40	100.78	39.30	149.35	92.70 to 98.50	16,976	15,730
1920 TO 1939	2	97.78	97.78	96.76	6.23	101.05	91.69	103.87	N/A	18,000	17,417
1940 TO 1949	2	112.60	112.60	105.01	10.88	107.22	100.34	124.85	N/A	26,250	27,565
1950 TO 1959	1	106.43	106.43	106.43			106.43	106.43	N/A	50,000	53,215
1960 TO 1969	2	109.82	109.82	118.14	12.17	92.96	96.46	123.18	N/A	19,100	22,565
1970 TO 1979	6	98.25	97.41	96.50	2.57	100.95	93.11	100.05	93.11 to 100.05	40,966	39,531
1980 TO 1989	4	100.08	99.73	99.80	0.46	99.93	98.56	100.19	N/A	50,250	50,148
1990 TO 1994	2	95.24	95.24	95.09	1.32	100.16	93.98	96.50	N/A	73,750	70,130
1995 TO 1999	2	115.64	115.64	110.18	10.01	104.95	104.06	127.22	N/A	339,888	374,495
2000 TO Present											
ALL	54	97.70	97.77	101.63	12.07	96.20	32.00	216.00	94.93 to 98.85	37,395	38,003

**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:	54	<b>MEDIAN:</b>	<b>98</b>	COV:	25.06	95% Median C.I.:	94.93 to 98.85	(! : Derived)
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TOTAL Assessed Value:	2,052,195							
AVG. Adj. Sales Price:	37,395	COD:	12.07	MAX Sales Ratio:	216.00			
AVG. Assessed Value:	38,003	PRD:	96.20	MIN Sales Ratio:	32.00			

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	7	92.50	95.58	82.59	35.12	115.73	32.00	216.00	32.00 to 216.00	1,571	1,297
5000 TO 9999	8	96.98	91.22	93.35	9.80	97.72	39.30	105.56	39.30 to 105.56	6,650	6,207
Total \$ _____											
1 TO 9999	15	94.86	93.25	91.50	22.43	101.91	32.00	216.00	87.33 to 99.81	4,280	3,916
10000 TO 29999	19	97.90	98.86	97.23	9.78	101.67	51.63	149.35	94.02 to 98.85	17,555	17,069
30000 TO 59999	13	99.94	99.12	98.60	5.55	100.53	79.32	123.18	92.70 to 100.34	43,946	43,328
60000 TO 99999	5	96.50	96.53	96.32	2.48	100.22	93.11	99.97	N/A	74,100	71,374
150000 TO 249999	1	127.22	127.22	127.22			127.22	127.22	N/A	179,777	228,710
500000 +	1	104.06	104.06	104.06			104.06	104.06	N/A	500,000	520,280
ALL _____											
	54	97.70	97.77	101.63	12.07	96.20	32.00	216.00	94.93 to 98.85	37,395	38,003

**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	8	89.91	88.55	69.06	39.01	128.21	32.00	216.00	32.00 to 216.00	2,000	1,381
5000 TO 9999	10	96.98	92.84	89.03	7.67	104.28	51.63	105.56	87.80 to 100.00	8,320	7,407
Total \$ _____											
1 TO 9999	18	94.18	90.93	85.81	22.01	105.97	32.00	216.00	87.33 to 98.50	5,511	4,728
10000 TO 29999	16	98.04	102.52	99.79	7.97	102.73	91.69	149.35	94.86 to 103.87	18,659	18,621
30000 TO 59999	13	99.94	99.12	98.60	5.55	100.53	79.32	123.18	92.70 to 100.34	43,946	43,328
60000 TO 99999	5	96.50	96.53	96.32	2.48	100.22	93.11	99.97	N/A	74,100	71,374
150000 TO 249999	1	127.22	127.22	127.22			127.22	127.22	N/A	179,777	228,710
500000 +	1	104.06	104.06	104.06			104.06	104.06	N/A	500,000	520,280
ALL _____											
	54	97.70	97.77	101.63	12.07	96.20	32.00	216.00	94.93 to 98.85	37,395	38,003

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	14	95.50	100.30	98.83	23.43	101.48	32.00	216.00	87.33 to 100.00	15,071	14,895
10	23	98.50	96.17	104.53	11.75	92.00	39.30	127.22	94.02 to 100.19	32,101	33,555
15	2	94.07	94.07	92.91	2.54	101.26	91.69	96.46	N/A	14,100	13,100
20	14	97.30	97.94	96.97	3.03	101.00	93.11	110.63	94.86 to 100.05	38,700	37,528
25	1	104.06	104.06	104.06			104.06	104.06	N/A	500,000	520,280
ALL _____											
	54	97.70	97.77	101.63	12.07	96.20	32.00	216.00	94.93 to 98.85	37,395	38,003

**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:	54	<b>MEDIAN:</b>	<b>98</b>	COV:	25.06	95% Median C.I.:	94.93 to 98.85	(! : Derived)
TOTAL Sales Price:	2,195,132	WGT. MEAN:	102	STD:	24.50	95% Wgt. Mean C.I.:	96.55 to 106.71	
TOTAL Adj.Sales Price:	2,019,332	MEAN:	98	AVG.ABS.DEV:	11.80	95% Mean C.I.:	91.23 to 104.31	
TOTAL Assessed Value:	2,052,195							
AVG. Adj. Sales Price:	37,395	COD:	12.07	MAX Sales Ratio:	216.00			
AVG. Assessed Value:	38,003	PRD:	96.20	MIN Sales Ratio:	32.00			

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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)	14	93.31	96.28	95.39	19.74	100.93	32.00	216.00	87.33 to 99.10	20,214	19,282
326	1	94.86	94.86	94.86			94.86	94.86	N/A	28,000	26,560
343	1	127.22	127.22	127.22			127.22	127.22	N/A	179,777	228,710
344	8	98.13	103.96	101.47	10.82	102.45	87.80	149.35	87.80 to 149.35	20,506	20,807
352	1	100.05	100.05	100.05			100.05	100.05	N/A	42,500	42,520
353	10	99.40	97.82	100.94	10.04	96.90	51.63	123.18	94.86 to 106.43	24,400	24,630
384	1	124.85	124.85	124.85			124.85	124.85	N/A	10,000	12,485
386	1	93.98	93.98	93.98			93.98	93.98	N/A	82,500	77,535
406	5	96.25	84.40	90.96	13.25	92.79	39.30	98.50	N/A	13,500	12,279
442	3	92.70	88.68	87.53	5.29	101.32	79.32	94.02	N/A	36,666	32,093
470	1	99.81	99.81	99.81			99.81	99.81	N/A	8,000	7,985
476	1	104.06	104.06	104.06			104.06	104.06	N/A	500,000	520,280
528	2	98.42	98.42	98.02	1.95	100.41	96.50	100.34	N/A	53,750	52,685
531	1	96.69	96.69	96.69			96.69	96.69	N/A	45,300	43,800
556	1	96.46	96.46	96.46			96.46	96.46	N/A	7,200	6,945
558	3	100.19	99.65	99.72	0.54	99.92	98.56	100.19	N/A	46,666	46,538
<u>ALL</u>											
	54	97.70	97.77	101.63	12.07	96.20	32.00	216.00	94.93 to 98.85	37,395	38,003

**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	54	97.70	97.77	101.63	12.07	96.20	32.00	216.00	94.93 to 98.85	37,395	38,003
04											
<u>ALL</u>											
	54	97.70	97.77	101.63	12.07	96.20	32.00	216.00	94.93 to 98.85	37,395	38,003

**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:	138	<b>MEDIAN:</b>	<b>72</b>	COV:	24.08	95% Median C.I.:	69.85 to 75.87	(!: Derived)
(AgLand) TOTAL Sales Price:	20,238,252	WGT. MEAN:	70	STD:	17.87	95% Wgt. Mean C.I.:	66.23 to 74.60	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	20,116,267	MEAN:	74	AVG.ABS.DEV:	13.64	95% Mean C.I.:	71.23 to 77.19	
(AgLand) TOTAL Assessed Value:	14,164,740							
AVG. Adj. Sales Price:	145,770	COD:	18.89	MAX Sales Ratio:	137.21			
AVG. Assessed Value:	102,643	PRD:	105.39	MIN Sales Ratio:	35.30			

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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	110.30	107.20	111.28	15.86	96.33	71.00	137.21	N/A	80,486	89,567
10/01/03 TO 12/31/03	7	79.28	78.64	79.72	11.14	98.65	57.71	95.25	57.71 to 95.25	129,261	103,045
01/01/04 TO 03/31/04	12	74.96	78.24	77.44	16.87	101.04	53.89	114.21	64.74 to 97.37	127,837	98,993
04/01/04 TO 06/30/04	14	78.96	81.41	81.17	13.63	100.31	53.92	114.97	71.01 to 86.56	103,339	83,876
07/01/04 TO 09/30/04	9	71.16	78.02	81.45	13.00	95.80	65.03	101.42	67.99 to 95.71	108,824	88,632
10/01/04 TO 12/31/04	15	86.40	81.42	82.40	15.12	98.81	50.00	102.86	72.29 to 96.61	90,561	74,618
01/01/05 TO 03/31/05	16	73.84	74.36	66.22	18.08	112.31	49.57	101.18	59.97 to 94.34	206,142	136,500
04/01/05 TO 06/30/05	11	75.38	77.03	78.46	16.31	98.18	52.34	108.06	62.63 to 90.79	122,482	96,104
07/01/05 TO 09/30/05	9	68.68	64.07	55.00	13.03	116.48	43.23	78.56	48.20 to 73.15	228,314	125,576
10/01/05 TO 12/31/05	8	66.57	70.87	68.65	11.39	103.23	60.89	97.52	60.89 to 97.52	200,893	137,922
01/01/06 TO 03/31/06	20	64.05	64.29	63.46	17.68	101.31	41.33	98.57	58.31 to 70.86	114,780	72,835
04/01/06 TO 06/30/06	13	63.89	61.02	63.17	21.30	96.60	35.30	87.77	42.19 to 80.26	228,283	144,196
<u>Study Years</u>											
07/01/03 TO 06/30/04	37	77.58	82.65	81.80	17.36	101.04	53.89	137.21	75.57 to 83.55	113,718	93,021
07/01/04 TO 06/30/05	51	75.38	77.66	73.86	17.20	105.14	49.57	108.06	71.16 to 86.40	136,930	101,139
07/01/05 TO 06/30/06	50	64.38	64.45	62.35	17.34	103.37	35.30	98.57	63.05 to 69.48	178,505	111,296
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	50	77.34	80.04	80.46	15.76	99.49	50.00	114.97	72.29 to 85.24	106,372	85,583
01/01/05 TO 12/31/05	44	69.84	72.29	65.90	16.65	109.70	43.23	108.06	65.42 to 75.57	188,808	124,425
<u>ALL</u>											
	138	72.22	74.21	70.41	18.89	105.39	35.30	137.21	69.85 to 75.87	145,770	102,643

**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:	138	<b>MEDIAN:</b>	<b>72</b>	COV:	24.08	95% Median C.I.:	69.85 to 75.87	(!: Derived)
(AgLand) TOTAL Sales Price:	20,238,252	WGT. MEAN:	70	STD:	17.87	95% Wgt. Mean C.I.:	66.23 to 74.60	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	20,116,267	MEAN:	74	AVG.ABS.DEV:	13.64	95% Mean C.I.:	71.23 to 77.19	
(AgLand) TOTAL Assessed Value:	14,164,740							
AVG. Adj. Sales Price:	145,770	COD:	18.89	MAX Sales Ratio:	137.21			
AVG. Assessed Value:	102,643	PRD:	105.39	MIN Sales Ratio:	35.30			

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GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
207	4	48.25	52.72	48.88	22.27	107.85	41.33	73.04	N/A	100,743	49,242
209	2	53.86	53.86	55.54	7.16	96.96	50.00	57.71	N/A	62,316	34,612
215	3	81.65	86.39	83.28	8.01	103.73	78.94	98.57	N/A	160,814	133,926
217	2	76.53	76.53	70.29	15.99	108.88	64.29	88.77	N/A	563,000	395,717
415	9	70.86	77.57	75.87	15.99	102.23	63.68	101.42	64.44 to 95.71	168,503	127,847
417	7	62.72	62.46	55.30	12.23	112.95	43.23	80.98	43.23 to 80.98	312,615	172,872
419	5	80.26	68.41	73.29	23.68	93.34	35.30	92.02	N/A	170,980	125,315
421	3	99.69	92.74	94.18	9.09	98.47	75.68	102.86	N/A	105,933	99,770
423	2	70.34	70.34	70.37	4.03	99.95	67.50	73.17	N/A	64,900	45,672
425	3	77.13	83.62	80.30	22.59	104.13	60.73	112.99	N/A	143,875	115,536
427	2	67.49	67.49	64.97	7.64	103.87	62.33	72.64	N/A	134,500	87,385
459	2	85.13	85.13	84.95	7.92	100.22	78.39	91.88	N/A	155,600	132,180
461	2	66.01	66.01	65.08	4.27	101.43	63.19	68.83	N/A	76,150	49,557
463	3	96.61	84.59	65.06	25.11	130.02	42.19	114.97	N/A	108,000	70,263
465	8	89.70	83.32	85.98	14.18	96.90	59.59	100.26	59.59 to 100.26	145,701	125,279
467	4	77.49	78.21	77.24	5.72	101.26	70.14	87.73	N/A	131,155	101,302
469	4	66.88	66.38	69.47	5.24	95.55	60.75	71.01	N/A	128,030	88,947
471	10	74.53	77.69	78.56	15.39	98.88	52.34	114.21	63.07 to 97.37	116,393	91,443
669	3	67.61	62.30	59.88	8.23	104.04	51.29	67.99	N/A	54,726	32,768
671	19	75.57	80.34	78.60	12.69	102.21	63.05	112.18	70.31 to 85.24	115,078	90,448
673	2	59.28	59.28	56.74	7.62	104.47	54.76	63.79	N/A	154,750	87,805
675	2	51.06	51.06	52.95	5.60	96.44	48.20	53.92	N/A	51,250	27,135
677	5	59.97	68.29	66.40	25.16	102.84	44.71	101.18	N/A	164,490	109,226
679	4	84.14	78.91	62.14	17.31	126.99	49.57	97.80	N/A	230,687	143,347
681	3	69.41	68.90	59.11	27.74	116.55	39.76	97.52	N/A	240,966	142,443
723	5	71.00	71.61	73.97	8.18	96.81	64.31	83.55	N/A	117,468	86,897
725	1	53.84	53.84	53.84			53.84	53.84	N/A	430,000	231,525
728	3	88.32	83.80	70.00	11.79	119.71	65.92	97.15	N/A	45,666	31,966
731	4	67.29	81.58	68.12	33.78	119.76	54.55	137.21	N/A	145,420	99,062
733	8	71.28	68.97	62.07	14.60	111.13	42.40	87.77	42.40 to 87.77	72,046	44,718
735	4	75.72	77.85	77.28	12.43	100.74	64.74	95.25	N/A	143,820	111,148
ALL	138	72.22	74.21	70.41	18.89	105.39	35.30	137.21	69.85 to 75.87	145,770	102,643

**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:	138	<b>MEDIAN:</b>	<b>72</b>	COV:	24.08	95% Median C.I.:	69.85 to 75.87	(!: Derived)
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(AgLand) TOTAL Assessed Value:	14,164,740							
AVG. Adj. Sales Price:	145,770	COD:	18.89	MAX Sales Ratio:	137.21			
AVG. Assessed Value:	102,643	PRD:	105.39	MIN Sales Ratio:	35.30			

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<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	13	71.00	71.86	62.59	19.51	114.82	39.76	97.80	53.84 to 89.15	204,845	128,210	
2	12	74.88	78.29	75.38	16.94	103.87	60.73	112.99	63.19 to 91.88	108,427	81,729	
3	95	73.17	75.64	72.20	18.80	104.77	35.30	137.21	69.85 to 76.83	152,346	109,986	
4	6	51.95	53.10	50.45	16.27	105.24	41.33	73.04	41.33 to 73.04	87,934	44,365	
5	12	71.78	71.93	69.67	14.21	103.25	42.40	95.25	64.74 to 80.78	95,971	66,861	
____ALL____												
	138	72.22	74.21	70.41	18.89	105.39	35.30	137.21	69.85 to 75.87	145,770	102,643	

<b>STATUS: IMPROVED, UNIMPROVED &amp; IOLL</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	138	72.22	74.21	70.41	18.89	105.39	35.30	137.21	69.85 to 75.87	145,770	102,643	
____ALL____												
	138	72.22	74.21	70.41	18.89	105.39	35.30	137.21	69.85 to 75.87	145,770	102,643	

<b>SCHOOL DISTRICT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
02-0049	1	72.15	72.15	72.15			72.15	72.15	N/A	87,280	62,970	
08-0036	1	64.29	64.29	64.29			64.29	64.29	N/A	850,000	546,430	
54-0013	23	71.16	74.00	69.97	20.39	105.76	42.40	137.21	63.79 to 80.78	105,503	73,821	
54-0096	9	62.33	62.12	61.05	18.84	101.75	41.33	78.39	42.61 to 77.13	111,920	68,330	
54-0501	24	78.75	75.15	69.90	17.55	107.51	35.30	102.86	65.03 to 88.61	197,856	138,308	
54-0505												
54-0576	8	70.21	72.36	69.27	13.23	104.45	53.84	97.52	53.84 to 97.52	170,030	117,780	
54-0583	52	73.17	76.32	75.94	15.01	100.51	51.29	114.21	69.85 to 76.83	122,397	92,945	
54-0586	20	73.05	74.63	65.64	28.61	113.69	39.76	114.97	58.31 to 94.34	163,582	107,383	
70-0005												
70-0542												
NonValid School												
____ALL____												
	138	72.22	74.21	70.41	18.89	105.39	35.30	137.21	69.85 to 75.87	145,770	102,643	

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

Base Stat

State Stat Run

Type: Qualified

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

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AVG. Adj. Sales Price:	145,770	COD:	18.89	MAX Sales Ratio:	137.21			
AVG. Assessed Value:	102,643	PRD:	105.39	MIN Sales Ratio:	35.30			

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**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	4	76.66	77.81	81.74	19.48	95.19	60.75	97.15	N/A	8,125	6,641
10.01 TO 30.00	7	71.00	69.50	66.62	17.65	104.33	48.08	92.02	48.08 to 92.02	19,677	13,108
30.01 TO 50.00	5	52.34	61.41	58.91	26.56	104.25	42.61	97.80	N/A	45,080	26,555
50.01 TO 100.00	30	68.41	70.43	64.63	20.43	108.98	35.30	114.97	63.19 to 73.17	65,253	42,170
100.01 TO 180.00	49	75.57	76.37	72.53	15.47	105.31	42.19	137.21	71.54 to 77.41	129,787	94,130
180.01 TO 330.00	31	70.86	74.82	69.79	18.09	107.21	39.76	112.99	67.71 to 81.65	214,087	149,405
330.01 TO 650.00	9	88.61	86.02	84.41	12.25	101.91	63.68	108.41	68.76 to 98.76	250,169	211,171
650.01 +	3	64.29	62.59	59.80	19.20	104.68	43.23	80.26	N/A	838,398	501,341
<u>ALL</u>											
	138	72.22	74.21	70.41	18.89	105.39	35.30	137.21	69.85 to 75.87	145,770	102,643

**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	18	68.81	68.98	66.24	25.46	104.13	41.33	108.06	51.29 to 83.55	100,367	66,483
DRY-N/A	32	75.57	72.85	68.43	16.17	106.46	42.19	112.99	64.31 to 77.58	133,081	91,064
GRASS	37	71.00	76.11	67.51	19.56	112.74	39.76	114.97	67.71 to 80.16	154,806	104,509
GRASS-N/A	44	72.90	76.96	77.60	17.36	99.17	35.30	137.21	70.19 to 82.43	147,094	114,142
IRRGTD-N/A	7	60.89	66.64	62.93	16.16	105.90	53.84	95.25	53.84 to 95.25	264,434	166,409
<u>ALL</u>											
	138	72.22	74.21	70.41	18.89	105.39	35.30	137.21	69.85 to 75.87	145,770	102,643

**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	25	72.29	69.63	67.42	19.29	103.27	41.33	108.06	60.73 to 76.66	96,510	65,070
DRY-N/A	25	75.57	73.28	68.01	18.76	107.75	42.19	112.99	63.79 to 78.56	146,098	99,359
GRASS	57	71.54	76.31	71.17	18.09	107.22	39.76	114.97	68.83 to 80.16	157,378	111,999
GRASS-N/A	24	72.02	77.20	77.57	19.45	99.52	35.30	137.21	68.76 to 88.77	134,560	104,380
IRRGTD	5	64.74	70.36	67.24	17.92	104.64	54.55	95.25	N/A	214,512	144,231
IRRGTD-N/A	2	57.37	57.37	57.00	6.14	100.65	53.84	60.89	N/A	389,240	221,855
<u>ALL</u>											
	138	72.22	74.21	70.41	18.89	105.39	35.30	137.21	69.85 to 75.87	145,770	102,643

**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	48	74.46	71.48	69.73	18.64	102.51	41.33	112.99	63.79 to 77.41	113,578	79,200
DRY-N/A	2	70.80	70.80	50.39	29.98	140.49	49.57	92.02	N/A	306,725	154,567
GRASS	81	71.54	76.57	72.86	18.53	105.09	35.30	137.21	70.19 to 79.28	150,617	109,742
IRRGTD	7	60.89	66.64	62.93	16.16	105.90	53.84	95.25	53.84 to 95.25	264,434	166,409
<u>ALL</u>											
	138	72.22	74.21	70.41	18.89	105.39	35.30	137.21	69.85 to 75.87	145,770	102,643

**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:	138	<b>MEDIAN:</b>	<b>72</b>	COV:	24.08	95% Median C.I.:	69.85 to 75.87	(! : Derived)
(AgLand) TOTAL Sales Price:	20,238,252	WGT. MEAN:	70	STD:	17.87	95% Wgt. Mean C.I.:	66.23 to 74.60	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	20,116,267	MEAN:	74	AVG.ABS.DEV:	13.64	95% Mean C.I.:	71.23 to 77.19	
(AgLand) TOTAL Assessed Value:	14,164,740							
AVG. Adj. Sales Price:	145,770	COD:	18.89	MAX Sales Ratio:	137.21			
AVG. Assessed Value:	102,643	PRD:	105.39	MIN Sales Ratio:	35.30			

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	1	65.00	65.00	65.00			65.00	65.00	N/A	3,500	2,275	
5000 TO 9999	1	60.75	60.75	60.75			60.75	60.75	N/A	8,000	4,860	
Total \$ _____												
1 TO 9999	2	62.88	62.88	62.04	3.38	101.34	60.75	65.00	N/A	5,750	3,567	
10000 TO 29999	8	79.80	77.99	75.16	16.32	103.76	48.20	97.15	48.20 to 97.15	16,093	12,095	
30000 TO 59999	19	77.58	81.49	81.24	25.34	100.30	42.61	137.21	68.83 to 97.80	42,765	34,744	
60000 TO 99999	28	71.60	73.40	73.87	19.19	99.36	44.71	108.06	63.79 to 77.13	76,992	56,875	
100000 TO 149999	32	75.47	75.51	76.07	14.62	99.26	35.30	112.99	70.19 to 79.12	121,519	92,443	
150000 TO 249999	36	70.94	73.94	73.68	16.69	100.36	42.19	108.41	67.71 to 79.28	196,441	144,730	
250000 TO 499999	9	60.89	63.61	62.70	17.40	101.44	39.76	88.77	53.84 to 82.24	325,604	204,166	
500000 +	4	56.93	59.34	57.82	22.73	102.62	43.23	80.26	N/A	779,186	450,552	
ALL												
	138	72.22	74.21	70.41	18.89	105.39	35.30	137.21	69.85 to 75.87	145,770	102,643	

<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	2	62.88	62.88	62.04	3.38	101.34	60.75	65.00	N/A	5,750	3,567	
5000 TO 9999	3	88.32	77.89	72.38	18.47	107.62	48.20	97.15	N/A	12,833	9,288	
Total \$ _____												
1 TO 9999	5	65.00	71.88	70.00	23.54	102.69	48.20	97.15	N/A	10,000	7,000	
10000 TO 29999	14	72.22	71.33	67.63	19.04	105.47	42.61	97.80	50.00 to 87.77	30,117	20,368	
30000 TO 59999	28	67.75	69.18	64.04	20.63	108.03	35.30	114.97	59.59 to 72.64	68,100	43,612	
60000 TO 99999	35	75.57	77.85	74.18	15.69	104.94	42.19	137.21	71.54 to 77.56	106,981	79,363	
100000 TO 149999	28	70.66	75.63	73.73	16.62	102.58	53.89	99.69	65.42 to 83.55	172,425	127,126	
150000 TO 249999	23	76.83	77.57	73.63	19.09	105.35	39.76	112.99	68.68 to 88.77	247,806	182,465	
250000 TO 499999	3	49.57	58.35	52.06	26.23	112.07	43.23	82.24	N/A	658,008	342,581	
500000 +	2	72.28	72.28	71.16	11.05	101.57	64.29	80.26	N/A	746,000	530,857	
ALL												
	138	72.22	74.21	70.41	18.89	105.39	35.30	137.21	69.85 to 75.87	145,770	102,643	



**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	316	<b>MEDIAN:</b>	<b>95</b>	COV:	43.78	95% Median C.I.:	92.59 to 96.68
TOTAL Sales Price:	14,515,008	WGT. MEAN:	81	STD:	43.15	95% Wgt. Mean C.I.:	78.03 to 84.26
TOTAL Adj.Sales Price:	14,514,518	MEAN:	99	AVG.ABS.DEV:	23.62	95% Mean C.I.:	93.80 to 103.32
TOTAL Assessed Value:	11,777,665						
AVG. Adj. Sales Price:	45,932	COD:	24.91	MAX Sales Ratio:	466.50		
AVG. Assessed Value:	37,271	PRD:	121.46	MIN Sales Ratio:	22.17		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	36	93.13	96.88	84.82	16.60	114.22	68.34	160.94	86.57 to 100.00	45,481	38,578
10/01/04 TO 12/31/04	28	97.98	98.61	84.86	19.63	116.20	38.33	214.06	85.25 to 103.18	55,749	47,310
01/01/05 TO 03/31/05	25	104.23	102.05	90.42	15.05	112.87	28.15	156.45	93.20 to 109.81	33,874	30,628
04/01/05 TO 06/30/05	50	94.23	91.97	83.11	13.47	110.66	59.62	134.71	86.31 to 98.72	44,066	36,624
07/01/05 TO 09/30/05	44	95.10	102.47	79.37	32.25	129.10	47.96	317.38	78.11 to 107.50	44,646	35,437
10/01/05 TO 12/31/05	44	92.63	98.91	82.62	28.56	119.72	41.61	275.72	82.33 to 101.67	39,715	32,812
01/01/06 TO 03/31/06	31	92.84	90.22	74.47	18.73	121.15	27.45	137.40	83.13 to 98.83	47,807	35,602
04/01/06 TO 06/30/06	58	92.49	104.97	76.84	41.36	136.60	22.17	466.50	79.78 to 97.27	52,965	40,699
<u>Study Years</u>											
07/01/04 TO 06/30/05	139	96.06	96.39	84.99	16.20	113.42	28.15	214.06	93.20 to 98.31	44,953	38,204
07/01/05 TO 06/30/06	177	92.69	100.26	78.24	32.15	128.14	22.17	466.50	87.54 to 96.68	46,700	36,538
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	163	95.76	98.22	82.81	22.86	118.61	28.15	317.38	92.05 to 99.00	41,485	34,355
<u>ALL</u>											
	316	94.82	98.56	81.14	24.91	121.46	22.17	466.50	92.59 to 96.68	45,932	37,271

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

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TOTAL Adj.Sales Price:	14,514,518	MEAN:	99	AVG.ABS.DEV:	23.62	95% Mean C.I.:	93.80 to 103.32
TOTAL Assessed Value:	11,777,665						
AVG. Adj. Sales Price:	45,932	COD:	24.91	MAX Sales Ratio:	466.50		
AVG. Assessed Value:	37,271	PRD:	121.46	MIN Sales Ratio:	22.17		

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**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BLOOMFIELD	53	98.40	105.87	94.20	21.17	112.39	53.29	275.72	92.72 to 102.48	29,023	27,340
BLOOMFIELD V	1	96.67	96.67	96.67			96.67	96.67	N/A	300	290
CENTER	7	98.97	107.76	94.04	19.35	114.59	83.60	150.67	83.60 to 150.67	20,471	19,251
CREIGHTON	47	98.31	114.18	90.96	29.96	125.53	54.06	466.50	95.01 to 108.71	27,512	25,025
CREIGHTON V	9	69.95	88.11	61.88	51.49	142.40	43.89	207.00	45.46 to 113.00	8,085	5,002
CROFTON	15	89.22	90.05	83.90	14.77	107.33	61.60	150.63	79.89 to 98.08	60,673	50,905
CROFTON V	8	99.50	118.88	86.05	46.72	138.16	22.17	363.00	22.17 to 363.00	4,668	4,016
LAKE	39	77.80	79.15	74.45	20.41	106.32	45.40	117.68	68.34 to 89.16	137,479	102,348
LAKE MH	1	97.86	97.86	97.86			97.86	97.86	N/A	11,000	10,765
LAKE V	53	88.37	93.52	74.88	33.59	124.89	27.45	291.35	72.75 to 100.00	32,698	24,486
NIOBRARA	8	89.46	88.02	86.74	10.94	101.47	63.34	106.52	63.34 to 106.52	51,125	44,347
NIOBRARA MH	1	101.67	101.67	101.67			101.67	101.67	N/A	15,000	15,250
NIOBRARA V	2	120.90	120.90	126.11	11.08	95.87	107.50	134.30	N/A	3,600	4,540
RURAL	19	90.16	84.86	80.64	14.86	105.24	47.14	116.62	73.15 to 96.07	89,242	71,963
RURAL V	4	91.43	86.20	79.29	8.98	108.72	65.28	96.67	N/A	10,700	8,483
SANTEE	1	94.26	94.26	94.26			94.26	94.26	N/A	21,000	19,795
VERDEL	2	84.57	84.57	82.52	12.13	102.49	74.32	94.83	N/A	25,000	20,630
VERDIGRE	20	99.17	101.37	95.35	13.89	106.30	61.51	136.68	94.14 to 115.50	24,880	23,724
VERDIGRE MH	1	64.08	64.08	64.08			64.08	64.08	N/A	42,000	26,915
VERDIGRE V	2	109.17	109.17	109.17	14.51	100.00	93.33	125.00	N/A	1,500	1,637
WAUSA	17	95.00	107.92	82.62	32.22	130.62	55.28	214.06	79.71 to 147.33	33,990	28,082
WAUSA MH	1	97.39	97.39	97.39			97.39	97.39	N/A	14,000	13,635
WAUSA V	2	125.59	125.59	124.52	17.84	100.86	103.18	148.00	N/A	1,050	1,307
WINNETOON	3	97.07	106.15	100.82	12.26	105.28	92.84	128.54	N/A	12,166	12,266
ALL	316	94.82	98.56	81.14	24.91	121.46	22.17	466.50	92.59 to 96.68	45,932	37,271

**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	200	97.17	105.23	89.52	24.34	117.54	22.17	466.50	94.83 to 99.50	28,352	25,381
2	5	90.16	88.05	83.12	6.94	105.93	74.15	96.67	N/A	109,060	90,649
3	111	83.07	87.01	75.29	27.30	115.57	27.45	291.35	77.49 to 92.56	74,764	56,289
ALL	316	94.82	98.56	81.14	24.91	121.46	22.17	466.50	92.59 to 96.68	45,932	37,271

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

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TOTAL Sales Price:	14,515,008	WGT. MEAN:	81	STD:	43.15	95% Wgt. Mean C.I.:	78.03 to 84.26
TOTAL Adj.Sales Price:	14,514,518	MEAN:	99	AVG.ABS.DEV:	23.62	95% Mean C.I.:	93.80 to 103.32
TOTAL Assessed Value:	11,777,665						
AVG. Adj. Sales Price:	45,932	COD:	24.91	MAX Sales Ratio:	466.50		
AVG. Assessed Value:	37,271	PRD:	121.46	MIN Sales Ratio:	22.17		

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**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	234	94.85	99.49	82.30	22.05	120.90	45.40	466.50	92.69 to 97.07	53,409	43,955
2	82	92.94	95.88	73.99	33.67	129.59	22.17	363.00	78.55 to 99.50	24,594	18,197
ALL	316	94.82	98.56	81.14	24.91	121.46	22.17	466.50	92.59 to 96.68	45,932	37,271

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	217	96.06	103.42	87.45	23.87	118.27	22.17	466.50	93.38 to 98.55	33,455	29,256
06	92	82.41	87.43	74.55	29.23	117.27	27.45	291.35	75.16 to 92.56	77,116	57,492
07	7	97.39	93.96	87.32	12.71	107.60	64.08	123.95	64.08 to 123.95	22,857	19,959
ALL	316	94.82	98.56	81.14	24.91	121.46	22.17	466.50	92.59 to 96.68	45,932	37,271

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0049											
08-0036	3	90.16	86.44	86.14	7.58	100.35	74.32	94.83	N/A	31,666	27,276
54-0013	69	96.72	106.99	86.28	29.20	124.01	43.89	466.50	93.10 to 103.60	31,103	26,837
54-0096	113	83.07	88.34	75.38	28.87	117.18	22.17	363.00	77.80 to 92.56	72,143	54,383
54-0501	12	92.94	93.12	83.73	15.00	111.22	63.34	134.30	76.71 to 106.52	46,766	39,157
54-0505	7	99.00	113.15	87.90	24.76	128.73	68.61	208.00	68.61 to 208.00	17,035	14,975
54-0576	21	97.39	107.74	82.58	29.20	130.46	55.28	214.06	79.92 to 107.47	33,044	27,289
54-0583	26	99.17	101.67	93.34	15.41	108.92	61.51	137.40	93.33 to 115.50	24,157	22,549
54-0586	65	96.06	103.15	92.73	19.83	111.24	53.29	275.72	92.70 to 100.97	32,594	30,224
70-0005											
70-0542											
NonValid School											
ALL	316	94.82	98.56	81.14	24.91	121.46	22.17	466.50	92.59 to 96.68	45,932	37,271

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	316	<b>MEDIAN:</b>	<b>95</b>	COV:	43.78	95% Median C.I.:	92.59 to 96.68
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TOTAL Adj.Sales Price:	14,514,518	MEAN:	99	AVG.ABS.DEV:	23.62	95% Mean C.I.:	93.80 to 103.32
TOTAL Assessed Value:	11,777,665						
AVG. Adj. Sales Price:	45,932	COD:	24.91	MAX Sales Ratio:	466.50		
AVG. Assessed Value:	37,271	PRD:	121.46	MIN Sales Ratio:	22.17		

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	90	95.80	100.98	75.31	35.78	134.10	22.17	466.50	83.13 to 99.50	23,746	17,882
Prior TO 1860											
1860 TO 1899	30	107.41	114.22	99.00	24.01	115.38	54.06	317.38	97.27 to 116.96	16,741	16,573
1900 TO 1919	78	96.40	103.66	89.30	20.33	116.08	47.14	214.75	93.05 to 100.13	28,595	25,535
1920 TO 1939	10	93.53	91.60	83.14	16.53	110.17	55.28	129.84	74.15 to 109.42	58,450	48,597
1940 TO 1949	10	94.47	97.28	91.13	11.69	106.75	74.60	136.80	84.54 to 112.17	33,230	30,283
1950 TO 1959	14	88.65	102.19	81.36	33.13	125.60	56.17	275.72	66.55 to 104.59	44,857	36,497
1960 TO 1969	22	93.35	90.31	85.07	12.65	106.16	45.40	117.68	84.38 to 100.97	54,597	46,447
1970 TO 1979	34	87.11	88.91	82.72	13.97	107.49	47.96	121.34	82.62 to 98.26	87,690	72,535
1980 TO 1989	8	74.16	84.31	72.70	26.77	115.98	53.84	123.95	53.84 to 123.95	90,653	65,901
1990 TO 1994	3	69.06	77.82	70.64	13.37	110.16	68.34	96.05	N/A	88,666	62,635
1995 TO 1999	5	69.18	70.78	68.94	11.34	102.67	60.06	85.25	N/A	205,800	141,870
2000 TO Present	12	79.07	79.40	77.33	17.76	102.67	58.95	101.43	62.64 to 98.91	158,083	122,250
ALL	316	94.82	98.56	81.14	24.91	121.46	22.17	466.50	92.59 to 96.68	45,932	37,271

**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	31	108.14	145.98	139.99	46.72	104.28	59.14	466.50	100.00 to 145.50	1,940	2,717
5000 TO 9999	42	111.41	125.36	126.82	25.85	98.85	22.17	275.72	103.60 to 130.17	6,935	8,795
Total \$											
1 TO 9999	73	109.81	134.12	129.07	34.65	103.91	22.17	466.50	105.54 to 128.54	4,814	6,213
10000 TO 29999	91	97.07	98.42	96.58	17.90	101.90	38.33	291.35	93.05 to 99.72	17,483	16,886
30000 TO 59999	70	92.94	87.74	88.50	16.09	99.13	41.61	121.34	83.96 to 96.17	43,217	38,249
60000 TO 99999	42	80.98	78.82	78.46	16.87	100.46	28.15	104.94	70.83 to 89.69	75,192	58,995
100000 TO 149999	19	79.42	77.72	77.79	12.07	99.91	47.14	101.43	69.18 to 84.54	116,523	90,642
150000 TO 249999	17	68.53	70.69	70.96	20.45	99.61	27.45	105.30	59.48 to 82.76	180,161	127,848
250000 TO 499999	4	61.38	66.74	66.22	11.78	100.78	58.95	85.25	N/A	278,000	184,101
ALL	316	94.82	98.56	81.14	24.91	121.46	22.17	466.50	92.59 to 96.68	45,932	37,271

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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(!: AVTot=0)

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TOTAL Assessed Value:	11,777,665						
AVG. Adj. Sales Price:	45,932	COD:	24.91	MAX Sales Ratio:	466.50		
AVG. Assessed Value:	37,271	PRD:	121.46	MIN Sales Ratio:	22.17		

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	32	101.59	132.59	110.08	43.00	120.45	22.17	466.50	99.50 to 126.22	2,147	2,363
5000 TO 9999	44	100.25	98.17	89.36	20.53	109.86	38.33	150.00	93.05 to 108.14	8,581	7,668
Total \$											
1 TO 9999	76	100.25	112.66	92.55	30.23	121.73	22.17	466.50	98.55 to 107.47	5,872	5,435
10000 TO 29999	109	97.86	106.07	90.75	27.63	116.89	28.15	317.38	93.45 to 100.97	20,955	19,016
30000 TO 59999	67	92.69	85.36	80.14	15.61	106.52	27.45	115.95	82.49 to 95.75	55,148	44,195
60000 TO 99999	43	83.13	85.46	81.00	15.82	105.50	47.96	121.34	79.42 to 92.05	93,391	75,651
100000 TO 149999	11	74.15	74.91	73.76	10.24	101.56	59.48	89.16	67.65 to 86.68	163,021	120,245
150000 TO 249999	10	82.80	80.17	76.97	18.39	104.15	58.95	105.30	60.06 to 101.43	228,000	175,496
ALL	316	94.82	98.56	81.14	24.91	121.46	22.17	466.50	92.59 to 96.68	45,932	37,271

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	91	95.76	100.92	75.34	35.40	133.96	22.17	466.50	83.13 to 99.50	23,524	17,722
10	5	100.97	104.63	105.96	5.20	98.74	98.97	117.68	N/A	17,400	18,437
20	104	98.12	106.07	90.21	21.67	117.58	45.40	275.72	94.26 to 102.03	31,654	28,556
30	110	86.90	90.20	79.36	19.96	113.66	47.14	317.38	82.49 to 93.45	71,034	56,371
40	6	81.68	80.58	76.38	16.68	105.50	60.06	105.30	60.06 to 105.30	196,833	150,339
ALL	316	94.82	98.56	81.14	24.91	121.46	22.17	466.50	92.59 to 96.68	45,932	37,271

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	93	96.67	101.03	76.13	34.26	132.70	22.17	466.50	85.15 to 99.50	23,805	18,123
100	7	97.39	93.96	87.32	12.71	107.60	64.08	123.95	64.08 to 123.95	22,857	19,959
101	141	93.55	98.86	83.07	21.87	119.01	45.40	275.72	89.16 to 98.31	54,966	45,659
102	9	92.05	88.13	88.36	12.08	99.74	47.14	105.30	72.46 to 103.53	84,666	74,810
103	1	79.71	79.71	79.71			79.71	79.71	N/A	68,500	54,600
104	64	94.51	96.81	78.27	20.94	123.69	47.96	317.38	91.60 to 98.26	55,524	43,457
106	1	83.92	83.92	83.92			83.92	83.92	N/A	6,250	5,245
ALL	316	94.82	98.56	81.14	24.91	121.46	22.17	466.50	92.59 to 96.68	45,932	37,271

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	316	<b>MEDIAN:</b>	<b>95</b>	COV:	43.78	95% Median C.I.:	92.59 to 96.68
TOTAL Sales Price:	14,515,008	WGT. MEAN:	81	STD:	43.15	95% Wgt. Mean C.I.:	78.03 to 84.26
TOTAL Adj.Sales Price:	14,514,518	MEAN:	99	AVG.ABS.DEV:	23.62	95% Mean C.I.:	93.80 to 103.32
TOTAL Assessed Value:	11,777,665						
AVG. Adj. Sales Price:	45,932	COD:	24.91	MAX Sales Ratio:	466.50		
AVG. Assessed Value:	37,271	PRD:	121.46	MIN Sales Ratio:	22.17		

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<b>CONDITION</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	91	95.76	100.92	75.34	35.40	133.96	22.17	466.50	83.13 to 99.50	23,524	17,722
10	1	98.97	98.97	98.97			98.97	98.97	N/A	15,000	14,845
20	8	99.59	131.69	110.37	35.99	119.31	93.20	214.06	93.20 to 214.06	15,350	16,942
30	211	93.55	96.74	82.16	20.16	117.75	45.40	317.38	92.21 to 96.68	55,652	45,722
40	5	77.49	79.21	74.40	18.30	106.46	56.17	97.93	N/A	98,688	73,426
<u>ALL</u>	<u>316</u>	<u>94.82</u>	<u>98.56</u>	<u>81.14</u>	<u>24.91</u>	<u>121.46</u>	<u>22.17</u>	<u>466.50</u>	<u>92.59 to 96.68</u>	<u>45,932</u>	<u>37,271</u>

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	54	<b>MEDIAN:</b>	<b>95</b>	COV:	38.59	95% Median C.I.:	89.86 to 99.83	(!: Derived)
TOTAL Sales Price:	2,195,132	WGT. MEAN:	95	STD:	37.02	95% Wgt. Mean C.I.:	76.60 to 114.37	
TOTAL Adj.Sales Price:	2,019,332	MEAN:	96	AVG.ABS.DEV:	25.68	95% Mean C.I.:	86.05 to 105.80	
TOTAL Assessed Value:	1,928,170							
AVG. Adj. Sales Price:	37,395	COD:	27.14	MAX Sales Ratio:	216.00			
AVG. Assessed Value:	35,706	PRD:	100.46	MIN Sales Ratio:	18.00			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	3	76.05	74.60	75.69	16.33	98.56	55.25	92.50	N/A	8,000	6,055
10/01/03 TO 12/31/03	5	94.02	86.42	93.68	24.70	92.25	18.00	129.60	N/A	12,600	11,804
01/01/04 TO 03/31/04	2	95.38	95.38	97.44	3.22	97.89	92.31	98.46	N/A	24,000	23,385
04/01/04 TO 06/30/04	7	96.25	95.50	100.52	18.53	95.01	56.15	129.00	56.15 to 129.00	11,071	11,129
07/01/04 TO 09/30/04	6	58.25	66.11	76.12	49.55	86.84	32.00	110.08	32.00 to 110.08	15,675	11,932
10/01/04 TO 12/31/04	6	123.23	118.81	112.14	20.94	105.95	40.92	156.61	40.92 to 156.61	46,083	51,677
01/01/05 TO 03/31/05	2	85.84	85.84	82.50	4.85	104.04	81.67	90.00	N/A	5,000	4,125
04/01/05 TO 06/30/05	3	105.60	110.65	141.19	32.18	78.37	62.20	164.15	N/A	78,259	110,491
07/01/05 TO 09/30/05	2	180.27	180.27	146.27	19.82	123.24	144.53	216.00	N/A	20,500	29,985
10/01/05 TO 12/31/05	9	92.47	87.80	89.15	10.85	98.48	51.26	104.47	74.80 to 97.33	49,111	43,782
01/01/06 TO 03/31/06	3	110.75	97.48	70.79	12.91	137.70	69.40	112.29	N/A	172,400	122,045
04/01/06 TO 06/30/06	6	94.50	101.45	96.59	28.11	105.03	49.00	184.07	49.00 to 184.07	31,883	30,796
<u>Study Years</u>											
07/01/03 TO 06/30/04	17	92.97	89.13	94.99	19.40	93.83	18.00	129.60	76.05 to 101.00	12,500	11,874
07/01/04 TO 06/30/05	17	99.83	94.89	117.24	34.78	80.94	32.00	164.15	41.50 to 123.96	36,196	42,434
07/01/05 TO 06/30/06	20	96.10	102.59	84.34	25.02	121.64	49.00	216.00	85.91 to 104.47	59,575	50,246
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	21	98.46	93.75	102.07	28.56	91.85	32.00	156.61	75.00 to 118.57	23,621	24,111
01/01/05 TO 12/31/05	16	93.86	103.40	109.06	26.25	94.80	51.26	216.00	81.67 to 105.60	45,486	49,608
<u>ALL</u>	54	94.63	95.93	95.49	27.14	100.46	18.00	216.00	89.86 to 99.83	37,395	35,706

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	54	<b>MEDIAN:</b>	<b>95</b>	COV:	38.59	95% Median C.I.:	89.86 to 99.83	(!: Derived)
TOTAL Sales Price:	2,195,132	WGT. MEAN:	95	STD:	37.02	95% Wgt. Mean C.I.:	76.60 to 114.37	
TOTAL Adj.Sales Price:	2,019,332	MEAN:	96	AVG.ABS.DEV:	25.68	95% Mean C.I.:	86.05 to 105.80	
TOTAL Assessed Value:	1,928,170							
AVG. Adj. Sales Price:	37,395	COD:	27.14	MAX Sales Ratio:	216.00			
AVG. Assessed Value:	35,706	PRD:	100.46	MIN Sales Ratio:	18.00			

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**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BLOOMFIELD	9	96.94	94.41	93.07	10.46	101.44	51.26	118.57	91.75 to 104.47	44,672	41,575
BLOOMFIELD V	1	87.33	87.33	87.33			87.33	87.33	N/A	1,500	1,310
CREIGHTON	16	119.06	114.17	134.56	27.85	84.85	38.23	184.07	76.05 to 153.25	34,611	46,573
CROFTON	6	97.98	95.61	75.78	11.57	126.16	69.40	112.29	69.40 to 112.29	111,033	84,145
CROFTON V	3	92.50	132.83	122.75	45.41	108.21	90.00	216.00	N/A	1,333	1,636
NIOBRARA	2	98.96	98.96	97.42	6.72	101.57	92.31	105.60	N/A	6,500	6,332
RURAL	1	40.92	40.92	40.92			40.92	40.92	N/A	65,000	26,600
RURAL V	1	75.00	75.00	75.00			75.00	75.00	N/A	1,000	750
VERDEL	1	18.00	18.00	18.00			18.00	18.00	N/A	5,000	900
VERDIGRE	5	81.67	71.21	77.86	22.87	91.46	41.50	94.02	N/A	21,800	16,973
VERDIGRE V	2	43.63	43.63	42.33	26.65	103.05	32.00	55.25	N/A	2,250	952
WAUSA	7	97.33	95.59	87.51	13.19	109.22	62.20	129.00	62.20 to 129.00	27,757	24,291
<u>ALL</u>	<u>54</u>	<u>94.63</u>	<u>95.93</u>	<u>95.49</u>	<u>27.14</u>	<u>100.46</u>	<u>18.00</u>	<u>216.00</u>	<u>89.86 to 99.83</u>	<u>37,395</u>	<u>35,706</u>

**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	52	95.75	97.39	97.31	26.36	100.08	18.00	216.00	90.00 to 100.81	37,564	36,554
2	2	57.96	57.96	41.44	29.40	139.87	40.92	75.00	N/A	33,000	13,675
<u>ALL</u>	<u>54</u>	<u>94.63</u>	<u>95.93</u>	<u>95.49</u>	<u>27.14</u>	<u>100.46</u>	<u>18.00</u>	<u>216.00</u>	<u>89.86 to 99.83</u>	<u>37,395</u>	<u>35,706</u>

**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	46	96.60	96.40	95.56	25.26	100.88	18.00	184.07	89.86 to 104.47	43,528	41,596
2	8	88.66	93.20	86.62	34.74	107.60	32.00	216.00	32.00 to 216.00	2,125	1,840
<u>ALL</u>	<u>54</u>	<u>94.63</u>	<u>95.93</u>	<u>95.49</u>	<u>27.14</u>	<u>100.46</u>	<u>18.00</u>	<u>216.00</u>	<u>89.86 to 99.83</u>	<u>37,395</u>	<u>35,706</u>



**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	54	<b>MEDIAN:</b>	<b>95</b>	COV:	38.59	95% Median C.I.:	89.86 to 99.83	(!: Derived)
TOTAL Sales Price:	2,195,132	WGT. MEAN:	95	STD:	37.02	95% Wgt. Mean C.I.:	76.60 to 114.37	
TOTAL Adj.Sales Price:	2,019,332	MEAN:	96	AVG.ABS.DEV:	25.68	95% Mean C.I.:	86.05 to 105.80	
TOTAL Assessed Value:	1,928,170							
AVG. Adj. Sales Price:	37,395	COD:	27.14	MAX Sales Ratio:	216.00			
AVG. Assessed Value:	35,706	PRD:	100.46	MIN Sales Ratio:	18.00			

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**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0049											
08-0036	1	18.00	18.00	18.00			18.00	18.00	N/A	5,000	900
54-0013	16	119.06	114.17	134.56	27.85	84.85	38.23	184.07	76.05 to 153.25	34,611	46,573
54-0096	9	97.50	108.02	76.06	22.68	142.01	69.40	216.00	85.91 to 112.29	74,466	56,642
54-0501	2	98.96	98.96	97.42	6.72	101.57	92.31	105.60	N/A	6,500	6,332
54-0505											
54-0576	7	97.33	95.59	87.51	13.19	109.22	62.20	129.00	62.20 to 129.00	27,757	24,291
54-0583	8	65.13	64.79	76.44	31.25	84.76	32.00	94.02	32.00 to 94.02	14,312	10,940
54-0586	11	95.25	88.90	85.81	14.81	103.60	40.92	118.57	51.26 to 104.47	42,595	36,553
70-0005											
70-0542											
NonValid School											
ALL	54	94.63	95.93	95.49	27.14	100.46	18.00	216.00	89.86 to 99.83	37,395	35,706

**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	88.66	87.29	77.45	33.80	112.70	32.00	216.00	51.26 to 105.60	17,571	13,609
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	19	92.97	87.49	92.05	24.62	95.04	18.00	156.61	74.80 to 99.83	16,976	15,627
1920 TO 1939	2	141.61	141.61	134.53	29.99	105.26	99.14	184.07	N/A	18,000	24,215
1940 TO 1949	2	107.61	107.61	105.67	2.92	101.84	104.47	110.75	N/A	26,250	27,737
1950 TO 1959	1	85.80	85.80	85.80			85.80	85.80	N/A	50,000	42,900
1960 TO 1969	2	111.19	111.19	110.50	0.99	100.62	110.08	112.29	N/A	19,100	21,105
1970 TO 1979	6	92.39	96.97	94.67	7.55	102.43	85.91	118.57	85.91 to 118.57	40,966	38,783
1980 TO 1989	4	133.51	133.97	134.50	11.17	99.61	115.62	153.25	N/A	50,250	67,587
1990 TO 1994	2	68.93	68.93	72.25	40.64	95.40	40.92	96.94	N/A	73,750	53,287
1995 TO 1999	2	116.78	116.78	94.45	40.57	123.63	69.40	164.15	N/A	339,888	321,035
2000 TO Present											
ALL	54	94.63	95.93	95.49	27.14	100.46	18.00	216.00	89.86 to 99.83	37,395	35,706

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

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TOTAL Adj.Sales Price:	2,019,332	MEAN:	96	AVG.ABS.DEV:	25.68	95% Mean C.I.:	86.05 to 105.80	
TOTAL Assessed Value:	1,928,170							
AVG. Adj. Sales Price:	37,395	COD:	27.14	MAX Sales Ratio:	216.00			
AVG. Assessed Value:	35,706	PRD:	100.46	MIN Sales Ratio:	18.00			

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	7	87.33	92.58	80.68	38.65	114.75	32.00	216.00	32.00 to 216.00	1,571	1,267
5000 TO 9999	8	96.88	88.08	89.65	16.54	98.24	18.00	112.29	18.00 to 112.29	6,650	5,961
Total \$ _____											
1 TO 9999	15	92.31	90.18	88.12	27.58	102.34	18.00	216.00	75.00 to 101.00	4,280	3,771
10000 TO 29999	19	97.33	97.46	98.60	29.66	98.85	38.23	184.07	74.80 to 123.96	17,555	17,309
30000 TO 59999	13	98.46	97.68	96.96	17.55	100.74	51.26	144.53	85.80 to 115.62	43,946	42,610
60000 TO 99999	5	95.25	94.45	93.58	25.90	100.94	40.92	153.25	N/A	74,100	69,342
150000 TO 249999	1	164.15	164.15	164.15			164.15	164.15	N/A	179,777	295,095
500000 +	1	69.40	69.40	69.40			69.40	69.40	N/A	500,000	346,975
ALL _____											
	54	94.63	95.93	95.49	27.14	100.46	18.00	216.00	89.86 to 99.83	37,395	35,706

**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	8	81.16	83.26	61.09	47.06	136.28	18.00	216.00	18.00 to 216.00	2,000	1,221
5000 TO 9999	12	86.99	78.86	67.77	25.25	116.36	38.23	112.29	49.00 to 101.00	10,391	7,042
Total \$ _____											
1 TO 9999	20	84.50	80.62	67.01	33.68	120.31	18.00	216.00	55.25 to 96.25	7,035	4,714
10000 TO 29999	13	97.33	98.86	82.03	25.05	120.51	40.92	184.07	76.05 to 129.00	22,196	18,208
30000 TO 59999	14	102.64	106.80	103.42	17.57	103.27	62.20	156.61	89.86 to 123.96	39,628	40,982
60000 TO 99999	5	96.94	110.77	107.27	19.51	103.26	85.91	153.25	N/A	71,100	76,271
250000 TO 499999	2	116.78	116.78	94.45	40.57	123.63	69.40	164.15	N/A	339,888	321,035
ALL _____											
	54	94.63	95.93	95.49	27.14	100.46	18.00	216.00	89.86 to 99.83	37,395	35,706

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	14	91.25	92.84	85.48	32.86	108.61	32.00	216.00	55.25 to 123.96	15,071	12,883
10	23	96.25	98.94	118.25	32.10	83.66	18.00	184.07	81.67 to 115.62	32,101	37,960
15	2	105.72	105.72	102.50	6.22	103.14	99.14	112.29	N/A	14,100	14,452
20	14	94.96	94.57	92.07	15.30	102.72	40.92	144.53	80.23 to 104.47	38,700	35,630
25	1	69.40	69.40	69.40			69.40	69.40	N/A	500,000	346,975
ALL _____											
	54	94.63	95.93	95.49	27.14	100.46	18.00	216.00	89.86 to 99.83	37,395	35,706

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	54	<b>MEDIAN:</b>	<b>95</b>	COV:	38.59	95% Median C.I.:	89.86 to 99.83	(!: Derived)
TOTAL Sales Price:	2,195,132	WGT. MEAN:	95	STD:	37.02	95% Wgt. Mean C.I.:	76.60 to 114.37	
TOTAL Adj.Sales Price:	2,019,332	MEAN:	96	AVG.ABS.DEV:	25.68	95% Mean C.I.:	86.05 to 105.80	
TOTAL Assessed Value:	1,928,170							
AVG. Adj. Sales Price:	37,395	COD:	27.14	MAX Sales Ratio:	216.00			
AVG. Assessed Value:	35,706	PRD:	100.46	MIN Sales Ratio:	18.00			

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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)	14	88.66	89.77	84.07	31.01	106.77	32.00	216.00	55.25 to 105.60	20,214	16,994
326	1	118.57	118.57	118.57			118.57	118.57	N/A	28,000	33,200
343	1	164.15	164.15	164.15			164.15	164.15	N/A	179,777	295,095
344	8	88.78	95.83	111.98	27.06	85.57	56.15	153.25	56.15 to 153.25	20,506	22,964
352	1	92.47	92.47	92.47			92.47	92.47	N/A	42,500	39,300
353	10	88.78	88.91	85.33	30.49	104.20	41.50	184.07	49.00 to 110.08	24,400	20,820
384	1	110.75	110.75	110.75			110.75	110.75	N/A	10,000	11,075
386	1	96.94	96.94	96.94			96.94	96.94	N/A	82,500	79,975
406	5	99.14	99.92	119.10	34.69	83.90	18.00	156.61	N/A	13,500	16,078
442	3	94.02	94.11	93.93	3.05	100.19	89.86	98.46	N/A	36,666	34,441
470	1	92.31	92.31	92.31			92.31	92.31	N/A	8,000	7,385
476	1	69.40	69.40	69.40			69.40	69.40	N/A	500,000	346,975
528	2	72.69	72.69	66.05	43.71	110.07	40.92	104.47	N/A	53,750	35,500
531	1	100.81	100.81	100.81			100.81	100.81	N/A	45,300	45,665
556	1	112.29	112.29	112.29			112.29	112.29	N/A	7,200	8,085
558	3	122.49	127.55	126.33	7.87	100.96	115.62	144.53	N/A	46,666	58,955
<u>ALL</u>											
	54	94.63	95.93	95.49	27.14	100.46	18.00	216.00	89.86 to 99.83	37,395	35,706

**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	54	94.63	95.93	95.49	27.14	100.46	18.00	216.00	89.86 to 99.83	37,395	35,706
04											
<u>ALL</u>											
	54	94.63	95.93	95.49	27.14	100.46	18.00	216.00	89.86 to 99.83	37,395	35,706

**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:	138	<b>MEDIAN:</b>	<b>66</b>	COV:	25.54	95% Median C.I.:	61.83 to 70.75	(!: Derived)
(AgLand) TOTAL Sales Price:	20,238,252	WGT. MEAN:	64	STD:	17.47	95% Wgt. Mean C.I.:	60.35 to 68.04	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	20,116,267	MEAN:	68	AVG.ABS.DEV:	14.07	95% Mean C.I.:	65.49 to 71.32	
(AgLand) TOTAL Assessed Value:	12,913,250							
AVG. Adj. Sales Price:	145,770	COD:	21.20	MAX Sales Ratio:	117.37			
AVG. Assessed Value:	93,574	PRD:	106.55	MIN Sales Ratio:	30.88			

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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	96.83	95.51	95.47	15.23	100.04	71.00	117.37	N/A	80,486	76,836
10/01/03 TO 12/31/03	7	74.73	77.81	80.26	21.05	96.95	51.94	104.61	51.94 to 104.61	129,261	103,740
01/01/04 TO 03/31/04	12	74.65	74.01	73.24	13.90	101.05	49.59	95.46	67.13 to 85.11	127,837	93,628
04/01/04 TO 06/30/04	14	71.54	74.95	73.29	18.38	102.26	44.94	112.99	60.63 to 98.19	103,339	75,741
07/01/04 TO 09/30/04	9	83.62	74.94	75.85	12.78	98.81	56.66	87.08	58.29 to 86.12	108,824	82,538
10/01/04 TO 12/31/04	15	72.00	72.34	72.15	18.80	100.26	45.00	97.15	61.25 to 85.71	90,561	65,343
01/01/05 TO 03/31/05	16	68.43	69.42	62.54	16.85	111.00	48.34	97.80	58.86 to 79.12	206,142	128,927
04/01/05 TO 06/30/05	11	64.81	70.14	70.00	18.72	100.20	45.67	103.16	52.65 to 89.15	122,482	85,735
07/01/05 TO 09/30/05	9	57.65	55.76	48.22	12.76	115.64	38.30	70.55	41.46 to 64.82	228,314	110,100
10/01/05 TO 12/31/05	8	57.85	64.34	62.08	15.91	103.63	53.31	97.52	53.31 to 97.52	200,893	124,720
01/01/06 TO 03/31/06	20	59.06	59.53	58.28	16.55	102.13	39.26	90.50	53.70 to 64.71	114,780	66,896
04/01/06 TO 06/30/06	13	53.58	55.86	55.27	24.98	101.07	30.88	104.68	39.76 to 67.10	228,283	126,173
<u>Study Years</u>											
07/01/03 TO 06/30/04	37	74.73	77.41	76.47	18.61	101.23	44.94	117.37	69.49 to 83.55	113,718	86,958
07/01/04 TO 06/30/05	51	70.94	71.41	67.72	17.89	105.45	45.00	103.16	63.28 to 78.85	136,930	92,724
07/01/05 TO 06/30/06	50	56.77	58.67	55.65	18.33	105.42	30.88	104.68	53.75 to 60.73	178,505	99,337
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	50	74.06	73.94	73.46	16.83	100.66	44.94	112.99	67.39 to 83.62	106,372	78,138
01/01/05 TO 12/31/05	44	62.14	65.88	60.12	18.30	109.58	38.30	103.16	57.94 to 70.55	188,808	113,513
<u>ALL</u>											
	138	66.34	68.40	64.19	21.20	106.55	30.88	117.37	61.83 to 70.75	145,770	93,574

**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:	138	<b>MEDIAN:</b>	<b>66</b>	COV:	25.54	95% Median C.I.:	61.83 to 70.75	(! : Derived)
(AgLand) TOTAL Sales Price:	20,238,252	WGT. MEAN:	64	STD:	17.47	95% Wgt. Mean C.I.:	60.35 to 68.04	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	20,116,267	MEAN:	68	AVG.ABS.DEV:	14.07	95% Mean C.I.:	65.49 to 71.32	
(AgLand) TOTAL Assessed Value:	12,913,250							
AVG. Adj. Sales Price:	145,770	COD:	21.20	MAX Sales Ratio:	117.37			
AVG. Assessed Value:	93,574	PRD:	106.55	MIN Sales Ratio:	30.88			

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GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
207	4	45.03	48.54	45.48	19.25	106.72	39.26	64.82	N/A	100,743	45,816
209	2	48.47	48.47	49.99	7.16	96.96	45.00	51.94	N/A	62,316	31,152
215	3	77.67	79.20	78.25	2.48	101.21	77.08	82.86	N/A	160,814	125,845
217	2	64.47	64.47	58.92	16.89	109.42	53.58	75.36	N/A	563,000	331,725
415	9	60.76	66.79	65.08	17.11	102.63	53.31	86.12	53.75 to 83.62	168,503	109,663
417	7	54.52	54.05	48.70	11.94	111.00	38.30	69.01	38.30 to 69.01	312,615	152,235
419	5	67.10	60.24	61.66	27.10	97.70	30.88	90.50	N/A	170,980	105,419
421	3	84.18	79.93	80.81	6.26	98.91	69.90	85.71	N/A	105,933	85,606
423	2	58.75	58.75	58.78	4.26	99.94	56.25	61.25	N/A	64,900	38,150
425	3	77.13	83.62	80.30	22.59	104.13	60.73	112.99	N/A	143,875	115,536
427	2	68.21	68.21	65.34	8.62	104.39	62.33	74.09	N/A	134,500	87,885
459	2	85.13	85.13	84.95	7.92	100.22	78.39	91.88	N/A	155,600	132,180
461	2	66.01	66.01	65.08	4.27	101.43	63.19	68.83	N/A	76,150	49,557
463	3	84.20	73.47	57.25	23.82	128.33	38.02	98.19	N/A	108,000	61,830
465	8	76.44	71.72	73.29	15.08	97.85	52.26	85.62	52.26 to 85.62	145,701	106,789
467	4	67.33	67.21	66.27	5.72	101.42	59.46	74.73	N/A	131,155	86,917
469	4	57.05	56.34	60.02	6.93	93.86	50.63	60.63	N/A	128,030	76,850
471	10	64.50	66.50	67.05	14.29	99.18	45.67	95.46	56.24 to 81.15	116,393	78,043
669	3	56.66	53.72	52.35	5.34	102.61	47.71	56.79	N/A	54,726	28,651
671	19	69.15	70.91	68.63	14.49	103.31	55.23	103.16	58.82 to 74.81	115,078	78,981
673	2	55.83	55.83	54.25	5.06	102.92	53.01	58.66	N/A	154,750	83,955
675	2	43.20	43.20	44.34	4.03	97.43	41.46	44.94	N/A	51,250	22,725
677	5	58.86	62.90	62.54	21.59	100.57	42.34	84.39	N/A	164,490	102,873
679	4	84.14	78.60	61.34	17.68	128.15	48.34	97.80	N/A	230,687	141,492
681	3	69.41	68.90	59.11	27.74	116.55	39.76	97.52	N/A	240,966	142,443
723	5	71.00	71.61	73.97	8.18	96.81	64.31	83.55	N/A	117,468	86,897
725	1	51.95	51.95	51.95			51.95	51.95	N/A	430,000	223,380
728	3	88.32	83.80	70.00	11.79	119.71	65.92	97.15	N/A	45,666	31,966
731	4	58.37	72.00	62.08	29.27	115.97	53.88	117.37	N/A	145,420	90,280
733	8	85.61	81.03	71.98	16.75	112.57	44.71	104.68	44.71 to 104.68	72,046	51,856
735	4	92.81	90.30	89.58	13.95	100.80	70.96	104.61	N/A	143,820	128,832
ALL	138	66.34	68.40	64.19	21.20	106.55	30.88	117.37	61.83 to 70.75	145,770	93,574

**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:	138	<b>MEDIAN:</b>	<b>66</b>	COV:	25.54	95% Median C.I.:	61.83 to 70.75	(!: Derived)
(AgLand) TOTAL Sales Price:	20,238,252	WGT. MEAN:	64	STD:	17.47	95% Wgt. Mean C.I.:	60.35 to 68.04	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	20,116,267	MEAN:	68	AVG.ABS.DEV:	14.07	95% Mean C.I.:	65.49 to 71.32	
(AgLand) TOTAL Assessed Value:	12,913,250							
AVG. Adj. Sales Price:	145,770	COD:	21.20	MAX Sales Ratio:	117.37			
AVG. Assessed Value:	93,574	PRD:	106.55	MIN Sales Ratio:	30.88			

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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	13	71.00	71.62	62.00	19.84	115.52	39.76	97.80	51.95 to 89.15	204,845	127,012
2	12	75.61	78.41	75.45	16.62	103.92	60.73	112.99	63.19 to 91.88	108,427	81,812
3	95	61.94	65.97	62.91	19.82	104.86	30.88	117.37	58.96 to 69.01	152,346	95,837
4	6	47.30	48.51	46.54	14.67	104.23	39.26	64.82	39.26 to 64.82	87,934	40,928
5	12	85.61	84.12	80.77	16.21	104.14	44.71	104.68	70.96 to 103.59	95,971	77,515
ALL	138	66.34	68.40	64.19	21.20	106.55	30.88	117.37	61.83 to 70.75	145,770	93,574

**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	138	66.34	68.40	64.19	21.20	106.55	30.88	117.37	61.83 to 70.75	145,770	93,574
ALL	138	66.34	68.40	64.19	21.20	106.55	30.88	117.37	61.83 to 70.75	145,770	93,574

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0049	1	83.74	83.74	83.74			83.74	83.74	N/A	87,280	73,085
08-0036	1	53.58	53.58	53.58			53.58	53.58	N/A	850,000	455,450
54-0013	23	70.96	75.21	69.24	26.27	108.62	41.46	117.37	58.66 to 87.08	105,503	73,051
54-0096	9	62.33	59.78	59.28	20.17	100.85	39.26	78.39	40.47 to 77.13	111,920	66,344
54-0501	24	69.46	65.67	61.01	17.81	107.63	30.88	90.50	57.94 to 76.67	197,856	120,720
54-0505											
54-0576	8	70.21	72.12	68.67	13.57	105.02	51.95	97.52	51.95 to 97.52	170,030	116,762
54-0583	52	62.61	66.74	66.24	17.61	100.75	44.94	103.16	59.29 to 67.39	122,397	81,076
54-0586	20	72.02	70.53	62.97	25.90	112.01	38.02	112.99	53.70 to 84.39	163,582	103,002
70-0005											
70-0542											
NonValid School											
ALL	138	66.34	68.40	64.19	21.20	106.55	30.88	117.37	61.83 to 70.75	145,770	93,574

**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:	138	<b>MEDIAN:</b>	<b>66</b>	COV:	25.54	95% Median C.I.:	61.83 to 70.75	(!: Derived)
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(AgLand) TOTAL Adj.Sales Price:	20,116,267	MEAN:	68	AVG.ABS.DEV:	14.07	95% Mean C.I.:	65.49 to 71.32	
(AgLand) TOTAL Assessed Value:	12,913,250							
AVG. Adj. Sales Price:	145,770	COD:	21.20	MAX Sales Ratio:	117.37			
AVG. Assessed Value:	93,574	PRD:	106.55	MIN Sales Ratio:	30.88			

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**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	4	71.23	72.56	78.08	28.32	92.93	50.63	97.15	N/A	8,125	6,343
10.01 TO 30.00	7	64.82	62.49	59.54	20.87	104.95	40.70	90.50	40.70 to 90.50	19,677	11,716
30.01 TO 50.00	5	45.67	58.65	56.45	33.56	103.90	40.47	97.80	N/A	45,080	25,448
50.01 TO 100.00	30	61.60	66.15	59.97	25.29	110.31	30.88	104.68	55.68 to 72.00	65,253	39,134
100.01 TO 180.00	49	69.90	71.28	68.61	16.35	103.90	38.02	117.37	65.92 to 74.81	129,787	89,046
180.01 TO 330.00	31	60.63	67.36	63.15	20.83	106.67	39.76	112.99	57.65 to 77.08	214,087	135,196
330.01 TO 650.00	9	75.36	77.08	74.27	15.46	103.80	53.31	101.88	59.95 to 90.51	250,169	185,789
650.01 +	3	53.58	52.99	50.81	17.92	104.29	38.30	67.10	N/A	838,398	426,030
<u>ALL</u>											
	138	66.34	68.40	64.19	21.20	106.55	30.88	117.37	61.83 to 70.75	145,770	93,574

**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	18	66.55	67.16	64.90	26.34	103.49	39.26	103.16	47.71 to 83.55	100,367	65,138
DRY-N/A	32	67.33	69.26	65.25	19.53	106.15	38.02	112.99	58.66 to 77.67	133,081	86,830
GRASS	37	64.33	66.26	58.85	19.78	112.58	38.30	101.88	56.79 to 71.00	154,806	91,104
GRASS-N/A	44	68.06	70.19	68.38	21.06	102.65	30.88	117.37	60.63 to 77.13	147,094	100,576
IRRGTD-N/A	7	58.96	67.77	62.99	20.86	107.59	51.95	104.61	51.95 to 104.61	264,434	166,569
<u>ALL</u>											
	138	66.34	68.40	64.19	21.20	106.55	30.88	117.37	61.83 to 70.75	145,770	93,574

**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	25	66.75	67.30	65.51	21.33	102.74	39.26	103.16	55.68 to 74.50	96,510	63,225
DRY-N/A	25	67.39	69.70	64.90	22.53	107.40	38.02	112.99	58.39 to 78.39	146,098	94,817
GRASS	57	61.94	66.90	61.47	20.48	108.84	38.30	104.68	58.29 to 69.01	157,378	96,740
GRASS-N/A	24	75.09	71.92	70.66	17.83	101.79	30.88	117.37	59.95 to 83.62	134,560	95,083
IRRGTD	5	70.96	72.70	68.73	18.90	105.78	53.88	104.61	N/A	214,512	147,431
IRRGTD-N/A	2	55.46	55.46	55.09	6.32	100.67	51.95	58.96	N/A	389,240	214,415
<u>ALL</u>											
	138	66.34	68.40	64.19	21.20	106.55	30.88	117.37	61.83 to 70.75	145,770	93,574

**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	48	67.33	68.46	66.94	21.48	102.27	38.02	112.99	60.73 to 70.94	113,578	76,031
DRY-N/A	2	69.42	69.42	49.15	30.37	141.23	48.34	90.50	N/A	306,725	150,767
GRASS	81	64.82	68.39	63.90	21.07	107.02	30.88	117.37	60.76 to 72.14	150,617	96,249
IRRGTD	7	58.96	67.77	62.99	20.86	107.59	51.95	104.61	51.95 to 104.61	264,434	166,569
<u>ALL</u>											
	138	66.34	68.40	64.19	21.20	106.55	30.88	117.37	61.83 to 70.75	145,770	93,574

**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:	138	<b>MEDIAN:</b>	<b>66</b>	COV:	25.54	95% Median C.I.:	61.83 to 70.75	(!: Derived)
(AgLand) TOTAL Sales Price:	20,238,252	WGT. MEAN:	64	STD:	17.47	95% Wgt. Mean C.I.:	60.35 to 68.04	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	20,116,267	MEAN:	68	AVG.ABS.DEV:	14.07	95% Mean C.I.:	65.49 to 71.32	
(AgLand) TOTAL Assessed Value:	12,913,250							
AVG. Adj. Sales Price:	145,770	COD:	21.20	MAX Sales Ratio:	117.37			
AVG. Assessed Value:	93,574	PRD:	106.55	MIN Sales Ratio:	30.88			

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	1	54.14	54.14	54.14			54.14	54.14	N/A	3,500	1,895	
5000 TO 9999	1	50.63	50.63	50.63			50.63	50.63	N/A	8,000	4,050	
Total \$ _____												
1 TO 9999	2	52.39	52.39	51.70	3.35	101.33	50.63	54.14	N/A	5,750	2,972	
10000 TO 29999	8	71.57	72.77	69.31	19.92	104.99	41.46	97.15	41.46 to 97.15	16,093	11,154	
30000 TO 59999	19	83.56	77.33	75.89	24.78	101.90	40.47	117.37	58.29 to 98.19	42,765	32,453	
60000 TO 99999	28	66.73	67.23	67.74	20.84	99.24	42.34	103.16	55.68 to 77.86	76,992	52,156	
100000 TO 149999	32	66.94	69.28	69.82	16.81	99.22	30.88	112.99	61.90 to 74.73	121,519	84,847	
150000 TO 249999	36	66.67	68.19	67.57	18.88	100.91	38.02	101.88	58.82 to 76.67	196,441	132,743	
250000 TO 499999	9	58.86	57.95	57.27	12.24	101.18	39.76	75.36	51.95 to 69.49	325,604	186,481	
500000 +	4	50.96	51.83	50.34	16.70	102.97	38.30	67.10	N/A	779,186	392,213	
ALL												
	138	66.34	68.40	64.19	21.20	106.55	30.88	117.37	61.83 to 70.75	145,770	93,574	

<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	2	52.39	52.39	51.70	3.35	101.33	50.63	54.14	N/A	5,750	2,972	
5000 TO 9999	4	76.57	72.94	68.11	25.86	107.08	41.46	97.15	N/A	13,125	8,940	
Total \$ _____												
1 TO 9999	6	59.48	66.09	65.16	29.16	101.42	41.46	97.15	41.46 to 97.15	10,666	6,950	
10000 TO 29999	9	56.79	62.23	56.70	31.23	109.75	40.47	97.80	40.70 to 90.50	29,738	16,862	
30000 TO 59999	32	61.60	66.00	60.06	24.90	109.89	30.88	104.68	53.75 to 72.00	64,087	38,490	
60000 TO 99999	39	67.13	69.39	65.74	16.61	105.55	38.02	117.37	61.90 to 74.73	113,031	74,311	
100000 TO 149999	30	70.19	71.99	69.79	17.51	103.14	53.01	104.61	60.73 to 79.12	182,583	127,428	
150000 TO 249999	18	74.26	72.08	67.60	19.24	106.64	39.76	112.99	58.86 to 83.62	262,851	177,678	
250000 TO 499999	4	50.96	51.83	50.34	16.70	102.97	38.30	67.10	N/A	779,186	392,213	
ALL												
	138	66.34	68.40	64.19	21.20	106.55	30.88	117.37	61.83 to 70.75	145,770	93,574	



**2007 Assessment Survey for Knox County**  
**2/02/2007**

**I. General Information**

**A. Staffing and Funding Information**

- 1. Deputy(ies) on staff: 1**
- 2. Appraiser(s) on staff: 0**
- 3. Other full-time employees: 3**
- 4. Other part-time employees: 0**
- 5. Number of shared employees: 0**
- 6. Assessor's requested budget for current fiscal year: General \$131,668.00**
- 7. Part of the budget that is dedicated to the computer : \$22,000**
- 8. Adopted budget, or granted budget if different from above: \$131,668.00**
- 9. Amount of total budget set aside for appraisal work: Separate budget**
- 10. Amount of the total budget set aside for education/workshops: \$2,000**
- 11. Appraisal/Reappraisal budget, if not part of the total budget: \$60,873.84**
- 12. Other miscellaneous funds: 0**
- 13. Total budget: \$192,541.84**
  - a. Was any of last year's budget not used? \$5,000**

**B. Residential Appraisal Information**

*(Includes Urban, Suburban and Rural Residential)*

- 1. Data collection done by: Staff**
- 2. Valuation done by: Staff**
- 3. Pickup work done by: Staff**

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential	223	0	108	331

4. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class? June 2004
5. What was the last year the depreciation schedule for this property class was developed using market-derived information? 2006
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? 2006
7. Number of market areas/neighborhoods for this property class: 12
8. How are these defined? By assessor location, indicating villages, towns, lake and rural areas including lake development.
9. Is "Assessor Location" a usable valuation identity? Yes
10. Does the assessor location "suburban" mean something other than rural residential? No
11. Are the county's ag residential and rural residential improvements classified and valued in the same manner? Yes

**C. Commercial/Industrial Appraisal Information**

1. Data collection done by: Staff
2. Valuation done by: Deputy
3. Pickup work done by whom: Staff

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

4. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class? 2004 is planned to be implemented for 2007
5. When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information? 2006 market

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?** Not Used
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?** 2006
8. **Number of market areas/neighborhoods for this property class?** 12
9. **How are these defined?** By assessor location, indicating villages, towns, lakes, rural areas including lake development.
10. **Is “Assessor Location” a usable valuation identity?** Yes
11. **Does the assessor location “suburban” mean something other than rural commercial?** No

**D. Agricultural Appraisal Information**

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

<b>Property Type</b>	<b># of Permits</b>	<b># of Info. Statements</b>	<b>Other</b>	<b>Total</b>
Agricultural	103	0	100	203

4. **Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?** Knox follows the Statutes and Regulations as written.

**How is your agricultural land defined?**

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?** Not Used
6. **What is the date of the soil survey currently used?** 1930
7. **What date was the last countywide land use study completed?** 1999
  - a. **By what method?** Physical inspection, FSA maps
  - b. **By whom?** Staff

**c. What proportion is complete / implemented at this time? 95%**

- 8. Number of market areas/neighborhoods for this property class: 5**
- 9. How are these defined? Market activity, location**
- 10. Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county? No**

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

- 1. Administrative software: Terra Scan**
- 2. CAMA software: Terra Scan**
- 3. Cadastral maps: Are they currently being used? Yes**
  - a. Who maintains the Cadastral Maps? Staff**
- 4. Does the county have GIS software? Yes – GIS Workshop**
  - a. Who maintains the GIS software and maps? Staff**
- 4. Personal Property software: Terra Scan**

**F. Zoning Information**

- 1. Does the county have zoning? Yes**
  - a. If so, is the zoning countywide? Yes**
  - b. What municipalities in the county are zoned? Bazile Mills, Bloomfield, Center, Creighton, Crofton, Niobrara, Santee, Verdel, Verdigre, Wausa and Winnetoon**

**c. When was zoning implemented? July 1975**

**G. Contracted Services**

- 1. Appraisal Services: In House**

**2. Other Services:** None

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

All appraisal functions are done “in House” by staff

**II. Assessment Actions**

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

- 1. Residential**—Appraisal maintenance, continuing to work on a general review of the lake residential. Based on a sales comparison approach of the residential properties, there will be value changes in the towns of Crofton and Niobrara, and the majority of the lake properties. A new subdivision was formed in Creighton.
  
- 2. Commercial**—Appraisal maintenance. Implemented the new cost tables and depreciation.
  
- 3. Agricultural**— Market analysis and review the market area boundaries. Developed a fifth market are in the SW corner of the county.



**County 54 - Knox**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 10,753	<b>Value</b> 667,799,400	<b>Total Growth</b> 13,295,657 (Sum 17, 25, & 41)
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**Schedule I: Non-Agricultural Records (Res and Rec)**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>1. Res UnImp Land</b>	304	830,795	18	55,500	17	91,290	339	977,585	
<b>2. Res Improv Land</b>	2,243	6,881,880	60	744,300	262	3,087,780	2,565	10,713,960	
<b>3. Res Improvements</b>	2,306	73,213,720	65	3,130,585	303	12,731,120	2,674	89,075,425	
<b>4. Res Total</b>	2,610	80,926,395	83	3,930,385	320	15,910,190	3,013	100,766,970	3,867,535
<b>% of Total</b>	86.62	80.31	2.75	3.90	10.62	15.78	28.02	15.08	29.08
<b>5. Rec UnImp Land</b>	0	0	0	0	1,173	6,602,705	1,173	6,602,705	
<b>6. Rec Improv Land</b>	0	0	0	0	473	7,484,410	473	7,484,410	
<b>7. Rec Improvements</b>	0	0	1	10,310	630	43,935,570	631	43,945,880	
<b>8. Rec Total</b>	0	0	1	10,310	1,803	58,022,685	1,804	58,032,995	4,012,846
<b>% of Total</b>	0.00	0.00	0.05	0.01	99.94	99.98	16.77	8.69	30.18
<b>Res+Rec Total</b>	2,610	80,926,395	84	3,940,695	2,123	73,932,875	4,817	158,799,965	7,880,381
<b>% of Total</b>	54.18	50.96	1.74	2.48	44.07	46.55	44.79	23.77	59.27

**County 54 - Knox**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 10,753	<b>Value</b> 667,799,400	<b>Total Growth</b> 13,295,657 (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	68	200,300	6	22,510	0	0	74	222,810	
10. Comm Improv Land	453	1,988,560	24	202,980	15	560,250	492	2,751,790	
11. Comm Improvements	460	16,889,210	25	1,060,155	23	7,183,455	508	25,132,820	
12. Comm Total	528	19,078,070	31	1,285,645	23	7,743,705	582	28,107,420	714,905
% of Total	90.72	67.87	5.32	4.57	3.95	27.55	5.41	4.20	5.37
13. Ind UnImp Land	0	0	0	0	0	0	0	0	
14. Ind Improv Land	0	0	0	0	0	0	0	0	
15. Ind Improvements	0	0	0	0	0	0	0	0	
16. Ind Total	0	0	0	0	0	0	0	0	0
% of Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Comm+Ind Total	528	19,078,070	31	1,285,645	23	7,743,705	582	28,107,420	714,905
% of Total	90.72	67.87	5.32	4.57	3.95	27.55	5.41	4.20	5.37
17. Taxable Total	3,138	100,004,465	115	5,226,340	2,146	81,676,580	5,399	186,907,385	8,595,286
% of Total	58.12	53.50	2.13	2.10	39.74	39.55	50.20	27.98	64.64



**County 54 - Knox**

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

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	11,380	785,960	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	1	11,380	785,960
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>1</b>	<b>11,380</b>	<b>785,960</b>

**Schedule III: Mineral Interest Records**

	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	0	0	0	0	0	0
24. Mineral Interest-Non-Producing	0	0	0	0	0	0

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

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

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	408	80	695	<b>1,183</b>

**Schedule V: Agricultural Records**

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	210	9,573,240	3,679	270,175,190	3,889	279,748,430
28. Ag-Improved Land	0	0	122	11,308,040	1,298	138,229,795	1,420	149,537,835
29. Ag-Improvements	0	0	125	4,784,490	1,340	46,821,260	1,465	51,605,750
<b>30. Ag-Total Taxable</b>							<b>5,354</b>	<b>480,892,015</b>

**County 54 - Knox**

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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	93	98.000	241,080	
33. HomeSite Improvements	0		0	98		4,109,460	
<b>34. HomeSite Total</b>							
35. FarmSite UnImp Land	0	0.000	0	15	30.710	45,575	
36. FarmSite Impr Land	0	0.000	0	116	525.900	389,725	
37. FarmSite Improv	0		0	97		675,030	
<b>38. FarmSite Total</b>							
39. Road & Ditches		0.000			389.100		
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	17	19.000	49,200	17	19.000	49,200	
32. HomeSite Improv Land	977	1,031.000	2,506,080	1,070	1,129.000	2,747,160	
33. HomeSite Improvements	1,068		34,042,080	1,166		38,151,540	4,700,371
<b>34. HomeSite Total</b>				1,183	1,148.000	40,947,900	
35. FarmSite UnImp Land	182	395.410	302,890	197	426.120	348,465	
36. FarmSite Impr Land	1,245	6,973.130	5,113,040	1,361	7,499.030	5,502,765	
37. FarmSite Improv	1,041		12,779,180	1,138		13,454,210	0
<b>38. FarmSite Total</b>				1,335	7,925.150	19,305,440	
39. Road & Ditches		9,756.420			10,145.520		
40. Other-Non Ag Use		0.000	0		0.000	0	
<b>41. Total Section VI</b>				<b>2,518</b>	<b>19,218.670</b>	<b>60,253,340</b>	<b>4,700,371</b>

**Schedule VII: Agricultural Records:**

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	7	880.000	447,085	7	880.000	447,085

**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	27.880	39,170	23.500	33,020	51.380	72,190
46. 1A	0.000	0	135.000	186,300	1,173.420	1,619,320	1,308.420	1,805,620
47. 2A1	0.000	0	175.150	239,085	875.940	1,195,660	1,051.090	1,434,745
48. 2A	0.000	0	337.870	449,370	4,039.310	5,372,300	4,377.180	5,821,670
49. 3A1	0.000	0	255.640	332,330	2,615.330	3,399,925	2,870.970	3,732,255
50. 3A	0.000	0	507.500	654,675	6,253.230	8,066,680	6,760.730	8,721,355
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	1,082.150	1,055,120	1,082.150	1,055,120
53. Total	0.000	0	1,439.040	1,900,930	16,062.880	20,742,025	17,501.920	22,642,955
<b>Dryland:</b>								
54. 1D1	0.000	0	41.930	48,220	402.000	462,300	443.930	510,520
55. 1D	0.000	0	149.900	170,885	1,557.920	1,776,020	1,707.820	1,946,905
56. 2D1	0.000	0	676.090	763,985	6,310.920	7,131,340	6,987.010	7,895,325
57. 2D	0.000	0	1,111.040	1,238,810	11,307.170	12,607,545	12,418.210	13,846,355
58. 3D1	0.000	0	908.070	894,455	14,988.090	14,763,360	15,896.160	15,657,815
59. 3D	0.000	0	1,030.200	973,550	9,571.380	9,045,025	10,601.580	10,018,575
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	56.260	34,600	2,558.460	1,573,475	2,614.720	1,608,075
62. Total	0.000	0	3,973.490	4,124,505	46,695.940	47,359,065	50,669.430	51,483,570
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	74.520	47,700	596.490	381,750	671.010	429,450
65. 2G1	0.000	0	0.000	0	67.820	40,355	67.820	40,355
66. 2G	0.000	0	809.030	481,385	5,942.610	3,535,930	6,751.640	4,017,315
67. 3G1	0.000	0	0.000	0	139.230	65,440	139.230	65,440
68. 3G	0.000	0	497.800	233,975	7,663.310	3,601,765	8,161.110	3,835,740
69. 4G1	0.000	0	0.000	0	1.000	325	1.000	325
70. 4G	0.000	0	46.250	15,035	1,583.860	514,790	1,630.110	529,825
71. Total	0.000	0	1,427.600	778,095	15,994.320	8,140,355	17,421.920	8,918,450
72. Waste	0.000	0	77.490	3,875	448.790	22,440	526.280	26,315
73. Other	0.000	0	0.000	0	11.000	6,600	11.000	6,600
74. Exempt	0.000		146.030		752.500		898.530	
75. Total	0.000	0	6,917.620	6,807,405	79,212.930	76,270,485	86,130.550	83,077,890

County 54 - Knox

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	46.300	61,815	46.300	61,815
46. 1A	0.000	0	3.000	3,990	478.640	636,590	481.640	640,580
47. 2A1	0.000	0	392.250	521,695	2,683.930	3,569,630	3,076.180	4,091,325
48. 2A	0.000	0	191.030	218,730	4,218.820	4,830,565	4,409.850	5,049,295
49. 3A1	0.000	0	85.540	89,390	2,969.140	3,102,775	3,054.680	3,192,165
50. 3A	0.000	0	116.510	121,170	3,226.200	3,355,250	3,342.710	3,476,420
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	3.340	2,940	372.750	328,020	376.090	330,960
53. Total	0.000	0	791.670	957,915	13,995.780	15,884,645	14,787.450	16,842,560
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	955.610	1,017,740	955.610	1,017,740
55. 1D	0.000	0	109.490	113,325	2,830.170	2,929,230	2,939.660	3,042,555
56. 2D1	0.000	0	1,244.060	1,275,160	9,343.220	9,576,905	10,587.280	10,852,065
57. 2D	0.000	0	703.330	717,390	10,949.360	11,168,350	11,652.690	11,885,740
58. 3D1	0.000	0	72.180	70,380	19,373.020	18,888,855	19,445.200	18,959,235
59. 3D	0.000	0	411.820	358,280	13,762.220	11,973,165	14,174.040	12,331,445
60. 4D1	0.000	0	0.000	0	185.730	109,575	185.730	109,575
61. 4D	0.000	0	190.390	110,425	3,750.390	2,175,235	3,940.780	2,285,660
62. Total	0.000	0	2,731.270	2,644,960	61,149.720	57,839,055	63,880.990	60,484,015
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	7.000	4,830	7.000	4,830
64. 1G	0.000	0	25.300	17,455	877.650	605,595	902.950	623,050
65. 2G1	0.000	0	0.000	0	28.470	17,795	28.470	17,795
66. 2G	0.000	0	781.810	488,655	6,359.030	3,974,580	7,140.840	4,463,235
67. 3G1	0.000	0	0.000	0	107.100	63,730	107.100	63,730
68. 3G	0.000	0	570.490	339,445	16,988.640	10,108,380	17,559.130	10,447,825
69. 4G1	0.000	0	0.000	0	40.000	18,000	40.000	18,000
70. 4G	0.000	0	263.290	118,485	12,699.990	5,715,020	12,963.280	5,833,505
71. Total	0.000	0	1,640.890	964,040	37,107.880	20,507,930	38,748.770	21,471,970
72. Waste	0.000	0	149.880	7,500	1,745.300	87,275	1,895.180	94,775
73. Other	0.000	0	0.000	0	574.200	438,045	574.200	438,045
74. Exempt	0.000		68.840		686.430		755.270	
75. Total	0.000	0	5,313.710	4,574,415	114,572.880	94,756,950	119,886.590	99,331,365

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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	97.530	119,475	97.530	119,475
46. 1A	0.000	0	45.450	53,405	133.960	157,410	179.410	210,815
47. 2A1	0.000	0	99.900	111,890	1,522.400	1,705,080	1,622.300	1,816,970
48. 2A	0.000	0	125.100	140,110	2,860.320	3,203,550	2,985.420	3,343,660
49. 3A1	0.000	0	19.250	21,465	1,168.350	1,302,720	1,187.600	1,324,185
50. 3A	0.000	0	8.300	9,255	4,884.880	5,446,690	4,893.180	5,455,945
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	38.250	36,530	6,083.180	5,809,495	6,121.430	5,846,025
53. Total	0.000	0	336.250	372,655	16,750.620	17,744,420	17,086.870	18,117,075
<b>Dryland:</b>								
54. 1D1	0.000	0	257.040	232,630	1,046.030	946,680	1,303.070	1,179,310
55. 1D	0.000	0	405.890	367,340	2,754.890	2,493,195	3,160.780	2,860,535
56. 2D1	0.000	0	1,886.320	1,131,785	4,599.910	2,759,945	6,486.230	3,891,730
57. 2D	0.000	0	1,609.050	901,065	9,984.790	5,591,450	11,593.840	6,492,515
58. 3D1	0.000	0	656.840	361,270	6,710.370	3,690,735	7,367.210	4,052,005
59. 3D	0.000	0	456.480	251,075	21,139.660	11,626,950	21,596.140	11,878,025
60. 4D1	0.000	0	0.000	0	428.810	220,845	428.810	220,845
61. 4D	0.000	0	716.180	365,255	31,476.120	16,052,965	32,192.300	16,418,220
62. Total	0.000	0	5,987.800	3,610,420	78,140.580	43,382,765	84,128.380	46,993,185
<b>Grass:</b>								
63. 1G1	0.000	0	3.130	2,300	9.130	6,710	12.260	9,010
64. 1G	0.000	0	344.450	253,185	1,966.010	1,445,050	2,310.460	1,698,235
65. 2G1	0.000	0	0.000	0	32.930	19,595	32.930	19,595
66. 2G	0.000	0	1,444.890	859,715	9,140.670	5,438,815	10,585.560	6,298,530
67. 3G1	0.000	0	0.000	0	360.590	196,530	360.590	196,530
68. 3G	0.000	0	749.040	408,230	34,446.920	18,773,820	35,195.960	19,182,050
69. 4G1	0.000	0	0.000	0	1,384.380	747,565	1,384.380	747,565
70. 4G	0.000	0	5,978.680	3,228,495	204,125.020	110,227,500	210,103.700	113,455,995
71. Total	0.000	0	8,520.190	4,751,925	251,465.650	136,855,585	259,985.840	141,607,510
72. Waste	0.000	0	903.700	45,205	19,419.760	971,175	20,323.460	1,016,380
73. Other	0.000	0	15.000	11,000	1,997.020	190,410	2,012.020	201,410
74. Exempt	0.000		1,737.490		18,183.630		19,921.120	
75. Total	0.000	0	15,762.940	8,791,205	367,773.630	199,144,355	383,536.570	207,935,560

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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	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	5.750	4,945	5.750	4,945
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	37.000	28,305	37.000	28,305
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	141.750	68,750	141.750	68,750
<b>53. Total</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>184.500</b>	<b>102,000</b>	<b>184.500</b>	<b>102,000</b>
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	20.580	16,980	20.580	16,980
55. 1D	0.000	0	0.000	0	531.180	427,605	531.180	427,605
56. 2D1	0.000	0	0.000	0	2,842.390	2,259,710	2,842.390	2,259,710
57. 2D	0.000	0	0.000	0	574.970	411,115	574.970	411,115
58. 3D1	0.000	0	0.000	0	150.600	106,175	150.600	106,175
59. 3D	0.000	0	0.000	0	1,476.960	945,255	1,476.960	945,255
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	885.590	420,685	885.590	420,685
<b>62. Total</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>6,482.270</b>	<b>4,587,525</b>	<b>6,482.270</b>	<b>4,587,525</b>
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	292.300	210,455	292.300	210,455
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	967.080	594,765	967.080	594,765
67. 3G1	0.000	0	0.000	0	29.950	17,225	29.950	17,225
68. 3G	0.000	0	0.000	0	1,041.340	598,780	1,041.340	598,780
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	11,197.450	5,598,725	11,197.450	5,598,725
<b>71. Total</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>13,528.120</b>	<b>7,019,950</b>	<b>13,528.120</b>	<b>7,019,950</b>
72. Waste	0.000	0	0.000	0	1,274.520	63,730	1,274.520	63,730
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		1,666.650		1,666.650	
<b>75. Total</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>21,469.410</b>	<b>11,773,205</b>	<b>21,469.410</b>	<b>11,773,205</b>

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 5

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	51.600	59,340	51.600	59,340
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	9.000	9,900	9.000	9,900
49. 3A1	0.000	0	0.000	0	8.800	8,760	8.800	8,760
50. 3A	0.000	0	0.000	0	701.950	698,450	701.950	698,450
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	4,109.560	3,493,155	4,109.560	3,493,155
<b>53. Total</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>4,880.910</b>	<b>4,269,605</b>	<b>4,880.910</b>	<b>4,269,605</b>
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	39.380	34,850	39.380	34,850
55. 1D	0.000	0	0.000	0	27.400	24,250	27.400	24,250
56. 2D1	0.000	0	0.000	0	18.650	11,005	18.650	11,005
57. 2D	0.000	0	0.000	0	166.350	91,495	166.350	91,495
58. 3D1	0.000	0	0.000	0	44.890	23,580	44.890	23,580
59. 3D	0.000	0	10.000	5,000	2,436.250	1,218,125	2,446.250	1,223,125
60. 4D1	0.000	0	0.000	0	36.770	15,625	36.770	15,625
61. 4D	0.000	0	0.000	0	5,271.240	2,187,610	5,271.240	2,187,610
<b>62. Total</b>	<b>0.000</b>	<b>0</b>	<b>10.000</b>	<b>5,000</b>	<b>8,040.930</b>	<b>3,606,540</b>	<b>8,050.930</b>	<b>3,611,540</b>
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	209.610	137,295	209.610	137,295
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	10.000	5,300	230.160	121,980	240.160	127,280
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	27.200	10,200	5,189.800	1,946,290	5,217.000	1,956,490
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	32.500	11,375	23,690.290	8,291,655	23,722.790	8,303,030
<b>71. Total</b>	<b>0.000</b>	<b>0</b>	<b>69.700</b>	<b>26,875</b>	<b>29,319.860</b>	<b>10,497,220</b>	<b>29,389.560</b>	<b>10,524,095</b>
72. Waste	0.000	0	0.000	0	2,087.970	104,415	2,087.970	104,415
73. Other	0.000	0	0.000	0	10.000	11,000	10.000	11,000
74. Exempt	0.000		0.000		102.880		102.880	
<b>75. Total</b>	<b>0.000</b>	<b>0</b>	<b>79.700</b>	<b>31,875</b>	<b>44,339.670</b>	<b>18,488,780</b>	<b>44,419.370</b>	<b>18,520,655</b>

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76.Irrigated</b>	0.000	0	2,566.960	3,231,500	51,874.690	58,742,695	54,441.650	61,974,195
<b>77.Dry Land</b>	0.000	0	12,702.560	10,384,885	200,509.440	156,774,950	213,212.000	167,159,835
<b>78.Grass</b>	0.000	0	11,658.380	6,520,935	347,415.830	183,021,040	359,074.210	189,541,975
<b>79.Waste</b>	0.000	0	1,131.070	56,580	24,976.340	1,249,035	26,107.410	1,305,615
<b>80.Other</b>	0.000	0	15.000	11,000	2,592.220	646,055	2,607.220	657,055
<b>81.Exempt</b>	0.000	0	1,952.360	0	21,392.090	0	23,344.450	0
<b>82.Total</b>	0.000	0	28,073.970	20,204,900	627,368.520	400,433,775	<b>655,442.490</b>	<b>420,638,675</b>



## 2007 Agricultural Land Detail

### County 54 - Knox

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	51.380	0.29%	72,190	0.32%	1,405.021
1A	1,308.420	7.48%	1,805,620	7.97%	1,380.000
2A1	1,051.090	6.01%	1,434,745	6.34%	1,365.006
2A	4,377.180	25.01%	5,821,670	25.71%	1,330.004
3A1	2,870.970	16.40%	3,732,255	16.48%	1,299.997
3A	6,760.730	38.63%	8,721,355	38.52%	1,290.001
4A1	0.000	0.00%	0	0.00%	0.000
4A	1,082.150	6.18%	1,055,120	4.66%	975.021
<b>Irrigated Total</b>	<b>17,501.920</b>	<b>100.00%</b>	<b>22,642,955</b>	<b>100.00%</b>	<b>1,293.741</b>

**Dry:**

1D1	443.930	0.88%	510,520	0.99%	1,150.001
1D	1,707.820	3.37%	1,946,905	3.78%	1,139.994
2D1	6,987.010	13.79%	7,895,325	15.34%	1,130.000
2D	12,418.210	24.51%	13,846,355	26.89%	1,115.004
3D1	15,896.160	31.37%	15,657,815	30.41%	985.006
3D	10,601.580	20.92%	10,018,575	19.46%	945.007
4D1	0.000	0.00%	0	0.00%	0.000
4D	2,614.720	5.16%	1,608,075	3.12%	615.008
<b>Dry Total</b>	<b>50,669.430</b>	<b>100.00%</b>	<b>51,483,570</b>	<b>100.00%</b>	<b>1,016.067</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	671.010	3.85%	429,450	4.82%	640.005
2G1	67.820	0.39%	40,355	0.45%	595.030
2G	6,751.640	38.75%	4,017,315	45.04%	595.013
3G1	139.230	0.80%	65,440	0.73%	470.013
3G	8,161.110	46.84%	3,835,740	43.01%	470.002
4G1	1.000	0.01%	325	0.00%	325.000
4G	1,630.110	9.36%	529,825	5.94%	325.024
<b>Grass Total</b>	<b>17,421.920</b>	<b>100.00%</b>	<b>8,918,450</b>	<b>100.00%</b>	<b>511.909</b>

<b>Irrigated Total</b>	<b>17,501.920</b>	<b>20.32%</b>	<b>22,642,955</b>	<b>27.26%</b>	<b>1,293.741</b>
<b>Dry Total</b>	<b>50,669.430</b>	<b>58.83%</b>	<b>51,483,570</b>	<b>61.97%</b>	<b>1,016.067</b>
<b>Grass Total</b>	<b>17,421.920</b>	<b>20.23%</b>	<b>8,918,450</b>	<b>10.74%</b>	<b>511.909</b>
Waste	526.280	0.61%	26,315	0.03%	50.001
Other	11.000	0.01%	6,600	0.01%	600.000
Exempt	898.530	1.04%			
<b>Market Area Total</b>	<b>86,130.550</b>	<b>100.00%</b>	<b>83,077,890</b>	<b>100.00%</b>	<b>964.557</b>

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

<b>Irrigated Total</b>	<b>17,501.920</b>	<b>32.15%</b>	<b>22,642,955</b>	<b>36.54%</b>	
<b>Dry Total</b>	<b>50,669.430</b>	<b>23.76%</b>	<b>51,483,570</b>	<b>30.80%</b>	
<b>Grass Total</b>	<b>17,421.920</b>	<b>4.85%</b>	<b>8,918,450</b>	<b>4.71%</b>	
Waste	526.280	2.02%	26,315	2.02%	
Other	11.000	0.42%	6,600	1.00%	
Exempt	898.530	3.85%			
<b>Market Area Total</b>	<b>86,130.550</b>	<b>13.14%</b>	<b>83,077,890</b>	<b>19.75%</b>	

## 2007 Agricultural Land Detail

### County 54 - Knox

Market Area: 2

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	46.300	0.31%	61,815	0.37%	1,335.097
1A	481.640	3.26%	640,580	3.80%	1,329.997
2A1	3,076.180	20.80%	4,091,325	24.29%	1,330.001
2A	4,409.850	29.82%	5,049,295	29.98%	1,145.003
3A1	3,054.680	20.66%	3,192,165	18.95%	1,045.007
3A	3,342.710	22.61%	3,476,420	20.64%	1,040.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	376.090	2.54%	330,960	1.97%	880.002
<b>Irrigated Total</b>	<b>14,787.450</b>	<b>100.00%</b>	<b>16,842,560</b>	<b>100.00%</b>	<b>1,138.976</b>

**Dry:**

1D1	955.610	1.50%	1,017,740	1.68%	1,065.016
1D	2,939.660	4.60%	3,042,555	5.03%	1,035.002
2D1	10,587.280	16.57%	10,852,065	17.94%	1,025.009
2D	11,652.690	18.24%	11,885,740	19.65%	1,019.999
3D1	19,445.200	30.44%	18,959,235	31.35%	975.008
3D	14,174.040	22.19%	12,331,445	20.39%	870.002
4D1	185.730	0.29%	109,575	0.18%	589.969
4D	3,940.780	6.17%	2,285,660	3.78%	580.001
<b>Dry Total</b>	<b>63,880.990</b>	<b>100.00%</b>	<b>60,484,015</b>	<b>100.00%</b>	<b>946.823</b>

**Grass:**

1G1	7.000	0.02%	4,830	0.02%	690.000
1G	902.950	2.33%	623,050	2.90%	690.016
2G1	28.470	0.07%	17,795	0.08%	625.043
2G	7,140.840	18.43%	4,463,235	20.79%	625.029
3G1	107.100	0.28%	63,730	0.30%	595.051
3G	17,559.130	45.32%	10,447,825	48.66%	595.008
4G1	40.000	0.10%	18,000	0.08%	450.000
4G	12,963.280	33.45%	5,833,505	27.17%	450.002
<b>Grass Total</b>	<b>38,748.770</b>	<b>100.00%</b>	<b>21,471,970</b>	<b>100.00%</b>	<b>554.132</b>

<b>Irrigated Total</b>	<b>14,787.450</b>	<b>12.33%</b>	<b>16,842,560</b>	<b>16.96%</b>	<b>1,138.976</b>
<b>Dry Total</b>	<b>63,880.990</b>	<b>53.28%</b>	<b>60,484,015</b>	<b>60.89%</b>	<b>946.823</b>
<b>Grass Total</b>	<b>38,748.770</b>	<b>32.32%</b>	<b>21,471,970</b>	<b>21.62%</b>	<b>554.132</b>
Waste	1,895.180	1.58%	94,775	0.10%	50.008
Other	574.200	0.48%	438,045	0.44%	762.878
Exempt	755.270	0.63%			
<b>Market Area Total</b>	<b>119,886.590</b>	<b>100.00%</b>	<b>99,331,365</b>	<b>100.00%</b>	<b>828.544</b>

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

<b>Irrigated Total</b>	<b>14,787.450</b>	<b>27.16%</b>	<b>16,842,560</b>	<b>27.18%</b>	
<b>Dry Total</b>	<b>63,880.990</b>	<b>29.96%</b>	<b>60,484,015</b>	<b>36.18%</b>	
<b>Grass Total</b>	<b>38,748.770</b>	<b>10.79%</b>	<b>21,471,970</b>	<b>11.33%</b>	
Waste	1,895.180	7.26%	94,775	7.26%	
Other	574.200	22.02%	438,045	66.67%	
Exempt	755.270	3.24%			
<b>Market Area Total</b>	<b>119,886.590</b>	<b>18.29%</b>	<b>99,331,365</b>	<b>23.61%</b>	

## 2007 Agricultural Land Detail

### County 54 - Knox

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	97.530	0.57%	119,475	0.66%	1,225.007
1A	179.410	1.05%	210,815	1.16%	1,175.045
2A1	1,622.300	9.49%	1,816,970	10.03%	1,119.996
2A	2,985.420	17.47%	3,343,660	18.46%	1,119.996
3A1	1,187.600	6.95%	1,324,185	7.31%	1,115.009
3A	4,893.180	28.64%	5,455,945	30.11%	1,115.010
4A1	0.000	0.00%	0	0.00%	0.000
4A	6,121.430	35.83%	5,846,025	32.27%	955.009
<b>Irrigated Total</b>	<b>17,086.870</b>	<b>100.00%</b>	<b>18,117,075</b>	<b>100.00%</b>	<b>1,060.292</b>

**Dry:**

1D1	1,303.070	1.55%	1,179,310	2.51%	905.024
1D	3,160.780	3.76%	2,860,535	6.09%	905.009
2D1	6,486.230	7.71%	3,891,730	8.28%	599.998
2D	11,593.840	13.78%	6,492,515	13.82%	559.996
3D1	7,367.210	8.76%	4,052,005	8.62%	550.005
3D	21,596.140	25.67%	11,878,025	25.28%	550.006
4D1	428.810	0.51%	220,845	0.47%	515.018
4D	32,192.300	38.27%	16,418,220	34.94%	510.004
<b>Dry Total</b>	<b>84,128.380</b>	<b>100.00%</b>	<b>46,993,185</b>	<b>100.00%</b>	<b>558.588</b>

**Grass:**

1G1	12.260	0.00%	9,010	0.01%	734.910
1G	2,310.460	0.89%	1,698,235	1.20%	735.020
2G1	32.930	0.01%	19,595	0.01%	595.050
2G	10,585.560	4.07%	6,298,530	4.45%	595.011
3G1	360.590	0.14%	196,530	0.14%	545.023
3G	35,195.960	13.54%	19,182,050	13.55%	545.007
4G1	1,384.380	0.53%	747,565	0.53%	539.999
4G	210,103.700	80.81%	113,455,995	80.12%	539.999
<b>Grass Total</b>	<b>259,985.840</b>	<b>100.00%</b>	<b>141,607,510</b>	<b>100.00%</b>	<b>544.673</b>

<b>Irrigated Total</b>	<b>17,086.870</b>	<b>4.46%</b>	<b>18,117,075</b>	<b>8.71%</b>	<b>1,060.292</b>
<b>Dry Total</b>	<b>84,128.380</b>	<b>21.93%</b>	<b>46,993,185</b>	<b>22.60%</b>	<b>558.588</b>
<b>Grass Total</b>	<b>259,985.840</b>	<b>67.79%</b>	<b>141,607,510</b>	<b>68.10%</b>	<b>544.673</b>
Waste	20,323.460	5.30%	1,016,380	0.49%	50.010
Other	2,012.020	0.52%	201,410	0.10%	100.103
Exempt	19,921.120	5.19%			
<b>Market Area Total</b>	<b>383,536.570</b>	<b>100.00%</b>	<b>207,935,560</b>	<b>100.00%</b>	<b>542.153</b>

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

<b>Irrigated Total</b>	<b>17,086.870</b>	<b>31.39%</b>	<b>18,117,075</b>	<b>29.23%</b>	
<b>Dry Total</b>	<b>84,128.380</b>	<b>39.46%</b>	<b>46,993,185</b>	<b>28.11%</b>	
<b>Grass Total</b>	<b>259,985.840</b>	<b>72.40%</b>	<b>141,607,510</b>	<b>74.71%</b>	
Waste	20,323.460	77.85%	1,016,380	77.85%	
Other	2,012.020	77.17%	201,410	30.65%	
Exempt	19,921.120	85.34%			
<b>Market Area Total</b>	<b>383,536.570</b>	<b>58.52%</b>	<b>207,935,560</b>	<b>49.43%</b>	

## 2007 Agricultural Land Detail

### County 54 - Knox

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	5.750	3.12%	4,945	4.85%	860.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	37.000	20.05%	28,305	27.75%	765.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	141.750	76.83%	68,750	67.40%	485.008
<b>Irrigated Total</b>	<b>184.500</b>	<b>100.00%</b>	<b>102,000</b>	<b>100.00%</b>	<b>552.845</b>

**Dry:**

1D1	20.580	0.32%	16,980	0.37%	825.072
1D	531.180	8.19%	427,605	9.32%	805.009
2D1	2,842.390	43.85%	2,259,710	49.26%	795.003
2D	574.970	8.87%	411,115	8.96%	715.019
3D1	150.600	2.32%	106,175	2.31%	705.013
3D	1,476.960	22.78%	945,255	20.60%	640.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	885.590	13.66%	420,685	9.17%	475.033
<b>Dry Total</b>	<b>6,482.270</b>	<b>100.00%</b>	<b>4,587,525</b>	<b>100.00%</b>	<b>707.703</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	292.300	2.16%	210,455	3.00%	719.996
2G1	0.000	0.00%	0	0.00%	0.000
2G	967.080	7.15%	594,765	8.47%	615.011
3G1	29.950	0.22%	17,225	0.25%	575.125
3G	1,041.340	7.70%	598,780	8.53%	575.009
4G1	0.000	0.00%	0	0.00%	0.000
4G	11,197.450	82.77%	5,598,725	79.75%	500.000
<b>Grass Total</b>	<b>13,528.120</b>	<b>100.00%</b>	<b>7,019,950</b>	<b>100.00%</b>	<b>518.915</b>

<b>Irrigated Total</b>	<b>184.500</b>	<b>0.86%</b>	<b>102,000</b>	<b>0.87%</b>	<b>552.845</b>
<b>Dry Total</b>	<b>6,482.270</b>	<b>30.19%</b>	<b>4,587,525</b>	<b>38.97%</b>	<b>707.703</b>
<b>Grass Total</b>	<b>13,528.120</b>	<b>63.01%</b>	<b>7,019,950</b>	<b>59.63%</b>	<b>518.915</b>
Waste	1,274.520	5.94%	63,730	0.54%	50.003
Other	0.000	0.00%	0	0.00%	0.000
Exempt	1,666.650	7.76%			
<b>Market Area Total</b>	<b>21,469.410</b>	<b>100.00%</b>	<b>11,773,205</b>	<b>100.00%</b>	<b>548.371</b>

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

<b>Irrigated Total</b>	<b>184.500</b>	<b>0.34%</b>	<b>102,000</b>	<b>0.16%</b>	
<b>Dry Total</b>	<b>6,482.270</b>	<b>3.04%</b>	<b>4,587,525</b>	<b>2.74%</b>	
<b>Grass Total</b>	<b>13,528.120</b>	<b>3.77%</b>	<b>7,019,950</b>	<b>3.70%</b>	
Waste	1,274.520	4.88%	63,730	4.88%	
Other	0.000	0.00%	0	0.00%	
Exempt	1,666.650	7.14%			
<b>Market Area Total</b>	<b>21,469.410</b>	<b>3.28%</b>	<b>11,773,205</b>	<b>2.80%</b>	

## 2007 Agricultural Land Detail

### County 54 - Knox

Market Area: **5**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	51.600	1.06%	59,340	1.39%	1,150.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	9.000	0.18%	9,900	0.23%	1,100.000
3A1	8.800	0.18%	8,760	0.21%	995.454
3A	701.950	14.38%	698,450	16.36%	995.013
4A1	0.000	0.00%	0	0.00%	0.000
4A	4,109.560	84.20%	3,493,155	81.81%	850.007
<b>Irrigated Total</b>	<b>4,880.910</b>	<b>100.00%</b>	<b>4,269,605</b>	<b>100.00%</b>	<b>874.755</b>

**Dry:**

1D1	39.380	0.49%	34,850	0.96%	884.966
1D	27.400	0.34%	24,250	0.67%	885.036
2D1	18.650	0.23%	11,005	0.30%	590.080
2D	166.350	2.07%	91,495	2.53%	550.015
3D1	44.890	0.56%	23,580	0.65%	525.284
3D	2,446.250	30.38%	1,223,125	33.87%	500.000
4D1	36.770	0.46%	15,625	0.43%	424.938
4D	5,271.240	65.47%	2,187,610	60.57%	415.008
<b>Dry Total</b>	<b>8,050.930</b>	<b>100.00%</b>	<b>3,611,540</b>	<b>100.00%</b>	<b>448.586</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	209.610	0.71%	137,295	1.30%	655.002
2G1	0.000	0.00%	0	0.00%	0.000
2G	240.160	0.82%	127,280	1.21%	529.980
3G1	0.000	0.00%	0	0.00%	0.000
3G	5,217.000	17.75%	1,956,490	18.59%	375.022
4G1	0.000	0.00%	0	0.00%	0.000
4G	23,722.790	80.72%	8,303,030	78.90%	350.002
<b>Grass Total</b>	<b>29,389.560</b>	<b>100.00%</b>	<b>10,524,095</b>	<b>100.00%</b>	<b>358.089</b>

<b>Irrigated Total</b>	<b>4,880.910</b>	<b>10.99%</b>	<b>4,269,605</b>	<b>23.05%</b>	<b>874.755</b>
<b>Dry Total</b>	<b>8,050.930</b>	<b>18.12%</b>	<b>3,611,540</b>	<b>19.50%</b>	<b>448.586</b>
<b>Grass Total</b>	<b>29,389.560</b>	<b>66.16%</b>	<b>10,524,095</b>	<b>56.82%</b>	<b>358.089</b>
Waste	2,087.970	4.70%	104,415	0.56%	50.007
Other	10.000	0.02%	11,000	0.06%	1,100.000
Exempt	102.880	0.23%			
<b>Market Area Total</b>	<b>44,419.370</b>	<b>100.00%</b>	<b>18,520,655</b>	<b>100.00%</b>	<b>416.949</b>

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

<b>Irrigated Total</b>	<b>4,880.910</b>	<b>8.97%</b>	<b>4,269,605</b>	<b>6.89%</b>	
<b>Dry Total</b>	<b>8,050.930</b>	<b>3.78%</b>	<b>3,611,540</b>	<b>2.16%</b>	
<b>Grass Total</b>	<b>29,389.560</b>	<b>8.18%</b>	<b>10,524,095</b>	<b>5.55%</b>	
Waste	2,087.970	8.00%	104,415	8.00%	
Other	10.000	0.38%	11,000	1.67%	
Exempt	102.880	0.44%			
<b>Market Area Total</b>	<b>44,419.370</b>	<b>6.78%</b>	<b>18,520,655</b>	<b>4.40%</b>	

## 2007 Agricultural Land Detail

### County 54 - Knox

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	2,566.960	3,231,500	51,874.690	58,742,695
Dry	0.000	0	12,702.560	10,384,885	200,509.440	156,774,950
Grass	0.000	0	11,658.380	6,520,935	347,415.830	183,021,040
Waste	0.000	0	1,131.070	56,580	24,976.340	1,249,035
Other	0.000	0	15.000	11,000	2,592.220	646,055
Exempt	0.000	0	1,952.360	0	21,392.090	0
<b>Total</b>	<b>0.000</b>	<b>0</b>	<b>28,073.970</b>	<b>20,204,900</b>	<b>627,368.520</b>	<b>400,433,775</b>

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	54,441.650	61,974,195	54,441.650	8.31%	61,974,195	14.73%	1,138.359
Dry	213,212.000	167,159,835	213,212.000	32.53%	167,159,835	39.74%	784.007
Grass	359,074.210	189,541,975	359,074.210	54.78%	189,541,975	45.06%	527.862
Waste	26,107.410	1,305,615	26,107.410	3.98%	1,305,615	0.31%	50.009
Other	2,607.220	657,055	2,607.220	0.40%	657,055	0.16%	252.013
Exempt	23,344.450	0	23,344.450	3.56%	0	0.00%	0.000
<b>Total</b>	<b>655,442.490</b>	<b>420,638,675</b>	<b>655,442.490</b>	<b>100.00%</b>	<b>420,638,675</b>	<b>100.00%</b>	<b>641.762</b>

\* Department of Property Assessment & Taxation Calculates

## 2006 Knox County 3 year Plan of Assessment

County Description

Residential/Recreational	4787	45%	143,471,575
Commercial	579	5%	27,268,426
Agricultural	<u>5358</u>	50%	<u>455,358,795</u>
Totals	10724		626,098,796

Budget, Staffing and Training

2006 Budget-\$ 131,668

Appraisal Budget-\$ 61,173

Staff

1 Assessor

1 Deputy Assessor

4 Full Time Clerks/Appraisers

All staff functions are performed by everyone in the office. This makes all help accessible at all times to any customer. The Assessor does all of the reports.

Contract Appraiser-none

Training

As the Assessor, I have attended all workshops and completed my educational hours needed to maintain my Assessor Certificate. The Deputy Assessor and the office clerks all attend school on a regular basis-several have been cancelled over the past couple years.

2006 R & O Statistics

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	96.53%	13.17	107.07
Commercial	94.00%	24.06	97.71
Agricultural	75.80%	20.00	104.15

## 3 Year Appraisal Plan

### 2007

#### Residential

For 2007, the county plans to finalize the review along the lake. This will include physical inspections of all properties along the river. There are approximately 1796 parcels along the river. The inspection will include verifying all of the information on the property record card along with taking new digital photos. Some parcels may be remeasured to complete any questions the clerks may have when entering the drawings. These properties will be valued using the cost approach using market derived depreciation. Sales review and pickup work will also be completed for all residential properties.

#### Commercial

A complete commercial reappraisal is possibly planned to begin the fall of 2007. This reappraisal will be completed by my office help. All properties will be physically inspected to verify the current listing and new digital photos will be taken. The physical inspection will also include interior inspections whenever possible. Therefore, since we will begin only the field work, there will only be appraisal maintenance for commercial properties for 2007. However, it is possible that appraisal adjustments may be needed in order to comply with statistical measures required by law. An appraisal adjustment would be a percentage increase or decrease to all properties within a subclass of the commercial class. Sales review and pickup work will also be completed for the commercial properties.

#### Agricultural

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. A review of the market area boundaries will also be addressed. As in the past, all sales will again be plotted on a county map showing the market area and the price paid. The market analysis is conducted in house by the Assessor using all information collected and with the help of the state liaison. Sales review and pickup work will also be completed for agricultural properties. GIS implementation will be a goal.



## Other

Personnel will continue with entering land use into the GIS system. I shall possibly order property record cards and transfer all information, gather personal property, file homestead exemptions, work within the sale rosters and set the yearly values, file abstract, implement 521's sale transfers, change property names, handle the splits, maintain property record cards, generate yearly records, review all sales, keep mapping up to date, generate the valuation change notices, prepare omitted and undervalued notices, hear protests, review and visit each protest sight, figure growth, prepare centrally assessed values, generate valuations and distribute, certify school values, correct sales file roster, prepare charitable exemptions, generate trust land reports, prepare values and report to Nebraska Commission of Law Enforcement and Criminal Justice, combine and balance levies, prepare Certified Tax List, prepare school aid reports, generate tax roles, tax list corrections, prepare update with FSA records and update CRP records and prepare for TERC.

## 2008

### Residential

For 2008, the county plans to begin the field work of reviewing the cities. This will include a physical inspection of all homes located within the cities. The physical inspection will include verifying all information located on the property record card along with new digital photos. Interior inspections will also be completed whenever possible. These properties will be valued using the cost approach using market derived depreciation. Sales review and pickup work will also be completed for residential properties.

### Commercial

Commercial review and data entry will be completed and added for 2008 assessment. All market studies shall be used to determine a value for the newly appraised properties.

### Agricultural

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. A review of the market area boundaries will also be addressed. As in the past, all sales will again be plotted on a county map showing the market area and the price paid. The market analysis is conducted in house by the Assessor using all information collected and with the help of the state liaison. Sales review and pickup work will also be completed for agricultural properties. If GIS is not already implemented, the goal would be to have it switched over to the TerraScan program and activated.

## Other

Personnel will continue with entering land use into the GIS system. I shall possibly order property record cards and transfer all information, gather personal property, file homestead exemptions, work within the sales rosters and set the yearly values, file abstract, implement 521's sale transfers, change property names, handle the splits, maintain property record cards, generate yearly records, review all sales, keep mapping up to date, generate the valuation change notices, prepare omitted and undervalued notices, hear protests, review and visit each protest sight, figure growth, prepare centrally assessed values, generate valuations and distribute, certify school values, correct sales file roster, prepare charitable exemptions, generate trust land reports, prepare values and report to Nebraska Commission of Law Enforcement and Criminal Justice, combine and balance levies, prepare Certified Tax List, prepare school aid reports, generate tax roles, tax list corrections, prepare update with FSA records and update CRP records and prepare for TERC.

## 2009

### Residential

City properties will be completed and implemented for 2010 tax year. There will be appraisal maintenance for the lake area properties in 2009. Appraisal maintenance includes review and pickup work. Sale review includes a physical inspection of the property. We shall talk to either the buyer or the seller. Pickup work includes physical inspection of all building permits and information statements. We will continually review each file for accuracy and correct statistics.

### Commercial

Commercial maintenance will be the agenda for 2009. Knox County generally has a smaller number of sales in commercial property. A market analysis will continue to be done as in the past. Sales review and pickup work will continue as before.

### Agricultural

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map showing market areas and the price paid. The market analysis is conducted in house, by me, using all the information collected and with the advice of the state liaison. Sales review and pickup work will also be completed for agricultural properties.

Other

Personnel will continue with entering land use into the GIS system. I shall possibly order property record cards and transfer all information, gather personal property, file homestead exemptions, work within the sales rosters and set the yearly values, file abstract, implement 521's sale transfers, change property names, handle the splits, maintain property record cards, generate yearly records, review all sales, keep mapping up to date, generate the valuation change notices, prepare omitted and undervalued notices, hear protests, review and visit each protest sight, figure growth, prepare centrally assessed values, generate valuations and distribute, certify school values, correct sales file roster, prepare charitable exemptions, generate trust land reports, prepare values and report to Nebraska Commission of Law Enforcement and Criminal Justice, combine and balance levies, prepare Certified Tax List, prepare school aid reports, generate tax roles, tax list corrections, prepare update with FSA records and update CRP records and prepare for TERC.

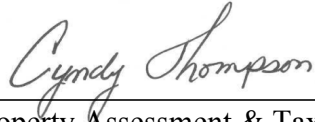
<u>Class</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Residential	Finalize lake Review	Begin City Review	Finalize City Review
Commercial	Begin Commercial Review	Finalize Commercial Review	Market Analysis
Agricultural	Market Analysis Possible GIS Implementation	Market Analysis Possible GIS Implementation	Market Analysis Begin Farm Review

## 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 Knox County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 9485.

Dated this 9th day of April, 2007.

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Property Assessment & Taxation