

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

55 Lancaster

Residential Real Property - Current

Number of Sales	10532	COD	7.71
Total Sales Price	\$1680307904	PRD	102.13
Total Adj. Sales Price	\$1680307904	COV	24.83
Total Assessed Value	\$1642450564	STD	24.79
Avg. Adj. Sales Price	\$ 159543.10	Avg. Abs. Dev.	7.64
Avg. Assessed Value	\$ 155948.59	Min	5.08
Median	99.01	Max	933.33
Wgt. Mean	97.75	95% Median C.I.	98.85 to 99.16
Mean	99.83	95% Wgt. Mean C.I.	97.37 to 98.13
		95% Mean C.I.	99.36 to 100.31
% of Value of the Class of all Real Property Value in the County			68.62
% of Records Sold in the Study Period			12
% of Value Sold in the Study Period			13.5
Average Assessed Value of the Base			138,652

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	10532	99.01	7.71	102.13
2006	14170	92.28	7697.59	7219.76
2005	7539	94.18	8.76	101.46
2004	6787	98.33	18.76	108.64
2003	6,733	101	6.69	100.97
2002	9,810	94	15.59	106.5
2001	11,630	98	15.23	105.32

2007 Commission Summary

55 Lancaster

Commercial Real Property - Current

Number of Sales	448	COD	16.86
Total Sales Price	\$ 261042190	PRD	110.05
Total Adj. Sales Price	\$ 261042190	COV	45.81
Total Assessed Value	\$ 244410606	STD	47.20
Avg. Adj. Sales Price	\$ 582683.46	Avg. Abs. Dev.	16.43
Avg. Assessed Value	\$ 545559.39	Min	44.03
Median	97.46	Max	572.71
Wgt. Mean	93.63	95% Median C.I.	96.17 to 98.79
Mean	103.04	95% Wgt. Mean C.I.	86.35 to 100.90
		95% Mean C.I.	98.67 to 107.41
% of Value of the Class of all Real Property Value in the County			26.16
% of Records Sold in the Study Period			6.43
% of Value Sold in the Study Period			5.27
Average Assessed Value of the Base			665,516

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	448	97.46	16.86	110.05
2006	520	94.09	36.79	113.99
2005	358	95.30	15.46	105.82
2004	323	98.61	17.70	109.79
2003	329	101	16.71	108.21
2002	344	94	19.02	107.29
2001	641	94	31.49	110.12

2007 Opinions of the Property Tax Administrator for Lancaster County

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

Residential Real Property

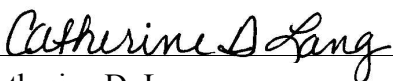
It is my opinion that the level of value of the class of residential real property in Lancaster County is 99% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Lancaster County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Lancaster County is 97% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Lancaster County is in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.





Catherine D. Lang
Property Tax Administrator

**2007 Correlation Section
for Lancaster County**

Residential Real Property

I. Correlation

RESIDENTIAL: The sales utilization grid indicates that the county has utilized a high proportion of the total sales. The trended preliminary ratio also supports the median as indicating the level of value within the acceptable range. The percent change report indicates that sold and unsold properties were appraised similarly, making the statistical results representative of the population. The measures of central tendency are similar and support a level of value within the acceptable range. The coefficient of dispersion and price related differential are within the established guidelines. This indicates that the residential property has been valued uniformly and proportionately. The assessment actions for 2007 support the change in statistics from the preliminary statistics to the final statistics. These R&O statistics along with each of these analyses demonstrates that the county has achieved an acceptable level of value, and is best represented by the median measure of central tendency. I do not find that any adjustments should be made to the residential class of property in Lancaster County.

**2007 Correlation Section
for Lancaster County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2007	14958	10532	70.41
2006	13195	10176	81.21
2005	14906	7539	50.58
2004	13397	6787	50.66
2003	13218	6733	50.94
2002	11974	9810	81.93
2001	12743	11630	91.27

RESIDENTIAL: A brief review of the utilization grid prepared indicates that the county has utilized a high proportion of the available residential sales for the development of the qualified statistics. This indicates that the measurements of the residential properties were done as fairly as possible, using all available sales.

**2007 Correlation Section
for Lancaster County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2007 Correlation Section
for Lancaster County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	98.97	0.44	99.41	99.01
2006	92.28	15.66	91.83	101.77
2005	93.28	1.19	94.39	94.18
2004	97.92	0.3	98.22	98.33
2003	90	12.27	101.04	101
2002	93	-0.04	92.96	95
2001	90	9.06	98.15	98

RESIDENTIAL: After review of the trended preliminary ratio and the R&O median, it is apparent that the two statistics are very similar and support a level of value with the acceptable range.

**2007 Correlation Section
for Lancaster County**

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

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

Comparison of Average Value Changes

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

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

**2007 Correlation Section
for Lancaster County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
0.88	2007	0.44
15.66	2006	12.52
3.81	2005	1.19
4.68	2004	0.3
12	2003	12
18.68	2002	-0.04
16.87	2001	9.06

RESIDENTIAL: After review of the percent change report, it appears that Lancaster County has appraised sold parcels similarly to unsold parcels. The percent change in sales base value and the percent change in assessed base value is consistent with the reported assessment actions. The county reports only completing pick up work for 2007. Knowledge of the county's assessment practices also support consistent treatment of the sold and unsold parcels. Appraisal uniformity has been attained for residential real property in Lancaster County.

2007 Correlation Section for Lancaster County

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

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

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

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

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

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

**2007 Correlation Section
for Lancaster County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	99.01	97.75	99.83

RESIDENTIAL: The measures of central tendency are similar and support a level of value within the acceptable range. The similarity between the measures of central tendency would indicate that the level of value has been attained through efficient and consistent market analysis and that updating of values within the residential class has kept up with the market

**2007 Correlation Section
for Lancaster County**

VI. Analysis of R&O COD and PRD

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

- Single-family residences: a COD of 15 percent or less.
- For newer and fairly homogeneous areas: a COD of 10 or less.
- Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.
- Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.
- Rural residential and seasonal properties: a COD of 20 or less.

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

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

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

	COD	PRD
R&O Statistics	7.71	102.13
Difference	0	0

RESIDENTIAL: The quality of assessment has been met and demonstrated by the prepared chart. The coefficient of dispersion and price related differential are within the established guidelines. This indicates that the residential property has been valued uniformly and proportionately.

**2007 Correlation Section
for Lancaster County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	10237	10532	295
Median	98.97	99.01	0.04
Wgt. Mean	97.09	97.75	0.66
Mean	98.21	99.83	1.62
COD	6.61	7.71	1.1
PRD	101.16	102.13	0.97
Min Sales Ratio	20.50	5.08	-15.42
Max Sales Ratio	459.40	933.33	473.93

RESIDENTIAL: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for the 2007 residential class of property. The County reports completing only pick up work for this class of property. These assessment actions only slightly changed the county's quality statistics.

**2007 Correlation Section
for Lancaster County**

Commerical Real Property

I. Correlation

COMMERCIAL: The sales utilization grid indicates that the county has utilized a high proportion of the total sales. The trended preliminary ratio also supports the median as indicating the level of value within the acceptable range. The percent change report indicates that sold and unsold properties were appraised similarly, making the statistical results representative of the population. The median and weighted mean measures of central tendency are within the acceptable range. The mean measure is above acceptable guidelines, but is being influence by the three highest outlier ratios. The coefficient of dispersion is within acceptable guidelines. The price related differential is out of compliance. The assessment practices for the commercial class of property in Lancaster County would support the quality of assessment to be in compliance. The assessment actions for 2007 support the change in statistics from the preliminary statistics to the final statistics. These R&O statistics along with each of these analyses demonstrates that the county has achieved an acceptable level of value, and is best represented by the median measure of central tendency. I do not find that any adjustments should be made to the commercial class of property in Lancaster County.

**2007 Correlation Section
for Lancaster County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2007	930	448	48.17
2006	852	436	51.17
2005	1031	358	34.72
2004	1021	323	31.64
2003	997	329	33
2002	1001	344	34.37
2001	1055	641	60.76

COMMERCIAL: A brief review of the utilization grid prepared indicates that the county has utilized a high proportion of the available commercial sales for the development of the qualified statistics. This indicates that the measurements of the commercial properties were done as fairly as possible, using all available sales.

**2007 Correlation Section
for Lancaster County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2007 Correlation Section
for Lancaster County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	97.24	2.95	100.11	97.46
2006	94.15	11.36	91.45	99.52
2005	94.62	0.81	95.38	95.30
2004	98.30	0.14	98.44	98.61
2003	89	17.47	104.55	101
2002	91	3.94	94.59	94
2001	93	8.82	101.2	94

COMMERCIAL: After review of the trended preliminary ratio and the R&O median, it is apparent that the two statistics are similar and support a level of value with the acceptable range.

**2007 Correlation Section
for Lancaster County**

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

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

Comparison of Average Value Changes

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

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

**2007 Correlation Section
for Lancaster County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
3.59	2007	2.95
11.36	2006	18.09
3.77	2005	0.81
6.15	2004	0.14
16	2003	17
1.15	2002	3.94
-6.14	2001	8.82

COMMERCIAL: After review of the percent change report, it appears that Lancaster County has appraised sold parcels similarly to unsold parcels. The percent change in sales base value and the percent change in assessed base value is consistent with the reported assessment actions. The county reports only completing pick up work for 2007. Knowledge of the county's assessment practices also support consistent treatment of the sold and unsold parcels. Appraisal uniformity has been attained for commercial real property in Lancaster County.

2007 Correlation Section for Lancaster County

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

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

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

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

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

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

**2007 Correlation Section
for Lancaster County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	97.46	93.63	103.04

COMMERCIAL: The median and weighted mean measures of central tendency are within the acceptable range. The mean measure is above acceptable guidelines. Further review of the file displays that the three highest outlier ratios all above 432% push the mean above the acceptable range. The substantial difference between the mean and weighted mean could suggest a problem with the quality of assessment actions. However, the diversity of the commercial class makes this difficult to say with certainty. My knowledge of the assessment actions in Lancaster County suggests they are within acceptable guidelines, and that the median is a reliable measure of the level of value in the commercial class of property.

**2007 Correlation Section
for Lancaster County**

VI. Analysis of R&O COD and PRD

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

- Single-family residences: a COD of 15 percent or less.
- For newer and fairly homogeneous areas: a COD of 10 or less.
- Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.
- Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.
- Rural residential and seasonal properties: a COD of 20 or less.

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

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

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

	COD	PRD
R&O Statistics	16.86	110.05
Difference	0	7.05

COMMERCIAL: The coefficient of dispersion is within acceptable guidelines. It appears from the chart that the price related differential is out of compliance. The influence of the three highest dollar sales in the commercial sales file, with sale prices all above \$11,750,000 is pushing the PRD outside the acceptable range. The assessment practices for the commercial class of property in Lancaster County would support the quality of assessment to be in compliance.

**2007 Correlation Section
for Lancaster County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	436	448	12
Median	97.24	97.46	0.22
Wgt. Mean	89.53	93.63	4.1
Mean	100.76	103.04	2.28
COD	14.97	16.86	1.89
PRD	112.54	110.05	-2.49
Min Sales Ratio	10.18	44.03	33.85
Max Sales Ratio	1866.67	572.71	-1293.96

COMMERCIAL: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for the 2007 commercial class of property. The County reports completing only pick up work for this class of property. These assessment actions only slightly changed the county's quality statistics.

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

55 Lancaster

	2006 CTL County Total	2007 Form 45 County Total	Value Difference (2007 Form 45 - 2006 CTL)	Percent Change	2007 Growth (New Construction Value)	% Change excl. Growth
1. Residential	11,878,778,724	12,168,409,389	289,630,665	2.44	236,945,043	0.44
2. Recreational	0	0	0		0	
3. Ag-Homesite Land, Ag-Res Dwellings	446,883,652	460,511,606	13,627,954	3.05	*-----	3.05
4. Total Residential (sum lines 1-3)	12,325,662,376	12,628,920,995	303,258,619	2.46	236,945,043	0.54
5. Commercial	4,395,949,794	4,637,983,453	242,033,659	5.51	112,190,306	2.95
6. Industrial	0	0	0		0	
7. Ag-Farmsite Land, Outbuildings	33,874,341	28,801,527	-5,072,814	-14.98	15,996,864	-62.2
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	4,429,824,135	4,666,784,980	236,960,845	5.35	112,190,306	2.82
10. Total Non-Agland Real Property	16,755,486,511	17,295,705,975	540,219,464	3.22	365,132,213	1.04
11. Irrigated	33,554,934	26,148,297	-7,406,637	-22.07		
12. Dryland	387,503,485	360,586,013	-26,917,472	-6.95		
13. Grassland	29,016,331	26,261,683	-2,754,648	-9.49		
14. Wasteland	2014265	1,841,443	-172,822	-8.58		
15. Other Agland	0	0	0			
16. Total Agricultural Land	452,089,015	414,837,436	-37,251,579	-8.24		
17. Total Value of All Real Property (Locally Assessed)	17,207,575,526	17,710,543,411	502,967,885	2.92	365,132,213	0.8

*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

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 03/27/2007

NUMBER of Sales:	10532	MEDIAN:	99	COV:	24.83	95% Median C.I.:	98.85 to 99.16
TOTAL Sales Price:	1,680,307,904	WGT. MEAN:	98	STD:	24.79	95% Wgt. Mean C.I.:	97.37 to 98.13
TOTAL Adj.Sales Price:	1,680,307,904	MEAN:	100	AVG.ABS.DEV:	7.64	95% Mean C.I.:	99.36 to 100.31
TOTAL Assessed Value:	1,642,450,564						
AVG. Adj. Sales Price:	159,543	COD:	7.71	MAX Sales Ratio:	933.33		
AVG. Assessed Value:	155,948	PRD:	102.13	MIN Sales Ratio:	5.08		

(!: AVTot=0)

(!: Derived)

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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	1559	101.10	103.23	101.41	6.69	101.80	73.58	638.29	100.88 to 101.37	157,701	159,922
10/01/04 TO 12/31/04	1172	101.28	104.86	101.39	8.14	103.42	64.64	614.79	101.04 to 101.63	158,376	160,572
01/01/05 TO 03/31/05	984	100.36	101.90	100.00	6.21	101.90	68.71	492.46	100.00 to 100.66	155,710	155,715
04/01/05 TO 06/30/05	1597	99.36	99.83	98.93	5.10	100.91	76.64	466.08	99.11 to 99.61	157,145	155,463
07/01/05 TO 09/30/05	1590	96.68	97.21	95.99	7.69	101.27	5.09	305.66	96.32 to 97.15	160,136	153,717
10/01/05 TO 12/31/05	1206	97.11	98.43	96.05	8.96	102.49	20.50	562.50	96.54 to 97.63	157,652	151,419
01/01/06 TO 03/31/06	939	96.47	97.93	93.90	9.40	104.29	5.08	933.33	95.83 to 97.30	166,884	156,705
04/01/06 TO 06/30/06	1485	95.95	96.08	94.27	8.52	101.92	18.17	533.10	95.45 to 96.40	163,774	154,391
<u>Study Years</u>											
07/01/04 TO 06/30/05	5312	100.41	102.32	100.40	6.53	101.91	64.64	638.29	100.29 to 100.57	157,314	157,946
07/01/05 TO 06/30/06	5220	96.54	97.30	95.12	8.54	102.29	5.08	933.33	96.30 to 96.81	161,811	153,915
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	5377	98.64	99.12	97.60	7.05	101.56	5.09	562.50	98.45 to 98.81	157,880	154,086
<u>ALL</u>											
	10532	99.01	99.83	97.75	7.71	102.13	5.08	933.33	98.85 to 99.16	159,543	155,948

PA&T 2007 R&O Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 03/27/2007

(!: AVTot=0)

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ASSESSOR LOCATION

											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
0901A	3	97.69	97.73	97.46	3.48	100.28	92.64	102.85	N/A		144,666	140,986
0901B	8	101.58	99.39	98.29	3.48	101.12	87.80	103.79	87.80 to 103.79		237,750	233,684
0912A	29	99.41	99.93	99.80	4.08	100.14	87.95	119.90	97.98 to 101.41		100,131	99,929
0912C	7	102.86	102.55	102.60	4.72	99.95	91.72	115.63	91.72 to 115.63		117,785	120,843
0913A	2	97.22	97.22	97.13	2.19	100.08	95.09	99.34	N/A		119,500	116,075
0913B	4	101.77	101.66	101.58	5.71	100.07	92.21	110.88	N/A		163,500	166,090
0913C	1	74.05	74.05	74.05			74.05	74.05	N/A		535,000	396,160
0913D	11	99.51	98.05	97.94	3.52	100.12	91.45	104.20	92.16 to 103.07		208,524	204,218
0924B	5	100.12	100.89	100.86	0.82	100.03	100.00	102.17	N/A		144,980	146,225
0925A	18	101.58	102.11	101.81	4.59	100.30	92.31	119.01	97.56 to 104.39		337,360	343,477
0925B	4	91.26	92.32	92.18	2.62	100.15	89.82	96.94	N/A		363,746	335,302
1021A	5	98.75	94.14	94.74	8.11	99.36	79.10	103.03	N/A		100,300	95,029
1021B	12	101.43	101.31	101.19	2.22	100.12	95.59	104.92	99.50 to 104.68		104,458	105,697
1021C	77	100.85	100.79	100.53	3.65	100.25	77.84	116.75	100.00 to 101.71		119,182	119,819
1022A	7	95.94	97.13	97.18	3.64	99.95	91.44	111.49	91.44 to 111.49		120,192	116,799
1024B	4	95.62	96.39	96.32	1.98	100.07	93.81	100.51	N/A		103,125	99,330
1027A	8	100.81	99.22	99.30	3.22	99.92	91.20	104.81	91.20 to 104.81		104,875	104,139
1033A	7	94.63	92.99	93.10	6.56	99.88	76.98	106.48	76.98 to 106.48		105,785	98,482
1033B	10	101.47	100.80	100.73	1.80	100.07	95.29	104.35	97.85 to 103.07		115,860	116,709
1034A	6	101.55	99.14	98.92	3.05	100.22	87.96	103.49	87.96 to 103.49		108,666	107,491
1036A	6	101.60	102.25	102.21	1.30	100.04	100.60	105.11	100.60 to 105.11		77,890	79,610
1101A	35	100.58	111.82	105.38	15.52	106.11	85.99	303.21	98.61 to 102.28		97,419	102,659
1101B	5	97.21	96.97	96.92	1.98	100.05	93.52	100.15	N/A		116,980	113,377
1101F	21	97.10	95.83	94.62	6.50	101.28	77.78	110.81	92.31 to 101.37		139,753	132,238
1102A	13	101.02	100.74	100.72	2.11	100.02	96.88	105.76	97.81 to 102.20		115,865	116,700
1103A	30	98.59	96.90	96.80	2.32	100.11	92.64	102.57	95.06 to 98.59		133,306	129,034
1103B	1	38.26	38.26	38.26			38.26	38.26	N/A		250,000	95,660
1107A	9	102.99	100.15	99.81	6.73	100.34	84.10	110.30	92.14 to 108.92		83,000	82,845
1110A	5	99.84	97.64	97.20	4.43	100.45	85.94	102.65	N/A		100,790	97,968
1110C	17	98.74	96.80	96.70	3.48	100.11	84.35	100.87	91.97 to 100.65		128,645	124,403
1111A	8	98.25	99.36	99.16	3.04	100.20	94.33	105.70	94.33 to 105.70		112,025	111,083
1111B	2	80.93	80.93	80.98	5.45	99.94	76.52	85.34	N/A		95,500	77,332
1111C	5	90.41	91.57	91.54	2.89	100.03	86.78	96.69	N/A		132,540	121,333
1112B	30	100.80	100.68	100.29	3.25	100.40	85.91	109.64	100.00 to 102.40		137,541	137,935
1115A	5	98.35	98.13	97.58	4.26	100.57	92.73	106.92	N/A		118,100	115,240
1116A	1	80.38	80.38	80.38			80.38	80.38	N/A		107,000	86,010
1118A	40	100.29	99.63	99.51	1.83	100.12	87.70	103.94	99.44 to 100.45		113,200	112,648
1234A	14	97.94	107.14	94.90	24.72	112.90	65.06	305.66	79.59 to 103.65		224,746	213,285

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 03/27/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	10532	MEDIAN:	99	COV:	24.83	95% Median C.I.:	98.85 to 99.16
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AVG. Adj. Sales Price:	159,543	COD:	7.71	MAX Sales Ratio:	933.33		
AVG. Assessed Value:	155,948	PRD:	102.13	MIN Sales Ratio:	5.08		

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1236A	19	98.72	99.71	99.52	2.62	100.19	93.49	112.56	97.58 to 101.07	148,901	148,180
1602A	8	93.81	97.09	96.60	5.68	100.51	90.68	109.93	90.68 to 109.93	428,687	414,097
1603A	3	104.45	108.09	107.17	7.49	100.87	98.18	121.65	N/A	273,883	293,508
1603D	13	98.76	98.72	98.86	3.22	99.86	93.14	105.40	94.89 to 102.64	195,846	193,607
1603E	4	97.31	96.47	95.79	4.80	100.71	88.04	103.21	N/A	281,333	269,494
1604A	1	93.70	93.70	93.70			93.70	93.70	N/A	150,000	140,545
1604B	10	101.62	100.96	100.95	2.17	100.02	96.17	106.26	97.40 to 103.37	124,690	125,871
1604C	9	99.34	102.30	101.44	6.19	100.84	92.49	123.24	93.72 to 110.26	118,444	120,151
1604D	3	88.29	88.06	87.85	1.20	100.24	86.36	89.54	N/A	215,000	188,874
1604E	2	96.69	96.69	96.82	4.52	99.87	92.32	101.07	N/A	136,000	131,678
1605A	8	100.53	101.04	100.95	1.44	100.09	98.90	103.83	98.90 to 103.83	123,568	124,738
1605B	2	100.16	100.16	100.53	6.97	99.63	93.18	107.14	N/A	118,750	119,378
1605C	2	102.15	102.15	102.15	1.67	100.00	100.44	103.85	N/A	105,000	107,253
1606B	1	96.10	96.10	96.10			96.10	96.10	N/A	348,000	334,425
1607A	2	91.15	91.15	90.73	6.19	100.46	85.51	96.79	N/A	93,950	85,244
1607B	7	99.35	99.39	99.29	1.51	100.10	96.57	104.28	96.57 to 104.28	165,235	164,058
1607C	1	101.07	101.07	101.07			101.07	101.07	N/A	136,000	137,461
1607G	2	102.52	102.52	102.39	3.81	100.12	98.61	106.43	N/A	129,625	132,729
1608A	5	98.19	96.45	96.37	3.45	100.08	87.15	100.50	N/A	145,000	139,738
1609A	11	100.00	100.70	100.57	2.43	100.13	96.66	106.80	97.36 to 105.46	181,318	182,348
1609B	9	102.94	103.34	102.50	5.91	100.82	91.52	121.39	96.92 to 112.65	126,594	129,753
1609C	10	99.51	98.28	98.26	3.62	100.03	86.19	102.96	93.03 to 102.46	152,008	149,356
1609D	1	100.63	100.63	100.63			100.63	100.63	N/A	247,500	249,047
1609F	1	104.87	104.87	104.87			104.87	104.87	N/A	216,000	226,524
1609G	1	91.92	91.92	91.92			91.92	91.92	N/A	235,000	216,023
1610A	4	101.06	98.94	97.72	7.21	101.25	84.65	109.02	N/A	224,375	219,268
1610B	12	98.10	96.72	96.53	2.90	100.19	88.98	101.76	93.37 to 99.51	164,212	158,512
1610D	62	100.60	98.23	97.49	6.71	100.76	29.62	112.54	97.42 to 102.73	199,354	194,352
1610E	19	99.74	106.46	102.24	9.21	104.12	92.72	238.99	98.01 to 101.35	166,242	169,971
1610F	10	96.18	93.87	93.49	4.27	100.41	86.54	100.35	87.00 to 98.41	342,366	320,070
1611A	6	98.99	97.00	96.48	4.71	100.54	81.88	104.73	81.88 to 104.73	174,875	168,718
1611B	11	100.05	95.68	92.48	6.37	103.46	53.99	106.84	94.27 to 103.32	315,845	292,083
1614A	16	96.36	95.56	95.48	4.25	100.09	78.29	102.81	91.59 to 100.62	204,204	194,968
1614B	73	100.00	99.00	78.83	3.58	125.59	5.08	106.89	99.14 to 101.08	160,541	126,548
1615A	4	98.07	96.48	96.33	4.95	100.16	88.01	101.77	N/A	192,377	185,314
1615B	9	99.92	99.56	99.61	1.24	99.95	97.19	102.33	97.52 to 100.93	163,377	162,744
1616A	20	99.66	129.87	111.41	32.06	116.56	95.65	320.72	98.71 to 103.22	159,075	177,232
1617A	8	102.25	101.72	101.15	7.41	100.56	88.37	115.66	88.37 to 115.66	103,418	104,605
1617B	1	109.52	109.52	109.52			109.52	109.52	N/A	74,000	81,044
1618A	3	98.83	95.44	95.94	5.80	99.48	85.14	102.35	N/A	117,000	112,250

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 03/27/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	10532	MEDIAN:	99	COV:	24.83	95% Median C.I.:	98.85 to 99.16
TOTAL Sales Price:	1,680,307,904	WGT. MEAN:	98	STD:	24.79	95% Wgt. Mean C.I.:	97.37 to 98.13
TOTAL Adj.Sales Price:	1,680,307,904	MEAN:	100	AVG.ABS.DEV:	7.64	95% Mean C.I.:	99.36 to 100.31
TOTAL Assessed Value:	1,642,450,564						
AVG. Adj. Sales Price:	159,543	COD:	7.71	MAX Sales Ratio:	933.33		
AVG. Assessed Value:	155,948	PRD:	102.13	MIN Sales Ratio:	5.08		

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1618B	1	97.58	97.58	97.58			97.58	97.58	N/A	175,000	170,773
1618C	12	96.37	95.59	95.38	3.87	100.22	85.28	103.23	93.94 to 98.87	123,591	117,885
1618D	4	98.18	100.21	99.88	5.35	100.32	94.11	110.36	N/A	147,000	146,825
1618E	7	100.75	100.66	100.12	5.16	100.55	92.75	110.89	92.75 to 110.89	239,142	239,424
1619A	10	100.80	101.46	101.41	2.54	100.05	93.06	109.78	100.00 to 103.73	159,520	161,765
1619B	43	100.35	102.82	101.63	8.08	101.17	68.44	217.88	98.32 to 103.78	150,966	153,422
1619C	51	98.71	96.92	96.93	2.70	99.98	61.33	101.19	98.29 to 98.87	132,116	128,061
1620A	16	96.27	94.14	93.50	6.04	100.68	78.13	102.90	89.60 to 100.00	269,418	251,909
1620B	11	97.96	96.56	96.38	4.13	100.19	83.16	103.89	88.81 to 103.15	176,566	170,173
1621A	35	98.74	113.84	102.72	22.15	110.83	56.96	326.19	97.53 to 100.76	217,231	223,132
1621B	1	281.67	281.67	281.67			281.67	281.67	N/A	92,000	259,133
1623A	1	99.45	99.45	99.45			99.45	99.45	N/A	252,683	251,298
1630A	3	101.36	100.74	86.32	36.39	116.71	45.11	155.76	N/A	190,000	164,013
1708A	8	102.59	102.70	102.66	3.22	100.03	92.92	107.98	92.92 to 107.98	89,406	91,787
1708B	7	85.39	85.92	85.64	8.53	100.33	64.45	105.52	64.45 to 105.52	126,807	108,597
1709A	13	94.60	95.48	95.44	2.28	100.04	92.50	100.23	93.08 to 98.00	133,913	127,807
1710A	2	96.50	96.50	96.49	0.33	100.00	96.18	96.81	N/A	108,000	104,214
1710B	1	95.31	95.31	95.31			95.31	95.31	N/A	102,000	97,219
1715A	116	99.74	99.56	99.54	1.55	100.02	94.16	103.66	99.58 to 100.81	126,892	126,310
1716A	2	98.10	98.10	98.24	1.04	99.86	97.08	99.13	N/A	143,750	141,217
1720A	1	97.12	97.12	97.12			97.12	97.12	N/A	136,000	132,084
1721A	2	99.30	99.30	99.15	1.25	100.14	98.05	100.54	N/A	112,750	111,794
1721B	5	100.71	98.99	98.90	2.31	100.09	93.93	102.22	N/A	118,050	116,751
1722A	12	99.19	99.56	99.52	2.40	100.04	92.89	106.06	97.50 to 101.42	107,616	107,103
1723A	2	95.98	95.98	96.87	3.59	99.08	92.53	99.43	N/A	116,000	112,372
1723B	17	100.55	99.55	99.23	2.46	100.32	91.60	103.65	96.08 to 102.46	166,998	165,710
1727A	2	102.09	102.09	102.12	3.09	99.97	98.94	105.24	N/A	94,000	95,994
1727B	1	95.11	95.11	95.11			95.11	95.11	N/A	226,000	214,943
1727C	18	90.93	92.87	92.03	6.46	100.91	74.51	113.71	90.41 to 98.15	185,913	171,091
1727D	1	95.20	95.20	95.20			95.20	95.20	N/A	135,000	128,524
1728A	3	99.66	100.81	100.82	1.96	99.99	98.45	104.31	N/A	137,633	138,757
1728B	10	99.26	97.58	97.95	4.79	99.62	85.21	104.80	87.42 to 103.10	162,900	159,566
1728C	3	99.50	100.30	100.37	1.75	99.93	98.10	103.31	N/A	134,166	134,665
1729A	4	101.76	100.16	99.64	4.80	100.52	90.30	106.82	N/A	95,000	94,657
1729B	1	98.62	98.62	98.62			98.62	98.62	N/A	210,000	207,100
1731A	1	109.50	109.50	109.50			109.50	109.50	N/A	115,000	125,925
1732A	4	102.60	102.19	101.45	7.62	100.73	89.02	114.56	N/A	105,500	107,030
1733A	5	99.52	99.27	99.21	2.51	100.06	96.08	104.57	N/A	198,900	197,336
1733B	19	100.41	99.43	99.00	3.67	100.44	87.59	106.32	96.35 to 103.48	141,573	140,160
1733C	4	96.39	96.89	96.96	1.69	99.93	94.79	100.00	N/A	301,250	292,099

PA&T 2007 R&O Statistics

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NUMBER of Sales:	10532	MEDIAN:	99	COV:	24.83	95% Median C.I.:	98.85 to 99.16
TOTAL Sales Price:	1,680,307,904	WGT. MEAN:	98	STD:	24.79	95% Wgt. Mean C.I.:	97.37 to 98.13
TOTAL Adj.Sales Price:	1,680,307,904	MEAN:	100	AVG.ABS.DEV:	7.64	95% Mean C.I.:	99.36 to 100.31
TOTAL Assessed Value:	1,642,450,564						
AVG. Adj. Sales Price:	159,543	COD:	7.71	MAX Sales Ratio:	933.33		
AVG. Assessed Value:	155,948	PRD:	102.13	MIN Sales Ratio:	5.08		

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1733D	3	97.35	98.35	98.35	1.06	100.00	97.31	100.40	N/A	127,500	125,398
1733F	3	85.74	86.22	86.14	1.87	100.10	84.06	88.87	N/A	219,150	188,773
1733G	1	97.29	97.29	97.29			97.29	97.29	N/A	192,000	186,796
1733H	10	99.58	99.49	99.33	2.37	100.17	95.04	103.17	96.33 to 102.92	171,306	170,152
1734A	1	103.85	103.85	103.85			103.85	103.85	N/A	123,000	127,739
1734B	5	100.80	107.24	107.18	11.41	100.06	92.30	127.68	N/A	208,400	223,366
1734C	2	102.72	102.72	102.60	3.47	100.11	99.16	106.28	N/A	108,625	111,454
1734D	46	100.02	101.08	100.24	4.84	100.83	84.85	123.60	98.59 to 102.14	134,081	134,408
1734E	2	96.94	96.94	96.92	1.36	100.02	95.62	98.26	N/A	126,750	122,851
1831A	6	102.22	100.93	100.90	4.29	100.03	92.05	107.12	92.05 to 107.12	149,583	150,929
2329A	9	100.15	101.59	101.27	3.03	100.31	96.33	108.74	97.55 to 107.58	197,502	200,016
3100	16	101.31	104.34	102.76	6.97	101.54	89.59	126.28	97.65 to 110.84	296,625	304,822
3101	14	100.15	99.58	99.20	9.29	100.38	81.78	131.96	85.92 to 108.15	308,113	305,639
3102	1	97.92	97.92	97.92			97.92	97.92	N/A	554,000	542,454
3103	3	110.12	109.88	111.08	21.39	98.92	74.44	145.09	N/A	714,000	793,103
3104	2	105.50	105.50	105.52	0.07	99.97	105.42	105.57	N/A	616,500	650,540
3106	1	105.20	105.20	105.20			105.20	105.20	N/A	135,000	142,020
3107	4	80.37	86.53	85.54	15.95	101.15	68.38	116.98	N/A	472,500	404,166
3109	5	96.59	94.21	92.62	5.24	101.72	79.50	100.00	N/A	254,000	235,252
3110	1	103.21	103.21	103.21			103.21	103.21	N/A	680,000	701,824
3200	12	100.83	99.48	96.40	10.57	103.20	47.64	117.52	94.03 to 113.62	238,166	229,588
3201	20	99.38	98.90	98.38	5.98	100.53	74.47	115.79	96.61 to 103.91	293,430	288,675
3202	1	74.56	74.56	74.56			74.56	74.56	N/A	445,000	331,789
3204	9	94.87	95.32	94.87	11.51	100.48	71.13	116.65	73.08 to 108.21	363,544	344,889
3205	1	101.60	101.60	101.60			101.60	101.60	N/A	480,000	487,700
3206	7	96.18	96.47	95.14	7.62	101.41	77.82	110.75	77.82 to 110.75	255,571	243,140
3207	1	389.58	389.58	389.58			389.58	389.58	N/A	68,000	264,917
3208	4	84.21	86.65	87.11	7.63	99.48	77.99	100.21	N/A	389,250	339,067
3209	2	97.04	97.04	96.41	6.54	100.65	90.69	103.39	N/A	261,000	251,630
3210	7	87.77	92.40	84.34	20.53	109.56	64.64	139.70	64.64 to 139.70	176,857	149,153
3300	12	99.41	121.91	102.83	30.05	118.55	85.52	373.23	92.52 to 110.23	250,750	257,857
3301	2	313.25	313.25	172.02	70.18	182.10	93.40	533.10	N/A	133,950	230,417
3302	2	102.94	102.94	103.37	2.96	99.59	99.89	105.99	N/A	337,500	348,869
3303	3	83.29	83.67	83.41	2.25	100.31	81.05	86.67	N/A	491,520	409,979
3400	16	97.77	92.61	92.72	14.29	99.87	20.50	128.04	84.87 to 105.09	220,881	204,810
3402	5	89.38	89.56	88.77	9.34	100.90	78.51	104.45	N/A	258,980	229,888
3403	1	79.17	79.17	79.17			79.17	79.17	N/A	475,000	376,070
3407	3	91.48	244.67	116.33	175.81	210.33	80.02	562.50	N/A	205,500	239,049
3408	1	93.46	93.46	93.46			93.46	93.46	N/A	225,000	210,295
3409	2	88.05	88.05	87.98	0.74	100.07	87.39	88.70	N/A	315,500	277,581

PA&T 2007 R&O Statistics

Base Stat

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TOTAL Sales Price:	1,680,307,904	WGT. MEAN:	98	STD:	24.79	95% Wgt. Mean C.I.:	97.37 to 98.13
TOTAL Adj.Sales Price:	1,680,307,904	MEAN:	100	AVG.ABS.DEV:	7.64	95% Mean C.I.:	99.36 to 100.31
TOTAL Assessed Value:	1,642,450,564						
AVG. Adj. Sales Price:	159,543	COD:	7.71	MAX Sales Ratio:	933.33		
AVG. Assessed Value:	155,948	PRD:	102.13	MIN Sales Ratio:	5.08		

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3410	1	95.12	95.12	95.12			95.12	95.12	N/A		447,400	425,558
3500	18	91.86	111.78	97.72	35.23	114.38	50.42	318.30	80.30 to 103.00		202,055	197,455
3502	2	91.58	91.58	91.41	1.62	100.19	90.10	93.06	N/A		211,000	192,873
3503	1	97.44	97.44	97.44			97.44	97.44	N/A		308,000	300,123
3504	1	99.65	99.65	99.65			99.65	99.65	N/A		320,000	318,891
3505	3	86.61	89.80	89.33	4.30	100.52	85.80	96.98	N/A		310,816	277,654
3600	13	105.56	104.16	102.02	10.03	102.09	78.95	130.32	93.49 to 115.19		220,474	224,936
3602	3	91.63	89.54	88.67	7.87	100.98	77.68	99.32	N/A		255,926	226,938
3603	1	56.32	56.32	56.32			56.32	56.32	N/A		295,500	166,422
3605	2	103.36	103.36	103.06	2.33	100.28	100.95	105.76	N/A		326,750	336,764
3700	22	97.98	113.67	97.99	27.88	116.01	59.49	527.70	92.16 to 102.40		207,069	202,897
3800	27	96.86	110.60	98.81	26.79	111.94	68.44	339.96	86.12 to 102.97		184,081	181,890
3801	2	98.35	98.35	99.26	9.44	99.09	89.07	107.63	N/A		304,864	302,600
3803	3	100.00	98.43	97.73	1.92	100.71	94.76	100.52	N/A		217,000	212,082
3804	4	97.31	93.13	92.46	5.59	100.72	79.01	98.88	N/A		198,800	183,805
3805	4	99.91	100.77	100.35	3.80	100.42	94.05	109.20	N/A		263,295	264,206
3806	1	87.86	87.86	87.86			87.86	87.86	N/A		264,850	232,700
3900	4	100.32	102.10	98.10	16.70	104.08	76.97	130.81	N/A		158,725	155,707
3901	2	96.37	96.37	91.80	14.17	104.98	82.71	110.03	N/A		212,000	194,608
6038	88	98.16	97.50	96.80	6.12	100.73	76.59	126.24	95.20 to 100.00		128,024	123,926
6043	8	97.68	97.59	96.08	12.63	101.56	67.56	120.79	67.56 to 120.79		131,156	126,019
6059	1	102.53	102.53	102.53			102.53	102.53	N/A		105,000	107,653
6072	87	99.56	101.79	98.98	8.85	102.84	80.75	288.92	97.27 to 101.25		161,709	160,055
6073	7	96.20	95.41	97.22	5.90	98.14	80.00	107.30	80.00 to 107.30		91,214	88,676
6074	10	97.47	97.59	97.41	4.75	100.19	84.34	110.82	93.04 to 101.67		127,390	124,090
6075	25	97.92	99.51	99.10	4.15	100.41	90.19	118.20	96.31 to 101.73		101,460	100,545
6082	7	94.55	94.69	94.06	5.66	100.67	88.03	102.41	88.03 to 102.41		113,571	106,827
6089	39	100.78	99.09	97.59	8.99	101.54	63.00	136.17	94.22 to 103.19		111,122	108,442
6090	2	102.62	102.62	102.47	0.72	100.14	101.88	103.36	N/A		80,500	82,492
6097	1	112.62	112.62	112.62			112.62	112.62	N/A		92,000	103,607
6098	4	101.15	102.70	101.14	4.43	101.54	96.98	111.50	N/A		116,737	118,065
6099	4	105.37	106.50	106.80	5.56	99.72	99.13	116.12	N/A		137,933	147,309
6101	4	100.10	102.91	96.21	19.15	106.96	73.58	137.87	N/A		113,375	109,081
6106	4	98.01	97.77	97.80	4.45	99.97	92.29	102.77	N/A		93,500	91,440
6114	5	94.14	95.86	93.72	13.69	102.29	76.46	119.91	N/A		113,800	106,650
6128	5	93.31	94.08	92.99	3.53	101.18	88.95	101.09	N/A		123,700	115,022
6156	2	100.97	100.97	100.97	0.36	100.00	100.60	101.33	N/A		208,750	210,766
6381	43	98.36	97.94	97.45	5.54	100.51	79.75	109.68	95.28 to 101.25		217,796	212,241
6382	45	100.37	100.61	100.17	5.58	100.44	75.49	120.95	97.26 to 102.13		163,071	163,344
7100	17	90.33	89.82	90.03	8.35	99.77	69.89	108.45	81.68 to 97.11		254,294	228,947

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7101	26	102.53	103.22	103.03	6.14	100.18	84.90	139.78	100.00 to 105.37	96,170	99,085
7102	199	98.44	98.31	97.90	4.49	100.42	86.23	116.03	97.70 to 99.56	119,999	117,484
7103	86	100.16	99.00	98.86	4.30	100.15	79.74	113.65	97.78 to 100.99	133,010	131,487
7104	46	99.26	98.93	98.80	4.28	100.14	88.50	107.67	96.93 to 101.82	113,993	112,623
7105	41	97.71	96.83	96.50	5.74	100.34	74.41	116.35	94.70 to 100.81	154,461	149,062
7106	28	96.04	104.15	97.61	15.85	106.70	74.51	306.96	91.24 to 100.00	101,967	99,529
7107	24	96.31	95.63	95.22	6.29	100.43	80.48	106.69	91.81 to 101.95	111,268	105,945
7108	32	98.13	97.67	97.48	5.90	100.20	85.31	111.46	92.78 to 101.78	137,667	134,195
7109	86	96.40	97.99	97.16	7.05	100.85	81.37	131.45	95.03 to 99.09	98,769	95,963
7110	11	108.78	107.17	107.02	4.74	100.14	96.59	113.92	99.35 to 113.77	123,172	131,818
7111	230	99.72	103.89	100.06	9.28	103.83	57.53	492.46	98.68 to 100.30	175,049	175,150
7112	91	97.46	97.95	97.15	6.37	100.83	74.33	205.92	95.61 to 99.71	124,230	120,688
7114	35	95.66	98.22	96.65	11.77	101.62	70.28	153.62	89.06 to 100.60	77,611	75,010
7115	14	95.77	94.86	95.50	6.59	99.33	74.74	105.74	88.76 to 102.36	156,417	149,383
7120	8	100.77	101.19	101.39	2.80	99.81	96.58	107.06	96.58 to 107.06	157,043	159,223
7121	222	97.97	97.70	96.42	11.22	101.33	60.66	149.46	95.14 to 100.00	93,871	90,510
7122	122	99.97	118.00	103.38	22.03	114.15	86.45	528.79	98.84 to 100.71	149,582	154,637
7123	70	103.31	104.91	101.90	13.37	102.95	73.70	195.63	99.25 to 105.65	67,518	68,803
7124	174	98.99	99.14	98.64	5.01	100.50	79.20	121.56	98.03 to 99.94	122,424	120,759
7133	121	99.34	98.88	98.38	5.18	100.51	77.69	121.50	98.65 to 100.32	168,731	165,995
7134	40	102.22	131.04	107.64	33.65	121.73	84.36	614.79	100.00 to 105.50	136,292	146,709
7135	31	95.40	95.87	94.89	6.63	101.03	74.79	125.56	91.75 to 99.73	323,509	306,964
7136	133	98.33	97.76	97.19	4.46	100.58	79.22	116.62	97.30 to 99.32	142,957	138,946
7137	163	99.81	99.33	98.98	3.88	100.36	83.23	111.35	99.16 to 100.63	144,176	142,698
7138	26	97.39	96.58	96.25	4.53	100.34	84.41	104.33	93.10 to 99.75	140,601	135,329
7139	40	98.33	97.67	97.82	5.02	99.85	83.91	115.66	94.74 to 99.98	192,556	188,361
7140	191	99.79	108.72	101.03	13.89	107.61	76.06	494.68	99.11 to 100.69	162,583	164,256
7141	2	87.74	87.74	86.13	6.58	101.87	81.96	93.51	N/A	745,000	641,639
7142	53	98.64	97.31	97.23	4.79	100.09	80.23	107.75	96.13 to 100.61	136,389	132,609
7150	9	96.32	95.27	92.67	7.49	102.81	80.52	110.17	81.01 to 107.98	309,363	286,672
7199	2	95.16	95.16	95.49	3.89	99.65	91.46	98.86	N/A	128,500	122,707
7200	53	99.34	98.36	97.15	7.42	101.24	79.25	124.43	94.21 to 100.35	94,200	91,519
7201	62	94.41	95.98	94.19	10.08	101.89	70.30	185.43	91.70 to 97.18	93,174	87,764
7202	61	96.78	97.37	97.14	5.13	100.24	85.08	111.63	94.41 to 98.99	105,031	102,026
7203	87	96.45	96.81	94.59	9.45	102.35	50.57	150.76	94.95 to 99.54	90,706	85,799
7204	33	99.35	100.81	100.33	6.63	100.47	85.32	125.00	96.99 to 103.21	91,790	92,097
7205	92	99.65	99.51	98.38	6.79	101.14	79.73	149.96	97.85 to 101.53	100,355	98,732
7206	143	97.33	97.82	97.52	6.07	100.31	82.71	137.64	95.92 to 99.27	134,072	130,743
7207	59	98.56	99.22	98.47	6.85	100.76	77.29	117.96	96.05 to 101.57	100,329	98,798
7208	52	98.01	98.03	97.66	5.63	100.38	78.32	124.52	96.14 to 100.13	117,580	114,831

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 03/27/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	10532	MEDIAN:	99	COV:	24.83	95% Median C.I.:	98.85 to 99.16
TOTAL Sales Price:	1,680,307,904	WGT. MEAN:	98	STD:	24.79	95% Wgt. Mean C.I.:	97.37 to 98.13
TOTAL Adj.Sales Price:	1,680,307,904	MEAN:	100	AVG.ABS.DEV:	7.64	95% Mean C.I.:	99.36 to 100.31
TOTAL Assessed Value:	1,642,450,564						
AVG. Adj. Sales Price:	159,543	COD:	7.71	MAX Sales Ratio:	933.33		
AVG. Assessed Value:	155,948	PRD:	102.13	MIN Sales Ratio:	5.08		

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7209	136	98.01	97.86	97.57	5.41	100.29	81.17	116.57	96.44 to 100.00	124,085	121,068
7210	17	98.69	95.84	95.54	7.18	100.31	77.84	111.53	88.31 to 102.30	138,588	132,409
7211	105	97.25	97.97	96.94	6.85	101.07	68.59	145.84	95.80 to 100.12	101,726	98,611
7212	2	100.56	100.56	100.33	8.69	100.23	91.82	109.29	N/A	369,500	370,709
7213	11	93.67	97.34	96.05	7.93	101.34	86.31	125.70	88.39 to 105.53	157,545	151,327
7214	31	97.01	96.48	95.90	6.75	100.60	75.98	115.32	92.92 to 99.00	110,716	106,182
7216	63	96.74	97.12	95.80	8.77	101.37	76.84	121.69	92.65 to 101.03	115,029	110,198
7217	86	100.00	98.81	97.95	6.41	100.88	76.92	138.76	97.60 to 100.93	101,487	99,409
7218	30	97.57	97.36	96.96	5.43	100.41	86.24	114.86	94.04 to 100.36	112,248	108,835
7219	50	98.41	98.54	98.32	4.76	100.23	89.49	116.09	96.19 to 100.05	113,881	111,965
7220	110	99.83	101.11	99.66	6.06	101.46	83.76	219.56	99.11 to 100.75	198,094	197,414
7221	7	100.63	100.95	100.88	1.64	100.07	97.25	104.70	97.25 to 104.70	220,253	222,185
7222	134	100.13	104.42	100.40	14.33	104.01	58.46	271.69	97.62 to 102.38	85,617	85,958
7223	92	101.04	101.54	100.17	9.45	101.37	61.71	154.28	98.50 to 102.22	92,952	93,108
7224	48	98.63	96.64	95.71	9.13	100.97	72.29	120.50	92.49 to 101.42	91,745	87,808
7225	27	97.32	96.25	94.89	6.99	101.42	74.12	115.24	90.98 to 102.29	101,874	96,672
7226	36	97.52	95.91	95.55	5.10	100.37	77.25	106.16	93.17 to 99.20	206,159	196,993
7229	6	95.48	95.94	95.93	3.16	100.01	90.39	102.14	90.39 to 102.14	184,150	176,649
7240	7	97.71	99.25	96.39	10.49	102.97	82.43	117.10	82.43 to 117.10	280,785	270,647
7241	63	98.73	98.73	98.30	5.42	100.45	82.00	116.60	96.54 to 101.83	120,196	118,148
7242	73	98.94	98.54	98.10	5.37	100.45	79.17	118.45	97.08 to 100.32	127,164	124,748
7243	86	100.05	100.05	99.69	5.00	100.36	80.64	117.32	98.75 to 101.26	102,320	102,001
7244	55	99.90	98.98	98.79	4.71	100.19	82.50	115.78	96.59 to 100.84	138,278	136,611
7245	3	82.57	87.33	87.05	11.58	100.31	75.36	104.05	N/A	215,333	187,455
7246	14	101.11	101.92	102.17	8.21	99.76	83.57	120.15	92.70 to 113.28	281,425	287,525
7247	28	99.34	98.69	98.36	4.49	100.34	84.33	111.52	96.95 to 101.77	155,129	152,577
7250	73	98.07	97.75	97.67	5.18	100.08	81.01	119.48	96.21 to 99.70	149,065	145,598
7253	10	95.94	95.40	95.35	7.52	100.05	82.02	113.01	85.08 to 102.42	143,700	137,010
7254	8	100.67	98.65	98.59	3.34	100.06	92.49	103.00	92.49 to 103.00	347,237	342,355
7302	184	99.88	101.38	99.76	9.31	101.62	74.17	157.12	98.78 to 100.68	116,679	116,400
7306	82	94.88	95.20	93.66	8.64	101.64	69.59	127.08	93.08 to 99.19	137,016	128,328
7308	11	96.28	92.75	92.00	9.46	100.82	69.01	110.33	78.72 to 101.47	279,818	257,434
7309	23	99.11	97.90	97.36	7.19	100.56	84.39	115.58	91.75 to 102.29	108,319	105,454
7310	43	97.23	97.13	96.76	5.83	100.39	67.38	124.59	95.43 to 98.71	115,903	112,143
7311	89	95.84	95.07	93.74	9.29	101.42	67.38	131.57	92.83 to 99.65	263,377	246,882
7312	27	97.79	96.03	95.26	6.21	100.81	79.96	123.92	90.21 to 100.00	169,966	161,909
7313	4	100.23	101.73	100.47	11.61	101.25	84.93	121.54	N/A	246,750	247,920
7314	80	99.22	98.32	98.27	4.81	100.05	85.13	110.52	97.63 to 99.96	170,944	167,993
7315	21	100.00	97.85	97.12	5.89	100.75	75.26	110.34	95.00 to 102.56	226,447	219,916
7316	46	99.25	97.63	97.51	5.26	100.12	80.09	114.71	95.03 to 100.31	133,222	129,907

PA&T 2007 R&O Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 03/27/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	10532	MEDIAN:	99	COV:	24.83	95% Median C.I.:	98.85 to 99.16
TOTAL Sales Price:	1,680,307,904	WGT. MEAN:	98	STD:	24.79	95% Wgt. Mean C.I.:	97.37 to 98.13
TOTAL Adj.Sales Price:	1,680,307,904	MEAN:	100	AVG.ABS.DEV:	7.64	95% Mean C.I.:	99.36 to 100.31
TOTAL Assessed Value:	1,642,450,564						
AVG. Adj. Sales Price:	159,543	COD:	7.71	MAX Sales Ratio:	933.33		
AVG. Assessed Value:	155,948	PRD:	102.13	MIN Sales Ratio:	5.08		

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7317	6	99.01	100.19	99.99	6.30	100.20	92.58	109.80	92.58 to 109.80	154,983	154,963
7318	98	99.34	97.35	95.92	8.66	101.49	70.21	124.97	96.52 to 101.12	98,812	94,783
7320	94	99.88	99.64	98.10	7.29	101.57	75.40	151.53	98.10 to 101.02	146,211	143,429
7321	78	98.77	99.71	98.81	6.49	100.92	84.82	152.27	97.31 to 101.27	113,139	111,788
7322	42	99.97	99.82	99.86	4.03	99.97	90.16	109.68	98.02 to 102.22	158,540	158,311
7323	22	100.00	98.19	96.67	9.03	101.58	75.36	115.63	86.29 to 107.93	226,808	219,245
7324	3	88.66	86.28	85.69	3.38	100.70	80.60	89.59	N/A	402,553	344,932
7325	47	96.24	103.36	98.73	13.96	104.70	76.03	330.82	94.16 to 99.23	369,574	364,863
7328	68	98.44	98.52	98.55	4.29	99.97	84.55	122.83	97.05 to 99.91	139,377	137,358
7329	126	99.28	99.13	99.10	4.91	100.03	83.34	119.05	98.25 to 100.43	147,494	146,163
7331	203	98.97	98.30	97.07	7.47	101.26	67.03	221.03	96.96 to 99.68	120,112	116,592
7332	70	99.41	98.15	97.25	9.54	100.93	66.77	148.46	96.32 to 101.63	107,276	104,327
7333	8	99.04	96.99	97.43	9.30	99.54	75.99	108.70	75.99 to 108.70	775,125	755,241
7334	151	98.68	100.50	98.52	6.31	102.01	77.56	445.25	98.05 to 99.31	173,977	171,402
7335	14	100.52	97.60	97.10	6.01	100.52	82.58	106.61	87.88 to 104.92	406,535	394,739
7336	30	99.09	98.48	98.13	6.68	100.36	74.60	118.09	95.44 to 102.99	380,373	373,252
7337	181	99.48	98.48	98.31	4.44	100.18	81.61	118.47	98.13 to 100.28	208,608	205,077
7338	50	98.10	96.39	95.84	6.88	100.57	80.73	122.49	92.94 to 100.00	480,670	460,696
7339	118	97.76	97.54	97.11	5.27	100.44	82.44	112.63	96.64 to 99.56	273,361	265,456
7340	1	56.22	56.22	56.22			56.22	56.22	N/A	136,900	76,970
7401	33	96.56	96.34	96.03	6.86	100.32	76.38	113.87	94.71 to 100.84	124,871	119,916
7402	157	98.82	97.18	96.94	5.35	100.26	18.17	111.75	97.79 to 99.86	218,737	212,033
7403	112	100.60	100.21	100.00	4.32	100.21	75.42	116.70	99.49 to 101.41	163,719	163,714
7404	13	98.16	98.15	97.69	3.70	100.46	88.36	107.48	96.18 to 102.21	200,973	196,334
7405	6	93.65	93.10	90.83	7.92	102.49	80.62	110.16	80.62 to 110.16	334,166	303,536
7406	37	97.76	97.14	96.99	6.14	100.15	80.45	110.46	94.67 to 100.37	130,774	126,841
7407	29	99.91	97.78	97.60	4.65	100.19	80.80	105.22	94.94 to 101.91	299,930	292,717
7408	44	96.30	94.71	93.83	6.76	100.94	76.42	119.38	92.51 to 98.87	456,351	428,186
7409	83	98.86	97.51	97.25	4.92	100.26	74.48	110.86	96.64 to 100.00	206,946	201,264
7410	65	98.44	97.16	96.61	5.21	100.56	74.81	110.92	96.01 to 100.27	185,994	179,697
7411	3	100.51	100.81	101.28	6.88	99.54	90.58	111.34	N/A	287,000	290,663
7412	26	100.26	99.97	99.92	5.51	100.05	89.17	116.33	95.75 to 102.33	231,678	231,499
7413	11	100.29	100.03	100.24	4.65	99.79	93.32	119.93	93.41 to 102.94	181,590	182,017
7414	77	96.14	95.22	94.96	6.53	100.27	76.53	112.15	92.28 to 98.18	133,056	126,349
7415	3	100.78	102.30	101.83	2.02	100.46	100.00	106.11	N/A	367,333	374,048
7416	2	109.50	109.50	110.20	8.67	99.36	100.00	118.99	N/A	367,500	405,000
7417	33	96.86	96.63	96.49	3.99	100.15	80.33	105.85	94.33 to 99.93	132,193	127,555
7418	1	89.32	89.32	89.32			89.32	89.32	N/A	291,500	260,366
7422	15	100.37	100.70	100.67	3.03	100.03	91.99	108.11	99.05 to 103.41	221,793	223,273
7423	2	95.56	95.56	95.36	1.99	100.21	93.66	97.46	N/A	357,500	340,922

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7424	1	96.29	96.29	96.29			96.29	96.29	N/A	295,000	284,056
7425	3	100.00	94.98	94.52	5.02	100.48	84.93	100.00	N/A	403,333	381,237
7427	59	97.31	97.58	96.72	7.21	100.89	73.34	123.71	94.71 to 99.34	114,037	110,296
7430	86	98.41	96.41	96.44	6.17	99.97	77.59	112.61	95.62 to 99.92	143,582	138,472
7431	90	100.10	100.15	99.80	4.22	100.34	87.20	115.55	99.62 to 101.31	212,885	212,465
7433	6	95.13	101.96	98.47	16.71	103.54	79.36	138.11	79.36 to 138.11	828,750	816,068
7434	169	98.30	101.52	98.30	8.63	103.28	77.42	638.29	97.46 to 100.30	242,477	238,343
7435	117	100.00	99.29	98.79	4.83	100.50	78.53	116.66	98.36 to 100.99	293,083	289,546
7438	13	97.98	97.82	98.82	5.07	98.99	81.44	113.74	94.15 to 102.57	263,538	260,429
7439	54	94.84	95.64	94.71	7.69	100.99	76.94	143.03	92.68 to 97.53	117,856	111,617
7440	74	99.96	99.98	99.34	5.17	100.64	73.11	129.20	98.68 to 100.30	136,127	135,229
7441	21	98.97	95.93	95.70	5.31	100.25	78.16	107.35	91.87 to 100.23	153,685	147,070
7444	55	99.62	98.58	97.82	6.56	100.78	77.00	118.36	96.56 to 100.78	115,504	112,982
7446	49	96.96	98.28	95.95	9.50	102.42	75.56	185.73	94.67 to 100.00	119,120	114,295
7447	9	90.49	93.72	92.58	10.37	101.23	78.53	108.56	84.30 to 107.19	468,166	433,410
7448	5	90.56	93.43	93.04	15.10	100.43	68.90	112.14	N/A	292,600	272,230
7451	70	98.78	97.33	95.77	5.58	101.62	68.02	110.23	97.47 to 100.24	276,533	264,840
7452	4	99.62	103.01	100.96	6.39	102.02	95.60	117.20	N/A	556,965	562,329
7453	7	94.71	96.35	96.00	5.12	100.36	87.06	109.90	87.06 to 109.90	433,900	416,560
7454	149	98.29	107.12	98.28	14.95	108.99	72.83	507.51	97.54 to 99.02	205,148	201,628
7460	3	101.41	98.58	97.75	5.40	100.86	88.96	105.38	N/A	176,333	172,360
7470	2	96.37	96.37	94.29	9.45	102.20	87.26	105.47	N/A	252,500	238,088
7471	1	76.40	76.40	76.40			76.40	76.40	N/A	360,000	275,033
7472	1	82.47	82.47	82.47			82.47	82.47	N/A	260,000	214,420
9CNCCV	3	103.33	105.83	105.35	3.11	100.46	102.25	111.90	N/A	25,333	26,687
9CNCRC	1	100.69	100.69	100.69			100.69	100.69	N/A	35,000	35,243
9CNPINE	5	99.13	101.06	100.60	4.18	100.45	94.59	109.21	N/A	69,050	69,466
9CNSEN	3	95.29	98.27	97.92	4.80	100.36	92.90	106.61	N/A	26,566	26,013
9CNSP	3	92.08	87.73	86.97	5.88	100.88	77.44	93.68	N/A	69,666	60,587
9CNST	3	79.86	75.62	74.36	12.50	101.70	58.53	88.48	N/A	64,500	47,963
9CNVDV	35	99.91	100.26	100.18	3.40	100.08	88.93	112.51	98.70 to 101.56	86,881	87,037
9CNWP	4	88.89	90.27	90.33	2.97	99.94	87.47	95.82	N/A	76,975	69,528
9DTCENT	9	99.67	100.27	100.00	4.16	100.27	87.47	112.25	97.80 to 104.94	86,988	86,988
9DTCONT	2	88.11	88.11	87.91	2.51	100.23	85.90	90.32	N/A	146,510	128,790
9DTCREAM	6	100.19	97.45	95.49	3.25	102.05	83.56	101.42	83.56 to 101.42	166,030	158,542
9DTGP	11	92.78	93.47	93.54	5.07	99.93	82.53	102.93	86.70 to 102.67	64,318	60,165
9DTLB	21	96.98	95.81	94.03	5.59	101.89	72.07	106.20	91.99 to 101.17	143,119	134,581
9DTUT	14	89.04	92.23	92.94	8.97	99.24	79.84	109.07	81.73 to 103.86	153,412	142,578
9ECWW	1	87.96	87.96	87.96			87.96	87.96	N/A	85,750	75,426
9NCCP1	2	114.54	114.54	113.13	10.25	101.24	102.79	126.28	N/A	66,997	75,796

PA&T 2007 R&O Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 03/27/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	10532	MEDIAN:	99	COV:	24.83	95% Median C.I.:	98.85 to 99.16
TOTAL Sales Price:	1,680,307,904	WGT. MEAN:	98	STD:	24.79	95% Wgt. Mean C.I.:	97.37 to 98.13
TOTAL Adj.Sales Price:	1,680,307,904	MEAN:	100	AVG.ABS.DEV:	7.64	95% Mean C.I.:	99.36 to 100.31
TOTAL Assessed Value:	1,642,450,564						
AVG. Adj. Sales Price:	159,543	COD:	7.71	MAX Sales Ratio:	933.33		
AVG. Assessed Value:	155,948	PRD:	102.13	MIN Sales Ratio:	5.08		

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9NCCP2	12	103.51	109.74	107.68	9.92	101.92	95.59	146.84	99.57 to 115.44	60,208	64,830
9NCNGG	17	96.66	96.91	96.68	3.14	100.24	89.55	102.67	95.62 to 101.00	92,200	89,139
9NCSTONE	9	92.79	94.00	93.94	1.44	100.06	92.22	97.17	92.79 to 97.17	122,677	115,247
9NCTAB	4	102.40	104.42	104.40	3.70	100.01	100.00	112.86	N/A	57,125	59,639
9NEUNP	3	100.41	101.26	101.21	2.42	100.05	98.04	105.34	N/A	78,700	79,651
9SCBW	7	98.91	102.35	101.49	5.81	100.85	94.90	110.62	94.90 to 110.62	62,700	63,632
9SEBP	2	101.50	101.50	101.54	1.48	99.96	100.00	103.00	N/A	92,750	94,175
9SELP	15	102.34	99.34	98.60	6.12	100.75	87.68	108.15	92.14 to 107.22	80,760	79,632
9WCHP	3	98.00	96.28	95.66	6.10	100.65	86.46	104.38	N/A	58,666	56,121
9WCWSQ	4	98.87	100.43	99.82	6.78	100.61	93.72	110.26	N/A	109,250	109,049
CNCOM	3	114.00	110.90	104.54	5.06	106.09	100.71	118.00	N/A	134,333	140,432
SECOM	2	114.34	114.34	111.10	29.13	102.91	81.03	147.64	N/A	79,750	88,600
WCCOM	4	96.27	282.74	42.24	242.20	669.34	5.09	933.33	N/A	222,250	93,882
ALL											
	10532	99.01	99.83	97.75	7.71	102.13	5.08	933.33	98.85 to 99.16	159,543	155,948

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	10214	99.01	99.66	97.75	7.38	101.95	5.08	933.33	98.86 to 99.17	156,123	152,615
3	318	98.74	105.22	97.63	18.43	107.77	20.50	562.50	96.78 to 99.93	269,365	262,994
ALL											
	10532	99.01	99.83	97.75	7.71	102.13	5.08	933.33	98.85 to 99.16	159,543	155,948

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	10523	99.01	99.76	97.77	7.62	102.03	5.08	638.29	98.85 to 99.16	159,541	155,989
A	9	100.71	188.04	67.10	114.11	280.22	5.09	933.33	81.03 to 147.64	161,277	108,225
ALL											
	10532	99.01	99.83	97.75	7.71	102.13	5.08	933.33	98.85 to 99.16	159,543	155,948

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	10532	99.01	99.83	97.75	7.71	102.13	5.08	933.33	98.85 to 99.16	159,543	155,948
06											
07											
ALL											
	10532	99.01	99.83	97.75	7.71	102.13	5.08	933.33	98.85 to 99.16	159,543	155,948

PA&T 2007 R&O Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 03/27/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	10532	MEDIAN:	99	COV:	24.83	95% Median C.I.:	98.85 to 99.16
TOTAL Sales Price:	1,680,307,904	WGT. MEAN:	98	STD:	24.79	95% Wgt. Mean C.I.:	97.37 to 98.13
TOTAL Adj.Sales Price:	1,680,307,904	MEAN:	100	AVG.ABS.DEV:	7.64	95% Mean C.I.:	99.36 to 100.31
TOTAL Assessed Value:	1,642,450,564						
AVG. Adj. Sales Price:	159,543	COD:	7.71	MAX Sales Ratio:	933.33		
AVG. Assessed Value:	155,948	PRD:	102.13	MIN Sales Ratio:	5.08		

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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)											
34-0034											
55-0001	9925	99.00	99.67	97.70	7.45	102.02	5.08	933.33	98.84 to 99.16	157,559	153,930
55-0145	261	98.99	100.85	97.63	9.55	103.30	59.49	533.10	97.61 to 100.00	217,646	212,486
55-0148	25	94.29	109.72	99.82	26.55	109.92	67.56	318.30	88.24 to 102.11	182,890	182,562
55-0160	209	98.51	100.98	98.61	10.85	102.40	20.50	339.96	97.16 to 100.00	185,546	182,973
55-0161	32	98.43	109.48	99.90	21.44	109.60	73.20	527.70	93.11 to 102.40	174,110	173,929
66-0501	46	101.06	100.57	100.45	8.90	100.12	63.00	136.17	96.19 to 103.34	124,625	125,181
76-0002	33	102.14	114.81	101.22	23.97	113.42	75.64	562.50	96.55 to 106.91	148,817	150,638
76-0082											
80-0005	1	82.38	82.38	82.38			82.38	82.38	N/A	159,000	130,988
NonValid School											
ALL	10532	99.01	99.83	97.75	7.71	102.13	5.08	933.33	98.85 to 99.16	159,543	155,948

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	132.82	245.45	118.95	119.04	206.34	5.09	933.33	94.06 to 339.96	128,885	153,312
Prior TO 1860											
1860 TO 1899	10	90.32	90.15	88.64	10.01	101.70	74.63	120.89	75.64 to 96.86	102,665	91,001
1900 TO 1919	734	98.50	100.08	97.66	11.64	102.47	50.57	271.69	97.28 to 99.56	95,548	93,316
1920 TO 1939	757	97.93	97.72	95.73	9.25	102.08	58.46	195.63	97.17 to 98.99	126,586	121,184
1940 TO 1949	299	98.01	97.17	96.12	7.88	101.09	58.53	132.29	96.76 to 99.59	119,820	115,169
1950 TO 1959	1222	98.69	98.54	97.88	6.56	100.68	67.38	221.03	98.06 to 99.23	113,164	110,764
1960 TO 1969	745	98.25	97.79	97.08	6.14	100.74	20.50	150.76	97.68 to 99.09	139,719	135,634
1970 TO 1979	1192	99.47	98.86	98.27	5.73	100.60	74.33	205.92	98.95 to 99.91	142,823	140,351
1980 TO 1989	841	99.31	98.72	98.36	5.55	100.37	47.64	146.84	98.95 to 99.68	154,447	151,914
1990 TO 1994	657	99.35	98.53	98.17	5.05	100.37	56.32	137.87	98.81 to 99.86	191,786	188,273
1995 TO 1999	758	99.29	99.03	98.19	5.44	100.86	70.76	254.65	98.79 to 99.81	198,872	195,265
2000 TO Present	3303	99.09	101.93	97.73	8.90	104.29	5.08	638.29	98.82 to 99.29	198,737	194,235
ALL	10532	99.01	99.83	97.75	7.71	102.13	5.08	933.33	98.85 to 99.16	159,543	155,948

PA&T 2007 R&O Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 03/27/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	10532	MEDIAN:	99	COV:	24.83	95% Median C.I.:	98.85 to 99.16
TOTAL Sales Price:	1,680,307,904	WGT. MEAN:	98	STD:	24.79	95% Wgt. Mean C.I.:	97.37 to 98.13
TOTAL Adj.Sales Price:	1,680,307,904	MEAN:	100	AVG.ABS.DEV:	7.64	95% Mean C.I.:	99.36 to 100.31
TOTAL Assessed Value:	1,642,450,564						
AVG. Adj. Sales Price:	159,543	COD:	7.71	MAX Sales Ratio:	933.33		
AVG. Assessed Value:	155,948	PRD:	102.13	MIN Sales Ratio:	5.08		

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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	1	933.33	933.33	933.33			933.33	933.33	N/A	3,000	28,000
Total \$ _____											
1 TO 9999	1	933.33	933.33	933.33			933.33	933.33	N/A	3,000	28,000
10000 TO 29999	14	112.95	178.24	173.64	70.04	102.65	80.00	614.79	95.29 to 271.69	24,700	42,889
30000 TO 59999	200	112.51	164.24	154.90	57.08	106.03	68.44	638.29	108.72 to 117.89	48,340	74,877
60000 TO 99999	1516	100.79	103.08	102.71	9.69	100.36	58.53	389.58	100.37 to 101.26	83,708	85,979
100000 TO 149999	4426	98.86	98.04	98.02	5.42	100.02	56.22	151.53	98.68 to 99.09	124,446	121,982
150000 TO 249999	3259	98.79	97.85	97.76	5.35	100.10	18.17	330.82	98.58 to 99.02	186,718	182,533
250000 TO 499999	1023	96.36	95.44	95.28	7.30	100.17	38.26	195.99	95.87 to 97.04	316,023	301,091
500000 +	93	94.39	90.72	88.37	11.76	102.66	5.08	145.09	88.33 to 95.84	653,579	577,556
ALL _____											
	10532	99.01	99.83	97.75	7.71	102.13	5.08	933.33	98.85 to 99.16	159,543	155,948

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
Total \$ _____											
10000 TO 29999	10	103.59	174.63	34.02	96.07	513.30	5.09	933.33	80.00 to 114.00	75,170	25,573
30000 TO 59999	166	97.91	98.72	93.37	14.06	105.72	18.17	180.44	94.35 to 100.00	55,208	51,548
60000 TO 99999	1674	98.75	98.90	97.00	9.29	101.97	29.62	306.96	98.14 to 99.32	87,046	84,432
100000 TO 149999	4435	98.80	98.63	97.38	5.84	101.29	5.08	614.79	98.63 to 99.04	126,954	123,629
150000 TO 249999	3277	99.43	101.64	98.67	8.28	103.01	47.64	562.50	99.22 to 99.66	189,948	187,429
250000 TO 499999	900	98.35	99.97	96.92	9.32	103.15	53.99	638.29	97.54 to 99.05	326,752	316,676
500000 +	70	97.80	103.35	99.32	13.24	104.06	74.44	330.82	95.96 to 100.44	644,175	639,820
ALL _____											
	10532	99.01	99.83	97.75	7.71	102.13	5.08	933.33	98.85 to 99.16	159,543	155,948

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	14	132.82	245.45	118.95	119.04	206.34	5.09	933.33	94.06 to 339.96	128,885	153,312
10	28	105.29	106.95	105.97	10.72	100.93	73.70	157.12	100.00 to 112.21	60,770	64,396
20	2722	98.51	98.83	97.67	7.93	101.19	50.42	271.69	98.14 to 98.86	101,126	98,768
30	6850	99.21	100.08	98.01	7.17	102.11	5.08	638.29	99.04 to 99.34	159,815	156,640
40	780	98.38	98.32	96.47	8.26	101.91	45.11	326.19	97.74 to 99.06	302,152	291,500
50	131	97.63	99.62	97.22	10.20	102.47	70.76	330.82	95.96 to 99.66	500,262	486,378
60	7	95.31	100.46	99.88	16.36	100.58	79.36	145.09	79.36 to 145.09	798,110	797,177
ALL _____											
	10532	99.01	99.83	97.75	7.71	102.13	5.08	933.33	98.85 to 99.16	159,543	155,948

PA&T 2007 R&O Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 03/27/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	10532	MEDIAN:	99	COV:	24.83	95% Median C.I.:	98.85 to 99.16
TOTAL Sales Price:	1,680,307,904	WGT. MEAN:	98	STD:	24.79	95% Wgt. Mean C.I.:	97.37 to 98.13
TOTAL Adj.Sales Price:	1,680,307,904	MEAN:	100	AVG.ABS.DEV:	7.64	95% Mean C.I.:	99.36 to 100.31
TOTAL Assessed Value:	1,642,450,564						
AVG. Adj. Sales Price:	159,543	COD:	7.71	MAX Sales Ratio:	933.33		
AVG. Assessed Value:	155,948	PRD:	102.13	MIN Sales Ratio:	5.08		

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STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	14	132.82	245.45	118.95	119.04	206.34	5.09	933.33	94.06 to 339.96	128,885	153,312
101	5962	98.86	99.89	97.88	7.86	102.05	18.17	614.79	98.67 to 99.08	152,587	149,359
102	1809	99.40	100.27	97.42	7.46	102.93	5.08	638.29	99.08 to 99.66	188,579	183,709
103	430	99.10	97.97	97.41	5.21	100.58	69.37	121.50	98.26 to 99.60	171,719	167,269
104	1041	99.13	98.90	97.60	8.79	101.33	58.46	330.82	98.45 to 99.71	169,110	165,055
106	193	98.20	98.33	95.35	10.99	103.12	50.57	149.46	96.03 to 100.00	174,032	165,943
111	1083	99.04	98.77	98.30	4.66	100.48	72.29	461.93	98.61 to 99.35	133,115	130,855
<u>ALL</u>											
	10532	99.01	99.83	97.75	7.71	102.13	5.08	933.33	98.85 to 99.16	159,543	155,948

CONDITION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	14	132.82	245.45	118.95	119.04	206.34	5.09	933.33	94.06 to 339.96	128,885	153,312
20	123	102.93	113.50	108.02	19.47	105.07	65.00	271.69	100.12 to 106.98	63,253	68,326
30	5479	99.09	98.63	98.05	6.51	100.59	20.50	205.92	98.87 to 99.32	127,641	125,146
40	4567	98.98	100.70	97.77	8.23	102.99	5.08	638.29	98.75 to 99.17	181,640	177,593
50	296	96.94	96.91	95.35	9.00	101.64	67.38	330.82	95.90 to 97.72	381,849	364,102
60	53	96.28	95.76	95.07	7.52	100.73	79.36	122.49	92.94 to 98.66	543,357	516,549
<u>ALL</u>											
	10532	99.01	99.83	97.75	7.71	102.13	5.08	933.33	98.85 to 99.16	159,543	155,948

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 03/27/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	448	MEDIAN:	97	COV:	45.81	95% Median C.I.:	96.17 to 98.79
TOTAL Sales Price:	261,042,190	WGT. MEAN:	94	STD:	47.20	95% Wgt. Mean C.I.:	86.35 to 100.90
TOTAL Adj.Sales Price:	261,042,190	MEAN:	103	AVG.ABS.DEV:	16.43	95% Mean C.I.:	98.67 to 107.41
TOTAL Assessed Value:	244,410,606						
AVG. Adj. Sales Price:	582,683	COD:	16.86	MAX Sales Ratio:	572.71		
AVG. Assessed Value:	545,559	PRD:	110.05	MIN Sales Ratio:	44.03		

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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	42	100.00	101.01	100.97	12.33	100.04	55.51	174.76	96.38 to 103.82	712,011	718,930
10/01/03 TO 12/31/03	30	98.71	98.41	96.60	9.53	101.87	73.77	121.04	96.17 to 103.78	345,783	334,030
01/01/04 TO 03/31/04	22	95.57	98.58	97.56	12.79	101.05	71.00	166.55	87.11 to 104.57	279,568	272,738
04/01/04 TO 06/30/04	48	99.75	106.00	106.31	15.84	99.71	68.31	242.55	96.15 to 104.69	562,902	598,395
07/01/04 TO 09/30/04	31	99.05	112.86	101.90	23.58	110.75	71.86	529.46	94.72 to 103.93	449,193	457,743
10/01/04 TO 12/31/04	38	97.06	120.65	86.28	32.78	139.83	67.94	572.71	95.04 to 101.58	824,713	711,585
01/01/05 TO 03/31/05	44	99.88	101.35	103.38	9.94	98.03	76.09	217.41	95.32 to 102.29	310,277	320,780
04/01/05 TO 06/30/05	55	95.93	111.13	114.38	21.87	97.16	52.60	389.98	94.84 to 98.38	516,466	590,714
07/01/05 TO 09/30/05	26	100.00	97.49	92.47	7.17	105.43	58.24	125.31	94.43 to 103.11	363,053	335,720
10/01/05 TO 12/31/05	42	95.26	100.90	96.65	17.36	104.40	57.69	328.44	90.38 to 100.00	865,084	836,123
01/01/06 TO 03/31/06	30	91.87	87.63	64.31	15.48	136.26	47.16	123.58	87.43 to 97.28	1,247,350	802,199
04/01/06 TO 06/30/06	40	90.53	91.36	80.36	15.22	113.68	44.03	159.61	86.72 to 97.47	426,974	343,137
<u>Study Years</u>											
07/01/03 TO 06/30/04	142	99.44	101.77	102.03	13.00	99.75	55.51	242.55	96.58 to 100.36	517,238	527,740
07/01/04 TO 06/30/05	168	98.12	111.04	100.59	21.57	110.39	52.60	572.71	96.17 to 99.44	519,773	522,821
07/01/05 TO 06/30/06	138	94.56	94.61	81.42	14.71	116.21	44.03	328.44	91.94 to 97.96	726,611	591,575
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	139	98.77	110.36	96.84	21.65	113.96	67.94	572.71	96.17 to 100.03	564,272	546,428
01/01/05 TO 12/31/05	167	97.48	103.86	102.98	15.44	100.85	52.60	389.98	95.74 to 99.78	525,932	541,614
<u>ALL</u>											
	448	97.46	103.04	93.63	16.86	110.05	44.03	572.71	96.17 to 98.79	582,683	545,559

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 03/27/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	448	MEDIAN:	97	COV:	45.81	95% Median C.I.:	96.17 to 98.79
TOTAL Sales Price:	261,042,190	WGT. MEAN:	94	STD:	47.20	95% Wgt. Mean C.I.:	86.35 to 100.90
TOTAL Adj.Sales Price:	261,042,190	MEAN:	103	AVG.ABS.DEV:	16.43	95% Mean C.I.:	98.67 to 107.41
TOTAL Assessed Value:	244,410,606						
AVG. Adj. Sales Price:	582,683	COD:	16.86	MAX Sales Ratio:	572.71		
AVG. Assessed Value:	545,559	PRD:	110.05	MIN Sales Ratio:	44.03		

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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
CNCOM	113	95.93	99.84	92.49	13.63	107.95	50.80	572.71	94.72 to 100.00	295,848	273,625
DTCOM	10	102.22	112.54	104.55	17.53	107.64	78.21	213.08	96.17 to 120.80	1,014,380	1,060,491
ECCOM	43	97.45	95.78	86.80	14.78	110.34	47.16	259.43	91.96 to 99.55	1,003,230	870,795
HYCOM	1	100.14	100.14	100.14			100.14	100.14	N/A	1,475,000	1,476,995
NCCOM	51	98.13	106.67	99.82	17.00	106.86	44.03	529.46	96.17 to 100.36	468,102	467,256
NECOM	51	97.74	96.87	96.58	8.32	100.30	67.48	123.58	94.16 to 100.00	312,931	302,241
NWCOM	14	101.06	121.09	133.50	33.51	90.70	54.52	389.98	90.00 to 118.44	659,071	879,828
SCCOM	19	91.36	93.69	79.55	15.52	117.77	67.94	179.56	76.70 to 99.10	1,606,223	1,277,736
SECOM	29	96.42	115.30	95.78	30.45	120.38	60.33	328.44	88.98 to 104.11	1,748,379	1,674,640
SWCOM	17	96.15	103.39	81.26	22.86	127.23	49.20	303.90	76.66 to 103.87	1,033,299	839,673
VRCOM	30	98.58	118.10	110.19	35.89	107.18	52.60	562.25	93.76 to 111.09	95,730	105,480
WCCOM	70	99.38	100.53	99.94	10.19	100.58	69.45	187.70	96.65 to 100.18	316,209	316,034
<u>ALL</u>	<u>448</u>	<u>97.46</u>	<u>103.04</u>	<u>93.63</u>	<u>16.86</u>	<u>110.05</u>	<u>44.03</u>	<u>572.71</u>	<u>96.17 to 98.79</u>	<u>582,683</u>	<u>545,559</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	442	97.46	103.13	93.77	16.78	109.98	44.03	572.71	96.17 to 98.79	585,661	549,154
3	6	104.04	96.78	77.26	20.97	125.26	54.52	120.88	54.52 to 120.88	363,316	280,707
<u>ALL</u>	<u>448</u>	<u>97.46</u>	<u>103.04</u>	<u>93.63</u>	<u>16.86</u>	<u>110.05</u>	<u>44.03</u>	<u>572.71</u>	<u>96.17 to 98.79</u>	<u>582,683</u>	<u>545,559</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
A	448	97.46	103.04	93.63	16.86	110.05	44.03	572.71	96.17 to 98.79	582,683	545,559
<u>ALL</u>	<u>448</u>	<u>97.46</u>	<u>103.04</u>	<u>93.63</u>	<u>16.86</u>	<u>110.05</u>	<u>44.03</u>	<u>572.71</u>	<u>96.17 to 98.79</u>	<u>582,683</u>	<u>545,559</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: 03/27/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	448	MEDIAN:	97	COV:	45.81	95% Median C.I.:	96.17 to 98.79
TOTAL Sales Price:	261,042,190	WGT. MEAN:	94	STD:	47.20	95% Wgt. Mean C.I.:	86.35 to 100.90
TOTAL Adj.Sales Price:	261,042,190	MEAN:	103	AVG.ABS.DEV:	16.43	95% Mean C.I.:	98.67 to 107.41
TOTAL Assessed Value:	244,410,606						
AVG. Adj. Sales Price:	582,683	COD:	16.86	MAX Sales Ratio:	572.71		
AVG. Assessed Value:	545,559	PRD:	110.05	MIN Sales Ratio:	44.03		

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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)											
34-0034											
55-0001	417	97.45	102.11	93.62	15.35	109.07	44.03	572.71	96.17 to 98.87	615,528	576,230
55-0145	3	108.35	117.43	128.56	27.43	91.34	77.39	166.55	N/A	223,333	287,115
55-0148	5	114.31	102.62	74.75	16.28	137.30	54.52	125.31	N/A	245,180	183,261
55-0160	15	97.11	94.79	87.71	19.59	108.07	52.60	159.61	71.86 to 103.86	122,266	107,242
55-0161	3	102.29	252.77	124.04	152.67	203.78	93.76	562.25	N/A	63,666	78,972
66-0501	1	87.36	87.36	87.36			87.36	87.36	N/A	45,000	39,313
76-0002	4	109.11	112.67	114.74	32.22	98.20	57.69	174.76	N/A	100,250	115,024
76-0082											
80-0005											
NonValid School											
<u>ALL</u>	448	97.46	103.04	93.63	16.86	110.05	44.03	572.71	96.17 to 98.79	582,683	545,559

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											
Prior TO 1860											
1860 TO 1899	1	98.34	98.34	98.34			98.34	98.34	N/A	145,000	142,600
1900 TO 1919	21	96.87	95.28	97.73	13.88	97.49	67.28	159.61	78.79 to 100.26	243,269	237,742
1920 TO 1939	29	97.11	93.15	89.84	12.07	103.68	50.80	125.31	85.35 to 102.43	504,444	453,208
1940 TO 1949	10	94.43	95.99	93.66	10.84	102.49	73.77	118.44	76.09 to 114.64	239,600	224,409
1950 TO 1959	35	96.83	98.10	97.36	9.95	100.76	71.55	124.24	92.98 to 101.62	265,074	258,086
1960 TO 1969	67	98.95	104.24	112.58	13.45	92.59	75.83	242.55	95.28 to 100.53	346,552	390,159
1970 TO 1979	132	97.16	97.56	87.18	8.68	111.91	47.16	130.09	96.17 to 100.00	663,038	578,046
1980 TO 1989	53	99.44	98.81	96.03	10.14	102.90	55.51	156.91	95.74 to 101.88	580,070	557,049
1990 TO 1994	28	91.82	90.66	88.29	10.49	102.68	54.52	107.38	86.03 to 99.10	1,013,089	894,443
1995 TO 1999	27	94.83	93.20	85.81	7.20	108.60	51.19	108.53	91.96 to 98.87	984,564	844,883
2000 TO Present	45	99.78	151.44	105.99	72.24	142.88	44.03	572.71	91.74 to 116.50	734,499	778,500
<u>ALL</u>	448	97.46	103.04	93.63	16.86	110.05	44.03	572.71	96.17 to 98.79	582,683	545,559

PA&T 2007 R&O Statistics

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 03/27/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	448	MEDIAN:	97	COV:	45.81	95% Median C.I.:	96.17 to 98.79
TOTAL Sales Price:	261,042,190	WGT. MEAN:	94	STD:	47.20	95% Wgt. Mean C.I.:	86.35 to 100.90
TOTAL Adj.Sales Price:	261,042,190	MEAN:	103	AVG.ABS.DEV:	16.43	95% Mean C.I.:	98.67 to 107.41
TOTAL Assessed Value:	244,410,606						
AVG. Adj. Sales Price:	582,683	COD:	16.86	MAX Sales Ratio:	572.71		
AVG. Assessed Value:	545,559	PRD:	110.05	MIN Sales Ratio:	44.03		

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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 \$ _____											
Total \$ _____											
10000 TO 29999	4	113.80	215.35	178.60	112.86	120.58	71.55	562.25	N/A	17,250	30,808
30000 TO 59999	14	100.82	133.79	140.08	58.02	95.51	52.60	572.71	67.28 to 159.61	42,492	59,524
60000 TO 99999	20	98.96	97.57	97.67	10.60	99.89	77.24	137.57	85.62 to 102.43	80,475	78,602
100000 TO 149999	42	99.64	101.00	100.99	10.62	100.01	67.48	145.26	95.76 to 103.43	128,500	129,774
150000 TO 249999	140	96.40	101.45	102.02	12.99	99.44	69.80	529.46	95.28 to 98.77	194,518	198,445
250000 TO 499999	138	97.38	100.99	100.99	12.81	100.00	58.24	303.90	95.24 to 100.00	346,548	349,979
500000 +	90	97.35	101.06	89.93	21.36	112.38	44.03	389.98	94.31 to 99.44	1,981,282	1,781,687
ALL _____											
	448	97.46	103.04	93.63	16.86	110.05	44.03	572.71	96.17 to 98.79	582,683	545,559

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
Total \$ _____											
10000 TO 29999	5	71.55	81.89	74.99	32.79	109.21	52.60	125.31	N/A	24,400	18,296
30000 TO 59999	10	95.13	93.48	91.75	14.68	101.89	67.28	120.60	71.86 to 111.09	45,840	42,056
60000 TO 99999	26	98.61	117.42	98.35	33.45	119.39	67.48	562.25	85.62 to 102.43	81,230	79,888
100000 TO 149999	47	96.15	94.99	92.88	10.51	102.27	58.24	130.09	93.16 to 99.28	140,379	130,385
150000 TO 249999	139	96.17	96.85	95.69	8.32	101.21	69.45	145.26	94.81 to 98.09	202,106	193,389
250000 TO 499999	129	99.05	101.95	96.12	13.24	106.06	44.03	572.71	96.17 to 100.36	362,073	348,042
500000 +	92	99.07	116.17	92.63	31.78	125.41	47.16	529.46	96.83 to 100.00	1,923,387	1,781,682
ALL _____											
	448	97.46	103.04	93.63	16.86	110.05	44.03	572.71	96.17 to 98.79	582,683	545,559

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10	8	99.21	98.25	99.41	8.08	98.84	78.86	120.60	78.86 to 120.60	197,237	196,067
20	93	100.00	113.87	98.87	27.78	115.17	50.80	572.71	97.47 to 102.29	442,526	437,511
30	337	96.41	99.57	91.29	13.22	109.07	44.03	328.44	95.74 to 98.02	616,650	562,938
40	10	98.18	123.31	118.53	37.76	104.03	75.00	389.98	76.60 to 105.60	1,049,800	1,244,328
ALL _____											
	448	97.46	103.04	93.63	16.86	110.05	44.03	572.71	96.17 to 98.79	582,683	545,559

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 03/27/2007

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

NUMBER of Sales:	448	MEDIAN:	97	COV:	45.81	95% Median C.I.:	96.17 to 98.79
TOTAL Sales Price:	261,042,190	WGT. MEAN:	94	STD:	47.20	95% Wgt. Mean C.I.:	86.35 to 100.90
TOTAL Adj.Sales Price:	261,042,190	MEAN:	103	AVG.ABS.DEV:	16.43	95% Mean C.I.:	98.67 to 107.41
TOTAL Assessed Value:	244,410,606						
AVG. Adj. Sales Price:	582,683	COD:	16.86	MAX Sales Ratio:	572.71		
AVG. Assessed Value:	545,559	PRD:	110.05	MIN Sales Ratio:	44.03		

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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
1	184	96.17	98.39	88.55	10.31	111.11	61.41	572.71	95.24 to 97.28	536,887	475,421
10	1	78.21	78.21	78.21			78.21	78.21	N/A	100,000	78,210
11	2	91.85	91.85	91.85	0.12	100.00	91.74	91.96	N/A	230,000	211,247
12	4	187.97	216.20	215.54	57.73	100.30	98.87	389.98	N/A	837,000	1,804,064
13	1	90.30	90.30	90.30			90.30	90.30	N/A	3,200,000	2,889,704
15	6	100.72	98.48	99.57	3.88	98.90	89.71	102.70	89.71 to 102.70	426,666	424,831
16	18	96.18	93.13	74.79	10.26	124.53	60.33	114.64	91.55 to 100.33	1,094,777	818,800
17	24	100.20	100.55	101.91	13.27	98.66	52.60	159.61	95.76 to 107.69	194,990	198,716
18	3	90.62	78.08	58.28	20.44	133.99	44.03	99.60	N/A	401,666	234,081
19	51	99.74	98.57	92.40	9.34	106.68	49.20	122.96	97.24 to 102.47	286,876	265,073
20	27	99.78	116.84	100.80	29.14	115.91	69.45	562.25	94.29 to 103.86	304,866	307,315
21	3	101.69	105.57	102.88	6.87	102.61	97.03	117.98	N/A	591,666	608,697
22	13	99.12	98.40	97.66	10.42	100.77	77.24	137.57	86.73 to 105.30	133,038	129,921
23	5	86.03	96.21	88.23	16.33	109.04	76.60	134.73	N/A	959,534	846,579
24	1	101.45	101.45	101.45			101.45	101.45	N/A	310,000	314,500
25	2	108.81	108.81	107.87	8.10	100.87	100.00	117.62	N/A	1,007,500	1,086,798
27	1	96.87	96.87	96.87			96.87	96.87	N/A	147,000	142,400
28	1	98.20	98.20	98.20			98.20	98.20	N/A	150,000	147,297
3	2	77.88	77.88	59.18	34.27	131.60	51.19	104.57	N/A	3,843,500	2,274,495
30	7	79.00	76.72	66.08	19.37	116.09	47.16	94.50	47.16 to 94.50	596,428	394,143
31	2	212.23	212.23	207.90	14.29	102.08	181.91	242.55	N/A	1,312,500	2,728,700
33	2	98.74	98.74	98.37	1.28	100.38	97.47	100.00	N/A	1,487,500	1,463,181
34	1	100.00	100.00	100.00			100.00	100.00	N/A	6,000,000	6,000,000
36	2	126.07	126.07	120.90	20.26	104.28	100.53	151.60	N/A	632,000	764,057
37	4	95.47	97.11	97.29	4.88	99.82	91.94	105.58	N/A	147,250	143,265
38	4	72.49	76.24	72.61	15.66	104.99	57.69	102.29	N/A	129,750	94,212
4	9	92.77	168.46	121.46	83.74	138.69	89.02	529.46	90.00 to 328.44	1,310,500	1,591,788
40	2	140.70	140.70	103.82	51.45	135.52	68.31	213.08	N/A	530,000	550,250
43	2	117.53	117.53	116.62	2.74	100.77	114.31	120.74	N/A	132,000	153,940
46	3	100.42	101.73	100.64	1.60	101.08	99.97	104.80	N/A	355,000	357,267
49	1	83.72	83.72	83.72			83.72	83.72	N/A	3,970,000	3,323,595
5	6	104.51	127.20	120.40	41.02	105.65	55.51	217.41	55.51 to 217.41	459,214	552,900
6	8	98.74	112.07	94.78	26.47	118.25	74.21	179.56	74.21 to 179.56	856,875	812,106
60	1	94.54	94.54	94.54			94.54	94.54	N/A	799,000	755,396
7	36	97.75	102.89	95.34	18.43	107.92	58.24	303.90	88.69 to 103.56	669,853	638,614
8	7	99.44	95.62	90.18	15.35	106.03	50.80	130.09	50.80 to 130.09	2,027,471	1,828,293
9	2	122.15	122.15	112.25	28.46	108.82	87.39	156.91	N/A	253,000	284,004

ALL

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 02/10/2007

NUMBER of Sales:	10237	MEDIAN:	99	COV:	11.99	95% Median C.I.:	98.81 to 99.14	(!: Derived)
TOTAL Sales Price:	1,630,283,756	WGT. MEAN:	97	STD:	11.77	95% Wgt. Mean C.I.:	96.86 to 97.32	
TOTAL Adj.Sales Price:	1,630,283,756	MEAN:	98	AVG.ABS.DEV:	6.54	95% Mean C.I.:	97.98 to 98.44	
TOTAL Assessed Value:	1,582,843,266							
AVG. Adj. Sales Price:	159,254	COD:	6.61	MAX Sales Ratio:	459.40			
AVG. Assessed Value:	154,619	PRD:	101.16	MIN Sales Ratio:	20.50			

Printed: 02/17/2007 18:05:45

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	1545	101.07	101.07	100.75	4.65	100.32	73.58	143.03	100.80 to 101.29	158,369	159,550
10/01/04 TO 12/31/04	1160	101.18	101.32	100.33	4.84	100.99	61.16	157.12	100.91 to 101.50	160,482	161,006
01/01/05 TO 03/31/05	982	100.25	100.04	99.38	4.50	100.67	68.71	138.76	99.99 to 100.60	156,899	155,920
04/01/05 TO 06/30/05	1598	99.32	99.30	98.58	4.62	100.73	76.64	320.72	99.05 to 99.56	157,670	155,424
07/01/05 TO 09/30/05	1577	96.68	96.84	95.81	7.27	101.07	50.42	305.66	96.30 to 97.15	160,817	154,087
10/01/05 TO 12/31/05	1182	97.07	97.20	95.38	7.91	101.91	20.50	459.40	96.51 to 97.62	158,065	150,761
01/01/06 TO 03/31/06	879	96.15	95.20	93.10	8.85	102.26	27.68	343.24	95.53 to 97.07	163,554	152,265
04/01/06 TO 06/30/06	1314	95.49	93.99	92.28	9.24	101.86	24.66	271.69	94.67 to 95.98	159,211	146,919
<u>Study Years</u>											
07/01/04 TO 06/30/05	5285	100.33	100.40	99.75	4.73	100.65	61.16	320.72	100.19 to 100.47	158,348	157,947
07/01/05 TO 06/30/06	4952	96.43	95.88	94.29	8.24	101.69	20.50	459.40	96.14 to 96.66	160,220	151,067
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	5339	98.59	98.24	97.19	6.22	101.09	20.50	459.40	98.42 to 98.77	158,545	154,088
<u>ALL</u>											
	10237	98.97	98.21	97.09	6.61	101.16	20.50	459.40	98.81 to 99.14	159,254	154,619

PA&T 2007 Preliminary Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 02/10/2007

NUMBER of Sales:	10237	MEDIAN:	99	COV:	11.99	95% Median C.I.:	98.81 to 99.14	(! : Derived)
TOTAL Sales Price:	1,630,283,756	WGT. MEAN:	97	STD:	11.77	95% Wgt. Mean C.I.:	96.86 to 97.32	
TOTAL Adj.Sales Price:	1,630,283,756	MEAN:	98	AVG.ABS.DEV:	6.54	95% Mean C.I.:	97.98 to 98.44	
TOTAL Assessed Value:	1,582,843,266							
AVG. Adj. Sales Price:	159,254	COD:	6.61	MAX Sales Ratio:	459.40			
AVG. Assessed Value:	154,619	PRD:	101.16	MIN Sales Ratio:	20.50			

Printed: 02/17/2007 18:05:45

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0901A	3	97.69	97.73	97.46	3.48	100.28	92.64	102.85	N/A	144,666	140,986
0901B	8	101.58	99.39	98.29	3.48	101.12	87.80	103.79	87.80 to 103.79	237,750	233,684
0912A	29	99.41	99.93	99.80	4.08	100.14	87.95	119.90	97.98 to 101.41	100,131	99,929
0912C	7	102.86	102.55	102.60	4.72	99.95	91.72	115.63	91.72 to 115.63	117,785	120,843
0913A	2	97.22	97.22	97.13	2.19	100.08	95.09	99.34	N/A	119,500	116,075
0913B	4	101.77	101.66	101.58	5.71	100.07	92.21	110.88	N/A	163,500	166,090
0913C	1	74.05	74.05	74.05			74.05	74.05	N/A	535,000	396,160
0913D	11	99.51	98.05	97.94	3.52	100.12	91.45	104.20	92.16 to 103.07	208,524	204,218
0924B	5	100.12	100.89	100.86	0.82	100.03	100.00	102.17	N/A	144,980	146,225
0925A	18	101.58	102.11	101.81	4.59	100.30	92.31	119.01	97.56 to 104.39	337,360	343,477
0925B	4	75.19	73.08	73.08	24.03	100.00	49.47	92.47	N/A	363,746	265,837
1021A	5	98.75	94.14	94.74	8.11	99.36	79.10	103.03	N/A	100,300	95,029
1021B	12	101.43	101.31	101.19	2.22	100.12	95.59	104.92	99.50 to 104.68	104,458	105,697
1021C	77	100.85	100.79	100.53	3.65	100.25	77.84	116.75	100.00 to 101.71	119,182	119,819
1022A	6	95.07	97.19	97.28	4.14	99.91	91.44	111.49	91.44 to 111.49	114,000	110,894
1024B	4	95.62	96.39	96.32	1.98	100.07	93.81	100.51	N/A	103,125	99,330
1027A	9	100.55	98.48	98.45	3.75	100.03	91.20	104.81	92.58 to 102.92	106,722	105,066
1033A	7	94.63	92.99	93.10	6.56	99.88	76.98	106.48	76.98 to 106.48	105,785	98,482
1033B	10	101.47	100.80	100.73	1.80	100.07	95.29	104.35	97.85 to 103.07	115,860	116,709
1034A	6	101.55	99.14	98.92	3.05	100.22	87.96	103.49	87.96 to 103.49	108,666	107,491
1036A	6	101.60	102.25	102.21	1.30	100.04	100.60	105.11	100.60 to 105.11	77,890	79,610
1101A	31	100.56	100.75	99.94	4.46	100.81	85.99	120.50	98.52 to 102.28	99,427	99,370
1101B	17	97.63	98.64	98.58	2.62	100.06	93.52	105.76	96.18 to 100.68	114,838	113,203
1101F	23	97.10	94.27	92.95	7.98	101.42	65.66	110.81	92.31 to 100.67	138,764	128,977
1103A	30	100.00	86.69	86.62	17.04	100.08	50.77	110.64	92.13 to 102.27	133,306	115,470
1107A	9	102.99	100.15	99.81	6.73	100.34	84.10	110.30	92.14 to 108.92	83,000	82,845
1110A	5	99.84	97.64	97.20	4.43	100.45	85.94	102.65	N/A	100,790	97,968
1110C	17	98.74	96.80	96.70	3.48	100.11	84.35	100.87	91.97 to 100.65	128,645	124,403
1111A	8	98.25	99.36	99.16	3.04	100.20	94.33	105.70	94.33 to 105.70	112,025	111,083
1111B	2	80.93	80.93	80.98	5.45	99.94	76.52	85.34	N/A	95,500	77,332
1111C	5	90.41	90.69	90.62	2.47	100.07	86.78	96.69	N/A	132,540	120,109
1112B	28	100.80	100.93	100.66	2.72	100.27	90.13	109.57	100.00 to 102.40	136,297	137,195
1115A	5	98.35	98.13	97.58	4.26	100.57	92.73	106.92	N/A	118,100	115,240
1116A	1	80.38	80.38	80.38			80.38	80.38	N/A	107,000	86,010
1118A	41	100.29	99.21	99.03	2.22	100.18	79.44	103.94	99.42 to 100.45	113,467	112,370
1234A	15	97.00	106.70	95.19	23.53	112.09	65.06	305.66	88.93 to 103.60	223,229	212,496
1236A	27	98.92	94.78	94.56	7.53	100.23	51.47	112.56	97.01 to 100.61	148,482	140,408
1602A	8	93.81	97.09	96.60	5.68	100.51	90.68	109.93	90.68 to 109.93	428,687	414,097

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Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 02/10/2007

NUMBER of Sales:	10237	MEDIAN:	99	COV:	11.99	95% Median C.I.:	98.81 to 99.14	(!: Derived)
TOTAL Sales Price:	1,630,283,756	WGT. MEAN:	97	STD:	11.77	95% Wgt. Mean C.I.:	96.86 to 97.32	
TOTAL Adj.Sales Price:	1,630,283,756	MEAN:	98	AVG.ABS.DEV:	6.54	95% Mean C.I.:	97.98 to 98.44	
TOTAL Assessed Value:	1,582,843,266							
AVG. Adj. Sales Price:	159,254	COD:	6.61	MAX Sales Ratio:	459.40			
AVG. Assessed Value:	154,619	PRD:	101.16	MIN Sales Ratio:	20.50			

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1603A	3	104.45	108.09	107.17	7.49	100.87	98.18	121.65	N/A	273,883	293,508
1603D	13	98.76	98.72	98.86	3.22	99.86	93.14	105.40	94.89 to 102.64	195,846	193,607
1603E	3	99.06	99.28	99.12	2.57	100.16	95.56	103.21	N/A	262,500	260,179
1604A	1	93.70	93.70	93.70			93.70	93.70	N/A	150,000	140,545
1604B	10	101.62	100.96	100.95	2.17	100.02	96.17	106.26	97.40 to 103.37	124,690	125,871
1604C	9	99.34	102.30	101.44	6.19	100.84	92.49	123.24	93.72 to 110.26	118,444	120,151
1604D	3	88.29	88.06	87.85	1.20	100.24	86.36	89.54	N/A	215,000	188,874
1604E	2	96.69	96.69	96.82	4.52	99.87	92.32	101.07	N/A	136,000	131,678
1605A	8	100.53	100.89	100.77	1.59	100.12	98.19	103.83	98.19 to 103.83	123,568	124,524
1605B	2	100.16	100.16	100.53	6.97	99.63	93.18	107.14	N/A	118,750	119,378
1605C	2	102.15	102.15	102.15	1.67	100.00	100.44	103.85	N/A	105,000	107,253
1606B	1	96.10	96.10	96.10			96.10	96.10	N/A	348,000	334,425
1607A	2	91.15	91.15	90.73	6.19	100.46	85.51	96.79	N/A	93,950	85,244
1607B	7	99.35	99.39	99.29	1.51	100.10	96.57	104.28	96.57 to 104.28	165,235	164,058
1607C	1	101.07	101.07	101.07			101.07	101.07	N/A	136,000	137,461
1607G	2	102.52	102.52	102.39	3.81	100.12	98.61	106.43	N/A	129,625	132,729
1608A	5	98.19	96.45	96.37	3.45	100.08	87.15	100.50	N/A	145,000	139,738
1609A	11	100.00	100.70	100.57	2.43	100.13	96.66	106.80	97.36 to 105.46	181,318	182,348
1609B	9	102.94	103.34	102.50	5.91	100.82	91.52	121.39	96.92 to 112.65	126,594	129,753
1609C	10	99.51	98.28	98.26	3.62	100.03	86.19	102.96	93.03 to 102.46	152,008	149,356
1609D	1	100.63	100.63	100.63			100.63	100.63	N/A	247,500	249,047
1609F	1	104.87	104.87	104.87			104.87	104.87	N/A	216,000	226,524
1609G	1	91.92	91.92	91.92			91.92	91.92	N/A	235,000	216,023
1610A	4	101.06	98.94	97.72	7.21	101.25	84.65	109.02	N/A	224,375	219,268
1610B	12	98.10	96.72	96.53	2.90	100.19	88.98	101.76	93.37 to 99.51	164,212	158,512
1610D	64	97.68	92.68	90.47	11.06	102.44	32.90	110.10	95.34 to 100.35	228,433	206,672
1610E	18	99.54	99.10	98.92	1.97	100.18	92.72	102.70	98.01 to 101.22	171,311	169,456
1611A	6	98.99	97.00	96.48	4.71	100.54	81.88	104.73	81.88 to 104.73	174,875	168,718
1611B	10	100.09	99.85	99.72	2.41	100.13	94.27	106.84	96.23 to 103.32	292,430	291,597
1614A	15	96.41	90.15	89.80	10.10	100.39	52.82	102.81	78.29 to 100.62	202,431	181,775
1614B	72	100.00	100.30	100.28	2.31	100.02	94.09	106.89	99.14 to 101.08	126,089	126,442
1615A	5	99.85	97.15	97.03	3.89	100.12	88.01	101.77	N/A	192,492	186,783
1615B	9	99.92	99.56	99.61	1.24	99.95	97.19	102.33	97.52 to 100.93	163,377	162,744
1616A	20	99.66	126.76	110.22	28.94	115.00	95.65	320.72	98.71 to 103.22	159,075	175,336
1617A	9	100.92	100.95	100.35	7.34	100.60	88.37	115.66	88.47 to 111.99	105,261	105,628
1617B	1	109.52	109.52	109.52			109.52	109.52	N/A	74,000	81,044
1618A	3	98.83	95.44	95.94	5.80	99.48	85.14	102.35	N/A	117,000	112,250
1618B	1	97.58	97.58	97.58			97.58	97.58	N/A	175,000	170,773
1618C	12	96.37	95.59	95.38	3.87	100.22	85.28	103.23	93.94 to 98.87	123,591	117,885
1618D	4	98.18	100.21	99.88	5.35	100.32	94.11	110.36	N/A	147,000	146,825

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 02/10/2007

NUMBER of Sales:	10237	MEDIAN:	99	COV:	11.99	95% Median C.I.:	98.81 to 99.14	(! : Derived)
TOTAL Sales Price:	1,630,283,756	WGT. MEAN:	97	STD:	11.77	95% Wgt. Mean C.I.:	96.86 to 97.32	
TOTAL Adj.Sales Price:	1,630,283,756	MEAN:	98	AVG.ABS.DEV:	6.54	95% Mean C.I.:	97.98 to 98.44	

TOTAL Assessed Value:	1,582,843,266							
AVG. Adj. Sales Price:	159,254	COD:	6.61	MAX Sales Ratio:	459.40			
AVG. Assessed Value:	154,619	PRD:	101.16	MIN Sales Ratio:	20.50			

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1618E	7	100.75	100.66	100.12	5.16	100.55	92.75	110.89	92.75 to 110.89	239,142	239,424
1619A	11	100.60	100.76	100.63	2.93	100.13	93.06	109.78	93.79 to 103.73	161,609	162,619
1619B	35	101.22	101.37	100.87	5.12	100.49	85.48	113.48	98.68 to 104.32	155,721	157,081
1619C	48	98.79	93.46	93.51	6.25	99.95	27.68	101.19	98.31 to 99.09	132,153	123,570
1620A	17	97.40	94.92	94.00	6.22	100.97	78.13	107.40	89.60 to 100.01	263,100	247,325
1620B	11	97.96	96.56	96.38	4.13	100.19	83.16	103.89	88.81 to 103.15	176,566	170,173
1621A	35	98.22	96.58	94.95	10.09	101.71	44.91	188.12	94.20 to 99.95	222,099	210,889
1708A	7	102.63	102.72	102.68	3.67	100.04	92.92	107.98	92.92 to 107.98	87,464	89,812
1708B	7	85.39	85.92	85.64	8.53	100.33	64.45	105.52	64.45 to 105.52	126,807	108,597
1709A	13	94.60	95.48	95.44	2.28	100.04	92.50	100.23	93.08 to 98.00	133,913	127,807
1710A	2	96.50	96.50	96.49	0.33	100.00	96.18	96.81	N/A	108,000	104,214
1710B	1	95.31	95.31	95.31			95.31	95.31	N/A	102,000	97,219
1715A	116	99.74	99.56	99.54	1.55	100.02	94.16	103.66	99.58 to 100.81	126,892	126,310
1716A	2	98.10	98.10	98.24	1.04	99.86	97.08	99.13	N/A	143,750	141,217
1720A	1	97.12	97.12	97.12			97.12	97.12	N/A	136,000	132,084
1721A	2	99.30	99.30	99.15	1.25	100.14	98.05	100.54	N/A	112,750	111,794
1721B	5	100.71	98.99	98.90	2.31	100.09	93.93	102.22	N/A	118,050	116,751
1722A	12	99.19	99.56	99.52	2.40	100.04	92.89	106.06	97.50 to 101.42	107,616	107,103
1723A	2	95.98	95.98	96.87	3.59	99.08	92.53	99.43	N/A	116,000	112,372
1723B	17	100.55	99.55	99.23	2.46	100.32	91.60	103.65	96.08 to 102.46	166,998	165,710
1727A	2	102.09	102.09	102.12	3.09	99.97	98.94	105.24	N/A	94,000	95,994
1727B	1	95.11	95.11	95.11			95.11	95.11	N/A	226,000	214,943
1727C	17	90.93	91.93	90.52	8.00	101.55	68.18	113.71	90.41 to 99.31	186,902	169,190
1727D	1	95.20	95.20	95.20			95.20	95.20	N/A	135,000	128,524
1728A	3	99.66	100.81	100.82	1.96	99.99	98.45	104.31	N/A	137,633	138,757
1728B	10	99.26	97.58	97.95	4.79	99.62	85.21	104.80	87.42 to 103.10	162,900	159,566
1728C	3	99.50	100.30	100.37	1.75	99.93	98.10	103.31	N/A	134,166	134,665
1729A	4	101.76	100.16	99.64	4.80	100.52	90.30	106.82	N/A	95,000	94,657
1729B	1	98.62	98.62	98.62			98.62	98.62	N/A	210,000	207,100
1732A	4	102.60	102.19	101.45	7.62	100.73	89.02	114.56	N/A	105,500	107,030
1733A	5	99.52	99.27	99.21	2.51	100.06	96.08	104.57	N/A	198,900	197,336
1733B	19	100.41	99.30	98.85	3.53	100.45	87.59	106.32	96.35 to 102.32	141,573	139,951
1733C	4	95.92	87.77	87.03	11.21	100.85	59.26	100.00	N/A	301,250	262,183
1733D	3	97.35	98.35	98.35	1.06	100.00	97.31	100.40	N/A	127,500	125,398
1733F	3	85.74	86.22	86.14	1.87	100.10	84.06	88.87	N/A	219,150	188,773
1733G	1	97.29	97.29	97.29			97.29	97.29	N/A	192,000	186,796
1733H	10	99.58	99.49	99.33	2.37	100.17	95.04	103.17	96.33 to 102.92	171,306	170,152
1734A	1	103.85	103.85	103.85			103.85	103.85	N/A	123,000	127,739
1734B	5	100.80	107.24	107.18	11.41	100.06	92.30	127.68	N/A	208,400	223,366
1734C	2	102.72	102.72	102.60	3.47	100.11	99.16	106.28	N/A	108,625	111,454

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Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 02/10/2007

NUMBER of Sales:	10237	MEDIAN:	99	COV:	11.99	95% Median C.I.:	98.81 to 99.14	(! : Derived)
TOTAL Sales Price:	1,630,283,756	WGT. MEAN:	97	STD:	11.77	95% Wgt. Mean C.I.:	96.86 to 97.32	
TOTAL Adj.Sales Price:	1,630,283,756	MEAN:	98	AVG.ABS.DEV:	6.54	95% Mean C.I.:	97.98 to 98.44	

TOTAL Assessed Value:	1,582,843,266	COD:	6.61	MAX Sales Ratio:	459.40
AVG. Adj. Sales Price:	159,254	PRD:	101.16	MIN Sales Ratio:	20.50
AVG. Assessed Value:	154,619				

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1734D	46	100.02	100.86	99.92	5.05	100.95	84.60	123.60	98.59 to 102.14	134,081	133,970
1734E	2	96.94	96.94	96.92	1.36	100.02	95.62	98.26	N/A	126,750	122,851
1831A	6	102.22	100.93	100.90	4.29	100.03	92.05	107.12	92.05 to 107.12	149,583	150,929
2329A	8	100.08	98.16	97.69	4.87	100.48	76.02	107.58	76.02 to 107.58	200,586	195,949
3100	18	101.31	102.30	99.08	8.91	103.24	61.16	126.28	97.65 to 110.70	298,666	295,932
3101	14	100.15	97.45	96.84	7.17	100.63	81.78	113.60	85.92 to 106.07	308,113	298,380
3102	1	97.92	97.92	97.92			97.92	97.92	N/A	554,000	542,454
3103	3	100.00	94.85	92.66	11.89	102.37	74.44	110.12	N/A	714,000	661,582
3104	2	99.81	99.81	97.78	5.62	102.07	94.20	105.42	N/A	616,500	602,842
3106	1	105.20	105.20	105.20			105.20	105.20	N/A	135,000	142,020
3107	4	80.37	86.53	85.54	15.95	101.15	68.38	116.98	N/A	472,500	404,166
3109	5	96.59	94.21	92.62	5.24	101.72	79.50	100.00	N/A	254,000	235,252
3110	1	103.21	103.21	103.21			103.21	103.21	N/A	680,000	701,824
3200	14	100.83	100.08	97.23	9.99	102.93	47.64	117.52	94.03 to 113.62	232,357	225,921
3201	19	98.75	98.38	97.94	6.22	100.45	74.47	115.79	94.83 to 103.91	297,295	291,178
3202	1	74.56	74.56	74.56			74.56	74.56	N/A	445,000	331,789
3204	9	94.87	94.32	93.88	10.46	100.47	71.13	108.21	73.08 to 107.64	363,544	341,285
3205	1	101.60	101.60	101.60			101.60	101.60	N/A	480,000	487,700
3206	7	96.18	96.47	95.14	7.62	101.41	77.82	110.75	77.82 to 110.75	255,571	243,140
3208	3	85.95	85.42	86.35	11.68	98.91	70.09	100.21	N/A	380,666	328,721
3209	2	97.04	97.04	96.41	6.54	100.65	90.69	103.39	N/A	261,000	251,630
3210	7	87.77	92.40	84.34	20.53	109.56	64.64	139.70	64.64 to 139.70	176,857	149,153
3300	8	98.59	127.03	101.83	36.90	124.74	85.52	343.24	85.52 to 343.24	273,601	278,606
3301	1	93.40	93.40	93.40			93.40	93.40	N/A	220,000	205,478
3302	2	102.94	102.94	103.37	2.96	99.59	99.89	105.99	N/A	337,500	348,869
3303	2	75.91	75.91	77.07	9.72	98.49	68.53	83.29	N/A	475,000	366,098
3400	13	97.15	89.81	90.51	14.09	99.22	20.50	112.16	82.23 to 105.09	228,200	206,549
3402	5	89.38	89.56	88.77	9.34	100.90	78.51	104.45	N/A	258,980	229,888
3403	1	79.17	79.17	79.17			79.17	79.17	N/A	475,000	376,070
3407	3	91.48	210.30	109.64	138.24	191.82	80.02	459.40	N/A	205,500	225,303
3408	1	93.46	93.46	93.46			93.46	93.46	N/A	225,000	210,295
3409	2	88.05	88.05	87.98	0.74	100.07	87.39	88.70	N/A	315,500	277,581
3410	1	95.12	95.12	95.12			95.12	95.12	N/A	447,400	425,558
3500	16	88.83	89.71	88.86	12.99	100.96	50.42	118.39	80.18 to 100.92	217,187	192,983
3502	2	91.58	91.58	91.41	1.62	100.19	90.10	93.06	N/A	211,000	192,873
3503	1	97.44	97.44	97.44			97.44	97.44	N/A	308,000	300,123
3504	1	99.65	99.65	99.65			99.65	99.65	N/A	320,000	318,891
3505	3	86.61	89.80	89.33	4.30	100.52	85.80	96.98	N/A	310,816	277,654
3600	13	105.56	104.16	102.02	10.03	102.09	78.95	130.32	93.49 to 115.19	220,474	224,936
3602	3	91.63	89.54	88.67	7.87	100.98	77.68	99.32	N/A	255,926	226,938

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 02/10/2007

NUMBER of Sales:	10237	MEDIAN:	99	COV:	11.99	95% Median C.I.:	98.81 to 99.14	(! : Derived)
TOTAL Sales Price:	1,630,283,756	WGT. MEAN:	97	STD:	11.77	95% Wgt. Mean C.I.:	96.86 to 97.32	
TOTAL Adj.Sales Price:	1,630,283,756	MEAN:	98	AVG.ABS.DEV:	6.54	95% Mean C.I.:	97.98 to 98.44	
TOTAL Assessed Value:	1,582,843,266							
AVG. Adj. Sales Price:	159,254	COD:	6.61	MAX Sales Ratio:	459.40			
AVG. Assessed Value:	154,619	PRD:	101.16	MIN Sales Ratio:	20.50			

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3603	1	56.32	56.32	56.32			56.32	56.32	N/A	295,500	166,422
3605	2	103.36	103.36	103.06	2.33	100.28	100.95	105.76	N/A	326,750	336,764
3700	18	97.98	95.93	95.36	5.95	100.59	73.20	109.23	93.11 to 100.58	204,411	194,925
3800	24	96.71	94.25	92.47	10.91	101.93	68.44	127.53	84.78 to 102.05	195,883	181,130
3801	2	98.35	98.35	99.26	9.44	99.09	89.07	107.63	N/A	304,864	302,600
3803	3	100.00	98.43	97.73	1.92	100.71	94.76	100.52	N/A	217,000	212,082
3804	4	97.31	93.13	92.46	5.59	100.72	79.01	98.88	N/A	198,800	183,805
3805	4	96.99	89.47	84.08	15.57	106.41	54.69	109.20	N/A	263,295	221,378
3900	4	100.32	102.10	98.10	16.70	104.08	76.97	130.81	N/A	158,725	155,707
3901	2	96.37	96.37	91.80	14.17	104.98	82.71	110.03	N/A	212,000	194,608
6038	86	97.89	97.16	96.36	6.26	100.83	76.59	126.24	95.20 to 99.99	128,548	123,869
6043	8	97.68	97.59	96.08	12.63	101.56	67.56	120.79	67.56 to 120.79	131,156	126,019
6059	1	102.53	102.53	102.53			102.53	102.53	N/A	105,000	107,653
6072	80	99.47	98.81	97.34	7.27	101.51	63.42	187.25	96.68 to 101.17	161,160	156,870
6073	6	96.87	97.98	97.92	4.04	100.06	91.50	107.30	91.50 to 107.30	102,250	100,122
6074	10	97.47	97.59	97.41	4.75	100.19	84.34	110.82	93.04 to 101.67	127,390	124,090
6075	25	100.11	99.68	99.34	3.99	100.34	90.19	118.20	96.51 to 101.73	102,220	101,549
6082	7	94.55	94.69	94.06	5.66	100.67	88.03	102.41	88.03 to 102.41	113,571	106,827
6089	38	101.06	99.25	97.71	8.99	101.57	63.00	136.17	94.54 to 103.19	110,955	108,419
6090	2	102.62	102.62	102.47	0.72	100.14	101.88	103.36	N/A	80,500	82,492
6097	1	112.62	112.62	112.62			112.62	112.62	N/A	92,000	103,607
6098	4	101.15	102.70	101.14	4.43	101.54	96.98	111.50	N/A	116,737	118,065
6099	4	100.64	100.95	100.28	4.39	100.67	93.93	108.59	N/A	137,933	138,319
6101	4	100.10	102.91	96.21	19.15	106.96	73.58	137.87	N/A	113,375	109,081
6106	4	98.01	97.77	97.80	4.45	99.97	92.29	102.77	N/A	93,500	91,440
6114	5	94.14	95.86	93.72	13.69	102.29	76.46	119.91	N/A	113,800	106,650
6128	5	93.31	94.08	92.99	3.53	101.18	88.95	101.09	N/A	123,700	115,022
6156	2	100.97	100.97	100.97	0.36	100.00	100.60	101.33	N/A	208,750	210,766
6381	42	96.69	91.67	91.07	10.00	100.66	27.79	109.68	93.75 to 99.34	217,790	198,333
6382	43	100.02	98.02	97.43	7.81	100.60	58.69	120.95	96.86 to 102.13	162,783	158,595
7100	17	90.33	89.82	90.03	8.35	99.77	69.89	108.45	81.68 to 97.11	254,294	228,947
7101	26	102.53	103.81	103.71	6.73	100.10	84.90	155.27	100.00 to 105.37	96,170	99,735
7102	184	99.02	98.76	98.38	4.18	100.38	73.88	116.03	98.07 to 99.78	118,795	116,869
7103	86	100.06	98.86	98.71	4.16	100.15	79.74	113.65	97.78 to 100.90	133,010	131,290
7104	46	99.26	98.93	98.80	4.28	100.14	88.50	107.67	96.93 to 101.82	113,993	112,623
7105	40	97.73	96.43	96.01	6.15	100.44	67.99	116.35	95.22 to 100.81	153,844	147,704
7106	28	95.37	96.58	95.81	8.08	100.80	74.51	131.13	91.24 to 99.72	103,753	99,410
7107	24	95.27	93.36	92.55	8.73	100.88	41.67	106.69	91.01 to 101.95	111,268	102,978
7108	31	98.13	97.25	97.12	6.44	100.13	73.71	111.46	92.78 to 101.78	140,204	136,164
7109	86	96.85	98.18	97.30	6.90	100.90	81.37	131.45	95.33 to 99.22	98,804	96,140

PA&T 2007 Preliminary Statistics

Type: Qualified

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NUMBER of Sales:	10237	MEDIAN:	99	COV:	11.99	95% Median C.I.:	98.81 to 99.14	(!: Derived)
TOTAL Sales Price:	1,630,283,756	WGT. MEAN:	97	STD:	11.77	95% Wgt. Mean C.I.:	96.86 to 97.32	
TOTAL Adj.Sales Price:	1,630,283,756	MEAN:	98	AVG.ABS.DEV:	6.54	95% Mean C.I.:	97.98 to 98.44	
TOTAL Assessed Value:	1,582,843,266							
AVG. Adj. Sales Price:	159,254	COD:	6.61	MAX Sales Ratio:	459.40			
AVG. Assessed Value:	154,619	PRD:	101.16	MIN Sales Ratio:	20.50			

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7110	11	104.80	105.29	105.25	5.28	100.04	96.59	113.92	99.35 to 113.77	123,172	129,635
7111	218	99.66	99.70	98.90	5.11	100.81	57.53	254.65	98.53 to 100.23	175,532	173,605
7112	91	97.46	97.85	97.03	6.26	100.84	74.33	205.92	95.61 to 99.48	124,230	120,540
7114	34	95.16	97.96	96.23	12.10	101.81	70.28	153.62	88.33 to 100.60	76,918	74,016
7115	12	97.01	95.89	96.67	6.30	99.20	74.74	105.74	91.18 to 102.36	150,570	145,553
7120	6	102.78	102.30	102.44	2.19	99.87	98.77	107.06	98.77 to 107.06	161,241	165,176
7121	222	97.76	97.31	95.73	11.49	101.65	28.10	149.46	95.07 to 99.84	93,783	89,777
7122	108	99.75	99.09	98.93	3.22	100.16	89.44	108.76	98.08 to 100.30	155,217	153,548
7123	70	103.31	105.04	102.03	13.24	102.95	73.70	195.63	99.51 to 105.65	67,518	68,889
7124	173	99.00	99.13	98.63	4.99	100.51	79.20	121.56	98.27 to 99.94	122,409	120,726
7133	119	99.23	98.31	97.84	4.73	100.48	73.84	112.70	98.65 to 100.18	168,676	165,038
7135	25	94.58	94.02	93.87	5.73	100.16	72.17	104.84	91.62 to 99.40	324,882	304,956
7136	95	99.18	98.95	98.68	3.83	100.27	86.49	116.62	97.82 to 100.00	140,757	138,896
7137	195	99.95	99.39	99.05	4.02	100.35	83.23	111.35	99.48 to 100.71	144,156	142,783
7138	25	97.40	96.92	96.62	4.32	100.31	84.41	104.33	94.06 to 99.75	139,954	135,218
7139	40	98.00	97.43	97.61	5.23	99.82	83.91	115.66	94.41 to 99.98	192,556	187,957
7140	173	99.71	98.41	97.99	4.84	100.43	35.87	116.08	99.07 to 100.52	165,723	162,397
7141	2	87.74	87.74	86.13	6.58	101.87	81.96	93.51	N/A	745,000	641,639
7142	53	98.64	97.31	97.23	4.79	100.09	80.23	107.75	96.13 to 100.61	136,389	132,609
7150	9	96.32	95.27	92.67	7.49	102.81	80.52	110.17	81.01 to 107.98	309,363	286,672
7199	2	95.16	95.16	95.49	3.89	99.65	91.46	98.86	N/A	128,500	122,707
7200	53	99.34	98.34	97.13	7.40	101.24	79.25	124.43	94.21 to 100.35	94,200	91,500
7201	62	94.41	95.98	94.19	10.08	101.89	70.30	185.43	91.70 to 97.18	93,174	87,764
7202	61	96.78	97.37	97.14	5.13	100.24	85.08	111.63	94.41 to 98.99	105,031	102,026
7203	85	96.56	97.13	94.90	9.33	102.35	50.57	150.76	95.05 to 99.88	90,340	85,733
7204	33	99.35	100.81	100.33	6.63	100.47	85.32	125.00	96.99 to 103.21	91,790	92,097
7205	92	99.65	99.51	98.38	6.79	101.14	79.73	149.96	97.85 to 101.53	100,355	98,732
7206	141	96.85	97.69	97.36	6.04	100.33	82.71	137.64	95.83 to 99.19	134,013	130,478
7207	56	99.00	99.38	98.63	6.87	100.76	77.29	117.96	96.23 to 101.57	100,213	98,838
7208	52	98.01	98.03	97.66	5.63	100.38	78.32	124.52	96.14 to 100.13	117,580	114,831
7209	135	98.18	97.86	97.57	5.44	100.30	81.17	116.57	96.43 to 100.00	124,042	121,026
7210	17	98.69	95.84	95.54	7.18	100.31	77.84	111.53	88.31 to 102.30	138,588	132,409
7211	103	97.54	98.44	97.25	7.13	101.22	68.59	177.82	96.13 to 100.12	101,673	98,875
7212	2	96.01	96.01	95.89	4.36	100.12	91.82	100.19	N/A	369,500	354,327
7213	11	93.67	98.65	96.84	9.33	101.86	86.31	140.10	88.39 to 105.53	157,545	152,571
7214	30	97.19	96.53	95.94	6.90	100.61	75.98	115.32	92.92 to 99.00	109,557	105,105
7216	62	96.84	97.12	95.76	8.90	101.42	76.84	121.69	92.52 to 101.24	115,586	110,691
7217	78	100.04	99.09	98.19	6.48	100.92	76.92	138.76	96.87 to 100.98	101,469	99,631
7218	29	97.62	97.60	97.18	5.36	100.43	86.24	114.86	94.04 to 100.51	112,389	109,222
7219	50	98.10	98.41	98.20	4.80	100.21	89.49	116.09	95.78 to 100.00	113,881	111,832

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

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TOTAL Assessed Value:	1,582,843,266							
AVG. Adj. Sales Price:	159,254	COD:	6.61	MAX Sales Ratio:	459.40			
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7220	112	99.83	99.12	98.77	3.96	100.35	83.76	113.76	99.11 to 100.75	198,668	196,227
7221	7	100.63	100.95	100.88	1.64	100.07	97.25	104.70	97.25 to 104.70	220,253	222,185
7222	133	100.00	103.69	99.66	14.15	104.05	47.45	271.69	97.59 to 102.99	85,678	85,383
7223	89	98.50	96.01	92.16	14.53	104.18	42.98	154.28	95.15 to 101.67	90,916	83,788
7224	48	98.63	96.64	95.71	9.13	100.97	72.29	120.50	92.49 to 101.42	91,745	87,808
7225	27	97.32	96.25	94.89	6.99	101.42	74.12	115.24	90.98 to 102.29	101,874	96,672
7226	32	98.01	91.46	89.74	13.61	101.92	24.66	156.37	91.68 to 101.17	200,307	179,748
7229	6	95.48	95.94	95.93	3.16	100.01	90.39	102.14	90.39 to 102.14	184,150	176,649
7240	7	97.71	99.25	96.39	10.49	102.97	82.43	117.10	82.43 to 117.10	280,785	270,647
7241	63	98.73	98.73	98.30	5.42	100.45	82.00	116.60	96.54 to 101.83	120,196	118,148
7242	73	98.94	98.54	98.10	5.37	100.45	79.17	118.45	97.08 to 100.32	127,164	124,748
7243	86	100.05	100.05	99.69	5.00	100.36	80.64	117.32	98.75 to 101.26	102,320	102,001
7244	55	99.90	98.98	98.79	4.71	100.19	82.50	115.78	96.59 to 100.84	138,278	136,611
7245	3	82.57	87.33	87.05	11.58	100.31	75.36	104.05	N/A	215,333	187,455
7246	14	101.11	101.92	102.17	8.21	99.76	83.57	120.15	92.70 to 113.28	281,425	287,525
7247	28	99.34	98.69	98.36	4.49	100.34	84.33	111.52	96.95 to 101.77	155,129	152,577
7250	73	98.07	97.75	97.67	5.18	100.08	81.01	119.48	96.21 to 99.70	149,065	145,598
7253	10	95.94	95.40	95.35	7.52	100.05	82.02	113.01	85.08 to 102.42	143,700	137,010
7254	8	100.67	98.65	98.59	3.34	100.06	92.49	103.00	92.49 to 103.00	347,237	342,355
7302	183	99.89	101.45	99.83	9.29	101.62	74.17	157.12	98.78 to 100.72	116,644	116,443
7306	82	94.88	95.16	93.63	8.68	101.64	69.59	127.08	92.93 to 99.19	137,016	128,283
7308	11	96.28	92.75	92.00	9.46	100.82	69.01	110.33	78.72 to 101.47	279,818	257,434
7309	23	99.11	97.30	96.92	6.58	100.40	84.39	115.58	91.75 to 102.06	108,319	104,978
7310	43	97.23	97.13	96.76	5.83	100.39	67.38	124.59	95.43 to 98.71	115,903	112,143
7311	85	95.84	95.69	94.76	9.04	100.98	68.71	131.57	92.83 to 99.87	256,630	243,194
7312	27	95.95	94.94	94.35	5.38	100.63	79.96	104.13	90.21 to 99.59	169,966	160,356
7313	4	100.23	101.73	100.47	11.61	101.25	84.93	121.54	N/A	246,750	247,920
7314	80	99.16	98.13	98.07	4.72	100.06	85.13	110.52	97.28 to 99.80	170,944	167,647
7315	21	100.00	97.85	97.12	5.89	100.75	75.26	110.34	95.00 to 102.56	226,447	219,916
7316	46	99.25	97.58	97.46	5.31	100.12	80.09	114.71	94.72 to 100.31	133,222	129,839
7317	6	99.01	100.19	99.99	6.30	100.20	92.58	109.80	92.58 to 109.80	154,983	154,963
7318	98	99.34	97.33	95.90	8.67	101.50	70.21	124.97	96.52 to 101.12	98,812	94,761
7320	96	99.63	99.17	96.37	8.01	102.90	67.38	151.53	97.80 to 101.02	153,113	147,554
7321	78	98.77	99.67	98.76	6.45	100.93	84.82	152.27	97.31 to 101.27	113,139	111,733
7322	42	99.85	99.73	99.70	4.12	100.03	90.16	109.68	97.68 to 102.22	158,540	158,065
7323	22	100.00	98.19	96.67	9.03	101.58	75.36	115.63	86.29 to 107.93	226,808	219,245
7324	3	80.60	78.75	78.63	8.97	100.15	66.98	88.66	N/A	402,553	316,508
7325	42	95.53	94.20	92.52	8.67	101.82	33.68	111.73	91.34 to 98.89	377,994	349,716
7328	67	98.51	98.53	98.56	4.34	99.97	84.55	122.83	96.84 to 99.95	138,711	136,714
7329	126	99.28	99.10	99.07	4.94	100.03	83.34	119.05	98.24 to 100.43	147,494	146,123

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

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7331	204	98.94	98.30	97.07	7.48	101.27	67.03	221.03	96.96 to 99.68	119,793	116,279
7332	70	98.40	97.85	96.93	9.68	100.95	66.77	148.46	93.37 to 101.50	107,276	103,985
7333	9	100.00	97.32	97.69	8.19	99.62	75.99	108.70	82.14 to 108.51	765,888	748,214
7334	142	98.73	98.34	98.13	3.84	100.21	81.13	110.28	98.19 to 99.34	174,074	170,816
7335	14	99.16	96.27	96.12	6.73	100.15	82.58	106.61	87.27 to 102.98	406,535	390,778
7336	31	98.91	97.60	96.83	6.73	100.79	74.60	113.82	94.39 to 102.99	392,296	379,873
7337	181	99.48	98.39	98.21	4.32	100.19	81.61	118.47	98.13 to 100.14	208,290	204,558
7338	50	98.10	95.46	94.70	7.83	100.81	64.64	122.49	92.94 to 100.00	480,670	455,197
7339	109	97.83	96.82	96.47	5.86	100.37	28.12	111.32	96.64 to 99.64	272,268	262,650
7401	32	96.55	96.10	95.80	6.84	100.31	76.38	113.87	94.68 to 100.84	125,085	119,832
7402	145	99.05	98.05	97.70	4.61	100.35	80.26	111.75	98.11 to 100.18	218,334	213,316
7403	112	100.60	100.19	99.98	4.30	100.21	75.42	116.70	99.49 to 101.37	163,719	163,689
7404	13	98.16	98.15	97.69	3.70	100.46	88.36	107.48	96.18 to 102.21	200,973	196,334
7405	6	93.65	93.10	90.83	7.92	102.49	80.62	110.16	80.62 to 110.16	334,166	303,536
7406	37	97.76	97.14	96.99	6.14	100.15	80.45	110.46	94.67 to 100.37	130,774	126,841
7407	29	99.91	97.78	97.60	4.65	100.19	80.80	105.22	94.94 to 101.91	299,930	292,717
7408	44	96.60	94.94	93.82	7.00	101.19	76.42	119.38	92.51 to 99.56	463,921	435,262
7409	83	98.86	97.46	97.18	4.98	100.28	74.48	110.86	96.64 to 100.00	206,946	201,115
7410	65	98.44	96.88	96.31	5.48	100.59	74.81	110.92	95.44 to 100.27	185,994	179,134
7411	3	100.51	100.81	101.28	6.88	99.54	90.58	111.34	N/A	287,000	290,663
7412	26	100.26	99.97	99.92	5.51	100.05	89.17	116.33	95.75 to 102.33	231,678	231,499
7413	11	100.29	100.03	100.24	4.65	99.79	93.32	119.93	93.41 to 102.94	181,590	182,017
7414	77	96.14	95.16	94.91	6.47	100.27	76.53	112.15	92.28 to 98.18	133,056	126,282
7415	4	100.00	98.88	99.32	1.51	99.56	94.74	100.78	N/A	331,750	329,478
7416	2	109.50	109.50	110.20	8.67	99.36	100.00	118.99	N/A	367,500	405,000
7417	33	96.86	96.63	96.49	3.99	100.15	80.33	105.85	94.33 to 99.93	132,193	127,555
7422	15	100.37	100.70	100.67	3.03	100.03	91.99	108.11	99.05 to 103.41	221,793	223,273
7423	2	95.56	95.56	95.36	1.99	100.21	93.66	97.46	N/A	357,500	340,922
7424	1	96.29	96.29	96.29			96.29	96.29	N/A	295,000	284,056
7425	3	100.00	94.98	94.52	5.02	100.48	84.93	100.00	N/A	403,333	381,237
7427	59	97.31	97.58	96.72	7.21	100.89	73.34	123.71	94.71 to 99.34	114,037	110,296
7430	86	98.41	96.40	96.43	6.19	99.97	77.59	112.61	95.62 to 99.92	143,582	138,455
7431	89	100.19	100.12	99.78	4.24	100.34	87.20	115.55	99.58 to 101.47	212,479	212,021
7433	6	95.13	101.96	98.47	16.71	103.54	79.36	138.11	79.36 to 138.11	828,750	816,068
7434	170	98.46	98.51	98.00	5.14	100.52	80.17	115.79	97.58 to 100.30	241,910	237,071
7435	117	100.00	98.81	98.29	5.31	100.53	52.85	116.66	98.36 to 100.99	292,570	287,578
7438	13	97.98	97.68	98.68	5.21	98.98	81.44	113.74	94.15 to 102.57	263,538	260,067
7439	54	94.84	95.64	94.71	7.69	100.99	76.94	143.03	92.68 to 97.53	117,856	111,617
7440	73	99.93	99.45	98.90	4.72	100.56	73.11	122.84	98.46 to 100.30	136,471	134,965
7441	20	98.58	95.36	95.19	5.17	100.19	78.16	102.99	91.87 to 100.16	154,620	147,178

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 02/10/2007

NUMBER of Sales:	10237	MEDIAN:	99	COV:	11.99	95% Median C.I.:	98.81 to 99.14	(!: Derived)
TOTAL Sales Price:	1,630,283,756	WGT. MEAN:	97	STD:	11.77	95% Wgt. Mean C.I.:	96.86 to 97.32	
TOTAL Adj.Sales Price:	1,630,283,756	MEAN:	98	AVG.ABS.DEV:	6.54	95% Mean C.I.:	97.98 to 98.44	
TOTAL Assessed Value:	1,582,843,266							
AVG. Adj. Sales Price:	159,254	COD:	6.61	MAX Sales Ratio:	459.40			
AVG. Assessed Value:	154,619	PRD:	101.16	MIN Sales Ratio:	20.50			

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7444	55	99.62	98.50	97.72	6.48	100.79	77.00	118.36	96.56 to 100.78	115,504	112,875
7446	48	96.66	97.39	95.60	8.79	101.87	75.56	185.73	94.53 to 100.00	120,664	115,358
7447	9	90.49	93.72	92.58	10.37	101.23	78.53	108.56	84.30 to 107.19	468,166	433,410
7448	5	90.56	89.76	88.65	11.05	101.26	68.90	112.14	N/A	292,600	259,379
7451	70	98.63	96.80	95.31	5.60	101.57	68.02	110.23	96.90 to 100.00	276,533	263,568
7452	4	96.64	96.92	97.43	2.79	99.47	92.83	101.55	N/A	556,965	542,660
7453	7	94.71	96.35	96.00	5.12	100.36	87.06	109.90	87.06 to 109.90	433,900	416,560
7454	111	97.89	96.10	95.28	5.89	100.86	64.46	112.57	96.40 to 98.99	210,002	200,086
7460	3	101.41	98.58	97.75	5.40	100.86	88.96	105.38	N/A	176,333	172,360
7470	2	96.37	96.37	94.29	9.45	102.20	87.26	105.47	N/A	252,500	238,088
7471	1	76.40	76.40	76.40			76.40	76.40	N/A	360,000	275,033
7472	1	82.47	82.47	82.47			82.47	82.47	N/A	260,000	214,420
9CNCCV	3	103.33	105.83	105.35	3.11	100.46	102.25	111.90	N/A	25,333	26,687
9CNCRC	1	100.69	100.69	100.69			100.69	100.69	N/A	35,000	35,243
9CNPINE	5	99.13	101.06	100.60	4.18	100.45	94.59	109.21	N/A	69,050	69,466
9CNSEN	3	95.29	98.27	97.92	4.80	100.36	92.90	106.61	N/A	26,566	26,013
9CNSP	3	92.08	87.73	86.97	5.88	100.88	77.44	93.68	N/A	69,666	60,587
9CNST	3	79.86	75.62	74.36	12.50	101.70	58.53	88.48	N/A	64,500	47,963
9CNVDV	35	99.91	100.26	100.18	3.40	100.08	88.93	112.51	98.70 to 101.56	86,881	87,037
9CNWP	4	88.89	90.27	90.33	2.97	99.94	87.47	95.82	N/A	76,975	69,528
9DTCENT	9	99.67	100.27	100.00	4.16	100.27	87.47	112.25	97.80 to 104.94	86,988	86,988
9DTCONT	2	88.11	88.11	87.91	2.51	100.23	85.90	90.32	N/A	146,510	128,790
9DTCREAM	6	100.19	97.45	95.49	3.25	102.05	83.56	101.42	83.56 to 101.42	166,030	158,542
9DTGP	9	92.67	93.21	93.35	5.73	99.85	82.53	102.93	86.70 to 102.67	65,000	60,676
9DTLB	21	96.98	95.81	94.03	5.59	101.89	72.07	106.20	91.99 to 101.17	143,119	134,581
9DTUT	12	88.62	91.61	92.86	9.03	98.65	79.84	109.07	81.73 to 102.61	144,916	134,566
9ECWW	1	87.96	87.96	87.96			87.96	87.96	N/A	85,750	75,426
9NCCP1	2	114.54	114.54	113.13	10.25	101.24	102.79	126.28	N/A	66,997	75,796
9NCCP2	12	103.51	109.74	107.68	9.92	101.92	95.59	146.84	99.57 to 115.44	60,208	64,830
9NCNGG	17	96.66	96.91	96.68	3.14	100.24	89.55	102.67	95.62 to 101.00	92,200	89,139
9NCSTONE	9	92.79	94.00	93.94	1.44	100.06	92.22	97.17	92.79 to 97.17	122,677	115,247
9NCTAB	4	102.40	104.42	104.40	3.70	100.01	100.00	112.86	N/A	57,125	59,639
9NEUNP	3	100.41	101.26	101.21	2.42	100.05	98.04	105.34	N/A	78,700	79,651
9SCBW	7	98.91	102.35	101.49	5.81	100.85	94.90	110.62	94.90 to 110.62	62,700	63,632
9SEBP	2	101.50	101.50	101.54	1.48	99.96	100.00	103.00	N/A	92,750	94,175
9SELP	15	102.34	99.34	98.60	6.12	100.75	87.68	108.15	92.14 to 107.22	80,760	79,632
9WCHP	3	98.00	96.28	95.66	6.10	100.65	86.46	104.38	N/A	58,666	56,121
9WCWSQ	4	98.87	100.43	99.82	6.78	100.61	93.72	110.26	N/A	109,250	109,049
CNCOM	1	118.00	118.00	118.00			118.00	118.00	N/A	70,000	82,600
SECOM	1	81.03	81.03	81.03			81.03	81.03	N/A	87,500	70,900

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 02/10/2007

NUMBER of Sales:	10237	MEDIAN:	99	COV:	11.99	95% Median C.I.:	98.81 to 99.14	(! : Derived)
TOTAL Sales Price:	1,630,283,756	WGT. MEAN:	97	STD:	11.77	95% Wgt. Mean C.I.:	96.86 to 97.32	
TOTAL Adj.Sales Price:	1,630,283,756	MEAN:	98	AVG.ABS.DEV:	6.54	95% Mean C.I.:	97.98 to 98.44	
TOTAL Assessed Value:	1,582,843,266							
AVG. Adj. Sales Price:	159,254	COD:	6.61	MAX Sales Ratio:	459.40			
AVG. Assessed Value:	154,619	PRD:	101.16	MIN Sales Ratio:	20.50			

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WCCOM	1	82.96	82.96	82.96			82.96	82.96	N/A	257,000	213,200
ALL											
	10237	98.97	98.21	97.09	6.61	101.16	20.50	459.40	98.81 to 99.14	159,254	154,619

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
(blank)	38	96.64	95.05	93.88	5.99	101.24	72.07	106.20	91.99 to 100.15	128,413	120,555
1	9902	99.00	98.24	97.23	6.44	101.04	24.66	320.72	98.84 to 99.16	155,912	151,589
3	297	97.92	97.62	94.68	12.43	103.10	20.50	459.40	96.18 to 99.71	274,603	260,007
ALL											
	10237	98.97	98.21	97.09	6.61	101.16	20.50	459.40	98.81 to 99.14	159,254	154,619

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	10237	98.97	98.21	97.09	6.61	101.16	20.50	459.40	98.81 to 99.14	159,254	154,619
ALL											
	10237	98.97	98.21	97.09	6.61	101.16	20.50	459.40	98.81 to 99.14	159,254	154,619

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	10237	98.97	98.21	97.09	6.61	101.16	20.50	459.40	98.81 to 99.14	159,254	154,619
06											
07											
ALL											
	10237	98.97	98.21	97.09	6.61	101.16	20.50	459.40	98.81 to 99.14	159,254	154,619

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	111	93.67	91.43	90.41	12.60	101.13	42.98	185.43	90.33 to 97.74	170,708	154,338
34-0034											
55-0001	9558	99.02	98.29	97.26	6.37	101.06	24.66	320.72	98.86 to 99.18	157,128	152,827
55-0145	251	98.36	97.52	95.81	9.02	101.79	27.79	343.24	97.09 to 99.84	217,978	208,836
55-0148	23	93.16	94.19	92.91	11.05	101.38	67.56	120.79	86.74 to 100.92	191,750	178,156
55-0160	188	98.32	96.96	94.96	7.89	102.11	20.50	187.25	96.90 to 99.73	186,310	176,913
55-0161	29	98.35	96.17	95.98	7.64	100.20	73.20	119.91	93.11 to 101.98	171,737	164,834
66-0501	45	101.34	100.73	100.60	8.89	100.13	63.00	136.17	97.03 to 103.34	124,784	125,533
76-0002	32	102.01	112.12	100.42	20.60	111.65	76.97	459.40	94.00 to 106.91	148,702	149,329
76-0082											
80-0005											
NonValid School	111	93.67	91.43	90.41	12.60	101.13	42.98	185.43	90.33 to 97.74	170,708	154,338
ALL											
	10237	98.97	98.21	97.09	6.61	101.16	20.50	459.40	98.81 to 99.14	159,254	154,619

PA&T 2007 Preliminary Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 02/10/2007

NUMBER of Sales:	10237	MEDIAN:	99	COV:	11.99	95% Median C.I.:	98.81 to 99.14	(! : Derived)
TOTAL Sales Price:	1,630,283,756	WGT. MEAN:	97	STD:	11.77	95% Wgt. Mean C.I.:	96.86 to 97.32	
TOTAL Adj.Sales Price:	1,630,283,756	MEAN:	98	AVG.ABS.DEV:	6.54	95% Mean C.I.:	97.98 to 98.44	
TOTAL Assessed Value:	1,582,843,266							
AVG. Adj. Sales Price:	159,254	COD:	6.61	MAX Sales Ratio:	459.40			
AVG. Assessed Value:	154,619	PRD:	101.16	MIN Sales Ratio:	20.50			

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	4	100.48	156.31	120.59	73.96	129.61	81.03	343.24	N/A	118,577	142,998
Prior TO 1860											
1860 TO 1899	10	90.32	90.15	88.64	10.01	101.70	74.63	120.89	75.64 to 96.86	102,665	91,001
1900 TO 1919	728	98.53	100.03	97.71	11.48	102.38	50.57	271.69	97.41 to 99.64	95,272	93,087
1920 TO 1939	744	97.97	97.75	95.72	9.35	102.13	58.46	195.63	97.17 to 99.03	126,403	120,989
1940 TO 1949	299	98.01	97.19	96.11	7.81	101.13	58.53	132.29	96.76 to 99.49	119,941	115,272
1950 TO 1959	1212	98.63	98.45	97.72	6.60	100.74	28.10	221.03	98.01 to 99.06	113,318	110,738
1960 TO 1969	743	98.22	97.69	96.93	6.16	100.79	20.50	150.76	97.67 to 99.09	139,785	135,491
1970 TO 1979	1189	99.38	98.72	98.01	5.74	100.73	61.16	205.92	98.92 to 99.82	143,029	140,181
1980 TO 1989	833	99.30	98.68	98.31	5.46	100.37	47.64	146.84	98.94 to 99.67	154,447	151,842
1990 TO 1994	655	99.35	98.41	98.06	5.00	100.36	56.32	137.87	98.75 to 99.84	192,092	188,366
1995 TO 1999	747	99.28	98.64	97.92	5.08	100.73	70.76	254.65	98.82 to 99.78	199,312	195,165
2000 TO Present	3073	99.07	97.51	96.26	6.04	101.29	24.66	459.40	98.79 to 99.29	200,094	192,611
ALL	10237	98.97	98.21	97.09	6.61	101.16	20.50	459.40	98.81 to 99.14	159,254	154,619

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	10	109.26	137.95	136.84	34.38	100.81	92.90	271.69	95.29 to 180.44	24,955	34,149
30000 TO 59999	170	110.33	120.51	118.93	19.67	101.33	73.70	459.40	106.49 to 112.51	49,566	58,947
60000 TO 99999	1489	100.73	101.38	101.14	8.04	100.24	58.53	320.72	100.35 to 101.23	83,753	84,706
100000 TO 149999	4362	98.86	97.70	97.66	5.64	100.04	27.68	155.27	98.66 to 99.08	124,433	121,525
150000 TO 249999	3130	98.81	97.39	97.31	5.49	100.09	20.50	130.32	98.58 to 99.03	186,643	181,616
250000 TO 499999	984	96.29	94.65	94.45	7.76	100.21	24.66	131.57	95.63 to 97.02	316,191	298,638
500000 +	92	94.48	91.65	91.74	9.68	99.89	61.16	138.11	90.12 to 95.84	639,047	586,279
ALL	10237	98.97	98.21	97.09	6.61	101.16	20.50	459.40	98.81 to 99.14	159,254	154,619

PA&T 2007 Preliminary Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 02/10/2007

NUMBER of Sales:	10237	MEDIAN:	99	COV:	11.99	95% Median C.I.:	98.81 to 99.14	(! : Derived)
TOTAL Sales Price:	1,630,283,756	WGT. MEAN:	97	STD:	11.77	95% Wgt. Mean C.I.:	96.86 to 97.32	
TOTAL Adj.Sales Price:	1,630,283,756	MEAN:	98	AVG.ABS.DEV:	6.54	95% Mean C.I.:	97.98 to 98.44	
TOTAL Assessed Value:	1,582,843,266							
AVG. Adj. Sales Price:	159,254	COD:	6.61	MAX Sales Ratio:	459.40			
AVG. Assessed Value:	154,619	PRD:	101.16	MIN Sales Ratio:	20.50			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
Total \$ _____											
10000 TO 29999	6	103.59	102.31	101.70	5.31	100.60	92.90	111.90	92.90 to 111.90	24,783	25,205
30000 TO 59999	172	96.08	95.13	85.12	17.43	111.76	20.50	180.44	92.76 to 100.00	60,531	51,526
60000 TO 99999	1681	98.62	98.11	95.89	9.65	102.32	24.66	271.69	98.00 to 99.23	87,950	84,336
100000 TO 149999	4360	98.86	98.16	97.49	5.55	100.68	32.90	199.64	98.68 to 99.09	126,733	123,553
150000 TO 249999	3102	99.35	98.80	97.69	5.79	101.14	33.68	459.40	99.16 to 99.60	191,641	187,210
250000 TO 499999	845	98.34	97.23	96.27	6.76	101.00	60.56	130.32	97.51 to 99.05	328,769	316,507
500000 +	71	97.37	97.15	96.07	8.34	101.12	69.21	138.11	95.40 to 99.77	662,496	636,474
ALL _____											
	10237	98.97	98.21	97.09	6.61	101.16	20.50	459.40	98.81 to 99.14	159,254	154,619

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	100.48	156.31	120.59	73.96	129.61	81.03	343.24	N/A	118,577	142,998
10	25	105.02	106.59	105.57	11.70	100.97	73.70	157.12	100.00 to 112.21	60,335	63,694
20	2787	97.97	98.22	96.92	8.12	101.34	41.67	271.69	97.59 to 98.42	102,149	99,001
30	6508	99.29	98.30	97.48	5.76	100.84	20.50	459.40	99.13 to 99.46	159,444	155,434
40	780	98.63	97.19	95.92	7.40	101.33	32.90	305.66	98.05 to 99.40	302,782	290,416
50	127	97.68	96.49	95.76	8.29	100.76	49.47	138.11	95.96 to 99.77	507,571	486,049
60	6	97.66	95.01	93.07	9.70	102.09	79.36	108.70	79.36 to 108.70	885,500	824,099
ALL _____											
	10237	98.97	98.21	97.09	6.61	101.16	20.50	459.40	98.81 to 99.14	159,254	154,619

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	100.48	156.31	120.59	73.96	129.61	81.03	343.24	N/A	118,577	142,998
101	5790	98.81	98.30	97.09	6.62	101.24	20.50	459.40	98.61 to 99.01	152,455	148,020
102	1789	99.41	97.68	97.00	6.40	100.70	27.68	180.44	99.09 to 99.66	187,154	181,535
103	421	99.07	97.68	97.11	5.20	100.59	60.98	115.55	98.23 to 99.60	172,610	167,616
104	1004	99.04	98.33	96.59	8.68	101.80	32.90	271.69	98.37 to 99.71	167,844	162,120
106	184	98.01	98.41	95.30	11.13	103.26	50.57	149.46	95.84 to 100.00	174,983	166,760
111	1045	99.06	98.49	98.24	4.40	100.25	64.16	156.37	98.68 to 99.42	132,909	130,569
ALL _____											
	10237	98.97	98.21	97.09	6.61	101.16	20.50	459.40	98.81 to 99.14	159,254	154,619

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 02/10/2007

NUMBER of Sales:	10237	MEDIAN:	99	COV:	11.99	95% Median C.I.:	98.81 to 99.14	(! : Derived)
TOTAL Sales Price:	1,630,283,756	WGT. MEAN:	97	STD:	11.77	95% Wgt. Mean C.I.:	96.86 to 97.32	
TOTAL Adj.Sales Price:	1,630,283,756	MEAN:	98	AVG.ABS.DEV:	6.54	95% Mean C.I.:	97.98 to 98.44	
TOTAL Assessed Value:	1,582,843,266							
AVG. Adj. Sales Price:	159,254	COD:	6.61	MAX Sales Ratio:	459.40			
AVG. Assessed Value:	154,619	PRD:	101.16	MIN Sales Ratio:	20.50			

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CONDITION											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	100.48	156.31	120.59	73.96	129.61	81.03	343.24	N/A	118,577	142,998
10	521	94.00	93.97	93.31	7.23	100.71	28.10	205.92	93.14 to 94.83	153,849	143,551
20	118	100.92	109.10	102.08	19.63	106.88	60.66	271.69	98.58 to 104.93	63,714	65,040
30	5009	99.08	98.58	97.86	6.62	100.74	20.50	221.03	98.83 to 99.32	126,144	123,442
40	4248	99.29	98.10	97.16	5.85	100.97	24.66	459.40	99.09 to 99.48	182,160	176,986
50	281	97.45	95.94	94.60	7.78	101.41	33.68	151.53	96.45 to 98.84	378,879	358,425
60	56	98.24	97.46	96.43	7.96	101.07	69.21	131.57	95.60 to 99.89	535,618	516,494
<u>ALL</u>	<u>10237</u>	<u>98.97</u>	<u>98.21</u>	<u>97.09</u>	<u>6.61</u>	<u>101.16</u>	<u>20.50</u>	<u>459.40</u>	<u>98.81 to 99.14</u>	<u>159,254</u>	<u>154,619</u>

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 02/10/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	436	MEDIAN:	97	COV:	85.95	95% Median C.I.:	96.17 to 98.34
TOTAL Sales Price:	243,720,569	WGT. MEAN:	90	STD:	86.60	95% Wgt. Mean C.I.:	83.63 to 95.43
TOTAL Adj.Sales Price:	243,720,569	MEAN:	101	AVG.ABS.DEV:	14.56	95% Mean C.I.:	92.63 to 108.89
TOTAL Assessed Value:	218,199,160						
AVG. Adj. Sales Price:	558,992	COD:	14.97	MAX Sales Ratio:	1866.67		
AVG. Assessed Value:	500,456	PRD:	112.54	MIN Sales Ratio:	10.18		

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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	41	99.55	98.96	100.81	10.72	98.16	55.51	145.26	94.46 to 102.80	727,475	733,375
10/01/03 TO 12/31/03	31	98.02	97.84	96.48	9.86	101.40	73.77	121.04	95.28 to 103.78	337,129	325,272
01/01/04 TO 03/31/04	21	96.21	96.77	93.85	9.52	103.11	71.00	117.33	87.82 to 104.57	275,976	258,990
04/01/04 TO 06/30/04	49	99.49	100.53	95.11	10.88	105.70	68.31	156.91	96.15 to 102.65	554,842	527,687
07/01/04 TO 09/30/04	30	98.96	98.97	95.04	9.89	104.14	71.86	117.98	94.72 to 101.95	456,833	434,175
10/01/04 TO 12/31/04	38	96.84	97.33	85.63	9.20	113.67	67.94	162.54	93.33 to 100.00	845,450	723,958
01/01/05 TO 03/31/05	45	99.78	100.80	102.93	10.04	97.93	76.09	217.41	95.32 to 100.98	304,271	313,176
04/01/05 TO 06/30/05	53	95.74	97.95	96.69	8.96	101.31	52.60	251.89	94.50 to 97.74	513,974	496,942
07/01/05 TO 09/30/05	26	99.80	93.04	83.18	11.28	111.84	10.18	125.31	92.50 to 103.00	470,409	391,308
10/01/05 TO 12/31/05	37	95.69	94.15	97.35	9.06	96.72	57.69	134.73	91.15 to 100.00	562,247	547,346
01/01/06 TO 03/31/06	26	91.79	153.48	64.38	87.12	238.41	47.16	1866.67	79.90 to 94.84	1,300,807	837,410
04/01/06 TO 06/30/06	39	93.50	92.17	80.68	14.27	114.24	44.03	159.61	87.42 to 97.96	431,807	348,377
<u>Study Years</u>											
07/01/03 TO 06/30/04	142	98.94	98.93	97.53	10.43	101.44	55.51	156.91	96.41 to 100.14	515,917	503,150
07/01/04 TO 06/30/05	166	97.36	98.77	93.32	9.74	105.84	52.60	251.89	95.74 to 99.05	522,680	487,750
07/01/05 TO 06/30/06	128	94.23	105.37	78.60	27.03	134.06	10.18	1866.67	91.94 to 97.47	653,869	513,947
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	138	98.56	98.74	91.14	10.05	108.34	67.94	162.54	96.17 to 100.00	571,122	520,515
01/01/05 TO 12/31/05	161	97.24	97.08	95.80	9.96	101.34	10.18	251.89	95.46 to 99.60	459,420	440,103
<u>ALL</u>											
	436	97.24	100.76	89.53	14.97	112.54	10.18	1866.67	96.17 to 98.34	558,992	500,456

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 02/10/2007

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

NUMBER of Sales:	436	MEDIAN:	97	COV:	85.95	95% Median C.I.:	96.17 to 98.34
TOTAL Sales Price:	243,720,569	WGT. MEAN:	90	STD:	86.60	95% Wgt. Mean C.I.:	83.63 to 95.43
TOTAL Adj.Sales Price:	243,720,569	MEAN:	101	AVG.ABS.DEV:	14.56	95% Mean C.I.:	92.63 to 108.89
TOTAL Assessed Value:	218,199,160						
AVG. Adj. Sales Price:	558,992	COD:	14.97	MAX Sales Ratio:	1866.67		
AVG. Assessed Value:	500,456	PRD:	112.54	MIN Sales Ratio:	10.18		

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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
CNCOM	107	95.87	96.17	95.41	9.37	100.80	58.24	162.54	94.72 to 98.95	272,839	260,310
DTCOM	11	101.59	102.58	101.66	6.05	100.90	92.23	120.80	94.09 to 108.88	931,981	947,465
ECCOM	40	97.45	92.79	85.90	10.27	108.02	47.16	112.37	93.16 to 99.55	1,063,047	913,197
HYCOM	2	95.08	95.08	97.30	5.32	97.72	90.02	100.14	N/A	1,025,000	997,295
NCCOM	49	98.13	97.81	95.71	8.45	102.19	44.03	135.56	96.17 to 100.21	433,545	414,947
NECOM	51	97.27	96.21	95.71	7.77	100.52	67.48	122.96	94.16 to 99.55	312,931	299,512
NWCOM	14	99.99	98.68	90.46	14.23	109.09	54.52	151.60	89.02 to 116.34	864,517	782,057
SCCOM	19	91.36	89.49	77.01	10.92	116.20	67.94	117.98	76.70 to 99.10	1,574,644	1,212,630
SECOM	28	93.10	99.26	85.78	15.76	115.72	60.33	217.41	88.69 to 100.98	1,780,464	1,527,239
SWCOM	15	96.15	101.98	87.19	20.74	116.96	49.20	251.89	86.73 to 103.87	381,666	332,787
VRCOM	27	97.34	96.11	97.09	16.98	98.99	52.60	159.61	84.54 to 103.86	82,588	80,181
WCCOM	73	99.28	122.27	96.54	34.34	126.65	10.18	1866.67	95.90 to 100.18	310,553	299,802
<u>ALL</u>											
	436	97.24	100.76	89.53	14.97	112.54	10.18	1866.67	96.17 to 98.34	558,992	500,456

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
(blank)	16	100.40	103.98	102.63	8.60	101.31	90.02	151.60	94.09 to 108.00	861,925	884,626
1	415	97.11	100.72	88.87	15.11	113.34	10.18	1866.67	95.90 to 98.20	549,180	488,057
3	5	101.01	93.41	74.32	20.55	125.68	54.52	120.60	N/A	403,980	300,248
<u>ALL</u>											
	436	97.24	100.76	89.53	14.97	112.54	10.18	1866.67	96.17 to 98.34	558,992	500,456

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	436	97.24	100.76	89.53	14.97	112.54	10.18	1866.67	96.17 to 98.34	558,992	500,456
<u>ALL</u>											
	436	97.24	100.76	89.53	14.97	112.54	10.18	1866.67	96.17 to 98.34	558,992	500,456

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 02/10/2007

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

NUMBER of Sales:	436	MEDIAN:	97	COV:	85.95	95% Median C.I.:	96.17 to 98.34
TOTAL Sales Price:	243,720,569	WGT. MEAN:	90	STD:	86.60	95% Wgt. Mean C.I.:	83.63 to 95.43
TOTAL Adj.Sales Price:	243,720,569	MEAN:	101	AVG.ABS.DEV:	14.56	95% Mean C.I.:	92.63 to 108.89
TOTAL Assessed Value:	218,199,160						
AVG. Adj. Sales Price:	558,992	COD:	14.97	MAX Sales Ratio:	1866.67		
AVG. Assessed Value:	500,456	PRD:	112.54	MIN Sales Ratio:	10.18		

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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)	27	98.59	96.66	98.42	7.96	98.21	76.60	120.80	92.98 to 101.59	580,881	571,697
34-0034											
55-0001	381	97.24	101.50	88.95	15.23	114.11	10.18	1866.67	95.87 to 98.38	590,700	525,431
55-0145	2	92.87	92.87	85.75	16.67	108.31	77.39	108.35	N/A	157,500	135,050
55-0148	5	114.31	102.62	74.75	16.28	137.30	54.52	125.31	N/A	245,180	183,261
55-0160	14	95.64	94.75	97.61	20.26	97.06	52.60	159.61	71.55 to 111.09	66,714	65,122
55-0161	1	102.29	102.29	102.29			102.29	102.29	N/A	19,000	19,436
66-0501	2	84.31	84.31	84.49	3.62	99.79	81.25	87.36	N/A	42,500	35,906
76-0002	4	97.26	88.31	95.87	11.18	92.11	57.69	101.01	N/A	100,250	96,108
76-0082											
80-0005											
NonValid School	27	98.59	96.66	98.42	7.96	98.21	76.60	120.80	92.98 to 101.59	580,881	571,697
ALL											
	436	97.24	100.76	89.53	14.97	112.54	10.18	1866.67	96.17 to 98.34	558,992	500,456

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											
Prior TO 1860											
1860 TO 1899	1	98.34	98.34	98.34			98.34	98.34	N/A	145,000	142,600
1900 TO 1919	26	96.66	160.52	90.64	85.84	177.09	10.18	1866.67	82.10 to 100.26	245,564	222,580
1920 TO 1939	26	95.04	93.49	98.75	11.05	94.68	67.48	125.31	85.35 to 101.59	449,764	444,124
1940 TO 1949	10	93.66	93.58	92.64	11.23	101.02	73.77	118.44	76.09 to 114.64	234,850	217,562
1950 TO 1959	33	97.24	97.38	97.25	9.05	100.13	71.55	120.74	93.38 to 101.62	248,563	241,731
1960 TO 1969	66	98.25	98.49	98.21	8.69	100.28	75.83	151.60	95.04 to 100.00	349,454	343,207
1970 TO 1979	129	97.48	97.71	88.70	8.46	110.16	47.16	130.09	96.17 to 100.00	584,492	518,431
1980 TO 1989	55	99.55	99.21	96.28	9.38	103.05	55.51	156.91	95.74 to 101.69	566,949	545,838
1990 TO 1994	28	91.82	90.66	88.29	10.49	102.68	54.52	107.38	86.03 to 99.10	1,013,089	894,443
1995 TO 1999	27	94.72	92.32	83.36	8.13	110.75	51.19	108.53	91.36 to 98.87	1,013,407	844,734
2000 TO Present	35	95.87	99.60	78.34	25.10	127.14	44.03	251.89	79.90 to 101.71	844,904	661,905
ALL											
	436	97.24	100.76	89.53	14.97	112.54	10.18	1866.67	96.17 to 98.34	558,992	500,456

PA&T 2007 Preliminary Statistics

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 02/10/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	436	MEDIAN:	97	COV:	85.95	95% Median C.I.:	96.17 to 98.34
TOTAL Sales Price:	243,720,569	WGT. MEAN:	90	STD:	86.60	95% Wgt. Mean C.I.:	83.63 to 95.43
TOTAL Adj.Sales Price:	243,720,569	MEAN:	101	AVG.ABS.DEV:	14.56	95% Mean C.I.:	92.63 to 108.89
TOTAL Assessed Value:	218,199,160						
AVG. Adj. Sales Price:	558,992	COD:	14.97	MAX Sales Ratio:	1866.67		
AVG. Assessed Value:	500,456	PRD:	112.54	MIN Sales Ratio:	10.18		

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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	1	1866.67	1866.67	1866.67			1866.67	1866.67	N/A	3,000	56,000
Total \$ _____											
1 TO 9999	1	1866.67	1866.67	1866.67			1866.67	1866.67	N/A	3,000	56,000
10000 TO 29999	3	102.29	99.72	97.83	17.52	101.93	71.55	125.31	N/A	19,000	18,588
30000 TO 59999	15	91.94	96.51	97.46	25.42	99.03	52.60	162.54	71.86 to 111.09	42,326	41,251
60000 TO 99999	18	97.77	95.71	95.85	12.17	99.86	77.24	137.57	80.68 to 100.50	79,777	76,466
100000 TO 149999	42	99.64	101.47	101.34	10.30	100.13	67.48	145.26	95.76 to 103.43	128,095	129,807
150000 TO 249999	135	96.41	97.19	97.12	7.91	100.07	73.42	156.91	95.50 to 98.77	194,275	188,673
250000 TO 499999	135	96.65	98.53	98.68	10.54	99.84	58.24	251.89	94.92 to 99.77	347,062	342,497
500000 +	87	97.03	90.93	85.17	13.03	106.77	10.18	151.60	92.61 to 99.40	1,875,046	1,596,920
ALL											
	436	97.24	100.76	89.53	14.97	112.54	10.18	1866.67	96.17 to 98.34	558,992	500,456

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
Total \$ _____											
10000 TO 29999	5	71.55	81.89	74.99	32.79	109.21	52.60	125.31	N/A	24,400	18,296
30000 TO 59999	14	89.65	212.23	55.22	159.99	384.32	10.18	1866.67	71.86 to 111.09	79,028	43,642
60000 TO 99999	22	94.33	98.71	94.40	17.47	104.56	67.48	162.54	82.10 to 100.50	82,704	78,075
100000 TO 149999	46	96.69	95.63	93.50	10.16	102.28	58.24	130.09	93.38 to 100.00	138,290	129,298
150000 TO 249999	142	96.17	97.06	95.98	7.96	101.13	69.45	145.26	94.84 to 98.29	202,590	194,440
250000 TO 499999	124	98.77	97.68	95.19	9.25	102.61	44.03	156.91	95.93 to 100.04	369,060	351,326
500000 +	83	97.68	97.40	86.78	13.87	112.24	47.16	251.89	95.19 to 99.89	1,925,060	1,670,556
ALL											
	436	97.24	100.76	89.53	14.97	112.54	10.18	1866.67	96.17 to 98.34	558,992	500,456

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10	8	99.19	97.21	96.70	9.14	100.52	78.86	120.60	78.86 to 120.60	237,237	229,411
20	91	99.77	117.08	97.55	32.69	120.02	10.18	1866.67	97.45 to 100.53	445,351	434,453
30	326	96.28	96.54	88.03	10.13	109.66	44.03	251.89	95.69 to 97.89	586,632	516,432
40	11	94.43	93.51	84.27	7.89	110.97	75.00	105.60	76.60 to 105.58	913,954	770,157
ALL											
	436	97.24	100.76	89.53	14.97	112.54	10.18	1866.67	96.17 to 98.34	558,992	500,456

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

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(!: Derived)

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AVG. Assessed Value:	500,456	PRD:	112.54	MIN Sales Ratio:	10.18		

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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
1	182	96.17	96.10	89.86	7.90	106.95	61.41	162.54	95.04 to 97.27	476,185	427,885
10	2	101.05	101.05	100.78	6.88	100.27	94.09	108.00	N/A	104,000	104,807
11	2	91.85	91.85	91.85	0.12	100.00	91.74	91.96	N/A	230,000	211,247
12	2	99.43	99.43	99.35	0.56	100.08	98.87	99.98	N/A	1,399,000	1,389,867
13	1	90.30	90.30	90.30			90.30	90.30	N/A	3,200,000	2,889,704
15	6	100.72	98.48	99.57	3.88	98.90	89.71	102.70	89.71 to 102.70	426,666	424,831
16	18	95.69	92.56	73.68	10.24	125.62	60.33	114.64	91.35 to 100.33	1,066,000	785,389
17	21	100.13	99.02	100.62	13.59	98.40	52.60	159.61	95.58 to 106.35	204,179	205,452
18	4	91.97	81.90	68.46	15.84	119.62	44.03	99.60	N/A	424,625	290,710
19	58	99.47	97.59	92.27	9.02	105.77	49.20	122.96	95.46 to 101.69	271,753	250,734
20	22	99.53	97.00	97.26	10.67	99.74	69.45	135.56	91.08 to 100.68	362,450	352,504
21	3	101.69	105.57	102.88	6.87	102.61	97.03	117.98	N/A	591,666	608,697
22	12	98.93	98.34	97.58	11.31	100.79	77.24	137.57	86.73 to 105.30	136,541	133,231
23	5	86.03	96.21	88.23	16.33	109.04	76.60	134.73	N/A	959,534	846,579
24	1	101.45	101.45	101.45			101.45	101.45	N/A	310,000	314,500
25	2	108.81	108.81	107.87	8.10	100.87	100.00	117.62	N/A	1,007,500	1,086,798
27	3	97.55	658.13	36.49	634.37	1803.80	10.18	1866.67	N/A	233,333	85,134
28	1	98.20	98.20	98.20			98.20	98.20	N/A	150,000	147,297
3	1	51.19	51.19	51.19			51.19	51.19	N/A	6,537,000	3,346,396
30	6	84.04	77.33	65.68	22.43	117.74	47.16	99.75	47.16 to 99.75	652,500	428,581
31	2	96.50	96.50	94.52	14.29	102.09	82.71	110.28	N/A	1,312,500	1,240,604
33	2	98.74	98.74	98.37	1.28	100.38	97.47	100.00	N/A	1,487,500	1,463,181
34	1	100.00	100.00	100.00			100.00	100.00	N/A	6,000,000	6,000,000
36	2	126.07	126.07	120.90	20.26	104.28	100.53	151.60	N/A	632,000	764,057
37	4	95.47	97.11	97.29	4.88	99.82	91.94	105.58	N/A	147,250	143,265
38	3	72.08	77.35	72.48	20.63	106.72	57.69	102.29	N/A	118,166	85,649
4	6	91.71	92.03	91.13	9.17	100.98	71.19	108.53	71.19 to 108.53	1,764,708	1,608,248
40	1	68.31	68.31	68.31			68.31	68.31	N/A	800,000	546,501
43	3	114.31	109.09	104.52	8.31	104.38	92.23	120.74	N/A	174,666	182,560
46	2	100.20	100.20	100.09	0.22	100.11	99.97	100.42	N/A	470,000	470,401
49	1	83.72	83.72	83.72			83.72	83.72	N/A	3,970,000	3,323,595
5	5	103.93	115.10	109.79	33.37	104.84	55.51	217.41	N/A	476,000	522,600
6	8	96.68	91.83	84.23	6.91	109.03	74.21	99.40	74.21 to 99.40	850,625	716,447
60	1	94.54	94.54	94.54			94.54	94.54	N/A	799,000	755,396
7	36	99.13	102.51	94.95	16.60	107.96	58.24	251.89	88.69 to 104.11	684,881	650,296
8	5	99.44	97.69	99.45	5.55	98.23	89.76	106.69	N/A	2,261,060	2,248,519
9	2	122.15	122.15	112.25	28.46	108.82	87.39	156.91	N/A	253,000	284,004

ALL

2007 Assessment Survey for Lancaster County

I. General Information

A. Staffing and Funding Information

1. Deputy(ies) on staff: 2
2. Appraiser(s) on staff: 21
3. Other full-time employees: 6
4. Other part-time employees: 0
5. Number of shared employees: 15
6. Assessor's requested budget for current fiscal year: \$3,558,730, which includes the register of deeds functions as we are a unified office.
7. Part of the budget that is dedicated to the computer system: \$239,567
8. Adopted budget, or granted budget if different from above: Same as above
9. Amount of total budget set aside for appraisal work: N/A
10. Amount of the total budget set aside for education/workshops: \$13,000
11. Appraisal/Reappraisal budget, if not part of the total budget: N/A
12. Other miscellaneous funds: N/A
13. Total budget: \$3,558,730, which includes the register of deeds functions as we are a unified office.
 - a. Was any of last year's budget not used? No

B. Residential Appraisal Information

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	3057			3057

4. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class? 3rd quarter 2005
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: 366
8. How are these defined? They are determined by similar market factors.
9. Is “Assessor Location” a usable valuation identity? No
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: Staff
3. Pickup work done by whom: Staff

Property Type	# of Permits	# of Info. Statements	Other	Total
Commercial	927			927

4. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class? 3rd quarter 2005
5. When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information? 2006

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?** 2006
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?** 11 market areas
9. **How are these defined?** The market areas are defined by physical location.
10. **Is “Assessor Location” a usable valuation identity?** No
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

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	802			802

4. **Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?** Yes

How is your agricultural land defined? Primary use

5. **When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?** 2006
6. **What is the date of the soil survey currently used?** 1977
7. **What date was the last countywide land use study completed?** 2006
 - a. **By what method?** Physical inspection and GIS land use maps.
 - b. **By whom?** Staff
 - c. **What proportion is complete / implemented at this time?** 100% complete

8. Number of market areas/neighborhoods for this property class: Recapture is included in residential. Ag land special value is one market area.

9. How are these defined? Recapture is defined by similar market characteristics. Special value ag is defined by county line.

10. Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county? The entire county has been implemented with special value.

E. Computer, Automation Information and GIS

1. Administrative software: Tyler Technologies Orion

2. CAMA software: Tyler Technologies Orion

3. Cadastral maps: Are they currently being used? No

a. Who maintains the Cadastral Maps? N/A

4. Does the county have GIS software? Yes, ArcGIS

a. Who maintains the GIS software and maps? Staff

4. Personal Property software: Tyler Technologies Orion

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? All cities and incorporated villages are zoned.

c. When was zoning implemented? Over 30 years ago.

G. Contracted Services

1. Appraisal Services: None

2. Other Services: None

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

No additional comments provided.

II. Assessment Actions

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

- 1. Residential**— Pickup work
- 2. Commercial**— Pickup work
- 3. Agricultural**— Adjusted Irrigated land down \$400 per acre to reflect the agricultural market for irrigated land.

County 55 - Lancaster

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 102,287	Value 17,710,543,411	Total Growth 365,132,213 (Sum 17, 25, & 41)
--------------------------------------------------------------	------------------------	-----------------------------	-------------------------------------------------------

Schedule I: Non-Agricultural Records (Res and Rec)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	6,412	225,392,410	0	0	0	0	6,412	225,392,410	
2. Res Improv Land	81,573	3,013,412,282	0	0	0	0	81,573	3,013,412,282	
3. Res Improvements	81,350	8,929,604,697	0	0	0	0	81,350	8,929,604,697	
4. Res Total	87,762	12,168,409,389	0	0	0	0	87,762	12,168,409,389	236,945,043
% of Total	***	***	0.00	0.00	0.00	0.00	85.79	68.70	64.89
5. Rec UnImp Land	0	0	0	0	0	0	0	0	
6. Rec Improv Land	0	0	0	0	0	0	0	0	
7. Rec Improvements	0	0	0	0	0	0	0	0	
8. Rec Total	0	0	0	0	0	0	0	0	0
% of Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res+Rec Total	87,762	12,168,409,389	0	0	0	0	87,762	12,168,409,389	236,945,043
% of Total	***	***	0.00	0.00	0.00	0.00	85.79	68.70	64.89

County 55 - Lancaster

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 102,287	Value 17,710,543,411	Total Growth 365,132,213 (Sum 17, 25, & 41)
--------------------------------------------------------------	------------------------	-----------------------------	-------------------------------------------------------

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	1,341	321,405,872	0	0	0	0	1,341	321,405,872	
10. Comm Improv Land	5,583	1,229,470,191	0	0	0	0	5,583	1,229,470,191	
11. Comm Improvements	5,628	3,087,107,390	0	0	0	0	5,628	3,087,107,390	
12. Comm Total	6,969	4,637,983,453	0	0	0	0	6,969	4,637,983,453	112,190,306
% of Total	***	***	0.00	0.00	0.00	0.00	6.81	26.18	30.72
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	6,969	4,637,983,453	0	0	0	0	6,969	4,637,983,453	112,190,306
% of Total	***	***	0.00	0.00	0.00	0.00	6.81	26.18	30.72
17. Taxable Total	94,731	16,806,392,842	0	0	0	0	94,731	16,806,392,842	349,135,349
% of Total	***	***	0.00	0.00	0.00	0.00	92.61	94.89	95.61

County 55 - Lancaster

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Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1,200	53,938,559	47,268,571	0	0	0
19. Commercial	522	141,317,281	141,683,241	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	1,200	53,938,559	47,268,571
19. Commercial	0	0	0	522	141,317,281	141,683,241
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1,722	195,255,840	188,951,812

Schedule III: Mineral Interest Records

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

Schedule IV: Exempt Records: Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	2,812	0	63	2,875

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	4,100	292,438,066	4,100	292,438,066
28. Ag-Improved Land	0	0	0	0	2,511	208,032,165	2,511	208,032,165
29. Ag-Improvements	0	0	0	0	3,456	403,680,338	3,456	403,680,338
30. Ag-Total Taxable							7,556	904,150,569

County 55 - Lancaster

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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	0	0.000	0	
33. HomeSite Improvements	0		0	0		0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	0	0.000	0	
36. FarmSite Impr Land	0	0.000	0	0	0.000	0	
37. FarmSite Improv	0		0	0		0	
38. FarmSite Total							
39. Road & Ditches		0.000			0.000		
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	30	0.000	888,300	30	0.000	888,300	
32. HomeSite Improv Land	2,439	0.000	81,069,400	2,439	0.000	81,069,400	
33. HomeSite Improvements	2,436		378,553,906	2,436		378,553,906	15,996,864
34. HomeSite Total				2,466	0.000	460,511,606	
35. FarmSite UnImp Land	96	0.000	568,650	96	0.000	568,650	
36. FarmSite Impr Land	625	0.000	3,106,445	625	0.000	3,106,445	
37. FarmSite Improv	1,042		25,126,432	1,042		25,126,432	0
38. FarmSite Total				1,138	0.000	28,801,527	
39. Road & Ditches		0.000			0.000		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				3,604	0.000	489,313,133	15,996,864

Schedule VII: Agricultural Records:

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

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	0	0.000	0
44. Recapture Val			0			0
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	6,611	0.000	408,104,937	6,611	0.000	408,104,937
44. Recapture Val			1,137,125,822			1,137,125,822

County 55 - Lancaster

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	2,151.240	3,952,118	2,151.240	3,952,118
46. 1A	0.000	0	0.000	0	4,798.970	8,450,911	4,798.970	8,450,911
47. 2A1	0.000	0	0.000	0	1,933.010	3,261,996	1,933.010	3,261,996
48. 2A	0.000	0	0.000	0	3,665.200	5,899,477	3,665.200	5,899,477
49. 3A1	0.000	0	0.000	0	1,449.540	2,228,705	1,449.540	2,228,705
50. 3A	0.000	0	0.000	0	53.460	75,980	53.460	75,980
51. 4A1	0.000	0	0.000	0	1,320.290	1,807,178	1,320.290	1,807,178
52. 4A	0.000	0	0.000	0	370.140	471,932	370.140	471,932
53. Total	0.000	0	0.000	0	15,741.850	26,148,297	15,741.850	26,148,297
Dryland:								
54. 1D1	0.000	0	0.000	0	18,634.990	25,433,533	18,634.990	25,433,533
55. 1D	0.000	0	0.000	0	67,411.170	92,406,616	67,411.170	92,406,616
56. 2D1	0.000	0	0.000	0	47,805.450	59,137,391	47,805.450	59,137,391
57. 2D	0.000	0	0.000	0	90,121.920	106,405,336	90,121.920	106,405,336
58. 3D1	0.000	0	0.000	0	34,296.280	37,928,088	34,296.280	37,928,088
59. 3D	0.000	0	0.000	0	3,367.470	3,528,265	3,367.470	3,528,265
60. 4D1	0.000	0	0.000	0	33,084.530	31,635,330	33,084.530	31,635,330
61. 4D	0.000	0	0.000	0	4,667.340	4,111,454	4,667.340	4,111,454
62. Total	0.000	0	0.000	0	299,389.150	360,586,013	299,389.150	360,586,013
Grass:								
63. 1G1	0.000	0	0.000	0	1,571.550	952,521	1,571.550	952,521
64. 1G	0.000	0	0.000	0	4,710.580	2,900,894	4,710.580	2,900,894
65. 2G1	0.000	0	0.000	0	4,911.120	2,722,010	4,911.120	2,722,010
66. 2G	0.000	0	0.000	0	7,789.330	3,946,508	7,789.330	3,946,508
67. 3G1	0.000	0	0.000	0	14,093.660	6,699,088	14,093.660	6,699,088
68. 3G	0.000	0	0.000	0	1,304.480	554,244	1,304.480	554,244
69. 4G1	0.000	0	0.000	0	13,269.580	4,838,030	13,269.580	4,838,030
70. 4G	0.000	0	0.000	0	11,138.900	3,648,388	11,138.900	3,648,388
71. Total	0.000	0	0.000	0	58,789.200	26,261,683	58,789.200	26,261,683
72. Waste	0.000	0	0.000	0	24,571.390	1,841,443	24,571.390	1,841,443
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	398,491.590	414,837,436	398,491.590	414,837,436

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	0.000	0	0.000	0	15,741.850	26,148,297	15,741.850	26,148,297
77.Dry Land	0.000	0	0.000	0	299,389.150	360,586,013	299,389.150	360,586,013
78.Grass	0.000	0	0.000	0	58,789.200	26,261,683	58,789.200	26,261,683
79.Waste	0.000	0	0.000	0	24,571.390	1,841,443	24,571.390	1,841,443
80.Other	0.000	0	0.000	0	0.000	0	0.000	0
81.Exempt	0.000	0	0.000	0	0.000	0	0.000	0
82.Total	0.000	0	0.000	0	398,491.590	414,837,436	398,491.590	414,837,436

2007 Agricultural Land Detail

County 55 - Lancaster

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	2,151.240	13.67%	3,952,118	15.11%	1,837.134
1A	4,798.970	30.49%	8,450,911	32.32%	1,760.984
2A1	1,933.010	12.28%	3,261,996	12.47%	1,687.521
2A	3,665.200	23.28%	5,899,477	22.56%	1,609.592
3A1	1,449.540	9.21%	2,228,705	8.52%	1,537.525
3A	53.460	0.34%	75,980	0.29%	1,421.249
4A1	1,320.290	8.39%	1,807,178	6.91%	1,368.773
4A	370.140	2.35%	471,932	1.80%	1,275.009
Irrigated Total	15,741.850	100.00%	26,148,297	100.00%	1,661.068

Dry:

1D1	18,634.990	6.22%	25,433,533	7.05%	1,364.826
1D	67,411.170	22.52%	92,406,616	25.63%	1,370.790
2D1	47,805.450	15.97%	59,137,391	16.40%	1,237.042
2D	90,121.920	30.10%	106,405,336	29.51%	1,180.682
3D1	34,296.280	11.46%	37,928,088	10.52%	1,105.895
3D	3,367.470	1.12%	3,528,265	0.98%	1,047.749
4D1	33,084.530	11.05%	31,635,330	8.77%	956.197
4D	4,667.340	1.56%	4,111,454	1.14%	880.898
Dry Total	299,389.150	100.00%	360,586,013	100.00%	1,204.405

Grass:

1G1	1,571.550	2.67%	952,521	3.63%	606.102
1G	4,710.580	8.01%	2,900,894	11.05%	615.825
2G1	4,911.120	8.35%	2,722,010	10.36%	554.254
2G	7,789.330	13.25%	3,946,508	15.03%	506.655
3G1	14,093.660	23.97%	6,699,088	25.51%	475.326
3G	1,304.480	2.22%	554,244	2.11%	424.877
4G1	13,269.580	22.57%	4,838,030	18.42%	364.595
4G	11,138.900	18.95%	3,648,388	13.89%	327.535
Grass Total	58,789.200	100.00%	26,261,683	100.00%	446.709

Irrigated Total	15,741.850	3.95%	26,148,297	6.30%	1,661.068
Dry Total	299,389.150	75.13%	360,586,013	86.92%	1,204.405
Grass Total	58,789.200	14.75%	26,261,683	6.33%	446.709
Waste	24,571.390	6.17%	1,841,443	0.44%	74.942
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	398,491.590	100.00%	414,837,436	100.00%	1,041.019

As Related to the County as a Whole

Irrigated Total	15,741.850	100.00%	26,148,297	100.00%
Dry Total	299,389.150	100.00%	360,586,013	100.00%
Grass Total	58,789.200	100.00%	26,261,683	100.00%
Waste	24,571.390	100.00%	1,841,443	100.00%
Other	0.000	0.00%	0	0.00%
Exempt	0.000	0.00%		
Market Area Total	398,491.590	100.00%	414,837,436	100.00%

2007 Agricultural Land Detail

County 55 - Lancaster

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	0.000	0	15,741.850	26,148,297
Dry	0.000	0	0.000	0	299,389.150	360,586,013
Grass	0.000	0	0.000	0	58,789.200	26,261,683
Waste	0.000	0	0.000	0	24,571.390	1,841,443
Other	0.000	0	0.000	0	0.000	0
Exempt	0.000	0	0.000	0	0.000	0
Total	0.000	0	0.000	0	398,491.590	414,837,436

AgLand	Total Acres	Total Value	Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	15,741.850	26,148,297	15,741.850	3.95%	26,148,297	6.30%	1,661.068
Dry	299,389.150	360,586,013	299,389.150	75.13%	360,586,013	86.92%	1,204.405
Grass	58,789.200	26,261,683	58,789.200	14.75%	26,261,683	6.33%	446.709
Waste	24,571.390	1,841,443	24,571.390	6.17%	1,841,443	0.44%	74.942
Other	0.000	0	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0	0.000	0.00%	0	0.00%	0.000
Total	398,491.590	414,837,436	398,491.590	100.00%	414,837,436	100.00%	1,041.019

* Department of Property Assessment & Taxation Calculates

Lancaster County's Three Year Assessment Plan

Norman H. Agena, Lancaster County Assessor/Register of Deeds

Introduction

Pursuant to 77-1311.02, the following Three Year Assessment Plan has been prepared by Lancaster County Assessor/Register of Deeds Office.

<u>Assessment/Sales Ratio Statistics for Tax Year 2006</u>			
Class	Ratio	COD*	PRD**
Residential	98	5.26	100.56
Commercial	99.52	13.10	103.37
Ag-Recapture	80.39	23.44	113.44
Ag-Special	80.36		

* Coefficient of Dispersion

** Price Related Differential

Tax Year 2007

We anticipate this to be a "clean up" year. In addition to the routine annual work, we will be focusing on properties that may have slipped through the cracks, as well as conduct a close review of the 2006 protests to see if we concur with changes made by the referees. We are realigning our appraisal department to better utilize the staff. The realignment will create a new department dedicated to land valuation. This realignment should enable our staff to more efficiently handle their duties, and allow for a more consistent method of equalizing land values. We will continue field inspections of one third of the properties in all classes. This review will allow the data collection and review to be at as current a level as possible. By reviewing one third of the parcels every year, data will be no older than three years. Pickup work and sales verification will continue annually, but is not considered part of the annual review. Based on our annual review process we should be able to remodel all classes of property every third year, and monitor market and ratio trends for all classes on an annual basis.

Tax Year 2008

A complete reappraisal of all property will be initiated this year for application in 2009. We will continue field inspections of one third of the properties in all classes. This review will allow the data collection and review to be at as current a level as possible. By reviewing one third of the parcels every year, data will be no older than three years. Pickup work and sales verification will continue annually, but is not considered part of

the annual review. Based on our annual review process we should be able to remodel all classes of property every third year, and monitor market and ratio trends for all classes during the intervening years.

Tax Year 2009

A complete reappraisal of all property will be completed for this year. This reappraisal consists of a new cost approach for all property, and a remodeling of all properties for which the sales comparison approach and the income approach is utilized. It includes an on-site property inspection of all sales and pickup work, and a general site review of more than one third of the data base. We expect the statistical ratios for residential and commercial properties to be near the 100% mark and the quality stats to be within the acceptable range. We will continue to estimate the agricultural land "special value" utilizing an income approach reflecting 75% of the uninfluenced value, while continuing to appraise the recapture values at 100% of their full market value, utilizing comparable sales.

2007 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Lancaster County

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

Agricultural Land

Not Applicable

Special Valuation of Agricultural Land

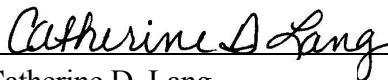
It is my opinion that the level of value of the special valuation of the class of agricultural land in Lancaster County is 70% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in Lancaster County is in compliance with generally accepted mass appraisal practices.

Recapture Valuation of Agricultural Land

It is my opinion that the level of value of the recapture valuation of the class of agricultural land in Lancaster County is 69% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in Lancaster County is in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.





Catherine D. Lang
Property Tax Administrator

Special Value Section Correlation for Lancaster County

I. Agricultural Land Value Correlation

This correlation section does not apply to Lancaster County as Lancaster County is 100% special value, and is measured by the 994 analysis.

Special Value Section Correlation for Lancaster County

II. Special Value Correlation

The measurement methodology was developed by the Department utilizing information from counties where only agricultural influence was recognized. The rents and rent to value ratios used to develop the preliminary measurements of Lancaster County were reviewed with the assessor. The County accepted the results and offered no additional information to dispute the preliminary measurement process. The county reports a \$400 per acre decrease to their irrigated land. Both dry and grass land was decreased in order to meet the statutory requirement that agricultural land be taxed at 75% of market value. Both irrigated and dry land is within the accepted range for indicated level of value. The grassland level of value is below the acceptable range.

COUNTY REPORT OF THE 2007 SPECIAL VALUATION PROCESS **LANCASTER**

2006 ABSTRACT DATA		2007 ABSTRACT DATA		Rates Used	
MAJOR AGLAND USE	2006 % of ALL CLASSIFIED AGLAND	2006 ABSTRACT ACRES	2007 % of ALL CLASSIFIED AGLAND	2007 ABSTRACT ACRES	ESTIMATED CORRELATED RATE (for each major land use)
Irrigated	3.96%	16,129	3.95%	15,742	IRRIGATED RATE
Dryland	74.95%	305,101	75.13%	299,389	7.50%
Grassland	14.89%	60,591	14.75%	58,789	DRYLAND RATE
* Waste	6.20%	25,228	6.17%	24,571	5.40%
* Other	0.00%	0	0.00%	0	GRASS RATE
All Agland	100.00%	407,049	100.00%	398,492	3.80%
Non-Agland	0.00%	0			

PRELIMINARY LEVEL OF VALUE BASED ON THE 2006 ABSTRACT

Estimated Rent	2006 Assessed Value	USE	Estimated Value	Average Rent per Acre	Preliminary Indicated Level of Value
2,678,150	32,743,688	IRRIGATED	35,708,661	166.05	91.70%
27,183,845	380,727,986	DRYLAND	503,404,533	89.10	75.63%
1,565,312	27,955,881	GRASSLAND	41,192,428	25.83	67.87%
31,427,307	441,427,555	All IRR-DRY-GRASS	580,305,622	82.31	76.07%

ESTIMATED LEVEL OF VALUE BASED ON THE 2007 ABSTRACT

Estimated Rent	2007 Assessed Value	USE	Estimated Value	Average Rent per Acre	2007 Indicated Level of Value
2,613,891	25,141,325	IRRIGATED	34,851,880	166.05	72.14%
26,674,893	348,877,421	DRYLAND	493,979,495	89.10	70.63%
1,518,773	25,401,951	GRASSLAND	39,967,709	25.83	63.56%
30,807,557	399,420,697	All IRR-DRY-GRASS	568,799,084	82.31	70.22%

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation		Average Value Per Acre of DRY Agricultural Land - Special Valuation		Average Value Per Acre of GRASS Agricultural Land - Special Valuation	
2006	@ \$ 2,030.13	2006	@ \$ 1,247.87	2006	@ \$ 461.39
2007	@ \$ 1,597.10	2007	@ \$ 1,165.30	2007	@ \$ 432.09
PERCENT CHANGE	= -21.33%	PERCENT CHANGE	= -6.62%	PERCENT CHANGE	= -6.35%

NOTES: * Waste and other classes are excluded from the measurement process.

COUNTY REPORT OF THE 2007 SPECIAL VALUATION PROCESS

LANCASTER

2006 ABSTRACT DATA

2007 ABSTRACT DATA

Rates Used

MAJOR AGLAND USE	2006 % of ALL CLASSIFIED AGLAND	2006 ABSTRACT ACRES	2007 % of ALL CLASSIFIED AGLAND	2007 ABSTRACT ACRES	ESTIMATED CORRELATED RATE (for each major land use)
Irrigated	3.96%	16,129			IRRIGATED RATE
Dryland	74.95%	305,101			7.50%
Grassland	14.89%	60,591			DRYLAND RATE
* Waste	6.20%	25,228			5.40%
* Other	0.00%	0			GRASS RATE
All Agland	100.00%	407,049			3.80%
Non-Agland	0.00%	0			

PRELIMINARY LEVEL OF VALUE BASED ON THE 2006 ABSTRACT

Estimated Rent	2006 Assessed Value	USE	Estimated Value	Average Rent per Acre	Preliminary Indicated Level of Value
2,678,150	32,743,688	IRRIGATED	35,708,661	166.05	91.70%
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1,565,312	27,955,881	GRASSLAND	41,192,428	25.83	67.87%
31,427,307	441,427,555	All IRR-DRY-GRASS	580,305,622	82.31	76.07%

ESTIMATED LEVEL OF VALUE BASED ON THE 2007 ABSTRACT

Estimated Rent	2007 Assessed Value	USE	Estimated Value	Average Rent per Acre	2007 Indicated Level of Value
		IRRIGATED			
		DRYLAND			
		GRASSLAND			
		All IRR-DRY-GRASS			

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation			Average Value Per Acre of DRY Agricultural Land - Special Valuation			Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2006	@ \$	2,030.13	2006	@ \$	1,247.87	2006	@ \$	461.39
2007	@		2007	@		2007	@	
PERCENT CHANGE	=	0.00%	PERCENT CHANGE	=	0.00%	PERCENT CHANGE	=	0.00%

NOTES:* Waste and other classes are excluded from the measurement process.

Recapture Value Section Correlation for Lancaster County

III. Recapture Value Correlation

Lancaster County has been recognized as having a value that has influence outside of the agricultural market. The County's recapture values are set from the influenced sales that occur in Lancaster County. The County's overall calculated median is 69%. The median and mean measures of central tendency support a level of value within the acceptable range. The county reports making no changes to the recapture values in 2007. While preliminary recapture value statistics were developed by the department for Lancaster County and have been included, there cannot be a direct comparison from the preliminary to the final numbers. It appears that the agricultural file was not imported in its entirety and is only a representative sample of their qualified unimproved agricultural sales. The R&O statistics appear to be the qualified sales file in its entirety. My knowledge of the assessment actions in Lancaster County supports the calculated median of 69% to be the level of value.

PA&T 2007 Recapture Value Statistics

Base Stat

Query: 5862

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 03/27/2007

NUMBER of Sales:	148	MEDIAN:	69	COV:	37.47	95% Median C.I.:	65.65 to 72.18	(! : Derived)
(AgLand) TOTAL Sales Price:	36,906,073	WGT. MEAN:	60	STD:	26.54	95% Wgt. Mean C.I.:	47.61 to 73.02	
(AgLand) TOTAL Adj.Sales Price:	36,906,073	MEAN:	71	AVG.ABS.DEV:	16.73	95% Mean C.I.:	66.56 to 75.11	
(AgLand) TOTAL Assessed Value:	22,259,381							
AVG. Adj. Sales Price:	249,365	COD:	24.21	MAX Sales Ratio:	276.66			
AVG. Assessed Value:	150,401	PRD:	117.45	MIN Sales Ratio:	18.32			

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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	9	87.77	89.52	93.01	11.43	96.25	70.94	116.88	78.00 to 101.98	113,980	106,018
10/01/03 TO 12/31/03	8	82.68	104.51	168.27	42.26	62.11	42.92	276.66	42.92 to 276.66	181,047	304,649
01/01/04 TO 03/31/04	16	73.69	80.55	75.18	14.89	107.15	61.93	110.73	70.32 to 93.41	156,969	118,005
04/01/04 TO 06/30/04	11	71.68	79.40	76.84	19.43	103.32	56.02	114.15	61.34 to 111.53	146,500	112,576
07/01/04 TO 09/30/04	12	77.50	76.69	71.95	16.52	106.59	43.57	100.29	66.38 to 90.84	124,530	89,594
10/01/04 TO 12/31/04	14	64.22	66.06	47.64	21.60	138.65	22.62	105.27	53.55 to 87.54	259,254	123,517
01/01/05 TO 03/31/05	10	65.28	60.11	52.87	25.50	113.70	18.32	88.30	33.00 to 77.25	557,850	294,922
04/01/05 TO 06/30/05	16	74.35	69.53	65.54	18.10	106.09	28.86	104.81	55.77 to 80.07	215,806	141,432
07/01/05 TO 09/30/05	10	61.90	57.06	30.70	18.52	185.85	24.82	77.98	34.47 to 71.01	581,590	178,551
10/01/05 TO 12/31/05	11	61.91	60.26	59.76	14.51	100.84	35.70	75.64	43.08 to 70.25	151,954	90,806
01/01/06 TO 03/31/06	16	55.83	55.85	55.83	16.26	100.02	39.23	80.15	42.84 to 65.65	324,993	181,448
04/01/06 TO 06/30/06	15	61.67	66.30	58.78	29.15	112.78	33.26	136.15	47.13 to 75.00	231,081	135,833
<u>Study Years</u>											
07/01/03 TO 06/30/04	44	78.15	86.45	98.80	22.26	87.51	42.92	276.66	72.18 to 86.63	149,936	148,131
07/01/04 TO 06/30/05	52	69.20	68.44	56.63	21.79	120.84	18.32	105.27	63.08 to 75.69	272,218	154,164
07/01/05 TO 06/30/06	52	59.57	60.03	47.82	20.87	125.52	24.82	136.15	54.36 to 63.16	310,644	148,558
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	53	72.18	75.61	64.14	19.04	117.89	22.62	114.15	68.31 to 78.29	174,470	111,902
01/01/05 TO 12/31/05	47	66.26	62.70	48.41	20.45	129.53	18.32	104.81	60.78 to 70.25	351,463	170,138
<u>ALL</u>											
	148	69.10	70.84	60.31	24.21	117.45	18.32	276.66	65.65 to 72.18	249,365	150,401

PA&T 2007 Recapture Value Statistics

Base Stat

Query: 5862

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 03/27/2007

NUMBER of Sales:	148	MEDIAN:	69	COV:	37.47	95% Median C.I.:	65.65 to 72.18	(! : Derived)
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(AgLand) TOTAL Adj.Sales Price:	36,906,073	MEAN:	71	AVG.ABS.DEV:	16.73	95% Mean C.I.:	66.56 to 75.11	
(AgLand) TOTAL Assessed Value:	22,259,381							
AVG. Adj. Sales Price:	249,365	COD:	24.21	MAX Sales Ratio:	276.66			
AVG. Assessed Value:	150,401	PRD:	117.45	MIN Sales Ratio:	18.32			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
3241	11	82.46	76.79	70.86	16.06	108.36	54.36	99.63	60.50 to 92.23	133,533	94,621	
3243	6	70.25	67.51	67.50	8.87	100.02	55.52	77.25	55.52 to 77.25	278,000	187,639	
3245	2	71.13	71.13	71.38	1.48	99.65	70.08	72.18	N/A	166,250	118,674	
3247	5	79.09	79.36	78.77	15.15	100.74	61.67	103.43	N/A	173,500	136,670	
3277	1	22.62	22.62	22.62			22.62	22.62	N/A	1,660,000	375,443	
3279	3	75.00	73.59	72.47	2.74	101.53	69.80	75.96	N/A	139,916	101,403	
3281	7	70.32	100.79	114.13	57.65	88.32	50.13	276.66	50.13 to 276.66	377,111	430,384	
3283	10	68.22	72.36	69.10	13.70	104.72	53.56	110.73	63.16 to 87.54	116,189	80,284	
3465	7	65.35	70.40	64.82	21.56	108.61	47.13	105.27	47.13 to 105.27	222,122	143,986	
3467	1	69.23	69.23	69.23			69.23	69.23	N/A	110,000	76,156	
3469	2	75.37	75.37	75.75	2.49	99.50	73.49	77.25	N/A	1,373,000	1,040,062	
3471	7	53.66	56.45	51.93	21.88	108.69	28.86	78.29	28.86 to 78.29	221,828	115,204	
3501	10	75.00	75.49	72.88	17.55	103.58	40.46	114.15	61.34 to 101.98	239,931	174,866	
3503	3	58.76	66.29	39.75	51.32	166.77	24.82	115.29	N/A	2,349,666	933,966	
3505	4	87.37	85.83	63.03	29.42	136.17	51.73	116.88	N/A	486,750	306,816	
3507	14	84.08	86.95	85.39	14.62	101.82	55.02	111.53	74.71 to 100.71	77,864	66,490	
3691	8	61.47	57.05	56.43	18.10	101.09	33.26	76.92	33.26 to 76.92	86,156	48,618	
3693	7	63.08	62.63	59.59	15.53	105.10	35.70	92.09	35.70 to 92.09	106,714	63,595	
3695	5	38.43	41.89	27.89	34.05	150.18	18.32	75.39	N/A	534,198	148,988	
3697	12	67.82	63.13	55.24	24.10	114.28	33.00	87.93	42.84 to 81.53	121,865	67,312	
3733	7	60.05	65.98	60.04	21.06	109.90	47.09	107.07	47.09 to 107.07	101,356	60,856	
3735	8	61.39	59.18	56.24	20.15	105.23	42.86	77.98	42.86 to 77.98	127,225	71,548	
3737	3	56.87	63.94	63.50	18.07	100.69	52.06	82.89	N/A	62,900	39,941	
3739	5	73.66	82.34	65.40	27.12	125.91	53.42	136.15	N/A	150,617	98,499	
ALL												
	148	69.10	70.84	60.31	24.21	117.45	18.32	276.66	65.65 to 72.18	249,365	150,401	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	148	69.10	70.84	60.31	24.21	117.45	18.32	276.66	65.65 to 72.18	249,365	150,401	
ALL												
	148	69.10	70.84	60.31	24.21	117.45	18.32	276.66	65.65 to 72.18	249,365	150,401	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	148	69.10	70.84	60.31	24.21	117.45	18.32	276.66	65.65 to 72.18	249,365	150,401	
ALL												
	148	69.10	70.84	60.31	24.21	117.45	18.32	276.66	65.65 to 72.18	249,365	150,401	

PA&T 2007 Recapture Value Statistics

Base Stat

Query: 5862

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 03/27/2007

NUMBER of Sales:	148	MEDIAN:	69	COV:	37.47	95% Median C.I.:	65.65 to 72.18	(! : Derived)
(AgLand) TOTAL Sales Price:	36,906,073	WGT. MEAN:	60	STD:	26.54	95% Wgt. Mean C.I.:	47.61 to 73.02	
(AgLand) TOTAL Adj.Sales Price:	36,906,073	MEAN:	71	AVG.ABS.DEV:	16.73	95% Mean C.I.:	66.56 to 75.11	
(AgLand) TOTAL Assessed Value:	22,259,381							
AVG. Adj. Sales Price:	249,365	COD:	24.21	MAX Sales Ratio:	276.66			
AVG. Assessed Value:	150,401	PRD:	117.45	MIN Sales Ratio:	18.32			

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SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
34-0034												
55-0001	11	76.48	72.89	48.56	21.64	150.10	24.82	115.29	51.73 to 100.29	889,509	431,930	
55-0145	24	67.41	63.92	56.53	18.58	113.09	22.62	103.43	53.66 to 73.49	420,772	237,848	
55-0148	14	69.29	72.64	69.82	12.33	104.05	53.56	110.73	63.16 to 82.08	125,063	87,315	
55-0160	27	61.93	61.04	45.24	23.24	134.92	18.32	107.07	47.09 to 70.94	191,806	86,780	
55-0161	22	71.99	83.45	99.02	28.78	84.28	54.36	276.66	62.48 to 88.30	190,711	188,834	
66-0501	16	74.50	69.89	67.73	21.85	103.20	33.00	114.15	42.92 to 81.65	159,637	108,119	
76-0002	26	74.19	72.93	71.19	24.83	102.44	33.26	116.88	56.87 to 82.89	85,821	61,096	
76-0082	3	65.65	85.07	60.27	42.01	141.15	53.42	136.15	N/A	178,392	107,522	
80-0005	5	71.78	75.52	76.09	25.51	99.25	47.13	105.27	N/A	115,372	87,788	
NonValid School												
ALL	148	69.10	70.84	60.31	24.21	117.45	18.32	276.66	65.65 to 72.18	249,365	150,401	

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0.00 TO 0.00	2	81.96	81.96	81.07	12.54	101.09	71.68	92.23	N/A	87,500	70,940	
0.01 TO 10.00	5	68.12	66.54	66.71	3.69	99.75	60.78	70.25	N/A	86,450	57,668	
10.01 TO 30.00	74	74.85	75.36	72.20	20.72	104.38	33.26	136.15	68.31 to 79.30	98,296	70,967	
30.01 TO 50.00	25	56.02	55.13	55.58	22.43	99.19	28.86	78.00	42.92 to 67.23	223,217	124,074	
50.01 TO 100.00	32	71.16	70.11	56.00	19.66	125.21	24.82	115.29	61.34 to 77.25	488,469	273,529	
100.01 TO 180.00	9	56.51	79.56	59.40	72.23	133.95	18.32	276.66	22.62 to 101.98	799,607	474,949	
180.01 TO 330.00	1	72.64	72.64	72.64			72.64	72.64	N/A	617,000	448,200	
ALL	148	69.10	70.84	60.31	24.21	117.45	18.32	276.66	65.65 to 72.18	249,365	150,401	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
! zeroes!	148	69.10	70.84	60.31	24.21	117.45	18.32	276.66	65.65 to 72.18	249,365	150,401	
ALL	148	69.10	70.84	60.31	24.21	117.45	18.32	276.66	65.65 to 72.18	249,365	150,401	

MAJORITY LAND USE > 80%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
! zeroes!	148	69.10	70.84	60.31	24.21	117.45	18.32	276.66	65.65 to 72.18	249,365	150,401	
ALL	148	69.10	70.84	60.31	24.21	117.45	18.32	276.66	65.65 to 72.18	249,365	150,401	

PA&T 2007 Recapture Value Statistics

Base Stat

Query: 5862

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 03/27/2007

NUMBER of Sales:	148	MEDIAN:	69	COV:	37.47	95% Median C.I.:	65.65 to 72.18	(! : Derived)
(AgLand) TOTAL Sales Price:	36,906,073	WGT. MEAN:	60	STD:	26.54	95% Wgt. Mean C.I.:	47.61 to 73.02	
(AgLand) TOTAL Adj.Sales Price:	36,906,073	MEAN:	71	AVG.ABS.DEV:	16.73	95% Mean C.I.:	66.56 to 75.11	
(AgLand) TOTAL Assessed Value:	22,259,381							
AVG. Adj. Sales Price:	249,365	COD:	24.21	MAX Sales Ratio:	276.66			
AVG. Assessed Value:	150,401	PRD:	117.45	MIN Sales Ratio:	18.32			

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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
! zeroes!	148	69.10	70.84	60.31	24.21	117.45	18.32	276.66	65.65 to 72.18	249,365	150,401
ALL	148	69.10	70.84	60.31	24.21	117.45	18.32	276.66	65.65 to 72.18	249,365	150,401

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	1	136.15	136.15	136.15			136.15	136.15	N/A	15,327	20,868
30000 TO 59999	8	82.27	85.79	85.53	13.82	100.30	60.78	110.73	60.78 to 110.73	53,787	46,005
60000 TO 99999	51	74.71	74.62	73.93	17.80	100.94	33.26	111.53	68.32 to 80.15	77,151	57,035
100000 TO 149999	31	66.79	65.79	65.89	19.71	99.85	39.23	116.88	56.02 to 72.00	119,105	78,483
150000 TO 249999	30	67.90	68.97	68.96	18.93	100.01	35.70	114.15	61.67 to 73.73	192,959	133,067
250000 TO 499999	16	54.54	59.04	59.51	30.09	99.21	28.86	115.29	40.46 to 69.17	350,855	208,808
500000 +	11	58.76	72.96	52.75	61.00	138.31	18.32	276.66	22.62 to 77.25	1,584,636	835,973
ALL	148	69.10	70.84	60.31	24.21	117.45	18.32	276.66	65.65 to 72.18	249,365	150,401

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	3	75.96	81.79	55.72	45.15	146.78	33.26	136.15	N/A	48,109	26,807
30000 TO 59999	42	62.02	64.12	60.14	21.34	106.62	35.70	110.73	56.87 to 70.25	81,403	48,954
60000 TO 99999	49	74.71	74.56	69.12	17.94	107.87	34.47	111.53	69.23 to 80.15	107,999	74,648
100000 TO 149999	23	67.48	67.00	61.71	17.86	108.58	28.86	116.88	61.67 to 73.73	210,090	129,645
150000 TO 249999	16	68.83	74.10	68.25	26.84	108.57	47.13	114.15	53.56 to 103.43	266,820	182,100
250000 TO 499999	8	70.91	66.72	46.61	35.08	143.15	18.32	115.29	18.32 to 115.29	801,452	373,568
500000 +	7	69.03	90.25	60.46	60.45	149.26	24.82	276.66	24.82 to 276.66	1,791,142	1,083,012
ALL	148	69.10	70.84	60.31	24.21	117.45	18.32	276.66	65.65 to 72.18	249,365	150,401

Schwarz, Brooke

From: Rob Ogden [rogden@lancaster.ne.gov]
Sent: Wednesday, February 28, 2007 11:12 AM
To: Schwarz, Brooke
Subject: RE: special value methodology

Brooke

Lancaster County is using the same methodology as reported in the R & O for last year.

Sincerely

Rob Ogden
Chief Deputy
Lancaster County Assessor/Register of Deeds
(402)441-8777
rogden@co.lancaster,ne.us

From: Schwarz, Brooke [mailto:brooke.schwarz@pat.ne.gov]
Sent: Wednesday, February 28, 2007 9:07 AM
To: PMilligan; rogden@lancaster.ne.gov; assessor@otoe.nacone.org; Gusman, Cathy
Subject: special value methodology

Hi all. Just a reminder if you have not already sent it in that your special value methodology for the R&O is due tomorrow. An electronic copy of this is best. Thanks.

Brooke Schwarz

Field Liaison

Property Assessment & Taxation | 1033 O Street, Suite 600 | Lincoln, NE 68508

☎: 402.471.5975 Cell 402.429.4173 | 📠:402.471.5993 | ✉: brooke.schwarz@pat.ne.gov

Lancaster county special value valuation method 2004

The first step in establishing a value by this approach involves the estimation of a net income for each of the 57 soil types present in Lancaster County. This was done in two ways. First, a production capability was established for corn, milo, wheat, beans and alfalfa for each soil type (this was completed utilizing the most recent published soil survey for Lancaster County). Then each capability was weighted by its relation to the total production of those commodities as reported for Lancaster County. This allowed us to give recognition to the local patterns and decisions of crop rotation. In addition, we considered historic and current commodity prices and price supports, as well as cost of production for each those commodities to estimate a "net income per bushel" for each commodity. Once the "net income per bushel" was established we simply had to multiply by the weighted capability of each soil type to arrive at a "net income per acre" for each soil type. Secondly, we established a "net income per acre" from cash rents. This information was gathered from some local sources with a great deal of support and reliance on annual publications of the Nebraska Farm Real Estate Market Developments. After establishing highs lows and mid-points we again utilized our production weighting to distribute a "net income per acre" to each soil type.

After establishing the net income table per soil type we embarked on the task of estimating a reasonable capitalization rate to compute a "value per acre" for each type. To ensure we would not include outside or "non-ag" influences we utilized a capitalization rate established by the band of investment method. This method adds a rate for return on an investment (discount rate) to rates for liquidity, investment management and property tax. We analyzed current "safe" rates such as rates on passbook savings accounts, 36 month certificates of deposit, and some money market accounts, etc.; added a modest amount for liquidity and management; and finally an effective tax rate on the reported "ag" sale prices. The final overall rate selected was primarily based on a blend of market rates and risk factors

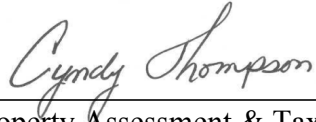
At this point we were able to establish a "value per acre" for each soil type. Once we reached this step in the process we were able to utilize the Property Tax Division's current soil conversion to convert each soil type into one of the eight Land Valuation Groups (LVGs). We then weighted each soil value within each LVG by their respective number of acres to arrive at a weighted value for each of the eight LVGs.

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 Lancaster County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 9492.

Dated this 9th day of April, 2007.



Property Assessment & Taxation