

## Preface

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

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

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

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

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

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

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

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

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

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

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

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

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## 2007 Commission Summary

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### Residential Real Property - Current

<b>Number of Sales</b>	<b>1654</b>	<b>COD</b>	<b>8.40</b>
Total Sales Price	\$ 159417474	<b>PRD</b>	<b>101.99</b>
Total Adj. Sales Price	\$ 159418819	COV	22.44
Total Assessed Value	\$ 154006628	STD	22.11
Avg. Adj. Sales Price	\$ 96383.81	Avg. Abs. Dev.	8.21
Avg. Assessed Value	\$ 93111.63	Min	10.37
<b>Median</b>	<b>97.78</b>	Max	647.60
Wgt. Mean	96.61	95% Median C.I.	97.55 to 98.15
Mean	98.52	95% Wgt. Mean C.I.	95.86 to 97.35
		95% Mean C.I.	97.46 to 99.59
% of Value of the Class of all Real Property Value in the County			54.42
% of Records Sold in the Study Period			11.11
% of Value Sold in the Study Period			13.11
Average Assessed Value of the Base			78,854

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### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>1654</b>	<b>97.78</b>	<b>8.40</b>	<b>101.99</b>
<b>2006</b>	1517	97.99	7.35	100.76
<b>2005</b>	1579	94.34	11.08	102.87
<b>2004</b>	1577	94.69	14.87	104.61
<b>2003</b>	1,379	97	14.8	103.96
<b>2002</b>	1,345	99	16.19	105.36
<b>2001</b>	1,532	94	16.7	105.72

## 2007 Commission Summary

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### Commercial Real Property - Current

<b>Number of Sales</b>	<b>152</b>	<b>COD</b>	<b>5.18</b>
Total Sales Price	\$ 31187144	<b>PRD</b>	<b>99.38</b>
Total Adj. Sales Price	\$ 30720813	COV	9.38
Total Assessed Value	\$ 30538785	STD	9.26
Avg. Adj. Sales Price	\$ 202110.61	Avg. Abs. Dev.	5.10
Avg. Assessed Value	\$ 200913.06	Min	73.45
<b>Median</b>	<b>98.28</b>	Max	153.30
Wgt. Mean	99.41	95% Median C.I.	97.49 to 98.92
Mean	98.79	95% Wgt. Mean C.I.	96.69 to 102.12
		95% Mean C.I.	97.32 to 100.26
% of Value of the Class of all Real Property Value in the County			15.79
% of Records Sold in the Study Period			10.15
% of Value Sold in the Study Period			8.96
Average Assessed Value of the Base			227,461

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### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>152</b>	<b>98.28</b>	<b>5.18</b>	<b>99.38</b>
<b>2006</b>	153	97.76	11.70	99.42
<b>2005</b>	139	97.44	10.26	98.81
<b>2004</b>	124	97.60	9.45	100.89
<b>2003</b>	137	98	11.57	99.7
<b>2002</b>	134	96	25.88	110.09
<b>2001</b>	133	97	21.94	110.72

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

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

### **Residential Real Property**

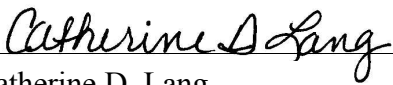
It is my opinion that the level of value of the class of residential real property in Lincoln County is 98% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Lincoln County is in compliance with generally accepted mass appraisal practices.

### **Commercial Real Property**

It is my opinion that the level of value of the class of commercial real property in Lincoln County is 98% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Lincoln 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 Lincoln County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL: Lincoln County is currently experiencing substantial growth, particularly in North Platte. The County Board approved funding in 2002 to create an in-house appraisal staff; which is still in place today. The County no longer is dependent on outside appraisal assistance. The staff consists of a chief appraiser and three additional appraisers who work continually on the assessment functions in the county. They review all sales, including on-site inspections, as soon as possible after the sale occurs. The chief appraiser who has many years of experience in both mass and fee appraisal is continuing to train all three appraisers in all areas of the assessment process.

The six tables along with the reported assessment actions and knowledge of the assessment practices in Lincoln County demonstrate a level of value within the acceptable range. The Trended Preliminary Ratio also supports the R&O Median indicating the level of value has been attained. The county has historically and currently utilized a high proportion of the available sales for the development of the qualified statistics, indicating the measurement of the residential properties was done fairly. The Percent change Report indicates that sold and unsold properties are appraised similarly, making the statistical results representative of the population. The assessment actions for 2007 support the change from the preliminary to the final analysis. The qualitative statistics are indicative of uniform and proportionate assessments for 2007 in the residential class of property.

Based on my judgment, the information available to me and knowledge of the assessment practices, I believe the best indicator of the level of value for the residential property in Lincoln County is the R & O Median of 98 percent. I can not identify any specific area where an adjustment should be recommended.

**2007 Correlation Section  
for Lincoln County**

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

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>2099</b>	<b>1654</b>	<b>78.8</b>
<b>2006</b>	<b>2091</b>	<b>1517</b>	<b>72.55</b>
<b>2005</b>	<b>2062</b>	<b>1579</b>	<b>76.58</b>
<b>2004</b>	<b>2073</b>	<b>1577</b>	<b>76.07</b>
<b>2003</b>	<b>1956</b>	<b>1379</b>	<b>70.5</b>
<b>2002</b>	<b>1854</b>	<b>1345</b>	<b>72.55</b>
<b>2001</b>	<b>1880</b>	<b>1532</b>	<b>81.49</b>

RESIDENTIAL: Lincoln County has historically and currently utilized a considerable proportion of the available sales for the development of the qualified residential statistics. This indicates that the measurements of the residential properties were done as fairly as possible, using all available sales. It further indicates that the county has not excessively trimmed the sample.

**2007 Correlation Section  
for Lincoln County**

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

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

**Adjusting for Selective Reappraisal**

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

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

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

**2007 Correlation Section  
for Lincoln County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>96.46</b>	<b>2.79</b>	<b>99.15</b>	<b>97.78</b>
<b>2006</b>	<b>91.17</b>	<b>13.4</b>	<b>103.39</b>	<b>97.99</b>
<b>2005</b>	<b>90.47</b>	<b>4.33</b>	<b>94.39</b>	<b>94.34</b>
<b>2004</b>	<b>90.76</b>	<b>5.1</b>	<b>95.39</b>	<b>94.69</b>
<b>2003</b>	<b>96</b>	<b>1.35</b>	<b>97.3</b>	<b>97</b>
<b>2002</b>	<b>90</b>	<b>7.43</b>	<b>96.69</b>	<b>99</b>
<b>2001</b>	<b>91</b>	<b>2.15</b>	<b>92.96</b>	<b>94</b>

RESIDENTIAL: A review of the table indicates little difference between the Trended Preliminary Ratio and the R&O Median, The two statistics lend support to each other and indicate an acceptable level of value within the range.

**2007 Correlation Section  
for Lincoln County**

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

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

**Comparison of Average Value Changes**

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

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

**2007 Correlation Section  
for Lincoln County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>7.04</b>	<b>2007</b>	<b>2.79</b>
<b>12.64</b>	<b>2006</b>	<b>13.4</b>
<b>4.55</b>	<b>2005</b>	<b>4.33</b>
<b>4.55</b>	<b>2004</b>	<b>5.1</b>
<b>2.2</b>	<b>2003</b>	<b>1.35</b>
<b>10.15</b>	<b>2002</b>	<b>7.43</b>
<b>3.42</b>	<b>2001</b>	<b>2.15</b>

RESIDENTIAL: The review of the percent change report indicates a 4.25 point difference. Several of the sale properties were in areas or subdivisions where land values were reappraised and even though the values were changed in the entire subdivision, the impact on the assessed base would not be as great. My knowledge of the assessment practices in Lincoln County would confirm that sold and unsold parcels are similarly appraised. The percent change in the sales base and the assessed base is consistent with the reported assessment action in that approximately 25% of the land in the City of North Platte was revalued. Land values were also increased in a new subdivision in Hershey and two rural subdivisions south of North Platte. Condominium developments were also reappraised for 2007. This grid does not reflect the agricultural residential that were re-priced and revalued for 2007.

**2007 Correlation Section  
for Lincoln County**

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

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

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

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

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

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

**2007 Correlation Section  
for Lincoln County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>97.78</b>	<b>96.61</b>	<b>98.52</b>

RESIDENTIAL: The measures of central tendency are all within the acceptable range and it is believed that the County has attained an acceptable level of value for the residential property class.



**2007 Correlation Section  
for Lincoln County**

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

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>8.40</b>	<b>101.99</b>
<b>Difference</b>	<b>0</b>	<b>0</b>

RESIDENTIAL: The Coefficient of Dispersion and Price Related Differential are both within the acceptable range signifying that the County has attained uniform and proportionate assessments in the residential class of property for 2007.

**2007 Correlation Section  
for Lincoln County**

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

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>1654</b>	<b>1654</b>	<b>0</b>
<b>Median</b>	<b>96.46</b>	<b>97.78</b>	<b>1.32</b>
<b>Wgt. Mean</b>	<b>92.49</b>	<b>96.61</b>	<b>4.12</b>
<b>Mean</b>	<b>94.09</b>	<b>98.52</b>	<b>4.43</b>
<b>COD</b>	<b>10.77</b>	<b>8.40</b>	<b>-2.37</b>
<b>PRD</b>	<b>101.73</b>	<b>101.99</b>	<b>0.26</b>
<b>Min Sales Ratio</b>	<b>2.36</b>	<b>10.37</b>	<b>8.01</b>
<b>Max Sales Ratio</b>	<b>302.68</b>	<b>647.60</b>	<b>344.92</b>

RESIDENTIAL: The above table represents the reported 2007 actions of the County in that residential land values were the focus of the major valuation changes for this property class.

**2007 Correlation Section  
for Lincoln County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL: I have analyzed the statistics and along with knowledge of the assessment practices, the level of value is determined to be within the acceptable range. The county has utilized a reasonable proportion of the total sales for development of the qualified statistics. The measures of central tendency support a level of value within the acceptable range and while the Trended Preliminary Ratio is just slightly high, it does not cause concern. The County's intention was to reappraise all commercial property for 2007 but due to computer software issues concerning the recosting of commercials, they were unable to complete the entire project so opted to value specific properties which in their analysis was determined to be the major concern at this time. These properties included motels, hotels, multi-family dwellings, mobile home parks and a limited number of a-typical properties. The qualitative measures indicate the county has attained uniform and proportionate assessments within the commercial class of property. The assessment actions are reflected in the statistics from the preliminary to the final analysis.

The percent change report indicates approximately 10.64 points difference between the sales file and the assessed base. The sale that has the greatest impact on the sales file is a motel, which increased in value by \$1,690,965 (all motels in the county were appraised for 2007). If the sale is hypothetically removed and the effect of the sale is mitigated, the sale file increase would be reduced to 5.19%, bringing the two figures much closer together.

Based on my knowledge and judgment of the assessment actions, the correlation of the information available to me, the best indication of the level of value is the R&O Median of 98 percent. I can not identify any specific area where an adjustment should be recommended.

The following letter was provided for the reader by the Lincoln County Appraiser in reference to the qualitative statistics for the commercial property in Lincoln County. The letter states:

Ms Karen Andrus  
Field Liaison, NE Dept. of Property Assessment & Taxation

March 23, 2007

Dear Ms Andrus,

Pursuant to your request I have reviewed our actions on a group of 46 sales contained in the sales study period. These sales occurred between the dates of 07-01-05 and 06-30-06. Twenty four of these sales were changed from the preliminary statistics to the final statistics. Of these, 21 were located in North Platte, one in Sutherland, one on Hershey and one in the rural area.

Five of the sales were motels, six were multi-family. All motels and multi-family parcels were reappraised for 2007. Another sale was a particular type of warehouse located in a rural subdivision containing 16 similar warehouse parcels that were all reappraised for 2007. One

**2007 Correlation Section  
for Lincoln County**

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sale was a mobile home park and all mobile home parks in North Platte were also reappraised for 2007. One sale was a vacant commercial lot in a commercial subdivision in North Platte, that resulted in the reappraisal of that subdivision for 2007.

This accounts for 14 of the 24 sales where values were changed. The remainder of the sales is generally what I consider a-typical of their particular commercial category. For example, the sale in Hershey is a post office building leased to the United States Postal Service. In my opinion, this sale would not have any bearing on the value of other commercial property in the city. These actions should explain the qualitative statistics for this study period and the overall analysis of commercial property in Lincoln County.

As you are well aware, we have had a difficult time coordinating our vendor's programming to reflect actual Marshall & Swift costing. This prevented us from completing the reappraisal of all commercial property in Lincoln County for 2007, as was our goal.

Thank you for your interest and concern in this matter. If I can be of further assistance, please advise.

Sincerely,

Bill W. Thornburgh  
Lincoln County Appraiser

**2007 Correlation Section  
for Lincoln County**

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

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>270</b>	<b>152</b>	<b>56.3</b>
<b>2006</b>	<b>263</b>	<b>153</b>	<b>58.17</b>
<b>2005</b>	<b>253</b>	<b>139</b>	<b>54.94</b>
<b>2004</b>	<b>217</b>	<b>124</b>	<b>57.14</b>
<b>2003</b>	<b>219</b>	<b>137</b>	<b>62.56</b>
<b>2002</b>	<b>192</b>	<b>134</b>	<b>69.79</b>
<b>2001</b>	<b>197</b>	<b>133</b>	<b>67.51</b>

COMMERCIAL: Lincoln County has historically utilized a reasonable proportion of the available sales for the development of the qualified commercial statistics. This indicates that the measurement of the commercial properties was done as fairly as possible, using all available sales.

**2007 Correlation Section  
for Lincoln County**

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

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

**Adjusting for Selective Reappraisal**

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

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

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

**2007 Correlation Section  
for Lincoln County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>97.51</b>	<b>3.8</b>	<b>101.22</b>	<b>98.28</b>
<b>2006</b>	<b>97.08</b>	<b>1.36</b>	<b>98.4</b>	<b>97.76</b>
<b>2005</b>	<b>97.20</b>	<b>2.27</b>	<b>99.41</b>	<b>97.44</b>
<b>2004</b>	<b>97.06</b>	<b>7.32</b>	<b>104.16</b>	<b>97.60</b>
<b>2003</b>	<b>92</b>	<b>6.13</b>	<b>97.64</b>	<b>98</b>
<b>2002</b>	<b>96</b>	<b>1.79</b>	<b>97.72</b>	<b>96</b>
<b>2001</b>	<b>97</b>	<b>0.06</b>	<b>97.06</b>	<b>97</b>

COMMERCIAL: The Trended Preliminary Ratio and the R&O Median are relatively close and somewhat supportive of each other. There is no information available to suggest that the R&O Median is not the best indication of the level of value for the commercial property class.

**2007 Correlation Section  
for Lincoln County**

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

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

**Comparison of Average Value Changes**

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

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



**2007 Correlation Section  
for Lincoln County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>14.44</b>	<b>2007</b>	<b>3.8</b>
<b>2.6</b>	<b>2006</b>	<b>1.36</b>
<b>-5.8</b>	<b>2005</b>	<b>2.27</b>
<b>28.99</b>	<b>2004</b>	<b>7.32</b>
<b>12.05</b>	<b>2003</b>	<b>6.13</b>
<b>2.37</b>	<b>2002</b>	<b>1.79</b>
<b>3.05</b>	<b>2001</b>	<b>0.06</b>

COMMERCIAL: It appears that the percentage change in the sales file was higher than the assessed base. The sale that has the most impact on the sales file is a motel which increased in value by \$1,690,965 (motels were revalued for 2007). If this sale is hypothetically removed and the effect of the sale is mitigated, the increase to the sale file would be 5.19% bringing the figures much closer to each other. It is believed that the county values sold and unsold properties similarly.

**2007 Correlation Section  
for Lincoln County**

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

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

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

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

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

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

**2007 Correlation Section  
for Lincoln County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>98.28</b>	<b>99.41</b>	<b>98.79</b>

COMMERCIAL: The measures of central tendency are all within the acceptable range and it is believed that the County has attained an acceptable level of value for the commercial property class for 2007. The median will be used to express the level of value for the commercial property class for the 2007 assessment year.

**2007 Correlation Section  
for Lincoln County**

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

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>5.18</b>	<b>99.38</b>
<b>Difference</b>	<b>0</b>	<b>0</b>

COMMERCIAL: The Coefficient of Dispersion and the Price Related Differential are both within the acceptable range indicating the County has attained uniform and proportionate assessments for tax year 2007

**2007 Correlation Section  
for Lincoln County**

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

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>152</b>	<b>152</b>	<b>0</b>
<b>Median</b>	<b>97.51</b>	<b>98.28</b>	<b>0.77</b>
<b>Wgt. Mean</b>	<b>92.74</b>	<b>99.41</b>	<b>6.67</b>
<b>Mean</b>	<b>96.15</b>	<b>98.79</b>	<b>2.64</b>
<b>COD</b>	<b>9.82</b>	<b>5.18</b>	<b>-4.64</b>
<b>PRD</b>	<b>103.68</b>	<b>99.38</b>	<b>-4.3</b>
<b>Min Sales Ratio</b>	<b>42.08</b>	<b>73.45</b>	<b>31.37</b>
<b>Max Sales Ratio</b>	<b>179.50</b>	<b>153.30</b>	<b>-26.2</b>

COMMERCIAL: The table above represents the reported actions for the commercial class of property for 2007. Actions within the commercial property included the reassessment of motels, hotels, multi-family properties and mobile home parks. Land values were adjusted in two subdivisions in the City of North Platte.

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

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	<b>2006 CTL County Total</b>	<b>2007 Form 45 County Total</b>	<b>Value Difference (2007 Form 45 - 2006 CTL)</b>	<b>Percent Change</b>	<b>2007 Growth (New Construction Value)</b>	<b>% Change excl. Growth</b>
1. Residential	1,081,515,605	1,136,944,930	55,429,325	5.13	25,105,945	2.8
2. Recreational	36,042,280	37,422,935	1,380,655	3.83	536,425	2.34
3. Ag-Homesite Land, Ag-Res Dwellings	83,678,185	97,613,830	13,935,645	16.65	*-----	16.65
<b>4. Total Residential (sum lines 1-3)</b>	<b>1,201,236,070</b>	<b>1,271,981,695</b>	<b>70,745,625</b>	<b>5.89</b>	<b>25,642,370</b>	<b>3.75</b>
5. Commercial	314,763,285	338,910,495	24,147,210	7.67	10,869,680	4.22
6. Industrial	1,826,575	1,826,575	0	0	1,241,310	-67.96
7. Ag-Farmsite Land, Outbuildings	26,391,035	27,666,055	1,275,020	4.83	2,261,195	-3.74
8. Minerals	34,250	31,540	-2,710	-7.91	0	-7.91
<b>9. Total Commercial (sum lines 5-8)</b>	<b>343,015,145</b>	<b>368,434,665</b>	<b>25,419,520</b>	<b>7.41</b>	<b>12,917,140</b>	<b>3.64</b>
<b>10. Total Non-Agland Real Property</b>	<b>1,544,251,215</b>	<b>1,640,416,360</b>	<b>96,165,145</b>	<b>6.23</b>	<b>40,014,555</b>	<b>3.64</b>
11. Irrigated	256,337,145	271,027,030	14,689,885	5.73		
12. Dryland	49,040,365	41,636,410	-7,403,955	-15.1		
13. Grassland	285,645,125	290,255,240	4,610,115	1.61		
14. Wasteland	363,895	354,180	-9,715	-2.67		
15. Other Agland	14,902,160	14,563,805	-338,355	-2.27		
<b>16. Total Agricultural Land</b>	<b>606,288,690</b>	<b>617,836,665</b>	<b>11,547,975</b>	<b>1.9</b>		
<b>17. Total Value of All Real Property</b> (Locally Assessed)	<b>2,150,539,905</b>	<b>2,258,251,225</b>	<b>107,711,320</b>	<b>5.01</b>	<b>40,014,555</b>	<b>3.15</b>

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

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

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1654	<b>MEDIAN:</b>	<b>98</b>	COV:	22.44	95% Median C.I.:	97.55 to 98.15
TOTAL Sales Price:	159,417,474	WGT. MEAN:	97	STD:	22.11	95% Wgt. Mean C.I.:	95.86 to 97.35
TOTAL Adj.Sales Price:	159,418,819	MEAN:	99	AVG.ABS.DEV:	8.21	95% Mean C.I.:	97.46 to 99.59
TOTAL Assessed Value:	154,006,628						
AVG. Adj. Sales Price:	96,383	COD:	8.40	MAX Sales Ratio:	647.60		
AVG. Assessed Value:	93,111	PRD:	101.99	MIN Sales Ratio:	10.37		

Printed: 03/28/2007 00:17:06

**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	221	98.93	100.69	99.62	9.88	101.07	10.37	302.68	98.22 to 99.51	90,231	89,887
10/01/04 TO 12/31/04	173	98.73	101.07	99.18	9.45	101.91	48.56	231.40	97.64 to 99.24	101,336	100,505
01/01/05 TO 03/31/05	170	98.66	99.02	98.16	8.45	100.88	32.61	188.80	97.98 to 99.50	87,668	86,058
04/01/05 TO 06/30/05	256	97.81	98.83	96.65	7.23	102.26	36.34	264.81	97.21 to 98.46	98,089	94,802
07/01/05 TO 09/30/05	250	97.22	98.54	96.77	8.58	101.83	37.27	647.60	96.43 to 97.64	96,815	93,690
10/01/05 TO 12/31/05	181	97.50	96.70	95.02	6.47	101.77	10.86	177.10	96.66 to 98.58	88,024	83,637
01/01/06 TO 03/31/06	187	97.05	95.61	93.56	8.17	102.19	36.96	161.92	96.09 to 97.73	102,454	95,855
04/01/06 TO 06/30/06	216	97.16	97.55	94.40	8.48	103.33	16.88	234.57	96.44 to 97.78	104,798	98,928
<u>Study Years</u>											
07/01/04 TO 06/30/05	820	98.46	99.84	98.28	8.69	101.59	10.37	302.68	98.17 to 98.81	94,496	92,868
07/01/05 TO 06/30/06	834	97.15	97.23	95.02	8.01	102.32	10.86	647.60	96.84 to 97.54	98,239	93,350
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	857	97.76	98.33	96.64	7.74	101.75	10.86	647.60	97.43 to 98.17	93,524	90,385
<u>ALL</u>											
	1654	97.78	98.52	96.61	8.40	101.99	10.37	647.60	97.55 to 98.15	96,383	93,111

**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BRADY	27	98.49	98.20	98.29	7.35	99.91	39.33	125.80	95.98 to 101.49	40,735	40,036
HERSHEY	32	99.35	97.92	99.15	10.97	98.76	47.56	168.00	97.18 to 101.37	52,114	51,671
MAXWELL	12	96.91	93.56	98.91	8.11	94.59	71.70	111.30	90.59 to 99.92	44,964	44,475
NORTH PLATTE	1115	97.79	99.55	97.74	6.63	101.85	10.37	647.60	97.58 to 98.18	92,999	90,896
RURAL RES	396	97.12	95.95	93.55	13.51	102.57	10.86	302.68	96.41 to 98.16	115,699	108,231
SUTHERLAND	62	98.55	99.27	99.02	5.85	100.25	46.88	146.40	97.64 to 99.43	101,211	100,220
WALLACE	7	95.58	92.81	97.88	10.52	94.82	63.63	117.49	63.63 to 117.49	33,142	32,439
WELLFLEET	3	93.22	84.37	94.66	17.12	89.12	56.00	103.88	N/A	31,000	29,345
<u>ALL</u>											
	1654	97.78	98.52	96.61	8.40	101.99	10.37	647.60	97.55 to 98.15	96,383	93,111

**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	1258	97.93	99.34	97.81	6.82	101.56	10.37	647.60	97.66 to 98.23	90,298	88,322
2	46	97.60	96.81	97.26	5.76	99.53	69.91	115.59	96.10 to 98.77	138,278	134,495
3	350	97.05	95.83	93.03	14.42	103.02	10.86	302.68	96.30 to 97.99	112,748	104,886
<u>ALL</u>											
	1654	97.78	98.52	96.61	8.40	101.99	10.37	647.60	97.55 to 98.15	96,383	93,111

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

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1654	<b>MEDIAN:</b>	<b>98</b>	COV:	22.44	95% Median C.I.:	97.55 to 98.15
TOTAL Sales Price:	159,417,474	WGT. MEAN:	97	STD:	22.11	95% Wgt. Mean C.I.:	95.86 to 97.35
TOTAL Adj.Sales Price:	159,418,819	MEAN:	99	AVG.ABS.DEV:	8.21	95% Mean C.I.:	97.46 to 99.59
TOTAL Assessed Value:	154,006,628						
AVG. Adj. Sales Price:	96,383	COD:	8.40	MAX Sales Ratio:	647.60		
AVG. Assessed Value:	93,111	PRD:	101.99	MIN Sales Ratio:	10.37		

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**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1363	97.93	99.00	97.61	5.58	101.43	36.96	234.57	97.64 to 98.23	105,985	103,448
2	249	94.64	96.46	81.39	24.93	118.51	10.37	647.60	91.67 to 97.69	35,070	28,543
3	42	97.99	95.42	94.72	5.15	100.74	49.46	107.16	96.73 to 99.54	148,280	140,453
ALL	1654	97.78	98.52	96.61	8.40	101.99	10.37	647.60	97.55 to 98.15	96,383	93,111

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1622	97.80	98.66	96.89	8.38	101.83	10.37	647.60	97.58 to 98.16	95,933	92,950
06	32	97.24	91.66	84.99	9.07	107.85	36.34	107.16	94.72 to 99.54	119,189	101,295
07											
ALL	1654	97.78	98.52	96.61	8.40	101.99	10.37	647.60	97.55 to 98.15	96,383	93,111

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
21-0089	1	104.60	104.60	104.60			104.60	104.60	N/A	100,000	104,600
24-0020	1	94.15	94.15	94.15			94.15	94.15	N/A	100,000	94,145
32-0046	8	92.56	87.08	91.29	12.17	95.38	56.00	103.88	56.00 to 103.88	95,750	87,414
32-0095											
32-0125	3	99.33	142.18	93.99	67.92	151.27	62.41	264.81	N/A	75,900	71,341
51-0006	2	95.69	95.69	97.16	3.03	98.49	92.80	98.59	N/A	111,250	108,087
56-0001	1401	97.76	99.06	96.81	7.75	102.32	10.37	647.60	97.53 to 98.11	98,909	95,749
56-0006	46	97.70	96.32	93.13	9.06	103.43	39.33	144.38	95.13 to 99.23	78,812	73,399
56-0007	35	94.09	86.32	88.04	21.18	98.04	11.58	188.80	71.70 to 98.52	63,859	56,224
56-0037	70	98.53	95.50	96.00	10.89	99.48	40.54	168.00	96.43 to 99.36	80,296	77,084
56-0055	70	98.77	99.38	99.55	7.41	99.82	46.88	146.40	98.20 to 99.70	100,086	99,639
56-0565	9	97.35	97.94	103.86	12.47	94.30	63.63	132.30	85.08 to 117.49	32,222	33,465
57-0501	5	87.08	86.45	80.05	17.24	108.00	49.12	110.50	N/A	79,577	63,699
60-0090	3	85.40	87.31	77.45	11.26	112.73	73.84	102.68	N/A	85,333	66,088
68-0020											
NonValid School											
ALL	1654	97.78	98.52	96.61	8.40	101.99	10.37	647.60	97.55 to 98.15	96,383	93,111



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

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1654	<b>MEDIAN:</b>	<b>98</b>	COV:	22.44	95% Median C.I.:	97.55 to 98.15
TOTAL Sales Price:	159,417,474	WGT. MEAN:	97	STD:	22.11	95% Wgt. Mean C.I.:	95.86 to 97.35
TOTAL Adj.Sales Price:	159,418,819	MEAN:	99	AVG.ABS.DEV:	8.21	95% Mean C.I.:	97.46 to 99.59
TOTAL Assessed Value:	154,006,628						
AVG. Adj. Sales Price:	96,383	COD:	8.40	MAX Sales Ratio:	647.60		
AVG. Assessed Value:	93,111	PRD:	101.99	MIN Sales Ratio:	10.37		

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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	258	94.75	96.44	82.38	24.66	117.06	10.37	647.60	91.94 to 97.69	37,738	31,089
Prior TO 1860											
1860 TO 1899	7	95.68	103.45	101.79	9.64	101.63	93.60	131.95	93.60 to 131.95	83,142	84,632
1900 TO 1919	146	98.90	102.90	100.25	7.94	102.64	40.54	234.57	98.34 to 99.55	58,932	59,081
1920 TO 1939	207	98.66	100.54	98.67	6.66	101.90	39.33	231.40	97.93 to 99.08	63,794	62,945
1940 TO 1949	137	97.46	98.99	97.33	5.08	101.71	78.52	198.30	96.80 to 98.30	72,710	70,765
1950 TO 1959	174	98.50	98.61	97.71	5.08	100.92	51.76	152.64	97.76 to 99.13	93,083	90,954
1960 TO 1969	158	96.97	95.64	96.12	4.62	99.50	49.46	140.39	96.21 to 97.55	114,598	110,156
1970 TO 1979	279	97.48	98.50	97.35	4.88	101.18	74.65	215.64	97.06 to 98.11	117,066	113,966
1980 TO 1989	52	97.18	97.08	95.49	5.59	101.66	71.59	121.11	95.98 to 99.24	156,411	149,360
1990 TO 1994	28	97.23	96.76	96.86	2.72	99.90	80.76	102.35	96.26 to 98.22	175,884	170,352
1995 TO 1999	75	97.54	97.52	96.81	3.77	100.73	79.78	123.47	96.48 to 98.64	154,898	149,959
2000 TO Present	133	98.52	98.75	98.22	4.81	100.54	61.48	160.14	97.29 to 99.45	193,151	189,709
ALL	1654	97.78	98.52	96.61	8.40	101.99	10.37	647.60	97.55 to 98.15	96,383	93,111

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	7	93.33	115.32	117.69	39.14	97.99	63.63	264.81	63.63 to 264.81	2,071	2,437
5000 TO 9999	35	99.50	106.42	103.82	28.96	102.51	39.33	302.68	90.91 to 102.31	7,573	7,863
Total \$											
1 TO 9999	42	99.05	107.91	104.54	30.54	103.22	39.33	302.68	91.67 to 101.67	6,656	6,959
10000 TO 29999	235	98.95	105.48	105.65	20.99	99.84	10.37	647.60	98.13 to 100.00	19,876	20,999
30000 TO 59999	250	98.49	98.66	98.72	8.90	99.94	11.58	161.84	97.65 to 99.23	44,713	44,141
60000 TO 99999	485	97.93	97.54	97.54	4.43	100.00	41.28	131.95	97.63 to 98.34	79,689	77,728
100000 TO 149999	336	97.41	96.74	96.62	4.60	100.12	48.56	160.14	96.92 to 97.75	123,573	119,400
150000 TO 249999	253	97.10	95.70	95.80	4.70	99.89	16.88	121.85	96.81 to 97.55	182,879	175,204
250000 TO 499999	50	98.08	93.84	93.24	7.67	100.64	10.86	110.21	96.54 to 99.45	304,803	284,190
500000 +	3	93.32	87.14	86.35	7.45	100.92	73.63	94.48	N/A	537,083	463,785
ALL	1654	97.78	98.52	96.61	8.40	101.99	10.37	647.60	97.55 to 98.15	96,383	93,111

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

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1654	<b>MEDIAN:</b>	<b>98</b>	COV:	22.44	95% Median C.I.:	97.55 to 98.15
TOTAL Sales Price:	159,417,474	WGT. MEAN:	97	STD:	22.11	95% Wgt. Mean C.I.:	95.86 to 97.35
TOTAL Adj.Sales Price:	159,418,819	MEAN:	99	AVG.ABS.DEV:	8.21	95% Mean C.I.:	97.46 to 99.59
TOTAL Assessed Value:	154,006,628						
AVG. Adj. Sales Price:	96,383	COD:	8.40	MAX Sales Ratio:	647.60		
AVG. Assessed Value:	93,111	PRD:	101.99	MIN Sales Ratio:	10.37		

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	13	63.63	63.94	34.35	40.31	186.14	10.37	120.00	39.33 to 93.33	7,553	2,594
5000 TO 9999	39	90.59	88.13	78.89	23.11	111.71	42.90	264.81	75.05 to 99.50	9,577	7,555
Total \$											
1 TO 9999	52	88.55	82.08	69.62	27.07	117.91	10.37	264.81	66.80 to 96.83	9,071	6,315
10000 TO 29999	228	98.55	101.12	95.56	16.28	105.82	37.27	302.68	97.35 to 99.27	21,124	20,187
30000 TO 59999	271	98.25	100.84	93.47	12.37	107.88	10.86	234.57	97.47 to 99.16	48,662	45,486
60000 TO 99999	486	97.96	98.28	97.53	4.43	100.77	48.56	161.84	97.64 to 98.36	81,513	79,497
100000 TO 149999	353	97.34	96.50	95.50	4.74	101.05	36.34	137.52	96.92 to 97.66	129,371	123,543
150000 TO 249999	224	97.62	100.69	98.10	6.24	102.64	56.63	647.60	97.16 to 98.49	189,544	185,939
250000 TO 499999	40	98.41	98.12	97.35	3.85	100.80	73.63	110.21	97.06 to 99.52	330,036	321,290
ALL											
	1654	97.78	98.52	96.61	8.40	101.99	10.37	647.60	97.55 to 98.15	96,383	93,111

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	263	94.64	96.30	82.51	24.40	116.72	10.37	647.60	92.80 to 97.59	37,983	31,338
10	84	99.08	103.35	100.70	9.99	102.62	49.46	215.64	98.17 to 100.49	35,745	35,997
15	43	99.03	99.23	99.11	4.61	100.12	79.78	121.05	96.78 to 100.58	79,273	78,568
20	293	98.70	101.19	98.38	8.10	102.85	39.33	234.57	98.17 to 99.21	65,104	64,051
25	135	97.72	98.40	97.54	4.26	100.88	75.20	148.73	97.21 to 98.51	76,463	74,585
30	536	97.59	97.61	96.85	4.56	100.78	51.76	161.84	97.17 to 97.99	110,096	106,629
35	169	96.96	98.03	97.78	3.56	100.26	81.46	160.14	96.48 to 97.63	147,254	143,984
40	97	98.32	98.28	97.70	3.83	100.59	71.59	140.39	97.55 to 99.31	207,411	202,650
45	19	97.10	97.79	97.47	3.15	100.32	89.20	106.98	95.19 to 100.94	231,113	225,272
50	13	99.47	99.08	98.85	3.54	100.23	85.33	106.11	96.35 to 103.35	323,126	319,417
55	2	93.90	93.90	93.90	0.62	100.00	93.32	94.48	N/A	505,625	474,777
ALL											
	1654	97.78	98.52	96.61	8.40	101.99	10.37	647.60	97.55 to 98.15	96,383	93,111

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

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1654	<b>MEDIAN:</b>	<b>98</b>	COV:	22.44	95% Median C.I.:	97.55 to 98.15
TOTAL Sales Price:	159,417,474	WGT. MEAN:	97	STD:	22.11	95% Wgt. Mean C.I.:	95.86 to 97.35
TOTAL Adj.Sales Price:	159,418,819	MEAN:	99	AVG.ABS.DEV:	8.21	95% Mean C.I.:	97.46 to 99.59
TOTAL Assessed Value:	154,006,628						
AVG. Adj. Sales Price:	96,383	COD:	8.40	MAX Sales Ratio:	647.60		
AVG. Assessed Value:	93,111	PRD:	101.99	MIN Sales Ratio:	10.37		

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<b>STYLE</b>											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	254	94.85	96.72	82.89	24.74	116.69	10.37	647.60	92.59 to 98.16		37,144	30,788
100	3	96.97	101.05	97.17	6.56	103.99	93.55	112.64	N/A		40,466	39,323
101	1058	97.86	99.05	97.47	5.83	101.63	39.33	234.57	97.61 to 98.22		100,844	98,289
102	82	97.89	97.92	97.53	3.68	100.40	74.65	131.95	96.98 to 98.51		145,671	142,073
103	44	97.69	97.30	97.43	3.81	99.86	83.91	113.41	96.98 to 99.47		148,661	144,847
104	132	98.54	99.56	98.10	5.29	101.50	40.54	161.84	97.65 to 98.86		113,740	111,575
106	12	95.05	88.95	87.14	12.00	102.08	36.96	104.12	90.00 to 100.83		76,575	66,729
111	31	97.03	97.15	96.74	3.40	100.42	84.87	115.56	95.93 to 97.93		139,954	135,399
301	20	99.43	98.48	97.98	2.57	100.51	90.04	104.80	96.05 to 100.24		110,989	108,746
302	2	100.95	100.95	100.92	0.11	100.03	100.83	101.06	N/A		95,000	95,872
304	4	96.40	96.98	96.77	1.35	100.22	95.49	99.63	N/A		95,500	92,412
305	1	119.62	119.62	119.62			119.62	119.62	N/A		17,000	20,335
307	1	96.09	96.09	96.09			96.09	96.09	N/A		278,929	268,020
308	10	98.49	98.59	98.52	3.03	100.08	93.72	108.55	93.86 to 100.81		132,380	130,417
<u>ALL</u>	<u>1654</u>	<u>97.78</u>	<u>98.52</u>	<u>96.61</u>	<u>8.40</u>	<u>101.99</u>	<u>10.37</u>	<u>647.60</u>	<u>97.55 to 98.15</u>		<u>96,383</u>	<u>93,111</u>

<b>CONDITION</b>											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	265	94.85	96.33	82.63	24.21	116.58	10.37	647.60	93.00 to 97.69		37,873	31,295
10	64	99.48	104.94	101.57	11.60	103.31	40.54	177.10	98.13 to 100.06		36,600	37,176
15	1	215.64	215.64	215.64			215.64	215.64	N/A		11,000	23,720
20	109	99.27	103.64	100.88	10.66	102.74	39.33	219.27	98.18 to 100.03		51,400	51,850
25	33	98.29	102.31	99.53	8.74	102.79	65.01	231.40	96.30 to 99.68		76,853	76,492
30	543	98.18	98.58	97.70	4.85	100.90	49.46	234.57	97.64 to 98.47		121,739	118,939
35	142	98.05	98.05	97.79	3.94	100.26	80.59	148.73	97.06 to 98.90		111,705	109,235
40	386	97.47	97.54	96.82	4.13	100.75	60.44	148.58	97.05 to 97.79		113,224	109,621
45	2	97.58	97.58	98.32	2.80	99.24	94.84	100.31	N/A		121,750	119,705
50	106	97.22	96.58	96.21	3.83	100.39	71.59	116.91	96.39 to 97.87		117,116	112,673
55	1	96.17	96.17	96.17			96.17	96.17	N/A		274,500	263,980
60	2	98.26	98.26	97.01	1.94	101.29	96.35	100.17	N/A		143,250	138,960
<u>ALL</u>	<u>1654</u>	<u>97.78</u>	<u>98.52</u>	<u>96.61</u>	<u>8.40</u>	<u>101.99</u>	<u>10.37</u>	<u>647.60</u>	<u>97.55 to 98.15</u>		<u>96,383</u>	<u>93,111</u>

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

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	152	<b>MEDIAN:</b>	<b>98</b>	COV:	9.38	95% Median C.I.:	97.49 to 98.92
TOTAL Sales Price:	31,187,144	WGT. MEAN:	99	STD:	9.26	95% Wgt. Mean C.I.:	96.69 to 102.12
TOTAL Adj.Sales Price:	30,720,813	MEAN:	99	AVG.ABS.DEV:	5.10	95% Mean C.I.:	97.32 to 100.26
TOTAL Assessed Value:	30,538,785						
AVG. Adj. Sales Price:	202,110	COD:	5.18	MAX Sales Ratio:	153.30		
AVG. Assessed Value:	200,913	PRD:	99.38	MIN Sales Ratio:	73.45		

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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	17	98.29	99.75	100.21	3.54	99.54	92.75	118.14	96.40 to 102.08	176,551	176,927
10/01/03 TO 12/31/03	9	98.60	100.46	100.99	8.25	99.48	85.85	138.15	90.95 to 102.31	191,777	193,667
01/01/04 TO 03/31/04	12	98.44	100.72	111.33	8.33	90.47	84.36	145.26	92.86 to 102.85	228,500	254,383
04/01/04 TO 06/30/04	15	100.60	100.59	99.07	3.62	101.53	91.00	110.23	98.26 to 101.26	186,582	184,856
07/01/04 TO 09/30/04	17	97.96	97.51	97.57	5.67	99.93	76.00	116.99	93.32 to 102.97	135,202	131,917
10/01/04 TO 12/31/04	8	98.34	97.77	99.23	4.85	98.52	90.97	108.84	90.97 to 108.84	156,650	155,450
01/01/05 TO 03/31/05	15	97.27	96.66	97.33	4.04	99.31	76.40	108.84	94.92 to 99.10	126,406	123,034
04/01/05 TO 06/30/05	13	98.81	97.64	96.49	5.43	101.20	73.45	119.10	93.14 to 100.25	119,346	115,158
07/01/05 TO 09/30/05	14	97.76	97.28	97.92	3.08	99.34	89.38	107.79	93.43 to 99.54	394,778	386,586
10/01/05 TO 12/31/05	10	97.36	95.96	96.02	3.43	99.94	85.25	100.55	88.77 to 100.25	382,288	367,083
01/01/06 TO 03/31/06	12	97.94	102.80	100.25	8.17	102.54	88.42	153.30	94.61 to 99.50	179,179	179,631
04/01/06 TO 06/30/06	10	97.45	98.47	97.01	4.29	101.50	92.11	109.96	92.83 to 103.25	195,352	189,518
<u>Study Years</u>											
07/01/03 TO 06/30/04	53	99.15	100.33	103.00	5.54	97.40	84.36	145.26	97.52 to 100.50	193,738	199,551
07/01/04 TO 06/30/05	53	97.96	97.34	97.56	5.07	99.77	73.45	119.10	95.76 to 99.19	132,061	128,844
07/01/05 TO 06/30/06	46	97.77	98.69	97.62	4.76	101.09	85.25	153.30	96.50 to 98.82	292,466	285,517
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	52	99.17	99.18	102.41	5.64	96.84	76.00	145.26	96.12 to 100.58	174,853	179,070
01/01/05 TO 12/31/05	52	97.69	96.94	97.09	4.06	99.84	73.45	119.10	96.73 to 98.82	246,103	238,953
<u>ALL</u>											
	152	98.28	98.79	99.41	5.18	99.38	73.45	153.30	97.49 to 98.92	202,110	200,913

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BRADY	2	96.22	96.22	94.32	4.94	102.02	91.47	100.97	N/A	29,200	27,540
HERSHEY	3	98.40	98.40	98.49	0.34	99.91	97.90	98.90	N/A	28,500	28,068
MAXWELL	3	100.50	99.41	104.31	5.10	95.30	91.17	106.55	N/A	17,666	18,428
NORTH PLATTE	116	98.60	99.47	99.63	5.39	99.84	73.45	153.30	97.52 to 99.34	244,725	243,814
RURAL	21	97.27	94.82	96.17	4.74	98.60	76.00	106.00	93.32 to 98.29	95,733	92,065
SUTHERLAND	5	98.00	100.62	104.27	3.98	96.49	95.06	109.96	N/A	18,860	19,666
WALLACE	1	96.40	96.40	96.40			96.40	96.40	N/A	30,000	28,920
WELLFLEET	1	100.91	100.91	100.91			100.91	100.91	N/A	1,100	1,110
<u>ALL</u>											
	152	98.28	98.79	99.41	5.18	99.38	73.45	153.30	97.49 to 98.92	202,110	200,913

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

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	152	<b>MEDIAN:</b>	<b>98</b>	COV:	9.38	95% Median C.I.:	97.49 to 98.92
TOTAL Sales Price:	31,187,144	WGT. MEAN:	99	STD:	9.26	95% Wgt. Mean C.I.:	96.69 to 102.12
TOTAL Adj.Sales Price:	30,720,813	MEAN:	99	AVG.ABS.DEV:	5.10	95% Mean C.I.:	97.32 to 100.26
TOTAL Assessed Value:	30,538,785						
AVG. Adj. Sales Price:	202,110	COD:	5.18	MAX Sales Ratio:	153.30		
AVG. Assessed Value:	200,913	PRD:	99.38	MIN Sales Ratio:	73.45		

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**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	129	98.49	99.27	99.62	5.09	99.64	73.45	153.30	97.72 to 99.19	221,476	220,643
2	5	95.47	95.28	94.76	2.75	100.55	90.58	99.76	N/A	123,100	116,649
3	18	97.44	96.35	97.24	6.05	99.09	76.00	119.10	93.43 to 100.15	85,272	82,916
ALL	152	98.28	98.79	99.41	5.18	99.38	73.45	153.30	97.49 to 98.92	202,110	200,913

**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	125	98.00	98.56	99.51	5.10	99.04	76.00	145.26	97.32 to 98.92	215,126	214,079
2	27	98.49	99.85	98.66	5.62	101.20	73.45	153.30	97.52 to 101.15	141,853	139,956
ALL	152	98.28	98.79	99.41	5.18	99.38	73.45	153.30	97.49 to 98.92	202,110	200,913

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
21-0089											
24-0020											
32-0046	1	100.91	100.91	100.91			100.91	100.91	N/A	1,100	1,110
32-0095											
32-0125											
51-0006	1	100.49	100.49	100.49			100.49	100.49	N/A	75,000	75,365
56-0001	134	98.16	98.91	99.41	5.30	99.50	73.45	153.30	97.43 to 98.92	224,205	222,873
56-0006	2	96.22	96.22	94.32	4.94	102.02	91.47	100.97	N/A	29,200	27,540
56-0007	3	100.50	99.41	104.31	5.10	95.30	91.17	106.55	N/A	17,666	18,428
56-0037	5	98.40	98.37	98.70	0.52	99.66	97.55	99.10	N/A	73,100	72,151
56-0055	4	100.04	101.27	104.62	4.88	96.80	95.06	109.96	N/A	22,325	23,357
56-0565	2	86.40	86.40	93.54	11.57	92.36	76.40	96.40	N/A	17,500	16,370
57-0501											
60-0090											
68-0020											
NonValid School											
ALL	152	98.28	98.79	99.41	5.18	99.38	73.45	153.30	97.49 to 98.92	202,110	200,913

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

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	152	<b>MEDIAN:</b>	<b>98</b>	COV:	9.38	95% Median C.I.:	97.49 to 98.92
TOTAL Sales Price:	31,187,144	WGT. MEAN:	99	STD:	9.26	95% Wgt. Mean C.I.:	96.69 to 102.12
TOTAL Adj.Sales Price:	30,720,813	MEAN:	99	AVG.ABS.DEV:	5.10	95% Mean C.I.:	97.32 to 100.26
TOTAL Assessed Value:	30,538,785						
AVG. Adj. Sales Price:	202,110	COD:	5.18	MAX Sales Ratio:	153.30		
AVG. Assessed Value:	200,913	PRD:	99.38	MIN Sales Ratio:	73.45		

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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	27	98.81	99.75	98.81	5.16	100.95	73.45	138.15	97.52 to 101.26	137,868	136,231
Prior TO 1860	1	88.42	88.42	88.42			88.42	88.42	N/A	36,000	31,830
1860 TO 1899											
1900 TO 1919	10	99.88	101.37	97.96	5.74	103.47	93.44	119.10	93.86 to 110.23	79,530	77,911
1920 TO 1939	18	97.90	96.56	96.17	3.09	100.41	85.85	103.43	94.61 to 99.07	107,115	103,008
1940 TO 1949	16	99.36	99.47	99.36	3.44	100.11	91.45	116.99	95.70 to 100.97	153,631	152,652
1950 TO 1959	13	98.61	98.81	99.89	1.68	98.91	96.12	102.49	96.73 to 101.14	129,646	129,509
1960 TO 1969	13	95.47	96.15	96.57	3.13	99.56	88.77	102.85	93.61 to 99.83	191,042	184,493
1970 TO 1979	20	99.29	105.25	106.04	9.40	99.25	92.75	153.30	97.43 to 108.84	316,855	335,994
1980 TO 1989	13	97.04	95.82	94.56	5.51	101.33	84.36	117.03	89.38 to 99.75	284,915	269,427
1990 TO 1994	4	98.96	97.33	98.35	1.88	98.96	92.11	99.28	N/A	914,381	899,315
1995 TO 1999	4	104.17	102.33	100.14	6.29	102.19	91.00	109.96	N/A	279,125	279,503
2000 TO Present	13	95.76	92.88	97.72	5.59	95.04	76.00	101.71	90.95 to 98.29	215,146	210,250
ALL	152	98.28	98.79	99.41	5.18	99.38	73.45	153.30	97.49 to 98.92	202,110	200,913

**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	2	96.04	96.04	93.78	5.07	102.41	91.17	100.91	N/A	2,050	1,922
5000 TO 9999	3	95.06	89.82	90.92	7.57	98.79	76.40	98.00	N/A	6,333	5,758
Total \$											
1 TO 9999	5	95.06	92.31	91.43	6.59	100.96	76.40	100.91	N/A	4,620	4,224
10000 TO 29999	13	100.50	99.98	98.76	4.79	101.23	84.36	119.10	97.04 to 103.23	19,292	19,053
30000 TO 59999	22	98.35	96.16	96.05	5.81	100.11	73.45	109.96	91.47 to 99.91	46,195	44,372
60000 TO 99999	32	98.44	101.94	102.34	6.52	99.60	90.58	153.30	96.50 to 100.49	76,905	78,706
100000 TO 149999	22	98.90	99.38	99.49	4.15	99.90	88.77	117.03	96.12 to 100.34	118,613	118,004
150000 TO 249999	26	95.66	97.19	97.29	4.55	99.89	85.85	108.84	93.44 to 100.25	193,297	188,059
250000 TO 499999	18	97.85	97.25	97.03	2.52	100.23	89.38	102.49	95.92 to 99.58	333,022	323,116
500000 +	14	98.99	100.97	101.00	6.00	99.97	85.25	145.26	94.13 to 101.71	952,857	962,388
ALL	152	98.28	98.79	99.41	5.18	99.38	73.45	153.30	97.49 to 98.92	202,110	200,913

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

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	152	<b>MEDIAN:</b>	<b>98</b>	COV:	9.38	95% Median C.I.:	97.49 to 98.92
TOTAL Sales Price:	31,187,144	WGT. MEAN:	99	STD:	9.26	95% Wgt. Mean C.I.:	96.69 to 102.12
TOTAL Adj.Sales Price:	30,720,813	MEAN:	99	AVG.ABS.DEV:	5.10	95% Mean C.I.:	97.32 to 100.26
TOTAL Assessed Value:	30,538,785						
AVG. Adj. Sales Price:	202,110	COD:	5.18	MAX Sales Ratio:	153.30		
AVG. Assessed Value:	200,913	PRD:	99.38	MIN Sales Ratio:	73.45		

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	4	94.59	91.62	89.11	8.28	102.81	76.40	100.91	N/A	3,525	3,141
5000 TO 9999	1	95.06	95.06	95.06			95.06	95.06	N/A	9,000	8,555
Total \$											
1 TO 9999	5	95.06	92.31	91.43	6.59	100.96	76.40	100.91	N/A	4,620	4,224
10000 TO 29999	14	99.70	99.72	98.51	4.78	101.23	84.36	119.10	96.40 to 103.23	20,057	19,758
30000 TO 59999	25	97.55	96.00	95.89	5.55	100.12	73.45	109.96	94.14 to 99.09	49,052	47,035
60000 TO 99999	31	98.26	98.89	98.84	3.76	100.05	88.77	118.14	96.36 to 99.76	82,527	81,569
100000 TO 149999	21	99.34	103.32	101.54	7.58	101.76	91.45	153.30	95.70 to 101.15	123,909	125,814
150000 TO 249999	25	97.21	98.04	97.74	5.52	100.31	85.85	116.99	93.32 to 100.25	198,530	194,052
250000 TO 499999	18	97.85	97.36	97.00	2.41	100.38	89.38	102.49	95.92 to 99.58	346,771	336,358
500000 +	13	99.15	101.49	101.28	6.06	100.22	85.25	145.26	97.32 to 101.71	986,538	999,127
ALL	152	98.28	98.79	99.41	5.18	99.38	73.45	153.30	97.49 to 98.92	202,110	200,913

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	29	99.60	101.68	100.33	6.75	101.35	73.45	153.30	97.64 to 102.29	159,587	160,113
10	33	98.90	98.37	99.69	3.65	98.67	84.36	110.23	97.04 to 99.83	133,895	133,485
15	2	104.19	104.19	106.83	4.46	97.53	99.54	108.84	N/A	127,450	136,157
20	67	98.40	99.02	100.94	5.06	98.10	76.40	145.26	96.85 to 99.19	220,461	222,523
25	2	94.25	94.25	95.98	3.44	98.20	91.00	97.49	N/A	505,000	484,682
30	13	95.76	95.25	94.84	4.36	100.43	85.25	107.79	90.97 to 99.75	410,246	389,073
40	6	94.60	91.97	92.32	5.47	99.62	76.00	98.29	76.00 to 98.29	50,866	46,960
ALL	152	98.28	98.79	99.41	5.18	99.38	73.45	153.30	97.49 to 98.92	202,110	200,913

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

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	152	<b>MEDIAN:</b>	<b>98</b>	COV:	9.38	95% Median C.I.:	97.49 to 98.92
TOTAL Sales Price:	31,187,144	WGT. MEAN:	99	STD:	9.26	95% Wgt. Mean C.I.:	96.69 to 102.12
TOTAL Adj.Sales Price:	30,720,813	MEAN:	99	AVG.ABS.DEV:	5.10	95% Mean C.I.:	97.32 to 100.26
TOTAL Assessed Value:	30,538,785						
AVG. Adj. Sales Price:	202,110	COD:	5.18	MAX Sales Ratio:	153.30		
AVG. Assessed Value:	200,913	PRD:	99.38	MIN Sales Ratio:	73.45		

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	24	98.38	97.69	97.71	3.59	99.97	73.45	106.00	97.27 to 100.34	148,976	145,569
300	3	102.49	100.62	101.21	2.32	99.42	96.12	103.25	N/A	161,500	163,450
304	2	98.46	98.46	97.78	0.99	100.69	97.49	99.43	N/A	457,500	447,357
305	1	93.44	93.44	93.44			93.44	93.44	N/A	175,000	163,525
311	1	100.50	100.50	100.50			100.50	100.50	N/A	12,000	12,060
313	1	101.14	101.14	101.14			101.14	101.14	N/A	250,000	252,840
325	9	98.90	99.27	100.17	4.08	99.11	88.42	117.03	95.26 to 99.83	124,277	124,483
326	1	119.10	119.10	119.10			119.10	119.10	N/A	10,000	11,910
336	1	97.43	97.43	97.43			97.43	97.43	N/A	81,000	78,915
340	1	107.79	107.79	107.79			107.79	107.79	N/A	184,000	198,340
341	4	93.87	94.22	95.85	4.29	98.30	89.38	99.75	N/A	389,125	372,960
343	9	99.15	104.14	104.60	6.88	99.55	94.05	145.26	97.08 to 102.08	761,355	796,410
344	10	96.97	96.13	95.23	1.79	100.95	92.86	98.61	93.32 to 97.96	176,650	168,229
346	1	98.40	98.40	98.40			98.40	98.40	N/A	50,000	49,200
349	3	93.14	91.44	89.93	3.82	101.67	85.25	95.92	N/A	478,333	430,183
350	4	95.10	95.02	94.99	2.47	100.03	91.55	98.34	N/A	304,095	288,862
351	1	102.85	102.85	102.85			102.85	102.85	N/A	75,000	77,135
352	15	99.54	102.04	101.18	5.34	100.85	91.45	138.15	97.72 to 100.49	154,020	155,832
353	25	98.00	97.58	98.90	4.26	98.67	84.36	108.84	94.92 to 100.55	193,220	191,088
381	2	106.81	106.81	104.51	10.61	102.19	95.47	118.14	N/A	103,987	108,682
384	3	95.06	99.37	102.61	6.10	96.84	92.83	110.23	N/A	51,666	53,016
386	1	92.67	92.67	92.67			92.67	92.67	N/A	237,500	220,100
389	10	95.76	93.94	94.71	4.72	99.20	76.00	100.15	90.95 to 99.76	57,340	54,304
391	1	76.40	76.40	76.40			76.40	76.40	N/A	5,000	3,820
406	4	100.86	100.52	100.76	3.17	99.76	96.36	104.00	N/A	63,125	63,605
408	1	100.97	100.97	100.97			100.97	100.97	N/A	17,500	17,670
410	1	99.58	99.58	99.58			99.58	99.58	N/A	280,000	278,810
419	2	103.83	103.83	105.09	6.05	98.81	97.55	110.11	N/A	75,020	78,835
421	1	97.73	97.73	97.72			97.73	97.73	N/A	20,000	19,545
423	1	93.21	93.21	93.21			93.21	93.21	N/A	400,500	373,300
426	1	93.68	93.68	93.68			93.68	93.68	N/A	89,050	83,425
434	1	109.96	109.96	109.96			109.96	109.96	N/A	47,500	52,230
437	1	99.09	99.09	99.09			99.09	99.09	N/A	35,000	34,680
442	1	91.47	91.47	91.47			91.47	91.47	N/A	40,900	37,410
444	1	88.77	88.77	88.77			88.77	88.77	N/A	100,000	88,765
852	1	153.30	153.30	153.30			153.30	153.30	N/A	75,600	115,895
853	3	102.31	100.32	100.05	4.70	100.28	92.11	106.55	N/A	378,508	378,688

ALL





**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1654	<b>MEDIAN:</b>	<b>96</b>	COV:	22.10	95% Median C.I.:	96.25 to 96.83
TOTAL Sales Price:	159,417,474	WGT. MEAN:	92	STD:	20.79	95% Wgt. Mean C.I.:	91.49 to 93.48
TOTAL Adj.Sales Price:	159,418,819	MEAN:	94	AVG.ABS.DEV:	10.39	95% Mean C.I.:	93.09 to 95.09
TOTAL Assessed Value:	147,440,243						
AVG. Adj. Sales Price:	96,383	COD:	10.77	MAX Sales Ratio:	302.68		
AVG. Assessed Value:	89,141	PRD:	101.73	MIN Sales Ratio:	2.36		

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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	221	97.69	97.67	97.41	8.50	100.26	11.58	302.68	96.97 to 98.46	90,231	87,892
10/01/04 TO 12/31/04	173	97.52	98.10	97.04	8.35	101.09	48.56	203.90	96.51 to 98.39	101,336	98,340
01/01/05 TO 03/31/05	170	97.97	96.64	95.70	9.01	100.99	32.61	188.80	97.44 to 98.71	87,668	83,896
04/01/05 TO 06/30/05	256	97.32	97.42	95.62	7.24	101.88	36.34	264.81	96.73 to 97.97	98,089	93,793
07/01/05 TO 09/30/05	250	96.20	94.15	94.68	7.31	99.43	8.21	215.64	95.68 to 96.84	96,815	91,669
10/01/05 TO 12/31/05	181	96.97	95.71	94.48	6.79	101.31	10.62	177.10	96.35 to 97.78	88,024	83,160
01/01/06 TO 03/31/06	187	90.08	87.42	85.70	15.61	102.00	11.45	133.06	85.71 to 93.13	102,454	87,807
04/01/06 TO 06/30/06	216	86.31	85.61	81.02	22.03	105.67	2.36	286.00	84.02 to 88.69	104,798	84,908
<u>Study Years</u>											
07/01/04 TO 06/30/05	820	97.69	97.47	96.42	8.18	101.09	11.58	302.68	97.30 to 97.98	94,496	91,110
07/01/05 TO 06/30/06	834	94.99	90.77	88.77	13.12	102.25	2.36	286.00	94.22 to 95.53	98,239	87,205
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	857	97.10	95.95	95.12	7.57	100.87	8.21	264.81	96.78 to 97.50	93,524	88,964
<u>ALL</u>											
	1654	96.46	94.09	92.49	10.77	101.73	2.36	302.68	96.25 to 96.83	96,383	89,141

**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BRADY	27	98.23	97.13	96.74	8.86	100.41	39.33	125.80	94.50 to 101.92	40,735	39,406
HERSHEY	32	98.81	92.87	96.47	15.68	96.27	33.32	168.00	93.93 to 100.34	52,114	50,275
MAXWELL	12	96.91	93.56	98.91	8.11	94.59	71.70	111.30	90.59 to 99.92	44,964	44,475
NORTH PLATTE	1115	96.61	95.41	93.60	8.53	101.93	7.63	286.00	96.29 to 96.95	92,999	87,051
RURAL RES	396	95.07	90.06	89.46	16.90	100.67	2.36	302.68	93.66 to 96.26	115,699	103,504
SUTHERLAND	62	98.21	96.30	93.60	10.13	102.88	33.88	166.63	96.53 to 99.18	101,211	94,737
WALLACE	7	93.13	91.13	96.05	11.69	94.87	63.63	117.49	63.63 to 117.49	33,142	31,834
WELLFLEET	3	93.22	82.81	93.16	15.45	88.90	56.00	99.22	N/A	31,000	28,878
<u>ALL</u>											
	1654	96.46	94.09	92.49	10.77	101.73	2.36	302.68	96.25 to 96.83	96,383	89,141

**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	1258	96.78	95.41	93.70	8.83	101.82	7.63	286.00	96.36 to 97.09	90,298	84,614
2	46	96.86	93.77	95.42	8.33	98.27	32.94	120.56	94.32 to 98.59	138,278	131,939
3	350	94.79	89.40	88.51	18.09	101.00	2.36	302.68	93.27 to 95.77	112,748	99,790
<u>ALL</u>											
	1654	96.46	94.09	92.49	10.77	101.73	2.36	302.68	96.25 to 96.83	96,383	89,141

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	1654	<b>MEDIAN:</b>	<b>96</b>	COV:	22.10	95% Median C.I.:	96.25 to 96.83
TOTAL Sales Price:	159,417,474	WGT. MEAN:	92	STD:	20.79	95% Wgt. Mean C.I.:	91.49 to 93.48
TOTAL Adj.Sales Price:	159,418,819	MEAN:	94	AVG.ABS.DEV:	10.39	95% Mean C.I.:	93.09 to 95.09
TOTAL Assessed Value:	147,440,243						
AVG. Adj. Sales Price:	96,383	COD:	10.77	MAX Sales Ratio:	302.68		
AVG. Assessed Value:	89,141	PRD:	101.73	MIN Sales Ratio:	2.36		

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**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1362	96.78	95.92	94.05	7.59	101.99	11.15	286.00	96.40 to 97.06	105,934	99,626
2	250	87.41	84.07	66.61	30.05	126.21	2.36	302.68	82.83 to 91.09	35,632	23,733
3	42	97.99	94.52	93.38	6.07	101.22	39.52	107.16	95.42 to 99.54	148,280	138,467
ALL	1654	96.46	94.09	92.49	10.77	101.73	2.36	302.68	96.25 to 96.83	96,383	89,141

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1622	96.44	94.14	92.67	10.80	101.58	2.36	302.68	96.25 to 96.83	95,933	88,905
06	32	97.08	91.49	84.83	9.26	107.85	36.34	107.16	93.60 to 99.54	119,189	101,109
07											
ALL	1654	96.46	94.09	92.49	10.77	101.73	2.36	302.68	96.25 to 96.83	96,383	89,141

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
21-0089	1	61.83	61.83	61.83			61.83	61.83	N/A	100,000	61,825
24-0020	1	74.59	74.59	74.59			74.59	74.59	N/A	100,000	74,585
32-0046	8	92.56	85.23	88.83	14.40	95.94	56.00	105.66	56.00 to 105.66	95,750	85,054
32-0095											
32-0125	3	99.33	142.18	93.99	67.92	151.27	62.41	264.81	N/A	75,900	71,341
51-0006	2	87.89	87.89	93.30	12.18	94.20	77.18	98.59	N/A	111,250	103,792
56-0001	1401	96.47	94.48	92.76	9.92	101.85	2.36	302.68	96.26 to 96.84	98,909	91,750
56-0006	46	97.61	95.62	92.53	9.99	103.34	39.33	144.38	95.04 to 99.23	78,812	72,925
56-0007	35	90.59	83.80	84.44	22.53	99.25	11.58	188.80	71.10 to 96.98	63,859	53,923
56-0037	70	94.44	89.04	90.15	16.92	98.78	33.32	168.00	90.93 to 98.08	80,296	72,383
56-0055	70	98.55	96.35	94.23	11.01	102.25	33.88	166.63	96.63 to 99.43	100,086	94,310
56-0565	9	95.58	96.63	102.40	13.87	94.37	63.63	132.30	78.54 to 117.49	32,222	32,994
57-0501	5	85.94	78.70	63.82	26.23	123.32	30.47	110.50	N/A	79,577	50,786
60-0090	3	85.40	87.31	77.45	11.26	112.73	73.84	102.68	N/A	85,333	66,088
68-0020											
NonValid School											
ALL	1654	96.46	94.09	92.49	10.77	101.73	2.36	302.68	96.25 to 96.83	96,383	89,141

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1654	<b>MEDIAN:</b>	<b>96</b>	COV:	22.10	95% Median C.I.:	96.25 to 96.83
TOTAL Sales Price:	159,417,474	WGT. MEAN:	92	STD:	20.79	95% Wgt. Mean C.I.:	91.49 to 93.48
TOTAL Adj.Sales Price:	159,418,819	MEAN:	94	AVG.ABS.DEV:	10.39	95% Mean C.I.:	93.09 to 95.09
TOTAL Assessed Value:	147,440,243						
AVG. Adj. Sales Price:	96,383	COD:	10.77	MAX Sales Ratio:	302.68		
AVG. Assessed Value:	89,141	PRD:	101.73	MIN Sales Ratio:	2.36		

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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	258	87.41	83.68	64.72	30.35	129.28	2.36	302.68	82.83 to 91.19	37,738	24,426
Prior TO 1860											
1860 TO 1899	7	98.13	99.08	97.91	14.20	101.20	74.49	131.95	74.49 to 131.95	83,142	81,404
1900 TO 1919	146	97.86	99.27	96.23	9.57	103.16	40.54	177.43	96.66 to 98.78	58,932	56,712
1920 TO 1939	207	97.58	98.55	96.56	7.97	102.06	39.33	286.00	96.88 to 98.43	63,794	61,599
1940 TO 1949	137	95.89	95.60	93.06	8.42	102.73	57.45	199.67	95.46 to 96.83	72,710	67,664
1950 TO 1959	174	97.82	95.58	94.79	5.93	100.83	31.47	144.38	96.63 to 98.51	93,083	88,235
1960 TO 1969	158	95.83	93.26	93.57	6.22	99.67	39.52	128.13	94.48 to 96.36	114,598	107,231
1970 TO 1979	279	96.78	95.98	94.78	6.47	101.26	58.33	215.64	96.12 to 97.39	117,066	110,956
1980 TO 1989	52	96.39	94.26	92.72	6.22	101.65	61.83	112.35	94.67 to 97.95	156,411	145,031
1990 TO 1994	28	96.72	95.91	95.80	3.97	100.12	79.73	108.67	95.83 to 97.54	175,884	168,501
1995 TO 1999	75	96.27	95.22	93.94	6.22	101.37	64.10	128.15	95.01 to 98.17	154,898	145,505
2000 TO Present	133	96.40	93.82	92.81	9.07	101.08	13.44	160.14	95.19 to 97.56	193,151	179,266
ALL	1654	96.46	94.09	92.49	10.77	101.73	2.36	302.68	96.25 to 96.83	96,383	89,141

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	7	93.33	115.32	117.69	39.14	97.99	63.63	264.81	63.63 to 264.81	2,071	2,437
5000 TO 9999	35	99.50	106.90	104.54	30.53	102.26	39.33	302.68	90.91 to 101.67	7,573	7,917
Total \$											
1 TO 9999	42	99.05	108.30	105.22	31.86	102.93	39.33	302.68	91.67 to 100.83	6,656	7,004
10000 TO 29999	235	98.03	95.85	94.76	22.18	101.15	2.36	286.00	94.96 to 98.78	19,876	18,835
30000 TO 59999	250	97.35	94.29	94.55	11.79	99.72	2.90	161.84	96.17 to 98.17	44,713	42,275
60000 TO 99999	485	96.61	94.57	94.52	6.49	100.05	10.39	131.95	96.28 to 97.17	79,689	75,320
100000 TO 149999	336	96.07	93.58	93.53	6.48	100.05	7.63	160.14	95.58 to 96.75	123,573	115,582
150000 TO 249999	253	95.57	90.70	90.73	8.79	99.97	11.15	121.85	95.05 to 96.48	182,879	165,918
250000 TO 499999	50	96.99	89.38	88.33	11.11	101.19	10.62	110.21	95.04 to 98.52	304,803	269,243
500000 +	3	93.27	84.51	83.48	9.43	101.23	66.93	93.32	N/A	537,083	448,350
ALL	1654	96.46	94.09	92.49	10.77	101.73	2.36	302.68	96.25 to 96.83	96,383	89,141

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

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

(!: AVTot=0)

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TOTAL Sales Price:	159,417,474	WGT. MEAN:	92	STD:	20.79	95% Wgt. Mean C.I.:	91.49 to 93.48
TOTAL Adj.Sales Price:	159,418,819	MEAN:	94	AVG.ABS.DEV:	10.39	95% Mean C.I.:	93.09 to 95.09
TOTAL Assessed Value:	147,440,243						
AVG. Adj. Sales Price:	96,383	COD:	10.77	MAX Sales Ratio:	302.68		
AVG. Assessed Value:	89,141	PRD:	101.73	MIN Sales Ratio:	2.36		

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	21	44.41	45.16	16.87	68.19	267.75	2.36	120.00	8.21 to 71.70	14,728	2,484
5000 TO 9999	47	83.69	78.08	59.63	32.39	130.95	10.39	264.81	58.65 to 96.83	12,479	7,441
Total \$											
1 TO 9999	68	69.25	67.91	44.86	45.20	151.38	2.36	264.81	52.94 to 89.00	13,173	5,910
10000 TO 29999	235	97.18	94.75	75.34	21.03	125.76	7.63	302.68	94.50 to 98.67	26,181	19,724
30000 TO 59999	273	96.43	95.78	88.30	13.65	108.48	10.62	286.00	95.61 to 97.63	51,155	45,168
60000 TO 99999	498	96.60	95.37	93.45	6.73	102.05	21.50	161.84	96.26 to 97.17	84,316	78,796
100000 TO 149999	344	96.17	94.19	92.94	5.84	101.34	36.34	129.33	95.61 to 96.91	132,582	123,225
150000 TO 249999	202	96.88	96.15	95.38	4.85	100.80	48.29	160.14	96.32 to 97.54	194,784	185,791
250000 TO 499999	34	97.59	96.35	95.21	4.76	101.19	66.93	110.21	96.33 to 99.52	337,074	320,942
ALL											
	1654	96.46	94.09	92.49	10.77	101.73	2.36	302.68	96.25 to 96.83	96,383	89,141

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	263	87.69	83.71	65.19	29.97	128.40	2.36	302.68	83.18 to 91.19	37,983	24,761
10	84	99.02	102.17	98.54	12.40	103.68	39.52	215.64	97.64 to 100.20	35,745	35,224
15	43	98.19	97.49	96.02	5.01	101.53	64.10	113.43	96.29 to 100.16	79,273	76,115
20	293	98.05	97.14	93.91	10.84	103.44	31.47	286.00	97.26 to 98.58	65,104	61,139
25	135	96.43	95.22	94.20	5.97	101.08	63.08	148.73	95.80 to 97.21	76,463	72,029
30	536	96.27	94.72	93.48	6.42	101.33	13.44	161.84	95.86 to 96.75	110,096	102,918
35	169	96.12	95.50	94.71	4.48	100.84	37.75	160.14	95.57 to 96.54	147,254	139,458
40	97	97.19	95.85	94.55	5.65	101.37	48.29	130.63	96.43 to 98.08	207,411	196,115
45	19	97.30	97.34	97.07	2.79	100.28	89.20	103.31	95.04 to 99.52	231,113	224,343
50	13	99.47	97.93	97.51	3.18	100.43	85.33	103.35	95.05 to 101.51	323,126	315,090
55	2	93.29	93.29	93.30	0.03	100.00	93.27	93.32	N/A	505,625	471,725
ALL											
	1654	96.46	94.09	92.49	10.77	101.73	2.36	302.68	96.25 to 96.83	96,383	89,141

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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TOTAL Adj.Sales Price:	159,418,819	MEAN:	94	AVG.ABS.DEV:	10.39	95% Mean C.I.:	93.09 to 95.09
TOTAL Assessed Value:	147,440,243						
AVG. Adj. Sales Price:	96,383	COD:	10.77	MAX Sales Ratio:	302.68		
AVG. Assessed Value:	89,141	PRD:	101.73	MIN Sales Ratio:	2.36		

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<b>STYLE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	254	87.06	83.76	64.67	30.65	129.52	2.36	302.68	82.20 to 91.23	37,144	24,020	
100	3	67.96	82.60	72.19	22.29	114.42	67.19	112.64	N/A	40,466	29,211	
101	1058	96.78	95.94	93.93	7.47	102.14	13.44	215.64	96.40 to 97.14	100,844	94,721	
102	82	97.07	96.62	96.18	4.08	100.47	73.54	131.95	95.86 to 97.98	145,671	140,101	
103	44	97.11	93.91	94.23	5.97	99.66	65.71	107.47	94.30 to 98.84	148,661	140,077	
104	132	96.50	96.63	95.35	8.11	101.35	40.54	161.84	95.69 to 98.17	113,740	108,449	
106	12	95.05	87.38	85.99	13.65	101.61	36.96	104.12	77.18 to 100.83	76,575	65,848	
111	31	96.94	95.61	95.17	5.07	100.46	71.46	120.56	94.40 to 97.81	139,954	133,197	
301	20	98.97	92.87	90.92	7.85	102.14	33.88	102.57	95.63 to 100.24	110,989	100,908	
302	2	96.08	96.08	95.03	5.19	101.10	91.09	101.06	N/A	95,000	90,275	
304	4	95.68	94.85	94.90	1.61	99.95	91.13	96.92	N/A	95,500	90,628	
305	1	286.00	286.00	286.00			286.00	286.00	N/A	17,000	48,620	
307	1	94.31	94.31	94.31			94.31	94.31	N/A	278,929	263,060	
308	10	97.50	96.97	96.49	3.62	100.50	85.00	106.20	93.72 to 100.90	132,380	127,729	
ALL	1654	96.46	94.09	92.49	10.77	101.73	2.36	302.68	96.25 to 96.83	96,383	89,141	

<b>CONDITION</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	265	87.71	83.84	65.41	29.85	128.18	2.36	302.68	83.35 to 91.23	37,873	24,771	
10	64	99.07	102.46	98.29	12.87	104.24	31.47	177.10	97.48 to 99.93	36,600	35,974	
15	1	215.64	215.64	215.64			215.64	215.64	N/A	11,000	23,720	
20	109	98.86	101.92	97.03	13.24	105.04	39.33	286.00	97.27 to 99.70	51,400	49,875	
25	33	96.94	97.55	96.20	8.54	101.41	65.01	161.54	93.84 to 99.21	76,853	73,934	
30	543	96.96	95.16	93.81	6.78	101.44	13.44	177.43	96.43 to 97.53	121,739	114,204	
35	142	96.29	94.48	94.58	5.81	99.90	58.33	148.73	95.75 to 97.07	111,705	105,647	
40	386	96.27	94.96	94.12	6.21	100.90	57.45	148.58	95.69 to 96.92	113,224	106,562	
45	2	97.58	97.58	98.32	2.80	99.24	94.84	100.31	N/A	121,750	119,705	
50	106	96.37	94.87	94.58	4.76	100.31	71.59	108.91	95.47 to 97.28	117,116	110,766	
55	1	96.17	96.17	96.17			96.17	96.17	N/A	274,500	263,980	
60	2	106.47	106.47	98.01	12.08	108.63	93.61	119.33	N/A	143,250	140,402	
ALL	1654	96.46	94.09	92.49	10.77	101.73	2.36	302.68	96.25 to 96.83	96,383	89,141	

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	152	<b>MEDIAN:</b>	<b>98</b>	COV:	17.50	95% Median C.I.:	96.36 to 98.60
TOTAL Sales Price:	31,187,144	WGT. MEAN:	93	STD:	16.83	95% Wgt. Mean C.I.:	85.12 to 100.36
TOTAL Adj.Sales Price:	30,720,813	MEAN:	96	AVG.ABS.DEV:	9.57	95% Mean C.I.:	93.48 to 98.83
TOTAL Assessed Value:	28,489,685						
AVG. Adj. Sales Price:	202,110	COD:	9.82	MAX Sales Ratio:	179.50		
AVG. Assessed Value:	187,432	PRD:	103.68	MIN Sales Ratio:	42.08		

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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	17	97.52	95.84	97.02	4.38	98.78	65.09	104.00	96.36 to 100.49	176,551	171,282
10/01/03 TO 12/31/03	9	97.90	95.43	98.62	4.39	96.76	85.85	102.31	90.95 to 99.60	191,777	189,135
01/01/04 TO 03/31/04	12	96.46	97.44	107.32	11.52	90.80	60.33	145.26	91.55 to 102.85	228,500	245,225
04/01/04 TO 06/30/04	15	100.50	99.94	98.92	4.26	101.03	89.67	110.23	95.55 to 101.26	186,582	184,572
07/01/04 TO 09/30/04	17	97.96	96.40	96.56	5.06	99.84	76.00	103.43	91.75 to 102.57	135,202	130,550
10/01/04 TO 12/31/04	8	98.34	98.35	99.34	4.26	99.00	90.97	108.84	90.97 to 108.84	156,650	155,611
01/01/05 TO 03/31/05	15	96.77	96.12	97.58	7.20	98.50	68.74	117.68	93.80 to 100.15	126,406	123,354
04/01/05 TO 06/30/05	13	97.96	93.40	88.52	9.58	105.52	54.08	119.10	79.80 to 100.25	119,346	105,643
07/01/05 TO 09/30/05	14	94.20	87.20	70.67	12.21	123.40	61.40	107.79	68.00 to 98.90	394,778	278,976
10/01/05 TO 12/31/05	10	97.19	95.26	91.93	7.47	103.62	73.99	115.83	85.25 to 100.55	382,288	351,440
01/01/06 TO 03/31/06	12	91.05	96.86	88.99	28.64	108.85	42.08	179.50	71.92 to 117.03	179,179	159,443
04/01/06 TO 06/30/06	10	95.87	104.15	109.70	22.49	94.94	66.36	158.98	79.92 to 158.19	195,352	214,305
<u>Study Years</u>											
07/01/03 TO 06/30/04	53	98.29	97.29	100.56	6.11	96.75	60.33	145.26	96.40 to 99.60	193,738	194,817
07/01/04 TO 06/30/05	53	97.73	95.88	95.55	6.68	100.34	54.08	119.10	95.76 to 99.19	132,061	126,187
07/01/05 TO 06/30/06	46	94.44	95.16	85.30	17.73	111.55	42.08	179.50	87.86 to 98.34	292,466	249,487
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	52	98.78	97.96	100.91	6.30	97.07	60.33	145.26	95.55 to 100.50	174,853	176,452
01/01/05 TO 12/31/05	52	96.75	92.88	83.17	9.37	111.67	54.08	119.10	95.06 to 98.34	246,103	204,687
<u>ALL</u>	152	97.51	96.15	92.74	9.82	103.68	42.08	179.50	96.36 to 98.60	202,110	187,432

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BRADY	2	96.22	96.22	94.32	4.94	102.02	91.47	100.97	N/A	29,200	27,540
HERSHEY	3	97.90	89.57	83.00	9.19	107.92	71.92	98.90	N/A	28,500	23,655
MAXWELL	3	100.50	99.41	104.31	5.10	95.30	91.17	106.55	N/A	17,666	18,428
NORTH PLATTE	116	97.58	95.70	92.49	10.40	103.48	42.08	158.98	95.55 to 98.92	244,725	226,343
RURAL	21	96.77	93.93	95.50	5.67	98.35	75.06	106.00	90.97 to 98.29	95,733	91,430
SUTHERLAND	5	102.34	116.92	108.59	18.89	107.66	95.06	179.50	N/A	18,860	20,481
WALLACE	1	96.40	96.40	96.40			96.40	96.40	N/A	30,000	28,920
WELLFLEET	1	100.91	100.91	100.91			100.91	100.91	N/A	1,100	1,110
<u>ALL</u>	152	97.51	96.15	92.74	9.82	103.68	42.08	179.50	96.36 to 98.60	202,110	187,432

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	152	<b>MEDIAN:</b>	<b>98</b>	COV:	17.50	95% Median C.I.:	96.36 to 98.60
TOTAL Sales Price:	31,187,144	WGT. MEAN:	93	STD:	16.83	95% Wgt. Mean C.I.:	85.12 to 100.36
TOTAL Adj.Sales Price:	30,720,813	MEAN:	96	AVG.ABS.DEV:	9.57	95% Mean C.I.:	93.48 to 98.83
TOTAL Assessed Value:	28,489,685						
AVG. Adj. Sales Price:	202,110	COD:	9.82	MAX Sales Ratio:	179.50		
AVG. Assessed Value:	187,432	PRD:	103.68	MIN Sales Ratio:	42.08		

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**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	129	97.73	96.31	92.50	10.42	104.12	42.08	179.50	95.70 to 98.90	221,476	204,862
2	5	95.47	95.18	94.68	2.65	100.53	90.58	99.76	N/A	123,100	116,549
3	18	97.44	95.33	96.40	7.10	98.89	75.06	119.10	90.97 to 100.15	85,272	82,202
ALL	152	97.51	96.15	92.74	9.82	103.68	42.08	179.50	96.36 to 98.60	202,110	187,432

**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	125	97.05	95.54	92.12	10.53	103.70	42.08	179.50	95.47 to 98.34	215,126	198,179
2	27	98.49	99.02	97.05	6.46	102.03	73.45	153.30	95.61 to 101.15	141,853	137,674
ALL	152	97.51	96.15	92.74	9.82	103.68	42.08	179.50	96.36 to 98.60	202,110	187,432

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
21-0089											
24-0020											
32-0046	1	100.91	100.91	100.91			100.91	100.91	N/A	1,100	1,110
32-0095											
32-0125											
51-0006	1	100.49	100.49	100.49			100.49	100.49	N/A	75,000	75,365
56-0001	134	97.44	96.12	92.63	10.33	103.77	42.08	179.50	95.70 to 98.49	224,205	207,680
56-0006	2	96.22	96.22	94.32	4.94	102.02	91.47	100.97	N/A	29,200	27,540
56-0007	3	100.50	99.41	104.31	5.10	95.30	91.17	106.55	N/A	17,666	18,428
56-0037	5	97.90	93.07	95.08	5.83	97.89	71.92	99.10	N/A	73,100	69,503
56-0055	4	100.04	101.27	104.62	4.88	96.80	95.06	109.96	N/A	22,325	23,357
56-0565	2	86.40	86.40	93.54	11.57	92.36	76.40	96.40	N/A	17,500	16,370
57-0501											
60-0090											
68-0020											
NonValid School											
ALL	152	97.51	96.15	92.74	9.82	103.68	42.08	179.50	96.36 to 98.60	202,110	187,432



**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

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TOTAL Sales Price:	31,187,144	WGT. MEAN:	93	STD:	16.83	95% Wgt. Mean C.I.:	85.12 to 100.36
TOTAL Adj.Sales Price:	30,720,813	MEAN:	96	AVG.ABS.DEV:	9.57	95% Mean C.I.:	93.48 to 98.83
TOTAL Assessed Value:	28,489,685						
AVG. Adj. Sales Price:	202,110	COD:	9.82	MAX Sales Ratio:	179.50		
AVG. Assessed Value:	187,432	PRD:	103.68	MIN Sales Ratio:	42.08		

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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	27	98.49	97.22	96.05	4.77	101.22	73.45	106.55	95.61 to 101.15	137,868	132,420
Prior TO 1860	1	88.42	88.42	88.42			88.42	88.42	N/A	36,000	31,830
1860 TO 1899											
1900 TO 1919	10	99.88	106.86	101.18	11.24	105.62	93.44	158.19	93.86 to 119.10	79,530	80,466
1920 TO 1939	18	98.07	96.63	92.99	12.29	103.92	42.08	179.50	91.55 to 99.33	107,115	99,601
1940 TO 1949	16	97.80	94.24	89.69	6.76	105.07	66.25	102.57	87.86 to 100.97	153,631	137,797
1950 TO 1959	13	96.36	87.81	87.86	10.82	99.94	59.44	101.14	71.92 to 98.79	129,646	113,901
1960 TO 1969	13	96.64	93.93	93.97	11.31	99.96	54.08	117.68	88.77 to 102.85	191,042	179,515
1970 TO 1979	20	99.63	106.74	110.86	12.06	96.28	79.80	158.98	97.43 to 108.84	316,855	351,266
1980 TO 1989	13	89.38	88.45	83.71	12.05	105.66	68.00	117.03	73.99 to 97.55	284,915	238,505
1990 TO 1994	4	95.77	88.05	66.63	11.63	132.14	61.40	99.28	N/A	914,381	609,286
1995 TO 1999	4	104.17	102.33	100.14	6.29	102.19	91.00	109.96	N/A	279,125	279,503
2000 TO Present	13	93.32	90.58	92.42	7.74	98.01	75.06	101.71	76.40 to 98.29	215,146	198,829
ALL	152	97.51	96.15	92.74	9.82	103.68	42.08	179.50	96.36 to 98.60	202,110	187,432

**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	2	96.04	96.04	93.78	5.07	102.41	91.17	100.91	N/A	2,050	1,922
5000 TO 9999	3	95.06	116.99	112.37	36.15	104.11	76.40	179.50	N/A	6,333	7,116
Total \$											
1 TO 9999	5	95.06	108.61	109.07	23.74	99.58	76.40	179.50	N/A	4,620	5,039
10000 TO 29999	13	100.50	98.16	96.23	6.60	102.00	68.74	119.10	97.00 to 103.23	19,292	18,565
30000 TO 59999	22	96.89	97.21	96.98	9.75	100.24	71.92	158.19	90.97 to 99.91	46,195	44,800
60000 TO 99999	32	97.76	95.33	95.24	10.76	100.09	42.08	153.30	94.14 to 100.15	76,905	73,247
100000 TO 149999	22	98.28	97.87	97.99	4.25	99.87	87.06	117.03	95.26 to 100.34	118,613	116,232
150000 TO 249999	26	95.58	93.29	93.24	8.04	100.06	54.08	108.84	91.55 to 98.81	193,297	180,223
250000 TO 499999	18	97.44	92.30	91.93	8.85	100.40	60.33	115.83	89.38 to 99.50	333,022	306,143
500000 +	14	95.81	97.66	91.01	18.35	107.31	61.40	158.98	73.99 to 102.31	952,857	867,151
ALL	152	97.51	96.15	92.74	9.82	103.68	42.08	179.50	96.36 to 98.60	202,110	187,432

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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(!: Derived)

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AVG. Assessed Value:	187,432	PRD:	103.68	MIN Sales Ratio:	42.08		

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	91.17	89.49	84.23	8.96	106.25	76.40	100.91	N/A	3,033	2,555
5000 TO 9999	2	137.28	137.28	125.21	30.75	109.64	95.06	179.50	N/A	7,000	8,765
Total \$											
1 TO 9999	5	95.06	108.61	109.07	23.74	99.58	76.40	179.50	N/A	4,620	5,039
10000 TO 29999	14	99.70	98.03	96.25	6.47	101.85	68.74	119.10	96.40 to 103.23	20,057	19,305
30000 TO 59999	27	94.26	89.13	86.55	11.63	102.98	42.08	109.96	87.86 to 98.49	52,548	45,482
60000 TO 99999	31	98.26	99.72	98.48	6.85	101.25	77.09	158.19	95.26 to 100.15	82,592	81,339
100000 TO 149999	21	99.19	98.03	94.74	9.44	103.47	54.08	153.30	95.55 to 101.15	132,147	125,195
150000 TO 249999	25	93.86	93.74	92.98	7.86	100.82	60.33	108.84	91.55 to 98.81	206,030	191,563
250000 TO 499999	17	97.44	93.72	92.14	7.59	101.71	66.25	115.83	89.38 to 99.60	364,287	335,666
500000 +	12	98.93	100.57	91.89	17.82	109.44	61.40	158.98	85.25 to 102.31	1,026,583	943,342
ALL											
	152	97.51	96.15	92.74	9.82	103.68	42.08	179.50	96.36 to 98.60	202,110	187,432

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	29	98.81	99.33	98.11	6.46	101.25	73.45	153.30	96.77 to 101.26	159,587	156,565
10	33	97.90	94.61	95.75	7.10	98.81	59.44	110.23	94.14 to 99.28	133,895	128,203
15	2	101.55	101.55	105.70	7.18	96.08	94.26	108.84	N/A	127,450	134,710
20	67	97.73	97.43	92.63	12.61	105.19	42.08	179.50	95.26 to 99.43	220,461	204,213
25	2	94.25	94.25	95.98	3.44	98.20	91.00	97.49	N/A	505,000	484,682
30	13	90.97	89.20	84.91	8.80	105.05	68.00	107.79	79.92 to 97.44	410,246	348,352
40	6	93.36	88.91	88.11	8.82	100.91	75.06	98.29	75.06 to 98.29	50,866	44,817
ALL											
	152	97.51	96.15	92.74	9.82	103.68	42.08	179.50	96.36 to 98.60	202,110	187,432

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Base Stat

State Stat Run

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	24	98.38	96.73	95.97	4.56	100.79	73.45	106.00	95.61 to 100.34	148,976	142,980
300	3	97.05	115.66	101.79	22.82	113.63	91.75	158.19	N/A	161,500	164,390
304	2	98.46	98.46	97.78	0.99	100.69	97.49	99.43	N/A	457,500	447,357
305	1	93.44	93.44	93.44			93.44	93.44	N/A	175,000	163,525
311	1	100.50	100.50	100.50			100.50	100.50	N/A	12,000	12,060
313	1	101.14	101.14	101.14			101.14	101.14	N/A	250,000	252,840
325	9	98.90	97.08	98.71	6.30	98.35	77.09	117.03	88.42 to 99.83	124,277	122,672
326	1	119.10	119.10	119.10			119.10	119.10	N/A	10,000	11,910
336	1	97.43	97.43	97.43			97.43	97.43	N/A	81,000	78,915
340	1	107.79	107.79	107.79			107.79	107.79	N/A	184,000	198,340
341	4	90.19	87.78	81.92	6.75	107.15	73.99	96.73	N/A	389,125	318,760
343	9	100.36	106.53	93.04	20.59	114.51	61.40	158.98	86.37 to 145.26	761,355	708,340
344	10	94.51	86.35	89.95	11.57	95.99	59.44	97.96	65.09 to 97.90	176,650	158,905
346	1	71.92	71.92	71.92			71.92	71.92	N/A	50,000	35,960
349	3	79.92	81.66	82.68	2.27	98.76	79.80	85.25	N/A	478,333	395,508
350	4	95.10	95.02	94.99	2.47	100.03	91.55	98.34	N/A	304,095	288,862
351	1	102.85	102.85	102.85			102.85	102.85	N/A	75,000	77,135
352	15	97.00	94.77	90.53	5.10	104.68	66.25	102.57	92.86 to 99.33	154,020	139,436
353	25	99.10	97.92	95.28	11.93	102.77	42.08	179.50	93.86 to 100.91	193,220	184,103
381	2	97.49	97.49	97.08	2.07	100.42	95.47	99.50	N/A	103,987	100,950
384	3	95.06	97.72	100.69	7.84	97.05	87.86	110.23	N/A	51,666	52,021
386	1	54.08	54.08	54.08			54.08	54.08	N/A	237,500	128,430
389	10	95.76	92.11	92.46	6.64	99.61	75.06	100.15	76.00 to 99.76	57,340	53,018
391	1	76.40	76.40	76.40			76.40	76.40	N/A	5,000	3,820
406	4	100.86	100.52	100.76	3.17	99.76	96.36	104.00	N/A	63,125	63,605
408	1	100.97	100.97	100.97			100.97	100.97	N/A	17,500	17,670
410	1	60.33	60.33	60.33			60.33	60.33	N/A	280,000	168,910
419	2	103.83	103.83	105.09	6.05	98.81	97.55	110.11	N/A	75,020	78,835
421	1	97.73	97.73	97.72			97.73	97.73	N/A	20,000	19,545
423	1	68.00	68.00	68.00			68.00	68.00	N/A	400,500	272,335
426	1	93.68	93.68	93.68			93.68	93.68	N/A	89,050	83,425
434	1	109.96	109.96	109.96			109.96	109.96	N/A	47,500	52,230
437	1	99.09	99.09	99.09			99.09	99.09	N/A	35,000	34,680
442	1	91.47	91.47	91.47			91.47	91.47	N/A	40,900	37,410
444	1	88.77	88.77	88.77			88.77	88.77	N/A	100,000	88,765
852	1	153.30	153.30	153.30			153.30	153.30	N/A	75,600	115,895
853	3	102.31	100.43	100.12	4.60	100.31	92.43	106.55	N/A	378,508	378,971

ALL



**2007 Assessment Survey for Lincoln County**  
**December 20, 2006**

**I. General Information**

**A. Staffing and Funding Information**

- 1. Deputy(ies) on staff:** 1
- 2. Appraiser(s) on staff:** 1 chief appraiser and 3 staff appraisers
- 3. Other full-time employees:** 8
- 4. Other part-time employees:** 1
- 5. Number of shared employees:** 0
- 6. Assessor's requested budget for current fiscal year:** \$458,510.00
- 7. Part of the budget that is dedicated to the computer system:** \$12,000.00 Payments for monthly maintenance are made from the county IT budget.
- 8. Adopted budget, or granted budget if different from above:** NA
- 9. Amount of total budget set aside for appraisal work:** None (appraisers salaries are in assessor's budget).
- 10. Amount of the total budget set aside for education/workshops:** \$10,000 (a mileage allowance of \$9,000 is budgeted for pick up and other appraisal work).
- 11. Appraisal/Reappraisal budget, if not part of the total budget:** \$0.00
- 12. Other miscellaneous funds:** \$436,510.00
- 13. Total budget:** \$458,510.00
  - a. Was any of last year's budget not used?** Yes (\$8,676.93)

**B. Residential Appraisal Information**

*(Includes Urban, Suburban and Rural Residential)*

- 1. Data collection done by:** Appraisers

2. **Valuation done by:** Appraisers/Assessor

3. **Pickup work done by:** Appraisers and part-time employee

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential	217		10	227

4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** June 2005

5. **What was the last year the depreciation schedule for this property class was developed using market-derived information?** January 1 2006 – All residential in the county including agricultural residential.

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?** A complete sales comparison approach has not been used in Lincoln County to date (the software used by the county is not perfected for this approach).

7. **Number of market areas/neighborhoods for this property class:** 34 (North Platte 17; Villages 6; Rural 11)

8. **How are these defined?** By physical and natural boundaries in the rural area and by neighborhoods and delineation in urban areas.

9. **Is “Assessor Location” a usable valuation identity?** Yes

10. **Does the assessor location “suburban” mean something other than rural residential?** Yes

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

**C. Commercial/Industrial Appraisal Information**

1. **Data collection done by:** Appraisers

2. **Valuation done by:** Appraisers/Assessor

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

Property Type	# of Permits	# of Info. Statements	Other	Total
Commercial	59			59

4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** 1995
5. **When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information?** Age-Life Method is utilized for estimating depreciation.
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?** 1998 and intermittent throughout when data is available.
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?** Intermittent use on certain properties when data is available.
8. **Number of market areas/neighborhoods for this property class?** Approximately 25 with land values and highest and best use being the driving force.
9. **How are these defined?** By location and development
10. **Is “Assessor Location” a usable valuation identity?** Yes
11. **Does the assessor location “suburban” mean something other than rural commercial?** Yes

**D. Agricultural Appraisal Information**

1. **Data collection done by:** Appraisers
2. **Valuation done by:** Improvement values are set by the appraisers and unimproved agricultural land is set by the assessor.
3. **Pickup work done by whom:** Part-time data collector

<b>Property Type</b>	<b># of Permits</b>	<b># of Info. Statements</b>	<b>Other</b>	<b>Total</b>
Agricultural	35		102	137

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?** Please refer to Policy at the end of the Survey.

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?** NA
6. **What is the date of the soil survey currently used?** 1975
7. **What date was the last countywide land use study completed?** 2005-2006
  - a. **By what method? (Physical inspection, FSA maps, etc.)** Irrigation acres are reviewed by well registration by a list from Department of Water Resources; FSA maps and GIS
  - b. **By whom?** Irrigated acres by GIS operator and deputy; other classes by appraisers
  - c. **What proportion is complete / implemented at this time?** Completed for 2007
8. **Number of market areas/neighborhoods for this property class:** 5
9. **How are these defined?** Market Area 1 is along the Platte River(s); Area 2 is in the northern part of the county (Sandhills); Area 3 is southwestern sandhills to the Twin Platte NRD boundary; Area 4 is southeastern canyons; Area 5 is below Twin Platte and in the Middle Republican NRD boundary and west of Area 4.
10. **Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?** One parcel near Wal Mart and seven parcels north of North Platte, which were subdivided but will be going back to agricultural classification for this year.

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

1. **Administrative software:** MIPS
2. **CAMA software:** MIPS
3. **Cadastral maps: Are they currently being used?** Yes
  - a. **Who maintains the Cadastral Maps?** Clerk in assessor's office
4. **Does the county have GIS software?** Yes
  - a. **Who maintains the GIS software and maps?** GIS operator
5. **Personal Property software:** MIPS



**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?** North Platte, Brady, Hershey, Maxwell, Sutherland, Wallace and Wellfleet

**c. When was zoning implemented?** 1972

**G. Contracted Services**

**1. Appraisal Services:** County has 4 in-house appraisers

**2. Other Services:** MIPS

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

## II. Assessment Actions

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

1. **Residential** - The completion of a residential sales review and analyses indicated land values in specific neighborhoods in the City of North Platte were in need of reassessments. This affected values in approximately 25% of the city. New land values were also set in a new subdivision in Hershey and two rural subdivisions south of the City of North Platte. The home-sites on farms were revalued similar to the base acre values for rural residential sites. Residential homes in the agricultural sector were updated using the same Marshall & Swift costing (June 2005) as all residential homes in the remainder of the county (this is the first time in years that all residential homes in Lincoln County are on the same Replacement Cost New tables). Condominium developments were all reappraised for 2007. General maintenance including pick up work is continually ongoing in Lincoln County.
2. **Commercial** – Land values were re-priced in South Platte Business Park and Folkers 2<sup>nd</sup> Replat in the City of North Platte. The intent of Lincoln County was to reappraise all commercial properties for this assessment year. However, due to the CAMA provider’s inability to provide a cost program until January 2007, it was impossible to get the entire project completed for this year. The appraisal staff addressed the properties that were of the most concern and will be working throughout 2007 to complete the commercial project for 2008. Motels, hotels, multi-family and mobile home parks were among the commercial properties which were revalued for assessment year 2007. General maintenance including pick up work is completed annually.
3. **Agricultural**—A new market area (Market Area 5) was established in the Middle Republican NRD to reflect the lower sale prices in the area. Values were adjusted in market areas 1, 2, and 4. Agricultural buildings were reviewed and new costing applied using Marshall & Swift data. The agricultural buildings were revalued per the appraiser’s analysis.

## **Lincoln County Policy Pertaining to the Assessment of Agricultural and Horticultural Lands**

It is and shall be the policy of Lincoln County to assess the above referred lands in accordance with Nebraska Revised Statute 77-1359. This policy also includes any and all Rules and Regulations promulgated by the Property Tax Administer and by reference they are considered to be part.

The actions of the Nebraska Legislature over the years reflect their intent to protect and shelter true agricultural and horticultural lands from the encroachment of other uses with a higher density and a higher and better use.

It is the policy of Lincoln County to follow the Legislature's lead concerning this class of real property.

Lincoln County's agricultural and horticultural lands are very diverse with a multiple of uses and combinations there of. The vast majority of these lands are easily defined with modern methods of inspection and detection. Those few parcels of land in question will be monitored and tested to meet the criteria of 77-1359 and Rules and Regulation Chapter 14.

## **Lincoln County Policy for the Assessment of Rural Residential Acreages**

Generally rural residential acreages are those parcels that do not meet the definition or criteria for agricultural and horticultural land.

These acreages are found scattered intermittently throughout Lincoln County. However, most of the parcels are located closer to urban areas and the land use is primarily grass or pasture.

The demand for these acreages has been and continues to be high. Many people are attracted to these rural sites that afford them the opportunity to build a home and/or appropriate outbuildings and live the “country” lifestyle of their choosing. This generally involves livestock which is predominately horses.

These parcels may have some agricultural uses, however they are not considered to be viable commercial agricultural or horticultural operations. Thus the value at their highest and best use is as rural residential acreages. The method of value is the sales comparison approach.

The majority of these acreages are easily defined but some are not and require considerable thought and discussion with others and one’s self.

Judgment is the basis for all appraisals and the appraiser’s judgment is paramount in the decision making process for valuing these parcels.

Therefore, it is the policy of Lincoln County to value this land as rural residential on a case by case basis.

**County 56 - Lincoln**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 22,488	<b>Value</b> 2,258,251,225	<b>Total Growth</b> 40,014,555 (Sum 17, 25, & 41)
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**Schedule I: Non-Agricultural Records (Res and Rec)**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	1,384	11,769,890	232	3,138,320	689	11,717,335	2,305	26,625,545	
2. Res Improv Land	9,259	91,880,530	559	9,265,725	1,513	28,596,645	11,331	129,742,900	
3. Res Improvements	9,958	703,592,915	598	57,175,240	1,723	219,808,330	12,279	980,576,485	
4. Res Total	11,342	807,243,335	830	69,579,285	2,412	260,122,310	14,584	1,136,944,930	25,105,945
% of Total	77.77	71.00	5.69	6.11	16.53	22.87	64.85	50.34	62.74
5. Rec UnImp Land	0	0	0	0	15	1,074,630	15	1,074,630	
6. Rec Improv Land	0	0	0	0	6	552,285	6	552,285	
7. Rec Improvements	0	0	0	0	294	35,796,020	294	35,796,020	
8. Rec Total	0	0	0	0	309	37,422,935	309	37,422,935	536,425
% of Total	0.00	0.00	0.00	0.00	***	***	1.37	1.65	1.34
Res+Rec Total	11,342	807,243,335	830	69,579,285	2,721	297,545,245	14,893	1,174,367,865	25,642,370
% of Total	76.15	68.73	5.57	5.92	18.27	25.33	66.22	52.00	64.08

**County 56 - Lincoln**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 22,488	<b>Value</b> 2,258,251,225	<b>Total Growth</b> 40,014,555 (Sum 17, 25, & 41)
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**Schedule I: Non-Agricultural Records (Com and Ind)**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
9. Comm UnImp Land	236	14,844,560	37	1,898,860	15	247,940	288	16,991,360	
10. Comm Improv Land	994	56,714,485	54	1,640,560	54	897,365	1,102	59,252,410	
11. Comm Improvements	1,064	244,601,560	58	6,978,785	84	11,086,380	1,206	262,666,725	
12. Comm Total	1,300	316,160,605	95	10,518,205	99	12,231,685	1,494	338,910,495	10,869,680
% of Total	87.01	93.28	6.35	3.10	6.62	3.60	6.64	15.00	27.16
13. Ind UnImp Land	0	0	0	0	2	138,365	2	138,365	
14. Ind Improv Land	2	104,980	0	0	0	0	2	104,980	
15. Ind Improvements	2	1,583,230	0	0	0	0	2	1,583,230	
16. Ind Total	2	1,688,210	0	0	2	138,365	4	1,826,575	1,241,310
% of Total	50.00	92.42	0.00	0.00	50.00	7.57	0.01	0.08	3.10
Comm+Ind Total	1,302	317,848,815	95	10,518,205	101	12,370,050	1,498	340,737,070	12,110,990
% of Total	86.91	93.28	6.34	3.08	6.74	3.63	6.66	15.08	30.26
17. Taxable Total	12,644	1,125,092,150	925	80,097,490	2,822	309,915,295	16,391	1,515,104,935	37,753,360
% of Total	77.13	74.25	5.64	4.59	17.21	19.63	72.88	67.09	94.34

**County 56 - Lincoln**

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

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	5	13,890	387,080	0	0	0
19. Commercial	14	6,484,960	56,557,850	0	0	0
20. Industrial	1	1,340,040	2,188,150	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	5	13,890	387,080
19. Commercial	0	0	0	14	6,484,960	56,557,850
20. Industrial	0	0	0	1	1,340,040	2,188,150
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>20</b>	<b>7,838,890</b>	<b>59,133,080</b>

**Schedule III: Mineral Interest Records**

	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	0	0	0	0	4	0
24. Mineral Interest-Non-Producing	0	0	0	0	11	31,540
	Records	Total Value	Growth			
23. Mineral Interest-Producing	4	0	0			
24. Mineral Interest-Non-Producing	11	31,540	0			
<b>25. Mineral Interest Total</b>	<b>15</b>	<b>31,540</b>	<b>0</b>			

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

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	735	144	667	1,546

**Schedule V: Agricultural Records**

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	4,637	453,455,995	4,637	453,455,995
28. Ag-Improved Land	0	0	0	0	1,345	172,547,765	1,345	172,547,765
29. Ag-Improvements	0	0	0	0	1,445	117,110,990	1,445	117,110,990
<b>30. Ag-Total Taxable</b>							<b>6,082</b>	<b>743,114,750</b>

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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	
31. HomeSite UnImp Land	39	39.000	224,200	39	39.000	224,200	
32. HomeSite Improv Land	1,041	1,199.560	6,131,715	1,041	1,199.560	6,131,715	
33. HomeSite Improvements	1,067		91,257,915	1,067		91,257,915	1,455,045
34. HomeSite Total				1,106	1,238.560	97,613,830	
35. FarmSite UnImp Land	111	219.000	103,900	111	219.000	103,900	
36. FarmSite Impr Land	1,277	3,339.860	1,709,080	1,277	3,339.860	1,709,080	
37. FarmSite Improv	1,262		25,853,075	1,262		25,853,075	806,150
38. FarmSite Total				1,373	3,558.860	27,666,055	
39. Road & Ditches		15,459.630			15,459.630		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				<b>2,479</b>	<b>20,257.050</b>	<b>125,279,885</b>	<b>2,261,195</b>

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	14	4,006.610	1,480,445	14	4,006.610	1,480,445

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	13	884.080	634,515	13	884.080	634,515
44. Recapture Val			880,435			880,435



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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	6,206.050	9,929,695	6,206.050	9,929,695
46. 1A	0.000	0	0.000	0	28,472.440	45,555,955	28,472.440	45,555,955
47. 2A1	0.000	0	0.000	0	6,944.200	11,110,715	6,944.200	11,110,715
48. 2A	0.000	0	0.000	0	11,851.440	18,954,120	11,851.440	18,954,120
49. 3A1	0.000	0	0.000	0	8,958.770	12,542,280	8,958.770	12,542,280
50. 3A	0.000	0	0.000	0	14,276.540	16,410,065	14,276.540	16,410,065
51. 4A1	0.000	0	0.000	0	12,564.730	13,493,490	12,564.730	13,493,490
52. 4A	0.000	0	0.000	0	4,602.340	4,596,150	4,602.340	4,596,150
53. Total	0.000	0	0.000	0	93,876.510	132,592,470	93,876.510	132,592,470
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	251.770	100,705	251.770	100,705
55. 1D	0.000	0	0.000	0	9,532.010	3,812,800	9,532.010	3,812,800
56. 2D1	0.000	0	0.000	0	2,915.500	1,166,195	2,915.500	1,166,195
57. 2D	0.000	0	0.000	0	4,985.230	1,994,100	4,985.230	1,994,100
58. 3D1	0.000	0	0.000	0	4,089.090	1,594,740	4,089.090	1,594,740
59. 3D	0.000	0	0.000	0	5,098.260	1,988,325	5,098.260	1,988,325
60. 4D1	0.000	0	0.000	0	5,934.850	2,225,620	5,934.850	2,225,620
61. 4D	0.000	0	0.000	0	1,883.200	706,225	1,883.200	706,225
62. Total	0.000	0	0.000	0	34,689.910	13,588,710	34,689.910	13,588,710
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	136.830	105,360	136.830	105,360
66. 2G	0.000	0	0.000	0	24,565.630	18,915,600	24,565.630	18,915,600
67. 3G1	0.000	0	0.000	0	27,787.240	21,396,270	27,787.240	21,396,270
68. 3G	0.000	0	0.000	0	27,940.800	9,639,595	27,940.800	9,639,595
69. 4G1	0.000	0	0.000	0	4,319.310	1,468,565	4,319.310	1,468,565
70. 4G	0.000	0	0.000	0	5,240.640	1,703,240	5,240.640	1,703,240
71. Total	0.000	0	0.000	0	89,990.450	53,228,630	89,990.450	53,228,630
72. Waste	0.000	0	0.000	0	2,681.650	134,100	2,681.650	134,100
73. Other	0.000	0	0.000	0	23,409.640	14,397,015	23,409.640	14,397,015
74. Exempt	1.000		3,777.720		11,117.820		14,896.540	
75. Total	0.000	0	0.000	0	244,648.160	213,940,925	244,648.160	213,940,925

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	160.300	220,415	160.300	220,415
46. 1A	0.000	0	0.000	0	7,050.450	9,689,940	7,050.450	9,689,940
47. 2A1	0.000	0	0.000	0	3,669.880	4,862,595	3,669.880	4,862,595
48. 2A	0.000	0	0.000	0	4,759.500	5,949,375	4,759.500	5,949,375
49. 3A1	0.000	0	0.000	0	2,264.000	2,660,200	2,264.000	2,660,200
50. 3A	0.000	0	0.000	0	2,853.170	2,974,280	2,853.170	2,974,280
51. 4A1	0.000	0	0.000	0	2,007.840	1,884,975	2,007.840	1,884,975
52. 4A	0.000	0	0.000	0	10,339.110	9,563,055	10,339.110	9,563,055
53. Total	0.000	0	0.000	0	33,104.250	37,804,835	33,104.250	37,804,835
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	191.200	76,480	191.200	76,480
55. 1D	0.000	0	0.000	0	4,999.240	1,999,695	4,999.240	1,999,695
56. 2D1	0.000	0	0.000	0	1,896.780	758,715	1,896.780	758,715
57. 2D	0.000	0	0.000	0	2,856.310	1,142,520	2,856.310	1,142,520
58. 3D1	0.000	0	0.000	0	2,267.340	793,570	2,267.340	793,570
59. 3D	0.000	0	0.000	0	1,827.020	639,465	1,827.020	639,465
60. 4D1	0.000	0	0.000	0	1,903.830	666,345	1,903.830	666,345
61. 4D	0.000	0	0.000	0	2,800.800	910,280	2,800.800	910,280
62. Total	0.000	0	0.000	0	18,742.520	6,987,070	18,742.520	6,987,070
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	3,331.140	866,105	3,331.140	866,105
67. 3G1	0.000	0	0.000	0	2,988.120	776,910	2,988.120	776,910
68. 3G	0.000	0	0.000	0	455,141.470	93,304,070	455,141.470	93,304,070
69. 4G1	0.000	0	0.000	0	8,551.700	1,753,095	8,551.700	1,753,095
70. 4G	0.000	0	0.000	0	55,637.080	11,405,605	55,637.080	11,405,605
71. Total	0.000	0	0.000	0	525,649.510	108,105,785	525,649.510	108,105,785
72. Waste	0.000	0	0.000	0	2,021.380	101,070	2,021.380	101,070
73. Other	0.000	0	0.000	0	271.200	166,790	271.200	166,790
74. Exempt	0.000		78.990		339.790		418.780	
75. Total	0.000	0	0.000	0	579,788.860	153,165,550	579,788.860	153,165,550

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	1,418.000	1,924,280	1,418.000	1,924,280
47. 2A1	0.000	0	0.000	0	1,302.000	1,634,010	1,302.000	1,634,010
48. 2A	0.000	0	0.000	0	1,320.090	1,453,210	1,320.090	1,453,210
49. 3A1	0.000	0	0.000	0	790.500	749,115	790.500	749,115
50. 3A	0.000	0	0.000	0	3,661.740	2,956,810	3,661.740	2,956,810
51. 4A1	0.000	0	0.000	0	1,260.500	1,016,820	1,260.500	1,016,820
52. 4A	0.000	0	0.000	0	24,762.980	19,147,970	24,762.980	19,147,970
53. Total	0.000	0	0.000	0	34,515.810	28,882,215	34,515.810	28,882,215
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	1,468.180	734,090	1,468.180	734,090
56. 2D1	0.000	0	0.000	0	493.650	234,485	493.650	234,485
57. 2D	0.000	0	0.000	0	988.680	469,625	988.680	469,625
58. 3D1	0.000	0	0.000	0	963.130	433,405	963.130	433,405
59. 3D	0.000	0	0.000	0	1,100.020	495,010	1,100.020	495,010
60. 4D1	0.000	0	0.000	0	1,454.470	639,970	1,454.470	639,970
61. 4D	0.000	0	0.000	0	1,318.350	560,300	1,318.350	560,300
62. Total	0.000	0	0.000	0	7,786.480	3,566,885	7,786.480	3,566,885
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	15.000	6,000	15.000	6,000
68. 3G	0.000	0	0.000	0	129,445.260	29,125,240	129,445.260	29,125,240
69. 4G1	0.000	0	0.000	0	561.680	126,380	561.680	126,380
70. 4G	0.000	0	0.000	0	1,186.420	255,080	1,186.420	255,080
71. Total	0.000	0	0.000	0	131,208.360	29,512,700	131,208.360	29,512,700
72. Waste	0.000	0	0.000	0	239.520	11,975	239.520	11,975
73. Other	0.000	0	0.000	0	615.360	0	615.360	0
74. Exempt	0.000		0.000		3,558.650		3,558.650	
75. Total	0.000	0	0.000	0	174,365.530	61,973,775	174,365.530	61,973,775

County 56 - Lincoln

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 4

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	3,864.610	5,457,020	3,864.610	5,457,020
47. 2A1	0.000	0	0.000	0	652.700	775,020	652.700	775,020
48. 2A	0.000	0	0.000	0	516.000	541,435	516.000	541,435
49. 3A1	0.000	0	0.000	0	1,710.040	1,669,650	1,710.040	1,669,650
50. 3A	0.000	0	0.000	0	49.000	35,525	49.000	35,525
51. 4A1	0.000	0	0.000	0	1,201.080	819,770	1,201.080	819,770
52. 4A	0.000	0	0.000	0	531.500	337,305	531.500	337,305
53. Total	0.000	0	0.000	0	8,524.930	9,635,725	8,524.930	9,635,725
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	10,428.290	4,171,305	10,428.290	4,171,305
56. 2D1	0.000	0	0.000	0	1,383.880	553,555	1,383.880	553,555
57. 2D	0.000	0	0.000	0	686.830	240,390	686.830	240,390
58. 3D1	0.000	0	0.000	0	5,882.040	2,058,715	5,882.040	2,058,715
59. 3D	0.000	0	0.000	0	39.100	13,690	39.100	13,690
60. 4D1	0.000	0	0.000	0	2,163.140	605,675	2,163.140	605,675
61. 4D	0.000	0	0.000	0	784.290	219,600	784.290	219,600
62. Total	0.000	0	0.000	0	21,367.570	7,862,930	21,367.570	7,862,930
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	73.000	36,500	73.000	36,500
67. 3G1	0.000	0	0.000	0	417.600	208,800	417.600	208,800
68. 3G	0.000	0	0.000	0	65,012.050	15,602,895	65,012.050	15,602,895
69. 4G1	0.000	0	0.000	0	107,504.570	25,263,620	107,504.570	25,263,620
70. 4G	0.000	0	0.000	0	102,876.300	21,604,035	102,876.300	21,604,035
71. Total	0.000	0	0.000	0	275,883.520	62,715,850	275,883.520	62,715,850
72. Waste	0.000	0	0.000	0	910.980	45,550	910.980	45,550
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		2,642.630		2,642.630	
75. Total	0.000	0	0.000	0	306,687.000	80,260,055	306,687.000	80,260,055

County 56 - Lincoln

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 5

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	5.000	6,650	5.000	6,650
46. 1A	0.000	0	0.000	0	7,153.880	9,482,275	7,153.880	9,482,275
47. 2A1	0.000	0	0.000	0	4,272.350	5,233,635	4,272.350	5,233,635
48. 2A	0.000	0	0.000	0	5,192.910	5,971,845	5,192.910	5,971,845
49. 3A1	0.000	0	0.000	0	3,768.430	3,655,740	3,768.430	3,655,740
50. 3A	0.000	0	0.000	0	6,188.420	5,094,855	6,188.420	5,094,855
51. 4A1	0.000	0	0.000	0	4,846.080	3,998,025	4,846.080	3,998,025
52. 4A	0.000	0	0.000	0	35,902.640	28,668,760	35,902.640	28,668,760
53. Total	0.000	0	0.000	0	67,329.710	62,111,785	67,329.710	62,111,785
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	2.000	770	2.000	770
55. 1D	0.000	0	0.000	0	6,915.210	2,662,385	6,915.210	2,662,385
56. 2D1	0.000	0	0.000	0	2,935.950	1,130,345	2,935.950	1,130,345
57. 2D	0.000	0	0.000	0	3,652.080	1,406,060	3,652.080	1,406,060
58. 3D1	0.000	0	0.000	0	4,636.740	1,692,420	4,636.740	1,692,420
59. 3D	0.000	0	0.000	0	1,171.340	427,545	1,171.340	427,545
60. 4D1	0.000	0	0.000	0	4,164.190	1,457,475	4,164.190	1,457,475
61. 4D	0.000	0	0.000	0	2,439.450	853,815	2,439.450	853,815
62. Total	0.000	0	0.000	0	25,916.960	9,630,815	25,916.960	9,630,815
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	633.700	253,480	633.700	253,480
67. 3G1	0.000	0	0.000	0	1,431.200	572,480	1,431.200	572,480
68. 3G	0.000	0	0.000	0	155,905.720	34,299,315	155,905.720	34,299,315
69. 4G1	0.000	0	0.000	0	2,069.760	455,340	2,069.760	455,340
70. 4G	0.000	0	0.000	0	5,422.710	1,111,660	5,422.710	1,111,660
71. Total	0.000	0	0.000	0	165,463.090	36,692,275	165,463.090	36,692,275
72. Waste	0.000	0	0.000	0	1,229.720	61,485	1,229.720	61,485
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	259,939.480	108,496,360	259,939.480	108,496,360

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	237,351.210	271,027,030	237,351.210	271,027,030
77.Dry Land	0.000	0	0.000	0	108,503.440	41,636,410	108,503.440	41,636,410
78.Grass	0.000	0	0.000	0	1,188,194.930	290,255,240	1,188,194.930	290,255,240
79.Waste	0.000	0	0.000	0	7,083.250	354,180	7,083.250	354,180
80.Other	0.000	0	0.000	0	24,296.200	14,563,805	24,296.200	14,563,805
81.Exempt	1.000	0	3,856.710	0	17,658.890	0	21,516.600	0
82.Total	0.000	0	0.000	0	1,565,429.030	617,836,665	1,565,429.030	617,836,665

## 2007 Agricultural Land Detail

### County 56 - Lincoln

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	6,206.050	6.61%	9,929,695	7.49%	1,600.002
1A	28,472.440	30.33%	45,555,955	34.36%	1,600.001
2A1	6,944.200	7.40%	11,110,715	8.38%	1,599.999
2A	11,851.440	12.62%	18,954,120	14.30%	1,599.309
3A1	8,958.770	9.54%	12,542,280	9.46%	1,400.000
3A	14,276.540	15.21%	16,410,065	12.38%	1,149.442
4A1	12,564.730	13.38%	13,493,490	10.18%	1,073.918
4A	4,602.340	4.90%	4,596,150	3.47%	998.655
<b>Irrigated Total</b>	<b>93,876.510</b>	<b>100.00%</b>	<b>132,592,470</b>	<b>100.00%</b>	<b>1,412.413</b>

**Dry:**

1D1	251.770	0.73%	100,705	0.74%	399.988
1D	9,532.010	27.48%	3,812,800	28.06%	399.999
2D1	2,915.500	8.40%	1,166,195	8.58%	399.998
2D	4,985.230	14.37%	1,994,100	14.67%	400.001
3D1	4,089.090	11.79%	1,594,740	11.74%	389.998
3D	5,098.260	14.70%	1,988,325	14.63%	390.000
4D1	5,934.850	17.11%	2,225,620	16.38%	375.008
4D	1,883.200	5.43%	706,225	5.20%	375.013
<b>Dry Total</b>	<b>34,689.910</b>	<b>100.00%</b>	<b>13,588,710</b>	<b>100.00%</b>	<b>391.719</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	136.830	0.15%	105,360	0.20%	770.006
2G	24,565.630	27.30%	18,915,600	35.54%	770.002
3G1	27,787.240	30.88%	21,396,270	40.20%	770.003
3G	27,940.800	31.05%	9,639,595	18.11%	345.000
4G1	4,319.310	4.80%	1,468,565	2.76%	339.999
4G	5,240.640	5.82%	1,703,240	3.20%	325.006
<b>Grass Total</b>	<b>89,990.450</b>	<b>100.00%</b>	<b>53,228,630</b>	<b>100.00%</b>	<b>591.491</b>

<b>Irrigated Total</b>	<b>93,876.510</b>	<b>38.37%</b>	<b>132,592,470</b>	<b>61.98%</b>	<b>1,412.413</b>
<b>Dry Total</b>	<b>34,689.910</b>	<b>14.18%</b>	<b>13,588,710</b>	<b>6.35%</b>	<b>391.719</b>
<b>Grass Total</b>	<b>89,990.450</b>	<b>36.78%</b>	<b>53,228,630</b>	<b>24.88%</b>	<b>591.491</b>
Waste	2,681.650	1.10%	134,100	0.06%	50.006
Other	23,409.640	9.57%	14,397,015	6.73%	615.003
Exempt	14,896.540	6.09%			
<b>Market Area Total</b>	<b>244,648.160</b>	<b>100.00%</b>	<b>213,940,925</b>	<b>100.00%</b>	<b>874.484</b>

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

<b>Irrigated Total</b>	<b>93,876.510</b>	<b>39.55%</b>	<b>132,592,470</b>	<b>48.92%</b>	
<b>Dry Total</b>	<b>34,689.910</b>	<b>31.97%</b>	<b>13,588,710</b>	<b>32.64%</b>	
<b>Grass Total</b>	<b>89,990.450</b>	<b>7.57%</b>	<b>53,228,630</b>	<b>18.34%</b>	
Waste	2,681.650	37.86%	134,100	37.86%	
Other	23,409.640	96.35%	14,397,015	98.85%	
Exempt	14,896.540	69.23%			
<b>Market Area Total</b>	<b>244,648.160</b>	<b>15.63%</b>	<b>213,940,925</b>	<b>34.63%</b>	

## 2007 Agricultural Land Detail

### County 56 - Lincoln

Market Area: 2

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	160.300	0.48%	220,415	0.58%	1,375.015
1A	7,050.450	21.30%	9,689,940	25.63%	1,374.371
2A1	3,669.880	11.09%	4,862,595	12.86%	1,325.001
2A	4,759.500	14.38%	5,949,375	15.74%	1,250.000
3A1	2,264.000	6.84%	2,660,200	7.04%	1,175.000
3A	2,853.170	8.62%	2,974,280	7.87%	1,042.447
4A1	2,007.840	6.07%	1,884,975	4.99%	938.807
4A	10,339.110	31.23%	9,563,055	25.30%	924.939
<b>Irrigated Total</b>	<b>33,104.250</b>	<b>100.00%</b>	<b>37,804,835</b>	<b>100.00%</b>	<b>1,141.993</b>

**Dry:**

1D1	191.200	1.02%	76,480	1.09%	400.000
1D	4,999.240	26.67%	1,999,695	28.62%	399.999
2D1	1,896.780	10.12%	758,715	10.86%	400.001
2D	2,856.310	15.24%	1,142,520	16.35%	399.998
3D1	2,267.340	12.10%	793,570	11.36%	350.000
3D	1,827.020	9.75%	639,465	9.15%	350.004
4D1	1,903.830	10.16%	666,345	9.54%	350.002
4D	2,800.800	14.94%	910,280	13.03%	325.007
<b>Dry Total</b>	<b>18,742.520</b>	<b>100.00%</b>	<b>6,987,070</b>	<b>100.00%</b>	<b>372.792</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	3,331.140	0.63%	866,105	0.80%	260.002
3G1	2,988.120	0.57%	776,910	0.72%	259.999
3G	455,141.470	86.59%	93,304,070	86.31%	205.000
4G1	8,551.700	1.63%	1,753,095	1.62%	204.999
4G	55,637.080	10.58%	11,405,605	10.55%	205.000
<b>Grass Total</b>	<b>525,649.510</b>	<b>100.00%</b>	<b>108,105,785</b>	<b>100.00%</b>	<b>205.661</b>

<b>Irrigated Total</b>	<b>33,104.250</b>	<b>5.71%</b>	<b>37,804,835</b>	<b>24.68%</b>	<b>1,141.993</b>
<b>Dry Total</b>	<b>18,742.520</b>	<b>3.23%</b>	<b>6,987,070</b>	<b>4.56%</b>	<b>372.792</b>
<b>Grass Total</b>	<b>525,649.510</b>	<b>90.66%</b>	<b>108,105,785</b>	<b>70.58%</b>	<b>205.661</b>
Waste	2,021.380	0.35%	101,070	0.07%	50.000
Other	271.200	0.05%	166,790	0.11%	615.007
Exempt	418.780	0.07%			
<b>Market Area Total</b>	<b>579,788.860</b>	<b>100.00%</b>	<b>153,165,550</b>	<b>100.00%</b>	<b>264.174</b>

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

<b>Irrigated Total</b>	<b>33,104.250</b>	<b>13.95%</b>	<b>37,804,835</b>	<b>13.95%</b>	
<b>Dry Total</b>	<b>18,742.520</b>	<b>17.27%</b>	<b>6,987,070</b>	<b>16.78%</b>	
<b>Grass Total</b>	<b>525,649.510</b>	<b>44.24%</b>	<b>108,105,785</b>	<b>37.25%</b>	
Waste	2,021.380	28.54%	101,070	28.54%	
Other	271.200	1.12%	166,790	1.15%	
Exempt	418.780	1.95%			
<b>Market Area Total</b>	<b>579,788.860</b>	<b>37.04%</b>	<b>153,165,550</b>	<b>24.79%</b>	



## 2007 Agricultural Land Detail

### County 56 - Lincoln

Market Area: **3**

<b>Irrigated:</b>	<b>Acres</b>	<b>% of Acres*</b>	<b>Value</b>	<b>% of Value*</b>	<b>Average Assessed Value*</b>
1A1	0.000	0.00%	0	0.00%	0.000
1A	1,418.000	4.11%	1,924,280	6.66%	1,357.038
2A1	1,302.000	3.77%	1,634,010	5.66%	1,255.000
2A	1,320.090	3.82%	1,453,210	5.03%	1,100.841
3A1	790.500	2.29%	749,115	2.59%	947.647
3A	3,661.740	10.61%	2,956,810	10.24%	807.487
4A1	1,260.500	3.65%	1,016,820	3.52%	806.679
4A	24,762.980	71.74%	19,147,970	66.30%	773.249
<b>Irrigated Total</b>	<b>34,515.810</b>	<b>100.00%</b>	<b>28,882,215</b>	<b>100.00%</b>	<b>836.782</b>

**Dry:**

1D1	0.000	0.00%	0	0.00%	0.000
1D	1,468.180	18.86%	734,090	20.58%	500.000
2D1	493.650	6.34%	234,485	6.57%	475.002
2D	988.680	12.70%	469,625	13.17%	475.002
3D1	963.130	12.37%	433,405	12.15%	449.996
3D	1,100.020	14.13%	495,010	13.88%	450.000
4D1	1,454.470	18.68%	639,970	17.94%	440.002
4D	1,318.350	16.93%	560,300	15.71%	425.000
<b>Dry Total</b>	<b>7,786.480</b>	<b>100.00%</b>	<b>3,566,885</b>	<b>100.00%</b>	<b>458.086</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	15.000	0.01%	6,000	0.02%	400.000
3G	129,445.260	98.66%	29,125,240	98.69%	225.000
4G1	561.680	0.43%	126,380	0.43%	225.003
4G	1,186.420	0.90%	255,080	0.86%	214.999
<b>Grass Total</b>	<b>131,208.360</b>	<b>100.00%</b>	<b>29,512,700</b>	<b>100.00%</b>	<b>224.930</b>

<b>Irrigated Total</b>	<b>34,515.810</b>	<b>19.80%</b>	<b>28,882,215</b>	<b>46.60%</b>	<b>836.782</b>
<b>Dry Total</b>	<b>7,786.480</b>	<b>4.47%</b>	<b>3,566,885</b>	<b>5.76%</b>	<b>458.086</b>
<b>Grass Total</b>	<b>131,208.360</b>	<b>75.25%</b>	<b>29,512,700</b>	<b>47.62%</b>	<b>224.930</b>
Waste	239.520	0.14%	11,975	0.02%	49.995
Other	615.360	0.35%	0	0.00%	0.000
Exempt	3,558.650	2.04%			
<b>Market Area Total</b>	<b>174,365.530</b>	<b>100.00%</b>	<b>61,973,775</b>	<b>100.00%</b>	<b>355.424</b>

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

<b>Irrigated Total</b>	<b>34,515.810</b>	<b>14.54%</b>	<b>28,882,215</b>	<b>10.66%</b>	
<b>Dry Total</b>	<b>7,786.480</b>	<b>7.18%</b>	<b>3,566,885</b>	<b>8.57%</b>	
<b>Grass Total</b>	<b>131,208.360</b>	<b>11.04%</b>	<b>29,512,700</b>	<b>10.17%</b>	
Waste	239.520	3.38%	11,975	3.38%	
Other	615.360	2.53%	0	0.00%	
Exempt	3,558.650	16.54%			
<b>Market Area Total</b>	<b>174,365.530</b>	<b>11.14%</b>	<b>61,973,775</b>	<b>10.03%</b>	

## 2007 Agricultural Land Detail

### County 56 - Lincoln

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	3,864.610	45.33%	5,457,020	56.63%	1,412.049
2A1	652.700	7.66%	775,020	8.04%	1,187.406
2A	516.000	6.05%	541,435	5.62%	1,049.292
3A1	1,710.040	20.06%	1,669,650	17.33%	976.380
3A	49.000	0.57%	35,525	0.37%	725.000
4A1	1,201.080	14.09%	819,770	8.51%	682.527
4A	531.500	6.23%	337,305	3.50%	634.628
<b>Irrigated Total</b>	<b>8,524.930</b>	<b>100.00%</b>	<b>9,635,725</b>	<b>100.00%</b>	<b>1,130.299</b>

**Dry:**

1D1	0.000	0.00%	0	0.00%	0.000
1D	10,428.290	48.80%	4,171,305	53.05%	399.998
2D1	1,383.880	6.48%	553,555	7.04%	400.002
2D	686.830	3.21%	240,390	3.06%	349.999
3D1	5,882.040	27.53%	2,058,715	26.18%	350.000
3D	39.100	0.18%	13,690	0.17%	350.127
4D1	2,163.140	10.12%	605,675	7.70%	279.998
4D	784.290	3.67%	219,600	2.79%	279.998
<b>Dry Total</b>	<b>21,367.570</b>	<b>100.00%</b>	<b>7,862,930</b>	<b>100.00%</b>	<b>367.984</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	73.000	0.03%	36,500	0.06%	500.000
3G1	417.600	0.15%	208,800	0.33%	500.000
3G	65,012.050	23.57%	15,602,895	24.88%	240.000
4G1	107,504.570	38.97%	25,263,620	40.28%	235.000
4G	102,876.300	37.29%	21,604,035	34.45%	210.000
<b>Grass Total</b>	<b>275,883.520</b>	<b>100.00%</b>	<b>62,715,850</b>	<b>100.00%</b>	<b>227.327</b>

<b>Irrigated Total</b>	<b>8,524.930</b>	<b>2.78%</b>	<b>9,635,725</b>	<b>12.01%</b>	<b>1,130.299</b>
<b>Dry Total</b>	<b>21,367.570</b>	<b>6.97%</b>	<b>7,862,930</b>	<b>9.80%</b>	<b>367.984</b>
<b>Grass Total</b>	<b>275,883.520</b>	<b>89.96%</b>	<b>62,715,850</b>	<b>78.14%</b>	<b>227.327</b>
Waste	910.980	0.30%	45,550	0.06%	50.001
Other	0.000	0.00%	0	0.00%	0.000
Exempt	2,642.630	0.86%			
<b>Market Area Total</b>	<b>306,687.000</b>	<b>100.00%</b>	<b>80,260,055</b>	<b>100.00%</b>	<b>261.700</b>

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

<b>Irrigated Total</b>	<b>8,524.930</b>	<b>3.59%</b>	<b>9,635,725</b>	<b>3.56%</b>	
<b>Dry Total</b>	<b>21,367.570</b>	<b>19.69%</b>	<b>7,862,930</b>	<b>18.88%</b>	
<b>Grass Total</b>	<b>275,883.520</b>	<b>23.22%</b>	<b>62,715,850</b>	<b>21.61%</b>	
Waste	910.980	12.86%	45,550	12.86%	
Other	0.000	0.00%	0	0.00%	
Exempt	2,642.630	12.28%			
<b>Market Area Total</b>	<b>306,687.000</b>	<b>19.59%</b>	<b>80,260,055</b>	<b>12.99%</b>	

## 2007 Agricultural Land Detail

### County 56 - Lincoln

Market Area: **5**

<b>Irrigated:</b>	<b>Acres</b>	<b>% of Acres*</b>	<b>Value</b>	<b>% of Value*</b>	<b>Average Assessed Value*</b>
1A1	5.000	0.01%	6,650	0.01%	1,330.000
1A	7,153.880	10.63%	9,482,275	15.27%	1,325.473
2A1	4,272.350	6.35%	5,233,635	8.43%	1,225.001
2A	5,192.910	7.71%	5,971,845	9.61%	1,149.999
3A1	3,768.430	5.60%	3,655,740	5.89%	970.096
3A	6,188.420	9.19%	5,094,855	8.20%	823.288
4A1	4,846.080	7.20%	3,998,025	6.44%	825.001
4A	35,902.640	53.32%	28,668,760	46.16%	798.513
<b>Irrigated Total</b>	<b>67,329.710</b>	<b>100.00%</b>	<b>62,111,785</b>	<b>100.00%</b>	<b>922.501</b>

**Dry:**

1D1	2.000	0.01%	770	0.01%	385.000
1D	6,915.210	26.68%	2,662,385	27.64%	385.004
2D1	2,935.950	11.33%	1,130,345	11.74%	385.001
2D	3,652.080	14.09%	1,406,060	14.60%	385.002
3D1	4,636.740	17.89%	1,692,420	17.57%	365.002
3D	1,171.340	4.52%	427,545	4.44%	365.005
4D1	4,164.190	16.07%	1,457,475	15.13%	350.002
4D	2,439.450	9.41%	853,815	8.87%	350.003
<b>Dry Total</b>	<b>25,916.960</b>	<b>100.00%</b>	<b>9,630,815</b>	<b>100.00%</b>	<b>371.602</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	633.700	0.38%	253,480	0.69%	400.000
3G1	1,431.200	0.86%	572,480	1.56%	400.000
3G	155,905.720	94.22%	34,299,315	93.48%	220.000
4G1	2,069.760	1.25%	455,340	1.24%	219.996
4G	5,422.710	3.28%	1,111,660	3.03%	205.000
<b>Grass Total</b>	<b>165,463.090</b>	<b>100.00%</b>	<b>36,692,275</b>	<b>100.00%</b>	<b>221.755</b>

<b>Irrigated Total</b>	<b>67,329.710</b>	<b>25.90%</b>	<b>62,111,785</b>	<b>57.25%</b>	<b>922.501</b>
<b>Dry Total</b>	<b>25,916.960</b>	<b>9.97%</b>	<b>9,630,815</b>	<b>8.88%</b>	<b>371.602</b>
<b>Grass Total</b>	<b>165,463.090</b>	<b>63.65%</b>	<b>36,692,275</b>	<b>33.82%</b>	<b>221.755</b>
Waste	1,229.720	0.47%	61,485	0.06%	49.999
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>259,939.480</b>	<b>100.00%</b>	<b>108,496,360</b>	<b>100.00%</b>	<b>417.390</b>

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

<b>Irrigated Total</b>	<b>67,329.710</b>	<b>28.37%</b>	<b>62,111,785</b>	<b>22.92%</b>	
<b>Dry Total</b>	<b>25,916.960</b>	<b>23.89%</b>	<b>9,630,815</b>	<b>23.13%</b>	
<b>Grass Total</b>	<b>165,463.090</b>	<b>13.93%</b>	<b>36,692,275</b>	<b>12.64%</b>	
Waste	1,229.720	17.36%	61,485	17.36%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>259,939.480</b>	<b>16.60%</b>	<b>108,496,360</b>	<b>17.56%</b>	

## 2007 Agricultural Land Detail

### County 56 - Lincoln

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	0.000	0	237,351.210	271,027,030
Dry	0.000	0	0.000	0	108,503.440	41,636,410
Grass	0.000	0	0.000	0	1,188,194.930	290,255,240
Waste	0.000	0	0.000	0	7,083.250	354,180
Other	0.000	0	0.000	0	24,296.200	14,563,805
Exempt	1.000	0	3,856.710	0	17,658.890	0
<b>Total</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>1,565,429.030</b>	<b>617,836,665</b>

AgLand	Total Acres	Total Value	Total Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	237,351.210	271,027,030	237,351.210	15.16%	271,027,030	43.87%	1,141.881
Dry	108,503.440	41,636,410	108,503.440	6.93%	41,636,410	6.74%	383.733
Grass	1,188,194.930	290,255,240	1,188,194.930	75.90%	290,255,240	46.98%	244.282
Waste	7,083.250	354,180	7,083.250	0.45%	354,180	0.06%	50.002
Other	24,296.200	14,563,805	24,296.200	1.55%	14,563,805	2.36%	599.427
Exempt	21,516.600	0	21,516.600	1.37%	0	0.00%	0.000
<b>Total</b>	<b>1,565,429.030</b>	<b>617,836,665</b>	<b>1,565,429.030</b>	<b>100.00%</b>	<b>617,836,665</b>	<b>100.00%</b>	<b>394.675</b>

\* Department of Property Assessment & Taxation Calculates

## **THREE-YEAR PLAN OF ASSESSMENT UPDATE FOR LINCOLN COUNTY 2006**

Neb. Laws 2005 LB 263 Section 9, passed with the emergency clause and signed by the Governor on March 9, 2005 repealed provisions relating to the assessor's five-year plan of assessment in Neb. Rev. Stat 77-1311(8). New language in LB 263 instituted a 3-year plan of assessment.

For purposes of this report, Lincoln County uses the following definitions of assessments from "Property Appraisal and Assessment Administration"

Assessment review: the reexamination of assessments by a governmental agency that has the authority to alter individual assessments on its own motion.

Reappraisal: the mass appraisal of all property within an assessment jurisdiction accomplished within or at the beginning of a reappraisal cycle (reevaluation of reassessment).

Updates: annual adjustments applied to properties between reappraisals.

### **RESIDENTIAL**

The county appraisal staff completed the reappraisal of all urban residential property in the city of North Platte and the villages of Brady, Maxwell, Hershey, Sutherland, Wallace and Wellfleet for 2006.

Close monitoring of the sales in the established neighborhoods of North Platte and villages indicate that some of these areas will need adjustments to the land value for 2007.

North Platte and the surrounding villages are experiencing positive growth. Demand for vacant and improved parcels remains high. Land sales and values are and will be monitored and adjusted to reflect market conditions for various neighborhoods throughout.

The Marshall and Swift residential cost handbook as of June 2005 remains in effect for all pick up work. Sales will be reviewed as they occur and areas may receive adjustments to maintain the proper levels for 2008.

The next reappraisal for all residential property is scheduled for 2009 depending on market conditions.

### **COMMERCIAL**

Reappraisal of the commercial class of property located in Lincoln County will begin in mid-August of 2006 for tax year 2007.

The appraisal staff will continue to receive formal education as well as on-the-job training by the lead appraiser for the commercial property.

Costs from the Marshall and Swift Commercial Manual of June 2006 will be utilized to develop the cost approach. Income and expense statements will be requested from all appropriate commercial property owners to assist in developing the income approach where applicable.

The sales comparison approach will be utilized in an informal manner to provide as a check on the cost and income approaches.

New property record files will be created for this class and will be utilized in a timely manner for all new construction.

Sales for vacant and improved parcels are and will continue to be monitored to reflect the market conditions for 2008 and 2009.

### **RURAL RESIDENTIAL**

All residential properties located in the rural areas, with some exceptions, were reappraised for 2006 utilizing the June 2005 costing from Marshall and Swift residential manual. The exceptions include improved residential home sites and associated improvements on agricultural parcels located west of range 27 and south of township 12. These parcels have been reappraised and will be implemented for 2007. This action will cause **all** residential properties in Lincoln County, regardless of location or subclass, to be on the same costing for the first time in more than 30 years.

All residential parcels and subclasses will continue to be monitored to maintain the level of value and quality of assessment practices for 2008 and 2009. Adjustments will be made to reflect market conditions.

### **UNIMPROVED AGRICULTURAL LAND**

Sales for the appropriate previous 36 months are studied **annually** in each of the established market areas. Four market areas were established along natural geographical and topographical boundaries. Area One is along the North Platte, South Platte and Platte Rivers has excellent farm ground and sub-irrigated hay meadows. Area Two is mostly sandhills pasture except for some irrigated farm ground along the Logan County line in the northeast corner that extends south along the east border with Custer County. Area Three is also sandhills but much of it had been converted to pivot irrigated farms. Area Four is cedar tree and brush covered canyons. More-level tillable farm ground is found along our border with Dawson County in the southeast. Since these areas have such diverse soils and terrain, it is necessary to study each on it's own merit.

New legislation passed in 2006 to become operational in January 1, 2007 reduces the percent-to-market ratio for agricultural land to 75%. The range of value is 69% to 75%.

During property valuation protest time in June, 2006 it became apparent to the assessor, appraisers and commissioners that a fifth market area should be established. This new area will divide Area Three in half along the boundary line between Twin Platte and Middle Republican Natural Resource Districts. It is approximately 7 miles south of Lake Maloney Reservoir to the south county line and will be designated Market Area 5. This boundary does not affect Area Four.

The Middle Republican NRD has had a moratorium on drilling new irrigation wells in Area 5 since July of 2004 and each well was limited to 13 inches of water per acre per year for 2005, 2006 and 2007.

Sales of irrigated and /or dry cropland are few or nonexistent in the new Market Area Five in recent months. Prospective buyers are reluctant to buy with these limitations. The main classes affected would be dry land with irrigation potential and existing pivot irrigation.

**2006 R & O STATISTICS**

<u>PROPERTY CLASS</u>	<u>MEDIAN</u>	<u>MEAN</u>	<u>COD</u>	<u>PRD</u>
Residential	98.00	97.00	7.00	101.00
Comm/Ind	98.00	100.00	12.00	99.00
Unimproved ag	76.00	79.00	18..00	104.00

**Training**

The assessor and deputy have completed the required 60 hours of continuing education to retain their assessor’s certification. One staff member successfully completed the assessor’s exam in 2004 and attends the workshops held to begin the collection of required hours. One of the appraisers passed the test in August, 2006. IAAO classes are nearly prohibitive in cost for multiple students, thus assessor-certified staff attend department workshops where classes are offered to help meet the requirements.

**Budget**

Purposed budget for 2006-2007	\$462,185
Salaries	421,610
Education	8,400
Data processing equipment and software (monthly fees for programs paid by IT budget)	12,000
Reappraisal (done in-house)	none

**Staff**

1 assessor	3 clerks
1 deputy	3 CAMA clerks
1 computer analyst	1 lead appraiser
1 GIS operator	3 appraiser assistants

**CONCLUSION**

As the reader can see from the volume of work that goes through this office the staff of the Lincoln County Assessor's office has little spare time on their hands. They have for many years, worked diligently to assess all property in the county in an equal and proportionate manner along with giving courteous information and assistance to the taxpayers. Since the Lincoln County Board of Commissioners allowed the addition of a lead appraiser and three appraiser trainees, the process of reappraising all classes of property is being done in a more efficient and timely manner. Now that the appraiser assistants have received various certifications following the successful completion of exams, one of the trainees is registered and has passed the Assessor's Certification Exam while the other two trainees have completed the requirements needed to sit for the Appraiser's Exam. This increase in knowledge at the local level gives the property owners confidence in our abilities, has decreased the number of protests and eliminated the need for costly contract reappraisals which is a cost-savings to the taxpayers.

Mary Ann Long  
Lincoln County Assessor  
June 15,2006



## **2007 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Lincoln County**

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

### **Agricultural Land**

It is my opinion that the level of value of the class of agricultural land in Lincoln County is 73% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Lincoln County is in compliance with generally accepted mass appraisal practices.

### **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 Lincoln County is 73% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in Lincoln 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 Lincoln County is 73% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in Lincoln County is in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.



  
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Catherine D. Lang  
Property Tax Administrator

**SPECIAL VALUE SECTION**  
**CORRELATION For**  
**Lincoln County**

**I. Agricultural Land Valuation Correlation**

In Lincoln County, there are one hundred thirty-five qualified unimproved agricultural sales that are valued as having non-influence values. The measures of central tendency round (median 73%, weighted mean 73%, and mean 74%) are very similar and offer support for each other. The measures of dispersion will indicate the coefficient of dispersion (21.79%) to be just above the prescribed parameter and the price-related differential (100.85%) to be within the prescribed parameter. Overall the measures of central tendency along with the knowledge of the assessment practices of the assessor and appraisal staff are a sound indicator that the levels of value and quality of assessment have been met. Through consistent and efficient use of the market areas and analyses, the results have created equalization and uniformity within Lincoln County.

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

Base Stat

Query: 5398

Type: Qualified

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

NUMBER of Sales:	135	<b>MEDIAN:</b>	<b>73</b>	COV:	30.67	95% Median C.I.:	70.40 to 75.80	(! : Derived)
(AgLand) TOTAL Sales Price:	28,527,921	WGT. MEAN:	73	STD:	22.72	95% Wgt. Mean C.I.:	69.36 to 77.61	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	28,359,296	MEAN:	74	AVG.ABS.DEV:	15.98	95% Mean C.I.:	70.27 to 77.94	
(AgLand) TOTAL Assessed Value:	20,839,240							
AVG. Adj. Sales Price:	210,068	COD:	21.79	MAX Sales Ratio:	154.00			
AVG. Assessed Value:	154,364	PRD:	100.85	MIN Sales Ratio:	7.51			

Printed: 04/02/2007 20:36:40

DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	4	88.44	88.05	88.98	4.90	98.95	82.00	93.29	N/A	182,567	162,453
10/01/03 TO 12/31/03	13	72.56	81.79	79.81	21.25	102.48	58.14	154.00	62.55 to 94.38	156,127	124,612
01/01/04 TO 03/31/04	17	80.16	86.60	88.53	25.30	97.83	36.73	152.13	72.09 to 108.02	201,607	178,482
04/01/04 TO 06/30/04	15	76.89	76.35	76.36	14.24	99.99	44.67	100.00	70.54 to 87.08	179,421	137,010
07/01/04 TO 09/30/04	4	87.57	89.41	81.83	30.86	109.26	53.85	128.66	N/A	189,095	154,740
10/01/04 TO 12/31/04	16	72.61	75.63	78.62	14.05	96.20	54.30	132.58	65.10 to 77.48	152,130	119,604
01/01/05 TO 03/31/05	7	73.78	78.14	80.46	17.50	97.11	59.37	103.96	59.37 to 103.96	247,233	198,924
04/01/05 TO 06/30/05	12	64.18	64.28	65.70	24.48	97.83	7.51	92.02	54.58 to 79.57	338,450	222,378
07/01/05 TO 09/30/05	6	70.33	70.00	67.52	17.79	103.68	40.73	100.00	40.73 to 100.00	208,166	140,550
10/01/05 TO 12/31/05	12	64.11	65.19	64.65	27.57	100.84	20.50	107.18	45.69 to 83.26	154,004	99,562
01/01/06 TO 03/31/06	15	64.27	65.68	71.36	22.46	92.04	32.28	96.20	56.55 to 76.27	222,990	159,131
04/01/06 TO 06/30/06	14	58.51	64.11	60.68	26.52	105.64	37.95	96.83	45.92 to 84.83	289,735	175,818
<u>Study Years</u>											
07/01/03 TO 06/30/04	49	76.76	82.31	82.89	20.47	99.30	36.73	154.00	73.38 to 83.74	181,195	150,186
07/01/04 TO 06/30/05	39	71.98	74.00	73.41	19.98	100.81	7.51	132.58	65.10 to 77.48	230,320	169,067
07/01/05 TO 06/30/06	47	64.27	65.64	65.60	24.39	100.06	20.50	107.18	59.41 to 72.70	223,365	146,520
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	52	75.80	80.49	81.88	20.15	98.30	36.73	152.13	73.23 to 79.70	179,021	146,576
01/01/05 TO 12/31/05	37	68.53	68.12	68.61	23.05	99.29	7.51	107.18	60.73 to 75.41	240,245	164,839
<u>ALL</u>											
	135	73.33	74.10	73.48	21.79	100.85	7.51	154.00	70.40 to 75.80	210,068	154,364

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

Base Stat

Query: 5398

Type: Qualified

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

NUMBER of Sales:	135	<b>MEDIAN:</b>	<b>73</b>	COV:	30.67	95% Median C.I.:	70.40 to 75.80	(! : Derived)
(AgLand) TOTAL Sales Price:	28,527,921	WGT. MEAN:	73	STD:	22.72	95% Wgt. Mean C.I.:	69.36 to 77.61	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	28,359,296	MEAN:	74	AVG.ABS.DEV:	15.98	95% Mean C.I.:	70.27 to 77.94	
(AgLand) TOTAL Assessed Value:	20,839,240							
AVG. Adj. Sales Price:	210,068	COD:	21.79	MAX Sales Ratio:	154.00			
AVG. Assessed Value:	154,364	PRD:	100.85	MIN Sales Ratio:	7.51			

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GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2575	1	74.54	74.54	74.54			74.54	74.54	N/A	170,280	126,935
2577	2	96.78	96.78	99.04	11.62	97.72	85.53	108.02	N/A	384,600	380,897
2581	1	56.55	56.55	56.55			56.55	56.55	N/A	232,000	131,205
2585	2	71.45	71.45	73.76	11.11	96.87	63.51	79.39	N/A	126,380	93,220
2587	2	72.34	72.34	72.21	0.50	100.17	71.98	72.70	N/A	185,000	133,597
2589	1	45.69	45.69	45.69			45.69	45.69	N/A	70,000	31,980
2753	1	73.23	73.23	73.23			73.23	73.23	N/A	313,250	229,385
2761	2	97.67	97.67	87.18	55.76	112.03	43.21	152.13	N/A	253,650	221,130
2763	1	70.92	70.92	70.92			70.92	70.92	N/A	185,000	131,200
2765	1	40.24	40.24	40.24			40.24	40.24	N/A	88,000	35,415
2767	1	70.54	70.54	70.54			70.54	70.54	N/A	186,000	131,200
2869	3	128.66	119.36	89.99	20.36	132.64	75.43	154.00	N/A	175,752	158,165
2873	1	52.52	52.52	52.52			52.52	52.52	N/A	345,000	181,180
2875	4	69.69	70.52	70.34	8.83	100.25	59.41	83.26	N/A	285,768	200,997
2877	3	68.87	55.06	55.69	26.77	98.87	20.50	75.80	N/A	139,430	77,645
2881	2	89.69	89.69	95.22	15.92	94.19	75.41	103.96	N/A	282,460	268,960
2885	2	63.17	63.17	64.07	2.43	98.59	61.63	64.70	N/A	126,000	80,725
3047	4	70.44	64.78	71.54	21.09	90.55	38.54	79.70	N/A	156,375	111,870
3053	3	78.13	74.25	73.27	10.68	101.34	59.79	84.83	N/A	228,000	167,048
3055	1	69.56	69.56	69.56			69.56	69.56	N/A	393,500	273,725
3057	4	72.12	65.69	68.02	15.34	96.57	40.73	77.80	N/A	258,750	176,001
3059	4	66.47	65.35	80.52	46.41	81.16	32.28	96.20	N/A	222,500	179,161
3061	1	91.94	91.94	91.94			91.94	91.94	N/A	160,000	147,100
3063	2	87.27	87.27	91.32	8.15	95.57	80.16	94.38	N/A	127,500	116,427
3165	2	86.69	86.69	80.56	15.35	107.61	73.38	100.00	N/A	100,190	80,710
3167	1	62.92	62.92	62.92			62.92	62.92	N/A	226,000	142,200
3169	2	73.32	73.32	73.67	11.21	99.52	65.10	81.53	N/A	175,500	129,285
3171	5	76.27	75.83	75.51	23.50	100.42	52.79	104.22	N/A	211,271	159,534
3173	3	61.24	74.42	75.72	24.90	98.29	58.14	103.89	N/A	268,333	203,180
3175	2	66.47	66.47	66.46	6.90	100.00	61.88	71.05	N/A	190,000	126,282
3177	2	72.75	72.75	73.13	0.85	99.48	72.13	73.36	N/A	383,900	280,730
3179	3	76.46	78.44	71.65	15.18	109.47	62.02	96.83	N/A	265,514	190,245
3181	4	83.71	83.07	78.62	7.76	105.66	71.16	93.71	N/A	143,450	112,781
3343	5	53.48	57.39	55.39	15.46	103.61	48.02	72.09	N/A	237,990	131,824
3345	1	63.20	63.20	63.20			63.20	63.20	N/A	200,000	126,400
3347	4	67.97	68.46	66.74	9.74	102.58	61.13	76.76	N/A	156,630	104,527
3349	2	94.02	94.02	93.10	2.71	100.98	91.47	96.56	N/A	235,500	219,255
3351	2	73.05	73.05	88.87	37.13	82.19	45.92	100.17	N/A	94,100	83,630

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(AgLand)	TOTAL Adj.Sales Price:	28,359,296	MEAN:	74	AVG.ABS.DEV:	15.98	95% Mean C.I.:	70.27 to 77.94		
(AgLand)	TOTAL Assessed Value:	20,839,240								
	AVG. Adj. Sales Price:	210,068	COD:	21.79	MAX Sales Ratio:	154.00				
	AVG. Assessed Value:	154,364	PRD:	100.85	MIN Sales Ratio:	7.51				
3353	2	74.69	74.69	67.58	20.51	110.52	59.37	90.00	N/A	373,358 252,302
3357	1	79.36	79.36	79.36			79.36	79.36	N/A	756,000 599,965
3359	4	72.56	71.88	70.60	1.88	101.82	68.47	73.92	N/A	148,250 104,657
3389	3	76.78	74.62	72.94	3.42	102.31	69.61	77.48	N/A	57,381 41,853
3391	2	77.83	77.83	75.69	9.54	102.82	70.40	85.25	N/A	116,500 88,177
3393	1	132.58	132.58	132.58			132.58	132.58	N/A	321,000 425,595
3397	4	74.80	73.88	50.76	19.06	145.54	45.90	100.00	N/A	236,000 119,791
3401	1	74.62	74.62	74.62			74.62	74.62	N/A	192,000 143,270
3403	6	77.11	76.09	73.45	6.93	103.59	59.47	83.74	59.47 to 83.74	198,038 145,465
3405	1	60.69	60.69	60.69			60.69	60.69	N/A	590,538 358,420
3567	2	71.16	71.16	70.10	5.44	101.51	67.29	75.03	N/A	88,000 61,690
3571	1	137.26	137.26	137.26			137.26	137.26	N/A	236,000 323,925
3573	1	87.08	87.08	87.08			87.08	87.08	N/A	79,135 68,910
3575	3	73.78	68.34	73.31	25.00	93.22	37.95	93.29	N/A	142,223 104,266
3577	5	64.27	70.81	88.44	32.28	80.06	44.67	120.82	N/A	144,500 127,800
3579	5	56.32	57.71	59.39	8.69	97.18	49.30	67.63	N/A	381,000 226,259
3581	3	54.30	49.03	55.94	47.73	87.64	7.51	85.27	N/A	160,826 89,970
3583	3	107.18	107.93	111.09	6.37	97.15	98.06	118.54	N/A	108,333 120,346

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ALL	135	73.33	74.10	73.48	21.79	100.85	7.51	154.00	70.40 to 75.80	210,068	154,364
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AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	33	71.16	73.89	71.19	23.48	103.80	32.28	154.00	65.32 to 78.13	229,818	163,603	
2	30	72.97	72.28	76.53	21.95	94.46	20.50	152.13	63.51 to 79.39	205,213	157,042	
3	19	73.38	75.06	71.23	21.67	105.38	45.90	104.22	59.37 to 92.02	270,286	192,532	
4	22	74.83	76.70	74.80	14.29	102.54	59.47	137.26	62.55 to 83.23	203,155	151,951	
5	31	72.56	73.66	74.35	25.71	99.07	7.51	132.58	60.73 to 77.48	161,741	120,258	
ALL	135	73.33	74.10	73.48	21.79	100.85	7.51	154.00	70.40 to 75.80	210,068	154,364	

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	135	73.33	74.10	73.48	21.79	100.85	7.51	154.00	70.40 to 75.80	210,068	154,364	
ALL	135	73.33	74.10	73.48	21.79	100.85	7.51	154.00	70.40 to 75.80	210,068	154,364	

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

Base Stat

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(AgLand) TOTAL Assessed Value:	20,839,240							
AVG. Adj. Sales Price:	210,068	COD:	21.79	MAX Sales Ratio:	154.00			
AVG. Assessed Value:	154,364	PRD:	100.85	MIN Sales Ratio:	7.51			

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<b>SCHOOL DISTRICT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
21-0089	2	59.20	59.20	62.75	22.81	94.34	45.69	72.70	N/A	95,000	59,610	
24-0020	7	53.48	61.21	56.47	28.26	108.39	38.54	93.71	38.54 to 93.71	181,928	102,739	
32-0046	14	75.03	73.80	66.20	23.27	111.48	37.95	100.17	45.92 to 93.29	204,623	135,465	
32-0095	4	71.16	69.97	64.31	8.41	108.81	60.69	76.89	N/A	213,842	137,525	
32-0125	3	77.33	96.83	98.05	26.45	98.75	75.89	137.26	N/A	219,666	215,393	
51-0006												
56-0001	18	69.09	66.57	69.29	21.33	96.07	20.50	104.22	53.85 to 76.27	257,901	178,707	
56-0006	21	73.36	72.52	71.34	11.02	101.65	59.47	96.83	62.55 to 79.57	213,381	152,233	
56-0007	9	75.41	80.42	82.94	13.53	96.97	61.88	103.96	71.05 to 96.56	227,796	188,935	
56-0037	16	78.62	76.92	81.50	28.54	94.37	32.28	152.13	52.52 to 96.20	220,843	179,996	
56-0055	10	77.80	91.40	81.10	25.76	112.71	62.92	154.00	70.54 to 128.66	156,491	126,910	
56-0565	27	72.56	73.79	75.27	24.89	98.04	7.51	132.58	60.73 to 79.36	204,078	153,605	
57-0501	4	67.75	67.86	67.72	11.55	100.20	56.55	79.39	N/A	183,690	124,400	
60-0090												
68-0020												
NonValid School												
ALL	135	73.33	74.10	73.48	21.79	100.85	7.51	154.00	70.40 to 75.80	210,068	154,364	

<b>ACRES IN SALE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
50.01 TO 100.00	17	65.32	67.71	62.83	28.66	107.78	32.28	154.00	48.02 to 77.48	105,223	66,107	
100.01 TO 180.00	40	73.35	70.41	67.95	26.92	103.63	7.51	128.66	61.63 to 78.13	142,756	97,002	
180.01 TO 330.00	28	72.96	75.43	74.49	12.67	101.26	44.67	103.89	69.61 to 77.33	227,762	169,668	
330.01 TO 650.00	28	70.47	74.67	73.68	20.55	101.34	43.21	137.26	61.31 to 75.41	241,314	177,810	
650.01 +	22	80.44	83.34	79.03	18.21	105.46	45.90	152.13	73.39 to 91.47	351,185	277,540	
ALL	135	73.33	74.10	73.48	21.79	100.85	7.51	154.00	70.40 to 75.80	210,068	154,364	

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<b>MAJORITY LAND USE &gt; 95%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	4	77.13	74.48	72.36	5.62	102.93	63.51	80.16	N/A	55,176	39,926	
DRY-N/A	3	75.93	76.84	77.54	1.99	99.10	75.03	79.57	N/A	169,333	131,298	
GRASS	74	73.28	72.51	70.26	21.79	103.20	20.50	154.00	68.87 to 75.70	167,937	117,995	
GRASS-N/A	12	77.58	83.13	89.10	30.65	93.30	32.28	137.26	59.79 to 108.02	291,468	259,695	
IRRGTD	9	69.56	68.74	68.41	7.74	100.49	52.52	83.26	63.20 to 73.36	326,091	223,087	
IRRGTD-N/A	33	72.70	75.57	73.31	24.51	103.08	7.51	132.58	64.70 to 84.83	265,780	194,843	
ALL	135	73.33	74.10	73.48	21.79	100.85	7.51	154.00	70.40 to 75.80	210,068	154,364	

<b>MAJORITY LAND USE &gt; 80%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	5	76.78	74.59	72.96	4.98	102.23	63.51	80.16	N/A	56,941	41,545	
DRY-N/A	2	77.75	77.75	77.90	2.34	99.81	75.93	79.57	N/A	222,000	172,937	
GRASS	79	73.39	73.48	72.72	22.11	101.06	20.50	154.00	69.61 to 75.89	177,231	128,878	
GRASS-N/A	7	71.16	79.71	86.63	37.76	92.00	32.28	137.26	32.28 to 137.26	274,814	238,082	
IRRGTD	31	70.08	71.48	69.15	19.57	103.37	7.51	118.54	63.20 to 77.80	283,292	195,897	
IRRGTD-N/A	11	71.98	81.50	80.89	27.32	100.76	48.02	132.58	48.04 to 107.18	265,772	214,982	
ALL	135	73.33	74.10	73.48	21.79	100.85	7.51	154.00	70.40 to 75.80	210,068	154,364	

<b>MAJORITY LAND USE &gt; 50%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	6	76.36	74.82	74.20	4.35	100.83	63.51	80.16	63.51 to 80.16	81,450	60,437	
DRY-N/A	1	79.57	79.57	79.57			79.57	79.57	N/A	240,000	190,975	
GRASS	83	73.39	73.72	73.78	23.01	99.91	20.50	154.00	69.61 to 75.89	182,497	134,652	
GRASS-N/A	3	71.16	81.59	86.39	31.87	94.44	52.79	120.82	N/A	259,233	223,955	
IRRGTD	41	71.05	74.16	72.08	22.05	102.87	7.51	132.58	65.32 to 78.13	279,404	201,406	
IRRGTD-N/A	1	71.98	71.98	71.98			71.98	71.98	N/A	250,000	179,955	
ALL	135	73.33	74.10	73.48	21.79	100.85	7.51	154.00	70.40 to 75.80	210,068	154,364	

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
30000 TO 59999	16	76.77	78.46	75.90	24.84	103.37	38.54	154.00	54.30 to 98.06	44,171	33,524	
60000 TO 99999	20	71.09	66.36	66.12	19.29	100.37	32.28	96.83	59.41 to 76.89	83,991	55,533	
100000 TO 149999	17	73.38	74.69	73.94	25.60	101.01	20.50	128.66	56.32 to 93.29	130,839	96,745	
150000 TO 249999	43	74.54	75.60	75.82	19.81	99.70	7.51	152.13	65.32 to 79.39	194,101	147,173	
250000 TO 499999	31	71.98	76.88	76.96	23.42	99.90	43.21	132.58	62.02 to 85.53	334,878	257,722	
500000 +	8	64.63	64.75	64.32	12.50	100.67	45.90	79.36	45.90 to 79.36	627,606	403,706	
ALL _____												
	135	73.33	74.10	73.48	21.79	100.85	7.51	154.00	70.40 to 75.80	210,068	154,364	

<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	9	45.92	44.63	33.08	38.25	134.90	7.51	77.48	20.50 to 76.78	72,703	24,051	
30000 TO 59999	21	68.87	71.00	61.94	29.90	114.62	36.73	154.00	45.69 to 80.16	68,202	42,246	
60000 TO 99999	18	74.81	74.62	72.20	11.29	103.35	48.04	96.83	69.61 to 83.23	107,725	77,775	
100000 TO 149999	37	71.05	71.81	68.98	16.26	104.11	43.21	128.66	64.70 to 74.62	184,693	127,397	
150000 TO 249999	25	75.80	77.24	73.42	17.51	105.20	52.52	118.54	68.47 to 84.83	263,388	193,387	
250000 TO 499999	24	76.18	87.54	80.59	27.79	108.63	45.90	152.13	69.31 to 103.89	423,302	341,137	
500000 +	1	79.36	79.36	79.36			79.36	79.36	N/A	756,000	599,965	
ALL _____												
	135	73.33	74.10	73.48	21.79	100.85	7.51	154.00	70.40 to 75.80	210,068	154,364	



**SPECIAL VALUE SECTION  
CORRELATION For  
Lincoln County**

**II. Special Value Correlation**

Only a small portion of Lincoln County is affected by special value (primarily around Wal Mart and seven parcels six miles north of North Platte). For assessment valuation purposes, the special value has been established using similar sales that have occurred in the surrounding area and valued the same as other agricultural property in the county. It is the opinion that the level of value for special value within Lincoln County is equal to the uninfluenced agricultural level of value.

**PA&T 2007 Special Value Statistics**

Base Stat

Query: 5398

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

NUMBER of Sales:	135	<b>MEDIAN:</b>	<b>73</b>	COV:	30.67	95% Median C.I.:	70.40 to 75.80	(! : Derived)
(AgLand) TOTAL Sales Price:	28,527,921	WGT. MEAN:	73	STD:	22.72	95% Wgt. Mean C.I.:	69.36 to 77.61	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	28,359,296	MEAN:	74	AVG.ABS.DEV:	15.98	95% Mean C.I.:	70.27 to 77.94	
(AgLand) TOTAL Assessed Value:	20,839,240							
AVG. Adj. Sales Price:	210,068	COD:	21.79	MAX Sales Ratio:	154.00			
AVG. Assessed Value:	154,364	PRD:	100.85	MIN Sales Ratio:	7.51			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	4	88.44	88.05	88.98	4.90	98.95	82.00	93.29	N/A	182,567	162,453
10/01/03 TO 12/31/03	13	72.56	81.79	79.81	21.25	102.48	58.14	154.00	62.55 to 94.38	156,127	124,612
01/01/04 TO 03/31/04	17	80.16	86.60	88.53	25.30	97.83	36.73	152.13	72.09 to 108.02	201,607	178,482
04/01/04 TO 06/30/04	15	76.89	76.35	76.36	14.24	99.99	44.67	100.00	70.54 to 87.08	179,421	137,010
07/01/04 TO 09/30/04	4	87.57	89.41	81.83	30.86	109.26	53.85	128.66	N/A	189,095	154,740
10/01/04 TO 12/31/04	16	72.61	75.63	78.62	14.05	96.20	54.30	132.58	65.10 to 77.48	152,130	119,604
01/01/05 TO 03/31/05	7	73.78	78.14	80.46	17.50	97.11	59.37	103.96	59.37 to 103.96	247,233	198,924
04/01/05 TO 06/30/05	12	64.18	64.28	65.70	24.48	97.83	7.51	92.02	54.58 to 79.57	338,450	222,378
07/01/05 TO 09/30/05	6	70.33	70.00	67.52	17.79	103.68	40.73	100.00	40.73 to 100.00	208,166	140,550
10/01/05 TO 12/31/05	12	64.11	65.19	64.65	27.57	100.84	20.50	107.18	45.69 to 83.26	154,004	99,562
01/01/06 TO 03/31/06	15	64.27	65.68	71.36	22.46	92.04	32.28	96.20	56.55 to 76.27	222,990	159,131
04/01/06 TO 06/30/06	14	58.51	64.11	60.68	26.52	105.64	37.95	96.83	45.92 to 84.83	289,735	175,818
<u>Study Years</u>											
07/01/03 TO 06/30/04	49	76.76	82.31	82.89	20.47	99.30	36.73	154.00	73.38 to 83.74	181,195	150,186
07/01/04 TO 06/30/05	39	71.98	74.00	73.41	19.98	100.81	7.51	132.58	65.10 to 77.48	230,320	169,067
07/01/05 TO 06/30/06	47	64.27	65.64	65.60	24.39	100.06	20.50	107.18	59.41 to 72.70	223,365	146,520
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	52	75.80	80.49	81.88	20.15	98.30	36.73	152.13	73.23 to 79.70	179,021	146,576
01/01/05 TO 12/31/05	37	68.53	68.12	68.61	23.05	99.29	7.51	107.18	60.73 to 75.41	240,245	164,839
<u>ALL</u>											
	135	73.33	74.10	73.48	21.79	100.85	7.51	154.00	70.40 to 75.80	210,068	154,364

**PA&T 2007 Special Value Statistics**

Base Stat

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(AgLand) TOTAL Assessed Value:	20,839,240							
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AVG. Assessed Value:	154,364	PRD:	100.85	MIN Sales Ratio:	7.51			

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GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2575	1	74.54	74.54	74.54			74.54	74.54	N/A	170,280	126,935
2577	2	96.78	96.78	99.04	11.62	97.72	85.53	108.02	N/A	384,600	380,897
2581	1	56.55	56.55	56.55			56.55	56.55	N/A	232,000	131,205
2585	2	71.45	71.45	73.76	11.11	96.87	63.51	79.39	N/A	126,380	93,220
2587	2	72.34	72.34	72.21	0.50	100.17	71.98	72.70	N/A	185,000	133,597
2589	1	45.69	45.69	45.69			45.69	45.69	N/A	70,000	31,980
2753	1	73.23	73.23	73.23			73.23	73.23	N/A	313,250	229,385
2761	2	97.67	97.67	87.18	55.76	112.03	43.21	152.13	N/A	253,650	221,130
2763	1	70.92	70.92	70.92			70.92	70.92	N/A	185,000	131,200
2765	1	40.24	40.24	40.24			40.24	40.24	N/A	88,000	35,415
2767	1	70.54	70.54	70.54			70.54	70.54	N/A	186,000	131,200
2869	3	128.66	119.36	89.99	20.36	132.64	75.43	154.00	N/A	175,752	158,165
2873	1	52.52	52.52	52.52			52.52	52.52	N/A	345,000	181,180
2875	4	69.69	70.52	70.34	8.83	100.25	59.41	83.26	N/A	285,768	200,997
2877	3	68.87	55.06	55.69	26.77	98.87	20.50	75.80	N/A	139,430	77,645
2881	2	89.69	89.69	95.22	15.92	94.19	75.41	103.96	N/A	282,460	268,960
2885	2	63.17	63.17	64.07	2.43	98.59	61.63	64.70	N/A	126,000	80,725
3047	4	70.44	64.78	71.54	21.09	90.55	38.54	79.70	N/A	156,375	111,870
3053	3	78.13	74.25	73.27	10.68	101.34	59.79	84.83	N/A	228,000	167,048
3055	1	69.56	69.56	69.56			69.56	69.56	N/A	393,500	273,725
3057	4	72.12	65.69	68.02	15.34	96.57	40.73	77.80	N/A	258,750	176,001
3059	4	66.47	65.35	80.52	46.41	81.16	32.28	96.20	N/A	222,500	179,161
3061	1	91.94	91.94	91.94			91.94	91.94	N/A	160,000	147,100
3063	2	87.27	87.27	91.32	8.15	95.57	80.16	94.38	N/A	127,500	116,427
3165	2	86.69	86.69	80.56	15.35	107.61	73.38	100.00	N/A	100,190	80,710
3167	1	62.92	62.92	62.92			62.92	62.92	N/A	226,000	142,200
3169	2	73.32	73.32	73.67	11.21	99.52	65.10	81.53	N/A	175,500	129,285
3171	5	76.27	75.83	75.51	23.50	100.42	52.79	104.22	N/A	211,271	159,534
3173	3	61.24	74.42	75.72	24.90	98.29	58.14	103.89	N/A	268,333	203,180
3175	2	66.47	66.47	66.46	6.90	100.00	61.88	71.05	N/A	190,000	126,282
3177	2	72.75	72.75	73.13	0.85	99.48	72.13	73.36	N/A	383,900	280,730
3179	3	76.46	78.44	71.65	15.18	109.47	62.02	96.83	N/A	265,514	190,245
3181	4	83.71	83.07	78.62	7.76	105.66	71.16	93.71	N/A	143,450	112,781
3343	5	53.48	57.39	55.39	15.46	103.61	48.02	72.09	N/A	237,990	131,824
3345	1	63.20	63.20	63.20			63.20	63.20	N/A	200,000	126,400
3347	4	67.97	68.46	66.74	9.74	102.58	61.13	76.76	N/A	156,630	104,527
3349	2	94.02	94.02	93.10	2.71	100.98	91.47	96.56	N/A	235,500	219,255
3351	2	73.05	73.05	88.87	37.13	82.19	45.92	100.17	N/A	94,100	83,630

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(AgLand) TOTAL Assessed Value:	20,839,240							
AVG. Adj. Sales Price:	210,068	COD:	21.79	MAX Sales Ratio:	154.00			
AVG. Assessed Value:	154,364	PRD:	100.85	MIN Sales Ratio:	7.51			

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3353	2	74.69	74.69	67.58	20.51	110.52	59.37	90.00	N/A	373,358	252,302
3357	1	79.36	79.36	79.36			79.36	79.36	N/A	756,000	599,965
3359	4	72.56	71.88	70.60	1.88	101.82	68.47	73.92	N/A	148,250	104,657
3389	3	76.78	74.62	72.94	3.42	102.31	69.61	77.48	N/A	57,381	41,853
3391	2	77.83	77.83	75.69	9.54	102.82	70.40	85.25	N/A	116,500	88,177
3393	1	132.58	132.58	132.58			132.58	132.58	N/A	321,000	425,595
3397	4	74.80	73.88	50.76	19.06	145.54	45.90	100.00	N/A	236,000	119,791
3401	1	74.62	74.62	74.62			74.62	74.62	N/A	192,000	143,270
3403	6	77.11	76.09	73.45	6.93	103.59	59.47	83.74	59.47 to 83.74	198,038	145,465
3405	1	60.69	60.69	60.69			60.69	60.69	N/A	590,538	358,420
3567	2	71.16	71.16	70.10	5.44	101.51	67.29	75.03	N/A	88,000	61,690
3571	1	137.26	137.26	137.26			137.26	137.26	N/A	236,000	323,925
3573	1	87.08	87.08	87.08			87.08	87.08	N/A	79,135	68,910
3575	3	73.78	68.34	73.31	25.00	93.22	37.95	93.29	N/A	142,223	104,266
3577	5	64.27	70.81	88.44	32.28	80.06	44.67	120.82	N/A	144,500	127,800
3579	5	56.32	57.71	59.39	8.69	97.18	49.30	67.63	N/A	381,000	226,259
3581	3	54.30	49.03	55.94	47.73	87.64	7.51	85.27	N/A	160,826	89,970
3583	3	107.18	107.93	111.09	6.37	97.15	98.06	118.54	N/A	108,333	120,346

ALL											
	135	73.33	74.10	73.48	21.79	100.85	7.51	154.00	70.40 to 75.80	210,068	154,364

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	33	71.16	73.89	71.19	23.48	103.80	32.28	154.00	65.32 to 78.13	229,818	163,603	
2	30	72.97	72.28	76.53	21.95	94.46	20.50	152.13	63.51 to 79.39	205,213	157,042	
3	19	73.38	75.06	71.23	21.67	105.38	45.90	104.22	59.37 to 92.02	270,286	192,532	
4	22	74.83	76.70	74.80	14.29	102.54	59.47	137.26	62.55 to 83.23	203,155	151,951	
5	31	72.56	73.66	74.35	25.71	99.07	7.51	132.58	60.73 to 77.48	161,741	120,258	
ALL	135	73.33	74.10	73.48	21.79	100.85	7.51	154.00	70.40 to 75.80	210,068	154,364	

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	135	73.33	74.10	73.48	21.79	100.85	7.51	154.00	70.40 to 75.80	210,068	154,364	
ALL	135	73.33	74.10	73.48	21.79	100.85	7.51	154.00	70.40 to 75.80	210,068	154,364	

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<b>SCHOOL DISTRICT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
21-0089	2	59.20	59.20	62.75	22.81	94.34	45.69	72.70	N/A	95,000	59,610	
24-0020	7	53.48	61.21	56.47	28.26	108.39	38.54	93.71	38.54 to 93.71	181,928	102,739	
32-0046	14	75.03	73.80	66.20	23.27	111.48	37.95	100.17	45.92 to 93.29	204,623	135,465	
32-0095	4	71.16	69.97	64.31	8.41	108.81	60.69	76.89	N/A	213,842	137,525	
32-0125	3	77.33	96.83	98.05	26.45	98.75	75.89	137.26	N/A	219,666	215,393	
51-0006												
56-0001	18	69.09	66.57	69.29	21.33	96.07	20.50	104.22	53.85 to 76.27	257,901	178,707	
56-0006	21	73.36	72.52	71.34	11.02	101.65	59.47	96.83	62.55 to 79.57	213,381	152,233	
56-0007	9	75.41	80.42	82.94	13.53	96.97	61.88	103.96	71.05 to 96.56	227,796	188,935	
56-0037	16	78.62	76.92	81.50	28.54	94.37	32.28	152.13	52.52 to 96.20	220,843	179,996	
56-0055	10	77.80	91.40	81.10	25.76	112.71	62.92	154.00	70.54 to 128.66	156,491	126,910	
56-0565	27	72.56	73.79	75.27	24.89	98.04	7.51	132.58	60.73 to 79.36	204,078	153,605	
57-0501	4	67.75	67.86	67.72	11.55	100.20	56.55	79.39	N/A	183,690	124,400	
60-0090												
68-0020												
NonValid School												
ALL	135	73.33	74.10	73.48	21.79	100.85	7.51	154.00	70.40 to 75.80	210,068	154,364	

<b>ACRES IN SALE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
50.01 TO 100.00	17	65.32	67.71	62.83	28.66	107.78	32.28	154.00	48.02 to 77.48	105,223	66,107	
100.01 TO 180.00	40	73.35	70.41	67.95	26.92	103.63	7.51	128.66	61.63 to 78.13	142,756	97,002	
180.01 TO 330.00	28	72.96	75.43	74.49	12.67	101.26	44.67	103.89	69.61 to 77.33	227,762	169,668	
330.01 TO 650.00	28	70.47	74.67	73.68	20.55	101.34	43.21	137.26	61.31 to 75.41	241,314	177,810	
650.01 +	22	80.44	83.34	79.03	18.21	105.46	45.90	152.13	73.39 to 91.47	351,185	277,540	
ALL	135	73.33	74.10	73.48	21.79	100.85	7.51	154.00	70.40 to 75.80	210,068	154,364	

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<b>MAJORITY LAND USE &gt; 95%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	4	77.13	74.48	72.36	5.62	102.93	63.51	80.16	N/A	55,176	39,926	
DRY-N/A	3	75.93	76.84	77.54	1.99	99.10	75.03	79.57	N/A	169,333	131,298	
GRASS	74	73.28	72.51	70.26	21.79	103.20	20.50	154.00	68.87 to 75.70	167,937	117,995	
GRASS-N/A	12	77.58	83.13	89.10	30.65	93.30	32.28	137.26	59.79 to 108.02	291,468	259,695	
IRRGTD	9	69.56	68.74	68.41	7.74	100.49	52.52	83.26	63.20 to 73.36	326,091	223,087	
IRRGTD-N/A	33	72.70	75.57	73.31	24.51	103.08	7.51	132.58	64.70 to 84.83	265,780	194,843	
ALL												
	135	73.33	74.10	73.48	21.79	100.85	7.51	154.00	70.40 to 75.80	210,068	154,364	

<b>MAJORITY LAND USE &gt; 80%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	5	76.78	74.59	72.96	4.98	102.23	63.51	80.16	N/A	56,941	41,545	
DRY-N/A	2	77.75	77.75	77.90	2.34	99.81	75.93	79.57	N/A	222,000	172,937	
GRASS	79	73.39	73.48	72.72	22.11	101.06	20.50	154.00	69.61 to 75.89	177,231	128,878	
GRASS-N/A	7	71.16	79.71	86.63	37.76	92.00	32.28	137.26	32.28 to 137.26	274,814	238,082	
IRRGTD	31	70.08	71.48	69.15	19.57	103.37	7.51	118.54	63.20 to 77.80	283,292	195,897	
IRRGTD-N/A	11	71.98	81.50	80.89	27.32	100.76	48.02	132.58	48.04 to 107.18	265,772	214,982	
ALL												
	135	73.33	74.10	73.48	21.79	100.85	7.51	154.00	70.40 to 75.80	210,068	154,364	

<b>MAJORITY LAND USE &gt; 50%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	6	76.36	74.82	74.20	4.35	100.83	63.51	80.16	63.51 to 80.16	81,450	60,437	
DRY-N/A	1	79.57	79.57	79.57			79.57	79.57	N/A	240,000	190,975	
GRASS	83	73.39	73.72	73.78	23.01	99.91	20.50	154.00	69.61 to 75.89	182,497	134,652	
GRASS-N/A	3	71.16	81.59	86.39	31.87	94.44	52.79	120.82	N/A	259,233	223,955	
IRRGTD	41	71.05	74.16	72.08	22.05	102.87	7.51	132.58	65.32 to 78.13	279,404	201,406	
IRRGTD-N/A	1	71.98	71.98	71.98			71.98	71.98	N/A	250,000	179,955	
ALL												
	135	73.33	74.10	73.48	21.79	100.85	7.51	154.00	70.40 to 75.80	210,068	154,364	

**PA&T 2007 Special Value Statistics**

Base Stat

Query: 5398

Type: Qualified

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

NUMBER of Sales:	135	<b>MEDIAN:</b>	<b>73</b>	COV:	30.67	95% Median C.I.:	70.40 to 75.80	(! : Derived)
(AgLand) TOTAL Sales Price:	28,527,921	WGT. MEAN:	73	STD:	22.72	95% Wgt. Mean C.I.:	69.36 to 77.61	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	28,359,296	MEAN:	74	AVG.ABS.DEV:	15.98	95% Mean C.I.:	70.27 to 77.94	
(AgLand) TOTAL Assessed Value:	20,839,240							
AVG. Adj. Sales Price:	210,068	COD:	21.79	MAX Sales Ratio:	154.00			
AVG. Assessed Value:	154,364	PRD:	100.85	MIN Sales Ratio:	7.51			

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
30000 TO 59999	16	76.77	78.46	75.90	24.84	103.37	38.54	154.00	54.30 to 98.06	44,171	33,524	
60000 TO 99999	20	71.09	66.36	66.12	19.29	100.37	32.28	96.83	59.41 to 76.89	83,991	55,533	
100000 TO 149999	17	73.38	74.69	73.94	25.60	101.01	20.50	128.66	56.32 to 93.29	130,839	96,745	
150000 TO 249999	43	74.54	75.60	75.82	19.81	99.70	7.51	152.13	65.32 to 79.39	194,101	147,173	
250000 TO 499999	31	71.98	76.88	76.96	23.42	99.90	43.21	132.58	62.02 to 85.53	334,878	257,722	
500000 +	8	64.63	64.75	64.32	12.50	100.67	45.90	79.36	45.90 to 79.36	627,606	403,706	
ALL												
	135	73.33	74.10	73.48	21.79	100.85	7.51	154.00	70.40 to 75.80	210,068	154,364	

<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	9	45.92	44.63	33.08	38.25	134.90	7.51	77.48	20.50 to 76.78	72,703	24,051	
30000 TO 59999	21	68.87	71.00	61.94	29.90	114.62	36.73	154.00	45.69 to 80.16	68,202	42,246	
60000 TO 99999	18	74.81	74.62	72.20	11.29	103.35	48.04	96.83	69.61 to 83.23	107,725	77,775	
100000 TO 149999	37	71.05	71.81	68.98	16.26	104.11	43.21	128.66	64.70 to 74.62	184,693	127,397	
150000 TO 249999	25	75.80	77.24	73.42	17.51	105.20	52.52	118.54	68.47 to 84.83	263,388	193,387	
250000 TO 499999	24	76.18	87.54	80.59	27.79	108.63	45.90	152.13	69.31 to 103.89	423,302	341,137	
500000 +	1	79.36	79.36	79.36			79.36	79.36	N/A	756,000	599,965	
ALL												
	135	73.33	74.10	73.48	21.79	100.85	7.51	154.00	70.40 to 75.80	210,068	154,364	

**SPECIAL VALUE SECTION  
CORRELATION For  
Lincoln County**

**III. Recapture Value Correlation**

There were no sales occurring during the timeframe of the sales study that carried a “recapture” value, there is no statistical evidence to indicate that the recapture value within the county is outside of the acceptable range. Likewise, due to the lack of a statistical sample, there is no evidence that the quality of assessment or assessment uniformity for recapture value is outside of the acceptable parameter designated for each.



**PA&T 2007 Recapture Value Statistics**

Base Stat

Query: 5398

Type: Qualified

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

NUMBER of Sales:	0	<b>MEDIAN:</b>	<b>0</b>	COV:	0.00	95% Median C.I.:	N/A	(!: Derived)
(AgLand) TOTAL Sales Price:	0	WGT. MEAN:	0	STD:	0.00	95% Wgt. Mean C.I.:	N/A	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	0	MEAN:	0	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A	
(AgLand) TOTAL Assessed Value:	0							
AVG. Adj. Sales Price:	0	COD:	0.00	MAX Sales Ratio:	0.00			
AVG. Assessed Value:	0	PRD:	0.00	MIN Sales Ratio:	0.00			

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
<b>_____Qrtrs_____</b>												
07/01/03 TO 09/30/03												
10/01/03 TO 12/31/03												
01/01/04 TO 03/31/04												
04/01/04 TO 06/30/04												
07/01/04 TO 09/30/04												
10/01/04 TO 12/31/04												
01/01/05 TO 03/31/05												
04/01/05 TO 06/30/05												
07/01/05 TO 09/30/05												
10/01/05 TO 12/31/05												
01/01/06 TO 03/31/06												
04/01/06 TO 06/30/06												
<b>_____Study Years_____</b>												
07/01/03 TO 06/30/04												
07/01/04 TO 06/30/05												
07/01/05 TO 06/30/06												
<b>_____Calendar Yrs_____</b>												
01/01/04 TO 12/31/04												
01/01/05 TO 12/31/05												
<b>_____ALL_____</b>												
	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	0	0	
<b>GEO CODE / TOWNSHIP #</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
<b>_____ALL_____</b>												
	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	0	0	
<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
<b>_____ALL_____</b>												
	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	0	0	
<b>STATUS: IMPROVED, UNIMPROVED &amp; IOLL</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
<b>_____ALL_____</b>												
	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	0	0	

**PA&T 2007 Recapture Value Statistics**

Base Stat

Query: 5398

Type: Qualified

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

NUMBER of Sales:	0	<b>MEDIAN:</b>	<b>0</b>	COV:	0.00	95% Median C.I.:	N/A	(!: Derived)
(AgLand) TOTAL Sales Price:	0	WGT. MEAN:	0	STD:	0.00	95% Wgt. Mean C.I.:	N/A	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	0	MEAN:	0	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A	
(AgLand) TOTAL Assessed Value:	0							
AVG. Adj. Sales Price:	0	COD:	0.00	MAX Sales Ratio:	0.00			
AVG. Assessed Value:	0	PRD:	0.00	MIN Sales Ratio:	0.00			

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**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
21-0089											
24-0020											
32-0046											
32-0095											
32-0125											
51-0006											
56-0001											
56-0006											
56-0007											
56-0037											
56-0055											
56-0565											
57-0501											
60-0090											
68-0020											
NonValid School											
ALL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	0	0

**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ALL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	0	0

**MAJORITY LAND USE > 95%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ALL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	0	0

**MAJORITY LAND USE > 80%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ALL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	0	0

**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
ALL	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	0	0

**PA&T 2007 Recapture Value Statistics**

Base Stat

Query: 5398

Type: Qualified

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

NUMBER of Sales:	0	<b>MEDIAN:</b>	<b>0</b>	COV:	0.00	95% Median C.I.:	N/A	(!: Derived)
(AgLand) TOTAL Sales Price:	0	WGT. MEAN:	0	STD:	0.00	95% Wgt. Mean C.I.:	N/A	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	0	MEAN:	0	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A	
(AgLand) TOTAL Assessed Value:	0							
AVG. Adj. Sales Price:	0	COD:	0.00	MAX Sales Ratio:	0.00			
AVG. Assessed Value:	0	PRD:	0.00	MIN Sales Ratio:	0.00			

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____ Low \$ _____	_____										
____ Total \$ _____	_____										
____ ALL _____	_____										
	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	0	0

**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 \$ _____	_____										
____ ALL _____	_____										
	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	0	0

Methodology for Special & Recapture Valuation  
Lincoln County March 1, 2007

At the present time there is one parcel that has been approved for special valuation near the city of North Platte. The parcel in question is in the commercial land adjoining the Wal-Mart Super Center. Sales of unimproved commercial land in this area have been very active and through the sales verification and ratio study processes a value was established. Commercial development is the highest and best use of this parcel. Sales of unimproved agricultural land in Market Area 1 were analyzed and the value for dry crop land was applied as the special value. This land is being used to harvest alfalfa as feed for livestock.

For 2006 there are also seven parcels located approximately six miles north of North Platte. These are rural residential lots of 10+ acres surrounded by sandhills pasture. There is a very active market for residential sites in this area. These sales were the basis for the site value for each lot. The sales for agricultural land in Market Area 2 were analyzed for all land use classes. The value for pasture land in this Area is the Special Value for these properties. Livestock pasture is the highest and best use for this land as it is hilly and there are not the amenities available as in other property.

Mary Ann Long  
Lincoln County Assessor

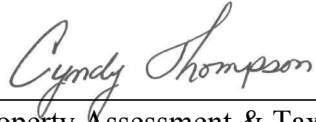
Bill W. Thornburgh  
Senior Appraiser

## 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 Lincoln County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 9508.

Dated this 9th day of April, 2007.

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Property Assessment & Taxation