

Preface

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

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

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

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

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

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

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

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

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

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

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

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

Table of Contents

Commission Summary

Property Tax Administrator's Opinions and Recommendations

Correlation Section

Residential Real Property

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

Commercial Real Property

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

Agricultural Land

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

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

Statistical Reports Section

R&O Statistical Reports

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

Preliminary Statistical Reports

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

Assessment Survey Section

County Reports Section

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

Special Valuation Section

Certification

Map Section

Valuation History Chart Section

2007 Commission Summary

71 Platte

Residential Real Property - Current

Number of Sales	970	COD	9.56
Total Sales Price	\$ 95962253	PRD	100.93
Total Adj. Sales Price	\$ 95952153	COV	14.66
Total Assessed Value	\$ 89945795	STD	13.87
Avg. Adj. Sales Price	\$ 98919.75	Avg. Abs. Dev.	9.06
Avg. Assessed Value	\$ 92727.62	Min	32.00
Median	94.79	Max	200.00
Wgt. Mean	93.74	95% Median C.I.	93.96 to 95.50
Mean	94.61	95% Wgt. Mean C.I.	93.05 to 94.43
		95% Mean C.I.	93.74 to 95.49
% of Value of the Class of all Real Property Value in the County			45.89
% of Records Sold in the Study Period			8.66
% of Value Sold in the Study Period			8.96
Average Assessed Value of the Base			89,687

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	970	94.79	9.56	100.93
2006	965	97.43	9.28	101.20
2005	988	97.13	9.77	100.15
2004	977	96.95	8.70	101.18
2003	1,008	97	7.18	100.87
2002	1,076	94	12.74	100.58
2001	1,051	92	13.31	100.77

2007 Commission Summary

71 Platte

Commercial Real Property - Current

Number of Sales		119	COD	14.36
Total Sales Price	\$	21765994	PRD	99.48
Total Adj. Sales Price	\$	21745994	COV	26.24
Total Assessed Value	\$	21128395	STD	25.36
Avg. Adj. Sales Price	\$	182739.45	Avg. Abs. Dev.	13.87
Avg. Assessed Value	\$	177549.54	Min	32.80
Median		96.55	Max	247.00
Wgt. Mean		97.16	95% Median C.I.	95.44 to 98.16
Mean		96.66	95% Wgt. Mean C.I.	93.85 to 100.47
			95% Mean C.I.	92.10 to 101.21
% of Value of the Class of all Real Property Value in the County				20.48
% of Records Sold in the Study Period				8.14
% of Value Sold in the Study Period				4.71
Average Assessed Value of the Base				306,570

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	119	96.55	14.36	99.48
2006	110	96.50	16.51	99.34
2005	100	94.93	19.17	98.97
2004	103	96.30	15.27	99.76
2003	132	98	13.08	99.57
2002	146	100	16.13	100.32
2001	169	95	22.26	97.02

2007 Commission Summary

71 Platte

Agricultural Land - Current

Number of Sales	88	COD	21.01
Total Sales Price	\$ 17233833	PRD	103.04
Total Adj. Sales Price	\$ 17087463	COV	30.98
Total Assessed Value	\$ 12168735	STD	22.73
Avg. Adj. Sales Price	\$ 194175.72	Avg. Abs. Dev.	15.10
Avg. Assessed Value	\$ 138281.08	Min	21.91
Median	71.89	Max	175.91
Wgt. Mean	71.21	95% Median C.I.	65.79 to 75.04
Mean	73.38	95% Wgt. Mean C.I.	67.60 to 74.83
		95% Mean C.I.	68.63 to 78.13
% of Value of the Class of all Real Property Value in the County			35.36
% of Records Sold in the Study Period			1.77
% of Value Sold in the Study Period			1.79
Average Assessed Value of the Base			155,424

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2007	88	71.89	21.01	103.04
2006	88	74.06	19.49	107.56
2005	108	74.02	19.31	104.86
2004	91	74.71	15.87	102.40
2003	91	74	18.05	103.42
2002	78	74	19.39	100.89
2001	95	74	16.73	103.5

2007 Opinions of the Property Tax Administrator for Platte County

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

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Platte County is 95% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Platte 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 Platte County is 97% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Platte County is in compliance with generally accepted mass appraisal practices.

Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Platte County is 72% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Platte 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 Platte County**

Residential Real Property

I. Correlation

RESIDENTIAL: Analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range. The coefficient of dispersion and price related differential are within the acceptable range; indicating this class of property has been valued uniformly and proportionately. The relationship between the trended preliminary median and the R&O median suggests the assessment practices are applied to the sales file and population in a similar manner. The three measures of central tendency are within the acceptable range and relatively similar, suggesting the median is a reliable measure of the level of value in this class of property.

**2007 Correlation Section
for Platte County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2007	1288	970	75.31
2006	1278	965	75.51
2005	1285	988	76.89
2004	1228	977	79.56
2003	1253	1062	84.76
2002	1313	1076	81.95
2001	1300	1053	81

RESIDENTIAL: Table II indicates that the County has utilized an acceptable portion of the available sales and that the measurement of the class of property was done with all available arm's length sales.

**2007 Correlation Section
for Platte County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2007 Correlation Section
for Platte County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	94.63	0.2	94.82	94.79
2006	95.89	1.98	97.79	97.43
2005	94.87	3.73	98.4	97.13
2004	95.82	1.42	97.18	96.95
2003	91	6.41	96.83	97
2002	93.69	6.34	99.63	94
2001	92	-0.46	91.58	92

RESIDENTIAL: The relationship between the trended preliminary median and the R&O median suggests the assessment practices are applied to the sales file and population in a similar manner.

**2007 Correlation Section
for Platte County**

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

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

Comparison of Average Value Changes

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

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

**2007 Correlation Section
for Platte County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
0.66	2007	0.2
2.64	2006	1.98
5.24	2005	3.73
1.66	2004	1.42
7	2003	6
6.94	2002	6.34
0.01	2001	-0.46

RESIDENTIAL: The percent change in assessed value for both sold and unsold properties is similar and suggests the statistical representations calculated from the sales file are an accurate measure of the population.

**2007 Correlation Section
for Platte County**

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

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

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

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

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

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

**2007 Correlation Section
for Platte County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	94.79	93.74	94.61

RESIDENTIAL: The three measures of central tendency are within the acceptable range and relatively similar, suggesting the median is a reliable measure of the level of value in this class of property.

**2007 Correlation Section
for Platte County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	9.56	100.93
Difference	0	0

RESIDENTIAL: The coefficient of dispersion and price related differential are within the acceptable range; indicating this class of property has been valued uniformly and proportionately.

**2007 Correlation Section
for Platte County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	971	970	-1
Median	94.63	94.79	0.16
Wgt. Mean	93.44	93.74	0.3
Mean	94.31	94.61	0.3
COD	9.88	9.56	-0.32
PRD	100.93	100.93	0
Min Sales Ratio	32.00	32.00	0
Max Sales Ratio	180.86	200.00	19.14

RESIDENTIAL: One sale removed between the preliminary and final statistics is responsible for the difference. There were no assessment actions to this class of property for 2007.

**2007 Correlation Section
for Platte County**

Commerical Real Property

I. Correlation

COMMERCIAL: Analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range. The coefficient of dispersion and price related differential are within the acceptable range; indicating this class of property has been valued uniformly and proportionately. The relationship between the trended preliminary median and the R&O median suggests the assessment practices are applied to the sales file and population in a similar manner. The three measures of central tendency are within the acceptable range and relatively similar, suggesting the median is a reliable measure of the level of value in this class of property.

**2007 Correlation Section
for Platte County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2007	210	119	56.67
2006	213	110	51.64
2005	196	100	51.02
2004	217	103	47.47
2003	237	132	55.7
2002	247	153	61.94
2001	251	169	67.33

COMMERCIAL: Table II is indicative that the County has utilized an acceptable portion of the available sales and that the measurement of the class of property was done with all available arm's length sales.

**2007 Correlation Section
for Platte County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2007 Correlation Section
for Platte County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	96.55	-0.09	96.47	96.55
2006	86.79	9.26	94.83	96.50
2005	91.07	0.88	91.87	94.93
2004	96.33	0.66	96.97	96.30
2003	98	-0.83	97.19	98
2002	86.18	6.54	91.82	100
2001	92	1.17	93.08	95

COMMERCIAL: The relationship between the trended preliminary ratio and the R&O ratio suggests the assessment practices are applied to the sales file and population in a similar manner.

**2007 Correlation Section
for Platte County**

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

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

Comparison of Average Value Changes

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

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

**2007 Correlation Section
for Platte County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
5.94	2007	-0.09
21.43	2006	9.26
5.86	2005	0.88
20.15	2004	0.66
0	2003	-1
30.2	2002	6.54
9.65	2001	1.17

COMMERCIAL: There is a significant difference between the percent change in the sales file and the percent change in the abstract. Further analysis of the statistics indicates that the difference is attributable to the three sales removed between the preliminary and R&O statistics. A minimal amount of change in assessed value of the sales file actually occurred, comparable to the percent change reflected in the abstract comparison.

**2007 Correlation Section
for Platte County**

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

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

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

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

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

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

**2007 Correlation Section
for Platte County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	96.55	97.16	96.66

COMMERCIAL: The three measures of central tendency are within the acceptable range and relatively similar, suggesting the median is a reliable measure of the level of value in this class of property.

**2007 Correlation Section
for Platte County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	14.36	99.48
Difference	0	0

COMMERCIAL: The coefficient of dispersion and price related differential are within the acceptable range; indicating this class of property has been valued uniformly and proportionately.

**2007 Correlation Section
for Platte County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	122	119	-3
Median	96.55	96.55	0
Wgt. Mean	95.65	97.16	1.51
Mean	94.20	96.66	2.46
COD	16.84	14.36	-2.48
PRD	98.49	99.48	0.99
Min Sales Ratio	22.18	32.80	10.62
Max Sales Ratio	247.00	247.00	0

COMMERCIAL: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for this class of property. The difference in the number of qualified sales is a result of sales sustaining substantial physical changes for 2007 and being removed from the qualified sales roster.

**2007 Correlation Section
for Platte County**

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: Analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range. The coefficient of dispersion and price related differential are slightly above the acceptable range. The hypothetical removal of one outlier ratio brings the quality statistics within the acceptable range. The relationship between the trended preliminary median and the R&O median suggests the assessment practices are applied to the sales file and population in a similar manner. The percent change in assessed value for both sold and unsold properties is similar and suggests the statistical representations calculated from the sales file are an accurate measure of the population. The three measures of central tendency are within the acceptable range and relatively similar, suggesting the median is a reliable measure of the level of value in this class of property.

**2007 Correlation Section
for Platte County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2007	253	88	34.78
2006	251	88	35.06
2005	288	108	37.5
2004	277	91	32.85
2003	265	91	34.34
2002	223	78	34.98
2001	220	99	45

AGRICULTURAL UNIMPROVED: Table II is indicative that the County has utilized an acceptable portion of the available sales and that the measurement of the class of property was done with all available arm's length sales.

**2007 Correlation Section
for Platte County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2007 Correlation Section
for Platte County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	70.56	2.59	72.38	71.89
2006	67.92	9.64	74.47	74.06
2005	71.86	2.81	73.88	74.02
2004	68.64	5.22	72.22	74.71
2003	72	3.29	74.37	74
2002	72.62	0.4	72.91	74
2001	73	0.72	73.53	74

AGRICULTURAL UNIMPROVED: The relationship between the trended preliminary ratio and the R&O ratio suggests the assessment practices are applied to the sales file and population in a similar manner.

**2007 Correlation Section
for Platte County**

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

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

Comparison of Average Value Changes

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

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

**2007 Correlation Section
for Platte County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
2.46	2007	2.59
15.29	2006	9.64
3.9	2005	2.81
7.84	2004	5.22
5	2003	3
1.94	2002	0.4
1.92	2001	0.72

AGRICULTURAL UNIMPROVED: The percent change in assessed value for both sold and unsold properties is similar and suggests the statistical representations calculated from the sales file are an accurate measure of the population.

**2007 Correlation Section
for Platte County**

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

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

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

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

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

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

**2007 Correlation Section
for Platte County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	71.89	71.21	73.38

AGRICULTURAL UNIMPROVED: The three measures of central tendency are within the acceptable range and relatively similar, suggesting the median is a reliable measure of the level of value in this class of property.

**2007 Correlation Section
for Platte County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	21.01	103.04
Difference	1.01	0.04

AGRICULTURAL UNIMPROVED: The coefficient of dispersion and price related differential are slightly above the acceptable range. The hypothetical removal of one outlier ratio brings the quality statistics within the acceptable range.

**2007 Correlation Section
for Platte County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	90	88	-2
Median	70.56	71.89	1.33
Wgt. Mean	69.13	71.21	2.08
Mean	73.80	73.38	-0.42
COD	23.55	21.01	-2.54
PRD	106.76	103.04	-3.72
Min Sales Ratio	21.91	21.91	0
Max Sales Ratio	320.50	175.91	-144.59

AGRICULTURAL UNIMPROVED: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for this class of property. The two sales removed from the sales file were directed by the department.

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

71 Platte

	2006 CTL County Total	2007 Form 45 County Total	Value Difference (2007 Form 45 - 2006 CTL)	Percent Change	2007 Growth (New Construction Value)	% Change excl. Growth
1. Residential	979,533,330	1,003,393,770	23,860,440	2.44	21,766,661	0.21
2. Recreational	1,045,065	921,995	-123,070	-11.78	0	-11.78
3. Ag-Homesite Land, Ag-Res Dwellings	93,047,540	94,795,855	1,748,315	1.88	*-----	1.88
4. Total Residential (sum lines 1-3)	1,073,625,935	1,099,111,620	25,485,685	2.37	21,766,661	0.35
5. Commercial	279,564,720	293,507,025	13,942,305	4.99	15,508,970	-0.56
6. Industrial	153,501,405	154,698,600	1,197,195	0.78	0	0.78
7. Ag-Farmsite Land, Outbuildings	68,380,535	72,912,235	4,531,700	6.63	11,672,494	-10.44
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	501,446,660	521,117,860	19,671,200	3.92	24,622,814	-0.99
10. Total Non-Agland Real Property	1,575,072,595	1,620,229,480	45,156,885	2.87	48,948,125	-0.24
11. Irrigated	327,570,395	347,076,995	19,506,600	5.95		
12. Dryland	251,181,175	248,586,705	-2,594,470	-1.03		
13. Grassland	33,220,925	32,179,085	-1,041,840	-3.14		
14. Wasteland	446,925	401,875	-45,050	-10.08		
15. Other Agland	172,220	187,435	15,215	8.83		
16. Total Agricultural Land	612,591,640	628,432,095	15,840,455	2.59		
17. Total Value of All Real Property (Locally Assessed)	2,187,664,235	2,248,661,575	60,997,340	2.79	48,948,125	0.55

*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:	970	MEDIAN:	95	COV:	14.66	95% Median C.I.:	93.96 to 95.50
TOTAL Sales Price:	95,962,253	WGT. MEAN:	94	STD:	13.87	95% Wgt. Mean C.I.:	93.05 to 94.43
TOTAL Adj.Sales Price:	95,952,153	MEAN:	95	AVG.ABS.DEV:	9.06	95% Mean C.I.:	93.74 to 95.49
TOTAL Assessed Value:	89,945,795						
AVG. Adj. Sales Price:	98,919	COD:	9.56	MAX Sales Ratio:	200.00		
AVG. Assessed Value:	92,727	PRD:	100.93	MIN Sales Ratio:	32.00		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	114	98.81	99.94	99.00	8.52	100.95	53.76	167.62	97.09 to 99.97	97,773	96,796
10/01/04 TO 12/31/04	98	97.76	97.65	96.94	8.07	100.73	64.00	132.53	95.30 to 100.08	97,512	94,532
01/01/05 TO 03/31/05	122	95.81	94.50	94.89	7.90	99.59	32.00	142.68	94.20 to 97.01	91,439	86,766
04/01/05 TO 06/30/05	141	95.50	94.65	93.41	7.89	101.32	49.23	136.43	93.51 to 97.09	105,199	98,268
07/01/05 TO 09/30/05	128	94.88	93.64	93.30	8.58	100.36	40.61	200.00	93.11 to 96.73	92,150	85,979
10/01/05 TO 12/31/05	108	93.72	96.62	94.67	9.44	102.05	65.10	180.86	92.37 to 95.95	94,051	89,040
01/01/06 TO 03/31/06	114	91.53	91.85	91.63	12.39	100.24	46.33	154.89	88.50 to 93.64	101,832	93,307
04/01/06 TO 06/30/06	145	88.31	89.98	88.84	10.70	101.29	39.02	178.91	86.48 to 90.83	108,271	96,183
<u>Study Years</u>											
07/01/04 TO 06/30/05	475	96.51	96.50	95.82	8.24	100.71	32.00	167.62	95.80 to 97.70	98,297	94,190
07/01/05 TO 06/30/06	495	92.47	92.80	91.77	10.47	101.13	39.02	200.00	91.68 to 93.33	99,517	91,324
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	499	95.19	94.78	94.00	8.42	100.83	32.00	200.00	94.20 to 95.95	96,075	90,306
<u>ALL</u>											
	970	94.79	94.61	93.74	9.56	100.93	32.00	200.00	93.96 to 95.50	98,919	92,727

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
COLUMBUS	731	94.80	94.81	94.02	8.89	100.85	40.61	200.00	93.89 to 95.52	100,815	94,782
CORNLEA	1	106.79	106.79	106.79			106.79	106.79	N/A	14,000	14,950
CRESTON	5	136.43	130.33	139.84	19.71	93.20	89.38	178.91	N/A	18,950	26,499
DUNCAN	17	98.69	100.21	97.76	11.22	102.51	74.67	167.62	88.93 to 105.23	67,141	65,635
HUMPHREY	45	97.24	96.42	96.20	6.64	100.22	74.88	115.17	95.61 to 99.40	76,172	73,278
LINDSAY	9	99.99	107.18	100.46	14.01	106.69	80.76	180.86	94.31 to 113.63	25,350	25,465
MONROE	10	93.91	87.96	96.84	16.72	90.83	53.76	115.09	65.10 to 105.45	38,791	37,566
NEWMAN GROVE	1	64.00	64.00	64.00			64.00	64.00	N/A	35,000	22,400
PLATTE CENTER	10	95.02	92.87	93.01	8.16	99.85	75.39	118.54	79.00 to 96.54	56,600	52,643
RURAL	51	93.64	93.71	90.19	13.42	103.90	63.09	143.61	87.64 to 99.64	106,844	96,361
SUBDIVISION	89	92.38	89.19	91.85	9.85	97.10	32.00	120.33	89.33 to 94.47	122,155	112,202
TARNOV	1	112.55	112.55	112.55			112.55	112.55	N/A	40,000	45,020
<u>ALL</u>											
	970	94.79	94.61	93.74	9.56	100.93	32.00	200.00	93.96 to 95.50	98,919	92,727

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:	970	MEDIAN:	95	COV:	14.66	95% Median C.I.:	93.96 to 95.50
TOTAL Sales Price:	95,962,253	WGT. MEAN:	94	STD:	13.87	95% Wgt. Mean C.I.:	93.05 to 94.43
TOTAL Adj.Sales Price:	95,952,153	MEAN:	95	AVG.ABS.DEV:	9.06	95% Mean C.I.:	93.74 to 95.49
TOTAL Assessed Value:	89,945,795						
AVG. Adj. Sales Price:	98,919	COD:	9.56	MAX Sales Ratio:	200.00		
AVG. Assessed Value:	92,727	PRD:	100.93	MIN Sales Ratio:	32.00		

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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	830	95.28	95.25	94.24	9.23	101.07	40.61	200.00	94.37 to 95.89	95,941	90,416
2	59	92.38	88.32	91.29	11.17	96.74	32.00	113.70	88.78 to 94.63	126,186	115,192
3	81	92.74	92.67	91.30	11.24	101.49	57.59	143.61	90.63 to 96.04	109,579	100,050
ALL	970	94.79	94.61	93.74	9.56	100.93	32.00	200.00	93.96 to 95.50	98,919	92,727

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	857	95.13	95.45	94.02	8.89	101.52	54.15	180.86	94.33 to 95.89	107,965	101,506
2	105	90.63	88.67	85.95	13.88	103.17	32.00	200.00	87.34 to 94.99	25,419	21,847
3	8	90.26	83.36	87.30	25.12	95.49	40.61	119.89	40.61 to 119.89	94,595	82,580
ALL	970	94.79	94.61	93.74	9.56	100.93	32.00	200.00	93.96 to 95.50	98,919	92,727

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	954	94.84	94.65	93.76	9.53	100.96	32.00	200.00	94.02 to 95.52	99,997	93,752
06	1	91.40	91.40	91.40			91.40	91.40	N/A	10,000	9,140
07	15	94.31	92.33	91.11	11.68	101.34	54.15	131.98	82.96 to 99.28	36,323	33,093
ALL	970	94.79	94.61	93.74	9.56	100.93	32.00	200.00	93.96 to 95.50	98,919	92,727

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
06-0017											
12-0056											
19-0039	3	99.10	92.70	87.93	7.74	105.42	77.99	101.01	N/A	68,250	60,015
19-0058											
59-0001											
59-0013	5	82.69	87.08	79.79	15.28	109.13	64.00	113.63	N/A	26,790	21,377
63-0030	18	98.82	91.28	95.27	12.48	95.81	53.76	115.09	82.62 to 101.72	65,689	62,582
71-0001	761	94.83	94.95	94.01	9.00	101.00	40.61	200.00	93.93 to 95.52	101,339	95,264
71-0005	121	92.68	90.45	91.37	11.26	99.00	32.00	131.98	89.61 to 94.50	107,610	98,326
71-0067	62	97.34	100.29	96.46	10.59	103.97	74.88	180.86	95.76 to 99.62	69,208	66,757
NonValid School											
ALL	970	94.79	94.61	93.74	9.56	100.93	32.00	200.00	93.96 to 95.50	98,919	92,727

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:	970	MEDIAN:	95	COV:	14.66	95% Median C.I.:	93.96 to 95.50
TOTAL Sales Price:	95,962,253	WGT. MEAN:	94	STD:	13.87	95% Wgt. Mean C.I.:	93.05 to 94.43
TOTAL Adj.Sales Price:	95,952,153	MEAN:	95	AVG.ABS.DEV:	9.06	95% Mean C.I.:	93.74 to 95.49
TOTAL Assessed Value:	89,945,795						
AVG. Adj. Sales Price:	98,919	COD:	9.56	MAX Sales Ratio:	200.00		
AVG. Assessed Value:	92,727	PRD:	100.93	MIN Sales Ratio:	32.00		

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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	108	91.02	88.67	85.89	13.89	103.23	32.00	200.00	87.50 to 94.99	25,203	21,647
Prior TO 1860											
1860 TO 1899	24	93.15	93.09	90.91	8.33	102.40	65.84	114.39	89.38 to 97.09	61,287	55,717
1900 TO 1919	112	97.17	99.83	95.32	12.65	104.73	66.56	180.86	94.83 to 99.11	66,161	63,064
1920 TO 1939	72	93.82	94.27	93.53	10.41	100.79	64.00	146.90	89.37 to 95.85	70,662	66,092
1940 TO 1949	43	95.98	95.60	93.69	11.04	102.04	63.09	127.86	91.11 to 99.97	67,720	63,448
1950 TO 1959	136	93.88	93.49	92.61	8.29	100.95	47.67	134.54	92.20 to 95.66	85,422	79,105
1960 TO 1969	110	93.71	93.28	91.65	10.85	101.78	40.61	142.68	90.62 to 96.27	95,323	87,361
1970 TO 1979	136	96.50	96.42	95.65	7.97	100.81	54.15	132.08	94.91 to 98.49	117,516	112,401
1980 TO 1989	91	96.73	96.21	95.33	6.45	100.91	71.61	128.45	94.61 to 98.34	141,465	134,864
1990 TO 1994	30	95.46	96.29	94.92	7.23	101.44	82.61	113.31	91.38 to 100.89	164,378	156,022
1995 TO 1999	44	94.11	92.81	91.58	5.75	101.34	75.70	105.11	90.83 to 95.93	174,719	160,016
2000 TO Present	64	94.55	94.85	94.52	5.59	100.35	80.28	115.09	92.53 to 97.96	199,558	188,619
ALL	970	94.79	94.61	93.74	9.56	100.93	32.00	200.00	93.96 to 95.50	98,919	92,727

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	5	97.67	106.48	110.25	20.95	96.58	70.71	154.89	N/A	3,240	3,572
5000 TO 9999	6	89.52	105.97	109.44	34.52	96.83	53.76	180.86	53.76 to 180.86	7,269	7,955
Total \$											
1 TO 9999	11	95.50	106.20	109.66	28.01	96.85	53.76	180.86	70.71 to 154.89	5,437	5,963
10000 TO 29999	93	94.34	92.16	90.83	15.16	101.46	32.00	200.00	89.61 to 97.14	20,587	18,699
30000 TO 59999	161	96.38	97.52	96.82	12.16	100.73	47.67	178.91	94.45 to 98.51	46,534	45,055
60000 TO 99999	330	95.88	96.07	95.89	8.01	100.19	40.61	132.53	94.80 to 97.37	80,908	77,585
100000 TO 149999	203	92.32	91.16	91.14	8.94	100.02	67.05	120.33	89.33 to 93.63	122,465	111,613
150000 TO 249999	143	94.66	94.32	94.22	5.72	100.11	63.09	111.93	93.34 to 96.47	184,235	173,582
250000 TO 499999	29	91.56	91.02	90.96	6.53	100.07	75.70	105.02	85.79 to 95.50	295,847	269,106
ALL	970	94.79	94.61	93.74	9.56	100.93	32.00	200.00	93.96 to 95.50	98,919	92,727

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:	970	MEDIAN:	95	COV:	14.66	95% Median C.I.:	93.96 to 95.50
TOTAL Sales Price:	95,962,253	WGT. MEAN:	94	STD:	13.87	95% Wgt. Mean C.I.:	93.05 to 94.43
TOTAL Adj.Sales Price:	95,952,153	MEAN:	95	AVG.ABS.DEV:	9.06	95% Mean C.I.:	93.74 to 95.49
TOTAL Assessed Value:	89,945,795						
AVG. Adj. Sales Price:	98,919	COD:	9.56	MAX Sales Ratio:	200.00		
AVG. Assessed Value:	92,727	PRD:	100.93	MIN Sales Ratio:	32.00		

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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	5	95.50	86.25	79.15	18.18	108.97	53.76	113.63	N/A	3,623	2,868
5000 TO 9999	12	85.71	80.89	65.07	34.12	124.31	32.00	154.89	46.33 to 99.05	12,020	7,822
Total \$ _____											
1 TO 9999	17	85.71	82.47	66.64	30.72	123.75	32.00	154.89	49.23 to 99.05	9,551	6,365
10000 TO 29999	100	93.65	92.08	87.56	14.26	105.16	40.61	200.00	89.38 to 96.43	23,123	20,248
30000 TO 59999	171	95.39	95.68	93.83	11.01	101.97	55.56	167.62	93.13 to 96.97	50,455	47,343
60000 TO 99999	364	95.21	95.44	93.97	8.93	101.56	67.05	178.91	93.79 to 96.40	86,531	81,314
100000 TO 149999	170	93.59	93.82	92.99	7.75	100.89	63.09	132.53	92.53 to 94.67	131,541	122,318
150000 TO 249999	133	95.93	95.52	94.79	5.81	100.77	71.61	113.62	94.50 to 98.07	196,999	186,740
250000 TO 499999	15	96.77	94.15	93.71	5.97	100.46	80.28	105.02	88.03 to 99.41	319,284	299,213
ALL _____											
	970	94.79	94.61	93.74	9.56	100.93	32.00	200.00	93.96 to 95.50	98,919	92,727

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	108	91.02	88.67	85.89	13.89	103.23	32.00	200.00	87.50 to 94.99	25,203	21,647
10	1	69.51	69.51	69.51			69.51	69.51	N/A	35,000	24,330
20	47	97.70	99.07	98.17	10.13	100.92	66.56	138.76	95.30 to 101.71	46,023	45,181
25	50	93.21	95.88	91.43	15.16	104.87	40.61	180.86	89.83 to 99.11	55,466	50,712
30	543	94.80	95.13	93.50	9.52	101.74	54.15	178.91	93.74 to 95.68	88,017	82,296
35	137	94.84	95.46	95.25	5.78	100.22	78.03	115.90	93.56 to 97.17	159,758	152,173
40	67	97.34	94.87	93.87	6.54	101.07	71.61	119.89	92.45 to 99.23	204,051	191,537
45	13	94.50	94.19	93.62	4.22	100.60	85.79	101.76	88.03 to 98.91	252,142	236,063
50	4	92.19	91.22	91.33	9.33	99.88	80.28	100.25	N/A	407,250	371,951
ALL _____											
	970	94.79	94.61	93.74	9.56	100.93	32.00	200.00	93.96 to 95.50	98,919	92,727

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:	970	MEDIAN:	95	COV:	14.66	95% Median C.I.:	93.96 to 95.50
TOTAL Sales Price:	95,962,253	WGT. MEAN:	94	STD:	13.87	95% Wgt. Mean C.I.:	93.05 to 94.43
TOTAL Adj.Sales Price:	95,952,153	MEAN:	95	AVG.ABS.DEV:	9.06	95% Mean C.I.:	93.74 to 95.49
TOTAL Assessed Value:	89,945,795						
AVG. Adj. Sales Price:	98,919	COD:	9.56	MAX Sales Ratio:	200.00		
AVG. Assessed Value:	92,727	PRD:	100.93	MIN Sales Ratio:	32.00		

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STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	106	90.39	88.62	85.82	13.87	103.26	32.00	200.00	87.34 to 94.34	26,434	22,686	
100	17	94.64	93.76	93.20	11.52	100.60	54.15	131.98	82.96 to 101.01	38,226	35,627	
101	533	94.80	94.94	93.62	9.17	101.41	40.61	180.86	93.93 to 95.93	106,924	100,104	
102	62	97.47	96.37	94.09	8.71	102.43	67.76	160.49	93.15 to 99.23	150,634	141,724	
103	49	95.66	96.72	96.83	6.42	99.89	79.40	132.08	93.34 to 99.41	145,445	140,831	
104	140	95.72	97.11	94.46	9.91	102.80	64.00	178.91	93.56 to 98.02	79,899	75,472	
106	4	100.07	96.26	106.59	14.38	90.30	65.10	119.79	N/A	37,112	39,560	
111	39	92.02	92.13	91.85	6.28	100.31	73.30	109.67	88.91 to 96.11	124,532	114,381	
301	10	94.47	94.85	94.15	7.19	100.75	80.70	106.82	87.70 to 101.83	136,040	128,079	
304	3	91.41	90.23	89.89	7.72	100.38	79.06	100.22	N/A	95,166	85,541	
305	1	94.90	94.90	94.90			94.90	94.90	N/A	100,000	94,900	
307	6	95.24	97.11	97.13	3.73	99.98	91.77	103.42	91.77 to 103.42	184,366	179,075	
<u>ALL</u>												
	970	94.79	94.61	93.74	9.56	100.93	32.00	200.00	93.96 to 95.50	98,919	92,727	

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	108	91.02	88.67	85.89	13.89	103.23	32.00	200.00	87.50 to 94.99	25,203	21,647	
15	1	96.73	96.73	96.73			96.73	96.73	N/A	52,900	51,170	
20	34	96.25	97.05	93.47	11.64	103.83	67.74	138.76	92.33 to 100.22	46,032	43,027	
25	46	99.32	101.02	97.97	15.06	103.11	40.61	180.86	95.66 to 106.23	56,432	55,288	
30	357	95.95	96.12	94.86	9.46	101.33	54.15	178.91	94.54 to 97.43	84,690	80,336	
35	146	93.33	93.32	93.22	7.36	100.10	74.33	132.08	91.78 to 94.78	112,934	105,279	
40	272	94.14	94.30	93.31	7.58	101.05	66.56	167.62	93.04 to 95.45	148,675	138,735	
50	6	97.24	94.59	95.14	5.45	99.42	85.79	100.25	85.79 to 100.25	308,920	293,912	
<u>ALL</u>												
	970	94.79	94.61	93.74	9.56	100.93	32.00	200.00	93.96 to 95.50	98,919	92,727	

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:	119	MEDIAN:	97	COV:	26.24	95% Median C.I.:	95.44 to 98.16
TOTAL Sales Price:	21,765,994	WGT. MEAN:	97	STD:	25.36	95% Wgt. Mean C.I.:	93.85 to 100.47
TOTAL Adj.Sales Price:	21,745,994	MEAN:	97	AVG.ABS.DEV:	13.87	95% Mean C.I.:	92.10 to 101.21
TOTAL Assessed Value:	21,128,395						
AVG. Adj. Sales Price:	182,739	COD:	14.36	MAX Sales Ratio:	247.00		
AVG. Assessed Value:	177,549	PRD:	99.48	MIN Sales Ratio:	32.80		

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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	5	103.34	102.57	106.76	7.53	96.07	85.87	116.13	N/A	157,500	168,144
10/01/03 TO 12/31/03	9	100.00	103.39	102.74	13.37	100.63	80.77	140.00	83.33 to 130.00	492,888	506,398
01/01/04 TO 03/31/04	7	100.00	95.29	99.04	19.21	96.21	32.80	130.00	32.80 to 130.00	99,437	98,484
04/01/04 TO 06/30/04	8	94.35	98.01	98.04	12.92	99.97	75.34	129.03	75.34 to 129.03	84,875	83,207
07/01/04 TO 09/30/04	19	95.00	85.77	90.30	15.14	94.98	33.25	116.67	82.46 to 98.78	189,134	170,794
10/01/04 TO 12/31/04	10	98.00	98.07	101.18	6.46	96.92	72.96	125.87	92.90 to 100.53	125,558	127,039
01/01/05 TO 03/31/05	15	96.55	113.78	97.75	23.67	116.41	84.27	247.00	90.00 to 118.06	244,475	238,965
04/01/05 TO 06/30/05	12	95.09	88.96	93.32	10.21	95.33	64.29	104.17	70.50 to 97.96	168,525	157,271
07/01/05 TO 09/30/05	10	99.22	95.86	96.01	4.22	99.84	73.60	100.82	94.13 to 100.00	159,463	153,108
10/01/05 TO 12/31/05	11	94.64	85.06	89.75	18.02	94.78	35.10	123.81	38.00 to 98.99	186,772	167,624
01/01/06 TO 03/31/06	7	96.83	98.95	101.10	9.15	97.87	80.11	133.33	80.11 to 133.33	81,985	82,888
04/01/06 TO 06/30/06	6	96.93	106.01	112.13	22.06	94.53	76.67	171.88	76.67 to 171.88	64,305	72,107
<u>Study Years</u>											
07/01/03 TO 06/30/04	29	100.00	99.81	102.35	13.78	97.52	32.80	140.00	91.20 to 108.06	227,536	232,874
07/01/04 TO 06/30/05	56	96.43	96.15	94.77	14.96	101.46	33.25	247.00	93.76 to 97.89	188,188	178,343
07/01/05 TO 06/30/06	34	96.35	94.79	95.20	13.06	99.57	35.10	171.88	94.13 to 99.05	135,554	129,053
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	44	97.46	92.31	94.32	13.61	97.87	32.80	130.00	92.45 to 98.78	141,458	133,421
01/01/05 TO 12/31/05	48	96.15	97.26	94.73	15.12	102.67	35.10	247.00	94.13 to 98.80	194,553	184,306
<u>ALL</u>											
	119	96.55	96.66	97.16	14.36	99.48	32.80	247.00	95.44 to 98.16	182,739	177,549

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
COLUMBUS	73	96.83	97.42	97.11	12.35	100.32	35.10	175.00	95.44 to 98.99	212,305	206,164
CORNLEA	1	92.15	92.15	92.15			92.15	92.15	N/A	60,000	55,290
CRESTON	4	98.33	119.23	117.54	57.11	101.44	33.25	247.00	N/A	39,000	45,838
DUNCAN	1	100.00	100.00	100.00			100.00	100.00	N/A	68,400	68,400
HUMPHREY	7	94.64	89.68	89.02	19.51	100.74	38.00	136.00	38.00 to 136.00	37,278	33,185
MONROE	2	74.07	74.07	71.96	4.81	102.92	70.50	77.63	N/A	19,500	14,032
PLATTE CENTER	2	68.49	68.49	91.16	52.11	75.13	32.80	104.17	N/A	14,675	13,377
RURAL	11	96.55	102.17	100.68	11.84	101.47	85.71	171.88	88.00 to 105.00	192,090	193,405
SUBDIVISION	18	96.69	93.60	95.33	9.76	98.18	36.00	112.07	91.20 to 100.00	195,612	186,486
<u>ALL</u>											
	119	96.55	96.66	97.16	14.36	99.48	32.80	247.00	95.44 to 98.16	182,739	177,549

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:	119	MEDIAN:	97	COV:	26.24	95% Median C.I.:	95.44 to 98.16
TOTAL Sales Price:	21,765,994	WGT. MEAN:	97	STD:	25.36	95% Wgt. Mean C.I.:	93.85 to 100.47
TOTAL Adj.Sales Price:	21,745,994	MEAN:	97	AVG.ABS.DEV:	13.87	95% Mean C.I.:	92.10 to 101.21
TOTAL Assessed Value:	21,128,395						
AVG. Adj. Sales Price:	182,739	COD:	14.36	MAX Sales Ratio:	247.00		
AVG. Assessed Value:	177,549	PRD:	99.48	MIN Sales Ratio:	32.80		

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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	90	96.61	96.59	97.10	15.58	99.48	32.80	247.00	95.12 to 98.41	179,021	173,824
2	22	97.00	94.37	95.92	8.73	98.38	36.00	112.07	91.20 to 100.00	212,773	204,102
3	7	96.15	104.65	104.30	16.19	100.34	85.71	171.88	85.71 to 171.88	136,142	141,993
ALL	119	96.55	96.66	97.16	14.36	99.48	32.80	247.00	95.44 to 98.16	182,739	177,549

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	96	96.97	97.87	98.95	13.64	98.91	32.80	247.00	95.74 to 99.05	185,464	183,519
2	23	93.76	91.56	89.07	17.22	102.80	35.10	175.00	89.93 to 97.89	171,363	152,631
ALL	119	96.55	96.66	97.16	14.36	99.48	32.80	247.00	95.44 to 98.16	182,739	177,549

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
06-0017											
12-0056											
19-0039	1	171.88	171.88	171.88			171.88	171.88	N/A	105,000	180,475
19-0058											
59-0001											
59-0013											
63-0030	2	74.07	74.07	71.96	4.81	102.92	70.50	77.63	N/A	19,500	14,032
71-0001	89	97.44	96.76	96.94	11.87	99.82	35.10	175.00	95.65 to 98.80	195,847	189,847
71-0005	15	95.93	98.37	97.37	23.75	101.02	32.80	247.00	90.00 to 103.75	202,038	196,720
71-0067	12	93.77	91.22	94.01	13.27	97.03	38.00	136.00	85.71 to 98.75	95,079	89,385
NonValid School											
ALL	119	96.55	96.66	97.16	14.36	99.48	32.80	247.00	95.44 to 98.16	182,739	177,549

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:	119	MEDIAN:	97	COV:	26.24	95% Median C.I.:	95.44 to 98.16
TOTAL Sales Price:	21,765,994	WGT. MEAN:	97	STD:	25.36	95% Wgt. Mean C.I.:	93.85 to 100.47
TOTAL Adj.Sales Price:	21,745,994	MEAN:	97	AVG.ABS.DEV:	13.87	95% Mean C.I.:	92.10 to 101.21
TOTAL Assessed Value:	21,128,395						
AVG. Adj. Sales Price:	182,739	COD:	14.36	MAX Sales Ratio:	247.00		
AVG. Assessed Value:	177,549	PRD:	99.48	MIN Sales Ratio:	32.80		

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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	24	93.33	93.54	89.48	18.67	104.54	35.10	175.00	89.93 to 97.89	163,181	146,012
Prior TO 1860											
1860 TO 1899	3	98.11	99.68	93.47	11.01	106.65	84.27	116.67	N/A	48,500	45,333
1900 TO 1919	15	96.42	91.32	102.63	23.99	88.98	32.80	136.00	72.96 to 118.06	44,040	45,196
1920 TO 1939	6	99.72	96.36	90.43	8.70	106.55	73.60	114.29	73.60 to 114.29	55,125	49,850
1940 TO 1949	3	94.62	92.77	93.68	3.23	99.03	87.26	96.44	N/A	89,100	83,466
1950 TO 1959	7	97.47	83.32	90.92	20.52	91.64	33.25	108.70	33.25 to 108.70	96,364	87,614
1960 TO 1969	19	96.15	98.36	97.88	11.20	100.49	80.11	130.00	85.87 to 105.00	188,657	184,665
1970 TO 1979	21	98.80	106.23	100.98	14.12	105.20	67.91	247.00	95.65 to 100.00	191,231	193,113
1980 TO 1989	12	97.70	95.09	95.25	4.84	99.83	83.33	101.75	88.00 to 100.00	234,936	223,785
1990 TO 1994	5	96.55	95.00	95.51	3.27	99.47	85.20	100.00	N/A	419,222	400,380
1995 TO 1999	4	98.34	108.15	104.97	12.05	103.03	95.93	140.00	N/A	808,807	849,001
2000 TO Present											
ALL	119	96.55	96.66	97.16	14.36	99.48	32.80	247.00	95.44 to 98.16	182,739	177,549

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	6	82.36	74.73	75.47	31.47	99.03	32.80	111.11	32.80 to 111.11	6,613	4,990
Total \$											
1 TO 9999	6	82.36	74.73	75.47	31.47	99.03	32.80	111.11	32.80 to 111.11	6,613	4,990
10000 TO 29999	9	94.64	106.86	106.10	18.72	100.71	85.87	175.00	88.00 to 136.00	23,433	24,862
30000 TO 59999	24	98.22	100.46	101.52	22.65	98.96	33.25	247.00	90.00 to 112.07	42,899	43,549
60000 TO 99999	16	93.76	89.89	89.20	10.94	100.77	64.29	118.06	75.34 to 99.18	71,531	63,808
100000 TO 149999	21	96.44	97.74	97.35	12.22	100.40	73.60	171.88	85.71 to 99.39	124,882	121,574
150000 TO 249999	22	97.72	97.27	96.63	10.26	100.66	35.10	133.33	94.13 to 100.53	198,525	191,844
250000 TO 499999	9	96.15	98.16	98.29	3.43	99.87	92.45	108.06	94.64 to 100.40	314,000	308,620
500000 +	12	96.55	97.21	97.39	8.49	99.81	58.46	140.00	95.12 to 100.00	792,102	771,444
ALL	119	96.55	96.66	97.16	14.36	99.48	32.80	247.00	95.44 to 98.16	182,739	177,549

PA&T 2007 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	119	MEDIAN:	97	COV:	26.24	95% Median C.I.:	95.44 to 98.16
TOTAL Sales Price:	21,765,994	WGT. MEAN:	97	STD:	25.36	95% Wgt. Mean C.I.:	93.85 to 100.47
TOTAL Adj.Sales Price:	21,745,994	MEAN:	97	AVG.ABS.DEV:	13.87	95% Mean C.I.:	92.10 to 101.21
TOTAL Assessed Value:	21,128,395						
AVG. Adj. Sales Price:	182,739	COD:	14.36	MAX Sales Ratio:	247.00		
AVG. Assessed Value:	177,549	PRD:	99.48	MIN Sales Ratio:	32.80		

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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	36.00	51.97	49.36	50.28	105.29	32.80	87.10	N/A	5,950	2,936
5000 TO 9999	3	103.75	97.50	96.82	10.76	100.70	77.63	111.11	N/A	7,276	7,045
Total \$ _____											
1 TO 9999	6	82.36	74.73	75.47	31.47	99.03	32.80	111.11	32.80 to 111.11	6,613	4,990
10000 TO 29999	12	86.94	77.51	73.60	19.13	105.32	33.25	104.17	60.96 to 94.64	28,575	21,030
30000 TO 59999	22	98.03	100.71	95.00	14.35	106.01	64.29	175.00	90.00 to 100.82	47,271	44,908
60000 TO 99999	19	96.83	102.71	90.96	22.48	112.93	35.10	247.00	84.27 to 112.07	80,532	73,250
100000 TO 149999	16	93.82	92.00	91.89	7.01	100.12	80.11	101.75	83.33 to 99.05	130,783	120,172
150000 TO 249999	23	98.99	104.39	101.52	10.20	102.82	85.20	171.88	95.65 to 103.34	192,806	195,736
250000 TO 499999	10	98.08	97.53	94.35	9.52	103.37	58.46	125.87	94.64 to 108.06	326,100	307,661
500000 +	11	96.55	100.73	99.55	5.68	101.18	92.76	140.00	95.12 to 100.00	818,657	815,004
ALL _____											
	119	96.55	96.66	97.16	14.36	99.48	32.80	247.00	95.44 to 98.16	182,739	177,549

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	22	93.26	90.01	87.10	16.54	103.33	35.10	175.00	88.00 to 97.89	170,061	148,126
10	19	100.00	106.29	104.55	19.52	101.67	33.25	247.00	92.90 to 112.07	74,773	78,173
20	76	96.55	96.11	98.79	12.45	97.28	32.80	171.88	95.24 to 98.99	214,426	211,833
30	2	99.15	99.15	99.13	2.62	100.02	96.55	101.75	N/A	143,750	142,500
ALL _____											
	119	96.55	96.66	97.16	14.36	99.48	32.80	247.00	95.44 to 98.16	182,739	177,549

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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(!: AVTot=0)

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TOTAL Sales Price:	21,765,994	WGT. MEAN:	97	STD:	25.36	95% Wgt. Mean C.I.:	93.85 to 100.47
TOTAL Adj.Sales Price:	21,745,994	MEAN:	97	AVG.ABS.DEV:	13.87	95% Mean C.I.:	92.10 to 101.21
TOTAL Assessed Value:	21,128,395						
AVG. Adj. Sales Price:	182,739	COD:	14.36	MAX Sales Ratio:	247.00		
AVG. Assessed Value:	177,549	PRD:	99.48	MIN Sales Ratio:	32.80		

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OCCUPANCY CODE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	23	92.90	90.13	87.21	15.88	103.35	35.10	175.00	89.93 to 97.49	165,711	144,513
319	1	100.00	100.00	100.00			100.00	100.00	N/A	700,000	700,000
326	1	94.64	94.64	94.64			94.64	94.64	N/A	280,000	265,000
330	1	100.00	100.00	100.00			100.00	100.00	N/A	1,750,000	1,750,000
34	1	96.83	96.83	96.83			96.83	96.83	N/A	59,900	58,000
343	1	140.00	140.00	140.00			140.00	140.00	N/A	500,000	700,000
344	15	96.44	103.28	99.25	15.34	104.07	76.67	171.88	88.00 to 112.07	163,560	162,331
350	3	108.06	113.80	112.30	10.28	101.34	100.00	133.33	N/A	203,333	228,333
351	1	116.13	116.13	116.13			116.13	116.13	N/A	155,000	180,000
352	6	99.26	94.45	95.78	6.12	98.62	73.60	101.75	73.60 to 101.75	202,233	193,697
353	21	96.55	95.09	94.67	10.22	100.44	72.96	123.81	84.27 to 100.53	124,340	117,715
392	2	90.38	90.38	91.91	5.73	98.34	85.20	95.56	N/A	347,355	319,250
406	7	99.05	89.02	96.12	13.69	92.61	38.00	108.70	38.00 to 108.70	104,428	100,381
407	1	95.24	95.24	95.24			95.24	95.24	N/A	1,050,000	1,000,000
408	3	129.03	158.34	122.43	38.24	129.33	98.99	247.00	N/A	137,166	167,933
419	2	102.09	102.09	100.36	2.04	101.71	100.00	104.17	N/A	137,000	137,500
42	1	99.18	99.18	99.18			99.18	99.18	N/A	65,000	64,470
421	1	92.15	92.15	92.15			92.15	92.15	N/A	60,000	55,290
426	1	95.65	95.65	95.65			95.65	95.65	N/A	230,000	220,000
435	1	125.87	125.87	125.87			125.87	125.87	N/A	200,000	251,740
442	6	97.50	101.36	98.74	16.61	102.65	70.50	136.00	70.50 to 136.00	48,233	47,625
444	1	97.96	97.96	97.96			97.96	97.96	N/A	239,900	235,000
459	1	96.42	96.42	96.42			96.42	96.42	N/A	40,450	39,000
470	2	100.73	100.73	102.79	2.60	98.00	98.11	103.34	N/A	125,750	129,252
471	2	84.60	84.60	83.81	1.50	100.95	83.33	85.87	N/A	73,750	61,807
526	1	98.16	98.16	98.16			98.16	98.16	N/A	40,750	40,000
528	8	95.61	88.33	93.42	10.66	94.56	64.29	100.00	64.29 to 100.00	202,588	189,250
540	1	97.12	97.12	97.12			97.12	97.12	N/A	798,000	775,000
555	1	33.25	33.25	33.25			33.25	33.25	N/A	40,000	13,300
851	2	97.31	97.31	97.09	7.90	100.23	89.62	105.00	N/A	206,000	200,000
98	1	32.80	32.80	32.80			32.80	32.80	N/A	5,350	1,755
<u>ALL</u>	<u>119</u>	<u>96.55</u>	<u>96.66</u>	<u>97.16</u>	<u>14.36</u>	<u>99.48</u>	<u>32.80</u>	<u>247.00</u>	<u>95.44 to 98.16</u>	<u>182,739</u>	<u>177,549</u>

PA&T 2007 R&O Statistics

Base Stat

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TOTAL Adj.Sales Price:	21,745,994	MEAN:	97	AVG.ABS.DEV:	13.87	95% Mean C.I.:	92.10 to 101.21
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AVG. Assessed Value:	177,549	PRD:	99.48	MIN Sales Ratio:	32.80		

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

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	6	99.26	94.45	95.78	6.12	98.62	73.60	101.75	73.60 to 101.75	202,233	193,697
03	111	96.55	96.89	97.43	14.89	99.44	32.80	247.00	95.24 to 98.16	178,719	174,123
04	2	90.38	90.38	91.91	5.73	98.34	85.20	95.56	N/A	347,355	319,250
<u>ALL</u>	<u>119</u>	<u>96.55</u>	<u>96.66</u>	<u>97.16</u>	<u>14.36</u>	<u>99.48</u>	<u>32.80</u>	<u>247.00</u>	<u>95.44 to 98.16</u>	<u>182,739</u>	<u>177,549</u>

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	88	MEDIAN:	72	COV:	30.98	95% Median C.I.:	65.79 to 75.04	(! : Derived)
(AgLand) TOTAL Sales Price:	17,233,833	WGT. MEAN:	71	STD:	22.73	95% Wgt. Mean C.I.:	67.60 to 74.83	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,087,463	MEAN:	73	AVG.ABS.DEV:	15.10	95% Mean C.I.:	68.63 to 78.13	
(AgLand) TOTAL Assessed Value:	12,168,735							
AVG. Adj. Sales Price:	194,175	COD:	21.01	MAX Sales Ratio:	175.91			
AVG. Assessed Value:	138,281	PRD:	103.04	MIN Sales Ratio:	21.91			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	2	65.41	65.41	66.49	30.67	98.38	45.35	85.47	N/A	159,558	106,085
10/01/03 TO 12/31/03	15	76.90	78.98	77.41	8.04	102.03	67.42	105.42	72.70 to 80.08	192,051	148,666
01/01/04 TO 03/31/04	19	75.94	74.12	75.19	14.00	98.57	41.96	95.56	65.12 to 81.29	195,452	146,965
04/01/04 TO 06/30/04	8	77.22	79.34	82.04	35.85	96.71	24.21	115.09	24.21 to 115.09	102,953	84,461
07/01/04 TO 09/30/04	3	63.17	68.09	65.93	12.85	103.27	58.37	82.73	N/A	242,933	160,173
10/01/04 TO 12/31/04	5	62.54	87.16	86.55	41.14	100.71	60.71	175.91	N/A	174,392	150,928
01/01/05 TO 03/31/05	2	68.22	68.22	66.19	7.29	103.06	63.24	73.19	N/A	202,500	134,027
04/01/05 TO 06/30/05	5	63.88	63.83	63.96	3.22	99.80	59.40	66.63	N/A	236,326	151,146
07/01/05 TO 09/30/05	2	58.44	58.44	59.13	10.99	98.83	52.02	64.86	N/A	113,680	67,222
10/01/05 TO 12/31/05	10	75.00	77.89	74.54	13.63	104.48	60.51	124.78	63.60 to 84.41	241,734	180,196
01/01/06 TO 03/31/06	14	58.90	66.97	58.97	25.94	113.57	42.54	155.99	51.58 to 68.38	222,985	131,484
04/01/06 TO 06/30/06	3	54.15	56.74	56.09	44.48	101.15	21.91	94.16	N/A	132,158	74,131
<u>Study Years</u>											
07/01/03 TO 06/30/04	44	76.42	76.33	76.39	16.57	99.92	24.21	115.09	72.70 to 80.08	175,843	134,322
07/01/04 TO 06/30/05	15	63.24	73.04	70.87	18.41	103.06	58.37	175.91	61.60 to 73.19	212,492	150,596
07/01/05 TO 06/30/06	29	64.86	69.09	64.90	24.87	106.46	21.91	155.99	56.33 to 73.31	212,516	137,916
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	35	73.93	76.66	76.62	23.21	100.04	24.21	175.91	63.17 to 80.94	175,370	134,377
01/01/05 TO 12/31/05	19	66.63	71.12	69.96	13.52	101.66	52.02	124.78	63.24 to 76.69	222,701	155,799
<u>ALL</u>											
	88	71.89	73.38	71.21	21.01	103.04	21.91	175.91	65.79 to 75.04	194,175	138,281

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	88	MEDIAN:	72	COV:	30.98	95% Median C.I.:	65.79 to 75.04	(! : Derived)
(AgLand) TOTAL Sales Price:	17,233,833	WGT. MEAN:	71	STD:	22.73	95% Wgt. Mean C.I.:	67.60 to 74.83	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,087,463	MEAN:	73	AVG.ABS.DEV:	15.10	95% Mean C.I.:	68.63 to 78.13	
(AgLand) TOTAL Assessed Value:	12,168,735							
AVG. Adj. Sales Price:	194,175	COD:	21.01	MAX Sales Ratio:	175.91			
AVG. Assessed Value:	138,281	PRD:	103.04	MIN Sales Ratio:	21.91			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2059	6	70.82	67.06	67.26	14.20	99.70	48.74	77.94	48.74 to 77.94	300,553	202,153	
2061	4	68.60	68.56	66.19	15.79	103.58	51.58	85.47	N/A	238,104	157,598	
2063	2	62.89	62.89	62.43	3.14	100.72	60.91	64.86	N/A	163,302	101,955	
2065	7	79.14	81.03	76.16	19.85	106.39	51.10	124.78	51.10 to 124.78	208,343	158,682	
2067	7	73.19	77.58	73.31	15.56	105.83	58.37	99.21	58.37 to 99.21	185,290	135,840	
2117	2	82.19	82.19	82.64	3.69	99.46	79.16	85.23	N/A	288,500	238,412	
2119	3	73.58	78.72	75.60	12.57	104.14	67.42	95.17	N/A	149,466	112,991	
2121	3	53.42	57.19	57.64	8.80	99.23	52.02	66.13	N/A	217,786	125,525	
2123	2	64.86	64.86	65.71	2.73	98.71	63.09	66.63	N/A	203,546	133,750	
2125	5	82.73	77.66	65.91	17.91	117.82	56.33	105.42	N/A	224,547	148,009	
2343	5	68.38	68.17	68.65	7.60	99.31	60.71	75.94	N/A	232,482	159,598	
2345	5	61.60	73.82	72.73	21.14	101.50	60.51	113.60	N/A	170,465	123,974	
2347	5	68.26	64.65	65.76	12.54	98.31	51.94	75.72	N/A	175,886	115,655	
2349	4	60.53	64.59	54.15	25.36	119.28	42.54	94.75	N/A	101,827	55,137	
2351	1	69.99	69.99	69.99			69.99	69.99	N/A	148,422	103,880	
2405	1	78.53	78.53	78.53			78.53	78.53	N/A	160,800	126,275	
2407	3	63.24	61.21	62.57	15.65	97.83	45.35	75.04	N/A	209,658	131,173	
2409	7	69.81	82.78	78.18	28.78	105.88	60.49	175.91	60.49 to 175.91	226,808	177,327	
2411	12	80.03	81.86	81.64	29.48	100.27	24.21	155.99	53.47 to 113.21	126,907	103,604	
2637	1	95.56	95.56	95.56			95.56	95.56	N/A	286,880	274,155	
2639	3	72.65	57.98	64.57	26.37	89.79	21.91	79.38	N/A	134,666	86,958	
ALL	88	71.89	73.38	71.21	21.01	103.04	21.91	175.91	65.79 to 75.04	194,175	138,281	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	38	71.89	69.56	70.59	20.59	98.53	21.91	115.09	61.60 to 75.72	156,109	110,205	
3	9	69.81	90.19	79.29	39.22	113.74	60.49	175.91	60.83 to 155.99	234,326	185,792	
6	41	73.19	73.24	69.74	17.22	105.02	48.74	124.78	64.86 to 79.14	220,643	153,873	
ALL	88	71.89	73.38	71.21	21.01	103.04	21.91	175.91	65.79 to 75.04	194,175	138,281	

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	88	71.89	73.38	71.21	21.01	103.04	21.91	175.91	65.79 to 75.04	194,175	138,281	
ALL	88	71.89	73.38	71.21	21.01	103.04	21.91	175.91	65.79 to 75.04	194,175	138,281	

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

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AVG. Adj. Sales Price:	194,175	COD:	21.01	MAX Sales Ratio:	175.91			
AVG. Assessed Value:	138,281	PRD:	103.04	MIN Sales Ratio:	21.91			

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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)											
06-0017	6	69.24	70.44	67.03	15.28	105.09	56.33	84.41	56.33 to 84.41	252,216	169,060
12-0056											
19-0039	6	72.06	73.98	72.57	12.42	101.94	58.37	93.18	58.37 to 93.18	210,171	152,527
19-0058											
59-0001											
59-0013	7	76.69	74.06	69.38	14.61	106.75	57.30	105.42	57.30 to 105.42	256,848	178,197
63-0030	25	73.30	80.62	77.94	28.28	103.44	24.21	175.91	63.17 to 80.94	182,877	142,536
71-0001	8	73.85	69.22	73.46	19.83	94.22	21.91	95.56	21.91 to 95.56	187,878	138,023
71-0005	18	69.13	68.64	68.21	16.95	100.63	42.54	95.17	55.94 to 78.53	144,353	98,468
71-0067	18	65.50	70.44	66.42	21.01	106.05	48.74	124.78	53.42 to 79.14	213,437	141,766
NonValid School											
ALL	88	71.89	73.38	71.21	21.01	103.04	21.91	175.91	65.79 to 75.04	194,175	138,281

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	5	65.12	68.13	56.12	38.33	121.41	21.91	105.42	N/A	39,275	22,041
30.01 TO 50.00	17	64.86	65.27	63.72	21.86	102.44	24.21	99.21	51.94 to 79.38	93,104	59,324
50.01 TO 100.00	33	73.31	72.80	67.73	19.67	107.48	42.54	155.99	60.71 to 78.11	185,453	125,615
100.01 TO 180.00	33	73.16	78.94	75.15	18.56	105.04	54.15	175.91	68.38 to 79.16	278,434	209,233
ALL	88	71.89	73.38	71.21	21.01	103.04	21.91	175.91	65.79 to 75.04	194,175	138,281

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	22	67.19	70.46	67.81	17.66	103.91	42.54	113.60	61.60 to 76.90	156,453	106,088
DRY-N/A	14	77.94	82.17	77.82	20.34	105.59	51.94	124.78	60.91 to 99.21	184,122	143,277
GRASS	4	93.11	103.90	117.25	44.68	88.61	53.47	175.91	N/A	103,121	120,911
GRASS-N/A	6	43.66	60.56	55.43	71.47	109.25	21.91	155.99	21.91 to 155.99	93,025	51,565
IRRGTD	9	75.04	74.54	67.99	14.18	109.63	56.33	94.75	63.09 to 86.17	183,752	124,935
IRRGTD-N/A	33	69.99	69.92	70.01	13.57	99.87	48.74	95.56	62.54 to 76.69	255,859	179,134
ALL	88	71.89	73.38	71.21	21.01	103.04	21.91	175.91	65.79 to 75.04	194,175	138,281

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

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(AgLand) TOTAL Assessed Value:	12,168,735							
AVG. Adj. Sales Price:	194,175	COD:	21.01	MAX Sales Ratio:	175.91			
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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	29	72.70	73.22	71.32	17.15	102.67	42.54	113.60	64.86 to 76.90	171,984	122,653
DRY-N/A	7	79.16	82.43	75.85	24.98	108.68	51.94	124.78	51.94 to 124.78	147,446	111,837
GRASS	6	62.30	80.48	88.94	64.58	90.48	21.91	175.91	21.91 to 175.91	106,580	94,797
GRASS-N/A	4	57.95	74.02	67.72	70.65	109.31	24.21	155.99	N/A	82,787	56,063
IRRGTD	35	73.16	72.22	70.96	12.76	101.78	51.58	95.56	64.96 to 77.94	240,552	170,695
IRRGTD-N/A	7	63.24	64.36	63.27	13.58	101.73	48.74	81.29	48.74 to 81.29	239,688	151,646
ALL	88	71.89	73.38	71.21	21.01	103.04	21.91	175.91	65.79 to 75.04	194,175	138,281

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	35	72.70	74.32	71.93	18.86	103.33	42.54	124.78	65.12 to 76.90	170,962	122,974
DRY-N/A	1	99.21	99.21	99.21			99.21	99.21	N/A	36,000	35,715
GRASS	9	53.47	69.22	77.70	62.89	89.09	21.91	175.91	24.21 to 115.09	102,331	79,510
GRASS-N/A	1	155.99	155.99	155.99			155.99	155.99	N/A	49,650	77,450
IRRGTD	42	71.32	70.91	69.68	13.83	101.76	48.74	95.56	63.24 to 76.69	240,408	167,520
ALL	88	71.89	73.38	71.21	21.01	103.04	21.91	175.91	65.79 to 75.04	194,175	138,281

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	2	85.27	85.27	81.14	23.63	105.08	65.12	105.42	N/A	20,750	16,837
30000 TO 59999	6	96.98	93.41	94.75	30.95	98.59	41.96	155.99	41.96 to 155.99	43,921	41,614
60000 TO 99999	11	75.72	71.21	72.17	30.22	98.67	21.91	124.78	24.21 to 95.17	82,909	59,836
100000 TO 149999	11	65.79	70.61	70.93	18.91	99.54	51.10	113.60	52.02 to 93.18	124,948	88,631
150000 TO 249999	34	73.44	74.31	73.47	16.53	101.14	42.54	175.91	66.13 to 78.11	196,679	144,498
250000 TO 499999	23	66.63	68.86	69.22	14.02	99.49	48.74	95.56	63.17 to 76.69	317,343	219,652
500000 +	1	56.33	56.33	56.33			56.33	56.33	N/A	510,000	287,290
ALL	88	71.89	73.38	71.21	21.01	103.04	21.91	175.91	65.79 to 75.04	194,175	138,281

PA&T 2007 R&O Statistics

Base Stat

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AVG. Assessed Value:	138,281	PRD:	103.04	MIN Sales Ratio:	21.91			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
10000 TO 29999	6	47.72	52.02	38.27	47.48	135.92	21.91	105.42	21.91 to 105.42	49,166	18,815
30000 TO 59999	8	71.99	77.32	70.82	26.21	109.18	51.94	115.09	51.94 to 115.09	66,583	47,157
60000 TO 99999	14	69.49	76.14	68.75	29.66	110.74	42.54	155.99	51.10 to 94.16	113,114	77,765
100000 TO 149999	25	71.13	71.06	68.44	15.48	103.83	48.74	124.78	60.71 to 76.90	186,398	127,563
150000 TO 249999	24	71.23	72.79	70.66	13.64	103.00	53.42	113.60	63.60 to 75.94	255,398	180,474
250000 TO 499999	11	77.94	85.25	78.97	20.49	107.95	56.33	175.91	64.96 to 95.56	353,333	279,035
ALL	88	71.89	73.38	71.21	21.01	103.04	21.91	175.91	65.79 to 75.04	194,175	138,281

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:	971	MEDIAN:	95	COV:	14.91	95% Median C.I.:	93.93 to 95.46
TOTAL Sales Price:	95,986,253	WGT. MEAN:	93	STD:	14.06	95% Wgt. Mean C.I.:	92.71 to 94.16
TOTAL Adj.Sales Price:	96,039,153	MEAN:	94	AVG.ABS.DEV:	9.35	95% Mean C.I.:	93.42 to 95.19
TOTAL Assessed Value:	89,734,225						
AVG. Adj. Sales Price:	98,907	COD:	9.88	MAX Sales Ratio:	180.86		
AVG. Assessed Value:	92,414	PRD:	100.93	MIN Sales Ratio:	32.00		

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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	114	98.81	100.05	99.04	8.41	101.02	53.76	167.62	97.09 to 99.97	97,773	96,833
10/01/04 TO 12/31/04	98	97.76	97.65	96.94	8.07	100.73	64.00	132.53	95.30 to 100.08	97,512	94,532
01/01/05 TO 03/31/05	122	95.82	94.73	95.05	8.13	99.66	32.00	142.68	94.43 to 97.43	91,292	86,773
04/01/05 TO 06/30/05	141	95.56	94.91	93.29	8.47	101.73	49.23	162.93	93.51 to 97.09	105,199	98,143
07/01/05 TO 09/30/05	128	94.68	92.77	92.96	7.86	99.80	40.61	118.50	92.68 to 96.73	92,150	85,660
10/01/05 TO 12/31/05	108	93.72	96.26	94.60	10.06	101.75	48.00	180.86	92.31 to 95.95	94,051	88,973
01/01/06 TO 03/31/06	115	91.41	91.01	90.94	13.22	100.08	43.67	154.89	88.39 to 94.27	101,860	92,630
04/01/06 TO 06/30/06	145	87.44	89.12	87.78	11.10	101.53	39.02	178.91	85.87 to 89.84	108,271	95,037
<u>Study Years</u>											
07/01/04 TO 06/30/05	475	96.53	96.66	95.83	8.43	100.87	32.00	167.62	95.86 to 97.73	98,259	94,163
07/01/05 TO 06/30/06	496	92.16	92.05	91.17	10.83	100.97	39.02	180.86	91.29 to 93.11	99,528	90,738
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	499	95.21	94.61	93.90	8.59	100.76	32.00	180.86	94.20 to 95.97	96,039	90,176
<u>ALL</u>											
	971	94.63	94.31	93.44	9.88	100.93	32.00	180.86	93.93 to 95.46	98,907	92,414

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
COLUMBUS	731	94.59	94.49	93.78	9.06	100.75	40.61	160.49	93.70 to 95.47	100,791	94,526
CORNLEA	1	162.93	162.93	162.93			162.93	162.93	N/A	14,000	22,810
CRESTON	5	136.43	130.33	139.84	19.71	93.20	89.38	178.91	N/A	18,950	26,499
DUNCAN	17	98.69	100.21	97.76	11.22	102.51	74.67	167.62	88.93 to 105.23	67,141	65,635
HUMPHREY	45	97.24	96.42	96.20	6.64	100.22	74.88	115.17	95.61 to 99.40	76,172	73,278
LINDSAY	9	99.99	107.18	100.46	14.01	106.69	80.76	180.86	94.31 to 113.63	25,350	25,465
MONROE	10	93.91	87.96	96.84	16.72	90.83	53.76	115.09	65.10 to 105.45	38,791	37,566
NEWMAN GROVE	1	64.00	64.00	64.00			64.00	64.00	N/A	35,000	22,400
PLATTE CENTER	10	95.02	92.87	93.01	8.16	99.85	75.39	118.54	79.00 to 96.54	56,600	52,643
RURAL	52	93.53	92.93	89.34	14.47	104.02	49.08	143.61	87.64 to 99.64	106,808	95,426
SUBDIVISION	89	92.36	88.38	91.11	10.55	97.00	32.00	120.33	89.00 to 94.42	122,155	111,299
TARNOV	1	112.55	112.55	112.55			112.55	112.55	N/A	40,000	45,020
<u>ALL</u>											
	971	94.63	94.31	93.44	9.88	100.93	32.00	180.86	93.93 to 95.46	98,907	92,414

PA&T 2007 Preliminary Statistics

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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	830	95.21	95.03	94.04	9.45	101.06	40.61	180.86	94.21 to 95.86	95,919	90,200
2	60	92.37	87.62	90.42	12.06	96.90	32.00	113.70	88.28 to 94.63	125,832	113,778
3	81	92.68	91.87	90.59	12.05	101.41	48.00	143.61	90.56 to 96.04	109,579	99,273
ALL	971	94.63	94.31	93.44	9.88	100.93	32.00	180.86	93.93 to 95.46	98,907	92,414

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	857	94.99	95.36	93.75	9.22	101.72	49.08	180.86	94.21 to 95.80	108,036	101,289
2	106	90.39	86.61	84.18	14.01	102.89	32.00	154.89	87.18 to 94.34	25,424	21,401
3	8	90.26	83.36	87.30	25.12	95.49	40.61	119.89	40.61 to 119.89	94,595	82,580
ALL	971	94.63	94.31	93.44	9.88	100.93	32.00	180.86	93.93 to 95.46	98,907	92,414

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	955	94.66	94.28	93.44	9.79	100.90	32.00	180.86	93.93 to 95.47	99,983	93,423
06	1	91.40	91.40	91.40			91.40	91.40	N/A	10,000	9,140
07	15	94.31	96.22	92.73	15.82	103.77	54.15	162.93	82.96 to 99.28	36,323	33,682
ALL	971	94.63	94.31	93.44	9.88	100.93	32.00	180.86	93.93 to 95.46	98,907	92,414

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
06-0017											
12-0056											
19-0039	3	99.10	93.06	88.52	7.38	105.14	79.08	101.01	N/A	68,250	60,413
19-0058											
59-0001											
59-0013	5	82.69	87.08	79.79	15.28	109.13	64.00	113.63	N/A	26,790	21,377
63-0030	18	98.82	91.28	95.27	12.48	95.81	53.76	115.09	82.62 to 101.72	65,689	62,582
71-0001	761	94.66	94.63	93.76	9.18	100.93	40.61	167.62	93.75 to 95.48	101,315	94,990
71-0005	122	92.44	89.61	90.60	12.06	98.91	32.00	131.98	89.00 to 94.50	107,589	97,474
71-0067	62	97.34	101.13	96.48	11.59	104.82	66.04	180.86	95.76 to 99.62	69,208	66,769
NonValid School											
ALL	971	94.63	94.31	93.44	9.88	100.93	32.00	180.86	93.93 to 95.46	98,907	92,414

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:	971	MEDIAN:	95	COV:	14.91	95% Median C.I.:	93.93 to 95.46
TOTAL Sales Price:	95,986,253	WGT. MEAN:	93	STD:	14.06	95% Wgt. Mean C.I.:	92.71 to 94.16
TOTAL Adj.Sales Price:	96,039,153	MEAN:	94	AVG.ABS.DEV:	9.35	95% Mean C.I.:	93.42 to 95.19
TOTAL Assessed Value:	89,734,225						
AVG. Adj. Sales Price:	98,907	COD:	9.88	MAX Sales Ratio:	180.86		
AVG. Assessed Value:	92,414	PRD:	100.93	MIN Sales Ratio:	32.00		

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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	108	91.02	86.86	84.33	13.85	103.00	32.00	154.89	87.27 to 94.99	25,203	21,254
Prior TO 1860											
1860 TO 1899	24	93.15	93.09	90.91	8.33	102.40	65.84	114.39	89.38 to 97.09	61,287	55,717
1900 TO 1919	113	96.97	99.37	94.66	13.01	104.97	49.08	180.86	94.54 to 99.11	66,505	62,952
1920 TO 1939	72	93.63	94.32	93.48	11.12	100.91	64.00	146.90	89.37 to 95.61	70,412	65,819
1940 TO 1949	43	95.98	95.19	93.29	11.47	102.03	63.36	127.86	89.83 to 99.97	67,720	63,175
1950 TO 1959	136	93.62	93.36	92.43	8.32	101.01	47.67	134.54	92.14 to 95.40	85,422	78,957
1960 TO 1969	110	93.71	93.21	91.58	10.92	101.78	40.61	142.68	90.62 to 96.27	95,323	87,297
1970 TO 1979	136	96.76	96.90	95.63	8.61	101.33	54.15	162.93	95.38 to 98.56	117,516	112,382
1980 TO 1989	91	96.73	95.87	94.92	6.80	101.00	66.04	128.45	94.61 to 98.34	141,465	134,280
1990 TO 1994	30	95.46	95.43	93.98	8.12	101.55	73.67	113.31	90.90 to 100.89	164,378	154,482
1995 TO 1999	44	94.11	92.53	91.23	6.04	101.43	75.70	105.11	89.91 to 95.93	174,719	159,391
2000 TO Present	64	94.09	94.64	94.27	5.67	100.40	80.28	115.09	92.49 to 97.53	199,558	188,124
ALL	971	94.63	94.31	93.44	9.88	100.93	32.00	180.86	93.93 to 95.46	98,907	92,414

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	5	97.67	106.48	110.25	20.95	96.58	70.71	154.89	N/A	3,240	3,572
5000 TO 9999	6	89.52	105.97	109.44	34.52	96.83	53.76	180.86	53.76 to 180.86	7,269	7,955
Total \$											
1 TO 9999	11	95.50	106.20	109.66	28.01	96.85	53.76	180.86	70.71 to 154.89	5,437	5,963
10000 TO 29999	93	94.34	90.79	89.93	15.61	100.95	32.00	162.93	89.61 to 97.14	20,587	18,514
30000 TO 59999	161	96.67	97.61	96.89	12.04	100.75	47.67	178.91	94.45 to 98.51	46,534	45,085
60000 TO 99999	330	95.76	95.94	95.75	8.35	100.20	40.61	132.53	94.52 to 97.36	80,854	77,416
100000 TO 149999	204	91.96	90.87	90.87	9.36	99.99	49.08	120.33	89.00 to 93.54	122,379	111,210
150000 TO 249999	143	94.66	93.93	93.79	6.07	100.15	55.60	111.93	93.34 to 96.08	184,235	172,785
250000 TO 499999	29	91.52	90.26	90.28	7.11	99.99	73.67	105.02	84.96 to 95.50	295,847	267,079
ALL	971	94.63	94.31	93.44	9.88	100.93	32.00	180.86	93.93 to 95.46	98,907	92,414

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:	971	MEDIAN:	95	COV:	14.91	95% Median C.I.:	93.93 to 95.46
TOTAL Sales Price:	95,986,253	WGT. MEAN:	93	STD:	14.06	95% Wgt. Mean C.I.:	92.71 to 94.16
TOTAL Adj.Sales Price:	96,039,153	MEAN:	94	AVG.ABS.DEV:	9.35	95% Mean C.I.:	93.42 to 95.19
TOTAL Assessed Value:	89,734,225						
AVG. Adj. Sales Price:	98,907	COD:	9.88	MAX Sales Ratio:	180.86		
AVG. Assessed Value:	92,414	PRD:	100.93	MIN Sales Ratio:	32.00		

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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	5	95.50	86.25	79.15	18.18	108.97	53.76	113.63	N/A	3,623	2,868
5000 TO 9999	13	85.71	78.36	63.71	34.88	123.00	32.00	154.89	46.33 to 99.05	12,057	7,681
Total \$											
1 TO 9999	18	85.71	80.55	65.31	31.45	123.34	32.00	154.89	49.23 to 97.67	9,714	6,344
10000 TO 29999	99	93.75	91.36	87.22	14.19	104.75	40.61	180.86	89.47 to 96.43	23,231	20,262
30000 TO 59999	174	95.29	95.12	92.90	11.43	102.39	49.08	167.62	92.33 to 96.97	51,045	47,422
60000 TO 99999	364	95.03	95.27	93.67	9.29	101.71	55.60	178.91	93.51 to 96.27	86,819	81,326
100000 TO 149999	168	93.59	93.94	93.07	7.87	100.93	63.36	132.53	92.32 to 95.28	131,672	122,553
150000 TO 249999	133	95.80	95.14	94.32	6.17	100.88	68.73	113.62	94.50 to 98.06	196,766	185,582
250000 TO 499999	15	96.77	94.15	93.71	5.97	100.46	80.28	105.02	88.03 to 99.41	319,284	299,213
ALL											
	971	94.63	94.31	93.44	9.88	100.93	32.00	180.86	93.93 to 95.46	98,907	92,414

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	108	91.02	86.86	84.33	13.85	103.00	32.00	154.89	87.27 to 94.99	25,203	21,254
10	1	81.70	81.70	81.70			81.70	81.70	N/A	35,000	28,595
20	47	97.70	100.13	98.06	11.50	102.10	66.04	162.93	95.97 to 101.71	46,023	45,132
25	50	93.16	95.21	90.56	15.69	105.13	40.61	180.86	87.94 to 99.11	55,466	50,229
30	544	94.57	95.02	93.36	9.80	101.78	49.08	178.91	93.69 to 95.61	88,015	82,171
35	137	94.84	95.32	95.08	5.93	100.25	77.30	115.90	93.54 to 97.17	159,758	151,905
40	67	95.69	94.11	92.96	7.34	101.24	68.73	119.89	91.52 to 99.20	204,051	189,680
45	13	94.50	94.19	93.62	4.22	100.60	85.79	101.76	88.03 to 98.91	252,142	236,063
50	4	92.19	91.22	91.33	9.33	99.88	80.28	100.25	N/A	407,250	371,951
ALL											
	971	94.63	94.31	93.44	9.88	100.93	32.00	180.86	93.93 to 95.46	98,907	92,414

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:	971	MEDIAN:	95	COV:	14.91	95% Median C.I.:	93.93 to 95.46
TOTAL Sales Price:	95,986,253	WGT. MEAN:	93	STD:	14.06	95% Wgt. Mean C.I.:	92.71 to 94.16
TOTAL Adj.Sales Price:	96,039,153	MEAN:	94	AVG.ABS.DEV:	9.35	95% Mean C.I.:	93.42 to 95.19
TOTAL Assessed Value:	89,734,225						
AVG. Adj. Sales Price:	98,907	COD:	9.88	MAX Sales Ratio:	180.86		
AVG. Assessed Value:	92,414	PRD:	100.93	MIN Sales Ratio:	32.00		

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STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	106	90.39	86.78	84.31	13.82	102.93	32.00	154.89	87.18 to 94.34	26,434	22,286	
100	17	96.04	97.20	94.56	14.85	102.79	54.15	162.93	82.96 to 101.01	38,226	36,148	
101	533	94.66	94.80	93.30	9.49	101.61	40.61	180.86	93.79 to 95.88	106,890	99,724	
102	62	97.47	96.39	94.11	8.71	102.42	67.76	160.49	93.15 to 99.23	150,634	141,757	
103	49	95.66	96.72	96.83	6.42	99.89	79.40	132.08	93.34 to 99.41	145,445	140,831	
104	141	95.61	96.51	93.80	10.42	102.89	49.08	178.91	93.04 to 97.47	80,077	75,114	
106	4	100.07	96.26	106.59	14.38	90.30	65.10	119.79	N/A	37,112	39,560	
111	39	92.02	92.07	91.80	6.35	100.29	73.30	109.67	88.91 to 96.11	124,532	114,320	
301	10	94.47	94.85	94.15	7.19	100.75	80.70	106.82	87.70 to 101.83	136,040	128,079	
304	3	91.41	90.23	89.89	7.72	100.38	79.06	100.22	N/A	95,166	85,541	
305	1	94.90	94.90	94.90			94.90	94.90	N/A	100,000	94,900	
307	6	95.24	97.11	97.13	3.73	99.98	91.77	103.42	91.77 to 103.42	184,366	179,075	
<u>ALL</u>												
	971	94.63	94.31	93.44	9.88	100.93	32.00	180.86	93.93 to 95.46	98,907	92,414	

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	108	91.02	86.86	84.33	13.85	103.00	32.00	154.89	87.27 to 94.99	25,203	21,254	
15	1	96.73	96.73	96.73			96.73	96.73	N/A	52,900	51,170	
20	34	96.64	97.22	93.10	11.46	104.43	66.04	138.76	92.33 to 100.22	46,032	42,853	
25	46	99.32	101.83	97.79	16.70	104.14	40.61	180.86	95.66 to 106.23	56,432	55,183	
30	358	95.84	95.91	94.58	9.75	101.41	49.08	178.91	94.45 to 97.41	84,747	80,153	
35	146	93.19	93.18	93.05	7.51	100.14	74.33	132.08	91.69 to 94.78	112,934	105,085	
40	272	93.99	94.11	93.00	7.95	101.20	66.56	167.62	92.81 to 95.19	148,609	138,202	
50	6	97.24	94.59	95.14	5.45	99.42	85.79	100.25	85.79 to 100.25	308,920	293,912	
<u>ALL</u>												
	971	94.63	94.31	93.44	9.88	100.93	32.00	180.86	93.93 to 95.46	98,907	92,414	

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:	122	MEDIAN:	97	COV:	29.55	95% Median C.I.:	95.12 to 98.11
TOTAL Sales Price:	22,970,994	WGT. MEAN:	96	STD:	27.84	95% Wgt. Mean C.I.:	91.89 to 99.42
TOTAL Adj.Sales Price:	22,950,994	MEAN:	94	AVG.ABS.DEV:	16.26	95% Mean C.I.:	89.26 to 99.15
TOTAL Assessed Value:	21,952,790						
AVG. Adj. Sales Price:	188,122	COD:	16.84	MAX Sales Ratio:	247.00		
AVG. Assessed Value:	179,940	PRD:	98.49	MIN Sales Ratio:	22.18		

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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>											
07/01/03 TO 09/30/03	5	103.34	102.57	106.76	7.53	96.07	85.87	116.13	N/A	157,500	168,144
10/01/03 TO 12/31/03	10	98.02	102.65	102.19	12.68	100.46	80.77	140.00	83.33 to 130.00	483,600	494,170
01/01/04 TO 03/31/04	7	100.00	95.29	99.04	19.21	96.21	32.80	130.00	32.80 to 130.00	99,437	98,484
04/01/04 TO 06/30/04	8	94.35	98.01	98.04	12.92	99.97	75.34	129.03	75.34 to 129.03	84,875	83,207
07/01/04 TO 09/30/04	19	95.00	85.77	90.30	15.14	94.98	33.25	116.67	82.46 to 98.78	189,134	170,794
10/01/04 TO 12/31/04	10	98.00	99.23	103.03	7.65	96.31	72.96	137.50	92.90 to 100.53	125,558	129,365
01/01/05 TO 03/31/05	15	96.55	113.33	97.70	23.20	116.00	84.27	247.00	90.00 to 118.06	244,475	238,852
04/01/05 TO 06/30/05	12	90.94	82.11	90.43	17.89	90.80	50.49	104.17	64.29 to 97.96	168,525	152,395
07/01/05 TO 09/30/05	10	99.22	95.86	96.01	4.22	99.84	73.60	100.82	94.13 to 100.00	159,463	153,108
10/01/05 TO 12/31/05	12	95.40	86.03	90.99	16.56	94.55	35.10	123.81	77.63 to 98.80	208,708	189,905
01/01/06 TO 03/31/06	8	86.13	81.36	71.03	31.50	114.54	34.79	133.33	34.79 to 133.33	116,112	82,474
04/01/06 TO 06/30/06	6	90.85	92.26	102.45	38.67	90.05	22.18	171.88	22.18 to 171.88	64,305	65,883
<u>Study Years</u>											
07/01/03 TO 06/30/04	30	99.72	99.68	101.98	13.49	97.74	32.80	140.00	95.24 to 105.00	233,285	237,915
07/01/04 TO 06/30/05	56	96.19	94.77	94.42	16.62	100.37	33.25	247.00	92.90 to 97.89	188,188	177,683
07/01/05 TO 06/30/06	36	96.15	88.76	89.86	19.44	98.77	22.18	171.88	88.00 to 99.05	150,385	135,140
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	44	97.46	92.57	94.69	13.88	97.76	32.80	137.50	92.45 to 98.78	141,458	133,949
01/01/05 TO 12/31/05	49	96.15	95.43	94.21	16.41	101.30	35.10	247.00	94.13 to 97.96	199,766	188,193
<u>ALL</u>											
	122	96.55	94.20	95.65	16.84	98.49	22.18	247.00	95.12 to 98.11	188,122	179,940

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
COLUMBUS	76	96.67	95.61	95.52	14.04	100.10	34.79	175.00	95.24 to 98.78	219,779	209,937
CORNLEA	1	92.15	92.15	92.15			92.15	92.15	N/A	60,000	55,290
CRESTON	4	98.33	119.23	117.54	57.11	101.44	33.25	247.00	N/A	39,000	45,838
DUNCAN	1	100.00	100.00	100.00			100.00	100.00	N/A	68,400	68,400
HUMPHREY	7	61.07	71.40	73.36	50.86	97.34	22.18	129.20	22.18 to 129.20	37,278	27,347
MONROE	2	74.07	74.07	71.96	4.81	102.92	70.50	77.63	N/A	19,500	14,032
PLATTE CENTER	2	68.49	68.49	91.16	52.11	75.13	32.80	104.17	N/A	14,675	13,377
RURAL	11	96.55	98.86	98.79	15.26	100.07	54.60	171.88	85.71 to 105.00	192,090	189,774
SUBDIVISION	18	96.69	93.60	95.33	9.76	98.18	36.00	112.07	91.20 to 100.00	195,612	186,486
<u>ALL</u>											
	122	96.55	94.20	95.65	16.84	98.49	22.18	247.00	95.12 to 98.11	188,122	179,940

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:	122	MEDIAN:	97	COV:	29.55	95% Median C.I.:	95.12 to 98.11
TOTAL Sales Price:	22,970,994	WGT. MEAN:	96	STD:	27.84	95% Wgt. Mean C.I.:	91.89 to 99.42
TOTAL Adj.Sales Price:	22,950,994	MEAN:	94	AVG.ABS.DEV:	16.26	95% Mean C.I.:	89.26 to 99.15
TOTAL Assessed Value:	21,952,790						
AVG. Adj. Sales Price:	188,122	COD:	16.84	MAX Sales Ratio:	247.00		
AVG. Assessed Value:	179,940	PRD:	98.49	MIN Sales Ratio:	22.18		

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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	93	96.55	93.77	95.33	18.40	98.36	22.18	247.00	94.62 to 98.27	186,204	177,510
2	22	97.00	92.72	95.07	10.43	97.52	36.00	112.07	91.20 to 100.00	212,773	202,287
3	7	96.15	104.65	104.30	16.19	100.34	85.71	171.88	85.71 to 171.88	136,142	141,993
ALL	122	96.55	94.20	95.65	16.84	98.49	22.18	247.00	95.12 to 98.11	188,122	179,940

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	100	96.75	96.05	97.73	15.93	98.28	22.18	247.00	95.74 to 99.05	192,096	187,736
2	22	91.98	85.81	84.97	20.92	100.99	35.10	175.00	60.96 to 97.89	170,061	144,507
ALL	122	96.55	94.20	95.65	16.84	98.49	22.18	247.00	95.12 to 98.11	188,122	179,940

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
06-0017											
12-0056											
19-0039	1	171.88	171.88	171.88			171.88	171.88	N/A	105,000	180,475
19-0058											
59-0001											
59-0013											
63-0030	2	74.07	74.07	71.96	4.81	102.92	70.50	77.63	N/A	19,500	14,032
71-0001	92	96.97	95.29	95.53	13.33	99.76	34.79	175.00	95.65 to 98.41	202,559	193,496
71-0005	15	95.93	95.94	96.05	26.27	99.89	32.80	247.00	88.00 to 103.75	202,038	194,057
71-0067	12	89.71	80.56	90.43	25.76	89.09	22.18	129.20	50.49 to 100.00	95,079	85,979
NonValid School											
ALL	122	96.55	94.20	95.65	16.84	98.49	22.18	247.00	95.12 to 98.11	188,122	179,940

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:	122	MEDIAN:	97	COV:	29.55	95% Median C.I.:	95.12 to 98.11
TOTAL Sales Price:	22,970,994	WGT. MEAN:	96	STD:	27.84	95% Wgt. Mean C.I.:	91.89 to 99.42
TOTAL Adj.Sales Price:	22,950,994	MEAN:	94	AVG.ABS.DEV:	16.26	95% Mean C.I.:	89.26 to 99.15
TOTAL Assessed Value:	21,952,790						
AVG. Adj. Sales Price:	188,122	COD:	16.84	MAX Sales Ratio:	247.00		
AVG. Assessed Value:	179,940	PRD:	98.49	MIN Sales Ratio:	22.18		

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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	24	92.83	89.70	87.45	22.56	102.57	35.10	175.00	87.10 to 97.89	163,181	142,694
Prior TO 1860											
1860 TO 1899	3	98.11	99.68	93.47	11.01	106.65	84.27	116.67	N/A	48,500	45,333
1900 TO 1919	15	77.63	81.93	95.66	39.11	85.65	22.18	133.33	50.49 to 118.06	44,040	42,128
1920 TO 1939	6	99.72	96.36	90.43	8.70	106.55	73.60	114.29	73.60 to 114.29	55,125	49,850
1940 TO 1949	3	94.62	92.77	93.68	3.23	99.03	87.26	96.44	N/A	89,100	83,466
1950 TO 1959	7	97.47	83.32	90.92	20.52	91.64	33.25	108.70	33.25 to 108.70	96,364	87,614
1960 TO 1969	19	96.15	98.97	98.53	11.84	100.45	80.11	137.50	85.87 to 105.00	188,657	185,890
1970 TO 1979	23	98.80	104.72	99.85	14.91	104.87	66.67	247.00	95.74 to 100.00	211,559	211,245
1980 TO 1989	12	97.70	95.09	95.25	4.84	99.83	83.33	101.75	88.00 to 100.00	234,936	223,785
1990 TO 1994	6	96.35	84.97	86.71	13.41	97.99	34.79	100.00	34.79 to 100.00	408,518	354,233
1995 TO 1999	4	98.34	108.15	104.97	12.05	103.03	95.93	140.00	N/A	808,807	849,001
2000 TO Present											
ALL	122	96.55	94.20	95.65	16.84	98.49	22.18	247.00	95.12 to 98.11	188,122	179,940

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	6	82.36	74.73	75.47	31.47	99.03	32.80	111.11	32.80 to 111.11	6,613	4,990
Total \$											
1 TO 9999	6	82.36	74.73	75.47	31.47	99.03	32.80	111.11	32.80 to 111.11	6,613	4,990
10000 TO 29999	9	90.00	102.37	100.84	22.42	101.52	61.07	175.00	85.87 to 129.20	23,433	23,629
30000 TO 59999	24	98.22	96.82	98.62	27.46	98.17	22.18	247.00	82.46 to 112.07	42,899	42,309
60000 TO 99999	16	89.71	84.65	83.90	16.38	100.89	40.95	118.06	67.91 to 99.18	71,531	60,016
100000 TO 149999	21	96.44	96.02	95.83	14.01	100.20	54.60	171.88	83.33 to 99.39	124,882	119,672
150000 TO 249999	22	97.72	97.80	97.17	10.80	100.65	35.10	137.50	94.13 to 100.53	198,525	192,901
250000 TO 499999	12	96.15	92.57	92.29	7.94	100.31	34.79	108.06	94.64 to 100.00	335,916	310,017
500000 +	12	96.55	97.21	97.39	8.49	99.81	58.46	140.00	95.12 to 100.00	792,102	771,444
ALL	122	96.55	94.20	95.65	16.84	98.49	22.18	247.00	95.12 to 98.11	188,122	179,940

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:	122	MEDIAN:	97	COV:	29.55	95% Median C.I.:	95.12 to 98.11
TOTAL Sales Price:	22,970,994	WGT. MEAN:	96	STD:	27.84	95% Wgt. Mean C.I.:	91.89 to 99.42
TOTAL Adj.Sales Price:	22,950,994	MEAN:	94	AVG.ABS.DEV:	16.26	95% Mean C.I.:	89.26 to 99.15
TOTAL Assessed Value:	21,952,790						
AVG. Adj. Sales Price:	188,122	COD:	16.84	MAX Sales Ratio:	247.00		
AVG. Assessed Value:	179,940	PRD:	98.49	MIN Sales Ratio:	22.18		

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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	36.00	51.97	49.36	50.28	105.29	32.80	87.10	N/A	5,950	2,936
5000 TO 9999	4	90.69	78.67	53.62	31.72	146.72	22.18	111.11	N/A	12,957	6,947
Total \$											
1 TO 9999	7	77.63	67.22	52.53	38.83	127.98	22.18	111.11	22.18 to 111.11	9,954	5,228
10000 TO 29999	13	70.50	70.10	63.50	29.61	110.39	33.25	104.17	40.95 to 90.00	32,642	20,727
30000 TO 59999	22	98.03	99.64	93.29	16.01	106.80	64.29	175.00	87.26 to 111.63	48,842	45,565
60000 TO 99999	18	96.71	100.82	87.82	26.06	114.80	35.10	247.00	82.52 to 112.07	83,006	72,892
100000 TO 149999	16	93.82	88.49	83.26	10.75	106.28	34.79	101.75	83.33 to 99.05	146,095	121,641
150000 TO 249999	23	98.99	104.39	101.52	10.20	102.82	85.20	171.88	95.65 to 103.34	192,806	195,736
250000 TO 499999	12	96.41	98.30	95.33	9.13	103.12	58.46	137.50	95.56 to 100.40	342,583	326,582
500000 +	11	96.55	100.73	99.55	5.68	101.18	92.76	140.00	95.12 to 100.00	818,657	815,004
ALL	122	96.55	94.20	95.65	16.84	98.49	22.18	247.00	95.12 to 98.11	188,122	179,940

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	22	91.98	85.81	84.97	20.92	100.99	35.10	175.00	60.96 to 97.89	170,061	144,507
10	19	100.00	106.29	104.55	19.52	101.67	33.25	247.00	92.90 to 112.07	74,773	78,173
20	79	96.55	93.51	97.15	15.15	96.25	22.18	171.88	95.24 to 98.80	221,537	215,232
30	2	99.15	99.15	99.13	2.62	100.02	96.55	101.75	N/A	143,750	142,500
ALL	122	96.55	94.20	95.65	16.84	98.49	22.18	247.00	95.12 to 98.11	188,122	179,940

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:	122	MEDIAN:	97	COV:	29.55	95% Median C.I.:	95.12 to 98.11
TOTAL Sales Price:	22,970,994	WGT. MEAN:	96	STD:	27.84	95% Wgt. Mean C.I.:	91.89 to 99.42
TOTAL Adj.Sales Price:	22,950,994	MEAN:	94	AVG.ABS.DEV:	16.26	95% Mean C.I.:	89.26 to 99.15
TOTAL Assessed Value:	21,952,790						
AVG. Adj. Sales Price:	188,122	COD:	16.84	MAX Sales Ratio:	247.00		
AVG. Assessed Value:	179,940	PRD:	98.49	MIN Sales Ratio:	22.18		

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	23	92.76	86.12	85.12	19.85	101.18	35.10	175.00	87.10 to 97.49	165,711	141,052
319	1	100.00	100.00	100.00			100.00	100.00	N/A	700,000	700,000
325	1	96.03	96.03	96.03			96.03	96.03	N/A	400,000	384,120
326	1	94.64	94.64	94.64			94.64	94.64	N/A	280,000	265,000
330	1	100.00	100.00	100.00			100.00	100.00	N/A	1,750,000	1,750,000
34	1	96.83	96.83	96.83			96.83	96.83	N/A	59,900	58,000
343	1	140.00	140.00	140.00			140.00	140.00	N/A	500,000	700,000
344	15	96.44	99.65	98.58	19.11	101.09	22.18	171.88	88.00 to 112.07	163,560	161,242
350	4	104.03	109.52	105.66	10.75	103.65	96.67	133.33	N/A	265,000	280,000
351	1	116.13	116.13	116.13			116.13	116.13	N/A	155,000	180,000
352	6	99.26	94.45	95.78	6.12	98.62	73.60	101.75	73.60 to 101.75	202,233	193,697
353	21	96.55	93.49	94.31	11.87	99.13	61.07	123.81	82.52 to 100.53	124,340	117,267
392	2	90.38	90.38	91.91	5.73	98.34	85.20	95.56	N/A	347,355	319,250
406	8	96.59	82.24	76.07	20.60	108.11	34.79	108.70	34.79 to 108.70	135,750	103,271
407	1	95.24	95.24	95.24			95.24	95.24	N/A	1,050,000	1,000,000
408	3	129.03	158.34	122.43	38.24	129.33	98.99	247.00	N/A	137,166	167,933
419	2	102.09	102.09	100.36	2.04	101.71	100.00	104.17	N/A	137,000	137,500
42	1	99.18	99.18	99.18			99.18	99.18	N/A	65,000	64,470
421	1	92.15	92.15	92.15			92.15	92.15	N/A	60,000	55,290
426	1	95.65	95.65	95.65			95.65	95.65	N/A	230,000	220,000
435	1	137.50	137.50	137.50			137.50	137.50	N/A	200,000	275,000
442	6	97.50	100.23	98.15	15.45	102.11	70.50	129.20	70.50 to 129.20	48,233	47,342
444	1	97.96	97.96	97.96			97.96	97.96	N/A	239,900	235,000
459	1	50.49	50.49	50.49			50.49	50.49	N/A	40,450	20,425
470	2	100.73	100.73	102.79	2.60	98.00	98.11	103.34	N/A	125,750	129,252
471	2	84.60	84.60	83.81	1.50	100.95	83.33	85.87	N/A	73,750	61,807
526	1	98.16	98.16	98.16			98.16	98.16	N/A	40,750	40,000
528	8	91.13	86.45	92.44	16.79	93.52	64.29	111.63	64.29 to 111.63	202,588	187,268
540	1	97.12	97.12	97.12			97.12	97.12	N/A	798,000	775,000
555	1	33.25	33.25	33.25			33.25	33.25	N/A	40,000	13,300
851	2	97.31	97.31	97.09	7.90	100.23	89.62	105.00	N/A	206,000	200,000
98	1	32.80	32.80	32.80			32.80	32.80	N/A	5,350	1,755
<u>ALL</u>											
	122	96.55	94.20	95.65	16.84	98.49	22.18	247.00	95.12 to 98.11	188,122	179,940

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:	122	MEDIAN:	97	COV:	29.55	95% Median C.I.:	95.12 to 98.11
TOTAL Sales Price:	22,970,994	WGT. MEAN:	96	STD:	27.84	95% Wgt. Mean C.I.:	91.89 to 99.42
TOTAL Adj.Sales Price:	22,950,994	MEAN:	94	AVG.ABS.DEV:	16.26	95% Mean C.I.:	89.26 to 99.15
TOTAL Assessed Value:	21,952,790						
AVG. Adj. Sales Price:	188,122	COD:	16.84	MAX Sales Ratio:	247.00		
AVG. Assessed Value:	179,940	PRD:	98.49	MIN Sales Ratio:	22.18		

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	6	99.26	94.45	95.78	6.12	98.62	73.60	101.75	73.60 to 101.75	202,233	193,697
03	114	96.55	94.26	95.77	17.53	98.43	22.18	247.00	95.12 to 97.96	184,586	176,772
04	2	90.38	90.38	91.91	5.73	98.34	85.20	95.56	N/A	347,355	319,250
<u>ALL</u>	<u>122</u>	<u>96.55</u>	<u>94.20</u>	<u>95.65</u>	<u>16.84</u>	<u>98.49</u>	<u>22.18</u>	<u>247.00</u>	<u>95.12 to 98.11</u>	<u>188,122</u>	<u>179,940</u>

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

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

NUMBER of Sales:	90	MEDIAN:	71	COV:	44.59	95% Median C.I.:	65.12 to 73.61	(!: Derived)
(AgLand) TOTAL Sales Price:	17,248,348	WGT. MEAN:	69	STD:	32.91	95% Wgt. Mean C.I.:	66.14 to 72.12	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,101,978	MEAN:	74	AVG.ABS.DEV:	16.62	95% Mean C.I.:	67.00 to 80.60	
(AgLand) TOTAL Assessed Value:	11,822,065							
AVG. Adj. Sales Price:	190,021	COD:	23.55	MAX Sales Ratio:	320.50			
AVG. Assessed Value:	131,356	PRD:	106.76	MIN Sales Ratio:	21.91			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	2	65.41	65.41	66.49	30.67	98.38	45.35	85.47	N/A	159,558	106,085
10/01/03 TO 12/31/03	16	76.31	78.25	76.38	8.96	102.45	67.34	105.73	71.28 to 80.15	180,610	137,949
01/01/04 TO 03/31/04	20	76.87	86.01	75.36	28.81	114.13	41.96	320.50	69.81 to 81.29	185,929	140,122
04/01/04 TO 06/30/04	8	77.22	77.26	78.79	33.47	98.06	23.96	115.09	23.96 to 115.09	102,953	81,118
07/01/04 TO 09/30/04	3	63.17	65.89	64.10	11.85	102.79	56.02	78.48	N/A	242,933	155,718
10/01/04 TO 12/31/04	5	62.54	66.70	66.90	8.42	99.70	60.71	75.04	N/A	174,495	116,735
01/01/05 TO 03/31/05	2	66.53	66.53	65.19	4.95	102.06	63.24	69.82	N/A	202,500	132,002
04/01/05 TO 06/30/05	5	62.36	61.98	62.04	3.32	99.90	56.39	66.33	N/A	236,326	146,619
07/01/05 TO 09/30/05	2	55.34	55.34	56.01	11.27	98.79	49.10	61.57	N/A	113,680	63,672
10/01/05 TO 12/31/05	10	72.38	76.43	72.84	14.12	104.92	60.26	127.53	60.51 to 79.59	241,734	176,082
01/01/06 TO 03/31/06	14	56.27	64.61	57.50	28.50	112.36	36.76	155.99	47.74 to 68.38	222,985	128,218
04/01/06 TO 06/30/06	3	54.15	55.80	55.52	42.75	100.51	21.91	91.35	N/A	132,158	73,378
<u>Study Years</u>											
07/01/03 TO 06/30/04	46	76.42	80.90	75.74	22.73	106.81	23.96	320.50	72.65 to 80.15	168,502	127,625
07/01/04 TO 06/30/05	15	62.61	64.94	64.24	7.23	101.09	56.02	78.48	61.60 to 69.82	212,527	136,528
07/01/05 TO 06/30/06	29	61.57	67.13	63.34	26.84	105.99	21.91	155.99	55.34 to 72.33	212,516	134,598
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	36	73.77	79.71	73.28	27.31	108.77	23.96	320.50	63.17 to 79.38	170,652	125,062
01/01/05 TO 12/31/05	19	66.33	69.36	68.19	13.89	101.72	49.10	127.53	61.57 to 72.42	222,701	151,856
<u>ALL</u>	90	70.56	73.80	69.13	23.55	106.76	21.91	320.50	65.12 to 73.61	190,021	131,356

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	90	MEDIAN:	71	COV:	44.59	95% Median C.I.:	65.12 to 73.61	(!: Derived)
(AgLand) TOTAL Sales Price:	17,248,348	WGT. MEAN:	69	STD:	32.91	95% Wgt. Mean C.I.:	66.14 to 72.12	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,101,978	MEAN:	74	AVG.ABS.DEV:	16.62	95% Mean C.I.:	67.00 to 80.60	
(AgLand) TOTAL Assessed Value:	11,822,065							
AVG. Adj. Sales Price:	190,021	COD:	23.55	MAX Sales Ratio:	320.50			
AVG. Assessed Value:	131,356	PRD:	106.76	MIN Sales Ratio:	21.91			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2059	6	68.65	65.88	66.40	13.78	99.21	47.74	77.70	47.74 to 77.70	300,553	199,572	
2061	4	67.31	67.84	65.38	16.50	103.75	51.26	85.47	N/A	238,104	155,680	
2063	2	58.46	58.46	57.74	5.33	101.23	55.34	61.57	N/A	163,302	94,297	
2065	7	77.80	79.85	74.82	21.47	106.72	48.70	127.53	48.70 to 127.53	208,343	155,884	
2067	7	69.82	75.90	71.87	18.14	105.60	56.02	95.71	56.02 to 95.71	185,290	133,174	
2117	2	78.60	78.60	79.68	9.31	98.65	71.28	85.92	N/A	288,500	229,872	
2119	3	67.38	74.36	71.52	10.39	103.96	67.34	88.35	N/A	149,466	106,903	
2121	3	50.39	53.95	54.37	8.77	99.23	49.10	62.36	N/A	217,786	118,408	
2123	2	64.47	64.47	65.36	2.89	98.63	62.61	66.33	N/A	203,546	133,047	
2125	5	78.48	75.24	63.71	18.59	118.10	55.99	105.73	N/A	224,547	143,053	
2343	5	68.38	68.17	68.65	7.60	99.31	60.71	75.94	N/A	232,482	159,598	
2345	5	61.60	73.68	72.56	21.37	101.53	59.97	113.60	N/A	170,465	123,697	
2347	7	73.16	101.21	65.92	61.89	153.54	36.76	320.50	36.76 to 320.50	127,632	84,130	
2349	4	60.53	64.59	54.15	25.36	119.28	42.54	94.75	N/A	101,827	55,137	
2351	1	69.99	69.99	69.99			69.99	69.99	N/A	148,422	103,880	
2405	1	78.53	78.53	78.53			78.53	78.53	N/A	160,800	126,275	
2407	3	63.24	61.21	62.57	15.65	97.83	45.35	75.04	N/A	209,658	131,173	
2409	7	69.81	68.16	67.39	7.85	101.14	60.49	78.11	60.49 to 78.11	226,881	152,904	
2411	12	80.03	80.53	79.97	27.88	100.70	23.96	155.99	53.47 to 97.57	126,907	101,490	
2637	1	95.56	95.56	95.56			95.56	95.56	N/A	286,880	274,155	
2639	3	72.65	57.98	64.57	26.37	89.79	21.91	79.38	N/A	134,666	86,958	
ALL												
	90	70.56	73.80	69.13	23.55	106.76	21.91	320.50	65.12 to 73.61	190,021	131,356	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	40	72.68	75.30	70.16	28.14	107.32	21.91	320.50	62.54 to 75.94	148,654	104,292	
3	9	69.81	78.82	71.16	22.94	110.76	60.49	155.99	60.83 to 81.29	234,383	166,796	
6	41	67.94	71.24	67.97	18.78	104.81	47.74	127.53	62.36 to 77.70	220,643	149,980	
ALL												
	90	70.56	73.80	69.13	23.55	106.76	21.91	320.50	65.12 to 73.61	190,021	131,356	

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	90	70.56	73.80	69.13	23.55	106.76	21.91	320.50	65.12 to 73.61	190,021	131,356	
ALL												
	90	70.56	73.80	69.13	23.55	106.76	21.91	320.50	65.12 to 73.61	190,021	131,356	

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

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

NUMBER of Sales:	90	MEDIAN:	71	COV:	44.59	95% Median C.I.:	65.12 to 73.61	(!: Derived)
(AgLand) TOTAL Sales Price:	17,248,348	WGT. MEAN:	69	STD:	32.91	95% Wgt. Mean C.I.:	66.14 to 72.12	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,101,978	MEAN:	74	AVG.ABS.DEV:	16.62	95% Mean C.I.:	67.00 to 80.60	
(AgLand) TOTAL Assessed Value:	11,822,065							
AVG. Adj. Sales Price:	190,021	COD:	23.55	MAX Sales Ratio:	320.50			
AVG. Assessed Value:	131,356	PRD:	106.76	MIN Sales Ratio:	21.91			

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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)											
06-0017	6	69.24	68.88	65.91	13.18	104.50	55.99	79.59	55.99 to 79.59	252,216	166,226
12-0056											
19-0039	6	68.88	72.59	71.19	15.19	101.97	56.02	94.89	56.02 to 94.89	210,171	149,627
19-0058											
59-0001											
59-0013	7	72.33	72.80	68.24	16.10	106.69	56.39	105.73	56.39 to 105.73	256,848	175,276
63-0030	25	73.30	75.85	73.60	21.93	103.06	23.96	155.99	63.17 to 79.12	182,897	134,607
71-0001	8	73.85	69.22	73.46	19.83	94.22	21.91	95.56	21.91 to 95.56	187,878	138,023
71-0005	20	69.13	80.03	66.90	34.11	119.62	36.76	320.50	61.60 to 78.53	130,618	87,386
71-0067	18	62.28	68.52	64.63	23.21	106.02	47.74	127.53	51.26 to 77.80	213,437	137,939
NonValid School											
ALL	90	70.56	73.80	69.13	23.55	106.76	21.91	320.50	65.12 to 73.61	190,021	131,356

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	5	65.12	68.20	56.14	38.42	121.47	21.91	105.73	N/A	39,275	22,051
30.01 TO 50.00	18	62.52	63.77	61.38	23.45	103.89	23.96	95.71	49.10 to 79.38	88,431	54,282
50.01 TO 100.00	34	71.16	78.86	66.55	30.10	118.50	42.54	320.50	60.51 to 78.11	180,146	119,883
100.01 TO 180.00	33	72.70	74.91	72.46	14.25	103.38	54.15	127.53	67.94 to 75.98	278,450	201,778
ALL	90	70.56	73.80	69.13	23.55	106.76	21.91	320.50	65.12 to 73.61	190,021	131,356

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
! zeroes!	2	200.20	200.20	165.82	60.09	120.73	79.89	320.50	N/A	7,000	11,607
DRY	22	66.23	68.52	65.44	18.34	104.71	42.54	113.60	60.26 to 76.90	156,453	102,376
DRY-N/A	14	74.13	78.28	74.41	23.03	105.20	36.76	127.53	56.39 to 95.71	184,122	136,998
GRASS	4	72.37	78.32	75.71	22.14	103.45	53.47	115.09	N/A	103,250	78,170
GRASS-N/A	6	43.66	60.52	55.39	71.56	109.25	21.91	155.99	21.91 to 155.99	93,025	51,528
IRRGTD	9	75.04	74.44	67.85	14.31	109.71	55.99	94.75	62.61 to 86.17	183,752	124,676
IRRGTD-N/A	33	69.99	69.46	69.70	13.33	99.66	47.74	95.56	62.20 to 75.98	255,859	178,322
ALL	90	70.56	73.80	69.13	23.55	106.76	21.91	320.50	65.12 to 73.61	190,021	131,356

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

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

NUMBER of Sales:	90	MEDIAN:	71	COV:	44.59	95% Median C.I.:	65.12 to 73.61	(!: Derived)
(AgLand) TOTAL Sales Price:	17,248,348	WGT. MEAN:	69	STD:	32.91	95% Wgt. Mean C.I.:	66.14 to 72.12	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,101,978	MEAN:	74	AVG.ABS.DEV:	16.62	95% Mean C.I.:	67.00 to 80.60	
(AgLand) TOTAL Assessed Value:	11,822,065							
AVG. Adj. Sales Price:	190,021	COD:	23.55	MAX Sales Ratio:	320.50			
AVG. Assessed Value:	131,356	PRD:	106.76	MIN Sales Ratio:	21.91			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	2	200.20	200.20	165.82	60.09	120.73	79.89	320.50	N/A	7,000	11,607
DRY	29	68.26	70.89	68.73	18.50	103.14	42.54	113.60	61.60 to 76.90	171,984	118,206
DRY-N/A	7	71.28	78.20	71.92	30.68	108.74	36.76	127.53	36.76 to 127.53	147,446	106,039
GRASS	6	62.30	63.43	62.16	37.21	102.04	21.91	115.09	21.91 to 115.09	106,666	66,303
GRASS-N/A	4	57.95	73.96	67.65	70.76	109.32	23.96	155.99	N/A	82,787	56,007
IRRGTD	35	72.65	71.86	70.72	12.56	101.61	51.26	95.56	64.96 to 77.70	240,552	170,120
IRRGTD-N/A	7	62.20	63.87	62.73	14.06	101.82	47.74	81.29	47.74 to 81.29	239,688	150,358
ALL	90	70.56	73.80	69.13	23.55	106.76	21.91	320.50	65.12 to 73.61	190,021	131,356

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	2	200.20	200.20	165.82	60.09	120.73	79.89	320.50	N/A	7,000	11,607
DRY	35	68.38	71.64	69.12	20.68	103.65	36.76	127.53	62.36 to 75.94	170,962	118,166
DRY-N/A	1	95.71	95.71	95.71			95.71	95.71	N/A	36,000	34,455
GRASS	9	53.47	57.82	59.08	41.68	97.88	21.91	115.09	23.96 to 73.93	102,388	60,488
GRASS-N/A	1	155.99	155.99	155.99			155.99	155.99	N/A	49,650	77,450
IRRGTD	42	71.21	70.53	69.39	13.69	101.64	47.74	95.56	63.17 to 75.98	240,408	166,826
ALL	90	70.56	73.80	69.13	23.55	106.76	21.91	320.50	65.12 to 73.61	190,021	131,356

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	2	200.20	200.20	165.82	60.09	120.73	79.89	320.50	N/A	7,000	11,607
Total \$											
1 TO 9999	2	200.20	200.20	165.82	60.09	120.73	79.89	320.50	N/A	7,000	11,607
10000 TO 29999	2	85.43	85.43	81.27	23.77	105.12	65.12	105.73	N/A	20,750	16,862
30000 TO 59999	6	95.23	92.83	94.27	30.91	98.47	41.96	155.99	41.96 to 155.99	43,921	41,404
60000 TO 99999	11	75.72	69.18	70.15	31.25	98.62	21.91	127.53	23.96 to 91.35	82,909	58,161
100000 TO 149999	11	62.61	69.33	69.72	20.98	99.43	48.70	113.60	49.10 to 94.89	124,948	87,117
150000 TO 249999	34	72.38	69.61	69.27	11.79	100.49	42.54	97.57	62.54 to 75.94	196,694	136,246
250000 TO 499999	23	66.33	68.16	68.51	14.98	99.49	47.74	95.56	60.83 to 75.98	317,343	217,423
500000 +	1	55.99	55.99	55.99			55.99	55.99	N/A	510,000	285,525
ALL	90	70.56	73.80	69.13	23.55	106.76	21.91	320.50	65.12 to 73.61	190,021	131,356

PA&T 2007 Preliminary Statistics

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AVG. Assessed Value:	131,356	PRD:	106.76	MIN Sales Ratio:	21.91			

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ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
5000 TO 9999	1	79.89	79.89	79.89			79.89	79.89	N/A	9,000	7,190	
Total \$ _____												
1 TO 9999	1	79.89	79.89	79.89			79.89	79.89	N/A	9,000	7,190	
10000 TO 29999	7	53.47	90.38	42.91	107.81	210.61	21.91	320.50	21.91 to 320.50	42,857	18,391	
30000 TO 59999	8	71.99	74.62	67.67	28.75	110.27	36.76	115.09	36.76 to 115.09	66,583	45,058	
60000 TO 99999	13	62.61	73.09	65.36	31.27	111.83	42.54	155.99	48.70 to 88.35	113,565	74,225	
100000 TO 149999	30	68.69	69.77	66.79	16.29	104.47	47.74	127.53	60.51 to 75.04	189,608	126,634	
150000 TO 249999	21	72.42	72.91	70.69	12.29	103.14	50.39	113.60	63.24 to 75.94	256,024	180,989	
250000 TO 499999	10	76.84	75.83	74.24	10.70	102.15	55.99	95.56	64.96 to 85.92	371,918	276,094	
ALL _____	90	70.56	73.80	69.13	23.55	106.76	21.91	320.50	65.12 to 73.61	190,021	131,356	

2007 Assessment Survey for Platte County

I. General Information

A. Staffing and Funding Information

1. Deputy(ies) on staff: **1**
2. Appraiser(s) on staff: **1**
3. Other full-time employees: **4**
4. Other part-time employees: **1**
5. Number of shared employees: **0**
6. Assessor's requested budget for current fiscal year: **\$300,375**
7. Part of the budget that is dedicated to the computer system: **\$29,125**
8. Adopted budget, or granted budget if different from above: **\$290,382**
9. Amount of total budget set aside for appraisal work: **N/A**
10. Amount of the total budget set aside for education/workshops: **\$1,000**
11. Appraisal/Reappraisal budget, if not part of the total budget:
12. Other miscellaneous funds: **N/A**
13. Total budget: **\$290,382**
 - a. Was any of last year's budget not used? **No**

B. Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1. Data collection done by: **Appraiser and Assistant**
2. Valuation done by: **Assessor, Appraiser**
3. Pickup work done by: **Appraiser and Assistant**

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential	249			249

4. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class? **The date is 2005 for all residential as Mobile homes use costing from 2006.**
5. What was the last year the depreciation schedule for this property class was developed using market-derived information? **Depreciation studies are done with subclass reviews, so 2007 was the most recent year of depreciation studies conducted in subclasses within Platte County.**
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? N/A
7. Number of market areas/neighborhoods for this property class: **Approximately 25**
8. How are these defined? **The neighborhoods are defined similar property characteristics.**
9. Is "Assessor Location" a usable valuation identity? **Yes**
10. Does the location "suburban" mean something other than rural residential? (*that is, does the "suburban" location have its own market?*) **The suburban area exists around Columbus only and is valued as a separate market area.**
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: **Appraiser and Assistant**
2. Valuation done by: **Assessor and Appraiser**
3. Pickup work done by: **Appraiser and Assistant**

Property Type	# of Permits	# of Info. Statements	Other	Total
Commercial	65			65

4. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class? **2005**
5. When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information? **Depreciation studies are done with subclass reviews, so 2006 was the most recent year of depreciation studies conducted in subclasses within Platte County.**
6. When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class? **2006**
7. When was the last time that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class? **N/A**
8. Number of market areas/neighborhoods for this property class? **3**
9. How are these defined? Areas are defined by town. **Columbus and Humphrey are analyzed individually separate and all others are analyzed together.**
10. Is "Assessor Location" a usable valuation identity? **Yes**
11. Does the location "suburban" mean something other than rural commercial? (*that is, does the "suburban" location have its own market?*) **No**

D. Agricultural Appraisal Information

1. Data collection done by: **Assessor and Deputy Assessor**
2. Valuation done by: **Assessor**
3. Pickup work done by whom: **Appraiser Assistant and Appraiser**

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	102		255	357

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

How is the agricultural land defined? **To qualify for agricultural valuation the land has to be used for agricultural production**

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? **N/A**

6. What is the date of the soil survey currently used? **2000**
7. What date was the last countywide land use study completed? **Currently studying with implementation of GIS**
 - a. By what method? (Physical inspection, FSA maps, etc.) **GIS**
 - b. By whom? **Deputy Assessor and Appraiser Assistant**
 - c. What proportion is complete / implemented at this time? **Approximately 50%**
8. Number of market areas/neighborhoods for this property class: **4**
9. How are these defined? **These areas are defined by topography and similar soil characteristics, and delineated by section lines.**
10. Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county? **No**

E. Computer, Automation Information and GIS

1. Administrative software: **County Solutions**
2. CAMA software: **County Solutions**
3. Cadastral maps or GIS software:
 - a. Who maintains the Cadastral Maps? **Deputy Assessor and Staff**
4. Does the county have GIS software? **Yes**
 - a. Who maintains the GIS software and maps? **Deputy Assessor and Appraiser Assistant**
5. Personal Property software: **County Solutions**

F. Zoning Information

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

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

c. When was zoning implemented? **Zoning has been implemented in Columbus for several years.**

G. Contracted Services

1. Appraisal Services: **Industrial is contracted**

2. Other Services: **None**

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

The Platte County Assessor was interviewed for the information contained in this report.

II. Assessment Actions

Residential

There were no assessment actions to this class of property other than the pick-up work of new and omitted construction. The County conducted a market analysis and the statistics suggested that the level of value for the class was acceptable.

Commercial

The County completed the pick-up work of new and omitted construction for 2007. Adjustments were also made to land values along highway 30 on east end of Columbus. Commercial property in the town of Humphrey was also reviewed and revalued for 2007.

Agricultural

The County conducted a market analysis of qualified sales by land capability groupings and made value adjustments as indicated. In Market Area Six the dry land values were increased based on statistical indication of market activity in that area.

Parcels were also digitized and soil survey information was updated for Market Area Six. This sometimes resulted in minor changes to parcel values because of the combination of some soil types and elimination of spot symbols.

The County also completed the pick-up work of new and omitted construction

County 71 - Platte

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 17,677	Value 2,248,661,575	Total Growth 48,948,125 (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	599	7,873,415	186	3,155,410	183	2,166,995	968	13,195,820	
2. Res Improv Land	8,145	105,733,255	591	10,929,530	942	14,688,250	9,678	131,351,035	
3. Res Improvements	8,381	681,981,275	829	83,603,415	994	93,262,225	10,204	858,846,915	
4. Res Total	8,980	795,587,945	1,015	97,688,355	1,177	110,117,470	11,172	1,003,393,770	21,766,661
% of Total	80.37	79.28	9.08	9.73	10.53	10.97	63.20	44.62	44.46
5. Rec UnImp Land	4	262,890	8	200,730	8	329,070	20	792,690	
6. Rec Improv Land	0	0	1	1,380	5	47,940	6	49,320	
7. Rec Improvements	0	0	1	26,960	5	53,025	6	79,985	
8. Rec Total	4	262,890	9	229,070	13	430,035	26	921,995	0
% of Total	15.38	28.51	34.61	24.84	50.00	46.64	0.14	0.04	0.00
Res+Rec Total	8,984	795,850,835	1,024	97,917,425	1,190	110,547,505	11,198	1,004,315,765	21,766,661
% of Total	80.22	79.24	9.14	9.74	10.62	11.00	63.34	44.66	44.46

County 71 - Platte

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 17,677	Value 2,248,661,575	Total Growth 48,948,125 (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	231	11,239,445	32	1,830,795	6	156,055	269	13,226,295	
10. Comm Improv Land	968	62,046,005	92	5,369,320	67	1,884,325	1,127	69,299,650	
11. Comm Improvements	968	175,610,375	92	15,296,480	67	20,074,225	1,127	210,981,080	
12. Comm Total	1,199	248,895,825	124	22,496,595	73	22,114,605	1,396	293,507,025	15,508,970
% of Total	85.88	84.80	8.88	7.66	5.22	7.53	7.89	13.05	31.68
13. Ind UnImp Land	2	186,785	8	2,175,670	0	0	10	2,362,455	
14. Ind Improv Land	5	507,380	48	14,672,600	3	1,376,440	56	16,556,420	
15. Ind Improvements	5	14,602,380	48	118,417,780	3	2,759,565	56	135,779,725	
16. Ind Total	7	15,296,545	56	135,266,050	3	4,136,005	66	154,698,600	0
% of Total	10.60	9.88	84.84	87.43	4.54	2.67	0.37	6.87	0.00
Comm+Ind Total	1,206	264,192,370	180	157,762,645	76	26,250,610	1,462	448,205,625	15,508,970
% of Total	82.48	58.94	12.31	35.19	5.19	5.85	8.27	19.93	31.68
17. Taxable Total	10,190	1,060,043,205	1,204	255,680,070	1,266	136,798,115	12,660	1,452,521,390	37,275,631
% of Total	80.48	72.97	9.51	6.74	10.00	7.61	71.61	64.59	76.15

County 71 - Platte

2007 County Abstract of Assessment for Real Property, Form 45

Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	21	3,020,765	21,581,890	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	21	3,020,765	21,581,890
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				21	3,020,765	21,581,890

Schedule III: Mineral Interest Records

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

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	319	77	253	649

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	170	13,326,920	3,264	404,543,175	3,434	417,870,095
28. Ag-Improved Land	0	0	98	12,340,505	1,485	218,870,135	1,583	231,210,640
29. Ag-Improvements	0	0	98	8,089,745	1,485	138,969,705	1,583	147,059,450
30. Ag-Total Taxable							5,017	796,140,185

County 71 - Platte

2007 County Abstract of Assessment for Real Property, Form 45

Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	0	0.000	0	65	71.800	798,000	
33. HomeSite Improvements	0		0	65		6,578,375	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	21	120.510	112,425	
36. FarmSite Impr Land	0	0.000	0	79	538.790	614,605	
37. FarmSite Improv	0		0	87		1,511,370	
38. FarmSite Total							
39. Road & Ditches		0.000			255.729		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	25	22.322	270,000	25	22.322	270,000	
32. HomeSite Improv Land	1,017	1,068.329	10,734,610	1,082	1,140.129	11,532,610	
33. HomeSite Improvements	1,036		76,414,870	1,101		82,993,245	2,558,650
34. HomeSite Total				1,126	1,162.451	94,795,855	
35. FarmSite UnImp Land	232	633.726	780,155	253	754.236	892,580	
36. FarmSite Impr Land	1,320	5,460.794	7,338,845	1,399	5,999.584	7,953,450	
37. FarmSite Improv	1,410		62,554,835	1,497		64,066,205	9,113,844
38. FarmSite Total				1,750	6,753.820	72,912,235	
39. Road & Ditches		8,033.774			8,289.503		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				2,876	16,205.774	167,708,090	11,672,494

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	1	6.000	18,000
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	13	1,931.470	1,704,005	14	1,937.470	1,722,005

Schedule VIII: Agricultural Records:

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

County 71 - Platte

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	3,577.145	8,206,605	12,917.568	28,937,735	16,494.713	37,144,340
46. 1A	0.000	0	1,235.538	2,656,415	10,873.757	23,378,615	12,109.295	26,035,030
47. 2A1	0.000	0	501.678	964,365	8,677.052	15,794,115	9,178.730	16,758,480
48. 2A	0.000	0	1,055.175	1,820,190	6,763.871	11,623,995	7,819.046	13,444,185
49. 3A1	0.000	0	366.466	595,505	5,971.458	9,703,740	6,337.924	10,299,245
50. 3A	0.000	0	481.813	722,720	12,237.218	18,355,840	12,719.031	19,078,560
51. 4A1	0.000	0	869.813	1,138,580	6,739.842	8,424,860	7,609.655	9,563,440
52. 4A	0.000	0	21.660	19,495	417.738	375,960	439.398	395,455
53. Total	0.000	0	8,109.288	16,123,875	64,598.504	116,594,860	72,707.792	132,718,735
Dryland:								
54. 1D1	0.000	0	616.824	1,183,970	4,666.090	8,370,320	5,282.914	9,554,290
55. 1D	0.000	0	496.548	856,555	7,965.962	13,739,335	8,462.510	14,595,890
56. 2D1	0.000	0	220.136	335,720	4,852.306	6,766,660	5,072.442	7,102,380
57. 2D	0.000	0	503.429	692,235	2,601.795	3,466,805	3,105.224	4,159,040
58. 3D1	0.000	0	106.508	141,130	4,417.424	5,843,170	4,523.932	5,984,300
59. 3D	0.000	0	227.422	278,590	11,507.957	14,086,320	11,735.379	14,364,910
60. 4D1	0.000	0	555.936	528,145	7,165.323	6,803,565	7,721.259	7,331,710
61. 4D	0.000	0	10.000	7,250	895.736	647,925	905.736	655,175
62. Total	0.000	0	2,736.803	4,023,595	44,072.593	59,724,100	46,809.396	63,747,695
Grass:								
63. 1G1	0.000	0	138.393	110,725	445.383	370,550	583.776	481,275
64. 1G	0.000	0	73.002	58,400	851.568	695,930	924.570	754,330
65. 2G1	0.000	0	47.500	38,000	1,473.903	1,181,685	1,521.403	1,219,685
66. 2G	0.000	0	174.930	132,885	1,604.620	1,204,230	1,779.550	1,337,115
67. 3G1	0.000	0	16.298	12,225	1,548.366	1,186,000	1,564.664	1,198,225
68. 3G	0.000	0	650.598	455,765	7,230.201	5,112,760	7,880.799	5,568,525
69. 4G1	0.000	0	529.319	345,440	4,112.171	2,716,440	4,641.490	3,061,880
70. 4G	0.000	0	100.610	60,360	4,445.081	2,672,430	4,545.691	2,732,790
71. Total	0.000	0	1,730.650	1,213,800	21,711.293	15,140,025	23,441.943	16,353,825
72. Waste	0.000	0	101.685	7,630	3,608.911	270,745	3,710.596	278,375
73. Other	0.000	0	40.840	4,850	773.389	121,465	814.229	126,315
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	12,719.266	21,373,750	134,764.690	191,851,195	147,483.956	213,224,945

County 71 - Platte

2007 County Abstract of Assessment for Real Property, Form 45

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	242.700	546,075	242.700	546,075
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	837.771	1,591,770	837.771	1,591,770
48. 2A	0.000	0	0.000	0	1,027.323	1,772,135	1,027.323	1,772,135
49. 3A1	0.000	0	0.000	0	2,987.950	4,855,460	2,987.950	4,855,460
50. 3A	0.000	0	0.000	0	1,669.849	2,504,770	1,669.849	2,504,770
51. 4A1	0.000	0	0.000	0	2,748.936	3,436,190	2,748.936	3,436,190
52. 4A	0.000	0	0.000	0	484.406	435,960	484.406	435,960
53. Total	0.000	0	0.000	0	9,998.935	15,142,360	9,998.935	15,142,360
Dryland:								
54. 1D1	0.000	0	0.000	0	74.800	134,640	74.800	134,640
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	266.495	406,415	266.495	406,415
57. 2D	0.000	0	0.000	0	207.788	285,715	207.788	285,715
58. 3D1	0.000	0	0.000	0	434.784	576,100	434.784	576,100
59. 3D	0.000	0	0.000	0	414.560	507,845	414.560	507,845
60. 4D1	0.000	0	0.000	0	833.322	791,655	833.322	791,655
61. 4D	0.000	0	0.000	0	346.923	251,525	346.923	251,525
62. Total	0.000	0	0.000	0	2,578.672	2,953,895	2,578.672	2,953,895
Grass:								
63. 1G1	0.000	0	0.000	0	22.000	15,400	22.000	15,400
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	105.629	60,045	105.629	60,045
66. 2G	0.000	0	0.000	0	115.930	62,340	115.930	62,340
67. 3G1	0.000	0	0.000	0	1,027.783	538,645	1,027.783	538,645
68. 3G	0.000	0	0.000	0	1,940.412	995,115	1,940.412	995,115
69. 4G1	0.000	0	0.000	0	2,852.436	1,355,285	2,852.436	1,355,285
70. 4G	0.000	0	0.000	0	4,266.055	1,810,230	4,266.055	1,810,230
71. Total	0.000	0	0.000	0	10,330.245	4,837,060	10,330.245	4,837,060
72. Waste	0.000	0	0.000	0	79.800	5,990	79.800	5,990
73. Other	0.000	0	0.000	0	245.764	18,440	245.764	18,440
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	23,233.416	22,957,745	23,233.416	22,957,745

County 71 - Platte

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	81.700	155,230	0.000	0	81.700	155,230
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	113.000	175,150	40.000	62,000	153.000	237,150
49. 3A1	0.000	0	3.000	3,900	0.000	0	3.000	3,900
50. 3A	0.000	0	809.360	971,230	110.000	132,000	919.360	1,103,230
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	3.000	2,700	7.000	6,300	10.000	9,000
53. Total	0.000	0	1,010.060	1,308,210	157.000	200,300	1,167.060	1,508,510
Dryland:								
54. 1D1	0.000	0	13.140	21,025	0.000	0	13.140	21,025
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	13.870	18,030	0.000	0	13.870	18,030
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	222.770	222,770	0.000	0	222.770	222,770
60. 4D1	0.000	0	13.000	10,400	0.000	0	13.000	10,400
61. 4D	0.000	0	2.000	1,400	0.000	0	2.000	1,400
62. Total	0.000	0	264.780	273,625	0.000	0	264.780	273,625
Grass:								
63. 1G1	0.000	0	3.000	2,400	0.000	0	3.000	2,400
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	23.000	17,250	0.000	0	23.000	17,250
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	1,057.290	740,100	3.000	2,100	1,060.290	742,200
69. 4G1	0.000	0	147.580	95,930	0.000	0	147.580	95,930
70. 4G	0.000	0	440.800	264,485	77.000	46,200	517.800	310,685
71. Total	0.000	0	1,671.670	1,120,165	80.000	48,300	1,751.670	1,168,465
72. Waste	0.000	0	852.969	63,975	13.000	975	865.969	64,950
73. Other	0.000	0	40.990	2,670	0.000	0	40.990	2,670
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	3,840.469	2,768,645	250.000	249,575	4,090.469	3,018,220

County 71 - Platte

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 6

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	16,951.680	40,673,245	16,951.680	40,673,245
46. 1A	0.000	0	0.000	0	17,252.387	39,247,360	17,252.387	39,247,360
47. 2A1	0.000	0	0.000	0	10,190.125	20,832,795	10,190.125	20,832,795
48. 2A	0.000	0	0.000	0	1,001.561	1,591,285	1,001.561	1,591,285
49. 3A1	0.000	0	0.000	0	13,665.703	24,939,600	13,665.703	24,939,600
50. 3A	0.000	0	0.000	0	32,129.187	55,422,600	32,129.187	55,422,600
51. 4A1	0.000	0	0.000	0	10,375.531	14,525,680	10,375.531	14,525,680
52. 4A	0.000	0	0.000	0	482.939	474,825	482.939	474,825
53. Total	0.000	0	0.000	0	102,049.113	197,707,390	102,049.113	197,707,390
Dryland:								
54. 1D1	0.000	0	0.000	0	13,794.183	31,303,725	13,794.183	31,303,725
55. 1D	0.000	0	0.000	0	18,674.489	40,523,620	18,674.489	40,523,620
56. 2D1	0.000	0	0.000	0	7,688.412	15,075,565	7,688.412	15,075,565
57. 2D	0.000	0	0.000	0	1,164.599	1,903,535	1,164.599	1,903,535
58. 3D1	0.000	0	0.000	0	13,465.169	23,294,580	13,465.169	23,294,580
59. 3D	0.000	0	0.000	0	36,095.417	59,188,990	36,095.417	59,188,990
60. 4D1	0.000	0	0.000	0	7,830.900	9,623,560	7,830.900	9,623,560
61. 4D	0.000	0	0.000	0	823.525	697,915	823.525	697,915
62. Total	0.000	0	0.000	0	99,536.694	181,611,490	99,536.694	181,611,490
Grass:								
63. 1G1	0.000	0	0.000	0	503.221	402,200	503.221	402,200
64. 1G	0.000	0	0.000	0	1,243.779	1,037,090	1,243.779	1,037,090
65. 2G1	0.000	0	0.000	0	1,967.581	1,569,460	1,967.581	1,569,460
66. 2G	0.000	0	0.000	0	1,413.791	1,061,535	1,413.791	1,061,535
67. 3G1	0.000	0	0.000	0	739.900	582,525	739.900	582,525
68. 3G	0.000	0	0.000	0	3,651.317	2,637,710	3,651.317	2,637,710
69. 4G1	0.000	0	0.000	0	1,845.319	1,194,605	1,845.319	1,194,605
70. 4G	0.000	0	0.000	0	2,224.102	1,334,610	2,224.102	1,334,610
71. Total	0.000	0	0.000	0	13,589.010	9,819,735	13,589.010	9,819,735
72. Waste	0.000	0	0.000	0	700.663	52,560	700.663	52,560
73. Other	0.000	0	0.000	0	527.043	40,010	527.043	40,010
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	216,402.523	389,231,185	216,402.523	389,231,185

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	9,119.348	17,432,085	176,803.552	329,644,910	185,922.900	347,076,995
77.Dry Land	0.000	0	3,001.583	4,297,220	146,187.959	244,289,485	149,189.542	248,586,705
78.Grass	0.000	0	3,402.320	2,333,965	45,710.548	29,845,120	49,112.868	32,179,085
79.Waste	0.000	0	954.654	71,605	4,402.374	330,270	5,357.028	401,875
80.Other	0.000	0	81.830	7,520	1,546.196	179,915	1,628.026	187,435
81.Exempt	0.000	0	0.000	0	0.000	0	0.000	0
82.Total	0.000	0	16,559.735	24,142,395	374,650.629	604,289,700	391,210.364	628,432,095

2007 Agricultural Land Detail

County 71 - Platte

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	16,494.713	22.69%	37,144,340	27.99%	2,251.893
1A	12,109.295	16.65%	26,035,030	19.62%	2,150.003
2A1	9,178.730	12.62%	16,758,480	12.63%	1,825.795
2A	7,819.046	10.75%	13,444,185	10.13%	1,719.415
3A1	6,337.924	8.72%	10,299,245	7.76%	1,625.018
3A	12,719.031	17.49%	19,078,560	14.38%	1,500.001
4A1	7,609.655	10.47%	9,563,440	7.21%	1,256.750
4A	439.398	0.60%	395,455	0.30%	899.992
Irrigated Total	72,707.792	100.00%	132,718,735	100.00%	1,825.371

Dry:

1D1	5,282.914	11.29%	9,554,290	14.99%	1,808.526
1D	8,462.510	18.08%	14,595,890	22.90%	1,724.770
2D1	5,072.442	10.84%	7,102,380	11.14%	1,400.189
2D	3,105.224	6.63%	4,159,040	6.52%	1,339.368
3D1	4,523.923	9.66%	5,984,300	9.39%	1,322.812
3D	11,735.379	25.07%	14,364,910	22.53%	1,224.068
4D1	7,721.259	16.50%	7,331,710	11.50%	949.548
4D	905.736	1.93%	655,175	1.03%	723.362
Dry Total	46,809.396	100.00%	63,747,695	100.00%	1,361.856

Grass:

1G1	583.776	2.49%	481,275	2.94%	824.417
1G	924.570	3.94%	754,330	4.61%	815.871
2G1	1,521.403	6.49%	1,219,685	7.46%	801.684
2G	1,779.550	7.59%	1,337,115	8.18%	751.378
3G1	1,564.664	6.67%	1,198,225	7.33%	765.803
3G	7,880.799	33.62%	5,568,525	34.05%	706.593
4G1	4,641.490	19.80%	3,061,880	18.72%	659.676
4G	4,545.691	19.39%	2,732,790	16.71%	601.182
Grass Total	23,441.943	100.00%	16,353,825	100.00%	697.630

Irrigated Total	72,707.792	49.30%	132,718,735	62.24%	1,825.371
Dry Total	46,809.396	31.74%	63,747,695	29.90%	1,361.856
Grass Total	23,441.943	15.89%	16,353,825	7.67%	697.630
Waste	3,710.596	2.52%	278,375	0.13%	75.021
Other	814.229	0.55%	126,315	0.06%	155.134
Exempt	0.000	0.00%			
Market Area Total	147,483.956	100.00%	213,224,945	100.00%	1,445.750

As Related to the County as a Whole

Irrigated Total	72,707.792	39.11%	132,718,735	38.24%	
Dry Total	46,809.396	31.38%	63,747,695	25.64%	
Grass Total	23,441.943	47.73%	16,353,825	50.82%	
Waste	3,710.596	69.27%	278,375	69.27%	
Other	814.229	50.01%	126,315	67.39%	
Exempt	0.000	0.00%			
Market Area Total	147,483.956	37.70%	213,224,945	33.93%	

2007 Agricultural Land Detail

County 71 - Platte

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	242.700	2.43%	546,075	3.61%	2,250.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	837.771	8.38%	1,591,770	10.51%	1,900.006
2A	1,027.323	10.27%	1,772,135	11.70%	1,725.002
3A1	2,987.950	29.88%	4,855,460	32.07%	1,625.013
3A	1,669.849	16.70%	2,504,770	16.54%	1,499.997
4A1	2,748.936	27.49%	3,436,190	22.69%	1,250.007
4A	484.406	4.84%	435,960	2.88%	899.988
Irrigated Total	9,998.935	100.00%	15,142,360	100.00%	1,514.397

Dry:

1D1	74.800	2.90%	134,640	4.56%	1,800.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	266.495	10.33%	406,415	13.76%	1,525.037
2D	207.788	8.06%	285,715	9.67%	1,375.031
3D1	434.784	16.86%	576,100	19.50%	1,325.025
3D	414.560	16.08%	507,845	17.19%	1,225.021
4D1	833.322	32.32%	791,655	26.80%	949.998
4D	346.923	13.45%	251,525	8.52%	725.016
Dry Total	2,578.672	100.00%	2,953,895	100.00%	1,145.510

Grass:

1G1	22.000	0.21%	15,400	0.32%	700.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	105.629	1.02%	60,045	1.24%	568.451
2G	115.930	1.12%	62,340	1.29%	537.738
3G1	1,027.783	9.95%	538,645	11.14%	524.084
3G	1,940.412	18.78%	995,115	20.57%	512.836
4G1	2,852.436	27.61%	1,355,285	28.02%	475.132
4G	4,266.055	41.30%	1,810,230	37.42%	424.333
Grass Total	10,330.245	100.00%	4,837,060	100.00%	468.242

Irrigated Total	9,998.935	43.04%	15,142,360	65.96%	1,514.397
Dry Total	2,578.672	11.10%	2,953,895	12.87%	1,145.510
Grass Total	10,330.245	44.46%	4,837,060	21.07%	468.242
Waste	79.800	0.34%	5,990	0.03%	75.062
Other	245.764	1.06%	18,440	0.08%	75.031
Exempt	0.000	0.00%			
Market Area Total	23,233.416	100.00%	22,957,745	100.00%	988.134

As Related to the County as a Whole

Irrigated Total	9,998.935	5.38%	15,142,360	4.36%	
Dry Total	2,578.672	1.73%	2,953,895	1.19%	
Grass Total	10,330.245	21.03%	4,837,060	15.03%	
Waste	79.800	1.49%	5,990	1.49%	
Other	245.764	15.10%	18,440	9.84%	
Exempt	0.000	0.00%			
Market Area Total	23,233.416	5.94%	22,957,745	3.65%	

2007 Agricultural Land Detail

County 71 - Platte

Market Area: **5**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	81.700	7.00%	155,230	10.29%	1,900.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	153.000	13.11%	237,150	15.72%	1,550.000
3A1	3.000	0.26%	3,900	0.26%	1,300.000
3A	919.360	78.78%	1,103,230	73.13%	1,199.997
4A1	0.000	0.00%	0	0.00%	0.000
4A	10.000	0.86%	9,000	0.60%	900.000
Irrigated Total	1,167.060	100.00%	1,508,510	100.00%	1,292.572

Dry:

1D1	13.140	4.96%	21,025	7.68%	1,600.076
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	13.870	5.24%	18,030	6.59%	1,299.927
3D1	0.000	0.00%	0	0.00%	0.000
3D	222.770	84.13%	222,770	81.41%	1,000.000
4D1	13.000	4.91%	10,400	3.80%	800.000
4D	2.000	0.76%	1,400	0.51%	700.000
Dry Total	264.780	100.00%	273,625	100.00%	1,033.405

Grass:

1G1	3.000	0.17%	2,400	0.21%	800.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	23.000	1.31%	17,250	1.48%	750.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	1,060.290	60.53%	742,200	63.52%	699.997
4G1	147.580	8.43%	95,930	8.21%	650.020
4G	517.800	29.56%	310,685	26.59%	600.009
Grass Total	1,751.670	100.00%	1,168,465	100.00%	667.057

Irrigated Total	1,167.060	28.53%	1,508,510	49.98%	1,292.572
Dry Total	264.780	6.47%	273,625	9.07%	1,033.405
Grass Total	1,751.670	42.82%	1,168,465	38.71%	667.057
Waste	865.969	21.17%	64,950	2.15%	75.002
Other	40.990	1.00%	2,670	0.09%	65.137
Exempt	0.000	0.00%			
Market Area Total	4,090.469	100.00%	3,018,220	100.00%	737.866

As Related to the County as a Whole

Irrigated Total	1,167.060	0.63%	1,508,510	0.43%	
Dry Total	264.780	0.18%	273,625	0.11%	
Grass Total	1,751.670	3.57%	1,168,465	3.63%	
Waste	865.969	16.17%	64,950	16.16%	
Other	40.990	2.52%	2,670	1.42%	
Exempt	0.000	0.00%			
Market Area Total	4,090.469	1.05%	3,018,220	0.48%	

2007 Agricultural Land Detail

County 71 - Platte

Market Area: **6**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	16,951.680	16.61%	40,673,245	20.57%	2,399.363
1A	17,252.387	16.91%	39,247,360	19.85%	2,274.894
2A1	10,190.125	9.99%	20,832,795	10.54%	2,044.410
2A	1,001.561	0.98%	1,591,285	0.80%	1,588.804
3A1	13,665.703	13.39%	24,939,600	12.61%	1,824.977
3A	32,129.187	31.48%	55,422,600	28.03%	1,724.992
4A1	10,375.531	10.17%	14,525,680	7.35%	1,399.993
4A	482.939	0.47%	474,825	0.24%	983.198
Irrigated Total	102,049.113	100.00%	197,707,390	100.00%	1,937.374

Dry:

1D1	13,794.183	13.86%	31,303,725	17.24%	2,269.342
1D	18,674.489	18.76%	40,523,620	22.31%	2,169.998
2D1	7,688.412	7.72%	15,075,565	8.30%	1,960.816
2D	1,164.599	1.17%	1,903,535	1.05%	1,634.498
3D1	13,465.169	13.53%	23,294,580	12.83%	1,729.987
3D	36,095.417	36.26%	59,188,990	32.59%	1,639.792
4D1	7,830.900	7.87%	9,623,560	5.30%	1,228.921
4D	823.525	0.83%	697,915	0.38%	847.472
Dry Total	99,536.694	100.00%	181,611,490	100.00%	1,824.568

Grass:

1G1	503.221	3.70%	402,200	4.10%	799.251
1G	1,243.779	9.15%	1,037,090	10.56%	833.821
2G1	1,967.581	14.48%	1,569,460	15.98%	797.659
2G	1,413.791	10.40%	1,061,535	10.81%	750.842
3G1	739.900	5.44%	582,525	5.93%	787.302
3G	3,651.317	26.87%	2,637,710	26.86%	722.399
4G1	1,845.319	13.58%	1,194,605	12.17%	647.370
4G	2,224.102	16.37%	1,334,610	13.59%	600.066
Grass Total	13,589.010	100.00%	9,819,735	100.00%	722.623

Irrigated Total	102,049.113	47.16%	197,707,390	50.79%	1,937.374
Dry Total	99,536.694	46.00%	181,611,490	46.66%	1,824.568
Grass Total	13,589.010	6.28%	9,819,735	2.52%	722.623
Waste	700.663	0.32%	52,560	0.01%	75.014
Other	527.043	0.24%	40,010	0.01%	75.914
Exempt	0.000	0.00%			
Market Area Total	216,402.523	100.00%	389,231,185	100.00%	1,798.644

As Related to the County as a Whole

Irrigated Total	102,049.113	54.89%	197,707,390	56.96%	
Dry Total	99,536.694	66.72%	181,611,490	73.06%	
Grass Total	13,589.010	27.67%	9,819,735	30.52%	
Waste	700.663	13.08%	52,560	13.08%	
Other	527.043	32.37%	40,010	21.35%	
Exempt	0.000	0.00%			
Market Area Total	216,402.523	55.32%	389,231,185	61.94%	

2007 Agricultural Land Detail

County 71 - Platte

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	9,119.348	17,432,085	176,803.552	329,644,910
Dry	0.000	0	3,001.583	4,297,220	146,187.959	244,289,485
Grass	0.000	0	3,402.320	2,333,965	45,710.548	29,845,120
Waste	0.000	0	954.654	71,605	4,402.374	330,270
Other	0.000	0	81.830	7,520	1,546.196	179,915
Exempt	0.000	0	0.000	0	0.000	0
Total	0.000	0	16,559.735	24,142,395	374,650.629	604,289,700

AgLand	Total Acres	Total Value	Total Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	185,922.900	347,076,995	185,922.900	47.53%	347,076,995	55.23%	1,866.779
Dry	149,189.542	248,586,705	149,189.542	38.14%	248,586,705	39.56%	1,666.247
Grass	49,112.868	32,179,085	49,112.868	12.55%	32,179,085	5.12%	655.206
Waste	5,357.028	401,875	5,357.028	1.37%	401,875	0.06%	75.018
Other	1,628.026	187,435	1,628.026	0.42%	187,435	0.03%	115.130
Exempt	0.000	0	0.000	0.00%	0	0.00%	0.000
Total	391,210.364	628,432,095	391,210.364	100.00%	628,432,095	100.00%	1,606.378

* Department of Property Assessment & Taxation Calculates

PLATTE COUNTY
PLAN OF ASSESSMENT

Vanora Mulligan
PLATTE COUNTY ASSESSOR
3 Year Plan
Introduction

Pursuant to Neb. Laws 2005, LB263, Section 9.

County Description of Real Property in Platte County:

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

	Parcels	% of Total Parcels	% of Taxable	Value Base
Residential	11148	63%	46%	980,523,815
Commercial	1403	8%	12%	281,234,885
Industrial	65	.004%	7%	151,966,360
Recreational	27	.002%	.001%	1,062,645
Agricultural	4979	29%	35%	773,857,755
Special Value	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
	17622	100%	100%	2,188,645,460

Agricultural land-taxable acres 390,531.204

New Property: For assessment year 2006, an estimated 402 building permits and/or information statements were filed for new property construction/additions in the county.

Current Assessment Procedures for Real Property

Staff

1 Assessor
1 Deputy Assessor
3 Fulltime Clerks
1 Appraiser
2 Appraiser Assistants

Assessor prints and checks all reports. Helps with the sales review process for residential, Ag, and commercial properties. Tax corrections are written by the Assessor /Deputy Assessor.

Assessor, Deputy Assessor and 3 Clerks work on Personal Property & Homestead Exemptions, answers the phone.

Deputy Assessor- Updates the cadastral maps. Helps with implementing GIS entering land use. Reviews ag land sales.

Clerks in the assessor's office assist in all the general duties in the office. Personal property, homestead exemptions, entering data in the cama real estate system.

Appraiser and Appraiser Assistant- Sales review and appraisal review and pickup work for residential, commercial and ag properties.

Current Assessment Procedures for Real Property—

- A. Real Estate Transfers Statements are updated within a few weeks of when received from the Register of Deeds Office. The Assessor and Appraiser review the sales. Once reviewed the transfer statements are passed to a clerk, she will update the computer with the new information and green sheets are filled out for the Department of Assessment and Taxation. Information statements are filled out either by making phone calls or mail. We also send letters for appointments so the Appraiser or Appraiser Assistant can make a physical review of the property.
- B. Internal sales ratio studies are done by neighborhoods and Platte County works well the Field Liaison and review results.

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

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	97	9.28	101.20
Commercial	97	16.51	99.34
Agricultural Land	74	19.49	107.56

Assessment Actions Planned for Assessment Year 2007:

Residential

Sales Review of neighborhoods. Plan to review the towns of Creston (143) & Tarnov (47). Rural residential review.

Commercial

Sales review checking the statistics. Commercial reappraisal planned for 2008.

Agricultural

Plan to have new rural aerial photos for 2007. The new photos will be compared to the existing aerial photos and additions and deletions will update. Acreage improvement review. Review ag land sales.

Assessment Actions Planned for Assessment Year 2008:

Residential

Planned to update the Cama costing price and apply to all residential properties and check statistics. Review neighborhood A1 (Lake & Golf Course areas) approximately (411) parcels. Review towns Duncan, Monroe & Platte Center.

Commercial

Commercial reappraisal is planned for 2008. All properties will be physically inspected by appraiser to verify the current listing and new digital pictures will be taken. The physical inspection will also include interior inspections whenever possible. All three approaches to value will be used whenever applicable to the property. The data collection process will also include gathering income information and analyzing current sales. We will also implement new replacement cost with a correlation report indicating the final value.

Agricultural

Review ag land sales. Continue GIS.

Assessment Actions Planned for Assessment Year 2009

Residential- Sales review of all neighborhoods. Continue with the review using up dated cost tables & Pick-up work. Review towns Creston, Humphrey & Lindsay.

Commercial- Sales review of Commercial and Industrial. Pick-up work

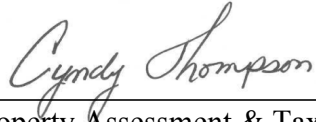
Agricultural- Sales review on all land classes in each area.

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 Platte County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 9652.

Dated this 9th day of April, 2007.



Property Assessment & Taxation