

## Preface

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

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

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

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

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

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

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

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

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

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

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

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

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## 2007 Commission Summary

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### Residential Real Property - Current

<b>Number of Sales</b>		<b>343</b>	<b>COD</b>	<b>13.30</b>
Total Sales Price	\$	29753932	<b>PRD</b>	<b>104.03</b>
Total Adj. Sales Price	\$	29860932	COV	25.07
Total Assessed Value	\$	28727075	STD	25.09
Avg. Adj. Sales Price	\$	87058.11	Avg. Abs. Dev.	13.13
Avg. Assessed Value	\$	83752.41	Min	33.48
<b>Median</b>		<b>98.69</b>	Max	271.05
Wgt. Mean		96.20	95% Median C.I.	97.49 to 99.46
Mean		100.08	95% Wgt. Mean C.I.	94.87 to 97.54
			95% Mean C.I.	97.43 to 102.74
% of Value of the Class of all Real Property Value in the County				39.97
% of Records Sold in the Study Period				6.67
% of Value Sold in the Study Period				7.79
Average Assessed Value of the Base				71,671

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### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>343</b>	<b>98.69</b>	<b>13.30</b>	<b>104.03</b>
<b>2006</b>	428	94.89	18.23	105.49
<b>2005</b>	415	93.73	16.81	104.90
<b>2004</b>	411	93.62	16.90	104.80
<b>2003</b>	417	101	21.38	106.59
<b>2002</b>	417	94	17.4	103.91
<b>2001</b>	433	92	14.14	105.18

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### Commercial Real Property - Current

<b>Number of Sales</b>		<b>44</b>	<b>COD</b>	<b>19.44</b>
Total Sales Price	\$	3886625	<b>PRD</b>	<b>96.52</b>
Total Adj. Sales Price	\$	3886825	COV	29.66
Total Assessed Value	\$	4061400	STD	29.91
Avg. Adj. Sales Price	\$	88336.93	Avg. Abs. Dev.	19.28
Avg. Assessed Value	\$	92304.55	Min	29.33
<b>Median</b>		<b>99.18</b>	Max	170.12
Wgt. Mean		104.49	95% Median C.I.	90.44 to 103.58
Mean		100.86	95% Wgt. Mean C.I.	90.47 to 118.51
			95% Mean C.I.	92.02 to 109.70
% of Value of the Class of all Real Property Value in the County				14.04
% of Records Sold in the Study Period				6.62
% of Value Sold in the Study Period				3.14
Average Assessed Value of the Base				194,655

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### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>44</b>	<b>99.18</b>	<b>19.44</b>	<b>96.52</b>
<b>2006</b>	43	99.02	21.50	87.68
<b>2005</b>	46	99.28	16.02	90.28
<b>2004</b>	41	95.15	19.16	105.33
<b>2003</b>	45	94	35.05	104.94
<b>2002</b>	43	97	44.83	126.39
<b>2001</b>	50	98	51.08	127.29

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### Agricultural Land - Current

<b>Number of Sales</b>	<b>49</b>	<b>COD</b>	<b>16.38</b>
Total Sales Price	\$ 7398279	<b>PRD</b>	<b>104.58</b>
Total Adj. Sales Price	\$ 7308279	COV	21.86
Total Assessed Value	\$ 5246208	STD	16.41
Avg. Adj. Sales Price	\$ 149148.55	Avg. Abs. Dev.	11.75
Avg. Assessed Value	\$ 107065.47	Min	43.97
<b>Median</b>	<b>71.72</b>	Max	123.04
Wgt. Mean	71.78	95% Median C.I.	68.72 to 75.54
Mean	75.07	95% Wgt. Mean C.I.	67.33 to 76.24
		95% Mean C.I.	70.47 to 79.67
% of Value of the Class of all Real Property Value in the County			50.38
% of Records Sold in the Study Period			1.29
% of Value Sold in the Study Period			0.02
Average Assessed Value of the Base			122,403

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### Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>49</b>	<b>71.72</b>	<b>16.38</b>	<b>104.58</b>
<b>2006</b>	60	75.08	16.21	103.56
<b>2005</b>	64	76.62	14.02	101.72
<b>2004</b>	77	76.69	20.47	107.64
<b>2003</b>	79	76	26.17	109.1
<b>2002</b>	60	75	24.8	110.08
<b>2001</b>	60	74	21.38	108.99



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

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

### **Residential Real Property**

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

### **Commercial Real Property**

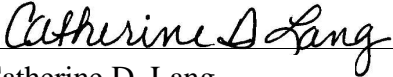
It is my opinion that the level of value of the class of commercial real property in Saline County is 99% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Saline County is in compliance with generally accepted mass appraisal practices.

### **Agricultural Land**

It is my opinion that the level of value of the class of agricultural land in Saline County is 72% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Saline County is in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.



  
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Catherine D. Lang  
Property Tax Administrator

**2007 Correlation Section  
for Saline County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL: The six tables demonstrate that the statistics along with the assessment practices support a level of value within the acceptable range. The sales utilization grid indicates that the county has utilized a high proportion of the total sales. The trended preliminary ratio also supports the median as indicating the level of value within the acceptable range. The percent change 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 measures of central tendency are within the acceptable range. The coefficient of dispersion is within the range. The price related differential is slightly above acceptable guidelines. While there are a few sales that do influence the quality statistics, this could suggest that the County may be under valuing the high dollar properties compared to the low dollar properties. Further research would be necessary to be certain. The statistics represented in each table demonstrate that the county has sustained an acceptable level of value, and it is best represented by the median measure of central tendency.

After reviewing the final R&O statistics, I did review assessor location Area 4505 with 12 sales and a median of 91.42%. After additional analysis and discussion with the assessor, I do not believe an adjustment should be made to this subclass for numerous reasons. First, the assessor did increase assessor location Area 4505 improvements by 14% in order to bring them into compliance for 2007. However, due to a mathematical error by the assessor, the statistics fell just short of the acceptable 92-100 range. Secondly, out of the 12 sales, there are two unimproved sales that are drastically affecting the median of the 12 as a whole. The remaining 10 improved sales in assessor location Area 4505 have a median of 97.58% which is within the acceptable range, and in my opinion, a more representative sample of Area 4505. This may suggest that the land values in Area 4505 need to be revalued. However, with only two sales, I cannot make this determination. I do not find that any adjustments should be made to the residential class of property in Saline County.

**2007 Correlation Section  
for Saline County**

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

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>558</b>	<b>343</b>	<b>61.47</b>
<b>2006</b>	<b>589</b>	<b>428</b>	<b>72.67</b>
<b>2005</b>	<b>582</b>	<b>415</b>	<b>71.31</b>
<b>2004</b>	<b>565</b>	<b>411</b>	<b>72.74</b>
<b>2003</b>	<b>589</b>	<b>417</b>	<b>70.8</b>
<b>2002</b>	<b>610</b>	<b>417</b>	<b>68.36</b>
<b>2001</b>	<b>569</b>	<b>433</b>	<b>76.1</b>

RESIDENTIAL: A review of the utilization grid prepared indicates that the county has utilized a high proportion of the available residential sales for the development of the qualified statistics. This indicates that the measurements of the residential properties were done as fairly as possible, using all available sales. The county has been affected by the substantially changed directive implemented by the department in 2006. Due to increased residential development and numerous remodeled properties, the amount of qualified sales has been reduced in Saline County.

**2007 Correlation Section  
for Saline County**

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

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

**Adjusting for Selective Reappraisal**

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

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

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

**2007 Correlation Section  
for Saline County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>90.69</b>	<b>5.85</b>	<b>95.99</b>	<b>98.69</b>
<b>2006</b>	<b>88.56</b>	<b>7.24</b>	<b>94.98</b>	<b>94.89</b>
<b>2005</b>	<b>92.15</b>	<b>4.22</b>	<b>96.03</b>	<b>93.73</b>
<b>2004</b>	<b>91.62</b>	<b>3.83</b>	<b>95.13</b>	<b>93.62</b>
<b>2003</b>	<b>86</b>	<b>14.46</b>	<b>98.44</b>	<b>101</b>
<b>2002</b>	<b>90</b>	<b>3.83</b>	<b>93.45</b>	<b>94</b>
<b>2001</b>	<b>92</b>	<b>1.41</b>	<b>93.3</b>	<b>92</b>

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

**2007 Correlation Section  
for Saline County**

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

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

**Comparison of Average Value Changes**

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

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

**2007 Correlation Section  
for Saline County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>7.94</b>	<b>2007</b>	<b>5.85</b>
<b>8.63</b>	<b>2006</b>	<b>7.24</b>
<b>2.4</b>	<b>2005</b>	<b>4.22</b>
<b>3.04</b>	<b>2004</b>	<b>3.83</b>
<b>23</b>	<b>2003</b>	<b>14</b>
<b>5.33</b>	<b>2002</b>	<b>3.83</b>
<b>-0.34</b>	<b>2001</b>	<b>1.41</b>

RESIDENTIAL: After review of the percent change report, it appears that Saline County has appraised sold parcels similarly to unsold parcels. The percent change in sales base value and the percent change in assessed base value is consistent with the reported assessment actions. The County reports completing a full reappraisal of Crete and Tobias as well as applying percentage increases to assessor location 4505 improvements, assessor location Dorchester improvements, and a decrease to the improvements in assessor location Western. Appraisal uniformity has been attained for residential real property in Saline County.

## 2007 Correlation Section for Saline County

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

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

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

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

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

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



**2007 Correlation Section  
for Saline County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>98.69</b>	<b>96.20</b>	<b>100.08</b>

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

**2007 Correlation Section  
for Saline County**

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

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>13.30</b>	<b>104.03</b>
<b>Difference</b>	<b>0</b>	<b>1.03</b>

**RESIDENTIAL:** The coefficient of dispersion is within the range. The price related differential is slightly above acceptable guidelines. After reviewing the sales file, there are two of the higher dollar sales with ratios of 71% and 81% influencing the PRD. By hypothetically removing the influence of these two sales, the PRD is within acceptable range. While these two sales do influence the statistics, this could suggest that the County may be under valuing the high dollar properties compared to the low dollar properties. Further research may need to be done to determine the problem.

**2007 Correlation Section  
for Saline County**

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

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>344</b>	<b>343</b>	<b>-1</b>
<b>Median</b>	<b>90.69</b>	<b>98.69</b>	<b>8</b>
<b>Wgt. Mean</b>	<b>88.98</b>	<b>96.20</b>	<b>7.22</b>
<b>Mean</b>	<b>93.61</b>	<b>100.08</b>	<b>6.47</b>
<b>COD</b>	<b>18.32</b>	<b>13.30</b>	<b>-5.02</b>
<b>PRD</b>	<b>105.20</b>	<b>104.03</b>	<b>-1.17</b>
<b>Min Sales Ratio</b>	<b>33.48</b>	<b>33.48</b>	<b>0</b>
<b>Max Sales Ratio</b>	<b>271.05</b>	<b>271.05</b>	<b>0</b>

RESIDENTIAL: The prepared chart indicates that the statistics support the assessment actions in the residential class for 2007. The County reports completing a full reappraisal of Crete and Tobias. They also applied a 14% increase to improvements in assessor location Area 4505, and a 15% increase to improvements in assessor location Dorchester. A 14% decrease was applied to the improvements in assessor location Western. These assessment actions also improved the County's qualitative statistics. The number of sales used has decreased due to parcels meeting the requirements for substantially changed.

**2007 Correlation Section  
for Saline County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL: The six tables demonstrate that the statistics along with the assessment practices support a level of value within the acceptable range. The sales utilization grid indicates that the county has utilized a high proportion of the total sales. The trended preliminary ratio also supports the median as indicating the level of value within the acceptable range. The percent change 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 median measure of central tendency is within the acceptable range. The mean and weighted mean are above the acceptable range. The county has one high dollar outlier sale with an adjusted sales price of \$1,137,000 and a ratio of 126.56%. By hypothetically removing the influence of this sale, both the mean and weighted mean are brought within acceptable guidelines. The coefficient of dispersion is within acceptable guidelines. The price related differential is just below the acceptable range. The statistics represented in each table demonstrate that the county has sustained an acceptable level of value, and it is best represented by the median measure of central tendency. I do not find that any adjustments should be made to the commercial class of property in Saline County.

**2007 Correlation Section  
for Saline County**

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

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>87</b>	<b>44</b>	<b>50.57</b>
<b>2006</b>	<b>70</b>	<b>43</b>	<b>61.43</b>
<b>2005</b>	<b>69</b>	<b>46</b>	<b>66.67</b>
<b>2004</b>	<b>78</b>	<b>41</b>	<b>52.56</b>
<b>2003</b>	<b>87</b>	<b>47</b>	<b>54.02</b>
<b>2002</b>	<b>84</b>	<b>44</b>	<b>52.38</b>
<b>2001</b>	<b>90</b>	<b>50</b>	<b>55.56</b>

COMMERCIAL: A review of the utilization grid prepared indicates that the county has utilized a high proportion of the available commercial sales for the development of the qualified statistics. However, the proportion used is lower than in the past few years. This indicates that the measurements of the commercial properties were done as fairly as possible, using their available sales. The file does not appear to have been excessively trimmed.

**2007 Correlation Section  
for Saline County**

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

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

**Adjusting for Selective Reappraisal**

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

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

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

**2007 Correlation Section  
for Saline County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>99.18</b>	<b>-0.48</b>	<b>98.71</b>	<b>99.18</b>
<b>2006</b>	<b>97.38</b>	<b>-0.2</b>	<b>97.19</b>	<b>99.02</b>
<b>2005</b>	<b>94.94</b>	<b>0.53</b>	<b>95.44</b>	<b>99.28</b>
<b>2004</b>	<b>81.11</b>	<b>4.25</b>	<b>84.55</b>	<b>95.15</b>
<b>2003</b>	<b>87</b>	<b>4.7</b>	<b>91.09</b>	<b>94</b>
<b>2002</b>	<b>94</b>	<b>-2.97</b>	<b>91.21</b>	<b>97</b>
<b>2001</b>	<b>91</b>	<b>5.02</b>	<b>95.57</b>	<b>98</b>

COMMERCIAL: After review of the trended preliminary ratio and the R&O median, it is apparent that the two statistics are very similar and support a level of value with the acceptable range. This has been the historical pattern for Saline County over the past few years. The change in the base supports the County's assessment actions that no assessment actions were taken to the commercial class of property.

**2007 Correlation Section  
for Saline County**

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

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

**Comparison of Average Value Changes**

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

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



**2007 Correlation Section  
for Saline County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>0</b>	<b>2007</b>	<b>-0.48</b>
<b>0.11</b>	<b>2006</b>	<b>-0.2</b>
<b>-1.63</b>	<b>2005</b>	<b>0.53</b>
<b>4.77</b>	<b>2004</b>	<b>4.25</b>
<b>5</b>	<b>2003</b>	<b>5</b>
<b>3.47</b>	<b>2002</b>	<b>-2.97</b>
<b>9.73</b>	<b>2001</b>	<b>5.02</b>

COMMERCIAL: After review of the percent change report, it appears that Saline County has treated sold parcels similarly to unsold parcels. The percent change in sales base value and the percent change in assessed base value is consistent with the reported assessment actions that the assessor made to valuation actions to the commercial class of property.

## 2007 Correlation Section for Saline County

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

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

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

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

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

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

**2007 Correlation Section  
for Saline County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>99.18</b>	<b>104.49</b>	<b>100.86</b>

COMMERCIAL: The mean measure of central tendency is within the acceptable range. The mean is just above the range. The weighted mean is also above the acceptable range. The county has one high dollar outlier sale with an adjusted sales price of \$1,137,000 and a ratio of 126.56%. By hypothetically removing the influence of this sale, both the mean and weighted mean are brought within acceptable guidelines. This sale caused the same issues last year.

**2007 Correlation Section  
for Saline County**

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>19.44</b>	<b>96.52</b>
<b>Difference</b>	<b>0</b>	<b>-1.48</b>

**COMMERCIAL:** The coefficient of dispersion is within acceptable guidelines. The price related differential is just below the acceptable range. The same high dollar outlier sale with an adjusted sales price of \$1,137,000 and a ratio of 126.56% that is affecting the measure of central tendency is also affecting the PRD. The hypothetical removal of this sale causes the PRD to shift up to 105.13. Due to the influencing effects of this sale, it is reasonable to determine that the county is in compliance with their quality of assessment.

**2007 Correlation Section  
for Saline County**

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

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>44</b>	<b>44</b>	<b>0</b>
<b>Median</b>	<b>99.18</b>	<b>99.18</b>	<b>0</b>
<b>Wgt. Mean</b>	<b>114.30</b>	<b>104.49</b>	<b>-9.81</b>
<b>Mean</b>	<b>101.62</b>	<b>100.86</b>	<b>-0.76</b>
<b>COD</b>	<b>20.21</b>	<b>19.44</b>	<b>-0.77</b>
<b>PRD</b>	<b>88.90</b>	<b>96.52</b>	<b>7.62</b>
<b>Min Sales Ratio</b>	<b>29.33</b>	<b>29.33</b>	<b>0</b>
<b>Max Sales Ratio</b>	<b>170.12</b>	<b>170.12</b>	<b>0</b>

COMMERCIAL: The prepared chart indicates that the statistics support the assessment actions in the commercial class for 2007. The County reports making no valuation changes to this class of property other than pick up work.

**2007 Correlation Section  
for Saline County**

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**Agricultural Land**

**I. Correlation**

AGRICULTURAL UNIMPROVED: The six tables demonstrate that the statistics along with the assessment practices support a level of value within the acceptable range. The sales utilization grid indicates that the county has utilized a fair proportion of the total sales. The trended preliminary ratio also supports the median as indicating the level of value within the acceptable range. The measures of central tendency are all within the acceptable range. The coefficient of dispersion is within acceptable guidelines. The price related differential is just above the acceptable range. While there are a few sales that do influence the statistics, this could suggest that the County may be under valuing the high dollar properties compared to the low dollar properties. Further research would be necessary to be certain. The statistics represented in each table demonstrate that the county has sustained an acceptable level of value, and it is best represented by the median measure of central tendency. I do not find that any adjustments should be made to the agricultural class of property in Saline County.

**2007 Correlation Section  
for Saline County**

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

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>160</b>	<b>49</b>	<b>30.63</b>
<b>2006</b>	<b>144</b>	<b>60</b>	<b>41.67</b>
<b>2005</b>	<b>150</b>	<b>64</b>	<b>42.67</b>
<b>2004</b>	<b>156</b>	<b>77</b>	<b>49.36</b>
<b>2003</b>	<b>162</b>	<b>79</b>	<b>48.77</b>
<b>2002</b>	<b>129</b>	<b>60</b>	<b>46.51</b>
<b>2001</b>	<b>123</b>	<b>60</b>	<b>48.78</b>

**AGRICULTURAL UNIMPROVED:** A review of the utilization grid prepared indicates that the county has utilized a lower proportion of the available agricultural sales for the development of the qualified statistics. The county has been affected by the substantially changed directive implemented by the department in 2006, which has reduced the amount of qualified sales in Saline County. Historically, the County has used a higher percentage of their sales.

**2007 Correlation Section  
for Saline County**

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

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

**Adjusting for Selective Reappraisal**

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

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

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



**2007 Correlation Section  
for Saline County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>70.03</b>	<b>4.8</b>	<b>73.39</b>	<b>71.72</b>
<b>2006</b>	<b>63.17</b>	<b>13.8</b>	<b>71.89</b>	<b>75.08</b>
<b>2005</b>	<b>73.03</b>	<b>4.31</b>	<b>76.18</b>	<b>76.62</b>
<b>2004</b>	<b>76.35</b>	<b>-0.55</b>	<b>75.93</b>	<b>76.69</b>
<b>2003</b>	<b>72</b>	<b>5.02</b>	<b>75.61</b>	<b>76</b>
<b>2002</b>	<b>75</b>	<b>0.01</b>	<b>75.01</b>	<b>75</b>
<b>2001</b>	<b>67</b>	<b>6.39</b>	<b>71.28</b>	<b>74</b>

AGRICULTURAL UNIMPROVED: After review of the trended preliminary ratio and the R&O median, it is apparent that the two statistics are very similar and support a level of value with the acceptable range. This has been the historical pattern for Saline County.

**2007 Correlation Section  
for Saline County**

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

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

**Comparison of Average Value Changes**

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

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

**2007 Correlation Section  
for Saline County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>6.05</b>	<b>2007</b>	<b>4.8</b>
<b>25.53</b>	<b>2006</b>	<b>13.8</b>
<b>4.97</b>	<b>2005</b>	<b>4.31</b>
<b>-0.53</b>	<b>2004</b>	<b>-0.55</b>
<b>-5</b>	<b>2003</b>	<b>5</b>
<b>0</b>	<b>2002</b>	<b>0.01</b>
<b>13.38</b>	<b>2001</b>	<b>6.39</b>

AGRICULTURAL UNIMPROVED: After review of the percent change report, it appears that Saline County has appraised sold parcels similarly to unsold parcels. The percent change in sales base value and the percent change in assessed base value is consistent with the reported assessment actions. The County reports both increasing and decreasing LVG codes as needed according to a statistical analysis completed by the County. Appraisal uniformity has been attained for agricultural real property in Saline County.

## 2007 Correlation Section for Saline County

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

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

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

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

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

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

**2007 Correlation Section  
for Saline County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>71.72</b>	<b>71.78</b>	<b>75.07</b>

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

**2007 Correlation Section  
for Saline County**

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

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>16.38</b>	<b>104.58</b>
<b>Difference</b>	<b>0</b>	<b>1.58</b>

**AGRICULTURAL UNIMPROVED:** The coefficient of dispersion is within acceptable guidelines. The price related differential is just above the acceptable range. After review the qualified agricultural sales, there are two of the County's highest dollar sales with ratios of 54% and 56% that are pushing the PRD above the acceptable range. While these two sales do influence the statistics, this could suggest that the County may be under valuing the high dollar properties compared to the low dollar properties. Further research may need to be done to determine the problem.

**2007 Correlation Section  
for Saline County**

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

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>49</b>	<b>49</b>	<b>0</b>
<b>Median</b>	<b>70.03</b>	<b>71.72</b>	<b>1.69</b>
<b>Wgt. Mean</b>	<b>68.32</b>	<b>71.78</b>	<b>3.46</b>
<b>Mean</b>	<b>69.62</b>	<b>75.07</b>	<b>5.45</b>
<b>COD</b>	<b>19.47</b>	<b>16.38</b>	<b>-3.09</b>
<b>PRD</b>	<b>101.90</b>	<b>104.58</b>	<b>2.68</b>
<b>Min Sales Ratio</b>	<b>24.04</b>	<b>43.97</b>	<b>19.93</b>
<b>Max Sales Ratio</b>	<b>113.17</b>	<b>123.04</b>	<b>9.87</b>

AGRICULTURAL UNIMPROVED: The prepared chart indicates that the statistics support the assessment actions in the agricultural class for 2007. The County reports both increasing and decreasing LVG codes as needed according to a statistical analysis completed by the County.

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

76 Saline

	<b>2006 CTL County Total</b>	<b>2007 Form 45 County Total</b>	<b>Value Difference (2007 Form 45 - 2006 CTL)</b>	<b>Percent Change</b>	<b>2007 Growth (New Construction Value)</b>	<b>% Change excl. Growth</b>
1. Residential	339,209,805	365,825,715	26,615,910	7.85	6,633,753	5.89
2. Recreational	2,759,660	2,777,865	18,205	0.66	0	0.66
3. Ag-Homesite Land, Ag-Res Dwellings	45,818,420	46,146,770	328,350	0.72	*-----	0.72
<b>4. Total Residential (sum lines 1-3)</b>	<b>387,787,885</b>	<b>414,750,350</b>	<b>26,962,465</b>	<b>6.95</b>	<b>6,633,753</b>	<b>5.24</b>
5. Commercial	76,571,650	92,005,670	15,434,020	20.16	15,975,925	-0.71
6. Industrial	37,440,195	37,440,195	0	0	0	0
7. Ag-Farmsite Land, Outbuildings	28,245,665	28,261,595	15,930	0.06	759,250	-2.63
8. Minerals	0	0	0		0	
<b>9. Total Commercial (sum lines 5-8)</b>	<b>142,257,510</b>	<b>157,707,460</b>	<b>15,449,950</b>	<b>10.86</b>	<b>15,975,925</b>	<b>-0.37</b>
<b>10. Total Non-Agland Real Property</b>	<b>530,045,395</b>	<b>572,457,810</b>	<b>42,412,415</b>	<b>8</b>	<b>23,368,928</b>	<b>3.59</b>
11. Irrigated	161,504,115	157,706,680	-3,797,435	-2.35		
12. Dryland	203,863,125	206,615,600	2,752,475	1.35		
13. Grassland	24,470,400	44,226,310	19,755,910	80.73		
14. Wasteland	109910	110,070	160	0.15		
15. Other Agland	0	0	0			
<b>16. Total Agricultural Land</b>	<b>389,947,550</b>	<b>408,658,660</b>	<b>18,711,110</b>	<b>4.8</b>		
<b>17. Total Value of All Real Property</b> (Locally Assessed)	<b>919,992,945</b>	<b>981,116,470</b>	<b>61,123,525</b>	<b>6.64</b>	<b>23,368,928</b>	<b>4.1</b>

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



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

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	343	<b>MEDIAN:</b>	<b>99</b>	COV:	25.07	95% Median C.I.:	97.49 to 99.46
TOTAL Sales Price:	29,753,932	WGT. MEAN:	96	STD:	25.09	95% Wgt. Mean C.I.:	94.87 to 97.54
TOTAL Adj.Sales Price:	29,860,932	MEAN:	100	AVG.ABS.DEV:	13.13	95% Mean C.I.:	97.43 to 102.74
TOTAL Assessed Value:	28,727,075						
AVG. Adj. Sales Price:	87,058	COD:	13.30	MAX Sales Ratio:	271.05		
AVG. Assessed Value:	83,752	PRD:	104.03	MIN Sales Ratio:	33.48		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/04 TO 09/30/04	49	100.81	104.31	97.62	15.51	106.85	52.88	234.50	96.55 to 103.04	82,988	81,011
10/01/04 TO 12/31/04	45	99.86	99.36	98.03	11.05	101.35	58.54	177.98	98.00 to 101.82	104,921	102,858
01/01/05 TO 03/31/05	26	100.22	100.47	95.41	10.57	105.31	73.36	162.70	93.77 to 102.80	75,015	71,568
04/01/05 TO 06/30/05	52	99.39	96.57	96.47	11.25	100.11	39.69	186.89	96.55 to 101.11	82,771	79,846
07/01/05 TO 09/30/05	49	97.99	97.59	93.58	16.86	104.28	33.48	231.29	91.51 to 100.42	84,741	79,297
10/01/05 TO 12/31/05	39	97.15	99.59	94.34	11.45	105.56	70.86	271.05	94.14 to 99.41	97,353	91,846
01/01/06 TO 03/31/06	23	97.49	103.30	96.18	13.55	107.40	61.24	204.50	94.64 to 105.51	91,923	88,413
04/01/06 TO 06/30/06	60	96.77	101.18	97.05	13.61	104.26	63.66	258.91	93.80 to 99.97	79,252	76,916
____Study Years____											
07/01/04 TO 06/30/05	172	99.94	100.09	97.13	12.34	103.05	39.69	234.50	98.73 to 101.12	87,455	84,947
07/01/05 TO 06/30/06	171	97.34	100.07	95.26	14.07	105.05	33.48	271.05	95.68 to 98.58	86,657	82,550
____Calendar Yrs____											
01/01/05 TO 12/31/05	166	98.50	98.19	94.91	12.94	103.46	33.48	271.05	96.73 to 99.80	85,564	81,207
____ALL____											
	343	98.69	100.08	96.20	13.30	104.03	33.48	271.05	97.49 to 99.46	87,058	83,752

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AREA 4500	6	103.13	99.93	89.58	15.11	111.55	68.82	126.32	68.82 to 126.32	93,000	83,305
AREA 4505	12	91.42	86.92	88.88	18.67	97.79	33.48	121.11	70.86 to 103.32	149,351	132,744
AREA 4510	4	91.60	90.04	90.94	3.92	99.01	82.35	94.60	N/A	96,475	87,736
CRETE	146	99.49	100.30	99.48	4.45	100.82	77.48	186.89	98.94 to 100.33	102,206	101,678
DEWITT	11	98.17	96.98	95.45	19.17	101.61	50.61	150.43	74.71 to 132.42	59,917	57,188
DORCHESTER	25	94.38	100.53	97.83	16.60	102.75	58.54	162.70	89.00 to 107.71	67,791	66,320
FRIEND	36	92.66	101.78	88.97	24.01	114.40	59.73	271.05	83.88 to 96.75	78,561	69,895
SWANTON	2	142.09	142.09	71.04	62.78	200.00	52.88	231.29	N/A	41,750	29,660
TOBIAS	9	105.93	114.14	98.71	26.06	115.62	73.36	175.00	83.13 to 159.09	11,567	11,418
WESTERN	11	94.10	101.11	98.45	29.97	102.70	39.69	146.89	60.96 to 145.89	32,068	31,570
WILBER	73	96.55	99.61	94.55	15.48	105.35	51.83	234.50	92.32 to 100.44	85,721	81,049
Y-B.R.L.	6	90.55	89.53	89.64	17.58	99.87	57.77	121.88	57.77 to 121.88	30,175	27,050
Y-CABIN	2	102.46	102.46	112.45	29.97	91.12	71.75	133.16	N/A	20,750	23,332
____ALL____											
	343	98.69	100.08	96.20	13.30	104.03	33.48	271.05	97.49 to 99.46	87,058	83,752

**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)

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TOTAL Adj.Sales Price:	29,860,932	MEAN:	100	AVG.ABS.DEV:	13.13	95% Mean C.I.:	97.43 to 102.74
TOTAL Assessed Value:	28,727,075						
AVG. Adj. Sales Price:	87,058	COD:	13.30	MAX Sales Ratio:	271.05		
AVG. Assessed Value:	83,752	PRD:	104.03	MIN Sales Ratio:	33.48		

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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	312	98.84	101.12	96.98	12.95	104.26	39.69	271.05	97.79 to 99.53	86,233	83,629
2	17	100.17	95.61	97.24	15.82	98.32	57.77	126.32	78.44 to 116.44	60,492	58,823
3	14	86.66	82.49	84.79	14.33	97.29	33.48	103.32	70.86 to 94.99	137,700	116,755
<u>ALL</u>	<u>343</u>	<u>98.69</u>	<u>100.08</u>	<u>96.20</u>	<u>13.30</u>	<u>104.03</u>	<u>33.48</u>	<u>271.05</u>	<u>97.49 to 99.46</u>	<u>87,058</u>	<u>83,752</u>

**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	316	98.72	99.88	96.57	11.82	103.43	39.69	271.05	97.57 to 99.52	92,658	89,485
2	19	94.70	106.49	67.22	36.03	158.42	33.48	204.50	79.14 to 156.38	18,854	12,674
3	8	90.55	92.76	93.90	21.66	98.79	57.77	133.16	57.77 to 133.16	27,818	26,120
<u>ALL</u>	<u>343</u>	<u>98.69</u>	<u>100.08</u>	<u>96.20</u>	<u>13.30</u>	<u>104.03</u>	<u>33.48</u>	<u>271.05</u>	<u>97.49 to 99.46</u>	<u>87,058</u>	<u>83,752</u>

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	336	98.72	100.65	96.51	13.02	104.29	39.69	271.05	97.57 to 99.52	87,890	84,819
06	6	75.10	73.20	68.82	25.12	106.37	33.48	101.27	33.48 to 101.27	50,854	34,996
07	1	72.18	72.18	72.18			72.18	72.18	N/A	24,500	17,685
<u>ALL</u>	<u>343</u>	<u>98.69</u>	<u>100.08</u>	<u>96.20</u>	<u>13.30</u>	<u>104.03</u>	<u>33.48</u>	<u>271.05</u>	<u>97.49 to 99.46</u>	<u>87,058</u>	<u>83,752</u>

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
30-0001											
48-0300	22	94.51	98.98	90.06	27.17	109.90	50.61	231.29	74.71 to 103.93	63,184	56,904
48-0303	17	94.14	108.86	99.64	30.97	109.25	39.69	175.00	83.13 to 145.89	22,830	22,747
76-0002	160	99.44	99.91	99.05	5.73	100.87	57.77	186.89	98.87 to 100.32	98,142	97,212
76-0044	27	93.42	97.20	92.65	18.57	104.91	33.48	162.70	86.63 to 107.71	71,954	66,665
76-0068	37	93.31	101.82	89.92	23.48	113.24	59.73	271.05	85.28 to 96.75	81,843	73,591
76-0082	80	95.38	99.03	94.64	14.80	104.64	51.83	234.50	92.32 to 100.16	92,612	87,646
80-0005											
NonValid School											
<u>ALL</u>	<u>343</u>	<u>98.69</u>	<u>100.08</u>	<u>96.20</u>	<u>13.30</u>	<u>104.03</u>	<u>33.48</u>	<u>271.05</u>	<u>97.49 to 99.46</u>	<u>87,058</u>	<u>83,752</u>

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

Type: Qualified

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(!: AVTot=0)

(!: Derived)

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TOTAL Adj.Sales Price:	29,860,932	MEAN:	100	AVG.ABS.DEV:	13.13	95% Mean C.I.:	97.43 to 102.74
TOTAL Assessed Value:	28,727,075						
AVG. Adj. Sales Price:	87,058	COD:	13.30	MAX Sales Ratio:	271.05		
AVG. Assessed Value:	83,752	PRD:	104.03	MIN Sales Ratio:	33.48		

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	27	94.70	106.35	73.37	31.76	144.96	33.48	204.50	83.27 to 113.93	17,369	12,743
Prior TO 1860											
1860 TO 1899	6	98.82	84.07	92.97	18.99	90.43	39.69	105.51	39.69 to 105.51	83,500	77,625
1900 TO 1919	87	98.42	103.62	96.14	18.15	107.78	50.61	271.05	95.51 to 100.57	66,347	63,786
1920 TO 1939	59	97.86	97.22	93.93	12.68	103.51	57.77	177.98	93.31 to 101.11	83,352	78,289
1940 TO 1949	10	94.28	93.09	93.19	12.68	99.89	60.96	131.53	78.44 to 101.02	60,787	56,649
1950 TO 1959	35	100.15	103.96	100.61	10.29	103.32	84.19	150.43	96.88 to 101.27	83,060	83,569
1960 TO 1969	26	100.62	100.71	98.75	6.99	101.98	83.88	125.74	94.80 to 102.96	99,238	98,000
1970 TO 1979	44	98.47	97.98	96.85	7.61	101.16	75.31	145.89	95.35 to 100.42	110,810	107,323
1980 TO 1989	8	96.54	92.33	96.01	7.04	96.17	71.75	101.88	71.75 to 101.88	110,746	106,323
1990 TO 1994	12	96.97	94.18	95.38	6.81	98.74	72.18	103.47	87.80 to 102.94	132,208	126,104
1995 TO 1999	8	98.93	96.53	94.20	7.89	102.47	79.96	115.21	79.96 to 115.21	167,875	158,136
2000 TO Present	21	98.94	98.13	98.34	3.48	99.79	82.96	104.54	96.73 to 101.86	162,602	159,907
ALL	343	98.69	100.08	96.20	13.30	104.03	33.48	271.05	97.49 to 99.46	87,058	83,752

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	7	159.09	152.86	158.68	19.92	96.33	83.13	204.50	83.13 to 204.50	1,308	2,076
5000 TO 9999	8	100.70	122.51	123.88	29.62	98.89	83.27	231.29	83.27 to 231.29	6,875	8,516
Total \$											
1 TO 9999	15	113.93	136.67	128.85	36.02	106.07	83.13	231.29	99.47 to 175.00	4,277	5,511
10000 TO 29999	41	100.43	111.28	106.46	31.93	104.53	39.69	271.05	87.13 to 119.71	19,968	21,257
30000 TO 59999	55	99.35	99.08	97.97	15.95	101.13	51.83	177.98	93.08 to 101.87	45,417	44,496
60000 TO 99999	99	98.58	96.95	96.77	8.58	100.18	52.88	137.20	95.68 to 100.16	78,300	75,771
100000 TO 149999	90	98.37	95.95	96.02	5.95	99.93	33.48	115.21	97.42 to 99.46	120,626	115,830
150000 TO 249999	39	97.15	93.61	93.77	7.09	99.83	67.04	105.86	92.94 to 99.38	174,468	163,602
250000 TO 499999	4	99.67	95.48	95.43	5.56	100.05	80.70	101.86	N/A	266,924	254,727
ALL	343	98.69	100.08	96.20	13.30	104.03	33.48	271.05	97.49 to 99.46	87,058	83,752

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

Type: Qualified

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

NUMBER of Sales:	343	<b>MEDIAN:</b>	<b>99</b>	COV:	25.07	95% Median C.I.:	97.49 to 99.46
TOTAL Sales Price:	29,753,932	WGT. MEAN:	96	STD:	25.09	95% Wgt. Mean C.I.:	94.87 to 97.54
TOTAL Adj.Sales Price:	29,860,932	MEAN:	100	AVG.ABS.DEV:	13.13	95% Mean C.I.:	97.43 to 102.74
TOTAL Assessed Value:	28,727,075						
AVG. Adj. Sales Price:	87,058	COD:	13.30	MAX Sales Ratio:	271.05		
AVG. Assessed Value:	83,752	PRD:	104.03	MIN Sales Ratio:	33.48		

(!: AVTot=0)

(!: Derived)

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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	6	167.05	152.27	160.47	21.87	94.89	83.13	204.50	83.13 to 204.50	860	1,380
5000 TO 9999	11	99.47	99.35	82.97	25.17	119.74	39.69	162.70	50.61 to 156.38	8,818	7,316
Total \$ _____											
1 TO 9999	17	101.40	118.03	86.89	36.08	135.84	39.69	204.50	83.27 to 162.70	6,009	5,221
10000 TO 29999	39	94.10	105.47	92.27	32.19	114.31	51.83	271.05	81.38 to 100.57	22,472	20,734
30000 TO 59999	62	96.54	99.83	92.46	19.88	107.97	33.48	177.98	91.61 to 101.87	48,433	44,782
60000 TO 99999	105	98.58	98.75	97.35	8.25	101.43	75.31	150.43	95.68 to 100.44	81,788	79,624
100000 TO 149999	90	98.78	96.88	96.08	5.61	100.84	67.04	124.50	97.50 to 99.93	127,609	122,605
150000 TO 249999	27	99.19	97.42	96.96	4.24	100.46	80.70	105.86	95.76 to 100.39	185,520	179,889
250000 TO 499999	3	100.17	100.40	100.42	0.90	99.98	99.17	101.86	N/A	265,899	267,006
ALL _____											
	343	98.69	100.08	96.20	13.30	104.03	33.48	271.05	97.49 to 99.46	87,058	83,752

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	27	94.70	106.35	73.37	31.76	144.96	33.48	204.50	83.27 to 113.93	17,369	12,743
20	12	99.22	104.10	96.47	17.92	107.91	71.75	145.89	87.66 to 131.53	41,937	40,455
25	30	99.12	103.53	97.43	19.03	106.26	39.69	234.50	94.14 to 105.17	53,075	51,712
30	199	98.82	100.01	97.12	12.62	102.98	50.61	271.05	97.34 to 100.32	82,417	80,040
35	41	98.64	96.85	96.22	5.28	100.66	68.82	114.11	94.80 to 99.86	134,693	129,601
40	24	97.32	93.79	93.89	7.72	99.90	67.04	108.43	92.94 to 100.24	146,447	137,492
45	7	99.97	97.41	96.46	3.74	100.99	80.70	101.86	80.70 to 101.86	193,558	186,697
50	2	98.88	98.88	98.98	0.30	99.90	98.58	99.17	N/A	201,645	199,580
55	1	98.69	98.69	98.69			98.69	98.69	N/A	99,900	98,590
ALL _____											
	343	98.69	100.08	96.20	13.30	104.03	33.48	271.05	97.49 to 99.46	87,058	83,752

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

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	343	<b>MEDIAN:</b>	<b>99</b>	COV:	25.07	95% Median C.I.:	97.49 to 99.46
TOTAL Sales Price:	29,753,932	WGT. MEAN:	96	STD:	25.09	95% Wgt. Mean C.I.:	94.87 to 97.54
TOTAL Adj.Sales Price:	29,860,932	MEAN:	100	AVG.ABS.DEV:	13.13	95% Mean C.I.:	97.43 to 102.74
TOTAL Assessed Value:	28,727,075						
AVG. Adj. Sales Price:	87,058	COD:	13.30	MAX Sales Ratio:	271.05		
AVG. Assessed Value:	83,752	PRD:	104.03	MIN Sales Ratio:	33.48		

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<b>STYLE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	27	94.70	106.35	73.37	31.76	144.96	33.48	204.50	83.27 to 113.93	17,369	12,743	
100	4	100.50	97.88	100.35	12.38	97.54	72.18	118.34	N/A	58,600	58,806	
101	202	98.87	100.39	97.41	12.11	103.06	39.69	234.50	97.42 to 100.06	88,256	85,968	
102	27	98.42	95.91	95.48	6.71	100.45	59.84	108.43	94.14 to 101.44	108,650	103,738	
103	6	99.32	99.78	99.52	1.52	100.26	97.15	103.47	97.15 to 103.47	155,583	154,834	
104	70	97.94	99.47	94.91	14.08	104.80	50.61	271.05	95.05 to 100.44	90,895	86,272	
106	4	87.58	85.99	87.83	16.76	97.90	67.04	101.74	N/A	143,250	125,818	
304	2	97.66	97.66	97.59	0.95	100.07	96.73	98.58	N/A	143,000	139,547	
305	1	95.76	95.76	95.76			95.76	95.76	N/A	241,000	230,785	
ALL	343	98.69	100.08	96.20	13.30	104.03	33.48	271.05	97.49 to 99.46	87,058	83,752	

<b>CONDITION</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	27	94.70	106.35	73.37	31.76	144.96	33.48	204.50	83.27 to 113.93	17,369	12,743	
10	3	97.40	127.50	121.77	62.93	104.71	50.61	234.50	N/A	11,666	14,206	
15	1	101.88	101.88	101.88			101.88	101.88	N/A	12,000	12,225	
20	9	100.71	127.50	115.01	34.56	110.86	71.75	258.91	96.55 to 177.98	32,972	37,920	
25	10	99.33	103.38	97.29	15.13	106.27	77.48	146.89	82.81 to 141.12	43,077	41,908	
30	150	98.98	99.90	97.13	12.13	102.85	39.69	271.05	97.62 to 100.17	100,020	97,147	
35	44	98.63	98.76	96.76	8.85	102.07	67.04	137.80	94.51 to 101.34	87,887	85,037	
40	64	98.16	96.38	95.90	8.19	100.50	52.88	155.12	96.52 to 100.42	94,258	90,398	
45	19	97.27	95.18	94.19	10.39	101.05	59.73	137.20	91.19 to 102.27	107,510	101,267	
50	13	93.42	92.23	91.85	8.47	100.41	73.50	108.43	81.72 to 100.44	99,932	91,789	
55	1	96.67	96.67	96.67			96.67	96.67	N/A	105,000	101,500	
60	2	94.28	94.28	93.19	7.41	101.17	87.29	101.27	N/A	133,950	124,822	
ALL	343	98.69	100.08	96.20	13.30	104.03	33.48	271.05	97.49 to 99.46	87,058	83,752	

**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:	44	<b>MEDIAN:</b>	<b>99</b>	COV:	29.66	95% Median C.I.:	90.44 to 103.58	(! : Derived)
TOTAL Sales Price:	3,886,625	WGT. MEAN:	104	STD:	29.91	95% Wgt. Mean C.I.:	90.47 to 118.51	
TOTAL Adj.Sales Price:	3,886,825	MEAN:	101	AVG.ABS.DEV:	19.28	95% Mean C.I.:	92.02 to 109.70	
TOTAL Assessed Value:	4,061,400							
AVG. Adj. Sales Price:	88,336	COD:	19.44	MAX Sales Ratio:	170.12			
AVG. Assessed Value:	92,304	PRD:	96.52	MIN Sales Ratio:	29.33			

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	3	100.04	111.22	102.99	32.49	107.99	68.06	165.56	N/A	44,833	46,173
10/01/03 TO 12/31/03	11	101.50	103.74	96.81	18.52	107.15	55.66	168.83	77.42 to 139.80	28,602	27,690
01/01/04 TO 03/31/04	2	95.88	95.88	105.63	11.24	90.77	85.10	106.66	N/A	105,000	110,912
04/01/04 TO 06/30/04	2	112.95	112.95	125.09	12.05	90.30	99.34	126.56	N/A	601,000	751,785
07/01/04 TO 09/30/04	5	99.85	84.27	81.37	17.41	103.56	29.33	103.58	N/A	57,900	47,114
10/01/04 TO 12/31/04	3	146.25	137.53	116.55	16.84	118.00	96.23	170.12	N/A	38,000	44,290
01/01/05 TO 03/31/05	2	72.41	72.41	73.56	17.47	98.44	59.76	85.06	N/A	24,750	18,205
04/01/05 TO 06/30/05	4	86.61	81.12	76.23	18.62	106.42	45.09	106.18	N/A	51,250	39,067
07/01/05 TO 09/30/05	3	95.32	93.43	94.33	4.52	99.04	86.02	98.95	N/A	265,366	250,328
10/01/05 TO 12/31/05	1	100.00	100.00	100.00			100.00	100.00	N/A	250,000	250,000
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06	8	99.96	107.72	102.85	15.70	104.73	83.09	168.83	83.09 to 168.83	40,200	41,347
<u>Study Years</u>											
07/01/03 TO 06/30/04	18	100.77	105.13	116.52	19.55	90.23	55.66	168.83	87.48 to 106.66	103,395	120,473
07/01/04 TO 06/30/05	14	92.27	93.09	85.28	26.51	109.16	29.33	170.12	59.76 to 106.18	47,000	40,080
07/01/05 TO 06/30/06	12	98.46	103.50	97.37	12.11	106.30	83.09	168.83	90.44 to 105.33	113,975	110,980
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	12	100.24	104.30	115.33	21.28	90.44	29.33	170.12	87.95 to 126.56	151,291	174,486
01/01/05 TO 12/31/05	10	87.16	84.96	91.78	14.68	92.57	45.09	106.18	59.76 to 100.00	130,060	119,366
<u>ALL</u>											
	44	99.18	100.86	104.49	19.44	96.52	29.33	170.12	90.44 to 103.58	88,336	92,304

**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
CRETE	12	92.88	94.34	107.55	23.77	87.72	45.09	170.12	68.06 to 106.66	217,250	233,654
DEWITT	3	97.96	94.00	95.21	4.71	98.74	85.10	98.95	N/A	14,533	13,836
DORCHESTER	5	103.58	110.73	76.23	43.49	145.25	29.33	168.83	N/A	35,400	26,987
FRIEND	5	100.63	93.54	94.39	9.44	99.10	59.76	105.33	N/A	25,920	24,466
RURAL	3	100.00	100.81	102.57	10.87	98.28	84.91	117.52	N/A	121,666	124,796
SWANTON	1	146.25	146.25	146.25			146.25	146.25	N/A	2,000	2,925
TOBIAS	1	139.80	139.80	139.80			139.80	139.80	N/A	10,000	13,980
WESTERN	1	87.95	87.95	87.95			87.95	87.95	N/A	10,000	8,795
WILBER	13	99.34	101.98	102.96	10.96	99.05	77.42	165.56	87.48 to 105.84	41,740	42,975
<u>ALL</u>											
	44	99.18	100.86	104.49	19.44	96.52	29.33	170.12	90.44 to 103.58	88,336	92,304

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

Type: Qualified

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

NUMBER of Sales:	44	<b>MEDIAN:</b>	<b>99</b>	COV:	29.66	95% Median C.I.:	90.44 to 103.58	(! : Derived)
TOTAL Sales Price:	3,886,625	WGT. MEAN:	104	STD:	29.91	95% Wgt. Mean C.I.:	90.47 to 118.51	
TOTAL Adj.Sales Price:	3,886,825	MEAN:	101	AVG.ABS.DEV:	19.28	95% Mean C.I.:	92.02 to 109.70	
TOTAL Assessed Value:	4,061,400							
AVG. Adj. Sales Price:	88,336	COD:	19.44	MAX Sales Ratio:	170.12			
AVG. Assessed Value:	92,304	PRD:	96.52	MIN Sales Ratio:	29.33			

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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	41	99.02	100.86	104.69	20.07	96.34	29.33	170.12	90.44 to 103.58	85,898	89,927
2	2	108.76	108.76	104.33	8.05	104.25	100.00	117.52	N/A	166,000	173,185
3	1	84.91	84.91	84.91			84.91	84.91	N/A	33,000	28,020
ALL	44	99.18	100.86	104.49	19.44	96.52	29.33	170.12	90.44 to 103.58	88,336	92,304

**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	41	99.34	101.37	104.99	20.40	96.55	29.33	170.12	90.44 to 103.64	87,825	92,206
2	3	96.83	93.91	98.23	5.19	95.61	84.91	100.00	N/A	95,333	93,641
ALL	44	99.18	100.86	104.49	19.44	96.52	29.33	170.12	90.44 to 103.58	88,336	92,304

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
30-0001											
48-0300	5	97.96	103.24	95.74	14.73	107.84	85.10	146.25	N/A	11,120	10,646
48-0303	1	139.80	139.80	139.80			139.80	139.80	N/A	10,000	13,980
76-0002	14	95.78	96.40	107.19	21.76	89.94	45.09	170.12	68.06 to 117.52	209,928	225,015
76-0044	5	103.58	110.73	76.23	43.49	145.25	29.33	168.83	N/A	35,400	26,987
76-0068	5	100.63	93.54	94.39	9.44	99.10	59.76	105.33	N/A	25,920	24,466
76-0082	14	99.18	100.76	101.92	11.23	98.86	77.42	165.56	85.06 to 105.84	41,116	41,907
80-0005											
NonValid School											
ALL	44	99.18	100.86	104.49	19.44	96.52	29.33	170.12	90.44 to 103.58	88,336	92,304

**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:	44	<b>MEDIAN:</b>	<b>99</b>	COV:	29.66	95% Median C.I.:	90.44 to 103.58	(! : Derived)
TOTAL Sales Price:	3,886,625	WGT. MEAN:	104	STD:	29.91	95% Wgt. Mean C.I.:	90.47 to 118.51	
TOTAL Adj. Sales Price:	3,886,825	MEAN:	101	AVG. ABS. DEV:	19.28	95% Mean C.I.:	92.02 to 109.70	
TOTAL Assessed Value:	4,061,400							
AVG. Adj. Sales Price:	88,336	COD:	19.44	MAX Sales Ratio:	170.12			
AVG. Assessed Value:	92,304	PRD:	96.52	MIN Sales Ratio:	29.33			

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	4	90.87	85.38	95.42	14.35	89.47	59.76	100.00	N/A	77,125	73,592
Prior TO 1860											
1860 TO 1899	2	95.13	95.13	94.11	7.17	101.09	88.31	101.96	N/A	56,500	53,170
1900 TO 1919	13	96.23	102.08	81.27	33.33	125.62	29.33	168.83	68.06 to 146.25	40,076	32,568
1920 TO 1939	12	98.99	91.56	86.79	10.38	105.49	45.09	106.18	85.10 to 101.50	31,560	27,391
1940 TO 1949	2	137.98	137.98	130.88	23.29	105.42	105.84	170.12	N/A	38,500	50,390
1950 TO 1959	1	105.08	105.08	105.08			105.08	105.08	N/A	25,000	26,270
1960 TO 1969	1	105.33	105.33	105.33			105.33	105.33	N/A	13,600	14,325
1970 TO 1979	1	85.06	85.06	85.06			85.06	85.06	N/A	27,000	22,965
1980 TO 1989	4	99.60	115.68	108.01	17.10	107.09	97.96	165.56	N/A	76,000	82,091
1990 TO 1994	1	117.52	117.52	117.52			117.52	117.52	N/A	82,000	96,370
1995 TO 1999	2	116.61	116.61	123.58	8.53	94.36	106.66	126.56	N/A	668,500	826,157
2000 TO Present	1	95.32	95.32	95.32			95.32	95.32	N/A	700,000	667,210
ALL	44	99.18	100.86	104.49	19.44	96.52	29.33	170.12	90.44 to 103.58	88,336	92,304

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	2	121.54	121.54	116.60	20.33	104.24	96.83	146.25	N/A	2,500	2,915
5000 TO 9999	1	98.95	98.95	98.95			98.95	98.95	N/A	8,600	8,510
Total \$											
1 TO 9999	3	98.95	114.01	105.44	16.65	108.13	96.83	146.25	N/A	4,533	4,780
10000 TO 29999	17	100.04	105.45	102.20	17.32	103.17	59.76	168.83	87.48 to 105.33	19,013	19,432
30000 TO 59999	8	103.90	108.46	106.56	27.40	101.78	55.66	170.12	55.66 to 170.12	38,875	41,426
60000 TO 99999	11	88.31	82.46	82.50	20.13	99.95	29.33	117.52	45.09 to 103.64	70,636	58,276
150000 TO 249999	2	103.26	103.26	103.48	3.30	99.78	99.85	106.66	N/A	187,500	194,025
250000 TO 499999	1	100.00	100.00	100.00			100.00	100.00	N/A	250,000	250,000
500000 +	2	110.94	110.94	114.65	14.08	96.76	95.32	126.56	N/A	918,500	1,053,105
ALL	44	99.18	100.86	104.49	19.44	96.52	29.33	170.12	90.44 to 103.58	88,336	92,304



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

Type: Qualified

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

NUMBER of Sales:	44	<b>MEDIAN:</b>	<b>99</b>	COV:	29.66	95% Median C.I.:	90.44 to 103.58	(! : Derived)
TOTAL Sales Price:	3,886,625	WGT. MEAN:	104	STD:	29.91	95% Wgt. Mean C.I.:	90.47 to 118.51	
TOTAL Adj.Sales Price:	3,886,825	MEAN:	101	AVG.ABS.DEV:	19.28	95% Mean C.I.:	92.02 to 109.70	
TOTAL Assessed Value:	4,061,400							
AVG. Adj. Sales Price:	88,336	COD:	19.44	MAX Sales Ratio:	170.12			
AVG. Assessed Value:	92,304	PRD:	96.52	MIN Sales Ratio:	29.33			

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	2	121.54	121.54	116.60	20.33	104.24	96.83	146.25	N/A	2,500	2,915
5000 TO 9999	3	87.95	90.67	90.26	5.25	100.45	85.10	98.95	N/A	9,533	8,605
Total \$ _____											
1 TO 9999	5	96.83	103.02	94.18	14.90	109.38	85.10	146.25	N/A	6,720	6,329
10000 TO 29999	19	99.02	98.26	84.57	22.29	116.19	29.33	168.83	84.91 to 105.08	25,696	21,730
30000 TO 59999	9	90.44	95.45	88.36	24.52	108.03	45.09	170.12	68.06 to 106.18	54,166	47,860
60000 TO 99999	6	101.49	111.39	106.35	17.26	104.74	86.02	165.56	86.02 to 165.56	69,250	73,645
150000 TO 249999	2	103.26	103.26	103.48	3.30	99.78	99.85	106.66	N/A	187,500	194,025
250000 TO 499999	1	100.00	100.00	100.00			100.00	100.00	N/A	250,000	250,000
500000 +	2	110.94	110.94	114.65	14.08	96.76	95.32	126.56	N/A	918,500	1,053,105
ALL _____											
	44	99.18	100.86	104.49	19.44	96.52	29.33	170.12	90.44 to 103.58	88,336	92,304

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	90.87	85.38	95.42	14.35	89.47	59.76	100.00	N/A	77,125	73,592
10	20	101.07	104.46	102.15	15.42	102.26	55.66	170.12	97.96 to 106.18	38,091	38,910
15	4	78.19	74.52	68.69	22.96	108.49	45.09	96.63	N/A	54,375	37,350
20	15	99.34	105.49	95.79	23.43	110.13	29.33	168.83	87.48 to 105.84	97,466	93,361
30	1	126.56	126.56	126.56			126.56	126.56	N/A	1,137,000	1,439,000
ALL _____											
	44	99.18	100.86	104.49	19.44	96.52	29.33	170.12	90.44 to 103.58	88,336	92,304

**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:	44	<b>MEDIAN:</b>	<b>99</b>	COV:	29.66	95% Median C.I.:	90.44 to 103.58	(!: Derived)
TOTAL Sales Price:	3,886,625	WGT. MEAN:	104	STD:	29.91	95% Wgt. Mean C.I.:	90.47 to 118.51	
TOTAL Adj.Sales Price:	3,886,825	MEAN:	101	AVG.ABS.DEV:	19.28	95% Mean C.I.:	92.02 to 109.70	
TOTAL Assessed Value:	4,061,400							
AVG. Adj. Sales Price:	88,336	COD:	19.44	MAX Sales Ratio:	170.12			
AVG. Assessed Value:	92,304	PRD:	96.52	MIN Sales Ratio:	29.33			

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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)	5	96.83	88.09	95.52	11.21	92.23	59.76	100.00	N/A	63,420	60,576
330	1	126.56	126.56	126.56			126.56	126.56	N/A	1,137,000	1,439,000
342	1	99.85	99.85	99.85			99.85	99.85	N/A	175,000	174,735
344	2	103.65	103.65	106.17	2.91	97.62	100.63	106.66	N/A	108,750	115,462
349	1	99.34	99.34	99.34			99.34	99.34	N/A	65,000	64,570
350	1	165.56	165.56	165.56			165.56	165.56	N/A	39,000	64,570
353	13	90.44	92.10	84.66	16.86	108.78	45.09	146.25	77.42 to 103.64	41,730	35,331
380	1	86.02	86.02	86.02			86.02	86.02	N/A	87,500	75,265
384	1	85.10	85.10	85.10			85.10	85.10	N/A	10,000	8,510
406	8	111.43	127.60	122.93	25.78	103.80	85.06	170.12	85.06 to 170.12	29,450	36,203
426	1	97.96	97.96	97.96			97.96	97.96	N/A	25,000	24,490
442	5	95.32	89.90	89.81	27.14	100.10	29.33	139.80	N/A	178,600	160,397
526	1	55.66	55.66	55.66			55.66	55.66	N/A	45,000	25,045
528	3	101.50	102.12	102.94	2.24	99.20	99.02	105.84	N/A	32,541	33,498
____ALL____	44	99.18	100.86	104.49	19.44	96.52	29.33	170.12	90.44 to 103.58	88,336	92,304

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	44	99.18	100.86	104.49	19.44	96.52	29.33	170.12	90.44 to 103.58	88,336	92,304
04											
____ALL____	44	99.18	100.86	104.49	19.44	96.52	29.33	170.12	90.44 to 103.58	88,336	92,304

**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:	49	<b>MEDIAN:</b>	<b>72</b>	COV:	21.86	95% Median C.I.:	68.72 to 75.54	(!: Derived)
(AgLand) TOTAL Sales Price:	7,398,279	WGT. MEAN:	72	STD:	16.41	95% Wgt. Mean C.I.:	67.33 to 76.24	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,308,279	MEAN:	75	AVG.ABS.DEV:	11.75	95% Mean C.I.:	70.47 to 79.67	
(AgLand) TOTAL Assessed Value:	5,246,208							
AVG. Adj. Sales Price:	149,148	COD:	16.38	MAX Sales Ratio:	123.04			
AVG. Assessed Value:	107,065	PRD:	104.58	MIN Sales Ratio:	43.97			

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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											
10/01/03 TO 12/31/03	1	97.85	97.85	97.85			97.85	97.85	N/A	172,000	168,310
01/01/04 TO 03/31/04	4	74.59	75.59	77.14	6.97	97.99	66.74	86.45	N/A	127,985	98,728
04/01/04 TO 06/30/04	5	88.71	88.99	89.53	15.19	99.39	64.92	123.04	N/A	65,610	58,742
07/01/04 TO 09/30/04	2	75.57	75.57	71.61	21.56	105.52	59.27	91.86	N/A	193,185	138,347
10/01/04 TO 12/31/04	5	67.00	69.92	69.03	12.64	101.29	57.23	93.76	N/A	80,700	55,711
01/01/05 TO 03/31/05	7	70.10	69.57	68.12	5.37	102.14	56.09	77.18	56.09 to 77.18	193,757	131,981
04/01/05 TO 06/30/05	5	69.77	69.62	66.23	9.44	105.13	54.33	81.78	N/A	191,000	126,491
07/01/05 TO 09/30/05	1	114.25	114.25	114.25			114.25	114.25	N/A	32,000	36,560
10/01/05 TO 12/31/05	10	70.51	69.09	67.20	19.33	102.82	43.97	101.24	48.44 to 79.84	161,447	108,486
01/01/06 TO 03/31/06	4	72.61	81.40	77.72	18.14	104.72	66.78	113.59	N/A	226,297	175,888
04/01/06 TO 06/30/06	5	71.72	73.34	70.36	12.04	104.24	59.22	96.69	N/A	128,691	90,544
<u>Study Years</u>											
07/01/03 TO 06/30/04	10	82.97	84.52	84.68	15.00	99.81	64.92	123.04	66.74 to 97.85	101,199	85,693
07/01/04 TO 06/30/05	19	69.77	70.31	68.09	10.52	103.26	54.33	93.76	62.90 to 73.85	163,219	111,135
07/01/05 TO 06/30/06	20	72.05	74.87	71.29	19.06	105.03	43.97	114.25	66.68 to 79.57	159,755	113,885
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	16	74.59	78.00	76.32	17.29	102.21	57.23	123.04	64.92 to 88.76	101,866	77,742
01/01/05 TO 12/31/05	23	70.10	71.32	67.66	14.89	105.41	43.97	114.25	66.84 to 77.18	172,076	116,423
<u>ALL</u>	49	71.72	75.07	71.78	16.38	104.58	43.97	123.04	68.72 to 75.54	149,148	107,065

**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:	49	<b>MEDIAN:</b>	<b>72</b>	COV:	21.86	95% Median C.I.:	68.72 to 75.54	(!: Derived)
(AgLand) TOTAL Sales Price:	7,398,279	WGT. MEAN:	72	STD:	16.41	95% Wgt. Mean C.I.:	67.33 to 76.24	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,308,279	MEAN:	75	AVG.ABS.DEV:	11.75	95% Mean C.I.:	70.47 to 79.67	
(AgLand) TOTAL Assessed Value:	5,246,208							
AVG. Adj. Sales Price:	149,148	COD:	16.38	MAX Sales Ratio:	123.04			
AVG. Assessed Value:	107,065	PRD:	104.58	MIN Sales Ratio:	43.97			

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GEO CODE / TOWNSHIP #		COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
3683		1	66.78	66.78	66.78			66.78	66.78	N/A	128,000	85,475
3685		3	74.04	71.61	66.30	14.46	108.01	54.33	86.45	N/A	249,680	165,529
3687		2	64.18	64.18	61.15	12.79	104.94	55.97	72.38	N/A	295,300	180,585
3689		1	113.59	113.59	113.59			113.59	113.59	N/A	150,000	170,385
3741		2	80.38	80.38	86.49	16.65	92.94	67.00	93.76	N/A	51,500	44,540
3743		4	71.93	77.00	76.91	15.56	100.11	62.90	101.24	N/A	99,625	76,623
3745		9	70.10	71.97	71.06	5.09	101.28	66.74	88.71	66.84 to 73.21	122,549	87,088
3747		2	69.40	69.40	69.46	14.66	99.91	59.22	79.57	N/A	221,222	153,657
3919		4	71.96	75.61	76.27	11.24	99.14	66.68	91.86	N/A	144,994	110,583
3921		1	96.69	96.69	96.69			96.69	96.69	N/A	90,000	87,025
3923		1	48.44	48.44	48.44			48.44	48.44	N/A	176,000	85,250
3977		2	66.56	66.56	64.05	10.95	103.92	59.27	73.85	N/A	178,500	114,322
3979		5	69.67	72.52	71.19	19.04	101.87	56.09	97.85	N/A	244,588	174,131
3981		9	77.18	76.61	74.22	16.17	103.23	43.97	114.25	62.09 to 88.76	114,976	85,330
3983		3	78.75	88.90	89.61	24.60	99.21	64.92	123.04	N/A	61,013	54,673
ALL		49	71.72	75.07	71.78	16.38	104.58	43.97	123.04	68.72 to 75.54	149,148	107,065

AREA (MARKET)		COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1		31	70.10	73.43	72.01	14.80	101.97	43.97	123.04	66.84 to 75.54	116,779	84,091
2		9	73.85	77.53	71.37	17.20	108.64	56.09	114.25	59.27 to 97.85	194,202	138,595
3		9	74.04	78.26	71.74	19.72	109.09	54.33	113.59	55.97 to 101.24	215,587	154,668
ALL		49	71.72	75.07	71.78	16.38	104.58	43.97	123.04	68.72 to 75.54	149,148	107,065

STATUS: IMPROVED, UNIMPROVED & IOLL		COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2		49	71.72	75.07	71.78	16.38	104.58	43.97	123.04	68.72 to 75.54	149,148	107,065
ALL		49	71.72	75.07	71.78	16.38	104.58	43.97	123.04	68.72 to 75.54	149,148	107,065

**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:	49	<b>MEDIAN:</b>	<b>72</b>	COV:	21.86	95% Median C.I.:	68.72 to 75.54	(!: Derived)
(AgLand) TOTAL Sales Price:	7,398,279	WGT. MEAN:	72	STD:	16.41	95% Wgt. Mean C.I.:	67.33 to 76.24	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,308,279	MEAN:	75	AVG.ABS.DEV:	11.75	95% Mean C.I.:	70.47 to 79.67	
(AgLand) TOTAL Assessed Value:	5,246,208							
AVG. Adj. Sales Price:	149,148	COD:	16.38	MAX Sales Ratio:	123.04			
AVG. Assessed Value:	107,065	PRD:	104.58	MIN Sales Ratio:	43.97			

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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)											
30-0001	1	79.57	79.57	79.57			79.57	79.57	N/A	222,645	177,160
48-0300	13	73.85	74.37	70.73	17.83	105.15	43.97	114.25	59.27 to 88.76	170,517	120,599
48-0303	5	78.75	82.58	81.01	18.02	101.93	64.92	123.04	N/A	76,719	62,154
76-0002	2	107.42	107.42	108.65	5.75	98.86	101.24	113.59	N/A	125,000	135,812
76-0044	5	68.72	67.02	63.71	8.34	105.20	55.97	75.14	N/A	177,820	113,285
76-0068	11	70.10	71.21	68.01	9.61	104.71	54.33	88.71	59.22 to 86.45	182,394	124,039
76-0082	12	70.05	73.83	73.74	16.27	100.12	48.44	96.69	66.74 to 91.86	111,655	82,333
80-0005											
NonValid School											
ALL	49	71.72	75.07	71.78	16.38	104.58	43.97	123.04	68.72 to 75.54	149,148	107,065

**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	3	67.00	82.06	83.94	24.54	97.75	64.92	114.25	N/A	28,680	24,075
30.01 TO 50.00	2	69.23	69.23	68.94	3.60	100.42	66.74	71.72	N/A	54,200	37,367
50.01 TO 100.00	27	73.21	75.53	73.84	15.85	102.30	43.97	123.04	66.84 to 79.84	108,338	79,993
100.01 TO 180.00	15	74.17	74.33	70.28	17.44	105.75	54.33	113.59	59.22 to 81.78	223,870	157,344
180.01 TO 330.00	2	69.74	69.74	69.74	0.10	100.00	69.67	69.81	N/A	415,320	289,635
ALL	49	71.72	75.07	71.78	16.38	104.58	43.97	123.04	68.72 to 75.54	149,148	107,065

**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	7	78.75	81.08	79.82	16.71	101.58	64.92	114.25	64.92 to 114.25	73,285	58,493
DRY-N/A	25	70.10	73.48	70.88	12.73	103.67	48.44	123.04	68.37 to 75.14	152,387	108,012
GRASS	1	57.23	57.23	57.23			57.23	57.23	N/A	96,500	55,225
GRASS-N/A	5	77.18	72.77	75.02	15.54	97.01	43.97	93.76	N/A	134,529	100,918
IRRGTD	2	73.94	73.94	73.97	0.13	99.97	73.85	74.04	N/A	159,500	117,980
IRRGTD-N/A	9	72.38	78.32	70.66	25.44	110.85	54.33	113.59	55.97 to 101.24	210,826	148,962
ALL	49	71.72	75.07	71.78	16.38	104.58	43.97	123.04	68.72 to 75.54	149,148	107,065

**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:	49	<b>MEDIAN:</b>	<b>72</b>	COV:	21.86	95% Median C.I.:	68.72 to 75.54	(!: Derived)
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(AgLand) TOTAL Adj.Sales Price:	7,308,279	MEAN:	75	AVG.ABS.DEV:	11.75	95% Mean C.I.:	70.47 to 79.67	
(AgLand) TOTAL Assessed Value:	5,246,208							
AVG. Adj. Sales Price:	149,148	COD:	16.38	MAX Sales Ratio:	123.04			
AVG. Assessed Value:	107,065	PRD:	104.58	MIN Sales Ratio:	43.97			

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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	17	71.24	75.55	73.20	14.63	103.22	48.44	114.25	66.68 to 81.78	121,037	88,593
DRY-N/A	15	70.10	74.68	70.80	13.85	105.48	59.22	123.04	66.78 to 75.14	151,003	106,911
GRASS	1	57.23	57.23	57.23			57.23	57.23	N/A	96,500	55,225
GRASS-N/A	5	77.18	72.77	75.02	15.54	97.01	43.97	93.76	N/A	134,529	100,918
IRRGTD	8	73.11	71.37	66.35	15.97	107.56	54.33	97.85	54.33 to 97.85	242,305	160,779
IRRGTD-N/A	3	101.24	93.94	104.46	15.34	89.94	67.00	113.59	N/A	92,666	96,795
ALL	49	71.72	75.07	71.78	16.38	104.58	43.97	123.04	68.72 to 75.54	149,148	107,065

**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	31	71.24	75.32	72.20	14.59	104.32	48.44	123.04	66.84 to 78.75	125,098	90,321
DRY-N/A	1	69.67	69.67	69.67			69.67	69.67	N/A	444,640	309,790
GRASS	5	69.39	68.78	71.19	20.79	96.62	43.97	93.76	N/A	112,829	80,321
GRASS-N/A	1	77.18	77.18	77.18			77.18	77.18	N/A	205,000	158,210
IRRGTD	10	73.11	75.16	69.71	19.15	107.81	54.33	113.59	55.97 to 97.85	211,644	147,538
IRRGTD-N/A	1	101.24	101.24	101.24			101.24	101.24	N/A	100,000	101,240
ALL	49	71.72	75.07	71.78	16.38	104.58	43.97	123.04	68.72 to 75.54	149,148	107,065

**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	65.96	65.96	66.00	1.58	99.94	64.92	67.00	N/A	27,020	17,832
30000 TO 59999	3	114.25	103.00	102.40	14.97	100.59	71.72	123.04	N/A	44,333	45,398
60000 TO 99999	14	70.51	73.44	73.17	14.88	100.37	43.97	96.69	66.68 to 88.76	85,001	62,194
100000 TO 149999	10	76.30	76.55	76.52	12.69	100.04	62.09	101.24	62.90 to 91.86	116,925	89,473
150000 TO 249999	15	74.17	75.86	74.92	14.39	101.27	48.44	113.59	68.37 to 81.78	188,369	141,116
250000 TO 499999	5	56.09	61.17	61.56	10.40	99.37	54.33	69.81	N/A	387,288	238,428
ALL	49	71.72	75.07	71.78	16.38	104.58	43.97	123.04	68.72 to 75.54	149,148	107,065

**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:	49	<b>MEDIAN:</b>	<b>72</b>	COV:	21.86	95% Median C.I.:	68.72 to 75.54	(!: Derived)
(AgLand) TOTAL Sales Price:	7,398,279	WGT. MEAN:	72	STD:	16.41	95% Wgt. Mean C.I.:	67.33 to 76.24	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,308,279	MEAN:	75	AVG.ABS.DEV:	11.75	95% Mean C.I.:	70.47 to 79.67	
(AgLand) TOTAL Assessed Value:	5,246,208							
AVG. Adj. Sales Price:	149,148	COD:	16.38	MAX Sales Ratio:	123.04			
AVG. Assessed Value:	107,065	PRD:	104.58	MIN Sales Ratio:	43.97			

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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	2	65.96	65.96	66.00	1.58	99.94	64.92	67.00	N/A	27,020	17,832
30000 TO 59999	6	66.79	70.13	64.58	21.18	108.59	43.97	114.25	43.97 to 114.25	66,157	42,724
60000 TO 99999	19	73.21	76.71	73.40	15.25	104.51	48.44	123.04	66.78 to 88.71	99,556	73,072
100000 TO 149999	12	74.11	76.04	73.86	11.89	102.95	59.22	101.24	68.37 to 86.45	173,303	128,005
150000 TO 249999	8	78.38	77.05	70.57	20.61	109.18	54.33	113.59	54.33 to 113.59	256,930	181,311
250000 TO 499999	2	69.74	69.74	69.74	0.10	100.00	69.67	69.81	N/A	415,320	289,635
ALL _____	49	71.72	75.07	71.78	16.38	104.58	43.97	123.04	68.72 to 75.54	149,148	107,065

**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:	344	<b>MEDIAN:</b>	<b>91</b>	COV:	29.21	95% Median C.I.:	88.13 to 92.65
TOTAL Sales Price:	29,754,332	WGT. MEAN:	89	STD:	27.35	95% Wgt. Mean C.I.:	87.41 to 90.55
TOTAL Adj.Sales Price:	29,861,332	MEAN:	94	AVG.ABS.DEV:	16.62	95% Mean C.I.:	90.72 to 96.50
TOTAL Assessed Value:	26,570,720						
AVG. Adj. Sales Price:	86,806	COD:	18.32	MAX Sales Ratio:	271.05		
AVG. Assessed Value:	77,240	PRD:	105.20	MIN Sales Ratio:	33.48		

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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
____Qrtrs____											
07/01/04 TO 09/30/04	49	90.75	94.58	90.18	19.05	104.88	52.88	234.50	82.43 to 96.67	82,988	74,837
10/01/04 TO 12/31/04	45	89.37	92.20	89.14	17.52	103.43	52.30	199.08	80.90 to 94.60	104,921	93,522
01/01/05 TO 03/31/05	26	93.72	96.54	90.70	11.36	106.44	72.63	162.70	89.54 to 100.00	75,015	68,038
04/01/05 TO 06/30/05	53	88.67	87.94	89.42	15.93	98.35	45.56	137.20	84.39 to 94.14	81,217	72,627
07/01/05 TO 09/30/05	49	86.08	92.37	86.56	22.21	106.71	33.48	231.29	83.05 to 92.65	84,741	73,350
10/01/05 TO 12/31/05	39	89.74	93.44	86.33	19.12	108.23	56.38	271.05	82.52 to 98.89	97,353	84,043
01/01/06 TO 03/31/06	23	92.32	96.78	89.16	18.85	108.55	55.46	204.50	86.18 to 99.14	91,923	81,960
04/01/06 TO 06/30/06	60	94.07	97.52	90.85	18.87	107.34	48.83	258.91	87.61 to 99.97	79,252	72,000
____Study Years____											
07/01/04 TO 06/30/05	173	90.15	92.22	89.70	16.63	102.81	45.56	234.50	87.67 to 93.04	86,952	77,998
07/01/05 TO 06/30/06	171	91.19	95.01	88.25	20.01	107.66	33.48	271.05	86.63 to 93.62	86,657	76,473
____Calendar Yrs____											
01/01/05 TO 12/31/05	167	89.76	91.86	87.93	17.80	104.47	33.48	271.05	86.08 to 92.65	85,054	74,791
____ALL____											
	344	90.69	93.61	88.98	18.32	105.20	33.48	271.05	88.13 to 92.65	86,806	77,240

**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	33.48	33.48	33.48			33.48	33.48	N/A	115,000	38,505
AREA 4500	6	103.13	99.93	89.58	15.11	111.55	68.82	126.32	68.82 to 126.32	93,000	83,305
AREA 4505	11	84.89	84.37	84.20	13.12	100.20	63.66	115.94	66.33 to 93.67	152,474	128,388
AREA 4510	4	91.60	90.04	90.94	3.92	99.01	82.35	94.60	N/A	96,475	87,736
CRETE	146	87.32	87.16	87.06	13.30	100.11	55.46	133.08	84.39 to 90.74	102,206	88,982
DEWITT	11	98.17	96.98	95.45	19.17	101.61	50.61	150.43	74.71 to 132.42	59,917	57,188
DORCHESTER	25	83.93	90.15	86.54	17.31	104.17	52.30	162.70	79.76 to 94.66	67,791	58,667
FRIEND	36	92.66	101.78	88.97	24.01	114.40	59.73	271.05	83.88 to 96.75	78,561	69,895
SWANTON	2	142.09	142.09	71.04	62.78	200.00	52.88	231.29	N/A	41,750	29,660
TOBIAS	10	107.12	102.33	103.23	33.94	99.13	46.88	199.08	48.83 to 127.50	10,451	10,788
WESTERN	11	108.96	117.05	114.07	29.97	102.61	45.56	170.33	70.56 to 169.26	32,068	36,580
WILBER	73	96.55	99.13	94.09	14.97	105.35	61.24	234.50	91.51 to 100.44	85,721	80,659
Y-B.R.L.	6	90.55	89.53	89.64	17.58	99.87	57.77	121.88	57.77 to 121.88	30,175	27,050
Y-CABIN	2	100.71	100.71	110.13	28.76	91.44	71.75	129.67	N/A	20,750	22,852
____ALL____											
	344	90.69	93.61	88.98	18.32	105.20	33.48	271.05	88.13 to 92.65	86,806	77,240



**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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(!: AVTot=0)

(!: Derived)

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TOTAL Adj.Sales Price:	29,861,332	MEAN:	94	AVG.ABS.DEV:	16.62	95% Mean C.I.:	90.72 to 96.50
TOTAL Assessed Value:	26,570,720						
AVG. Adj. Sales Price:	86,806	COD:	18.32	MAX Sales Ratio:	271.05		
AVG. Assessed Value:	77,240	PRD:	105.20	MIN Sales Ratio:	33.48		

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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	313	91.02	94.26	89.49	18.42	105.32	45.56	271.05	88.13 to 92.87	85,958	76,927
2	17	96.48	94.10	93.38	16.42	100.77	57.77	126.32	78.44 to 115.94	60,492	56,487
3	14	81.63	78.51	79.48	13.80	98.79	33.48	94.60	68.82 to 92.65	137,700	109,437
<u>ALL</u>	<u>344</u>	<u>90.69</u>	<u>93.61</u>	<u>88.98</u>	<u>18.32</u>	<u>105.20</u>	<u>33.48</u>	<u>271.05</u>	<u>88.13 to 92.65</u>	<u>86,806</u>	<u>77,240</u>

**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	316	90.69	93.57	89.20	17.29	104.90	45.56	271.05	88.33 to 92.65	92,658	82,652
2	20	90.66	94.67	68.18	33.49	138.86	33.48	204.50	63.90 to 105.00	17,931	12,225
3	8	90.55	92.33	93.46	21.18	98.78	57.77	129.67	57.77 to 129.67	27,818	26,000
<u>ALL</u>	<u>344</u>	<u>90.69</u>	<u>93.61</u>	<u>88.98</u>	<u>18.32</u>	<u>105.20</u>	<u>33.48</u>	<u>271.05</u>	<u>88.13 to 92.65</u>	<u>86,806</u>	<u>77,240</u>

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	337	91.02	94.06	89.27	18.17	105.37	45.56	271.05	88.67 to 92.82	87,631	78,224
06	6	75.10	70.07	61.87	20.96	113.25	33.48	96.48	33.48 to 96.48	50,854	31,465
07	1	83.41	83.41	83.41			83.41	83.41	N/A	24,500	20,435
<u>ALL</u>	<u>344</u>	<u>90.69</u>	<u>93.61</u>	<u>88.98</u>	<u>18.32</u>	<u>105.20</u>	<u>33.48</u>	<u>271.05</u>	<u>88.13 to 92.65</u>	<u>86,806</u>	<u>77,240</u>

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
30-0001											
48-0300	22	95.85	100.42	88.85	28.37	113.02	50.61	231.29	74.71 to 111.80	63,184	56,141
48-0303	18	106.42	109.02	110.38	34.02	98.77	45.56	199.08	75.18 to 127.50	21,583	23,824
76-0002	160	87.68	87.90	87.24	14.06	100.75	55.46	133.08	84.72 to 90.75	98,142	85,620
76-0044	27	83.64	87.37	82.39	18.84	106.05	33.48	162.70	77.27 to 94.66	71,954	59,282
76-0068	37	93.31	101.56	89.28	23.20	113.76	59.73	271.05	85.28 to 94.64	81,843	73,069
76-0082	80	94.04	98.12	93.17	14.74	105.31	61.24	234.50	91.07 to 99.97	92,612	86,290
80-0005											
NonValid School											
<u>ALL</u>	<u>344</u>	<u>90.69</u>	<u>93.61</u>	<u>88.98</u>	<u>18.32</u>	<u>105.20</u>	<u>33.48</u>	<u>271.05</u>	<u>88.13 to 92.65</u>	<u>86,806</u>	<u>77,240</u>

**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:	344	<b>MEDIAN:</b>	<b>91</b>	COV:	29.21	95% Median C.I.:	88.13 to 92.65
TOTAL Sales Price:	29,754,332	WGT. MEAN:	89	STD:	27.35	95% Wgt. Mean C.I.:	87.41 to 90.55
TOTAL Adj.Sales Price:	29,861,332	MEAN:	94	AVG.ABS.DEV:	16.62	95% Mean C.I.:	90.72 to 96.50
TOTAL Assessed Value:	26,570,720						
AVG. Adj. Sales Price:	86,806	COD:	18.32	MAX Sales Ratio:	271.05		
AVG. Assessed Value:	77,240	PRD:	105.20	MIN Sales Ratio:	33.48		

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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	28	90.66	94.26	72.16	29.91	130.63	33.48	204.50	79.14 to 103.78	16,763	12,096
Prior TO 1860											
1860 TO 1899	6	62.46	69.49	82.09	24.92	84.65	45.56	107.58	45.56 to 107.58	83,500	68,546
1900 TO 1919	87	89.74	97.47	87.58	25.92	111.29	50.61	271.05	83.08 to 96.75	66,347	58,109
1920 TO 1939	59	90.15	91.77	85.96	18.14	106.76	52.30	199.08	84.08 to 93.49	83,352	71,647
1940 TO 1949	10	92.84	94.28	93.13	15.04	101.23	70.56	152.49	78.44 to 101.02	60,787	56,612
1950 TO 1959	35	94.36	96.07	90.52	15.99	106.12	61.10	170.33	86.10 to 100.44	83,060	75,188
1960 TO 1969	26	88.94	91.33	88.05	11.70	103.72	70.33	125.74	83.00 to 94.52	99,238	87,379
1970 TO 1979	44	90.81	91.86	90.04	11.53	102.02	67.39	169.26	86.17 to 93.71	110,810	99,776
1980 TO 1989	8	90.85	90.06	92.86	6.84	96.99	71.75	101.88	71.75 to 101.88	110,746	102,840
1990 TO 1994	12	86.54	92.32	91.40	11.20	101.01	77.18	113.59	83.41 to 108.95	132,208	120,834
1995 TO 1999	8	96.65	92.98	91.89	6.60	101.19	79.96	101.89	79.96 to 101.89	167,875	154,258
2000 TO Present	21	91.71	93.20	92.88	7.77	100.34	78.93	114.39	84.89 to 99.97	162,602	151,022
ALL	344	90.69	93.61	88.98	18.32	105.20	33.48	271.05	88.13 to 92.65	86,806	77,240

**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	8	113.61	112.50	112.71	28.93	99.81	46.88	204.50	46.88 to 204.50	1,195	1,346
5000 TO 9999	8	100.70	119.80	120.85	34.20	99.12	58.67	231.29	58.67 to 231.29	6,875	8,308
Total \$											
1 TO 9999	16	103.94	116.15	119.65	32.82	97.07	46.88	231.29	83.27 to 127.50	4,035	4,827
10000 TO 29999	41	101.88	113.46	108.18	36.73	104.88	45.56	271.05	83.41 to 120.61	19,968	21,600
30000 TO 59999	55	94.90	96.14	94.48	19.36	101.76	52.30	169.26	84.81 to 103.90	45,417	42,910
60000 TO 99999	99	88.13	88.17	87.66	14.52	100.58	52.88	137.20	84.39 to 93.04	78,300	68,635
100000 TO 149999	90	89.17	88.25	88.28	9.99	99.96	33.48	113.59	85.80 to 92.60	120,626	106,487
150000 TO 249999	39	87.29	86.67	87.13	10.14	99.47	58.40	107.58	82.96 to 91.88	174,468	152,006
250000 TO 499999	4	90.36	88.13	88.11	3.09	100.02	80.70	91.10	N/A	266,924	235,192
ALL	344	90.69	93.61	88.98	18.32	105.20	33.48	271.05	88.13 to 92.65	86,806	77,240

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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(!: AVTot=0)

(!: Derived)

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TOTAL Assessed Value:	26,570,720						
AVG. Adj. Sales Price:	86,806	COD:	18.32	MAX Sales Ratio:	271.05		
AVG. Assessed Value:	77,240	PRD:	105.20	MIN Sales Ratio:	33.48		

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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	9	105.00	106.52	88.95	32.73	119.75	46.88	204.50	58.67 to 127.50	1,895	1,686
5000 TO 9999	8	99.74	95.98	82.09	25.50	116.92	48.83	162.70	48.83 to 162.70	8,875	7,285
Total \$ _____											
1 TO 9999	17	101.40	101.56	83.42	30.29	121.74	46.88	204.50	58.67 to 127.27	5,180	4,321
10000 TO 29999	41	90.15	105.42	91.17	38.64	115.63	45.56	271.05	78.44 to 103.78	22,413	20,433
30000 TO 59999	76	85.44	93.41	85.36	25.44	109.43	33.48	170.33	81.83 to 96.55	53,553	45,711
60000 TO 99999	113	89.39	90.24	87.90	12.58	102.67	55.46	150.43	86.10 to 92.64	89,628	78,784
100000 TO 149999	73	91.58	90.36	89.25	9.05	101.24	66.33	114.39	87.29 to 93.80	134,951	120,440
150000 TO 249999	23	92.94	94.32	93.63	7.42	100.74	80.70	108.95	88.88 to 99.97	196,884	184,339
250000 TO 499999	1	90.74	90.74	90.74			90.74	90.74	N/A	276,407	250,800
ALL _____											
	344	90.69	93.61	88.98	18.32	105.20	33.48	271.05	88.13 to 92.65	86,806	77,240

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	28	90.66	94.26	72.16	29.91	130.63	33.48	204.50	79.14 to 103.78	16,763	12,096
20	12	96.98	103.71	95.84	25.06	108.21	66.80	169.26	76.88 to 129.67	41,937	40,192
25	30	88.38	95.65	86.33	28.40	110.80	45.56	234.50	78.80 to 103.95	53,075	45,819
30	199	91.02	94.18	89.38	17.78	105.37	50.61	271.05	88.12 to 92.87	82,417	73,662
35	41	90.55	89.44	89.40	9.64	100.05	58.40	110.56	84.79 to 94.36	134,693	120,413
40	24	85.08	86.18	85.64	10.60	100.63	66.33	108.43	80.15 to 92.94	146,447	125,417
45	7	94.63	95.07	94.13	6.42	101.01	80.70	107.58	80.70 to 107.58	193,558	182,187
50	2	95.78	95.78	94.16	4.88	101.71	91.10	100.45	N/A	201,645	189,870
55	1	114.39	114.39	114.39			114.39	114.39	N/A	99,900	114,280
ALL _____											
	344	90.69	93.61	88.98	18.32	105.20	33.48	271.05	88.13 to 92.65	86,806	77,240

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<b>STYLE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	28	90.66	94.26	72.16	29.91	130.63	33.48	204.50	79.14 to 103.78		16,763	12,096
100	4	108.35	104.61	108.22	10.85	96.67	83.41	118.34	N/A		58,600	63,416
101	202	90.75	94.42	90.17	17.35	104.71	45.56	234.50	88.12 to 93.67		88,256	79,581
102	27	89.74	86.68	86.03	11.35	100.75	57.15	108.43	80.15 to 94.64		108,650	93,475
103	6	94.01	94.14	93.30	12.85	100.89	77.18	110.56	77.18 to 110.56		155,583	145,166
104	70	89.33	93.96	87.33	19.85	107.60	50.61	271.05	84.08 to 92.87		90,895	79,380
106	4	66.84	74.91	77.67	18.54	96.45	58.40	107.58	N/A		143,250	111,260
304	2	96.63	96.63	96.34	3.95	100.30	92.82	100.45	N/A		143,000	137,772
305	1	95.76	95.76	95.76			95.76	95.76	N/A		241,000	230,785
ALL	344	90.69	93.61	88.98	18.32	105.20	33.48	271.05	88.13 to 92.65		86,806	77,240

<b>CONDITION</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	28	90.66	94.26	72.16	29.91	130.63	33.48	204.50	79.14 to 103.78		16,763	12,096
10	3	111.80	132.30	125.89	54.83	105.10	50.61	234.50	N/A		11,666	14,686
15	1	101.88	101.88	101.88			101.88	101.88	N/A		12,000	12,225
20	9	98.00	121.94	109.35	38.02	111.51	66.80	258.91	71.75 to 165.33		32,972	36,054
25	10	98.26	107.48	98.75	30.67	108.84	64.28	199.08	65.04 to 170.33		43,077	42,538
30	150	91.79	95.35	91.04	16.61	104.73	45.56	271.05	89.74 to 93.80		100,020	91,062
35	44	84.46	86.28	83.23	15.52	103.67	56.38	127.65	77.22 to 92.32		87,887	73,145
40	64	88.46	89.41	88.40	13.20	101.15	52.88	155.12	84.39 to 94.52		94,258	83,323
45	19	88.13	87.11	85.32	16.49	102.10	55.46	137.20	70.97 to 96.97		107,510	91,730
50	13	90.13	88.34	87.95	8.45	100.44	73.50	108.43	79.05 to 94.63		99,932	87,892
55	1	96.67	96.67	96.67			96.67	96.67	N/A		105,000	101,500
60	2	84.91	84.91	85.28	2.81	99.56	82.52	87.29	N/A		133,950	114,227
ALL	344	90.69	93.61	88.98	18.32	105.20	33.48	271.05	88.13 to 92.65		86,806	77,240

**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:	44	<b>MEDIAN:</b>	<b>99</b>	COV:	30.49	95% Median C.I.:	90.44 to 103.58	(! : Derived)
TOTAL Sales Price:	3,886,625	WGT. MEAN:	114	STD:	30.99	95% Wgt. Mean C.I.:	86.25 to 142.35	
TOTAL Adj.Sales Price:	3,886,825	MEAN:	102	AVG.ABS.DEV:	20.05	95% Mean C.I.:	92.46 to 110.78	
TOTAL Assessed Value:	4,442,765							
AVG. Adj. Sales Price:	88,336	COD:	20.21	MAX Sales Ratio:	170.12			
AVG. Assessed Value:	100,971	PRD:	88.90	MIN Sales Ratio:	29.33			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	3	100.04	111.22	102.99	32.49	107.99	68.06	165.56	N/A	44,833	46,173
10/01/03 TO 12/31/03	11	101.50	103.74	96.81	18.52	107.15	55.66	168.83	77.42 to 139.80	28,602	27,690
01/01/04 TO 03/31/04	2	95.88	95.88	105.63	11.24	90.77	85.10	106.66	N/A	105,000	110,912
04/01/04 TO 06/30/04	2	129.72	129.72	156.82	23.42	82.72	99.34	160.10	N/A	601,000	942,467
07/01/04 TO 09/30/04	5	99.85	84.27	81.37	17.41	103.56	29.33	103.58	N/A	57,900	47,114
10/01/04 TO 12/31/04	3	146.25	137.53	116.55	16.84	118.00	96.23	170.12	N/A	38,000	44,290
01/01/05 TO 03/31/05	2	72.41	72.41	73.56	17.47	98.44	59.76	85.06	N/A	24,750	18,205
04/01/05 TO 06/30/05	4	86.61	81.12	76.23	18.62	106.42	45.09	106.18	N/A	51,250	39,067
07/01/05 TO 09/30/05	3	95.32	93.43	94.33	4.52	99.04	86.02	98.95	N/A	265,366	250,328
10/01/05 TO 12/31/05	1	100.00	100.00	100.00			100.00	100.00	N/A	250,000	250,000
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06	8	99.96	107.72	102.85	15.70	104.73	83.09	168.83	83.09 to 168.83	40,200	41,347
<u>Study Years</u>											
07/01/03 TO 06/30/04	18	100.77	107.00	137.01	21.39	78.10	55.66	168.83	87.48 to 106.66	103,395	141,660
07/01/04 TO 06/30/05	14	92.27	93.09	85.28	26.51	109.16	29.33	170.12	59.76 to 106.18	47,000	40,080
07/01/05 TO 06/30/06	12	98.46	103.50	97.37	12.11	106.30	83.09	168.83	90.44 to 105.33	113,975	110,980
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	12	100.24	107.10	136.34	24.07	78.55	29.33	170.12	87.95 to 146.25	151,291	206,266
01/01/05 TO 12/31/05	10	87.16	84.96	91.78	14.68	92.57	45.09	106.18	59.76 to 100.00	130,060	119,366
<u>ALL</u>											
	44	99.18	101.62	114.30	20.21	88.90	29.33	170.12	90.44 to 103.58	88,336	100,971

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
CRETE	12	92.88	97.14	122.18	26.78	79.50	45.09	170.12	68.06 to 106.66	217,250	265,434
DEWITT	3	97.96	94.00	95.21	4.71	98.74	85.10	98.95	N/A	14,533	13,836
DORCHESTER	5	103.58	110.73	76.23	43.49	145.25	29.33	168.83	N/A	35,400	26,987
FRIEND	5	100.63	93.54	94.39	9.44	99.10	59.76	105.33	N/A	25,920	24,466
RURAL	3	100.00	100.81	102.57	10.87	98.28	84.91	117.52	N/A	121,666	124,796
SWANTON	1	146.25	146.25	146.25			146.25	146.25	N/A	2,000	2,925
TOBIAS	1	139.80	139.80	139.80			139.80	139.80	N/A	10,000	13,980
WESTERN	1	87.95	87.95	87.95			87.95	87.95	N/A	10,000	8,795
WILBER	13	99.34	101.98	102.96	10.96	99.05	77.42	165.56	87.48 to 105.84	41,740	42,975
<u>ALL</u>											
	44	99.18	101.62	114.30	20.21	88.90	29.33	170.12	90.44 to 103.58	88,336	100,971

**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

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TOTAL Adj.Sales Price:	3,886,825	MEAN:	102	AVG.ABS.DEV:	20.05	95% Mean C.I.:	92.46 to 110.78	
TOTAL Assessed Value:	4,442,765							
AVG. Adj. Sales Price:	88,336	COD:	20.21	MAX Sales Ratio:	170.12			
AVG. Assessed Value:	100,971	PRD:	88.90	MIN Sales Ratio:	29.33			

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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	41	99.02	101.68	115.52	20.90	88.02	29.33	170.12	90.44 to 103.58	85,898	99,228
2	2	108.76	108.76	104.33	8.05	104.25	100.00	117.52	N/A	166,000	173,185
3	1	84.91	84.91	84.91			84.91	84.91	N/A	33,000	28,020
ALL	44	99.18	101.62	114.30	20.21	88.90	29.33	170.12	90.44 to 103.58	88,336	100,971

**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	41	99.34	102.18	115.58	21.22	88.41	29.33	170.12	90.44 to 103.64	87,825	101,508
2	3	96.83	93.91	98.23	5.19	95.61	84.91	100.00	N/A	95,333	93,641
ALL	44	99.18	101.62	114.30	20.21	88.90	29.33	170.12	90.44 to 103.58	88,336	100,971

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
30-0001											
48-0300	5	97.96	103.24	95.74	14.73	107.84	85.10	146.25	N/A	11,120	10,646
48-0303	1	139.80	139.80	139.80			139.80	139.80	N/A	10,000	13,980
76-0002	14	95.78	98.80	120.16	24.27	82.22	45.09	170.12	68.06 to 117.52	209,928	252,256
76-0044	5	103.58	110.73	76.23	43.49	145.25	29.33	168.83	N/A	35,400	26,987
76-0068	5	100.63	93.54	94.39	9.44	99.10	59.76	105.33	N/A	25,920	24,466
76-0082	14	99.18	100.76	101.92	11.23	98.86	77.42	165.56	85.06 to 105.84	41,116	41,907
80-0005											
NonValid School											
ALL	44	99.18	101.62	114.30	20.21	88.90	29.33	170.12	90.44 to 103.58	88,336	100,971

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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NUMBER of Sales:	44	<b>MEDIAN:</b>	<b>99</b>	COV:	30.49	95% Median C.I.:	90.44 to 103.58	(! : Derived)
TOTAL Sales Price:	3,886,625	WGT. MEAN:	114	STD:	30.99	95% Wgt. Mean C.I.:	86.25 to 142.35	
TOTAL Adj.Sales Price:	3,886,825	MEAN:	102	AVG.ABS.DEV:	20.05	95% Mean C.I.:	92.46 to 110.78	
TOTAL Assessed Value:	4,442,765							
AVG. Adj. Sales Price:	88,336	COD:	20.21	MAX Sales Ratio:	170.12			
AVG. Assessed Value:	100,971	PRD:	88.90	MIN Sales Ratio:	29.33			

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	4	90.87	85.38	95.42	14.35	89.47	59.76	100.00	N/A	77,125	73,592
Prior TO 1860											
1860 TO 1899	2	95.13	95.13	94.11	7.17	101.09	88.31	101.96	N/A	56,500	53,170
1900 TO 1919	13	96.23	102.08	81.27	33.33	125.62	29.33	168.83	68.06 to 146.25	40,076	32,568
1920 TO 1939	12	98.99	91.56	86.79	10.38	105.49	45.09	106.18	85.10 to 101.50	31,560	27,391
1940 TO 1949	2	137.98	137.98	130.88	23.29	105.42	105.84	170.12	N/A	38,500	50,390
1950 TO 1959	1	105.08	105.08	105.08			105.08	105.08	N/A	25,000	26,270
1960 TO 1969	1	105.33	105.33	105.33			105.33	105.33	N/A	13,600	14,325
1970 TO 1979	1	85.06	85.06	85.06			85.06	85.06	N/A	27,000	22,965
1980 TO 1989	4	99.60	115.68	108.01	17.10	107.09	97.96	165.56	N/A	76,000	82,091
1990 TO 1994	1	117.52	117.52	117.52			117.52	117.52	N/A	82,000	96,370
1995 TO 1999	2	133.38	133.38	152.11	20.03	87.69	106.66	160.10	N/A	668,500	1,016,840
2000 TO Present	1	95.32	95.32	95.32			95.32	95.32	N/A	700,000	667,210
ALL	44	99.18	101.62	114.30	20.21	88.90	29.33	170.12	90.44 to 103.58	88,336	100,971

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	2	121.54	121.54	116.60	20.33	104.24	96.83	146.25	N/A	2,500	2,915
5000 TO 9999	1	98.95	98.95	98.95			98.95	98.95	N/A	8,600	8,510
Total \$											
1 TO 9999	3	98.95	114.01	105.44	16.65	108.13	96.83	146.25	N/A	4,533	4,780
10000 TO 29999	17	100.04	105.45	102.20	17.32	103.17	59.76	168.83	87.48 to 105.33	19,013	19,432
30000 TO 59999	8	103.90	108.46	106.56	27.40	101.78	55.66	170.12	55.66 to 170.12	38,875	41,426
60000 TO 99999	11	88.31	82.46	82.50	20.13	99.95	29.33	117.52	45.09 to 103.64	70,636	58,276
150000 TO 249999	2	103.26	103.26	103.48	3.30	99.78	99.85	106.66	N/A	187,500	194,025
250000 TO 499999	1	100.00	100.00	100.00			100.00	100.00	N/A	250,000	250,000
500000 +	2	127.71	127.71	135.42	25.36	94.31	95.32	160.10	N/A	918,500	1,243,787
ALL	44	99.18	101.62	114.30	20.21	88.90	29.33	170.12	90.44 to 103.58	88,336	100,971

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TOTAL Adj.Sales Price:	3,886,825	MEAN:	102	AVG.ABS.DEV:	20.05	95% Mean C.I.:	92.46 to 110.78	
TOTAL Assessed Value:	4,442,765							
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AVG. Assessed Value:	100,971	PRD:	88.90	MIN Sales Ratio:	29.33			

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	2	121.54	121.54	116.60	20.33	104.24	96.83	146.25	N/A	2,500	2,915
5000 TO 9999	3	87.95	90.67	90.26	5.25	100.45	85.10	98.95	N/A	9,533	8,605
Total \$ _____											
1 TO 9999	5	96.83	103.02	94.18	14.90	109.38	85.10	146.25	N/A	6,720	6,329
10000 TO 29999	19	99.02	98.26	84.57	22.29	116.19	29.33	168.83	84.91 to 105.08	25,696	21,730
30000 TO 59999	9	90.44	95.45	88.36	24.52	108.03	45.09	170.12	68.06 to 106.18	54,166	47,860
60000 TO 99999	6	101.49	111.39	106.35	17.26	104.74	86.02	165.56	86.02 to 165.56	69,250	73,645
150000 TO 249999	2	103.26	103.26	103.48	3.30	99.78	99.85	106.66	N/A	187,500	194,025
250000 TO 499999	1	100.00	100.00	100.00			100.00	100.00	N/A	250,000	250,000
500000 +	2	127.71	127.71	135.42	25.36	94.31	95.32	160.10	N/A	918,500	1,243,787
ALL _____											
	44	99.18	101.62	114.30	20.21	88.90	29.33	170.12	90.44 to 103.58	88,336	100,971

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	90.87	85.38	95.42	14.35	89.47	59.76	100.00	N/A	77,125	73,592
10	20	101.07	104.46	102.15	15.42	102.26	55.66	170.12	97.96 to 106.18	38,091	38,910
15	4	78.19	74.52	68.69	22.96	108.49	45.09	96.63	N/A	54,375	37,350
20	15	99.34	105.49	95.79	23.43	110.13	29.33	168.83	87.48 to 105.84	97,466	93,361
30	1	160.10	160.10	160.10			160.10	160.10	N/A	1,137,000	1,820,365
ALL _____											
	44	99.18	101.62	114.30	20.21	88.90	29.33	170.12	90.44 to 103.58	88,336	100,971



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TOTAL Assessed Value:	4,442,765							
AVG. Adj. Sales Price:	88,336	COD:	20.21	MAX Sales Ratio:	170.12			
AVG. Assessed Value:	100,971	PRD:	88.90	MIN Sales Ratio:	29.33			

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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)	5	96.83	88.09	95.52	11.21	92.23	59.76	100.00	N/A	63,420	60,576
330	1	160.10	160.10	160.10			160.10	160.10	N/A	1,137,000	1,820,365
342	1	99.85	99.85	99.85			99.85	99.85	N/A	175,000	174,735
344	2	103.65	103.65	106.17	2.91	97.62	100.63	106.66	N/A	108,750	115,462
349	1	99.34	99.34	99.34			99.34	99.34	N/A	65,000	64,570
350	1	165.56	165.56	165.56			165.56	165.56	N/A	39,000	64,570
353	13	90.44	92.10	84.66	16.86	108.78	45.09	146.25	77.42 to 103.64	41,730	35,331
380	1	86.02	86.02	86.02			86.02	86.02	N/A	87,500	75,265
384	1	85.10	85.10	85.10			85.10	85.10	N/A	10,000	8,510
406	8	111.43	127.60	122.93	25.78	103.80	85.06	170.12	85.06 to 170.12	29,450	36,203
426	1	97.96	97.96	97.96			97.96	97.96	N/A	25,000	24,490
442	5	95.32	89.90	89.81	27.14	100.10	29.33	139.80	N/A	178,600	160,397
526	1	55.66	55.66	55.66			55.66	55.66	N/A	45,000	25,045
528	3	101.50	102.12	102.94	2.24	99.20	99.02	105.84	N/A	32,541	33,498
____ALL____	44	99.18	101.62	114.30	20.21	88.90	29.33	170.12	90.44 to 103.58	88,336	100,971

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	44	99.18	101.62	114.30	20.21	88.90	29.33	170.12	90.44 to 103.58	88,336	100,971
04											
____ALL____	44	99.18	101.62	114.30	20.21	88.90	29.33	170.12	90.44 to 103.58	88,336	100,971

**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:	49	<b>MEDIAN:</b>	<b>70</b>	COV:	25.95	95% Median C.I.:	62.19 to 72.71	(!: Derived)
(AgLand) TOTAL Sales Price:	7,398,279	WGT. MEAN:	68	STD:	18.07	95% Wgt. Mean C.I.:	63.60 to 73.05	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,308,279	MEAN:	70	AVG.ABS.DEV:	13.63	95% Mean C.I.:	64.56 to 74.67	
(AgLand) TOTAL Assessed Value:	4,993,030							
AVG. Adj. Sales Price:	149,148	COD:	19.47	MAX Sales Ratio:	113.17			
AVG. Assessed Value:	101,898	PRD:	101.90	MIN Sales Ratio:	24.04			

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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											
10/01/03 TO 12/31/03	1	113.17	113.17	113.17			113.17	113.17	N/A	172,000	194,645
01/01/04 TO 03/31/04	4	71.77	75.03	76.38	6.91	98.22	70.03	86.54	N/A	127,985	97,760
04/01/04 TO 06/30/04	5	75.49	81.59	81.05	12.66	100.67	70.55	105.12	N/A	65,610	53,177
07/01/04 TO 09/30/04	2	69.66	69.66	67.48	12.87	103.22	60.69	78.62	N/A	193,185	130,367
10/01/04 TO 12/31/04	5	54.25	53.30	50.29	22.92	105.98	24.04	72.71	N/A	80,700	40,585
01/01/05 TO 03/31/05	7	60.42	62.92	66.34	11.70	94.84	52.02	77.14	52.02 to 77.14	193,757	128,546
04/01/05 TO 06/30/05	5	62.89	69.96	65.99	20.42	106.00	52.72	94.23	N/A	191,000	126,049
07/01/05 TO 09/30/05	1	93.50	93.50	93.50			93.50	93.50	N/A	32,000	29,920
10/01/05 TO 12/31/05	10	62.11	63.69	62.38	22.26	102.09	37.97	95.15	47.56 to 84.53	161,447	100,711
01/01/06 TO 03/31/06	4	72.65	76.84	74.98	18.85	102.48	56.55	105.52	N/A	226,297	169,673
04/01/06 TO 06/30/06	5	66.15	71.24	67.14	19.57	106.11	49.94	106.24	N/A	128,691	86,400
<u>Study Years</u>											
07/01/03 TO 06/30/04	10	74.46	82.12	84.15	14.70	97.59	70.03	113.17	70.10 to 105.12	101,199	85,157
07/01/04 TO 06/30/05	19	60.69	62.95	64.29	17.58	97.91	24.04	94.23	54.25 to 72.71	163,219	104,933
07/01/05 TO 06/30/06	20	67.95	69.70	67.22	22.09	103.68	37.97	106.24	56.55 to 75.54	159,755	107,386
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	16	71.18	69.62	68.75	16.12	101.26	24.04	105.12	60.69 to 78.62	101,866	70,036
01/01/05 TO 12/31/05	23	62.19	66.11	64.86	19.98	101.93	37.97	95.15	55.93 to 73.73	172,076	111,613
<u>ALL</u>	49	70.03	69.62	68.32	19.47	101.90	24.04	113.17	62.19 to 72.71	149,148	101,898

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

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(AgLand) TOTAL Assessed Value:	4,993,030							
AVG. Adj. Sales Price:	149,148	COD:	19.47	MAX Sales Ratio:	113.17			
AVG. Assessed Value:	101,898	PRD:	101.90	MIN Sales Ratio:	24.04			

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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	
3683	1	56.55	56.55	56.55			56.55	56.55	N/A	128,000	72,390	
3685	3	73.43	70.90	65.30	15.35	108.57	52.72	86.54	N/A	249,680	163,050	
3687	2	62.37	62.37	59.13	14.07	105.47	53.59	71.14	N/A	295,300	174,620	
3689	1	105.52	105.52	105.52			105.52	105.52	N/A	150,000	158,280	
3741	2	61.86	61.86	56.90	17.55	108.70	51.00	72.71	N/A	51,500	29,305	
3743	4	67.30	71.00	70.89	17.27	100.15	54.25	95.15	N/A	99,625	70,626	
3745	9	60.42	61.88	63.86	13.03	96.91	47.56	75.49	52.02 to 72.02	122,549	78,255	
3747	2	60.96	60.96	61.03	18.07	99.88	49.94	71.97	N/A	221,222	135,002	
3919	4	69.22	69.94	70.81	10.32	98.77	62.71	78.62	N/A	144,994	102,675	
3921	1	106.24	106.24	106.24			106.24	106.24	N/A	90,000	95,615	
3923	1	48.15	48.15	48.15			48.15	48.15	N/A	176,000	84,750	
3977	2	77.46	77.46	71.68	21.65	108.06	60.69	94.23	N/A	178,500	127,955	
3979	5	69.75	70.78	73.09	30.06	96.84	24.04	113.17	N/A	244,588	178,767	
3981	9	71.80	69.11	68.20	16.80	101.33	37.97	93.50	58.62 to 85.01	114,976	78,416	
3983	3	84.53	86.73	88.50	13.63	98.00	70.55	105.12	N/A	61,013	53,998	
ALL	49	70.03	69.62	68.32	19.47	101.90	24.04	113.17	62.19 to 72.71	149,148	101,898	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	31	64.50	65.75	65.28	19.85	100.72	24.04	106.24	57.31 to 72.02	116,779	76,231	
2	9	73.73	78.49	74.69	18.59	105.09	58.62	113.17	60.69 to 94.23	194,202	145,044	
3	9	71.97	74.07	68.26	19.55	108.51	52.72	105.52	53.59 to 95.15	215,587	147,160	
ALL	49	70.03	69.62	68.32	19.47	101.90	24.04	113.17	62.19 to 72.71	149,148	101,898	

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	49	70.03	69.62	68.32	19.47	101.90	24.04	113.17	62.19 to 72.71	149,148	101,898	
ALL	49	70.03	69.62	68.32	19.47	101.90	24.04	113.17	62.19 to 72.71	149,148	101,898	

**PA&T 2007 Preliminary Statistics**

Base Stat

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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)											
30-0001	1	71.97	71.97	71.97			71.97	71.97	N/A	222,645	160,235
48-0300	13	69.75	73.36	72.03	20.92	101.84	37.97	113.17	60.69 to 93.50	170,517	122,829
48-0303	5	71.80	78.94	77.42	15.71	101.96	62.71	105.12	N/A	76,719	59,398
76-0002	2	100.34	100.34	101.37	5.17	98.98	95.15	105.52	N/A	125,000	126,712
76-0044	5	64.50	62.72	60.35	10.36	103.92	53.59	71.14	N/A	177,820	107,320
76-0068	11	57.31	62.94	62.86	15.98	100.14	49.94	86.54	52.02 to 75.49	182,394	114,645
76-0082	12	68.09	65.35	66.27	22.60	98.62	24.04	106.24	48.15 to 78.62	111,655	73,991
80-0005											
NonValid School											
____ALL____	49	70.03	69.62	68.32	19.47	101.90	24.04	113.17	62.19 to 72.71	149,148	101,898

**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	3	72.71	78.92	79.79	10.52	98.91	70.55	93.50	N/A	28,680	22,883
30.01 TO 50.00	2	68.09	68.09	68.31	2.85	99.68	66.15	70.03	N/A	54,200	37,025
50.01 TO 100.00	27	64.50	67.60	67.55	24.37	100.07	24.04	106.24	55.93 to 75.49	108,338	73,187
100.01 TO 180.00	15	65.60	71.42	68.08	20.41	104.91	49.94	113.17	60.42 to 78.62	223,870	152,411
180.01 TO 330.00	2	70.88	70.88	70.80	1.60	100.12	69.75	72.02	N/A	415,320	294,055
____ALL____	49	70.03	69.62	68.32	19.47	101.90	24.04	113.17	62.19 to 72.71	149,148	101,898

**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	7	71.80	79.91	79.75	16.11	100.20	62.71	106.24	62.71 to 106.24	73,285	58,444
DRY-N/A	25	62.89	66.16	65.78	15.50	100.57	47.56	105.12	58.62 to 72.02	152,387	100,236
GRASS	1	24.04	24.04	24.04			24.04	24.04	N/A	96,500	23,195
GRASS-N/A	5	52.02	58.02	64.60	23.12	89.82	37.97	77.14	N/A	134,529	86,902
IRRGTD	2	83.83	83.83	81.06	12.41	103.42	73.43	94.23	N/A	159,500	129,290
IRRGTD-N/A	9	72.71	79.57	71.77	24.04	110.88	52.72	113.17	53.59 to 105.52	210,826	151,302
____ALL____	49	70.03	69.62	68.32	19.47	101.90	24.04	113.17	62.19 to 72.71	149,148	101,898

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AVG. Assessed Value:	101,898	PRD:	101.90	MIN Sales Ratio:	24.04			

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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	17	71.80	72.34	71.23	15.22	101.56	48.15	106.24	58.62 to 84.53	121,037	86,215
DRY-N/A	15	62.19	65.56	63.99	14.47	102.46	47.56	105.12	56.55 to 70.10	151,003	96,623
GRASS	1	24.04	24.04	24.04			24.04	24.04	N/A	96,500	23,195
GRASS-N/A	5	52.02	58.02	64.60	23.12	89.82	37.97	77.14	N/A	134,529	86,902
IRRGTD	8	72.29	76.30	69.46	21.50	109.85	52.72	113.17	52.72 to 113.17	242,305	168,314
IRRGTD-N/A	3	95.15	91.13	98.48	11.49	92.53	72.71	105.52	N/A	92,666	91,261
ALL	49	70.03	69.62	68.32	19.47	101.90	24.04	113.17	62.19 to 72.71	149,148	101,898

**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	31	66.15	69.14	67.17	17.06	102.94	47.56	106.24	60.69 to 73.73	125,098	84,029
DRY-N/A	1	69.75	69.75	69.75			69.75	69.75	N/A	444,640	310,120
GRASS	5	51.00	47.40	53.10	24.31	89.26	24.04	71.97	N/A	112,829	59,914
GRASS-N/A	1	77.14	77.14	77.14			77.14	77.14	N/A	205,000	158,135
IRRGTD	10	73.07	78.86	72.06	21.50	109.44	52.72	113.17	53.59 to 105.52	211,644	152,515
IRRGTD-N/A	1	95.15	95.15	95.15			95.15	95.15	N/A	100,000	95,145
ALL	49	70.03	69.62	68.32	19.47	101.90	24.04	113.17	62.19 to 72.71	149,148	101,898

**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	71.63	71.63	71.67	1.51	99.95	70.55	72.71	N/A	27,020	19,365
30000 TO 59999	3	93.50	88.26	88.26	13.89	100.00	66.15	105.12	N/A	44,333	39,128
60000 TO 99999	14	57.97	61.00	60.58	24.94	100.70	24.04	106.24	47.56 to 75.49	85,001	51,490
100000 TO 149999	10	72.77	73.54	73.28	16.10	100.35	54.25	95.15	56.55 to 94.23	116,925	85,684
150000 TO 249999	15	71.97	73.34	72.37	18.27	101.34	48.15	113.17	60.69 to 81.32	188,369	136,314
250000 TO 499999	5	65.60	62.74	62.72	10.81	100.03	52.72	72.02	N/A	387,288	242,897
ALL	49	70.03	69.62	68.32	19.47	101.90	24.04	113.17	62.19 to 72.71	149,148	101,898

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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	5	70.55	59.75	46.72	29.54	127.90	24.04	93.50	N/A	51,508	24,064
30000 TO 59999	11	57.31	63.04	60.62	18.19	103.99	47.56	105.12	51.00 to 75.49	78,040	47,311
60000 TO 99999	13	70.10	72.57	70.11	17.52	103.51	48.15	106.24	62.03 to 85.01	114,996	80,623
100000 TO 149999	10	72.29	71.27	69.33	14.38	102.80	49.94	94.23	60.42 to 86.54	181,126	125,575
150000 TO 249999	8	74.56	77.63	71.05	22.34	109.27	52.72	113.17	52.72 to 113.17	256,930	182,539
250000 TO 499999	2	70.88	70.88	70.80	1.60	100.12	69.75	72.02	N/A	415,320	294,055
ALL _____	49	70.03	69.62	68.32	19.47	101.90	24.04	113.17	62.19 to 72.71	149,148	101,898

## 2007 Assessment Survey for Saline 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: 3 as of March 19, 2007
4. Other part-time employees: 0
5. Number of shared employees: 0
6. Assessor's requested budget for current fiscal year: \$194,445
7. Part of the budget that is dedicated to the computer system: \$11,500
8. Adopted budget, or granted budget if different from above: \$194,445
9. Amount of total budget set aside for appraisal work: \$29,160 for the Appraiser
10. Amount of the total budget set aside for education/workshops: \$2000
11. Appraisal/Reappraisal budget, if not part of the total budget: \$71,600
12. Other miscellaneous funds: \$0
13. Total budget: \$266,045, including the appraisal/reappraisal budget

a. Was any of last year's budget not used? Yes- \$1,578.85 was unused.

#### B. Residential Appraisal Information

1. Data collection done by: Appraiser and office staff
2. Valuation done by: Contracted Appraiser
1. Pickup work done by: Office and Contracted personnel

<b>Property Type</b>	<b># of Permits</b>	<b># of Info. Statements</b>	<b>Other</b>	<b>Total</b>
Residential	171	63		234

4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?**  
 2004- Tobias and other towns  
 2006- Crete
  
5. **What was the last year the depreciation schedule for this property class was developed using market-derived information?**  
 2005-DeWitt and Wilber  
 2006- Tobias and Crete  
 Unsure on other towns
  
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?** No market or sales comparison approach was used in this county.
  
1. **Number of market areas/neighborhoods for this property class:** 42 neighborhoods
  
1. **How are these defined?** The neighborhoods are defined by location and property characteristics.
  
9. **Is “Assessor Location” a usable valuation identity?** Yes
  
10. **Does the assessor location “suburban” mean something other than rural residential?** No
  
11. **Are the county’s ag residential and rural residential improvements classified and valued in the same manner?** Yes

**C. Commercial/Industrial Appraisal Information**

1. **Data collection done by:** Contractor and Appraiser
  
2. **Valuation done by:** Contractor and Appraiser
  
1. **Pickup work done by whom:** Contractor and Appraiser



Property Type	# of Permits	# of Info. Statements	Other	Total
Commercial	26	5		31

4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?**  
 2000 & 2004-Commercial  
 2004-Industrial (The 2006 appraisal used 2004 pricing data)
5. **When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information?**  
 2005- Wilber and Friend; basic tables were created for Crete
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?** No income approach was used in this county.
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?** No market or sales comparison approach was used in this county.
8. **Number of market areas/neighborhoods for this property class?** 47 market areas
9. **How are these defined?** Location and property characteristics
10. **Is “Assessor Location” a usable valuation identity?** Yes
11. **Does the assessor location “suburban” mean something other than rural commercial?** No

**D. Agricultural Appraisal Information**

1. **Data collection done by:** Appraiser and office personnel
2. **Valuation done by:** Appraiser
3. **Pickup work done by whom:** Appraiser and office personnel

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	77	1016		1093

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

currently have a policy defining rural residential acreages that discusses both predominant use of the parcel and acre size. This policy is still being revised and perfected for the county's continued use.

**How is your agricultural land defined?** It is defined by predominant use of the parcel.

**5. When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?**

The income approach was not used.

**6. What is the date of the soil survey currently used?** 1988 and applied new soil conversions in 1995.

**7. What date was the last countywide land use study completed?** 1988, but the county is currently working on a new land use study.

**a. By what method?** FSA maps, physical inspections and NRD information

**b. By whom?** This is currently be redone by office staff and will be effective on 1/1/2008. The 2003 aerials and FSA information was requested form owners on 9/1/2005.

**c. What proportion is complete / implemented at this time?** The study is currently 5% complete. All implementation will occur on 1/1/2008.

**8. Number of market areas/neighborhoods for this property class:** There are 3 market areas.

**9. How are these defined?** The market areas are defined by market study and accessibility of water.

**10. Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?** Special valuation may be implemented for 2008 depending on time. Preliminary studies have already been done.

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

**1. Administrative software:** TerraScan

**2. CAMA software:** TerraScan

**3. Cadastral maps: Are they currently being used?** Yes

a. **Who maintains the Cadastral Maps?** Office personnel

4. **Does the county have GIS software?** Yes, GIS WorkShop

a. **Who maintains the GIS software and maps?** The deputy assessor

4. **Personal Property software:** TerraScan

## **F. Zoning Information**

1. **Does the county have zoning?** Yes

a. **If so, is the zoning countywide?** Yes

b. **What municipalities in the county are zoned?** Crete, Dewitt, Dorchester, Friend, and Wilber

c. **When was zoning implemented?** 1981 and updated in 2006

## **G. Contracted Services**

1. **Appraisal Services:** Fritz Appraisal Inc., Great Plains Appraisal, and Kevin James

2. **Other Services:** GIS workshop and Automated Systems

**H. Additional comments or further explanations on any item from A through G:**  
No additional comments provided.

## **II. Assessment Actions**

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

1. **Residential**— A full reappraisal of the city of Crete and Tobias village were completed. There was a 14% increase to the improvements only in assessor location 4505 which is rural residential. There was a 15% increase to the improvements only in Dorchester village. The Village of Western was given a 14% decrease on improvements only.

2. **Commercial**— There were no changes made.

3. **Agricultural**— LVG codes were both increased and decreased as needed according to the statistical analysis study completed by the County.

**County 76 - Saline**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 9,601	<b>Value</b> 981,116,470	<b>Total Growth</b> 23,368,928 (Sum 17, 25, & 41)
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**Schedule I: Non-Agricultural Records (Res and Rec)**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>1. Res UnImp Land</b>	499	3,937,505	51	647,615	13	323,135	563	4,908,255	
<b>2. Res Improv Land</b>	3,717	41,880,690	197	4,792,165	326	8,352,955	4,240	55,025,810	
<b>3. Res Improvements</b>	3,902	259,367,375	230	18,822,690	349	27,701,585	4,481	305,891,650	
<b>4. Res Total</b>	4,401	305,185,570	281	24,262,470	362	36,377,675	5,044	365,825,715	6,633,753
<b>% of Total</b>	87.25	83.42	5.57	6.63	7.17	9.94	52.53	37.28	28.38
<b>5. Rec UnImp Land</b>	4	21,035	9	71,195	12	437,460	25	529,690	
<b>6. Rec Improv Land</b>	1	91,700	5	260,125	5	258,730	11	610,555	
<b>7. Rec Improvements</b>	2	216,725	45	1,132,440	27	288,455	74	1,637,620	
<b>8. Rec Total</b>	6	329,460	54	1,463,760	39	984,645	99	2,777,865	0
<b>% of Total</b>	6.06	11.86	54.54	52.69	39.39	35.44	1.03	0.28	0.00
<b>Res+Rec Total</b>	4,407	305,515,030	335	25,726,230	401	37,362,320	5,143	368,603,580	6,633,753
<b>% of Total</b>	85.68	82.88	6.51	6.97	7.79	10.13	53.56	37.56	28.38

**County 76 - Saline**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 9,601	<b>Value</b> 981,116,470	<b>Total Growth</b> 23,368,928 (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	82	1,003,040	8	610,835	3	34,770	93	1,648,645	
10. Comm Improv Land	487	8,290,875	29	1,273,975	7	118,655	523	9,683,505	
11. Comm Improvements	518	51,183,420	36	28,123,470	9	1,366,630	563	80,673,520	
12. Comm Total	600	60,477,335	44	30,008,280	12	1,520,055	656	92,005,670	15,975,925
% of Total	91.46	65.73	6.70	32.61	1.82	1.65	6.83	9.37	68.36
13. Ind UnImp Land	0	0	2	13,800	0	0	2	13,800	
14. Ind Improv Land	5	647,530	1	730,400	1	615,000	7	1,992,930	
15. Ind Improvements	5	14,561,865	1	6,986,600	1	13,885,000	7	35,433,465	
16. Ind Total	5	15,209,395	3	7,730,800	1	14,500,000	9	37,440,195	0
% of Total	55.55	40.62	33.33	20.64	11.11	38.72	0.09	3.81	0.00
Comm+Ind Total	605	75,686,730	47	37,739,080	13	16,020,055	665	129,445,865	15,975,925
% of Total	90.97	58.46	7.06	29.15	1.95	12.37	6.92	13.19	68.36
17. Taxable Total	5,012	381,201,760	382	63,465,310	414	53,382,375	5,808	498,049,445	22,609,678
% of Total	86.29	76.53	6.57	5.16	7.12	7.50	60.49	50.76	96.75

**County 76 - Saline**

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

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

**Schedule III: Mineral Interest Records**

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

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

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	418	140	334	<b>892</b>

**Schedule V: Agricultural Records**

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	11	96,930	357	34,190,915	2,059	212,997,955	2,427	247,285,800
28. Ag-Improved Land	4	156,035	165	24,233,380	1,077	157,600,485	1,246	181,989,900
29. Ag-Improvements	17	132,085	173	7,625,115	1,176	46,034,125	1,366	53,791,325
<b>30. Ag-Total Taxable</b>							<b>3,793</b>	<b>483,067,025</b>

**County 76 - Saline**

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**Schedule VI: Agricultural Records:**

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	1	1.000	15,000	
32. HomeSite Improv Land	1	1.000	17,500	95	95.600	1,509,500	
33. HomeSite Improvements	1		80,325	92		5,690,400	
<b>34. HomeSite Total</b>							
35. FarmSite UnImp Land	0	0.000	0	10	120.690	247,890	
36. FarmSite Impr Land	2	2.000	3,000	150	378.060	1,346,935	
37. FarmSite Improv	16		51,760	168		1,934,715	
<b>38. FarmSite Total</b>							
39. Road & Ditches		2.000			792.780		
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	3	3.000	40,000	4	4.000	55,000	
32. HomeSite Improv Land	623	630.700	9,103,775	719	727.300	10,630,775	
33. HomeSite Improvements	614		29,690,270	707		35,460,995	759,250
<b>34. HomeSite Total</b>				711	731.300	46,146,770	
35. FarmSite UnImp Land	18	29.360	124,140	28	150.050	372,030	
36. FarmSite Impr Land	1,041	2,917.240	8,209,300	1,193	3,297.300	9,559,235	
37. FarmSite Improv	1,163		16,343,855	1,347		18,330,330	0
<b>38. FarmSite Total</b>				1,375	3,447.350	28,261,595	
39. Road & Ditches		6,819.710			7,614.490		
40. Other-Non Ag Use		0.000	0		0.000	0	
<b>41. Total Section VI</b>				<b>2,086</b>	<b>11,793.140</b>	<b>74,408,365</b>	<b>759,250</b>

**Schedule VII: Agricultural Records:**

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	2	310.770	206,140	2	310.770	206,140

**Schedule VIII: Agricultural Records:**

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

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	301.850	452,720	1,074.460	1,593,735	1,376.310	2,046,455
46. 1A	0.000	0	165.090	202,240	1,761.260	2,152,930	1,926.350	2,355,170
47. 2A1	0.000	0	283.720	318,670	714.660	803,055	998.380	1,121,725
48. 2A	0.000	0	108.760	122,360	476.330	535,530	585.090	657,890
49. 3A1	0.000	0	12.220	13,440	392.000	430,075	404.220	443,515
50. 3A	0.000	0	2.000	2,100	49.040	51,495	51.040	53,595
51. 4A1	0.000	0	153.340	149,505	414.820	404,250	568.160	553,755
52. 4A	0.000	0	29.240	26,315	109.250	98,325	138.490	124,640
53. Total	0.000	0	1,056.220	1,287,350	4,991.820	6,069,395	6,048.040	7,356,745
<b>Dryland:</b>								
54. 1D1	0.000	0	178.140	222,225	3,350.020	4,182,550	3,528.160	4,404,775
55. 1D	18.610	22,795	3,592.200	4,392,965	47,085.050	57,508,290	50,695.860	61,924,050
56. 2D1	0.000	0	484.320	527,420	4,306.610	4,727,880	4,790.930	5,255,300
57. 2D	3.000	2,550	1,495.270	1,270,690	25,786.760	21,912,095	27,285.030	23,185,335
58. 3D1	6.950	5,735	779.060	642,510	9,771.930	8,056,570	10,557.940	8,704,815
59. 3D	0.000	0	54.000	43,740	1,373.220	1,111,540	1,427.220	1,155,280
60. 4D1	6.000	4,710	1,114.640	874,940	15,491.370	12,155,385	16,612.010	13,035,035
61. 4D	0.000	0	112.170	85,825	1,870.650	1,428,980	1,982.820	1,514,805
62. Total	34.560	35,790	7,809.800	8,060,315	109,035.610	111,083,290	116,879.970	119,179,395
<b>Grass:</b>								
63. 1G1	0.000	0	22.680	17,170	429.560	307,535	452.240	324,705
64. 1G	0.000	0	253.800	220,525	3,318.170	2,803,915	3,571.970	3,024,440
65. 2G1	0.000	0	60.200	33,160	980.080	719,035	1,040.280	752,195
66. 2G	1.000	835	373.850	311,145	7,296.380	5,987,060	7,671.230	6,299,040
67. 3G1	0.000	0	156.970	122,935	2,293.840	1,772,885	2,450.810	1,895,820
68. 3G	0.000	0	67.950	50,965	1,831.200	1,324,910	1,899.150	1,375,875
69. 4G1	20.510	14,360	445.020	301,220	9,226.850	6,308,085	9,692.380	6,623,665
70. 4G	0.000	0	821.810	502,895	9,982.550	5,449,700	10,804.360	5,952,595
71. Total	21.510	15,195	2,202.280	1,560,015	35,358.630	24,673,125	37,582.420	26,248,335
72. Waste	0.000	0	120.210	6,620	731.670	40,255	851.880	46,875
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		20.030		20.030	
75. Total	56.070	50,985	11,188.510	10,914,300	150,117.730	141,866,065	161,362.310	152,831,350



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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	615.000	911,040	1,845.480	2,799,335	2,460.480	3,710,375
46. 1A	0.290	355	688.900	843,910	8,942.390	10,945,895	9,631.580	11,790,160
47. 2A1	0.000	0	843.730	948,105	1,705.770	1,916,955	2,549.500	2,865,060
48. 2A	0.000	0	122.840	137,975	2,699.110	3,035,340	2,821.950	3,173,315
49. 3A1	0.000	0	151.760	166,560	2,234.460	2,452,945	2,386.220	2,619,505
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	106.000	102,675	1,735.770	1,689,335	1,841.770	1,792,010
52. 4A	0.000	0	56.990	51,290	552.390	490,490	609.380	541,780
53. Total	0.290	355	2,585.220	3,161,555	19,715.370	23,330,295	22,300.880	26,492,205
<b>Dryland:</b>								
54. 1D1	3.020	4,985	364.270	601,050	1,106.280	1,824,160	1,473.570	2,430,195
55. 1D	28.720	47,385	614.240	1,011,400	6,604.690	10,875,025	7,247.650	11,933,810
56. 2D1	2.950	4,280	528.670	763,775	1,304.900	1,889,720	1,836.520	2,657,775
57. 2D	0.000	0	362.350	464,405	3,261.650	4,220,435	3,624.000	4,684,840
58. 3D1	0.000	0	271.840	283,935	2,505.000	2,615,925	2,776.840	2,899,860
59. 3D	0.000	0	13.000	10,725	0.000	0	13.000	10,725
60. 4D1	0.000	0	153.410	122,730	2,196.990	1,757,000	2,350.400	1,879,730
61. 4D	0.460	370	124.530	99,225	658.070	524,815	783.060	624,410
62. Total	35.150	57,020	2,432.310	3,357,245	17,637.580	23,707,080	20,105.040	27,121,345
<b>Grass:</b>								
63. 1G1	0.000	0	14.040	13,730	114.590	97,410	128.630	111,140
64. 1G	0.000	0	77.200	66,990	575.220	522,285	652.420	589,275
65. 2G1	0.000	0	104.200	79,560	332.610	236,835	436.810	316,395
66. 2G	0.000	0	201.070	175,070	895.240	770,485	1,096.310	945,555
67. 3G1	0.000	0	46.500	37,000	411.930	321,455	458.430	358,455
68. 3G	0.000	0	5.000	3,750	0.000	0	5.000	3,750
69. 4G1	0.000	0	223.440	153,430	987.890	677,135	1,211.330	830,565
70. 4G	0.000	0	426.150	196,770	3,036.470	1,649,955	3,462.620	1,846,725
71. Total	0.000	0	1,097.600	726,300	6,353.950	4,275,560	7,451.550	5,001,860
72. Waste	0.000	0	90.610	5,890	225.990	14,700	316.600	20,590
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	35.440	57,375	6,205.740	7,250,990	43,932.890	51,327,635	50,174.070	58,636,000

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	2,107.970	4,208,040	8,705.390	17,357,130	10,813.360	21,565,170
46. 1A	15.900	30,210	6,355.890	12,066,580	26,212.660	49,732,145	32,584.450	61,828,935
47. 2A1	11.000	20,350	1,790.860	3,310,995	7,537.590	13,924,505	9,339.450	17,255,850
48. 2A	0.000	0	738.440	1,250,150	3,197.180	5,425,200	3,935.620	6,675,350
49. 3A1	0.000	0	967.360	1,451,040	5,164.040	7,733,210	6,131.400	9,184,250
50. 3A	0.000	0	13.000	16,900	0.000	0	13.000	16,900
51. 4A1	0.000	0	625.390	718,750	4,794.110	5,493,745	5,419.500	6,212,495
52. 4A	0.000	0	86.630	86,630	1,032.150	1,032,150	1,118.780	1,118,780
<b>53. Total</b>	<b>26.900</b>	<b>50,560</b>	<b>12,685.540</b>	<b>23,109,085</b>	<b>56,643.120</b>	<b>100,698,085</b>	<b>69,355.560</b>	<b>123,857,730</b>
<b>Dryland:</b>								
54. 1D1	0.000	0	802.630	1,398,630	3,116.970	5,447,330	3,919.600	6,845,960
55. 1D	37.300	64,345	2,837.190	4,871,310	12,180.230	20,915,735	15,054.720	25,851,390
56. 2D1	1.000	1,500	764.400	1,144,500	3,390.530	5,080,395	4,155.930	6,226,395
57. 2D	0.000	0	1,688.040	2,275,885	4,227.160	5,688,680	5,915.200	7,964,565
58. 3D1	0.000	0	738.560	885,065	4,479.580	5,367,310	5,218.140	6,252,375
59. 3D	0.000	0	254.930	280,420	185.020	203,525	439.950	483,945
60. 4D1	3.500	3,500	785.330	784,880	4,862.570	4,843,350	5,651.400	5,631,730
61. 4D	0.000	0	146.450	131,810	1,029.650	926,690	1,176.100	1,058,500
<b>62. Total</b>	<b>41.800</b>	<b>69,345</b>	<b>8,017.530</b>	<b>11,772,500</b>	<b>33,471.710</b>	<b>48,473,015</b>	<b>41,531.040</b>	<b>60,314,860</b>
<b>Grass:</b>								
63. 1G1	0.000	0	117.200	99,780	469.570	404,460	586.770	504,240
64. 1G	0.000	0	252.490	236,450	1,264.480	1,173,130	1,516.970	1,409,580
65. 2G1	0.000	0	167.970	128,975	832.200	560,765	1,000.170	689,740
66. 2G	0.000	0	584.610	503,160	1,923.650	1,663,595	2,508.260	2,166,755
67. 3G1	0.000	0	322.880	255,900	1,545.350	1,218,800	1,868.230	1,474,700
68. 3G	0.000	0	296.880	209,165	140.500	101,890	437.380	311,055
69. 4G1	6.000	4,200	761.040	528,110	3,833.120	2,639,265	4,600.160	3,171,575
70. 4G	0.000	0	656.880	288,985	5,649.920	2,959,485	6,306.800	3,248,470
<b>71. Total</b>	<b>6.000</b>	<b>4,200</b>	<b>3,159.950</b>	<b>2,250,525</b>	<b>15,658.790</b>	<b>10,721,390</b>	<b>18,824.740</b>	<b>12,976,115</b>
72. Waste	0.000	0	137.510	7,570	653.510	35,035	791.020	42,605
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
<b>75. Total</b>	<b>74.700</b>	<b>124,105</b>	<b>24,000.530</b>	<b>37,139,680</b>	<b>106,427.130</b>	<b>159,927,525</b>	<b>130,502.360</b>	<b>197,191,310</b>

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76.Irrigated</b>	27.190	50,915	16,326.980	27,557,990	81,350.310	130,097,775	97,704.480	157,706,680
<b>77.Dry Land</b>	111.510	162,155	18,259.640	23,190,060	160,144.900	183,263,385	178,516.050	206,615,600
<b>78.Grass</b>	27.510	19,395	6,459.830	4,536,840	57,371.370	39,670,075	63,858.710	44,226,310
<b>79.Waste</b>	0.000	0	348.330	20,080	1,611.170	89,990	1,959.500	110,070
<b>80.Other</b>	0.000	0	0.000	0	0.000	0	0.000	0
<b>81.Exempt</b>	0.000	0	0.000	0	20.030	0	20.030	0
<b>82.Total</b>	166.210	232,465	41,394.780	55,304,970	300,477.750	353,121,225	<b>342,038.740</b>	<b>408,658,660</b>

## 2007 Agricultural Land Detail

### County 76 - Saline

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,376.310	22.76%	2,046,455	27.82%	1,486.914
1A	1,926.350	31.85%	2,355,170	32.01%	1,222.607
2A1	998.380	16.51%	1,121,725	15.25%	1,123.545
2A	585.090	9.67%	657,890	8.94%	1,124.425
3A1	404.220	6.68%	443,515	6.03%	1,097.211
3A	51.040	0.84%	53,595	0.73%	1,050.058
4A1	568.160	9.39%	553,755	7.53%	974.646
4A	138.490	2.29%	124,640	1.69%	899.992
<b>Irrigated Total</b>	<b>6,048.040</b>	<b>100.00%</b>	<b>7,356,745</b>	<b>100.00%</b>	<b>1,216.384</b>

**Dry:**

1D1	3,528.160	3.02%	4,404,775	3.70%	1,248.462
1D	50,695.860	43.37%	61,924,050	51.96%	1,221.481
2D1	4,790.930	4.10%	5,255,300	4.41%	1,096.926
2D	27,285.030	23.34%	23,185,335	19.45%	849.745
3D1	10,557.940	9.03%	8,704,815	7.30%	824.480
3D	1,427.220	1.22%	1,155,280	0.97%	809.461
4D1	16,612.010	14.21%	13,035,035	10.94%	784.675
4D	1,982.820	1.70%	1,514,805	1.27%	763.964
<b>Dry Total</b>	<b>116,879.970</b>	<b>100.00%</b>	<b>119,179,395</b>	<b>100.00%</b>	<b>1,019.673</b>

**Grass:**

1G1	452.240	1.20%	324,705	1.24%	717.992
1G	3,571.970	9.50%	3,024,440	11.52%	846.714
2G1	1,040.280	2.77%	752,195	2.87%	723.069
2G	7,671.230	20.41%	6,299,040	24.00%	821.125
3G1	2,450.810	6.52%	1,895,820	7.22%	773.548
3G	1,899.150	5.05%	1,375,875	5.24%	724.468
4G1	9,692.380	25.79%	6,623,665	25.23%	683.388
4G	10,804.360	28.75%	5,952,595	22.68%	550.943
<b>Grass Total</b>	<b>37,582.420</b>	<b>100.00%</b>	<b>26,248,335</b>	<b>100.00%</b>	<b>698.420</b>

<b>Irrigated Total</b>	<b>6,048.040</b>	<b>3.75%</b>	<b>7,356,745</b>	<b>4.81%</b>	<b>1,216.384</b>
<b>Dry Total</b>	<b>116,879.970</b>	<b>72.43%</b>	<b>119,179,395</b>	<b>77.98%</b>	<b>1,019.673</b>
<b>Grass Total</b>	<b>37,582.420</b>	<b>23.29%</b>	<b>26,248,335</b>	<b>17.17%</b>	<b>698.420</b>
Waste	851.880	0.53%	46,875	0.03%	55.025
Other	0.000	0.00%	0	0.00%	0.000
Exempt	20.030	0.01%			
<b>Market Area Total</b>	<b>161,362.310</b>	<b>100.00%</b>	<b>152,831,350</b>	<b>100.00%</b>	<b>947.131</b>

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

<b>Irrigated Total</b>	<b>6,048.040</b>	<b>6.19%</b>	<b>7,356,745</b>	<b>4.66%</b>	
<b>Dry Total</b>	<b>116,879.970</b>	<b>65.47%</b>	<b>119,179,395</b>	<b>57.68%</b>	
<b>Grass Total</b>	<b>37,582.420</b>	<b>58.85%</b>	<b>26,248,335</b>	<b>59.35%</b>	
Waste	851.880	43.47%	46,875	42.59%	
Other	0.000	0.00%	0	0.00%	
Exempt	20.030	100.00%			
<b>Market Area Total</b>	<b>161,362.310</b>	<b>47.18%</b>	<b>152,831,350</b>	<b>37.40%</b>	

## 2007 Agricultural Land Detail

### County 76 - Saline

Market Area: **2**

<b>Irrigated:</b>	<b>Acres</b>	<b>% of Acres*</b>	<b>Value</b>	<b>% of Value*</b>	<b>Average Assessed Value*</b>
1A1	2,460.480	11.03%	3,710,375	14.01%	1,507.988
1A	9,631.580	43.19%	11,790,160	44.50%	1,224.114
2A1	2,549.500	11.43%	2,865,060	10.81%	1,123.773
2A	2,821.950	12.65%	3,173,315	11.98%	1,124.511
3A1	2,386.220	10.70%	2,619,505	9.89%	1,097.763
3A	0.000	0.00%	0	0.00%	0.000
4A1	1,841.770	8.26%	1,792,010	6.76%	972.982
4A	609.380	2.73%	541,780	2.05%	889.067
<b>Irrigated Total</b>	<b>22,300.880</b>	<b>100.00%</b>	<b>26,492,205</b>	<b>100.00%</b>	<b>1,187.944</b>

**Dry:**

1D1	1,473.570	7.33%	2,430,195	8.96%	1,649.188
1D	7,247.650	36.05%	11,933,810	44.00%	1,646.576
2D1	1,836.520	9.13%	2,657,775	9.80%	1,447.179
2D	3,624.000	18.03%	4,684,840	17.27%	1,292.726
3D1	2,776.840	13.81%	2,899,860	10.69%	1,044.302
3D	13.000	0.06%	10,725	0.04%	825.000
4D1	2,350.400	11.69%	1,879,730	6.93%	799.748
4D	783.060	3.89%	624,410	2.30%	797.397
<b>Dry Total</b>	<b>20,105.040</b>	<b>100.00%</b>	<b>27,121,345</b>	<b>100.00%</b>	<b>1,348.982</b>

**Grass:**

1G1	128.630	1.73%	111,140	2.22%	864.028
1G	652.420	8.76%	589,275	11.78%	903.214
2G1	436.810	5.86%	316,395	6.33%	724.330
2G	1,096.310	14.71%	945,555	18.90%	862.488
3G1	458.430	6.15%	358,455	7.17%	781.918
3G	5.000	0.07%	3,750	0.07%	750.000
4G1	1,211.330	16.26%	830,565	16.61%	685.663
4G	3,462.620	46.47%	1,846,725	36.92%	533.331
<b>Grass Total</b>	<b>7,451.550</b>	<b>100.00%</b>	<b>5,001,860</b>	<b>100.00%</b>	<b>671.250</b>

<b>Irrigated Total</b>	<b>22,300.880</b>	<b>44.45%</b>	<b>26,492,205</b>	<b>45.18%</b>	<b>1,187.944</b>
<b>Dry Total</b>	<b>20,105.040</b>	<b>40.07%</b>	<b>27,121,345</b>	<b>46.25%</b>	<b>1,348.982</b>
<b>Grass Total</b>	<b>7,451.550</b>	<b>14.85%</b>	<b>5,001,860</b>	<b>8.53%</b>	<b>671.250</b>
Waste	316.600	0.63%	20,590	0.04%	65.034
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>50,174.070</b>	<b>100.00%</b>	<b>58,636,000</b>	<b>100.00%</b>	<b>1,168.651</b>

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

<b>Irrigated Total</b>	<b>22,300.880</b>	<b>22.82%</b>	<b>26,492,205</b>	<b>16.80%</b>	
<b>Dry Total</b>	<b>20,105.040</b>	<b>11.26%</b>	<b>27,121,345</b>	<b>13.13%</b>	
<b>Grass Total</b>	<b>7,451.550</b>	<b>11.67%</b>	<b>5,001,860</b>	<b>11.31%</b>	
Waste	316.600	16.16%	20,590	18.71%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>50,174.070</b>	<b>14.67%</b>	<b>58,636,000</b>	<b>14.35%</b>	

## 2007 Agricultural Land Detail

### County 76 - Saline

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	10,813.360	15.59%	21,565,170	17.41%	1,994.307
1A	32,584.450	46.98%	61,828,935	49.92%	1,897.498
2A1	9,339.450	13.47%	17,255,850	13.93%	1,847.630
2A	3,935.620	5.67%	6,675,350	5.39%	1,696.136
3A1	6,131.400	8.84%	9,184,250	7.42%	1,497.904
3A	13.000	0.02%	16,900	0.01%	1,300.000
4A1	5,419.500	7.81%	6,212,495	5.02%	1,146.322
4A	1,118.780	1.61%	1,118,780	0.90%	1,000.000
<b>Irrigated Total</b>	<b>69,355.560</b>	<b>100.00%</b>	<b>123,857,730</b>	<b>100.00%</b>	<b>1,785.837</b>

**Dry:**

1D1	3,919.600	9.44%	6,845,960	11.35%	1,746.596
1D	15,054.720	36.25%	25,851,390	42.86%	1,717.161
2D1	4,155.930	10.01%	6,226,395	10.32%	1,498.195
2D	5,915.200	14.24%	7,964,565	13.20%	1,346.457
3D1	5,218.140	12.56%	6,252,375	10.37%	1,198.199
3D	439.950	1.06%	483,945	0.80%	1,100.000
4D1	5,651.400	13.61%	5,631,730	9.34%	996.519
4D	1,176.100	2.83%	1,058,500	1.75%	900.008
<b>Dry Total</b>	<b>41,531.040</b>	<b>100.00%</b>	<b>60,314,860</b>	<b>100.00%</b>	<b>1,452.283</b>

**Grass:**

1G1	586.770	3.12%	504,240	3.89%	859.348
1G	1,516.970	8.06%	1,409,580	10.86%	929.207
2G1	1,000.170	5.31%	689,740	5.32%	689.622
2G	2,508.260	13.32%	2,166,755	16.70%	863.847
3G1	1,868.230	9.92%	1,474,700	11.36%	789.356
3G	437.380	2.32%	311,055	2.40%	711.177
4G1	4,600.160	24.44%	3,171,575	24.44%	689.448
4G	6,306.800	33.50%	3,248,470	25.03%	515.074
<b>Grass Total</b>	<b>18,824.740</b>	<b>100.00%</b>	<b>12,976,115</b>	<b>100.00%</b>	<b>689.311</b>

<b>Irrigated Total</b>	<b>69,355.560</b>	<b>53.15%</b>	<b>123,857,730</b>	<b>62.81%</b>	<b>1,785.837</b>
<b>Dry Total</b>	<b>41,531.040</b>	<b>31.82%</b>	<b>60,314,860</b>	<b>30.59%</b>	<b>1,452.283</b>
<b>Grass Total</b>	<b>18,824.740</b>	<b>14.42%</b>	<b>12,976,115</b>	<b>6.58%</b>	<b>689.311</b>
Waste	791.020	0.61%	42,605	0.02%	53.860
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>130,502.360</b>	<b>100.00%</b>	<b>197,191,310</b>	<b>100.00%</b>	<b>1,511.017</b>

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

<b>Irrigated Total</b>	<b>69,355.560</b>	<b>70.99%</b>	<b>123,857,730</b>	<b>78.54%</b>	
<b>Dry Total</b>	<b>41,531.040</b>	<b>23.26%</b>	<b>60,314,860</b>	<b>29.19%</b>	
<b>Grass Total</b>	<b>18,824.740</b>	<b>29.48%</b>	<b>12,976,115</b>	<b>29.34%</b>	
Waste	791.020	40.37%	42,605	38.71%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>130,502.360</b>	<b>38.15%</b>	<b>197,191,310</b>	<b>48.25%</b>	

## 2007 Agricultural Land Detail

### County 76 - Saline

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	27.190	50,915	16,326.980	27,557,990	81,350.310	130,097,775
Dry	111.510	162,155	18,259.640	23,190,060	160,144.900	183,263,385
Grass	27.510	19,395	6,459.830	4,536,840	57,371.370	39,670,075
Waste	0.000	0	348.330	20,080	1,611.170	89,990
Other	0.000	0	0.000	0	0.000	0
Exempt	0.000	0	0.000	0	20.030	0
<b>Total</b>	<b>166.210</b>	<b>232,465</b>	<b>41,394.780</b>	<b>55,304,970</b>	<b>300,477.750</b>	<b>353,121,225</b>

AgLand	Total Acres	Total Value	Total Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	97,704.480	157,706,680	97,704.480	28.57%	157,706,680	38.59%	1,614.119
Dry	178,516.050	206,615,600	178,516.050	52.19%	206,615,600	50.56%	1,157.406
Grass	63,858.710	44,226,310	63,858.710	18.67%	44,226,310	10.82%	692.565
Waste	1,959.500	110,070	1,959.500	0.57%	110,070	0.03%	56.172
Other	0.000	0	0.000	0.00%	0	0.00%	0.000
Exempt	20.030	0	20.030	0.01%	0	0.00%	0.000
<b>Total</b>	<b>342,038.740</b>	<b>408,658,660</b>	<b>342,038.740</b>	<b>100.00%</b>	<b>408,658,660</b>	<b>100.00%</b>	<b>1,194.773</b>

\* Department of Property Assessment & Taxation Calculates

# Saline County Assessor

3-Year Plan

June, 2006

The following is the proposed 3 year plan.

Total Parcels = 10,432

Improved Parcels = 6,169

Improvements on Leased Land = 469

## **Staffing**

### **Staff**

1 Assessor

1 Deputy Assessor

1 Full-time Clerk

1 GIS Coordinator/Clerk

1 Appraiser/Listener

## **Contract Appraiser**

The county contracts with Jon Fritz, a Certified General appraiser, who is responsible for a majority of the commercial, pick up work and sales analysis. He will also be doing our sales analysis for Crete residential properties and updating the Terra Scan tables with the new pricing.

## **Work Load**

In tax year 2005-2006 the Saline County Assessor's Office completed the following:

Homestead applications: 607

Personal property schedules: 1495

Real property transfers: 964

Sale Reviews: approx. 391

Building permits/information sheets: approx. 600

Reappraised the towns of Wilber, Dewitt Residential

Reappraised Tobias Residential to be effective January 1, 2007

Contracted with Great Plains & had Industries Reappraised

Went online with the Assessor's Website

Continued work on updating agland records using FSA records in conjunction with GIS

Along with the workload listed above the county plans on implementing Greenbelt for tax year 2007. This will require the processing of paperwork and inspections to verify land uses. There are approximately 3800 parcels classified as agricultural that may be eligible for Greenbelt. (With the assumption that we can contract help of an appraiser.)



### **3-Year Plan**

#### **2006**

##### ***Residential***

In 2006, the county is in the process of reappraising the residential properties in Crete City. The review will include taking new front and rear photographs of improvements, interior (if possible) and exterior inspections of improvements, and interviewing homeowners/residents. In addition to the reappraisal work, sales reviews and pickup work/building permits will be completed for the remaining residential properties in the county. Implement Tobias reappraisal values effective January 1, 2007.

##### ***Agricultural***

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas will be adjusted. Greenbelt will be studied and implemented. Studies will determine special valuation market areas, special values, and recapture values. Sales reviews and pick up work/building permits will also be completed for agricultural properties.

#### **2007**

##### ***Residential***

In 2007, the county plans on reappraising the Towns of Friend & Swanton effective for January 1, 2008. Additionally, sales reviews and pickup work will be completed for residential properties.

##### ***Commercial***

Crete commercial properties will begin to be inspected for a reappraisal effective January 1, 2008. which consists of approximately 225 improved parcels. The two golf courses in the county will be reviewed and revalued effective January 1, 2008. Sales reviews and pick up work/building permits will also be completed for commercial properties.

##### ***Agricultural***

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. Sales will also be plotted on a map to determine if the current market areas are supported by current sales. Sales reviews and pick up work/building permits will also be completed for the agricultural properties.

#### **2008**

***Residential***

In 2008, the reappraisal of Dorchester & Western will be completed and made effective for January 1, 2009 values. Sales reviews and pick up work/building permits will be completed for residential properties.

***Commercial***

As time allows, the towns of Dorchester, Dewitt, Swanton, Western and Tobias commercial properties will be reappraised effective January 1, 2009. Sales reviews and pick up work/building permits will be completed for commercial properties.

***Agricultural***

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. Sales will also be plotted on a map to determine if the current market areas are supported by current sales. Sales reviews and pick up work/building permits will also be completed for the agricultural properties.

**Comments**

The preceding narrative of the Saline County reappraisal is subject to change depending on appraisal needs determined by Assessor's office staff. During a 5 year reappraisal cycle there may be years when a class or subclass of property will need appraisal adjustments to comply with statistical measurements required by law. The appraisal adjustments would be a percentage increase or decrease applied to all properties within a subclass.

# 3 Year Plan Inspection Schedule

Town, Property class, Reappraisal effective date

## Town

	1/1/2006	1/1/2007	1/1/2008	1/1/2009	1/1/2010
Crete		Crete Residential 2007			
Crete		Crete Commercial 2008			
Dewitt			Dewitt Comm 2009		
Dewitt	DeWitt Res 2006				
Dorchester			Dorchester Res 2009		
Dorchester			Dorchester Comm 2009		
Friend		Friend Res 2008			
Friend				Friend Comm 2010	
Swanton		Swanton Res 2008			
Swanton			Swanton Comm 2009		
Tobias			Tobias Comm 2009		
Tobias		Tobias Res 2007			
Western			Western Res 2009		
Western			Western Comm 2009		
Wilber	Wilber Res 2006				
Wilber				Wilber Comm 2010	
Rural Residential				Rural Residential 2010	
Ag Improvements				Agricultural Improvements 2010	

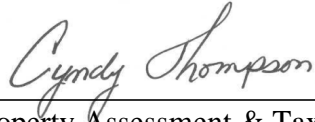
= Residential  
 = Commercial

## 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 Saline County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 9713.

Dated this 9th day of April, 2007.

  
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Property Assessment & Taxation