

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., 2007). 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., 2007) 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 Revenue Property Assessment Division, hereinafter referred to as the Division, 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 Division 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 Division is required by Neb. Rev. Stat. §77-1327 (R. S. Supp., 2007) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Division 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 Division 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 Division. An evaluation of these opinions must only be made after considering all other information provided in the R&O.

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

Table of Contents

Commission Summary

Property Tax Administrator's Opinions and Recommendations

Residential Reports Section

Preliminary Statistical Reports
 Residential Real Property, Qualified
Residential Assessment Actions
Residential Appraisal Information
R&O Statistical Reports
 Residential Real Property, Qualified

Residential Correlation Section

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

Residential (What If) Recommendation Statistics if necessary

Commercial Reports Section

Preliminary Statistical Reports
 Commercial Real Property, Qualified
Commercial Assessment Actions
Commercial Appraisal Information
R&O Statistical Reports
 Commercial Real Property, Qualified

Commercial Correlation Section

Commercial Real Property
 I. Correlation
 II. Analysis of Percentage of Sales Used
 III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios
 IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to
 Percentage Change in Assessed Value

- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the Assessor Actions

Commercial (What If) Recommendation Statistics if necessary

Agricultural Reports Section

- Preliminary Statistical Reports
 - Agricultural Unimproved, Qualified
- Agricultural Assessment Actions
- Agricultural Appraisal Information
- R&O Statistical Reports
 - Agricultural Unimproved, Qualified

Agricultural Correlation Section

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

Agricultural (What If) Recommendation Statistics if necessary

Special Valuation Section

County Reports Section

- 2008 County Abstract of Assessment for Real Property, Form 45
- 2008 County Agricultural Land Detail
- 2008 County Abstract of Assessment for Real Property Compared with the 2007 Certificate of Taxes Levied (CTL) Report
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

Certification

Map Section

Valuation History Chart Section

2008 Commission Summary

54 Knox

Residential Real Property - Current

Number of Sales	316	COD	9.38
Total Sales Price	\$14,533,246	PRD	105.19
Total Adj. Sales Price	\$14,512,246	COV	13.47
Total Assessed Value	\$13,194,408	STD	12.89
Avg. Adj. Sales Price	\$45,925	Avg. Abs. Dev.	8.94
Avg. Assessed Value	\$41,754	Min	48.64
Median	95.29	Max	151.31
Wgt. Mean	90.92	95% Median C.I.	94.51 to 97.14
Mean	95.64	95% Wgt. Mean C.I.	88.87 to 92.97
		95% Mean C.I.	94.22 to 97.06
% of Value of the Class of all Real Property Value in the County			22.56
% of Records Sold in the Study Period			6.54
% of Value Sold in the Study Period			7.95
Average Assessed Value of the Base			34,319

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	316	95.29	9.38	105.19
2007	316	96.12	10.30	106.50
2006	326	96.20	13.17	107.07
2005	339	96.13	17.22	110.64
2004	285	97.14	20.96	116.11
2003	321	95	20.51	111.5
2002	334	91	26.81	107.65
2001	324	95	40.35	123.54

2008 Commission Summary

54 Knox

Commercial Real Property - Current

Number of Sales	48	COD	6.28
Total Sales Price	\$2,706,532	PRD	102.55
Total Adj. Sales Price	\$2,317,232	COV	9.78
Total Assessed Value	\$2,246,605	STD	9.73
Avg. Adj. Sales Price	\$48,276	Avg. Abs. Dev.	6.21
Avg. Assessed Value	\$46,804	Min	68.02
Median	98.85	Max	125.50
Wgt. Mean	96.95	95% Median C.I.	96.50 to 100.19
Mean	99.43	95% Wgt. Mean C.I.	90.45 to 103.46
		95% Mean C.I.	96.68 to 102.18
% of Value of the Class of all Real Property Value in the County			3.77
% of Records Sold in the Study Period			8.19
% of Value Sold in the Study Period			8.1
Average Assessed Value of the Base			47,350

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	48	98.85	6.28	102.55
2007	54	97.70	12.07	96.20
2006	44	97.50	27.84	95.40
2005	45	97.50	23.75	104.43
2004	52	97.42	25.94	116.46
2003	50	98	29.1	118.39
2002	53	99	28.49	121.31
2001	54	100	31.57	124.99

2008 Commission Summary

54 Knox

Agricultural Land - Current

Number of Sales	153	COD	22.01
Total Sales Price	\$25,386,484	PRD	108.27
Total Adj. Sales Price	\$25,240,624	COV	28.46
Total Assessed Value	\$17,077,380	STD	20.85
Avg. Adj. Sales Price	\$164,971	Avg. Abs. Dev.	15.96
Avg. Assessed Value	\$111,617	Min	21.68
Median	72.53	Max	128.83
Wgt. Mean	67.66	95% Median C.I.	69.32 to 76.17
Mean	73.25	95% Wgt. Mean C.I.	63.56 to 71.76
		95% Mean C.I.	69.95 to 76.56
% of Value of the Class of all Real Property Value in the County			73.66
% of Records Sold in the Study Period			2.85
% of Value Sold in the Study Period			2.06
Average Assessed Value of the Base			100,793

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	153	72.53	22.01	108.27
2007	138	72.22	18.89	105.39
2006	128	75.80	20.00	104.15
2005	93	74.89	18.01	101.36
2004	103	76.76	15.30	101.12
2003	115	77	13.86	101.59
2002	154	74	22.52	108.45
2001	153	75	16.56	103.36

2008 Opinions of the Property Tax Administrator for Knox County

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

Residential Real Property

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

Commercial Real Property

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

Agricultural Land

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

Dated this 7th day of April, 2008.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	317	MEDIAN:	94	COV:	28.00	95% Median C.I.:	92.59 to 95.90	(! : Derived)
TOTAL Sales Price:	14,535,746	WGT. MEAN:	87	STD:	26.50	95% Wgt. Mean C.I.:	84.13 to 89.36	
TOTAL Adj.Sales Price:	14,514,746	MEAN:	95	AVG.ABS.DEV:	17.99	95% Mean C.I.:	91.73 to 97.56	
TOTAL Assessed Value:	12,590,845							
AVG. Adj. Sales Price:	45,787	COD:	19.11	MAX Sales Ratio:	241.75			
AVG. Assessed Value:	39,718	PRD:	109.10	MIN Sales Ratio:	16.80			

Printed: 02/09/2008 12:32:06

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>											
07/01/05 TO 09/30/05	44	98.91	97.94	89.64	13.45	109.26	59.24	145.70	88.95 to 102.82	44,646	40,022
10/01/05 TO 12/31/05	44	97.57	96.71	95.71	11.88	101.04	49.92	132.68	91.17 to 100.47	39,715	38,013
01/01/06 TO 03/31/06	31	93.36	94.81	86.91	11.05	109.08	62.25	132.65	92.21 to 99.28	47,807	41,551
04/01/06 TO 06/30/06	60	94.97	95.44	87.11	11.56	109.57	39.75	166.50	92.59 to 99.50	55,933	48,720
07/01/06 TO 09/30/06	37	89.95	98.60	86.09	28.35	114.53	38.80	241.75	82.86 to 105.52	41,763	35,953
10/01/06 TO 12/31/06	34	87.65	87.56	85.44	28.94	102.48	24.71	155.21	79.64 to 103.77	44,094	37,673
01/01/07 TO 03/31/07	29	93.51	92.48	80.37	32.08	115.07	16.80	205.75	71.49 to 101.70	37,732	30,325
04/01/07 TO 06/30/07	38	89.58	91.17	79.69	25.12	114.40	32.68	202.04	78.08 to 99.07	48,053	38,295
<u>Study Years</u>											
07/01/05 TO 06/30/06	179	95.70	96.26	89.41	12.26	107.65	39.75	166.50	94.10 to 98.86	47,765	42,709
07/01/06 TO 06/30/07	138	89.70	92.55	82.92	28.58	111.61	16.80	241.75	82.86 to 94.25	43,222	35,839
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	162	93.46	94.39	86.55	18.62	109.05	24.71	241.75	92.21 to 95.75	48,657	42,114
<u>ALL</u>											
	317	94.11	94.64	86.75	19.11	109.10	16.80	241.75	92.59 to 95.90	45,787	39,718

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	317	MEDIAN:	94	COV:	28.00	95% Median C.I.:	92.59 to 95.90	(! : Derived)
TOTAL Sales Price:	14,535,746	WGT. MEAN:	87	STD:	26.50	95% Wgt. Mean C.I.:	84.13 to 89.36	
TOTAL Adj.Sales Price:	14,514,746	MEAN:	95	AVG.ABS.DEV:	17.99	95% Mean C.I.:	91.73 to 97.56	
TOTAL Assessed Value:	12,590,845							
AVG. Adj. Sales Price:	45,787	COD:	19.11	MAX Sales Ratio:	241.75			
AVG. Assessed Value:	39,718	PRD:	109.10	MIN Sales Ratio:	16.80			

Printed: 02/09/2008 12:32:06

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BAZILLE MILLS	1	38.80	38.80	38.80			38.80	38.80	N/A	2,500	970
BLOOMFIELD	40	94.60	96.19	92.42	15.79	104.08	47.26	137.33	91.95 to 103.96	26,467	24,461
BLOOMFIELD V	4	113.00	114.52	122.07	13.66	93.82	96.67	135.42	N/A	1,875	2,288
CENTER	7	90.98	95.62	89.67	11.97	106.64	75.40	119.13	75.40 to 119.13	25,071	22,480
CREIGHTON	52	97.00	100.41	86.97	18.17	115.46	64.05	205.75	92.05 to 99.95	32,572	28,326
CREIGHTON V	11	100.40	96.99	95.01	7.62	102.08	72.50	113.00	87.71 to 107.00	9,613	9,134
CROFTON	23	92.38	103.06	93.11	19.64	110.69	70.22	241.75	88.48 to 103.77	62,224	57,934
CROFTON V	6	93.59	92.51	83.53	17.62	110.76	69.35	128.00	69.35 to 128.00	5,666	4,733
LAKE	34	90.68	89.99	87.33	12.78	103.04	67.50	113.83	80.85 to 100.40	142,428	124,384
LAKE MH	1	93.36	93.36	93.36			93.36	93.36	N/A	11,000	10,270
LAKE V	44	86.53	81.63	84.27	30.81	96.87	16.80	166.79	68.30 to 94.11	32,776	27,621
NIOBRARA	7	93.63	91.77	90.39	7.59	101.52	79.06	102.34	79.06 to 102.34	49,428	44,678
NIOBRARA MH	5	95.40	105.45	100.48	16.84	104.94	86.81	141.45	N/A	22,500	22,609
NIOBRARA V	3	104.70	89.86	79.26	15.95	113.38	57.39	107.50	N/A	5,286	4,190
RURAL	17	85.01	85.53	75.72	23.90	112.95	47.87	159.04	61.65 to 101.31	91,595	69,360
RURAL V	5	100.80	89.44	73.48	22.74	121.72	39.75	117.10	N/A	15,500	11,389
VERDEL	3	97.63	100.23	100.00	5.47	100.23	93.51	109.54	N/A	15,750	15,750
VERDIGRE	22	93.37	100.24	85.12	24.66	117.76	51.55	202.04	81.43 to 104.21	36,636	31,185
VERDIGRE MH	4	109.07	103.72	95.20	23.53	108.95	64.08	132.65	N/A	25,250	24,037
VERDIGRE V	1	125.00	125.00	125.00			125.00	125.00	N/A	1,500	1,875
WAUSA	23	95.90	97.31	84.94	16.24	114.55	55.62	139.77	86.73 to 102.00	27,244	23,142
WAUSA V	2	108.75	108.75	108.75	2.07	100.00	106.50	111.00	N/A	1,000	1,087
WINNETOON	1	92.84	92.84	92.84			92.84	92.84	N/A	16,000	14,855
WINNETOON V	1	95.00	95.00	95.00			95.00	95.00	N/A	800	760
ALL											
	317	94.11	94.64	86.75	19.11	109.10	16.80	241.75	92.59 to 95.90	45,787	39,718

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	217	95.75	98.95	89.63	17.38	110.40	38.80	241.75	93.63 to 98.97	30,365	27,216
2	3	61.65	54.98	60.26	12.87	91.25	39.75	63.55	N/A	121,166	73,013
3	97	89.95	86.22	85.51	22.05	100.84	16.80	166.79	83.61 to 94.10	77,957	66,658
ALL											
	317	94.11	94.64	86.75	19.11	109.10	16.80	241.75	92.59 to 95.90	45,787	39,718

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	317	MEDIAN:	94	COV:	28.00	95% Median C.I.:	92.59 to 95.90	(! : Derived)
TOTAL Sales Price:	14,535,746	WGT. MEAN:	87	STD:	26.50	95% Wgt. Mean C.I.:	84.13 to 89.36	
TOTAL Adj.Sales Price:	14,514,746	MEAN:	95	AVG.ABS.DEV:	17.99	95% Mean C.I.:	91.73 to 97.56	
TOTAL Assessed Value:	12,590,845							
AVG. Adj. Sales Price:	45,787	COD:	19.11	MAX Sales Ratio:	241.75			
AVG. Assessed Value:	39,718	PRD:	109.10	MIN Sales Ratio:	16.80			

Printed: 02/09/2008 12:32:06

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	240	94.24	96.87	87.04	17.43	111.29	47.26	241.75	92.38 to 96.05	53,461	46,534
2	77	93.53	87.69	84.47	24.42	103.81	16.80	166.79	87.67 to 100.00	21,870	18,473
____ALL____											
	317	94.11	94.64	86.75	19.11	109.10	16.80	241.75	92.59 to 95.90	45,787	39,718

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	229	95.70	97.55	86.51	17.93	112.76	38.80	241.75	93.16 to 98.77	34,877	30,172
06	77	88.37	84.82	86.62	22.61	97.92	16.80	166.79	80.87 to 94.10	81,600	70,683
07	11	95.40	102.86	97.62	17.69	105.37	64.08	141.45	86.81 to 132.65	22,227	21,697
____ALL____											
	317	94.11	94.64	86.75	19.11	109.10	16.80	241.75	92.59 to 95.90	45,787	39,718

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0049											
08-0036	3	97.63	100.23	100.00	5.47	100.23	93.51	109.54	N/A	15,750	15,750
54-0013	78	96.38	97.25	84.77	16.57	114.72	38.80	205.75	92.05 to 99.91	32,587	27,624
54-0096	104	90.74	88.41	86.96	21.57	101.66	16.80	241.75	84.34 to 93.53	78,001	67,829
54-0501	16	95.55	96.26	92.72	12.87	103.82	57.39	141.45	86.81 to 104.70	30,749	28,510
54-0505	6	99.75	99.04	91.18	9.15	108.62	80.87	113.83	80.87 to 113.83	16,375	14,930
54-0576	27	97.33	97.64	82.85	16.59	117.85	55.62	139.77	86.73 to 106.50	26,412	21,882
54-0583	29	94.87	104.25	88.43	26.50	117.89	51.55	202.04	86.47 to 125.00	32,413	28,662
54-0586	54	95.24	94.95	87.05	17.81	109.08	39.75	137.33	91.95 to 101.50	29,077	25,312
70-0005											
70-0542											
NonValid School											
____ALL____											
	317	94.11	94.64	86.75	19.11	109.10	16.80	241.75	92.59 to 95.90	45,787	39,718

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	317	MEDIAN:	94	COV:	28.00	95% Median C.I.:	92.59 to 95.90	(! : Derived)
TOTAL Sales Price:	14,535,746	WGT. MEAN:	87	STD:	26.50	95% Wgt. Mean C.I.:	84.13 to 89.36	
TOTAL Adj.Sales Price:	14,514,746	MEAN:	95	AVG.ABS.DEV:	17.99	95% Mean C.I.:	91.73 to 97.56	
TOTAL Assessed Value:	12,590,845							
AVG. Adj. Sales Price:	45,787	COD:	19.11	MAX Sales Ratio:	241.75			
AVG. Assessed Value:	39,718	PRD:	109.10	MIN Sales Ratio:	16.80			

Printed: 02/09/2008 12:32:06

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	87	94.11	89.91	85.07	24.23	105.68	16.80	166.79	88.37 to 100.00	20,127	17,122
Prior TO 1860											
1860 TO 1899	30	99.56	102.36	92.67	15.23	110.46	68.65	155.21	93.79 to 106.67	20,046	18,576
1900 TO 1919	72	97.03	100.87	89.61	19.43	112.56	47.87	241.75	92.59 to 99.95	27,461	24,609
1920 TO 1939	15	92.05	89.92	83.62	11.94	107.53	51.60	109.60	76.76 to 101.27	43,533	36,401
1940 TO 1949	6	92.15	105.46	79.96	31.99	131.89	58.42	205.75	58.42 to 205.75	31,916	25,520
1950 TO 1959	17	93.38	96.69	86.15	21.09	112.24	64.05	157.04	71.49 to 118.94	50,982	43,920
1960 TO 1969	17	93.16	95.97	89.69	13.09	107.00	74.34	141.45	80.87 to 108.05	59,256	53,144
1970 TO 1979	37	92.03	92.19	87.15	11.92	105.78	54.71	126.10	86.88 to 95.70	82,721	72,095
1980 TO 1989	10	94.04	96.91	92.68	16.22	104.56	72.90	132.65	77.34 to 123.45	63,000	58,391
1990 TO 1994	7	86.13	82.40	78.35	13.61	105.18	64.77	100.88	64.77 to 100.88	103,357	80,977
1995 TO 1999	5	74.77	73.65	77.33	17.21	95.23	47.26	89.95	N/A	151,200	116,925
2000 TO Present	14	88.80	90.30	87.96	17.31	102.66	61.65	130.24	77.16 to 106.09	164,018	144,274
ALL	317	94.11	94.64	86.75	19.11	109.10	16.80	241.75	92.59 to 95.90	45,787	39,718

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	31	101.50	94.63	91.78	29.83	103.10	16.80	205.75	95.00 to 107.50	1,727	1,585
5000 TO 9999	45	104.90	111.16	109.85	17.48	101.20	50.93	241.75	100.06 to 113.00	6,647	7,302
Total \$											
1 TO 9999	76	104.00	104.42	107.10	22.38	97.49	16.80	241.75	100.00 to 107.50	4,640	4,970
10000 TO 29999	91	97.27	100.57	99.80	18.27	100.78	38.80	166.79	93.79 to 100.13	17,344	17,309
30000 TO 59999	68	90.98	90.11	90.87	13.42	99.16	39.75	123.45	87.54 to 94.33	42,404	38,532
60000 TO 99999	40	83.84	82.90	83.03	14.64	99.84	32.68	130.24	78.88 to 91.03	74,680	62,010
100000 TO 149999	22	83.80	81.65	81.83	13.55	99.79	51.60	108.05	72.61 to 91.41	125,469	102,666
150000 TO 249999	17	85.01	85.88	86.05	13.70	99.81	66.94	109.28	71.04 to 100.40	182,629	157,149
250000 TO 499999	3	74.77	71.19	71.60	6.91	99.44	61.65	77.16	N/A	282,666	202,378
ALL	317	94.11	94.64	86.75	19.11	109.10	16.80	241.75	92.59 to 95.90	45,787	39,718

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	317	MEDIAN:	94	COV:	28.00	95% Median C.I.:	92.59 to 95.90	(! : Derived)
TOTAL Sales Price:	14,535,746	WGT. MEAN:	87	STD:	26.50	95% Wgt. Mean C.I.:	84.13 to 89.36	
TOTAL Adj.Sales Price:	14,514,746	MEAN:	95	AVG.ABS.DEV:	17.99	95% Mean C.I.:	91.73 to 97.56	
TOTAL Assessed Value:	12,590,845							
AVG. Adj. Sales Price:	45,787	COD:	19.11	MAX Sales Ratio:	241.75			
AVG. Assessed Value:	39,718	PRD:	109.10	MIN Sales Ratio:	16.80			

Printed: 02/09/2008 12:32:07

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	35	99.50	90.00	80.56	28.93	111.72	16.80	205.75	87.71 to 104.00	2,374	1,912
5000 TO 9999	46	101.40	101.14	94.53	15.80	106.99	38.80	153.00	95.50 to 109.22	7,699	7,278
Total \$ _____											
1 TO 9999	81	100.06	96.32	91.88	21.58	104.84	16.80	205.75	96.72 to 104.70	5,398	4,960
10000 TO 29999	99	96.50	100.51	91.62	21.02	109.70	32.68	241.75	93.36 to 99.91	20,093	18,410
30000 TO 59999	72	90.48	91.04	86.97	14.43	104.68	47.87	159.04	86.69 to 94.33	50,377	43,812
60000 TO 99999	34	89.95	87.58	84.35	13.25	103.83	54.71	121.43	80.65 to 92.95	89,911	75,838
100000 TO 149999	19	85.01	86.51	84.66	12.02	102.19	66.94	130.24	79.29 to 92.21	144,801	122,586
150000 TO 249999	12	91.97	89.40	86.86	14.81	102.92	61.65	109.28	74.77 to 105.95	221,066	192,021
ALL _____											
	317	94.11	94.64	86.75	19.11	109.10	16.80	241.75	92.59 to 95.90	45,787	39,718

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	87	94.11	89.91	85.07	24.23	105.68	16.80	166.79	88.37 to 100.00	20,127	17,122
10	5	101.19	122.80	105.96	24.97	115.89	95.50	205.75	N/A	14,800	15,682
20	107	98.15	102.75	94.33	18.29	108.93	47.26	241.75	94.47 to 102.00	26,323	24,831
30	112	89.37	89.49	84.34	14.73	106.10	51.60	155.21	86.37 to 92.65	79,592	67,127
40	6	90.27	91.39	88.40	9.57	103.39	74.77	109.28	74.77 to 109.28	159,783	141,241
ALL _____											
	317	94.11	94.64	86.75	19.11	109.10	16.80	241.75	92.59 to 95.90	45,787	39,718

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	85	94.11	88.62	83.93	24.59	105.59	16.80	166.79	87.71 to 100.00	20,742	17,408
100	11	95.40	102.86	97.62	17.69	105.37	64.08	141.45	86.81 to 132.65	22,227	21,697
101	148	94.16	96.67	88.72	16.08	108.96	47.87	205.75	91.41 to 97.73	58,781	52,148
102	12	85.97	89.33	82.11	19.82	108.79	61.65	155.21	69.22 to 99.84	101,291	83,174
103	1	111.29	111.29	111.29			111.29	111.29	N/A	19,000	21,145
104	56	94.24	96.70	82.71	18.97	116.91	51.55	241.75	88.16 to 98.15	45,391	37,544
106	4	94.71	108.14	105.69	17.22	102.32	90.16	153.00	N/A	7,750	8,191
ALL _____											
	317	94.11	94.64	86.75	19.11	109.10	16.80	241.75	92.59 to 95.90	45,787	39,718

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	317	MEDIAN:	94	COV:	28.00	95% Median C.I.:	92.59 to 95.90	(! : Derived)
TOTAL Sales Price:	14,535,746	WGT. MEAN:	87	STD:	26.50	95% Wgt. Mean C.I.:	84.13 to 89.36	
TOTAL Adj.Sales Price:	14,514,746	MEAN:	95	AVG.ABS.DEV:	17.99	95% Mean C.I.:	91.73 to 97.56	
TOTAL Assessed Value:	12,590,845							
AVG. Adj. Sales Price:	45,787	COD:	19.11	MAX Sales Ratio:	241.75			
AVG. Assessed Value:	39,718	PRD:	109.10	MIN Sales Ratio:	16.80			

Printed: 02/09/2008 12:32:07

CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	87	94.11	89.91	85.07	24.23	105.68	16.80	166.79	88.37 to 100.00	20,127	17,122
20	8	99.85	113.59	104.79	17.74	108.39	95.11	205.75	95.11 to 205.75	11,562	12,116
30	220	93.51	95.94	87.01	17.19	110.26	47.26	241.75	91.17 to 95.75	56,551	49,203
40	2	82.57	82.57	78.06	13.96	105.78	71.04	94.10	N/A	114,950	89,730
<u>ALL</u>	<u>317</u>	<u>94.11</u>	<u>94.64</u>	<u>86.75</u>	<u>19.11</u>	<u>109.10</u>	<u>16.80</u>	<u>241.75</u>	<u>92.59 to 95.90</u>	<u>45,787</u>	<u>39,718</u>

Knox County 2008 Assessment Actions taken to address the following property classes/subclasses:

Residential

Appraisal maintenance, continuing to work on a general review of towns. Based on a sales comparison approach of the residential properties, there will be some changes to towns of Creighton, Crofton, Wausa and some lake areas.

2008 Assessment Survey for Knox County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Staff
2.	Valuation done by:
	Staff
3.	Pickup work done by whom:
	Staff
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	June 2004
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	2007
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?
	2007
7.	Number of market areas/neighborhoods for this property class:
	12
8.	How are these defined?
	By assessor location, indicating villages, towns, lake and rural areas including lake development
9.	Is "Assessor Location" a usable valuation identity?
	Yes
10.	Does the assessor location "suburban" mean something other than rural residential? <i>(that is, does the "suburban" location have its own market?)</i>
	No

11.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	Currently none
12.	Are the county's ag residential and rural residential improvements classified and valued in the same manner?
	Yes

Residential Permit Numbers:

Permits	Information Statements	Other	Total
107		156	263

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	316	MEDIAN:	95	COV:	13.47	95% Median C.I.:	94.51 to 97.14	(!: Derived)
TOTAL Sales Price:	14,533,246	WGT. MEAN:	91	STD:	12.89	95% Wgt. Mean C.I.:	88.87 to 92.97	
TOTAL Adj.Sales Price:	14,512,246	MEAN:	96	AVG.ABS.DEV:	8.94	95% Mean C.I.:	94.22 to 97.06	
TOTAL Assessed Value:	13,194,408							
AVG. Adj. Sales Price:	45,924	COD:	9.38	MAX Sales Ratio:	151.31			
AVG. Assessed Value:	41,754	PRD:	105.19	MIN Sales Ratio:	48.64			

Printed: 03/31/2008 19:29:26

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>											
07/01/05 TO 09/30/05	44	98.62	98.43	92.53	8.44	106.38	59.24	145.70	94.91 to 101.07	44,646	41,310
10/01/05 TO 12/31/05	44	97.59	96.64	96.96	8.71	99.67	64.08	121.17	94.11 to 100.47	39,715	38,506
01/01/06 TO 03/31/06	31	93.36	94.53	89.11	6.85	106.08	71.62	125.00	92.65 to 97.14	47,807	42,603
04/01/06 TO 06/30/06	60	96.32	96.89	92.17	7.03	105.12	73.92	119.15	93.83 to 100.00	55,933	51,556
07/01/06 TO 09/30/06	36	93.50	94.70	89.03	10.64	106.37	63.79	134.90	91.30 to 100.06	42,854	38,153
10/01/06 TO 12/31/06	34	95.48	98.17	91.56	9.80	107.23	73.45	136.92	91.38 to 100.50	44,094	40,371
01/01/07 TO 03/31/07	29	95.00	91.02	87.86	12.90	103.59	48.64	119.75	85.26 to 99.37	37,732	33,153
04/01/07 TO 06/30/07	38	94.10	92.33	85.48	11.12	108.02	54.71	151.31	91.95 to 96.21	48,053	41,073
<u>Study Years</u>											
07/01/05 TO 06/30/06	179	96.67	96.80	92.70	7.94	104.42	59.24	145.70	94.87 to 98.31	47,765	44,279
07/01/06 TO 06/30/07	137	94.57	94.12	88.36	11.06	106.52	48.64	151.31	93.32 to 96.75	43,520	38,455
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	161	94.87	96.22	90.86	8.45	105.89	63.79	136.92	93.38 to 97.27	48,944	44,473
<u>ALL</u>											
	316	95.29	95.64	90.92	9.38	105.19	48.64	151.31	94.51 to 97.14	45,924	41,754

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	316	MEDIAN:	95	COV:	13.47	95% Median C.I.:	94.51 to 97.14	(!: Derived)
TOTAL Sales Price:	14,533,246	WGT. MEAN:	91	STD:	12.89	95% Wgt. Mean C.I.:	88.87 to 92.97	
TOTAL Adj.Sales Price:	14,512,246	MEAN:	96	AVG.ABS.DEV:	8.94	95% Mean C.I.:	94.22 to 97.06	
TOTAL Assessed Value:	13,194,408							
AVG. Adj. Sales Price:	45,924	COD:	9.38	MAX Sales Ratio:	151.31			
AVG. Assessed Value:	41,754	PRD:	105.19	MIN Sales Ratio:	48.64			

Printed: 03/31/2008 19:29:26

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BLOOMFIELD	40	94.29	95.43	92.82	10.43	102.81	72.21	117.65	91.95 to 102.48	26,467	24,566
BLOOMFIELD V	4	100.55	99.86	100.07	1.72	99.79	96.67	101.67	N/A	1,875	1,876
CENTER	7	96.23	94.00	90.18	6.98	104.23	81.73	104.61	81.73 to 104.61	25,071	22,610
CREIGHTON	52	99.29	99.91	96.04	6.67	104.02	81.68	119.75	96.05 to 102.48	32,572	31,283
CREIGHTON V	11	100.40	96.99	95.01	7.62	102.08	72.50	113.00	87.71 to 107.00	9,613	9,134
CROFTON	23	94.96	96.51	93.67	7.87	103.02	73.52	119.75	91.46 to 100.00	62,224	58,288
CROFTON V	6	100.67	95.70	90.72	12.09	105.49	76.20	109.30	76.20 to 109.30	5,666	5,140
LAKE	34	94.32	91.57	90.25	8.87	101.46	69.03	108.60	86.34 to 97.73	142,428	128,537
LAKE MH	1	93.36	93.36	93.36			93.36	93.36	N/A	11,000	10,270
LAKE V	44	95.13	95.33	92.17	11.61	103.44	48.64	145.70	92.56 to 98.86	32,776	30,208
NIOBRARA	7	94.51	93.98	93.29	3.88	100.73	86.83	100.76	86.83 to 100.76	49,428	46,112
NIOBRARA MH	5	93.47	95.09	92.09	8.28	103.25	84.72	108.79	N/A	22,500	20,720
NIOBRARA V	3	98.61	98.60	99.68	4.12	98.92	92.50	104.70	N/A	5,286	5,270
RURAL	17	93.35	89.10	82.59	16.37	107.88	54.71	134.90	70.32 to 101.31	91,595	75,653
RURAL V	5	92.80	94.32	90.12	7.25	104.66	81.75	105.40	N/A	15,500	13,968
VERDEL	3	93.51	94.86	95.27	1.68	99.57	93.18	97.90	N/A	15,750	15,005
VERDIGRE	22	95.01	95.82	87.63	12.05	109.34	61.53	151.31	88.72 to 100.17	36,636	32,103
VERDIGRE MH	4	103.58	99.02	91.41	17.13	108.32	64.08	124.83	N/A	25,250	23,081
VERDIGRE V	1	125.00	125.00	125.00			125.00	125.00	N/A	1,500	1,875
WAUSA	23	94.73	94.68	91.98	4.50	102.93	77.32	102.00	93.46 to 98.70	27,244	25,059
WAUSA V	2	98.00	98.00	98.00	2.04	100.00	96.00	100.00	N/A	1,000	980
WINNETOON	1	92.84	92.84	92.84			92.84	92.84	N/A	16,000	14,855
WINNETOON V	1	95.00	95.00	95.00			95.00	95.00	N/A	800	760
ALL											
	316	95.29	95.64	90.92	9.38	105.19	48.64	151.31	94.51 to 97.14	45,924	41,754

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	216	96.74	96.94	93.12	8.35	104.10	61.53	151.31	94.87 to 98.31	30,494	28,398
2	3	77.16	77.75	76.92	3.21	101.08	74.33	81.75	N/A	121,166	93,198
3	97	94.11	93.29	89.67	11.05	104.03	48.64	145.70	93.01 to 96.30	77,957	69,905
ALL											
	316	95.29	95.64	90.92	9.38	105.19	48.64	151.31	94.51 to 97.14	45,924	41,754

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	316	MEDIAN:	95	COV:	13.47	95% Median C.I.:	94.51 to 97.14	(! : Derived)
TOTAL Sales Price:	14,533,246	WGT. MEAN:	91	STD:	12.89	95% Wgt. Mean C.I.:	88.87 to 92.97	
TOTAL Adj.Sales Price:	14,512,246	MEAN:	96	AVG.ABS.DEV:	8.94	95% Mean C.I.:	94.22 to 97.06	
TOTAL Assessed Value:	13,194,408							
AVG. Adj. Sales Price:	45,924	COD:	9.38	MAX Sales Ratio:	151.31			
AVG. Assessed Value:	41,754	PRD:	105.19	MIN Sales Ratio:	48.64			

Printed: 03/31/2008 19:29:26

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	240	94.95	95.49	90.74	9.11	105.23	54.71	151.31	94.33 to 97.27	53,461	48,509
2	76	96.27	96.13	92.30	10.15	104.15	48.64	145.70	93.89 to 100.00	22,125	20,421
____ALL____											
	316	95.29	95.64	90.92	9.38	105.19	48.64	151.31	94.51 to 97.14	45,924	41,754

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	228	96.50	96.37	91.07	8.86	105.83	54.71	151.31	94.57 to 98.16	35,019	31,891
06	77	94.54	93.35	90.68	10.25	102.94	48.64	145.70	92.95 to 96.30	81,600	73,995
07	11	96.05	96.45	92.19	11.34	104.62	64.08	124.83	84.72 to 108.79	22,227	20,491
____ALL____											
	316	95.29	95.64	90.92	9.38	105.19	48.64	151.31	94.51 to 97.14	45,924	41,754

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0049											
08-0036	3	93.51	94.86	95.27	1.68	99.57	93.18	97.90	N/A	15,750	15,005
54-0013	77	98.83	97.80	91.96	7.49	106.35	54.71	119.75	95.20 to 100.38	32,977	30,326
54-0096	104	94.10	93.71	90.79	10.09	103.22	48.64	145.70	92.65 to 96.30	78,001	70,813
54-0501	16	94.56	95.63	93.50	5.83	102.28	84.72	108.79	88.32 to 100.98	30,749	28,749
54-0505	6	96.62	98.69	95.68	4.25	103.15	93.36	106.67	93.36 to 106.67	16,375	15,668
54-0576	27	94.87	94.57	90.12	5.29	104.93	74.33	105.40	93.46 to 99.60	26,412	23,803
54-0583	29	97.99	98.78	89.40	14.12	110.49	61.53	151.31	92.41 to 100.80	32,413	28,979
54-0586	54	94.40	94.83	89.96	11.01	105.42	61.85	120.00	91.95 to 100.80	29,077	26,157
70-0005											
70-0542											
NonValid School											
____ALL____											
	316	95.29	95.64	90.92	9.38	105.19	48.64	151.31	94.51 to 97.14	45,924	41,754

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	316	MEDIAN:	95	COV:	13.47	95% Median C.I.:	94.51 to 97.14	(! : Derived)
TOTAL Sales Price:	14,533,246	WGT. MEAN:	91	STD:	12.89	95% Wgt. Mean C.I.:	88.87 to 92.97	
TOTAL Adj.Sales Price:	14,512,246	MEAN:	96	AVG.ABS.DEV:	8.94	95% Mean C.I.:	94.22 to 97.06	
TOTAL Assessed Value:	13,194,408							
AVG. Adj. Sales Price:	45,924	COD:	9.38	MAX Sales Ratio:	151.31			
AVG. Assessed Value:	41,754	PRD:	105.19	MIN Sales Ratio:	48.64			

Printed: 03/31/2008 19:29:26

YEAR BUILT *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	86	96.41	96.82	92.64	10.54	104.52	48.64	151.31	94.11 to 100.00	20,332	18,835
Prior TO 1860											
1860 TO 1899	30	99.02	100.17	98.41	5.76	101.79	81.19	117.33	95.15 to 101.31	20,046	19,727
1900 TO 1919	72	97.26	96.04	91.53	8.80	104.93	61.85	134.90	94.47 to 99.30	27,461	25,136
1920 TO 1939	15	94.43	92.87	87.44	9.18	106.20	61.53	109.60	84.01 to 102.82	43,533	38,067
1940 TO 1949	6	97.12	96.14	85.42	12.22	112.54	63.79	119.75	63.79 to 119.75	31,916	27,264
1950 TO 1959	17	93.87	97.91	93.23	10.43	105.02	75.77	136.92	85.96 to 111.89	50,982	47,531
1960 TO 1969	17	93.16	93.69	90.29	5.94	103.77	78.88	108.79	90.21 to 99.04	59,256	53,502
1970 TO 1979	37	94.30	93.06	88.51	9.01	105.15	54.71	124.83	91.30 to 98.11	82,721	73,214
1980 TO 1989	10	93.34	94.31	93.46	9.20	100.91	72.90	108.68	84.72 to 106.14	63,000	58,880
1990 TO 1994	7	93.54	91.08	89.01	6.62	102.33	70.32	100.88	70.32 to 100.88	103,357	91,996
1995 TO 1999	5	81.68	83.33	83.83	6.25	99.40	76.05	93.32	N/A	151,200	126,747
2000 TO Present	14	95.62	93.39	93.42	9.87	99.96	64.08	108.79	78.24 to 105.95	164,018	153,234
ALL	316	95.29	95.64	90.92	9.38	105.19	48.64	151.31	94.51 to 97.14	45,924	41,754

SALE PRICE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	30	100.00	100.43	99.50	8.44	100.93	60.00	125.00	96.00 to 104.00	1,701	1,693
5000 TO 9999	45	101.54	102.91	102.71	7.57	100.20	72.21	151.31	98.70 to 106.67	6,647	6,827
Total \$											
1 TO 9999	75	100.80	101.92	102.24	7.98	99.68	60.00	151.31	99.60 to 104.61	4,669	4,774
10000 TO 29999	91	97.27	97.35	97.13	9.79	100.23	48.64	145.70	94.25 to 99.30	17,344	16,846
30000 TO 59999	68	94.58	94.60	94.71	7.03	99.88	64.08	119.15	93.16 to 96.75	42,404	40,161
60000 TO 99999	40	93.23	89.53	89.13	8.18	100.45	61.85	108.79	90.21 to 94.51	74,680	66,562
100000 TO 149999	22	92.87	88.59	88.76	8.95	99.81	54.71	106.40	85.96 to 96.75	125,469	111,367
150000 TO 249999	17	92.21	88.48	88.55	11.39	99.92	69.03	108.60	73.45 to 100.40	182,629	161,710
250000 TO 499999	3	78.67	84.04	83.81	8.11	100.28	77.16	96.30	N/A	282,666	236,900
ALL	316	95.29	95.64	90.92	9.38	105.19	48.64	151.31	94.51 to 97.14	45,924	41,754

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	316	MEDIAN:	95	COV:	13.47	95% Median C.I.:	94.51 to 97.14	(! : Derived)
TOTAL Sales Price:	14,533,246	WGT. MEAN:	91	STD:	12.89	95% Wgt. Mean C.I.:	88.87 to 92.97	
TOTAL Adj.Sales Price:	14,512,246	MEAN:	96	AVG.ABS.DEV:	8.94	95% Mean C.I.:	94.22 to 97.06	
TOTAL Assessed Value:	13,194,408							
AVG. Adj. Sales Price:	45,924	COD:	9.38	MAX Sales Ratio:	151.31			
AVG. Assessed Value:	41,754	PRD:	105.19	MIN Sales Ratio:	48.64			

Printed: 03/31/2008 19:29:26

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	33	100.00	100.17	99.07	7.89	101.11	60.00	125.00	96.00 to 101.67	2,001	1,982	
5000 TO 9999	47	100.80	100.02	98.21	9.21	101.85	59.24	151.31	96.72 to 104.70	7,200	7,071	
Total \$ _____												
1 TO 9999	80	100.00	100.08	98.35	8.73	101.76	59.24	151.31	97.14 to 101.67	5,056	4,972	
10000 TO 29999	95	96.50	96.50	94.40	9.31	102.22	48.64	145.70	93.68 to 99.13	19,321	18,240	
30000 TO 59999	72	94.66	94.60	92.44	8.58	102.34	61.85	136.92	93.19 to 96.21	48,086	44,450	
60000 TO 99999	35	93.01	90.88	89.21	7.75	101.87	54.71	111.60	92.18 to 94.43	85,200	76,003	
100000 TO 149999	21	90.64	87.87	87.18	8.43	100.78	69.03	103.23	81.68 to 94.01	142,867	124,555	
150000 TO 249999	11	98.66	94.22	92.79	9.76	101.53	73.14	108.60	77.16 to 106.40	203,072	188,440	
250000 TO 499999	2	87.49	87.49	86.65	10.08	100.96	78.67	96.30	N/A	297,000	257,362	
ALL	316	95.29	95.64	90.92	9.38	105.19	48.64	151.31	94.51 to 97.14	45,924	41,754	

QUALITY											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	86	96.41	96.82	92.64	10.54	104.52	48.64	151.31	94.11 to 100.00	20,332	18,835	
10	5	97.73	101.20	97.75	6.04	103.53	93.87	119.75	N/A	14,800	14,467	
20	107	97.69	97.68	93.90	8.69	104.03	61.85	134.90	94.51 to 100.13	26,323	24,717	
30	112	94.32	92.52	89.38	8.78	103.51	54.71	136.92	92.79 to 94.91	79,592	71,143	
40	6	95.75	95.85	92.77	7.18	103.32	78.67	108.60	78.67 to 108.60	159,783	148,228	
ALL	316	95.29	95.64	90.92	9.38	105.19	48.64	151.31	94.51 to 97.14	45,924	41,754	

STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	84	96.41	96.05	92.07	10.26	104.33	48.64	145.70	94.11 to 100.00	20,959	19,296	
100	11	96.05	96.45	92.19	11.34	104.62	64.08	124.83	84.72 to 108.79	22,227	20,491	
101	148	94.87	96.23	92.41	8.90	104.14	54.71	136.92	93.83 to 97.79	58,781	54,319	
102	12	94.13	90.76	89.02	10.03	101.96	73.52	108.60	75.77 to 99.84	101,291	90,168	
103	1	102.66	102.66	102.66			102.66	102.66	N/A	19,000	19,505	
104	56	95.29	93.38	85.55	8.04	109.15	61.53	119.75	94.33 to 98.07	45,391	38,834	
106	4	94.01	107.37	105.11	16.53	102.15	90.16	151.31	N/A	7,750	8,146	
ALL	316	95.29	95.64	90.92	9.38	105.19	48.64	151.31	94.51 to 97.14	45,924	41,754	

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	316	MEDIAN:	95	COV:	13.47	95% Median C.I.:	94.51 to 97.14	(!: Derived)
TOTAL Sales Price:	14,533,246	WGT. MEAN:	91	STD:	12.89	95% Wgt. Mean C.I.:	88.87 to 92.97	
TOTAL Adj.Sales Price:	14,512,246	MEAN:	96	AVG.ABS.DEV:	8.94	95% Mean C.I.:	94.22 to 97.06	
TOTAL Assessed Value:	13,194,408							
AVG. Adj. Sales Price:	45,924	COD:	9.38	MAX Sales Ratio:	151.31			
AVG. Assessed Value:	41,754	PRD:	105.19	MIN Sales Ratio:	48.64			

Printed: 03/31/2008 19:29:27

CONDITION											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	86	96.41	96.82	92.64	10.54	104.52	48.64	151.31	94.11 to 100.00	20,332	18,835
20	8	96.60	100.90	96.48	6.54	104.58	92.55	119.75	92.55 to 119.75	11,562	11,155
30	220	94.87	95.08	90.80	8.96	104.71	54.71	136.92	94.14 to 97.27	56,551	51,349
40	2	85.38	85.38	81.97	10.22	104.16	76.65	94.10	N/A	114,950	94,220
<u>ALL</u>	<u>316</u>	<u>95.29</u>	<u>95.64</u>	<u>90.92</u>	<u>9.38</u>	<u>105.19</u>	<u>48.64</u>	<u>151.31</u>	<u>94.51 to 97.14</u>	<u>45,924</u>	<u>41,754</u>

**2008 Correlation Section
for Knox County**

Residential Real Property

I. Correlation

RESIDENTIAL: The information provided by the county in the 3-year plan as well as the survey indicated that a field review was continued in the city and lake properties. The field review consisted of a physical inspection, comparison with the property record card to verify physical information and new digital photos.

The county has utilized a reasonable percentage of available sales and has not excessively trimmed sales. The trended preliminary median ratio and the R&O median ratio are relatively close. There was a small difference between the percent change to the sales file and the percent change to the assessed value. The median and mean measures of central tendency are within the range while the weighted mean is slightly below the acceptable range. The coefficient of dispersion is within range and the price related differential is slightly above the acceptable range. The analysis of the changes in statistics due to assessor actions was reduced by one parcel, and the remainder of the information reflects the assessment actions completed for 2008.

Analysis of all six tables indicates that the county has achieved an acceptable level of value for the residential class for the 2008 assessment year. Based on the information available and the assessment practices of the county I believe that the best indicator of level of value is best represented by the median for the 2008 assessment year.

**2008 Correlation Section
for Knox County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(2) (R. S. Supp., 2007) 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 Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2008	479	316	65.97
2007	467	316	67.67
2006	483	326	67.49
2005	475	339	71.37
2004	398	285	71.61
2003	425	321	75.53
2002	414	334	80.68
2001	393	324	82.44

RESIDENTIAL: A brief review of the non arm's length sales revealed that the county has utilized a reasonable percentage of all available sales for the sales study and indicates that the county has not excessively trimmed the residential sales.

**2008 Correlation Section
for Knox County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section
for Knox County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	94.11	3.05	96.98	95.29
2007	94.82	4.56	99.15	96.12
2006	94.19	4.5	98.42	96.20
2005	92.58	4.32	96.58	96.13
2004	95.58	2.45	97.92	97.14
2003	92	1.76	93.62	95
2002	89	-0.08	88.93	91
2001	95	-0.95	94.1	95

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

**2008 Correlation Section
for Knox County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 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 sales 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.

**2008 Correlation Section
for Knox County**

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
6.56	2008	3.05
15.34	2007	4.56
12.39	2006	4.5
10.33	2005	4.32
4.72	2004	2.45
4	2003	2
4.87	2002	-0.08
-0.51	2001	-0.95

RESIDENTIAL: The difference between the percent change to the sales file and the percent change to the assessed value base is 3.51%. The county has been aggressive in the assessment of the residential class and this difference does not indicate that the sold and unsold properties are not treated the same.

2008 Correlation Section for Knox County

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

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has 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. Since 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 the 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, (2007). 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.

**2008 Correlation Section
for Knox County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	95.29	90.92	95.64

RESIDENTIAL: The three measures of central tendency are reasonably close. The median and mean are within the acceptable range and the weighted mean is slightly below. The median is supported by the Trended Preliminary Ratio and for direct equalization purposes will most likely be used in determining the level of value for Knox County.

**2008 Correlation Section
for Knox County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. 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. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

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

	COD	PRD
R&O Statistics	9.38	105.19
Difference	0	2.19

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

**2008 Correlation Section
for Knox County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	317	316	-1
Median	94.11	95.29	1.18
Wgt. Mean	86.75	90.92	4.17
Mean	94.64	95.64	1
COD	19.11	9.38	-9.73
PRD	109.10	105.19	-3.91
Min Sales Ratio	16.80	48.64	31.84
Max Sales Ratio	241.75	151.31	-90.44

RESIDENTIAL: Book 41 page 514 was removed from the sale file since the preliminary statistics. Further review clarified that the buyer owned the majority of the block and wanted this parcel to complete full ownership of the whole block. The county decision that this was not an arm's length transaction is supported. The remainder of the statistical differences is a reflection of the assessment actions completed by the county in the 2008 assessment and support the efforts to achieve

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	50	MEDIAN:	99	COV:	15.86	95% Median C.I.:	96.46 to 100.19	(! : Derived)
TOTAL Sales Price:	2,724,032	WGT. MEAN:	97	STD:	15.52	95% Wgt. Mean C.I.:	90.33 to 103.98	
TOTAL Adj.Sales Price:	2,334,732	MEAN:	98	AVG.ABS.DEV:	9.04	95% Mean C.I.:	93.55 to 102.15	
TOTAL Assessed Value:	2,268,245							
AVG. Adj. Sales Price:	46,694	COD:	9.16	MAX Sales Ratio:	127.22			
AVG. Assessed Value:	45,364	PRD:	100.72	MIN Sales Ratio:	33.60			

Printed: 02/09/2008 12:32:18

DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	6	93.10	82.13	96.03	24.51	85.53	33.60	123.18	33.60 to 123.18	15,675	15,053
10/01/04 TO 12/31/04	6	99.29	98.62	98.77	1.51	99.85	96.27	100.19	96.27 to 100.19	46,083	45,515
01/01/05 TO 03/31/05	1	105.56	105.56	105.56			105.56	105.56	N/A	9,000	9,500
04/01/05 TO 06/30/05	3	100.00	106.52	119.21	11.62	89.36	92.35	127.22	N/A	78,259	93,295
07/01/05 TO 09/30/05	1	98.56	98.56	98.56			98.56	98.56	N/A	40,000	39,425
10/01/05 TO 12/31/05	8	99.52	100.13	98.67	2.63	101.47	93.98	110.63	93.98 to 110.63	45,000	44,401
01/01/06 TO 03/31/06	3	96.46	105.09	94.59	10.67	111.10	93.96	124.85	N/A	172,400	163,070
04/01/06 TO 06/30/06	5	96.69	96.32	95.47	7.39	100.89	79.32	106.43	N/A	34,060	32,516
07/01/06 TO 09/30/06	4	96.37	97.88	95.29	5.01	102.72	91.35	107.44	N/A	41,225	39,283
10/01/06 TO 12/31/06	3	103.13	100.94	98.36	3.38	102.63	94.61	105.08	N/A	29,333	28,851
01/01/07 TO 03/31/07	2	111.87	111.87	116.28	5.64	96.20	105.56	118.18	N/A	15,000	17,442
04/01/07 TO 06/30/07	8	98.12	96.03	82.98	12.35	115.72	68.02	115.43	68.02 to 115.43	43,750	36,305
<u>Study Years</u>											
07/01/04 TO 06/30/05	16	98.38	94.35	106.26	12.72	88.79	33.60	127.22	92.70 to 100.19	38,395	40,800
07/01/05 TO 06/30/06	17	98.60	99.79	96.22	5.52	103.71	79.32	124.85	95.27 to 103.87	63,970	61,554
07/01/06 TO 06/30/07	17	101.37	99.20	89.91	9.07	110.33	68.02	118.18	91.39 to 107.44	37,229	33,471
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	13	99.94	101.90	106.25	4.84	95.90	92.35	127.22	98.36 to 105.56	49,521	52,617
01/01/06 TO 12/31/06	15	96.69	99.41	95.22	7.11	104.40	79.32	124.85	94.61 to 105.08	62,693	59,698
<u>ALL</u>											
	50	98.60	97.85	97.15	9.16	100.72	33.60	127.22	96.46 to 100.19	46,694	45,364

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BLOOMFIELD	12	99.52	101.35	99.79	5.17	101.57	92.70	118.18	94.86 to 105.08	41,379	41,293
CENTER	1	107.44	107.44	107.44			107.44	107.44	N/A	3,900	4,190
CREIGHTON	14	100.08	101.51	98.68	7.52	102.88	68.02	127.22	98.17 to 105.56	51,591	50,908
CROFTON	3	96.46	104.53	95.67	10.10	109.26	93.96	123.18	N/A	179,400	171,636
NIOBRARA	2	102.33	102.33	103.88	2.28	98.50	100.00	104.66	N/A	15,000	15,582
RURAL	2	95.63	95.63	95.51	0.92	100.12	94.75	96.50	N/A	75,000	71,630
RURAL V	1	93.50	93.50	93.50			93.50	93.50	N/A	1,000	935
VERDIGRE	8	93.33	89.85	86.50	14.91	103.87	51.63	111.13	51.63 to 111.13	18,000	15,570
VERDIGRE V	1	33.60	33.60	33.60			33.60	33.60	N/A	2,500	840
WAUSA	6	95.65	98.68	97.50	6.18	101.21	91.35	110.63	91.35 to 110.63	41,050	40,023
<u>ALL</u>											
	50	98.60	97.85	97.15	9.16	100.72	33.60	127.22	96.46 to 100.19	46,694	45,364

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	50	MEDIAN:	99	COV:	15.86	95% Median C.I.:	96.46 to 100.19	(! : Derived)
TOTAL Sales Price:	2,724,032	WGT. MEAN:	97	STD:	15.52	95% Wgt. Mean C.I.:	90.33 to 103.98	
TOTAL Adj.Sales Price:	2,334,732	MEAN:	98	AVG.ABS.DEV:	9.04	95% Mean C.I.:	93.55 to 102.15	
TOTAL Assessed Value:	2,268,245							
AVG. Adj. Sales Price:	46,694	COD:	9.16	MAX Sales Ratio:	127.22			
AVG. Assessed Value:	45,364	PRD:	100.72	MIN Sales Ratio:	33.60			

Printed: 02/09/2008 12:32:19

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	47	99.10	98.03	97.27	9.45	100.79	33.60	127.22	96.69 to 100.34	46,462	45,192
2	3	94.75	94.92	95.49	1.06	99.40	93.50	96.50	N/A	50,333	48,065
____ALL____											
	50	98.60	97.85	97.15	9.16	100.72	33.60	127.22	96.46 to 100.19	46,694	45,364

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	48	98.85	99.28	97.22	8.05	102.11	51.63	127.22	96.50 to 100.34	48,567	47,218
2	2	63.55	63.55	50.71	47.13	125.31	33.60	93.50	N/A	1,750	887
____ALL____											
	50	98.60	97.85	97.15	9.16	100.72	33.60	127.22	96.46 to 100.19	46,694	45,364

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	50	98.60	97.85	97.15	9.16	100.72	33.60	127.22	96.46 to 100.19	46,694	45,364
04											
____ALL____											
	50	98.60	97.85	97.15	9.16	100.72	33.60	127.22	96.46 to 100.19	46,694	45,364

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0049											
08-0036											
54-0013	15	100.19	101.91	98.72	7.49	103.23	68.02	127.22	98.36 to 105.56	48,411	47,794
54-0096	3	96.46	104.53	95.67	10.10	109.26	93.96	123.18	N/A	179,400	171,636
54-0501	3	100.00	99.80	97.13	3.30	102.75	94.75	104.66	N/A	38,333	37,233
54-0505											
54-0576	6	95.65	98.68	97.50	6.18	101.21	91.35	110.63	91.35 to 110.63	41,050	40,023
54-0583	10	92.44	84.59	85.65	18.53	98.76	33.60	111.13	51.63 to 105.56	14,750	12,634
54-0586	13	99.10	100.98	99.41	5.00	101.58	92.70	118.18	94.86 to 105.08	43,196	42,941
70-0005											
70-0542											
NonValid School											
____ALL____											
	50	98.60	97.85	97.15	9.16	100.72	33.60	127.22	96.46 to 100.19	46,694	45,364

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	50	MEDIAN:	99	COV:	15.86	95% Median C.I.:	96.46 to 100.19	(! : Derived)
TOTAL Sales Price:	2,724,032	WGT. MEAN:	97	STD:	15.52	95% Wgt. Mean C.I.:	90.33 to 103.98	
TOTAL Adj.Sales Price:	2,334,732	MEAN:	98	AVG.ABS.DEV:	9.04	95% Mean C.I.:	93.55 to 102.15	
TOTAL Assessed Value:	2,268,245							
AVG. Adj. Sales Price:	46,694	COD:	9.16	MAX Sales Ratio:	127.22			
AVG. Assessed Value:	45,364	PRD:	100.72	MIN Sales Ratio:	33.60			

Printed: 02/09/2008 12:32:19

YEAR BUILT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	8	98.38	89.24	96.69	10.00	92.29	33.60	100.00	33.60 to 100.00	29,062	28,101	
Prior TO 1860												
1860 TO 1899												
1900 TO 1919	12	97.32	95.31	94.18	11.19	101.21	51.63	118.18	91.35 to 105.56	21,629	20,370	
1920 TO 1939	1	103.87	103.87	103.87			103.87	103.87	N/A	15,000	15,580	
1940 TO 1949	3	100.34	102.19	100.04	14.44	102.15	81.39	124.85	N/A	22,166	22,175	
1950 TO 1959	2	106.94	106.94	106.50	0.47	100.41	106.43	107.44	N/A	26,950	28,702	
1960 TO 1969	3	105.08	108.24	112.97	8.48	95.81	96.46	123.18	N/A	21,066	23,800	
1970 TO 1979	10	98.32	99.36	97.45	4.99	101.97	91.39	111.13	94.61 to 105.56	36,330	35,403	
1980 TO 1989	5	100.19	102.87	101.21	3.41	101.64	98.56	115.43	N/A	44,200	44,736	
1990 TO 1994	3	93.98	86.17	79.94	10.10	107.79	68.02	96.50	N/A	111,666	89,263	
1995 TO 1999	3	97.98	106.39	102.46	11.32	103.84	93.96	127.22	N/A	241,592	247,526	
2000 TO Present												
ALL	50	98.60	97.85	97.15	9.16	100.72	33.60	127.22	96.46 to 100.19	46,694	45,364	

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
1 TO 4999	4	99.53	85.03	90.04	21.58	94.43	33.60	107.44	N/A	2,975	2,678	
5000 TO 9999	4	101.57	101.29	101.70	3.01	99.60	96.46	105.56	N/A	7,300	7,423	
Total \$												
1 TO 9999	8	101.57	93.16	98.32	12.08	94.75	33.60	107.44	33.60 to 107.44	5,137	5,051	
10000 TO 29999	18	98.48	99.58	99.73	10.85	99.85	51.63	124.85	94.86 to 110.63	19,614	19,561	
30000 TO 59999	16	99.27	98.82	98.41	5.18	100.42	79.32	123.18	94.61 to 100.34	43,737	43,040	
60000 TO 99999	5	96.50	96.86	96.67	2.14	100.20	93.98	99.97	N/A	74,700	72,211	
150000 TO 249999	2	97.62	97.62	96.99	30.32	100.64	68.02	127.22	N/A	183,638	178,120	
500000 +	1	93.96	93.96	93.96			93.96	93.96	N/A	500,000	469,780	
ALL	50	98.60	97.85	97.15	9.16	100.72	33.60	127.22	96.46 to 100.19	46,694	45,364	

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	50	MEDIAN:	99	COV:	15.86	95% Median C.I.:	96.46 to 100.19	(! : Derived)
TOTAL Sales Price:	2,724,032	WGT. MEAN:	97	STD:	15.52	95% Wgt. Mean C.I.:	90.33 to 103.98	
TOTAL Adj.Sales Price:	2,334,732	MEAN:	98	AVG.ABS.DEV:	9.04	95% Mean C.I.:	93.55 to 102.15	
TOTAL Assessed Value:	2,268,245							
AVG. Adj. Sales Price:	46,694	COD:	9.16	MAX Sales Ratio:	127.22			
AVG. Assessed Value:	45,364	PRD:	100.72	MIN Sales Ratio:	33.60			

Printed: 02/09/2008 12:32:19

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	4	99.53	85.03	90.04	21.58	94.43	33.60	107.44	N/A	2,975	2,678
5000 TO 9999	5	100.00	91.36	84.71	12.12	107.85	51.63	105.56	N/A	8,840	7,488
Total \$ _____											
1 TO 9999	9	100.00	88.54	85.84	16.28	103.15	33.60	107.44	51.63 to 105.56	6,233	5,350
10000 TO 29999	17	98.36	100.82	99.71	7.95	101.12	81.39	124.85	92.70 to 110.63	20,209	20,149
30000 TO 59999	16	100.00	100.50	99.45	5.74	101.06	79.32	123.18	96.69 to 101.37	43,393	43,154
60000 TO 99999	5	96.50	96.86	96.67	2.14	100.20	93.98	99.97	N/A	74,700	72,211
100000 TO 149999	1	68.02	68.02	68.02			68.02	68.02	N/A	187,500	127,530
150000 TO 249999	1	127.22	127.22	127.22			127.22	127.22	N/A	179,777	228,710
250000 TO 499999	1	93.96	93.96	93.96			93.96	93.96	N/A	500,000	469,780
ALL _____	50	98.60	97.85	97.15	9.16	100.72	33.60	127.22	96.46 to 100.19	46,694	45,364

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	7	98.17	87.90	96.23	11.39	91.34	33.60	100.00	33.60 to 100.00	26,785	25,777
10	20	100.19	100.34	106.24	10.94	94.44	51.63	127.22	96.27 to 106.43	33,761	35,867
15	5	101.37	104.56	104.37	9.04	100.18	91.35	118.18	N/A	24,240	25,300
20	16	98.27	97.64	90.98	5.56	107.32	68.02	110.63	94.75 to 104.66	51,737	47,072
25	1	93.96	93.96	93.96			93.96	93.96	N/A	500,000	469,780
30	1	91.39	91.39	91.39			91.39	91.39	N/A	23,000	21,020
ALL _____	50	98.60	97.85	97.15	9.16	100.72	33.60	127.22	96.46 to 100.19	46,694	45,364

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	50	MEDIAN:	99	COV:	15.86	95% Median C.I.:	96.46 to 100.19	(! : Derived)
TOTAL Sales Price:	2,724,032	WGT. MEAN:	97	STD:	15.52	95% Wgt. Mean C.I.:	90.33 to 103.98	
TOTAL Adj.Sales Price:	2,334,732	MEAN:	98	AVG.ABS.DEV:	9.04	95% Mean C.I.:	93.55 to 102.15	
TOTAL Assessed Value:	2,268,245							
AVG. Adj. Sales Price:	46,694	COD:	9.16	MAX Sales Ratio:	127.22			
AVG. Assessed Value:	45,364	PRD:	100.72	MIN Sales Ratio:	33.60			

Printed: 02/09/2008 12:32:19

OCCUPANCY CODE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	7	98.17	87.90	96.23	11.39	91.34	33.60	100.00	33.60 to 100.00	26,785	25,777
297	1	97.98	97.98	97.98			97.98	97.98	N/A	45,000	44,090
343	1	127.22	127.22	127.22			127.22	127.22	N/A	179,777	228,710
344	7	101.37	103.43	102.17	5.72	101.23	92.70	115.43	92.70 to 115.43	24,436	24,967
350	1	94.75	94.75	94.75			94.75	94.75	N/A	85,000	80,535
352	1	100.05	100.05	100.05			100.05	100.05	N/A	42,500	42,520
353	12	104.87	101.96	103.74	9.19	98.29	51.63	123.18	98.60 to 111.13	25,875	26,841
384	1	124.85	124.85	124.85			124.85	124.85	N/A	10,000	12,485
386	1	93.98	93.98	93.98			93.98	93.98	N/A	82,500	77,535
406	5	96.27	96.62	94.39	7.13	102.36	81.39	107.44	N/A	15,880	14,989
442	1	79.32	79.32	79.32			79.32	79.32	N/A	45,000	35,695
476	1	93.96	93.96	93.96			93.96	93.96	N/A	500,000	469,780
483	1	91.35	91.35	91.35			91.35	91.35	N/A	31,000	28,320
528	3	96.50	96.08	96.85	3.09	99.20	91.39	100.34	N/A	43,500	42,130
531	3	94.61	86.44	77.61	10.10	111.38	68.02	96.69	N/A	95,933	74,455
556	1	96.46	96.46	96.46			96.46	96.46	N/A	7,200	6,945
558	3	100.19	99.65	99.72	0.54	99.92	98.56	100.19	N/A	46,666	46,538
<u>ALL</u>	<u>50</u>	<u>98.60</u>	<u>97.85</u>	<u>97.15</u>	<u>9.16</u>	<u>100.72</u>	<u>33.60</u>	<u>127.22</u>	<u>96.46 to 100.19</u>	<u>46,694</u>	<u>45,364</u>

Knox County 2008 Assessment Actions taken to address the following property classes/subclasses:

Commercial

Implemented new cost tables and depreciation. Reviewed door to door. All towns currently reviewed with the exception of Bloomfield. Market analysis completed.

2008 Assessment Survey for Knox County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Staff
2.	Valuation done by:
	Deputy
3.	Pickup work done by whom:
	Staff
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	2004
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	2007 market
6.	When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?
	Not Used
7.	When was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?
	2007
8.	Number of market areas/neighborhoods for this property class?
	12
9.	How are these defined?
	By assessor location, indicating villages, towns, lakes, rural areas including lake development
10.	Is "Assessor Location" a usable valuation identity?
	Yes
11.	Does the assessor location "suburban" mean something other than rural commercial? (that is, does the "suburban" location have its own market?)
	Currently, none

12.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	Currently none

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
8	0	0	8

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	48	MEDIAN:	99	COV:	9.78	95% Median C.I.:	96.50 to 100.19	(! : Derived)
TOTAL Sales Price:	2,706,532	WGT. MEAN:	97	STD:	9.73	95% Wgt. Mean C.I.:	90.45 to 103.46	
TOTAL Adj.Sales Price:	2,317,232	MEAN:	99	AVG.ABS.DEV:	6.21	95% Mean C.I.:	96.68 to 102.18	
TOTAL Assessed Value:	2,246,605							
AVG. Adj. Sales Price:	48,275	COD:	6.28	MAX Sales Ratio:	125.50			
AVG. Assessed Value:	46,804	PRD:	102.55	MIN Sales Ratio:	68.02			

Printed: 03/31/2008 19:29:31

DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	4	97.25	97.92	96.04	3.51	101.96	92.70	104.50	N/A	19,138	18,380
10/01/04 TO 12/31/04	6	99.29	98.62	98.77	1.51	99.85	96.27	100.19	96.27 to 100.19	46,083	45,515
01/01/05 TO 03/31/05	1	105.56	105.56	105.56			105.56	105.56	N/A	9,000	9,500
04/01/05 TO 06/30/05	3	100.00	105.52	116.92	10.62	90.25	92.35	124.22	N/A	78,259	91,500
07/01/05 TO 09/30/05	1	98.56	98.56	98.56			98.56	98.56	N/A	40,000	39,425
10/01/05 TO 12/31/05	8	99.52	99.88	98.60	2.87	101.30	93.98	110.63	93.98 to 110.63	45,000	44,371
01/01/06 TO 03/31/06	3	93.96	104.17	94.55	11.51	110.17	93.06	125.50	N/A	172,400	163,010
04/01/06 TO 06/30/06	5	103.87	97.75	95.46	7.71	102.39	75.72	106.43	N/A	34,060	32,515
07/01/06 TO 09/30/06	4	98.76	99.08	97.76	4.47	101.35	91.35	107.44	N/A	41,225	40,300
10/01/06 TO 12/31/06	3	102.38	100.69	98.29	3.41	102.44	94.61	105.08	N/A	29,333	28,831
01/01/07 TO 03/31/07	2	105.87	105.87	114.48	11.63	92.48	93.56	118.18	N/A	15,000	17,172
04/01/07 TO 06/30/07	8	96.35	94.75	82.27	9.01	115.16	68.02	115.43	68.02 to 115.43	43,750	35,993
<u>Study Years</u>											
07/01/04 TO 06/30/05	14	99.29	100.40	105.66	4.58	95.02	92.35	124.22	96.27 to 104.50	42,630	45,043
07/01/05 TO 06/30/06	17	99.10	99.93	96.18	6.28	103.90	75.72	125.50	93.98 to 106.03	63,970	61,529
07/01/06 TO 06/30/07	17	97.98	98.12	90.06	7.64	108.95	68.02	118.18	93.56 to 105.08	37,229	33,528
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	13	99.94	101.52	105.38	4.76	96.34	92.35	124.22	96.40 to 105.56	49,521	52,184
01/01/06 TO 12/31/06	15	99.53	99.98	95.63	7.59	104.54	75.72	125.50	93.96 to 106.03	62,693	59,953
<u>ALL</u>											
	48	98.85	99.43	96.95	6.28	102.55	68.02	125.50	96.50 to 100.19	48,275	46,804

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BLOOMFIELD	12	99.52	101.35	99.79	5.17	101.57	92.70	118.18	94.86 to 105.08	41,379	41,293
CENTER	1	107.44	107.44	107.44			107.44	107.44	N/A	3,900	4,190
CREIGHTON	14	98.58	100.08	97.64	7.53	102.50	68.02	125.50	96.27 to 103.87	51,591	50,372
CROFTON	3	93.96	94.45	94.08	1.16	100.39	93.06	96.32	N/A	179,400	168,780
NIOBRARA	2	100.57	100.57	100.95	0.57	99.62	100.00	101.14	N/A	15,000	15,142
RURAL	2	98.02	98.02	98.22	1.55	99.79	96.50	99.53	N/A	75,000	73,662
RURAL V	1	104.50	104.50	104.50			104.50	104.50	N/A	1,000	1,045
VERDIGRE	7	99.50	95.80	90.34	8.16	106.03	75.72	106.03	75.72 to 106.03	18,428	16,649
WAUSA	6	95.65	98.68	97.50	6.18	101.21	91.35	110.63	91.35 to 110.63	41,050	40,023
<u>ALL</u>											
	48	98.85	99.43	96.95	6.28	102.55	68.02	125.50	96.50 to 100.19	48,275	46,804

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	48	MEDIAN:	99	COV:	9.78	95% Median C.I.:	96.50 to 100.19	(! : Derived)
TOTAL Sales Price:	2,706,532	WGT. MEAN:	97	STD:	9.73	95% Wgt. Mean C.I.:	90.45 to 103.46	
TOTAL Adj.Sales Price:	2,317,232	MEAN:	99	AVG.ABS.DEV:	6.21	95% Mean C.I.:	96.68 to 102.18	
TOTAL Assessed Value:	2,246,605							
AVG. Adj. Sales Price:	48,275	COD:	6.28	MAX Sales Ratio:	125.50			
AVG. Assessed Value:	46,804	PRD:	102.55	MIN Sales Ratio:	68.02			

Printed: 03/31/2008 19:29:32

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	45	98.60	99.38	96.86	6.51	102.60	68.02	125.50	96.40 to 100.19	48,138	46,627
2	3	99.53	100.18	98.26	2.68	101.95	96.50	104.50	N/A	50,333	49,456
ALL	48	98.85	99.43	96.95	6.28	102.55	68.02	125.50	96.50 to 100.19	48,275	46,804

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	47	98.60	99.32	96.95	6.30	102.44	68.02	125.50	96.50 to 100.05	49,281	47,777
2	1	104.50	104.50	104.50			104.50	104.50	N/A	1,000	1,045
ALL	48	98.85	99.43	96.95	6.28	102.55	68.02	125.50	96.50 to 100.19	48,275	46,804

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	48	98.85	99.43	96.95	6.28	102.55	68.02	125.50	96.50 to 100.19	48,275	46,804
04											
ALL	48	98.85	99.43	96.95	6.28	102.55	68.02	125.50	96.50 to 100.19	48,275	46,804

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0049											
08-0036											
54-0013	15	98.60	100.57	97.69	7.62	102.95	68.02	125.50	96.40 to 103.87	48,411	47,293
54-0096	3	93.96	94.45	94.08	1.16	100.39	93.06	96.32	N/A	179,400	168,780
54-0501	3	100.00	100.22	99.90	0.54	100.32	99.53	101.14	N/A	38,333	38,295
54-0505											
54-0576	6	95.65	98.68	97.50	6.18	101.21	91.35	110.63	91.35 to 110.63	41,050	40,023
54-0583	8	100.94	96.88	90.45	7.66	107.11	75.72	106.03	75.72 to 106.03	16,250	14,698
54-0586	13	99.10	100.98	99.41	5.00	101.58	92.70	118.18	94.86 to 105.08	43,196	42,941
70-0005											
70-0542											
NonValid School											
ALL	48	98.85	99.43	96.95	6.28	102.55	68.02	125.50	96.50 to 100.19	48,275	46,804

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	48	MEDIAN:	99	COV:	9.78	95% Median C.I.:	96.50 to 100.19	(! : Derived)
TOTAL Sales Price:	2,706,532	WGT. MEAN:	97	STD:	9.73	95% Wgt. Mean C.I.:	90.45 to 103.46	
TOTAL Adj.Sales Price:	2,317,232	MEAN:	99	AVG.ABS.DEV:	6.21	95% Mean C.I.:	96.68 to 102.18	
TOTAL Assessed Value:	2,246,605							
AVG. Adj. Sales Price:	48,275	COD:	6.28	MAX Sales Ratio:	125.50			
AVG. Assessed Value:	46,804	PRD:	102.55	MIN Sales Ratio:	68.02			

Printed: 03/31/2008 19:29:32

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	7	98.60	98.76	97.43	2.10	101.37	92.35	104.50	92.35 to 104.50	32,857	32,011
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	11	97.64	99.35	96.09	8.41	103.39	75.72	118.18	91.35 to 110.63	22,232	21,362
1920 TO 1939	1	103.87	103.87	103.87			103.87	103.87	N/A	15,000	15,580
1940 TO 1949	3	100.34	104.05	101.17	13.02	102.85	86.32	125.50	N/A	22,166	22,426
1950 TO 1959	2	106.94	106.94	106.50	0.47	100.41	106.43	107.44	N/A	26,950	28,702
1960 TO 1969	3	96.32	98.15	99.41	4.16	98.73	93.06	105.08	N/A	21,066	20,943
1970 TO 1979	10	98.10	97.49	97.93	2.59	99.56	93.56	101.14	94.61 to 100.05	36,330	35,577
1980 TO 1989	5	100.19	102.87	101.21	3.41	101.64	98.56	115.43	N/A	44,200	44,736
1990 TO 1994	3	93.98	86.17	79.94	10.10	107.79	68.02	96.50	N/A	111,666	89,263
1995 TO 1999	3	97.98	105.39	101.71	10.29	103.61	93.96	124.22	N/A	241,592	245,731
2000 TO Present											
ALL	48	98.85	99.43	96.95	6.28	102.55	68.02	125.50	96.50 to 100.19	48,275	46,804

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	3	104.50	101.83	100.48	4.43	101.35	93.56	107.44	N/A	3,133	3,148
5000 TO 9999	4	101.19	100.25	100.65	3.68	99.60	93.06	105.56	N/A	7,300	7,347
Total \$											
1 TO 9999	7	102.38	100.93	100.61	4.31	100.32	93.06	107.44	93.06 to 107.44	5,514	5,547
10000 TO 29999	17	99.50	102.57	101.97	7.54	100.59	86.32	125.50	95.07 to 110.63	19,885	20,276
30000 TO 59999	16	98.27	96.69	96.79	3.92	99.90	75.72	106.43	94.61 to 100.19	43,737	42,331
60000 TO 99999	5	99.10	97.82	97.76	1.82	100.06	93.98	99.97	N/A	74,700	73,024
150000 TO 249999	2	96.12	96.12	95.53	29.23	100.62	68.02	124.22	N/A	183,638	175,427
500000 +	1	93.96	93.96	93.96			93.96	93.96	N/A	500,000	469,780
ALL	48	98.85	99.43	96.95	6.28	102.55	68.02	125.50	96.50 to 100.19	48,275	46,804

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	48	MEDIAN:	99	COV:	9.78	95% Median C.I.:	96.50 to 100.19	(! : Derived)
TOTAL Sales Price:	2,706,532	WGT. MEAN:	97	STD:	9.73	95% Wgt. Mean C.I.:	90.45 to 103.46	
TOTAL Adj.Sales Price:	2,317,232	MEAN:	99	AVG.ABS.DEV:	6.21	95% Mean C.I.:	96.68 to 102.18	
TOTAL Assessed Value:	2,246,605							
AVG. Adj. Sales Price:	48,275	COD:	6.28	MAX Sales Ratio:	125.50			
AVG. Assessed Value:	46,804	PRD:	102.55	MIN Sales Ratio:	68.02			

Printed: 03/31/2008 19:29:32

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	3	104.50	101.83	100.48	4.43	101.35	93.56	107.44	N/A	3,133	3,148
5000 TO 9999	4	101.19	100.25	100.65	3.68	99.60	93.06	105.56	N/A	7,300	7,347
Total \$ _____											
1 TO 9999	7	102.38	100.93	100.61	4.31	100.32	93.06	107.44	93.06 to 107.44	5,514	5,547
10000 TO 29999	18	98.38	100.74	99.52	6.68	101.22	86.32	125.50	95.07 to 105.08	20,808	20,708
30000 TO 59999	15	98.60	98.50	97.88	4.85	100.63	75.72	118.18	96.69 to 100.19	44,220	43,284
60000 TO 99999	5	99.10	97.82	97.76	1.82	100.06	93.98	99.97	N/A	74,700	73,024
100000 TO 149999	1	68.02	68.02	68.02			68.02	68.02	N/A	187,500	127,530
150000 TO 249999	1	124.22	124.22	124.22			124.22	124.22	N/A	179,777	223,325
250000 TO 499999	1	93.96	93.96	93.96			93.96	93.96	N/A	500,000	469,780
ALL _____	48	98.85	99.43	96.95	6.28	102.55	68.02	125.50	96.50 to 100.19	48,275	46,804

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	6	98.85	98.79	97.14	2.44	101.69	92.35	104.50	92.35 to 104.50	30,833	29,951
10	19	100.19	101.24	105.20	7.34	96.23	75.72	125.50	96.32 to 106.03	34,749	36,557
15	5	97.64	103.13	103.02	10.08	100.11	91.35	118.18	N/A	24,240	24,971
20	16	98.27	96.97	91.30	5.03	106.20	68.02	110.63	94.61 to 100.34	51,737	47,237
25	1	93.96	93.96	93.96			93.96	93.96	N/A	500,000	469,780
30	1	95.07	95.07	95.07			95.07	95.07	N/A	23,000	21,865
ALL _____	48	98.85	99.43	96.95	6.28	102.55	68.02	125.50	96.50 to 100.19	48,275	46,804

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	48	MEDIAN:	99	COV:	9.78	95% Median C.I.:	96.50 to 100.19	(! : Derived)
TOTAL Sales Price:	2,706,532	WGT. MEAN:	97	STD:	9.73	95% Wgt. Mean C.I.:	90.45 to 103.46	
TOTAL Adj.Sales Price:	2,317,232	MEAN:	99	AVG.ABS.DEV:	6.21	95% Mean C.I.:	96.68 to 102.18	
TOTAL Assessed Value:	2,246,605							
AVG. Adj. Sales Price:	48,275	COD:	6.28	MAX Sales Ratio:	125.50			
AVG. Assessed Value:	46,804	PRD:	102.55	MIN Sales Ratio:	68.02			

Printed: 03/31/2008 19:29:32

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	6	98.85	98.79	97.14	2.44	101.69	92.35	104.50	92.35 to 104.50	30,833	29,951
297	1	97.98	97.98	97.98			97.98	97.98	N/A	45,000	44,090
343	1	124.22	124.22	124.22			124.22	124.22	N/A	179,777	223,325
344	7	97.64	100.90	100.90	6.35	100.01	92.70	115.43	92.70 to 115.43	24,436	24,655
350	1	99.53	99.53	99.53			99.53	99.53	N/A	85,000	84,600
352	1	100.05	100.05	100.05			100.05	100.05	N/A	42,500	42,520
353	11	103.87	103.70	103.22	4.01	100.46	96.32	118.18	98.60 to 106.43	26,863	27,729
384	1	125.50	125.50	125.50			125.50	125.50	N/A	10,000	12,550
386	1	93.98	93.98	93.98			93.98	93.98	N/A	82,500	77,535
406	5	96.27	97.45	95.18	5.95	102.39	86.32	107.44	N/A	15,880	15,115
442	1	75.72	75.72	75.72			75.72	75.72	N/A	45,000	34,075
476	1	93.96	93.96	93.96			93.96	93.96	N/A	500,000	469,780
483	1	91.35	91.35	91.35			91.35	91.35	N/A	31,000	28,320
528	3	96.50	97.30	97.50	1.82	99.80	95.07	100.34	N/A	43,500	42,411
531	3	94.61	86.44	77.61	10.10	111.38	68.02	96.69	N/A	95,933	74,455
556	1	93.06	93.06	93.06			93.06	93.06	N/A	7,200	6,700
558	3	100.19	99.65	99.72	0.54	99.92	98.56	100.19	N/A	46,666	46,538
<u>ALL</u>	<u>48</u>	<u>98.85</u>	<u>99.43</u>	<u>96.95</u>	<u>6.28</u>	<u>102.55</u>	<u>68.02</u>	<u>125.50</u>	<u>96.50 to 100.19</u>	<u>48,275</u>	<u>46,804</u>

**2008 Correlation Section
for Knox County**

Commerical Real Property

I. Correlation

COMMERCIAL: A door to door review was completed with the exception of Bloomfield. Statistically, the village is within the acceptable range. Knox County implemented new costing and depreciation tables.

Based on the following tables it is evident that the county did not excessively trim the sales file. The trended preliminary median ratio and the R&O median ratio are relatively close. The difference between the percent change to the sales file and the percent change to the assessed value base is minimal. All three measures of central tendency are within the acceptable level. The coefficient of dispersion and the price related differential are also within the acceptable parameters. The decrease of two sales since the preliminary statistics is reflective of substantially changed parcels after the sale. The remainder of Table VII is representative of the assessment actions in Knox County.

Analysis of all six tables indicates that the county has achieved an acceptable level of value for the 2008 assessment year. Based on the assessment practices of Knox County the median appears to be the most reliable indicator of the level of value.

**2008 Correlation Section
for Knox County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(2) (R. S. Supp., 2007) 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 Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2008	85	48	56.47
2007	87	54	62.07
2006	77	44	57.14
2005	83	45	54.22
2004	86	52	60.47
2003	78	50	64.1
2002	80	53	66.25
2001	86	54	62.79

COMMERCIAL: The table represents that the county has utilized a reasonable portion of the total sales file and has not excessively trimmed the qualified sales.

**2008 Correlation Section
for Knox County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section
for Knox County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	98.60	-0.69	97.92	98.85
2007	94.63	4.07	98.48	97.70
2006	94.45	2.75	97.04	97.50
2005	97.50	-0.98	96.55	97.50
2004	97.42	-0.41	97.02	97.42
2003	98	0.54	98.53	98
2002	99	1.76	100.74	99
2001	98	-16.29	82.04	100

COMMERCIAL: The trended preliminary median ratio and the R&O median ratio are relatively close and supportive of each other. There is no information available to suggest that the median ratio is not the best representation of the level of value for the commercial class.

**2008 Correlation Section
for Knox County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 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 sales 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.

**2008 Correlation Section
for Knox County**

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
0.17	2008	-0.69
18.89	2007	4.07
0.37	2006	2.75
3.46	2005	-0.98
0.47	2004	-0.41
0	2003	1
0	2002	1.76
3.24	2001	-16.29

COMMERCIAL: The difference between the percent change to the sales file and the percent change to the assessed value base is minimal. The county reported that a revaluation of the commercial property was completed for the 2008 assessment year.

2008 Correlation Section for Knox County

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

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has 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. Since 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 the 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, (2007). 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.

**2008 Correlation Section
for Knox County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	98.85	96.95	99.43

COMMERCIAL: The median, weighted mean and the mean ratios are statistically within the acceptable range.

**2008 Correlation Section
for Knox County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. 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. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

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

	COD	PRD
R&O Statistics	6.28	102.55
Difference	0	0

COMMERCIAL: The coefficient of dispersion and the price related differential are well within the acceptable levels and support the assessment efforts by the county for the commercial class.

**2008 Correlation Section
for Knox County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	50	48	-2
Median	98.60	98.85	0.25
Wgt. Mean	97.15	96.95	-0.2
Mean	97.85	99.43	1.58
COD	9.16	6.28	-2.88
PRD	100.72	102.55	1.83
Min Sales Ratio	33.60	68.02	34.42
Max Sales Ratio	127.22	125.50	-1.72

COMMERCIAL: Two sales were removed since the preliminary statistics due to substantial changes. The preliminary statistics, the 2008 Reports and Opinions statistics, and the 2008 Assessment Survey, Assessment Actions all support that assessment action was taken to the commercial class of property and statistically improved the commercial class.

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	153	MEDIAN:	64	COV:	29.11	95% Median C.I.:	60.89 to 67.59	(! : Derived)
(AgLand) TOTAL Sales Price:	25,386,484	WGT. MEAN:	59	STD:	18.68	95% Wgt. Mean C.I.:	55.80 to 63.12	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	25,240,624	MEAN:	64	AVG.ABS.DEV:	14.76	95% Mean C.I.:	61.21 to 67.13	
(AgLand) TOTAL Assessed Value:	15,008,615							
AVG. Adj. Sales Price:	164,971	COD:	22.95	MAX Sales Ratio:	108.06			
AVG. Assessed Value:	98,095	PRD:	107.91	MIN Sales Ratio:	20.66			

Printed: 02/09/2008 12:32:55

DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	9	71.16	78.09	81.52	12.90	95.79	65.63	101.41	67.99 to 95.71	108,824	88,711
10/01/04 TO 12/31/04	15	86.40	81.42	82.39	15.12	98.82	50.00	102.86	72.29 to 96.61	90,561	74,618
01/01/05 TO 03/31/05	16	73.84	74.46	66.35	17.95	112.22	49.57	101.18	59.97 to 94.34	206,142	136,770
04/01/05 TO 06/30/05	11	75.38	77.77	78.70	17.27	98.82	52.34	108.06	62.63 to 98.82	122,482	96,389
07/01/05 TO 09/30/05	9	68.68	64.15	55.04	13.15	116.55	43.23	79.29	48.20 to 73.15	228,314	125,656
10/01/05 TO 12/31/05	8	66.59	71.16	68.83	10.95	103.38	60.89	97.52	60.89 to 97.52	200,893	138,283
01/01/06 TO 03/31/06	20	64.38	64.42	63.59	17.59	101.30	41.33	98.57	58.31 to 70.86	114,540	72,836
04/01/06 TO 06/30/06	13	63.89	61.09	63.19	21.19	96.67	35.30	87.77	42.19 to 80.26	228,283	144,252
07/01/06 TO 09/30/06	7	57.43	50.82	45.39	14.52	111.95	26.69	61.88	26.69 to 61.88	168,156	76,332
10/01/06 TO 12/31/06	14	53.03	52.11	48.48	19.23	107.49	22.90	75.98	40.53 to 64.80	162,924	78,984
01/01/07 TO 03/31/07	16	52.74	54.45	49.53	23.17	109.92	31.02	80.24	42.33 to 67.91	158,945	78,732
04/01/07 TO 06/30/07	15	42.86	44.08	41.17	22.31	107.07	20.66	66.28	34.07 to 52.09	222,371	91,555
<u>Study Years</u>											
07/01/04 TO 06/30/05	51	75.38	77.86	73.98	17.36	105.24	49.57	108.06	71.16 to 86.40	136,930	101,299
07/01/05 TO 06/30/06	50	65.07	64.58	62.43	17.12	103.44	35.30	98.57	63.05 to 69.48	178,409	111,383
07/01/06 TO 06/30/07	52	51.90	50.34	45.77	22.02	109.99	20.66	80.24	44.40 to 55.96	179,552	82,176
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	44	69.95	72.58	66.03	16.78	109.91	43.23	108.06	65.47 to 75.57	188,808	124,676
01/01/06 TO 12/31/06	54	59.15	58.66	57.04	20.87	102.84	22.90	98.57	53.55 to 64.29	161,417	92,076
<u>ALL</u>											
	153	64.31	64.17	59.46	22.95	107.91	20.66	108.06	60.89 to 67.59	164,971	98,095

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	153	MEDIAN:	64	COV:	29.11	95% Median C.I.:	60.89 to 67.59	(!: Derived)
(AgLand) TOTAL Sales Price:	25,386,484	WGT. MEAN:	59	STD:	18.68	95% Wgt. Mean C.I.:	55.80 to 63.12	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	25,240,624	MEAN:	64	AVG.ABS.DEV:	14.76	95% Mean C.I.:	61.21 to 67.13	
(AgLand) TOTAL Assessed Value:	15,008,615							
AVG. Adj. Sales Price:	164,971	COD:	22.95	MAX Sales Ratio:	108.06			
AVG. Assessed Value:	98,095	PRD:	107.91	MIN Sales Ratio:	20.66			

Printed: 02/09/2008 12:32:55

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
207	4	41.97	47.08	38.34	25.61	122.79	31.33	73.04	N/A	90,493	34,696
209	1	50.00	50.00	50.00			50.00	50.00	N/A	35,000	17,500
211	2	32.00	32.00	34.33	16.59	93.22	26.69	37.31	N/A	314,299	107,895
215	4	80.30	78.17	76.96	14.87	101.57	53.52	98.57	N/A	153,110	117,840
217	2	76.53	76.53	70.29	15.99	108.88	64.29	88.77	N/A	563,000	395,720
415	11	70.86	75.93	71.94	15.78	105.54	57.44	101.41	63.68 to 95.71	179,357	129,027
417	7	62.72	62.46	55.30	12.23	112.96	43.23	80.99	43.23 to 80.99	312,615	172,873
419	7	66.36	61.62	69.77	32.81	88.31	22.90	92.02	22.90 to 92.02	133,485	93,135
421	3	99.69	92.74	94.18	9.09	98.47	75.68	102.86	N/A	105,933	99,770
423	5	34.07	47.74	38.81	45.04	123.01	31.50	73.17	N/A	153,760	59,671
425	1	60.73	60.73	60.73			60.73	60.73	N/A	211,187	128,255
427	4	56.87	57.14	57.17	5.11	99.95	52.51	62.33	N/A	171,340	97,952
459	2	85.13	85.13	84.95	7.92	100.22	78.39	91.88	N/A	155,600	132,180
461	2	66.01	66.01	65.08	4.27	101.43	63.19	68.83	N/A	76,150	49,557
463	8	42.53	47.56	39.92	29.89	119.14	20.66	96.61	20.66 to 96.61	259,175	103,469
465	9	71.54	74.52	76.24	25.61	97.75	41.36	100.26	53.55 to 98.82	126,721	96,607
467	4	73.78	72.85	73.67	6.29	98.89	66.28	77.56	N/A	110,055	81,075
469	3	69.71	68.13	68.03	8.26	100.15	58.70	75.98	N/A	171,540	116,691
471	5	70.19	66.72	67.93	7.85	98.22	52.34	73.18	N/A	83,103	56,448
669	5	64.80	60.94	57.91	9.65	105.22	52.09	67.99	N/A	50,728	29,379
671	14	73.79	72.74	71.45	11.14	101.81	55.08	108.06	63.05 to 76.83	116,378	83,152
673	3	61.88	60.14	57.43	4.86	104.73	54.76	63.79	N/A	119,166	68,436
675	1	48.20	48.20	48.20			48.20	48.20	N/A	17,500	8,435
677	4	59.14	66.04	62.91	24.57	104.98	44.71	101.18	N/A	155,612	97,898
679	5	79.12	75.59	62.17	18.99	121.57	49.57	97.80	N/A	244,550	152,048
681	3	39.76	56.10	46.19	55.75	121.45	31.02	97.52	N/A	271,666	125,488
723	6	64.41	59.40	55.50	13.20	107.02	42.36	74.50	42.36 to 74.50	185,476	102,945
725	2	55.64	55.64	54.63	3.23	101.85	53.84	57.43	N/A	275,000	150,220
727	5	59.93	56.79	54.95	12.01	103.35	44.40	67.91	N/A	218,025	119,807
728	4	77.12	75.81	60.80	21.95	124.68	51.84	97.15	N/A	69,435	42,216
731	3	65.47	63.98	61.30	8.32	104.39	55.07	71.41	N/A	174,560	106,996
733	7	71.04	62.53	58.09	18.91	107.63	42.40	87.77	42.40 to 87.77	80,839	46,963
735	7	45.32	44.30	43.34	8.46	102.20	35.01	51.95	35.01 to 51.95	187,378	81,216
ALL	153	64.31	64.17	59.46	22.95	107.91	20.66	108.06	60.89 to 67.59	164,971	98,095

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	153	MEDIAN:	64	COV:	29.11	95% Median C.I.:	60.89 to 67.59	(! : Derived)
(AgLand) TOTAL Sales Price:	25,386,484	WGT. MEAN:	59	STD:	18.68	95% Wgt. Mean C.I.:	55.80 to 63.12	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	25,240,624	MEAN:	64	AVG.ABS.DEV:	14.76	95% Mean C.I.:	61.21 to 67.13	
(AgLand) TOTAL Assessed Value:	15,008,615							
AVG. Adj. Sales Price:	164,971	COD:	22.95	MAX Sales Ratio:	108.06			
AVG. Assessed Value:	98,095	PRD:	107.91	MIN Sales Ratio:	20.66			

Printed: 02/09/2008 12:32:55

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	16	63.30	63.37	55.53	24.62	114.12	31.02	97.80	46.03 to 79.12	231,288	128,425	
2	18	62.22	65.49	60.54	16.88	108.18	44.40	97.15	55.96 to 68.83	151,550	91,746	
3	100	66.32	66.39	61.97	21.97	107.12	20.66	108.06	63.68 to 70.19	165,375	102,488	
4	5	42.61	47.66	39.37	23.65	121.06	31.33	73.04	N/A	79,395	31,257	
5	14	46.93	53.41	47.79	23.25	111.76	35.01	87.77	42.33 to 71.16	134,108	64,090	
<u>ALL</u>												
	153	64.31	64.17	59.46	22.95	107.91	20.66	108.06	60.89 to 67.59	164,971	98,095	

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	153	64.31	64.17	59.46	22.95	107.91	20.66	108.06	60.89 to 67.59	164,971	98,095	
<u>ALL</u>												
	153	64.31	64.17	59.46	22.95	107.91	20.66	108.06	60.89 to 67.59	164,971	98,095	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	25	52.34	58.95	49.83	34.40	118.30	20.66	108.06	42.61 to 74.42	130,456	65,010	
DRY-N/A	32	66.00	66.29	60.27	19.99	109.98	31.02	97.52	57.77 to 77.56	144,526	87,112	
GRASS	36	67.55	67.29	60.20	20.66	111.78	34.07	102.86	61.88 to 71.41	169,183	101,848	
GRASS-N/A	51	65.47	65.03	64.38	21.71	101.01	22.90	101.41	62.33 to 70.86	164,741	106,066	
IRRGTD-N/A	9	55.07	53.70	53.10	11.68	101.13	35.01	62.28	44.40 to 60.89	317,996	168,866	
<u>ALL</u>												
	153	64.31	64.17	59.46	22.95	107.91	20.66	108.06	60.89 to 67.59	164,971	98,095	

MAJORITY LAND USE > 80%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	32	54.89	58.13	48.05	32.30	120.99	20.66	108.06	42.61 to 72.29	135,428	65,071	
DRY-N/A	25	67.91	69.39	65.60	18.07	105.78	42.19	97.52	58.31 to 78.39	142,101	93,223	
GRASS	62	67.55	67.14	62.96	20.18	106.63	34.07	102.86	62.63 to 70.86	171,140	107,757	
GRASS-N/A	25	65.47	63.06	61.70	23.37	102.20	22.90	98.82	49.63 to 71.04	155,266	95,799	
IRRGTD	7	55.07	52.66	51.65	13.18	101.96	35.01	62.28	35.01 to 62.28	297,640	153,726	
IRRGTD-N/A	2	57.37	57.37	57.00	6.14	100.64	53.84	60.89	N/A	389,240	221,857	
<u>ALL</u>												
	153	64.31	64.17	59.46	22.95	107.91	20.66	108.06	60.89 to 67.59	164,971	98,095	

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	153	MEDIAN:	64	COV:	29.11	95% Median C.I.:	60.89 to 67.59	(! : Derived)
(AgLand) TOTAL Sales Price:	25,386,484	WGT. MEAN:	59	STD:	18.68	95% Wgt. Mean C.I.:	55.80 to 63.12	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	25,240,624	MEAN:	64	AVG.ABS.DEV:	14.76	95% Mean C.I.:	61.21 to 67.13	
(AgLand) TOTAL Assessed Value:	15,008,615							
AVG. Adj. Sales Price:	164,971	COD:	22.95	MAX Sales Ratio:	108.06			
AVG. Assessed Value:	98,095	PRD:	107.91	MIN Sales Ratio:	20.66			

Printed: 02/09/2008 12:32:55

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	53	63.19	62.82	56.37	25.89	111.45	20.66	108.06	54.76 to 74.50	133,228	75,094
DRY-N/A	4	62.07	66.43	52.46	20.56	126.64	49.57	92.02	N/A	206,287	108,212
GRASS	85	66.28	66.41	62.94	21.18	105.52	22.90	102.86	63.68 to 70.14	166,612	104,864
GRASS-N/A	2	46.94	46.94	49.17	11.88	95.46	41.36	52.51	N/A	165,180	81,217
IRRGTD	9	55.07	53.70	53.10	11.68	101.13	35.01	62.28	44.40 to 60.89	317,996	168,866
ALL	153	64.31	64.17	59.46	22.95	107.91	20.66	108.06	60.89 to 67.59	164,971	98,095

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0049	2	38.32	38.32	38.01	8.63	100.79	35.01	41.62	N/A	315,375	119,885
08-0036	1	64.29	64.29	64.29			64.29	64.29	N/A	850,000	546,430
54-0013	22	62.95	63.59	59.32	17.60	107.20	42.40	97.15	51.95 to 71.16	119,782	71,054
54-0096	9	55.96	55.03	54.34	20.60	101.28	31.33	78.39	41.33 to 73.04	134,148	72,891
54-0501	30	71.33	68.19	64.73	25.51	105.35	22.90	102.86	60.89 to 80.99	186,568	120,760
54-0505											
54-0576	9	64.31	59.87	54.33	22.11	110.19	31.02	97.52	42.36 to 74.50	219,762	119,396
54-0583	52	67.85	68.24	67.75	15.62	100.73	41.36	108.06	63.89 to 71.54	119,644	81,056
54-0586	27	55.26	59.44	50.92	33.32	116.74	20.66	101.18	42.86 to 68.83	212,032	107,964
70-0005	1	44.40	44.40	44.40			44.40	44.40	N/A	396,000	175,810
70-0542											
NonValid School											
ALL	153	64.31	64.17	59.46	22.95	107.91	20.66	108.06	60.89 to 67.59	164,971	98,095

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	2	92.74	92.74	92.52	4.76	100.23	88.32	97.15	N/A	10,500	9,715
10.01 TO 30.00	8	65.58	60.37	49.13	21.93	122.90	22.90	92.02	22.90 to 92.02	23,162	11,378
30.01 TO 50.00	9	55.96	61.11	59.01	23.71	103.55	42.33	97.80	42.61 to 78.32	41,177	24,300
50.01 TO 100.00	37	63.05	60.06	54.79	20.13	109.62	26.69	98.82	52.21 to 67.50	82,426	45,160
100.01 TO 180.00	56	62.31	63.83	56.90	25.05	112.18	20.66	108.06	57.77 to 71.41	168,955	96,139
180.01 TO 330.00	32	68.30	67.21	61.22	20.85	109.78	36.03	100.26	58.31 to 76.83	247,034	151,237
330.01 TO 650.00	6	79.16	77.32	73.96	17.32	104.54	57.44	95.71	57.44 to 95.71	288,686	213,519
650.01 +	3	64.29	62.59	59.80	19.20	104.68	43.23	80.26	N/A	838,398	501,341
ALL	153	64.31	64.17	59.46	22.95	107.91	20.66	108.06	60.89 to 67.59	164,971	98,095

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	153	MEDIAN:	64	COV:	29.11	95% Median C.I.:	60.89 to 67.59	(! : Derived)
(AgLand) TOTAL Sales Price:	25,386,484	WGT. MEAN:	59	STD:	18.68	95% Wgt. Mean C.I.:	55.80 to 63.12	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	25,240,624	MEAN:	64	AVG.ABS.DEV:	14.76	95% Mean C.I.:	61.21 to 67.13	
(AgLand) TOTAL Assessed Value:	15,008,615							
AVG. Adj. Sales Price:	164,971	COD:	22.95	MAX Sales Ratio:	108.06			
AVG. Assessed Value:	98,095	PRD:	107.91	MIN Sales Ratio:	20.66			

Printed: 02/09/2008 12:32:55

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	9	73.04	75.09	73.14	16.56	102.66	48.20	97.15	64.80 to 92.02	15,300	11,191	
30000 TO 59999	20	69.34	67.33	66.90	20.29	100.65	42.33	98.82	52.34 to 76.23	45,457	30,408	
60000 TO 99999	26	65.97	69.57	70.19	25.06	99.12	22.90	108.06	56.29 to 75.98	76,645	53,794	
100000 TO 149999	36	65.09	64.69	65.01	17.64	99.51	34.07	99.69	57.94 to 71.41	122,544	79,663	
150000 TO 249999	35	67.71	66.00	65.79	21.25	100.32	26.69	100.26	58.31 to 74.50	198,089	130,324	
250000 TO 499999	23	44.40	48.27	47.41	28.34	101.81	20.66	88.77	37.31 to 59.93	336,501	159,549	
500000 +	4	56.93	59.34	57.82	22.73	102.62	43.23	80.26	N/A	779,186	450,551	
ALL												
	153	64.31	64.17	59.46	22.95	107.91	20.66	108.06	60.89 to 67.59	164,971	98,095	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
5000 TO 9999	4	76.56	74.62	70.81	23.66	105.37	48.20	97.15	N/A	12,125	8,586	
1 TO 9999	4	76.56	74.62	70.81	23.66	105.37	48.20	97.15	N/A	12,125	8,586	
10000 TO 29999	17	66.28	62.65	56.88	23.95	110.13	22.90	97.80	44.25 to 78.32	34,300	19,510	
30000 TO 59999	33	59.59	58.74	53.21	22.55	110.39	26.69	98.82	49.66 to 67.99	81,336	43,278	
60000 TO 99999	43	65.47	65.40	57.63	23.52	113.48	20.66	108.06	57.94 to 73.15	137,963	79,504	
100000 TO 149999	26	64.66	66.94	62.74	21.45	106.69	35.01	99.69	57.77 to 78.39	201,471	126,402	
150000 TO 249999	26	66.18	66.39	61.63	22.31	107.72	36.03	100.26	57.44 to 76.83	293,748	181,040	
250000 TO 499999	2	46.40	46.40	45.58	6.83	101.81	43.23	49.57	N/A	812,373	370,245	
500000 +	2	72.28	72.28	71.16	11.05	101.57	64.29	80.26	N/A	746,000	530,857	
ALL												
	153	64.31	64.17	59.46	22.95	107.91	20.66	108.06	60.89 to 67.59	164,971	98,095	

Knox County 2008 Assessment Actions taken to address the following property classes/subclasses:

Agricultural

All 5 ag land classes will increase. Within each, all irrigated, dry and grass will increase. Statistics show such a huge market increase from 2004 – 2005 to the current 2007 market.

Market analysis done. Reviewed market area boundaries.

2008 Assessment Survey for Knox County

Agricultural Appraisal Information

1.	Data collection done by:
	Staff
2.	Valuation done by:
	Staff
3.	Pickup work done by whom:
	Staff
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	Knox follows the Statutes and Regulations as written
a.	How is agricultural land defined in this county?
	Statute 77-1359
5.	When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?
	Not used
6.	What is the date of the soil survey currently used?
	1930
7.	What date was the last countywide land use study completed?
	1999, The county updates land use when reviewing the GIS
a.	By what method? (Physical inspection, FSA maps, etc.)
	Physical inspection, FSA maps
b.	By whom?
	Staff
c.	What proportion is complete / implemented at this time?
	98% Finalizing and reviewing parcel work and land use
8.	Number of market areas/neighborhoods in the agricultural property class:
	5

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

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
115	0	170	285

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	153	MEDIAN:	73	COV:	28.46	95% Median C.I.:	69.32 to 76.17	(!: Derived)
(AgLand) TOTAL Sales Price:	25,386,484	WGT. MEAN:	68	STD:	20.85	95% Wgt. Mean C.I.:	63.56 to 71.76	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	25,240,624	MEAN:	73	AVG.ABS.DEV:	15.96	95% Mean C.I.:	69.95 to 76.56	
(AgLand) TOTAL Assessed Value:	17,077,380							
AVG. Adj. Sales Price:	164,971	COD:	22.01	MAX Sales Ratio:	128.83			
AVG. Assessed Value:	111,616	PRD:	108.27	MIN Sales Ratio:	21.68			

Printed: 03/31/2008 19:29:45

DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	9	104.60	96.07	97.51	11.83	98.52	71.01	112.67	76.17 to 109.16	108,824	106,116
10/01/04 TO 12/31/04	15	96.80	90.23	91.23	15.65	98.90	60.00	115.24	76.60 to 107.10	90,561	82,619
01/01/05 TO 03/31/05	16	81.29	83.47	75.00	16.79	111.30	57.80	113.31	68.44 to 105.70	206,142	154,600
04/01/05 TO 06/30/05	11	84.31	86.75	88.13	16.66	98.43	54.91	113.51	69.32 to 108.59	122,482	107,949
07/01/05 TO 09/30/05	9	76.77	71.71	61.06	13.95	117.46	48.26	87.64	53.91 to 85.78	228,314	139,398
10/01/05 TO 12/31/05	8	74.57	79.87	77.35	11.42	103.26	69.20	110.11	69.20 to 110.11	200,893	155,388
01/01/06 TO 03/31/06	20	71.82	72.79	72.16	14.82	100.87	47.19	110.41	67.05 to 78.55	114,540	82,648
04/01/06 TO 06/30/06	13	70.71	69.83	70.99	24.72	98.36	38.79	128.83	50.59 to 86.72	228,283	162,056
07/01/06 TO 09/30/06	7	63.20	56.68	50.62	15.55	111.98	27.91	69.32	27.91 to 69.32	168,156	85,117
10/01/06 TO 12/31/06	14	63.03	60.89	55.96	17.61	108.80	25.14	85.11	45.40 to 72.60	162,924	91,178
01/01/07 TO 03/31/07	16	66.26	63.46	57.99	19.69	109.44	33.28	85.86	51.31 to 77.42	158,945	92,170
04/01/07 TO 06/30/07	15	50.87	52.49	48.49	23.27	108.23	21.68	76.17	41.75 to 63.90	222,371	107,836
<u>Study Years</u>											
07/01/04 TO 06/30/05	51	83.03	88.39	83.85	18.52	105.42	54.91	115.24	80.63 to 97.99	136,930	114,811
07/01/05 TO 06/30/06	50	72.57	72.96	70.15	17.09	104.01	38.79	128.83	68.84 to 77.36	178,409	125,148
07/01/06 TO 06/30/07	52	61.74	58.69	53.17	20.47	110.38	21.68	85.86	54.67 to 65.76	179,552	95,473
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	44	78.89	81.23	74.13	16.31	109.57	48.26	113.51	73.30 to 84.31	188,808	139,971
01/01/06 TO 12/31/06	54	67.26	66.90	64.61	19.34	103.54	25.14	128.83	62.50 to 71.49	161,417	104,296
<u>ALL</u>											
	153	72.53	73.25	67.66	22.01	108.27	21.68	128.83	69.32 to 76.17	164,971	111,616

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	153	MEDIAN:	73	COV:	28.46	95% Median C.I.:	69.32 to 76.17	(!: Derived)
(AgLand) TOTAL Sales Price:	25,386,484	WGT. MEAN:	68	STD:	20.85	95% Wgt. Mean C.I.:	63.56 to 71.76	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	25,240,624	MEAN:	73	AVG.ABS.DEV:	15.96	95% Mean C.I.:	69.95 to 76.56	
(AgLand) TOTAL Assessed Value:	17,077,380							
AVG. Adj. Sales Price:	164,971	COD:	22.01	MAX Sales Ratio:	128.83			
AVG. Assessed Value:	111,616	PRD:	108.27	MIN Sales Ratio:	21.68			

Printed: 03/31/2008 19:29:45

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
207	4	60.22	64.28	56.19	16.63	114.39	49.03	87.64	N/A	90,493	50,850
209	1	60.00	60.00	60.00			60.00	60.00	N/A	35,000	21,000
211	2	34.78	34.78	37.79	19.75	92.04	27.91	41.65	N/A	314,299	118,770
215	4	84.80	84.96	82.79	16.04	102.62	59.84	110.41	N/A	153,110	126,765
217	2	85.01	85.01	78.38	15.28	108.45	72.02	97.99	N/A	563,000	441,290
415	11	79.38	83.65	79.76	14.79	104.88	63.90	112.67	70.97 to 106.20	179,357	143,064
417	7	69.21	69.65	61.87	12.65	112.57	48.26	90.66	48.26 to 90.66	312,615	193,425
419	7	71.06	67.54	77.69	33.82	86.93	25.14	98.53	25.14 to 98.53	133,485	103,705
421	3	111.59	102.02	104.00	10.76	98.10	79.22	115.24	N/A	105,933	110,166
423	5	38.14	52.62	42.05	47.28	125.12	33.28	81.92	N/A	153,760	64,660
425	1	67.46	67.46	67.46			67.46	67.46	N/A	211,187	142,470
427	4	64.47	64.62	64.71	5.88	99.85	58.84	70.70	N/A	171,340	110,877
459	2	97.41	97.41	97.21	7.36	100.20	90.24	104.57	N/A	155,600	151,252
461	2	76.76	76.76	75.36	5.50	101.85	72.53	80.98	N/A	76,150	57,385
463	8	46.71	52.99	44.17	32.31	119.96	21.68	108.14	21.68 to 108.14	259,175	114,476
465	9	79.19	82.38	84.66	26.48	97.30	44.91	112.22	60.00 to 108.59	126,721	107,288
467	4	80.71	79.31	80.41	4.51	98.63	72.78	83.03	N/A	110,055	88,493
469	3	77.22	76.03	75.69	8.35	100.45	65.76	85.11	N/A	171,540	129,843
471	5	76.60	73.02	74.93	7.87	97.44	54.91	81.96	N/A	83,103	62,273
669	5	72.60	66.79	62.57	11.69	106.75	54.67	76.17	N/A	50,728	31,742
671	14	79.41	79.28	78.41	10.48	101.12	61.65	113.51	67.05 to 85.86	116,378	91,248
673	3	68.49	65.38	61.75	5.34	105.89	58.34	69.32	N/A	119,166	73,580
675	1	53.91	53.91	53.91			53.91	53.91	N/A	17,500	9,435
677	4	68.64	74.44	71.75	24.23	103.76	47.19	113.31	N/A	155,612	111,646
679	5	91.36	87.50	73.03	17.74	119.82	57.80	107.53	N/A	244,550	178,583
681	3	50.59	65.02	54.57	49.91	119.16	34.36	110.11	N/A	271,666	148,238
723	6	72.24	66.79	62.08	14.23	107.59	46.72	82.03	46.72 to 82.03	185,476	115,136
725	2	63.27	63.27	63.30	0.10	99.94	63.20	63.33	N/A	275,000	174,080
727	5	68.86	65.60	63.24	12.20	103.73	50.87	77.42	N/A	218,025	137,881
728	4	87.48	85.07	69.64	19.61	122.17	58.24	107.10	N/A	69,435	48,352
731	3	71.93	71.58	68.94	7.93	103.83	62.85	79.97	N/A	174,560	120,341
733	7	104.60	89.38	81.44	23.25	109.75	49.70	128.83	49.70 to 128.83	80,839	65,832
735	7	69.67	64.46	59.82	10.91	107.76	41.75	73.18	41.75 to 73.18	187,378	112,088
ALL	153	72.53	73.25	67.66	22.01	108.27	21.68	128.83	69.32 to 76.17	164,971	111,616

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	153	MEDIAN:	73	COV:	28.46	95% Median C.I.:	69.32 to 76.17	(! : Derived)
(AgLand) TOTAL Sales Price:	25,386,484	WGT. MEAN:	68	STD:	20.85	95% Wgt. Mean C.I.:	63.56 to 71.76	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	25,240,624	MEAN:	73	AVG.ABS.DEV:	15.96	95% Mean C.I.:	69.95 to 76.56	
(AgLand) TOTAL Assessed Value:	17,077,380							
AVG. Adj. Sales Price:	164,971	COD:	22.01	MAX Sales Ratio:	128.83			
AVG. Assessed Value:	111,616	PRD:	108.27	MIN Sales Ratio:	21.68			

Printed: 03/31/2008 19:29:45

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	16	72.24	72.49	64.22	24.42	112.87	34.36	110.11	51.31 to 91.36	231,288	148,538	
2	18	71.62	74.59	69.14	17.02	107.88	50.87	107.10	62.82 to 80.98	151,550	104,781	
3	100	73.78	73.11	68.60	21.71	106.58	21.68	115.24	69.32 to 78.15	165,375	113,448	
4	5	60.00	63.42	56.53	13.35	112.19	49.03	87.64	N/A	79,395	44,880	
5	14	70.44	76.92	66.33	26.20	115.96	41.75	128.83	58.79 to 107.64	134,108	88,960	
<u>ALL</u>												
	153	72.53	73.25	67.66	22.01	108.27	21.68	128.83	69.32 to 76.17	164,971	111,616	

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	153	72.53	73.25	67.66	22.01	108.27	21.68	128.83	69.32 to 76.17	164,971	111,616	
<u>ALL</u>												
	153	72.53	73.25	67.66	22.01	108.27	21.68	128.83	69.32 to 76.17	164,971	111,616	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	25	60.94	65.86	55.71	28.98	118.21	21.68	113.51	54.79 to 78.15	130,456	72,677	
DRY-N/A	32	72.24	72.70	66.91	19.68	108.64	33.28	110.11	66.11 to 82.86	144,526	96,706	
GRASS	36	75.79	77.26	68.68	18.97	112.50	38.14	115.24	72.02 to 80.98	169,183	116,195	
GRASS-N/A	51	73.18	76.27	73.93	22.95	103.16	25.14	128.83	69.67 to 79.19	164,741	121,797	
IRRGTD-N/A	9	63.65	62.63	61.89	10.90	101.21	41.75	74.76	50.87 to 69.20	317,996	196,793	
<u>ALL</u>												
	153	72.53	73.25	67.66	22.01	108.27	21.68	128.83	69.32 to 76.17	164,971	111,616	

MAJORITY LAND USE > 80%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	32	61.72	64.46	53.43	28.31	120.66	21.68	113.51	54.67 to 76.60	135,428	72,355	
DRY-N/A	25	77.42	76.39	73.08	17.06	104.54	45.43	110.11	68.49 to 85.78	142,101	103,846	
GRASS	62	75.79	77.32	71.39	18.97	108.31	38.14	128.83	71.22 to 79.38	171,140	122,179	
GRASS-N/A	25	73.18	75.08	72.64	26.38	103.36	25.14	109.16	58.84 to 97.95	155,266	112,782	
IRRGTD	7	63.65	61.60	60.36	12.70	102.04	41.75	74.76	41.75 to 74.76	297,640	179,669	
IRRGTD-N/A	2	66.27	66.27	65.96	4.43	100.47	63.33	69.20	N/A	389,240	256,730	
<u>ALL</u>												
	153	72.53	73.25	67.66	22.01	108.27	21.68	128.83	69.32 to 76.17	164,971	111,616	

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	153	MEDIAN:	73	COV:	28.46	95% Median C.I.:	69.32 to 76.17	(!: Derived)
(AgLand) TOTAL Sales Price:	25,386,484	WGT. MEAN:	68	STD:	20.85	95% Wgt. Mean C.I.:	63.56 to 71.76	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	25,240,624	MEAN:	73	AVG.ABS.DEV:	15.96	95% Mean C.I.:	69.95 to 76.56	
(AgLand) TOTAL Assessed Value:	17,077,380							
AVG. Adj. Sales Price:	164,971	COD:	22.01	MAX Sales Ratio:	128.83			
AVG. Assessed Value:	111,616	PRD:	108.27	MIN Sales Ratio:	21.68			

Printed: 03/31/2008 19:29:45

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	53	68.84	69.42	62.47	24.65	111.12	21.68	113.51	60.94 to 79.22	133,228	83,233
DRY-N/A	4	68.59	73.38	60.61	16.65	121.05	57.80	98.53	N/A	206,287	125,040
GRASS	85	75.74	77.26	72.12	20.69	107.13	25.14	128.83	72.02 to 78.55	166,612	120,166
GRASS-N/A	2	51.88	51.88	54.66	13.43	94.90	44.91	58.84	N/A	165,180	90,292
IRRGTD	9	63.65	62.63	61.89	10.90	101.21	41.75	74.76	50.87 to 69.20	317,996	196,793
ALL	153	72.53	73.25	67.66	22.01	108.27	21.68	128.83	69.32 to 76.17	164,971	111,616

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0049	2	50.27	50.27	49.50	16.95	101.56	41.75	58.79	N/A	315,375	156,102
08-0036	1	72.02	72.02	72.02			72.02	72.02	N/A	850,000	612,140
54-0013	22	70.40	77.62	70.70	23.36	109.78	49.70	128.83	62.85 to 97.36	119,782	84,692
54-0096	9	62.82	67.31	65.54	15.28	102.70	49.03	90.24	58.84 to 87.64	134,148	87,922
54-0501	30	78.52	74.99	71.49	25.43	104.89	25.14	115.24	69.20 to 89.64	186,568	133,386
54-0505											
54-0576	9	71.49	67.61	61.46	22.63	110.01	34.36	110.11	46.72 to 82.03	219,762	135,068
54-0583	52	76.01	76.62	76.33	12.84	100.38	44.91	113.51	72.60 to 78.55	119,644	91,328
54-0586	27	61.83	67.71	58.18	34.32	116.39	21.68	113.31	47.99 to 80.98	212,032	123,362
70-0005	1	50.87	50.87	50.87			50.87	50.87	N/A	396,000	201,440
70-0542											
NonValid School											
ALL	153	72.53	73.25	67.66	22.01	108.27	21.68	128.83	69.32 to 76.17	164,971	111,616

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	2	102.23	102.23	102.00	4.76	100.23	97.36	107.10	N/A	10,500	10,710
10.01 TO 30.00	8	71.83	67.18	54.54	22.90	123.17	25.14	98.53	25.14 to 98.53	23,162	12,632
30.01 TO 50.00	9	69.67	71.39	69.26	15.23	103.07	54.91	107.53	60.00 to 82.36	41,177	28,521
50.01 TO 100.00	37	68.49	69.23	63.03	21.66	109.83	27.91	128.83	61.08 to 76.17	82,426	51,956
100.01 TO 180.00	56	71.58	72.53	64.56	23.42	112.35	21.68	115.24	66.11 to 79.19	168,955	109,077
180.01 TO 330.00	32	77.07	77.33	70.37	19.89	109.89	39.07	112.22	69.20 to 86.05	247,034	173,847
330.01 TO 650.00	6	87.60	85.87	82.15	17.32	104.53	63.90	106.20	63.90 to 106.20	288,686	237,148
650.01 +	3	72.02	69.97	66.85	19.15	104.67	48.26	89.64	N/A	838,398	560,476
ALL	153	72.53	73.25	67.66	22.01	108.27	21.68	128.83	69.32 to 76.17	164,971	111,616

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	153	MEDIAN:	73	COV:	28.46	95% Median C.I.:	69.32 to 76.17	(! : Derived)
(AgLand) TOTAL Sales Price:	25,386,484	WGT. MEAN:	68	STD:	20.85	95% Wgt. Mean C.I.:	63.56 to 71.76	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	25,240,624	MEAN:	73	AVG.ABS.DEV:	15.96	95% Mean C.I.:	69.95 to 76.56	
(AgLand) TOTAL Assessed Value:	17,077,380							
AVG. Adj. Sales Price:	164,971	COD:	22.01	MAX Sales Ratio:	128.83			
AVG. Assessed Value:	111,616	PRD:	108.27	MIN Sales Ratio:	21.68			

Printed: 03/31/2008 19:29:46

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	9	82.36	82.92	80.53	15.83	102.97	53.91	107.10	71.06 to 98.53	15,300	12,321	
30000 TO 59999	20	77.40	79.99	78.85	20.03	101.45	52.80	128.83	64.96 to 85.86	45,457	35,840	
60000 TO 99999	26	73.90	77.62	78.31	26.77	99.12	25.14	115.24	61.65 to 85.78	76,645	60,019	
100000 TO 149999	36	73.07	74.54	74.73	16.17	99.75	38.14	111.59	69.21 to 79.19	122,544	91,576	
150000 TO 249999	35	75.85	75.00	74.66	19.57	100.47	27.91	112.22	68.84 to 82.03	198,089	147,887	
250000 TO 499999	23	51.31	55.09	54.10	28.54	101.83	21.68	97.99	41.75 to 68.44	336,501	182,055	
500000 +	4	64.91	66.93	65.10	21.41	102.81	48.26	89.64	N/A	779,186	507,275	
ALL												
	153	72.53	73.25	67.66	22.01	108.27	21.68	128.83	69.32 to 76.17	164,971	111,616	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
5000 TO 9999	2	63.26	63.26	60.71	14.77	104.19	53.91	72.60	N/A	13,750	8,347	
1 TO 9999	2	63.26	63.26	60.71	14.77	104.19	53.91	72.60	N/A	13,750	8,347	
10000 TO 29999	13	72.78	73.47	62.67	22.74	117.24	25.14	107.10	54.91 to 97.36	26,015	16,302	
30000 TO 59999	33	69.32	71.36	63.93	23.27	111.63	27.91	128.83	61.65 to 78.19	68,676	43,902	
60000 TO 99999	45	72.99	73.37	65.60	22.46	111.85	21.68	115.24	64.23 to 79.22	129,801	85,145	
100000 TO 149999	21	70.70	73.31	68.18	20.67	107.52	34.36	110.11	66.11 to 82.87	196,046	133,671	
150000 TO 249999	32	76.31	76.16	70.43	20.73	108.13	39.07	112.22	68.44 to 86.05	262,367	184,795	
250000 TO 499999	5	63.33	66.26	60.10	17.63	110.25	48.26	97.99	N/A	552,549	332,059	
500000 +	2	80.83	80.83	79.60	10.90	101.55	72.02	89.64	N/A	746,000	593,802	
ALL												
	153	72.53	73.25	67.66	22.01	108.27	21.68	128.83	69.32 to 76.17	164,971	111,616	

**2008 Correlation Section
for Knox County**

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: The county reported that a market analysis was completed resulting in all five market areas implementing increased land values.

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

Analysis of all six tables indicates that the county has achieved an acceptable level of value for the 2008 assessment year. Based on the assessment practices of Knox County it is believed that the median level of value is the most reliable indicator of the level of value for the agricultural class.

**2008 Correlation Section
for Knox County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(2) (R. S. Supp., 2007) 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 Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2008	279	153	54.84
2007	261	138	52.87
2006	230	128	55.65
2005	177	93	52.54
2004	189	103	54.5
2003	196	115	58.67
2002	224	154	68.75
2001	361	221	61.22

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

**2008 Correlation Section
for Knox County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section
for Knox County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	64.31	14.17	73.42	72.53
2007	66.34	6.18	70.44	72.22
2006	68.71	8.64	74.65	75.80
2005	70.74	11.49	78.87	74.89
2004	70.05	10.96	77.72	76.76
2003	73	2.26	74.65	77
2002	69	6.71	76.63	74
2001	69	10.61	76.32	75

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

**2008 Correlation Section
for Knox County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 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 sales 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.

**2008 Correlation Section
for Knox County**

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
16.17	2008	14.17
12.04	2007	6.18
10.39	2006	8.64
8.28	2005	11.49
10.23	2004	10.96
8	2003	2
9.23	2002	10.79
9.29	2001	10.61

AGRICULTURAL UNIMPROVED: The difference between the percent change to the sales file and the percent change to the assessed value base is two percentage points different and does not suggest that sold and unsold properties are treated differently.

2008 Correlation Section for Knox County

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

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has 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. Since 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 the 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, (2007). 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.

**2008 Correlation Section
for Knox County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	72.53	67.66	73.25

AGRICULTURAL UNIMPROVED: The median and mean measures of central tendency are within the acceptable range, the weighted mean is slightly below the acceptable level.

**2008 Correlation Section
for Knox County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. 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. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

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

	COD	PRD
R&O Statistics	22.01	108.27
Difference	2.01	5.27

AGRICULTURAL UNIMPROVED: The coefficient of dispersion and price related differential are slightly above the acceptable ranges. However, knowledge of the sales file indicates that the older sales have an influence on these statistics.

**2008 Correlation Section
for Knox County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	153	153	0
Median	64.31	72.53	8.22
Wgt. Mean	59.46	67.66	8.2
Mean	64.17	73.25	9.08
COD	22.95	22.01	-0.94
PRD	107.91	108.27	0.36
Min Sales Ratio	20.66	21.68	1.02
Max Sales Ratio	108.06	128.83	20.77

AGRICULTURAL UNIMPROVED: The above table is a reflection of the assessment actions implemented for the 2008 assessment year. The county increased values significantly to achieve the acceptable level of value.

County 54 - Knox

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 10,793	Value 735,203,035	Total Growth 3,798,107 (Sum 17, 25, & 41)
--	-----------------------	--------------------------	---

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

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	305	882,250	18	55,920	18	91,840	341	1,030,010	
2. Res Improv Land	2,247	6,996,080	61	765,640	273	3,414,380	2,581	11,176,100	
3. Res Improvements	2,303	76,555,210	66	3,213,405	307	13,389,260	2,676	93,157,875	
4. Res Total	2,608	84,433,540	84	4,034,965	325	16,895,480	3,017	105,363,985	969,377
% of Total	86.44	80.13	2.78	3.82	10.77	16.03	27.95	14.33	25.52
5. Rec UnImp Land	0	0	0	0	1,184	7,368,055	1,184	7,368,055	
6. Rec Improv Land	0	0	0	0	476	7,488,260	476	7,488,260	
7. Rec Improvements	0	0	1	10,310	632	45,666,000	633	45,676,310	
8. Rec Total	0	0	1	10,310	1,816	60,522,315	1,817	60,532,625	1,013,855
% of Total	0.00	0.00	0.05	0.01	99.94	99.98	16.83	8.23	26.69
Res+Rec Total	2,608	84,433,540	85	4,045,275	2,141	77,417,795	4,834	165,896,610	1,983,232
% of Total	53.95	50.89	1.75	2.43	44.29	46.66	44.78	22.56	52.21

County 54 - Knox

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 10,793	Value 735,203,035	Total Growth 3,798,107 (Sum 17, 25, & 41)
--	-----------------------	--------------------------	---

Schedule I: Non-Agricultural Records (Com and Ind)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
9. Comm UnImp Land	66	200,035	7	23,785	4	142,240	77	366,060	
10. Comm Improv Land	453	1,784,370	23	235,830	17	605,575	493	2,625,775	
11. Comm Improvements	459	16,231,045	24	1,114,525	26	7,409,855	509	24,755,425	
12. Comm Total	525	18,215,450	31	1,374,140	30	8,157,670	586	27,747,260	240,065
% of Total	89.59	65.64	5.29	4.95	5.11	29.39	5.42	3.77	6.32
13. Ind UnImp Land	0	0	0	0	0	0	0	0	
14. Ind Improv Land	0	0	0	0	0	0	0	0	
15. Ind Improvements	0	0	0	0	0	0	0	0	
16. Ind Total	0	0	0	0	0	0	0	0	0
% of Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Comm+Ind Total	525	18,215,450	31	1,374,140	30	8,157,670	586	27,747,260	240,065
% of Total	89.59	65.64	5.29	4.95	5.11	29.39	5.42	3.77	6.32
17. Taxable Total	3,133	102,648,990	116	5,419,415	2,171	85,575,465	5,420	193,643,870	2,223,297
% of Total	57.80	53.00	2.14	2.08	40.05	39.97	50.21	26.33	58.53

County 54 - Knox

2008 County Abstract of Assessment for Real Property, Form 45

Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	11,380	808,000	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	11,380	808,000
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	11,380	808,000

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		
25. Mineral Interest Total	0	0	0	0		

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	406	78	695	1,179

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	207	10,088,200	3,699	310,115,385	3,906	320,203,585
28. Ag-Improved Land	0	0	123	12,523,855	1,296	156,383,115	1,419	168,906,970
29. Ag-Improvements	0	0	125	4,811,355	1,342	47,637,255	1,467	52,448,610
30. Ag-Total Taxable							5,373	541,559,165

County 54 - Knox

2008 County Abstract of Assessment for Real Property, Form 45

Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	0	0.000	0	95	101.000	248,280	
33. HomeSite Improvements	0		0	98		4,075,380	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	13	24.550	33,405	
36. FarmSite Impr Land	0	0.000	0	117	523.400	387,925	
37. FarmSite Improv	0		0	96		735,975	
38. FarmSite Total							
39. Road & Ditches		0.000			382.450		
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	16	17.000	44,400	16	17.000	44,400	
32. HomeSite Improv Land	966	1,018.500	2,467,440	1,061	1,119.500	2,715,720	
33. HomeSite Improvements	1,059		34,270,960	1,157		38,346,340	1,574,810
34. HomeSite Total				1,173	1,136.500	41,106,460	
35. FarmSite UnImp Land	187	411.410	317,985	200	435.960	351,390	
36. FarmSite Impr Land	1,241	6,911.590	5,057,565	1,358	7,434.990	5,445,490	
37. FarmSite Improv	1,045		13,366,295	1,141		14,102,270	0
38. FarmSite Total				1,341	7,870.950	19,899,150	
39. Road & Ditches		9,761.430			10,143.880		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				2,514	19,151.330	61,005,610	1,574,810

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	7	888.000	465,325	7	888.000	465,325

Schedule VIII: Agricultural Records:

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

County 54 - Knox

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	27.880	46,980	23.500	39,600	51.380	86,580
46. 1A	0.000	0	135.000	223,425	1,176.420	1,946,975	1,311.420	2,170,400
47. 2A1	0.000	0	175.150	287,245	1,102.570	1,808,220	1,277.720	2,095,465
48. 2A	0.000	0	337.870	538,900	4,178.570	6,664,830	4,516.440	7,203,730
49. 3A1	0.000	0	255.640	398,800	2,717.850	4,239,865	2,973.490	4,638,665
50. 3A	0.000	0	507.050	785,930	6,409.460	9,934,690	6,916.510	10,720,620
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	1,173.500	1,373,010	1,173.500	1,373,010
53. Total	0.000	0	1,438.590	2,281,280	16,781.870	26,007,190	18,220.460	28,288,470
Dryland:								
54. 1D1	0.000	0	41.930	53,045	424.650	537,185	466.580	590,230
55. 1D	0.000	0	149.900	188,125	1,550.070	1,945,360	1,699.970	2,133,485
56. 2D1	0.000	0	676.090	841,730	6,163.100	7,673,130	6,839.190	8,514,860
57. 2D	0.000	0	1,111.040	1,361,035	11,233.120	13,760,700	12,344.160	15,121,735
58. 3D1	0.000	0	908.070	985,260	15,144.210	16,431,560	16,052.280	17,416,820
59. 3D	0.000	0	1,024.200	1,065,170	9,503.510	9,883,635	10,527.710	10,948,805
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	56.260	37,975	2,565.620	1,731,825	2,621.880	1,769,800
62. Total	0.000	0	3,967.490	4,532,340	46,584.280	51,963,395	50,551.770	56,495,735
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	74.520	59,615	577.850	462,275	652.370	521,890
65. 2G1	0.000	0	0.000	0	67.820	50,530	67.820	50,530
66. 2G	0.000	0	809.030	602,745	5,794.360	4,316,855	6,603.390	4,919,600
67. 3G1	0.000	0	0.000	0	139.230	83,540	139.230	83,540
68. 3G	0.000	0	497.800	298,675	7,333.450	4,400,070	7,831.250	4,698,745
69. 4G1	0.000	0	0.000	0	1.000	405	1.000	405
70. 4G	0.000	0	46.250	18,735	1,494.160	605,160	1,540.410	623,895
71. Total	0.000	0	1,427.600	979,770	15,407.870	9,918,835	16,835.470	10,898,605
72. Waste	0.000	0	77.490	3,875	415.390	20,770	492.880	24,645
73. Other	0.000	0	0.000	0	11.000	6,600	11.000	6,600
74. Exempt	0.000		146.030		751.910		897.940	
75. Total	0.000	0	6,911.170	7,797,265	79,200.410	87,916,790	86,111.580	95,714,055

County 54 - Knox

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	54.300	82,755	54.300	82,755
46. 1A	0.000	0	3.000	4,590	472.640	723,140	475.640	727,730
47. 2A1	0.000	0	392.250	600,150	2,823.000	4,317,475	3,215.250	4,917,625
48. 2A	0.000	0	191.030	251,210	4,529.700	5,950,800	4,720.730	6,202,010
49. 3A1	0.000	0	85.540	102,645	3,601.800	4,306,935	3,687.340	4,409,580
50. 3A	0.000	0	116.510	139,230	3,897.290	4,642,635	4,013.800	4,781,865
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	3.340	3,375	402.280	405,905	405.620	409,280
53. Total	0.000	0	791.670	1,101,200	15,781.010	20,429,645	16,572.680	21,530,845
Dryland:								
54. 1D1	0.000	0	0.000	0	953.880	1,116,045	953.880	1,116,045
55. 1D	0.000	0	107.200	122,210	2,830.170	3,226,385	2,937.370	3,348,595
56. 2D1	0.000	0	1,243.560	1,405,230	9,333.870	10,547,300	10,577.430	11,952,530
57. 2D	0.000	0	703.330	787,730	10,879.990	12,185,590	11,583.320	12,973,320
58. 3D1	0.000	0	72.180	77,595	19,581.040	21,049,815	19,653.220	21,127,410
59. 3D	0.000	0	411.820	411,820	13,616.840	13,616,840	14,028.660	14,028,660
60. 4D1	0.000	0	0.000	0	185.730	120,725	185.730	120,725
61. 4D	0.000	0	190.390	121,850	3,766.390	2,410,475	3,956.780	2,532,325
62. Total	0.000	0	2,728.480	2,926,435	61,147.910	64,273,175	63,876.390	67,199,610
Grass:								
63. 1G1	0.000	0	0.000	0	14.230	11,595	14.230	11,595
64. 1G	0.000	0	25.300	20,620	857.150	698,585	882.450	719,205
65. 2G1	0.000	0	0.000	0	21.470	15,890	21.470	15,890
66. 2G	0.000	0	781.810	578,545	6,039.870	4,469,505	6,821.680	5,048,050
67. 3G1	0.000	0	0.000	0	92.400	64,680	92.400	64,680
68. 3G	0.000	0	570.490	399,335	15,682.880	10,977,995	16,253.370	11,377,330
69. 4G1	0.000	0	0.000	0	40.000	21,200	40.000	21,200
70. 4G	0.000	0	263.290	139,545	12,693.290	6,727,450	12,956.580	6,866,995
71. Total	0.000	0	1,640.890	1,138,045	35,441.290	22,986,900	37,082.180	24,124,945
72. Waste	0.000	0	149.880	7,500	1,670.200	83,520	1,820.080	91,020
73. Other	0.000	0	0.000	0	440.090	264,055	440.090	264,055
74. Exempt	0.000		68.840		681.700		750.540	
75. Total	0.000	0	5,310.920	5,173,180	114,480.500	108,037,295	119,791.420	113,210,475

County 54 - Knox

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	97.530	137,515	97.530	137,515
46. 1A	0.000	0	45.450	61,360	230.960	311,805	276.410	373,165
47. 2A1	0.000	0	99.900	128,870	1,530.400	1,974,225	1,630.300	2,103,095
48. 2A	0.000	0	125.100	161,380	2,932.310	3,782,700	3,057.410	3,944,080
49. 3A1	0.000	0	19.250	24,640	1,191.520	1,525,150	1,210.770	1,549,790
50. 3A	0.000	0	8.300	10,625	5,200.290	6,656,375	5,208.590	6,667,000
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	38.250	42,075	6,432.000	7,075,195	6,470.250	7,117,270
53. Total	0.000	0	336.250	428,950	17,615.010	21,462,965	17,951.260	21,891,915
Dryland:								
54. 1D1	0.000	0	257.040	244,190	1,046.030	993,735	1,303.070	1,237,925
55. 1D	0.000	0	405.890	385,600	2,650.390	2,517,885	3,056.280	2,903,485
56. 2D1	0.000	0	1,886.320	1,188,390	4,598.710	2,897,200	6,485.030	4,085,590
57. 2D	0.000	0	1,609.050	949,340	9,891.650	5,836,105	11,500.700	6,785,445
58. 3D1	0.000	0	656.840	377,695	6,689.200	3,846,390	7,346.040	4,224,085
59. 3D	0.000	0	456.480	262,485	20,980.650	12,064,205	21,437.130	12,326,690
60. 4D1	0.000	0	0.000	0	428.810	231,550	428.810	231,550
61. 4D	0.000	0	579.280	309,925	31,507.460	16,856,745	32,086.740	17,166,670
62. Total	0.000	0	5,850.900	3,717,625	77,792.900	45,243,815	83,643.800	48,961,440
Grass:								
63. 1G1	0.000	0	3.130	2,580	9.130	7,530	12.260	10,110
64. 1G	0.000	0	344.450	284,190	1,987.010	1,639,330	2,331.460	1,923,520
65. 2G1	0.000	0	0.000	0	32.930	21,900	32.930	21,900
66. 2G	0.000	0	1,444.890	960,845	9,092.500	6,046,600	10,537.390	7,007,445
67. 3G1	0.000	0	0.000	0	360.590	219,950	360.590	219,950
68. 3G	0.000	0	746.440	455,330	34,244.900	20,889,515	34,991.340	21,344,845
69. 4G1	0.000	0	0.000	0	1,384.380	837,550	1,384.380	837,550
70. 4G	0.000	0	4,992.390	3,020,395	204,633.720	123,803,705	209,626.110	126,824,100
71. Total	0.000	0	7,531.300	4,723,340	251,745.160	153,466,080	259,276.460	158,189,420
72. Waste	0.000	0	911.700	45,605	19,536.230	979,565	20,447.930	1,025,170
73. Other	0.000	0	40.500	11,550	1,923.240	218,210	1,963.740	229,760
74. Exempt	0.000		1,707.480		18,361.510		20,068.990	
75. Total	0.000	0	14,670.650	8,927,070	368,612.540	221,370,635	383,283.190	230,297,705

County 54 - Knox

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 4

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	5.750	6,180	5.750	6,180
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	37.000	35,335	37.000	35,335
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	141.750	85,760	141.750	85,760
53. Total	0.000	0	0.000	0	184.500	127,275	184.500	127,275
Dryland:								
54. 1D1	0.000	0	0.000	0	20.580	24,080	20.580	24,080
55. 1D	0.000	0	0.000	0	538.780	614,215	538.780	614,215
56. 2D1	0.000	0	0.000	0	2,842.390	3,211,900	2,842.390	3,211,900
57. 2D	0.000	0	0.000	0	574.970	643,970	574.970	643,970
58. 3D1	0.000	0	0.000	0	150.600	161,895	150.600	161,895
59. 3D	0.000	0	0.000	0	1,389.960	1,389,960	1,389.960	1,389,960
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	745.920	477,390	745.920	477,390
62. Total	0.000	0	0.000	0	6,263.200	6,523,410	6,263.200	6,523,410
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	284.700	236,305	284.700	236,305
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	967.080	681,805	967.080	681,805
67. 3G1	0.000	0	0.000	0	29.950	20,665	29.950	20,665
68. 3G	0.000	0	0.000	0	1,184.840	817,545	1,184.840	817,545
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	11,398.270	6,838,945	11,398.270	6,838,945
71. Total	0.000	0	0.000	0	13,864.840	8,595,265	13,864.840	8,595,265
72. Waste	0.000	0	0.000	0	1,156.520	57,830	1,156.520	57,830
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		1,666.650		1,666.650	
75. Total	0.000	0	0.000	0	21,469.060	15,303,780	21,469.060	15,303,780

County 54 - Knox

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 5

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	55.400	68,425	55.400	68,425
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	9.000	10,575	9.000	10,575
49. 3A1	0.000	0	0.000	0	8.800	10,295	8.800	10,295
50. 3A	0.000	0	0.000	0	753.350	881,435	753.350	881,435
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	4,179.950	4,200,870	4,179.950	4,200,870
53. Total	0.000	0	0.000	0	5,006.500	5,171,600	5,006.500	5,171,600
Dryland:								
54. 1D1	0.000	0	0.000	0	39.380	37,410	39.380	37,410
55. 1D	0.000	0	0.000	0	23.600	22,420	23.600	22,420
56. 2D1	0.000	0	0.000	0	18.650	11,750	18.650	11,750
57. 2D	0.000	0	0.000	0	166.350	98,145	166.350	98,145
58. 3D1	0.000	0	0.000	0	36.390	20,935	36.390	20,935
59. 3D	0.000	0	7.100	4,085	2,485.930	1,429,460	2,493.030	1,433,545
60. 4D1	0.000	0	0.000	0	36.770	19,855	36.770	19,855
61. 4D	0.000	0	0.000	0	5,344.800	2,859,525	5,344.800	2,859,525
62. Total	0.000	0	7.100	4,085	8,151.870	4,499,500	8,158.970	4,503,585
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	209.610	154,065	209.610	154,065
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	10.000	5,950	230.160	136,945	240.160	142,895
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	26.250	15,095	5,095.220	2,929,860	5,121.470	2,944,955
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	36.000	19,800	23,595.040	12,977,335	23,631.040	12,997,135
71. Total	0.000	0	72.250	40,845	29,130.030	16,198,205	29,202.280	16,239,050
72. Waste	0.000	0	0.000	0	2,034.770	101,755	2,034.770	101,755
73. Other	0.000	0	0.000	0	10.000	11,550	10.000	11,550
74. Exempt	0.000		0.000		102.880		102.880	
75. Total	0.000	0	79.350	44,930	44,333.170	25,982,610	44,412.520	26,027,540

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	0.000	0	2,566.510	3,811,430	55,368.890	73,198,675	57,935.400	77,010,105
77.Dry Land	0.000	0	12,553.970	11,180,485	199,940.160	172,503,295	212,494.130	183,683,780
78.Grass	0.000	0	10,672.040	6,882,000	345,589.190	211,165,285	356,261.230	218,047,285
79.Waste	0.000	0	1,139.070	56,980	24,813.110	1,243,440	25,952.180	1,300,420
80.Other	0.000	0	40.500	11,550	2,384.330	500,415	2,424.830	511,965
81.Exempt	0.000	0	1,922.350	0	21,564.650	0	23,487.000	0
82.Total	0.000	0	26,972.090	21,942,445	628,095.680	458,611,110	655,067.770	480,553,555

2008 Agricultural Land Detail

County 54 - Knox

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	51.380	0.28%	86,580	0.31%	1,685.091
1A	1,311.420	7.20%	2,170,400	7.67%	1,654.999
2A1	1,277.720	7.01%	2,095,465	7.41%	1,640.003
2A	4,516.440	24.79%	7,203,730	25.47%	1,595.001
3A1	2,973.490	16.32%	4,638,665	16.40%	1,560.006
3A	6,916.510	37.96%	10,720,620	37.90%	1,550.004
4A1	0.000	0.00%	0	0.00%	0.000
4A	1,173.500	6.44%	1,373,010	4.85%	1,170.012
Irrigated Total	18,220.460	100.00%	28,288,470	100.00%	1,552.566

Dry:

1D1	466.580	0.92%	590,230	1.04%	1,265.013
1D	1,699.970	3.36%	2,133,485	3.78%	1,255.013
2D1	6,839.190	13.53%	8,514,860	15.07%	1,245.010
2D	12,344.160	24.42%	15,121,735	26.77%	1,225.011
3D1	16,052.280	31.75%	17,416,820	30.83%	1,085.005
3D	10,527.710	20.83%	10,948,805	19.38%	1,039.998
4D1	0.000	0.00%	0	0.00%	0.000
4D	2,621.880	5.19%	1,769,800	3.13%	675.011
Dry Total	50,551.770	100.00%	56,495,735	100.00%	1,117.581

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	652.370	3.87%	521,890	4.79%	799.990
2G1	67.820	0.40%	50,530	0.46%	745.060
2G	6,603.390	39.22%	4,919,600	45.14%	745.011
3G1	139.230	0.83%	83,540	0.77%	600.014
3G	7,831.250	46.52%	4,698,745	43.11%	599.999
4G1	1.000	0.01%	405	0.00%	405.000
4G	1,540.410	9.15%	623,895	5.72%	405.018
Grass Total	16,835.470	100.00%	10,898,605	100.00%	647.359

Irrigated Total	18,220.460	21.16%	28,288,470	29.56%	1,552.566
Dry Total	50,551.770	58.70%	56,495,735	59.03%	1,117.581
Grass Total	16,835.470	19.55%	10,898,605	11.39%	647.359
Waste	492.880	0.57%	24,645	0.03%	50.002
Other	11.000	0.01%	6,600	0.01%	600.000
Exempt	897.940	1.04%			
Market Area Total	86,111.580	100.00%	95,714,055	100.00%	1,111.512

As Related to the County as a Whole

Irrigated Total	18,220.460	31.45%	28,288,470	36.73%	
Dry Total	50,551.770	23.79%	56,495,735	30.76%	
Grass Total	16,835.470	4.73%	10,898,605	5.00%	
Waste	492.880	1.90%	24,645	1.90%	
Other	11.000	0.45%	6,600	1.29%	
Exempt	897.940	3.82%			
Market Area Total	86,111.580	13.15%	95,714,055	19.92%	

2008 Agricultural Land Detail

County 54 - Knox

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	54.300	0.33%	82,755	0.38%	1,524.033
1A	475.640	2.87%	727,730	3.38%	1,530.001
2A1	3,215.250	19.40%	4,917,625	22.84%	1,529.468
2A	4,720.730	28.49%	6,202,010	28.81%	1,313.781
3A1	3,687.340	22.25%	4,409,580	20.48%	1,195.870
3A	4,013.800	24.22%	4,781,865	22.21%	1,191.356
4A1	0.000	0.00%	0	0.00%	0.000
4A	405.620	2.45%	409,280	1.90%	1,009.023
Irrigated Total	16,572.680	100.00%	21,530,845	100.00%	1,299.177

Dry:

1D1	953.880	1.49%	1,116,045	1.66%	1,170.005
1D	2,937.370	4.60%	3,348,595	4.98%	1,139.997
2D1	10,577.430	16.56%	11,952,530	17.79%	1,130.003
2D	11,583.320	18.13%	12,973,320	19.31%	1,120.000
3D1	19,653.220	30.77%	21,127,410	31.44%	1,075.010
3D	14,028.660	21.96%	14,028,660	20.88%	1,000.000
4D1	185.730	0.29%	120,725	0.18%	650.002
4D	3,956.780	6.19%	2,532,325	3.77%	639.996
Dry Total	63,876.390	100.00%	67,199,610	100.00%	1,052.025

Grass:

1G1	14.230	0.04%	11,595	0.05%	814.827
1G	882.450	2.38%	719,205	2.98%	815.009
2G1	21.470	0.06%	15,890	0.07%	740.102
2G	6,821.680	18.40%	5,048,050	20.92%	740.001
3G1	92.400	0.25%	64,680	0.27%	700.000
3G	16,253.370	43.83%	11,377,330	47.16%	699.998
4G1	40.000	0.11%	21,200	0.09%	530.000
4G	12,956.580	34.94%	6,866,995	28.46%	530.000
Grass Total	37,082.180	100.00%	24,124,945	100.00%	650.580

Irrigated Total	16,572.680	13.83%	21,530,845	19.02%	1,299.177
Dry Total	63,876.390	53.32%	67,199,610	59.36%	1,052.025
Grass Total	37,082.180	30.96%	24,124,945	21.31%	650.580
Waste	1,820.080	1.52%	91,020	0.08%	50.008
Other	440.090	0.37%	264,055	0.23%	600.002
Exempt	750.540	0.63%			
Market Area Total	119,791.420	100.00%	113,210,475	100.00%	945.063

As Related to the County as a Whole

Irrigated Total	16,572.680	28.61%	21,530,845	27.96%	
Dry Total	63,876.390	30.06%	67,199,610	36.58%	
Grass Total	37,082.180	10.41%	24,124,945	11.06%	
Waste	1,820.080	7.01%	91,020	7.00%	
Other	440.090	18.15%	264,055	51.58%	
Exempt	750.540	3.20%			
Market Area Total	119,791.420	18.29%	113,210,475	23.56%	

2008 Agricultural Land Detail

County 54 - Knox

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	97.530	0.54%	137,515	0.63%	1,409.976
1A	276.410	1.54%	373,165	1.70%	1,350.041
2A1	1,630.300	9.08%	2,103,095	9.61%	1,290.004
2A	3,057.410	17.03%	3,944,080	18.02%	1,290.006
3A1	1,210.770	6.74%	1,549,790	7.08%	1,280.003
3A	5,208.590	29.02%	6,667,000	30.45%	1,280.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	6,470.250	36.04%	7,117,270	32.51%	1,099.999
Irrigated Total	17,951.260	100.00%	21,891,915	100.00%	1,219.519

Dry:

1D1	1,303.070	1.56%	1,237,925	2.53%	950.006
1D	3,056.280	3.65%	2,903,485	5.93%	950.006
2D1	6,485.030	7.75%	4,085,590	8.34%	630.003
2D	11,500.700	13.75%	6,785,445	13.86%	590.002
3D1	7,346.040	8.78%	4,224,085	8.63%	575.015
3D	21,437.130	25.63%	12,326,690	25.18%	575.015
4D1	428.810	0.51%	231,550	0.47%	539.982
4D	32,086.740	38.36%	17,166,670	35.06%	535.008
Dry Total	83,643.800	100.00%	48,961,440	100.00%	585.356

Grass:

1G1	12.260	0.00%	10,110	0.01%	824.632
1G	2,331.460	0.90%	1,923,520	1.22%	825.028
2G1	32.930	0.01%	21,900	0.01%	665.047
2G	10,537.390	4.06%	7,007,445	4.43%	665.007
3G1	360.590	0.14%	219,950	0.14%	609.972
3G	34,991.340	13.50%	21,344,845	13.49%	610.003
4G1	1,384.380	0.53%	837,550	0.53%	605.000
4G	209,626.110	80.85%	126,824,100	80.17%	605.001
Grass Total	259,276.460	100.00%	158,189,420	100.00%	610.118

Irrigated Total	17,951.260	4.68%	21,891,915	9.51%	1,219.519
Dry Total	83,643.800	21.82%	48,961,440	21.26%	585.356
Grass Total	259,276.460	67.65%	158,189,420	68.69%	610.118
Waste	20,447.930	5.33%	1,025,170	0.45%	50.135
Other	1,963.740	0.51%	229,760	0.10%	117.001
Exempt	20,068.990	5.24%			
Market Area Total	383,283.190	100.00%	230,297,705	100.00%	600.855

As Related to the County as a Whole

Irrigated Total	17,951.260	30.98%	21,891,915	28.43%	
Dry Total	83,643.800	39.36%	48,961,440	26.66%	
Grass Total	259,276.460	72.78%	158,189,420	72.55%	
Waste	20,447.930	78.79%	1,025,170	78.83%	
Other	1,963.740	80.98%	229,760	44.88%	
Exempt	20,068.990	85.45%			
Market Area Total	383,283.190	58.51%	230,297,705	47.92%	

2008 Agricultural Land Detail

County 54 - Knox

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	5.750	3.12%	6,180	4.86%	1,074.782
3A1	0.000	0.00%	0	0.00%	0.000
3A	37.000	20.05%	35,335	27.76%	955.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	141.750	76.83%	85,760	67.38%	605.008
Irrigated Total	184.500	100.00%	127,275	100.00%	689.837
Dry:					
1D1	20.580	0.33%	24,080	0.37%	1,170.068
1D	538.780	8.60%	614,215	9.42%	1,140.010
2D1	2,842.390	45.38%	3,211,900	49.24%	1,129.999
2D	574.970	9.18%	643,970	9.87%	1,120.006
3D1	150.600	2.40%	161,895	2.48%	1,075.000
3D	1,389.960	22.19%	1,389,960	21.31%	1,000.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	745.920	11.91%	477,390	7.32%	640.001
Dry Total	6,263.200	100.00%	6,523,410	100.00%	1,041.545
Grass:					
1G1	0.000	0.00%	0	0.00%	0.000
1G	284.700	2.05%	236,305	2.75%	830.014
2G1	0.000	0.00%	0	0.00%	0.000
2G	967.080	6.98%	681,805	7.93%	705.014
3G1	29.950	0.22%	20,665	0.24%	689.983
3G	1,184.840	8.55%	817,545	9.51%	690.004
4G1	0.000	0.00%	0	0.00%	0.000
4G	11,398.270	82.21%	6,838,945	79.57%	599.998
Grass Total	13,864.840	100.00%	8,595,265	100.00%	619.932
<hr/>					
Irrigated Total	184.500	0.86%	127,275	0.83%	689.837
Dry Total	6,263.200	29.17%	6,523,410	42.63%	1,041.545
Grass Total	13,864.840	64.58%	8,595,265	56.16%	619.932
Waste	1,156.520	5.39%	57,830	0.38%	50.003
Other	0.000	0.00%	0	0.00%	0.000
Exempt	1,666.650	7.76%			
Market Area Total	21,469.060	100.00%	15,303,780	100.00%	712.829

As Related to the County as a Whole

Irrigated Total	184.500	0.32%	127,275	0.17%	
Dry Total	6,263.200	2.95%	6,523,410	3.55%	
Grass Total	13,864.840	3.89%	8,595,265	3.94%	
Waste	1,156.520	4.46%	57,830	4.45%	
Other	0.000	0.00%	0	0.00%	
Exempt	1,666.650	7.10%			
Market Area Total	21,469.060	3.28%	15,303,780	3.18%	

2008 Agricultural Land Detail

County 54 - Knox

Market Area: **5**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	55.400	1.11%	68,425	1.32%	1,235.108
2A1	0.000	0.00%	0	0.00%	0.000
2A	9.000	0.18%	10,575	0.20%	1,175.000
3A1	8.800	0.18%	10,295	0.20%	1,169.886
3A	753.350	15.05%	881,435	17.04%	1,170.020
4A1	0.000	0.00%	0	0.00%	0.000
4A	4,179.950	83.49%	4,200,870	81.23%	1,005.004
Irrigated Total	5,006.500	100.00%	5,171,600	100.00%	1,032.977

Dry:

1D1	39.380	0.48%	37,410	0.83%	949.974
1D	23.600	0.29%	22,420	0.50%	950.000
2D1	18.650	0.23%	11,750	0.26%	630.026
2D	166.350	2.04%	98,145	2.18%	589.990
3D1	36.390	0.45%	20,935	0.46%	575.295
3D	2,493.030	30.56%	1,433,545	31.83%	575.021
4D1	36.770	0.45%	19,855	0.44%	539.978
4D	5,344.800	65.51%	2,859,525	63.49%	535.010
Dry Total	8,158.970	100.00%	4,503,585	100.00%	551.979

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	209.610	0.72%	154,065	0.95%	735.007
2G1	0.000	0.00%	0	0.00%	0.000
2G	240.160	0.82%	142,895	0.88%	594.999
3G1	0.000	0.00%	0	0.00%	0.000
3G	5,121.470	17.54%	2,944,955	18.14%	575.021
4G1	0.000	0.00%	0	0.00%	0.000
4G	23,631.040	80.92%	12,997,135	80.04%	550.002
Grass Total	29,202.280	100.00%	16,239,050	100.00%	556.088

Irrigated Total	5,006.500	11.27%	5,171,600	19.87%	1,032.977
Dry Total	8,158.970	18.37%	4,503,585	17.30%	551.979
Grass Total	29,202.280	65.75%	16,239,050	62.39%	556.088
Waste	2,034.770	4.58%	101,755	0.39%	50.008
Other	10.000	0.02%	11,550	0.04%	1,155.000
Exempt	102.880	0.23%			
Market Area Total	44,412.520	100.00%	26,027,540	100.00%	586.040

As Related to the County as a Whole

Irrigated Total	5,006.500	8.64%	5,171,600	6.72%	
Dry Total	8,158.970	3.84%	4,503,585	2.45%	
Grass Total	29,202.280	8.20%	16,239,050	7.45%	
Waste	2,034.770	7.84%	101,755	7.82%	
Other	10.000	0.41%	11,550	2.26%	
Exempt	102.880	0.44%			
Market Area Total	44,412.520	6.78%	26,027,540	5.42%	

2008 Agricultural Land Detail

County 54 - Knox

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	2,566.510	3,811,430	55,368.890	73,198,675
Dry	0.000	0	12,553.970	11,180,485	199,940.160	172,503,295
Grass	0.000	0	10,672.040	6,882,000	345,589.190	211,165,285
Waste	0.000	0	1,139.070	56,980	24,813.110	1,243,440
Other	0.000	0	40.500	11,550	2,384.330	500,415
Exempt	0.000	0	1,922.350	0	21,564.650	0
Total	0.000	0	26,972.090	21,942,445	628,095.680	458,611,110

AgLand	Total Acres	Total Value	Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	57,935.400	77,010,105	57,935.400	8.84%	77,010,105	16.03%	1,329.240
Dry	212,494.130	183,683,780	212,494.130	32.44%	183,683,780	38.22%	864.418
Grass	356,261.230	218,047,285	356,261.230	54.39%	218,047,285	45.37%	612.043
Waste	25,952.180	1,300,420	25,952.180	3.96%	1,300,420	0.27%	50.108
Other	2,424.830	511,965	2,424.830	0.37%	511,965	0.11%	211.134
Exempt	23,487.000	0	23,487.000	3.59%	0	0.00%	0.000
Total	655,067.770	480,553,555	655,067.770	100.00%	480,553,555	100.00%	733.593

* Department of Property Assessment & Taxation Calculates

**2008 County Abstract of Assessment for Real Property, Form 45 Compared with the
2007 Certificate of Taxes Levied (CTL)**

54 Knox

	2007 CTL County Total	2008 Form 45 County Total	Value Difference (2007 Form 45 - 2006 CTL)	Percent Change	2008 Growth (New Construction Value)	% Change excl. Growth
1. Residential	101,580,530	105,363,985	3,783,455	3.72	969,377	2.77
2. Recreational	57,484,940	60,532,625	3,047,685	5.3	1,013,855	3.54
3. Ag-Homesite Land, Ag-Res Dwellings	40,382,420	41,106,460	724,040	1.79	*-----	1.79
4. Total Residential (sum lines 1-3)	199,447,890	207,003,070	7,555,180	3.79	1,983,232	2.79
5. Commercial	27,698,615	27,747,260	48,645	0.18	240,065	-0.69
6. Industrial	0	0	0		0	
7. Ag-Farmsite Land, Outbuildings	18,891,025	19,899,150	1,008,125	5.34	1,574,810	-3
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	46,589,640	47,646,410	1,056,770	2.27	240,065	1.75
10. Total Non-Agland Real Property	246,037,530	254,649,480	8,611,950	3.5	3,798,107	1.96
11. Irrigated	62,652,420	77,010,105	14,357,685	22.92		
12. Dryland	167,841,820	183,683,780	15,841,960	9.44		
13. Grassland	189,106,520	218,047,285	28,940,765	15.3		
14. Wasteland	1,304,415	1,300,420	-3,995	-0.31		
15. Other Agland	0	0	511,965			
16. Total Agricultural Land	420,905,175	480,553,555	59,648,380	14.17		
17. Total Value of All Real Property (Locally Assessed)	666,942,705	735,203,035	68,260,330	10.23	3,798,107	9.67

*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.

2007 Knox County 3 year Plan of Assessment

County Description

Residential/Recreational	4817	24%	158,799,965
Commercial	582	4%	28,107,420
Agricultural	<u>5354</u>	<u>72%</u>	<u>480,892,015</u>
Totals	10753	100%	667,799,400

Budget, Staffing and Training

2007 Budget-\$ 138,804

Appraisal Budget-\$ 61,275

Staff

1 Assessor

1 Deputy Assessor

3 Full Time Clerks/Appraisers

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

Contract Appraiser-none

Training

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

2007 R & O Statistics

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	96.00%	10.30	106.50
Commercial	98.00%	12.07	96.20
Agricultural	72.00%	18.89	105.39

3 Year Appraisal Plan

2008

Residential

For 2008, I plan to continue the field work of reviewing the cities. My staff has begun the review of the cities and villages including Bloomfield, Crofton, Creighton, Niobrara, Verdigre, Wausa, Winnetoon, Verdel, Bazile Mills and Lindy. This includes a physical inspection of all homes located within the cities. The physical inspection will include verifying all information located on the property record card along with all new digital photos. Interior inspections will also be completed whenever possible. These properties will be valued using the cost approach using market derived depreciation. The lake areas, just having completed their physical review and inspection in 2006-2007, will have appraisal maintenance. Sales review and pickup work will also be completed for all residential properties.

Commercial

If all continues well, the Commercial review and data entry will be completed and finalized for the 2008 assessment and if not all complete, 2009 will be the target date. Staff began data collection in late summer of 2007, with all properties physically inspected and digital photos taken. All market studies shall be used to determine a value for the newly appraised properties.

Agricultural

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. A review of the market area boundaries will also be addressed. As in the past, all sales will again be plotted on a county map showing the market area and the price paid. The market analysis is conducted in house by the Assessor using all information collected and with the help of the state liaison. Sales review and pickup work will also be completed for agricultural properties. With the help of FSA, we plan on getting farmer/owner permission slips mailed and returned to us in order that we can verify their information with the FSA, if necessary. If GIS is not already implemented, the goal would be to have it switched over to the TerraScan program and activated.

Other

Personnel will continue reviewing and entering land use into the GIS system. I shall possibly order property record cards and transfer all information, gather personal

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

2009

Residential

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

Commercial

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

Agricultural

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

Other

Personnel will continue with entering land use into the GIS system. I shall possibly order property record cards and transfer all information, gather personal property, file homestead exemptions, work within the sales rosters and set the yearly values, file abstract, implement 521's sale transfers, change property names, handle the splits, maintain property record cards, generate yearly records, review all sales, keep mapping up to date, generate the valuation change notices, prepare omitted and undervalued

notices, hear protests, review and visit each protest sight, figure growth, prepare centrally assessed values, generate valuations and distribute, certify school values, correct sales file roster, prepare charitable exemptions, generate trust land reports, prepare values and report to Nebraska Commission of Law Enforcement and Criminal Justice, combine and balance levies, prepare Certified Tax List, prepare school aid reports, generate tax roles, tax list corrections, prepare update with FSA records and update CRP records and prepare for TERC.

2010

Residential

There will be appraisal maintenance for the city and lake areas for 2010. Appraisal maintenance includes sales review and pickup work. Sale review includes a physical inspection of the property. We shall try to contact either the buyer or the seller. Pickup work includes physical inspection of all building permits.

Commercial

Commercial maintenance will be conducted for 2010. Knox County normally does not have a large number of sales in commercial property. A market analysis will continue to be done as in the past. Sales review and pickup work will continue as before

Agricultural

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

Other

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

balance levies, prepare Certified Tax List, prepare school aid reports, generate tax roles, tax list corrections, prepare update with FSA records and update CRP records and prepare for TERC.

<u>Class</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Residential	Continue City Review	Implement City Review	Market Analysis
Commercial	Implement Commercial Review	Market Analysis	Market Analysis
Agricultural	Market Analysis Possible GIS Implementation	Market Analysis Begin Farm Site Review Continue Upgrading Ag Land Use	Market Analysis Continue Farm Site Review Continue Upgrading Ag Land Use

2008 Assessment Survey for Knox County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	1
2.	Appraiser(s) on staff
	0
3.	Other full-time employees
	3
4.	Other part-time employees
	0
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	\$111,004.90
7.	Part of the budget that is dedicated to the computer system
	\$22,000.00
8.	Adopted budget, or granted budget if different from above
	\$111,004.90
9.	Amount of the total budget set aside for appraisal work
	Separate budget
10.	Amount of the total budget set aside for education/workshops
	\$2,000
11.	Appraisal/Reappraisal budget, if not part of the total budget
	\$44,074.00
12.	Other miscellaneous funds
	\$0

13.	Total budget
	\$155,078.00 (General and Appraisal)
a.	Was any of last year's budget not used:
	\$10,000+

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

4.	When was zoning implemented?
	7/1995

D. Contracted Services

1.	Appraisal Services
	In House
2.	Other services
	N/A

Certification

This is to certify that the 2008 Reports and Opinions of the Property Tax Administrator have been sent to the following:

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the Knox County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5760.

Dated this 7th day of April, 2008.



Department of Revenue, Property Assessment Division

Valuation History Charts