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2009 Commission Summary

01 Adams

Residential Real Property - Current

Number of Sales	884	COD	17.78
Total Sales Price	\$91,949,556	PRD	105.60
Total Adj. Sales Price	\$92,753,556	COV	27.73
Total Assessed Value	\$83,457,270	STD	26.34
Avg. Adj. Sales Price	\$104,925	Avg. Absolute Deviation	16.39
Avg. Assessed Value	\$94,409	Average Assessed Value of the Base	\$80,717
Median	92	Wgt. Mean	90
Mean	95	Max	285
Min	10.99		

Confidence Interval - Current

95% Median C.I	90.91 to 93.04
95% Mean C.I	93.28 to 96.75
95% Wgt. Mean C.I	88.82 to 91.13

% of Value of the Class of all Real Property Value in the County	49.73
% of Records Sold in the Study Period	7.63
% of Value Sold in the Study Period	8.93

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	1,029	93	21.57	108.22
2007	1,062	96	20.83	107.53
2006	1,065	94	19.79	107.12
2005	1,093	96	20.63	108.53

2009 Commission Summary

01 Adams

Commercial Real Property - Current

Number of Sales	107	COD	34.03
Total Sales Price	\$30,265,370	PRD	117.41
Total Adj. Sales Price	\$30,350,370	COV	63.05
Total Assessed Value	\$26,729,680	STD	65.20
Avg. Adj. Sales Price	\$283,648	Avg. Absolute Deviation	33.53
Avg. Assessed Value	\$249,810	Average Assessed Value of the Base	\$227,268
Median	99	Wgt. Mean	88
Mean	103	Max	572
Min	9		

Confidence Interval - Current

95% Median C.I	92.61 to 100.00
95% Mean C.I	91.05 to 115.76
95% Wgt. Mean C.I	70.79 to 105.35

% of Value of the Class of all Real Property Value in the County 18.70

% of Records Sold in the Study Period 6.92

% of Value Sold in the Study Period 7.60

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	109	99	25.19	106.5
2007	133	99	29.77	102.37
2006	131	95	41.71	109.51
2005	147	95	44.09	107.15

2009 Commission Summary

01 Adams

Agricultural Land - Current

Number of Sales	67	COD	20.25
Total Sales Price	\$17,553,570	PRD	109.05
Total Adj. Sales Price	\$17,553,570	COV	25.67
Total Assessed Value	\$11,998,120	STD	19.14
Avg. Adj. Sales Price	\$261,994	Avg. Absolute Deviation	14.06
Avg. Assessed Value	\$179,076	Average Assessed Value of the Base	\$187,266
Median	69	Wgt. Mean	68
Mean	75	Max	147.01
Min	38.62		

Confidence Interval - Current

95% Median C.I	65.34 to 78.67
95% Mean C.I	69.96 to 79.12
95% Wgt. Mean C.I	63.62 to 73.08

% of Value of the Class of all Real Property Value in the County	31.56
% of Records Sold in the Study Period	2.11
% of Value Sold in the Study Period	3.02

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	71	71	20.49	108.89
2007	65	72	24.2	108.76
2006	61	77	26.38	110.35
2005	66	76	23.81	109.63

2009 Opinions of the Property Tax Administrator for Adams County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within this Reports and Opinions of the Property Tax Administrator. The resource used regarding the quality of assessment for each class of real property in this county are the performance standards issued by the International Association of Assessing Officers (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 Adams County is 92.00% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Adams 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 Adams County is 99.00% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Adams County is not in compliance with generally accepted mass appraisal practices.

Agricultural Land or Special Valuation of Agricultural Land

It is my opinion that the level of value of the class of agricultural or special value land in Adams County is 69.00% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Adams County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2009.



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

Ruth A. Sorensen
Property Tax Administrator

PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	937	MEDIAN:	91	COV:	92.93	95% Median C.I.:	89.90 to 92.37
TOTAL Sales Price:	94,896,707	WGT. MEAN:	89	STD:	91.28	95% Wgt. Mean C.I.:	87.44 to 90.28
TOTAL Adj.Sales Price:	95,700,707	MEAN:	98	AVG.ABS.DEV:	22.23	95% Mean C.I.:	92.38 to 104.07
TOTAL Assessed Value:	85,040,295						
AVG. Adj. Sales Price:	102,135	COD:	24.37	MAX Sales Ratio:	2485.50		
AVG. Assessed Value:	90,758	PRD:	110.53	MIN Sales Ratio:	1.32		

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
____Qrtrs____											
07/01/06 TO 09/30/06	142	89.44	109.06	87.23	37.90	125.03	49.33	2485.50	87.34 to 92.26	95,855	83,616
10/01/06 TO 12/31/06	122	93.90	95.18	88.37	19.55	107.70	45.67	230.54	87.25 to 98.92	100,482	88,800
01/01/07 TO 03/31/07	87	90.98	93.49	90.81	16.28	102.95	49.27	219.30	87.44 to 95.83	109,354	99,304
04/01/07 TO 06/30/07	141	91.17	94.47	90.74	17.39	104.11	11.04	214.50	88.50 to 96.04	97,053	88,067
07/01/07 TO 09/30/07	152	92.07	94.31	87.98	18.65	107.20	6.55	247.00	89.59 to 95.21	111,366	97,976
10/01/07 TO 12/31/07	100	92.56	92.26	87.88	21.08	104.98	1.32	275.42	88.76 to 96.22	101,860	89,514
01/01/08 TO 03/31/08	80	88.36	105.92	89.00	33.42	119.01	42.94	1043.97	83.72 to 93.71	104,827	93,297
04/01/08 TO 06/30/08	113	90.47	101.29	89.55	31.99	113.11	16.14	711.12	86.53 to 93.30	98,513	88,215
____Study Years____											
07/01/06 TO 06/30/07	492	90.88	98.68	89.19	23.71	110.65	11.04	2485.50	89.35 to 92.73	99,733	88,951
07/01/07 TO 06/30/08	445	91.55	97.71	88.51	25.08	110.39	1.32	1043.97	89.56 to 92.85	104,790	92,755
____Calendar Yrs____											
01/01/07 TO 12/31/07	480	91.85	93.78	89.24	18.35	105.08	1.32	275.42	90.65 to 93.45	104,816	93,543
____ALL____											
	937	91.19	98.22	88.86	24.37	110.53	1.32	2485.50	89.90 to 92.37	102,135	90,758

ASSESSOR LOCATION

										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
AYR	2	100.58	100.58	96.02	9.68	104.74	90.84	110.31	N/A	54,500	52,332
HANSEN	1	58.44	58.44	58.44			58.44	58.44	N/A	118,000	68,955
HASTINGS	798	90.72	95.30	88.23	21.35	108.02	1.32	1043.97	89.35 to 92.19	100,819	88,951
HOLSTEIN	6	100.00	493.25	109.82	411.38	449.15	45.67	2485.50	45.67 to 2485.50	34,583	37,978
JUNIATA	11	88.29	88.20	91.18	22.58	96.74	40.04	141.36	46.05 to 109.68	67,968	61,971
KENESAW	31	88.91	91.67	86.91	24.29	105.47	24.56	153.79	76.68 to 100.00	58,683	51,005
PAULINE	1	52.50	52.50	52.50			52.50	52.50	N/A	12,000	6,300
PROSSER	6	95.06	113.24	77.81	37.62	145.53	66.31	247.00	66.31 to 247.00	94,158	73,269
ROSELAND	10	92.59	89.47	93.12	16.14	96.09	56.47	116.81	60.37 to 114.10	95,444	88,875
RURAL	32	97.28	93.67	90.34	11.85	103.68	34.89	136.00	90.82 to 100.00	133,887	120,958
SUBURBAN	39	94.55	110.94	96.23	29.52	115.29	42.94	711.12	88.12 to 101.50	164,864	158,649
____ALL____											
	937	91.19	98.22	88.86	24.37	110.53	1.32	2485.50	89.90 to 92.37	102,135	90,758

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales: 937 **MEDIAN: 91** COV: 92.93 95% Median C.I.: 89.90 to 92.37
 TOTAL Sales Price: 94,896,707 WGT. MEAN: 89 STD: 91.28 95% Wgt. Mean C.I.: 87.44 to 90.28
 TOTAL Adj.Sales Price: 95,700,707 MEAN: 98 AVG.ABS.DEV: 22.23 95% Mean C.I.: 92.38 to 104.07
 TOTAL Assessed Value: 85,040,295
 AVG. Adj. Sales Price: 102,135 COD: 24.37 MAX Sales Ratio: 2485.50
 AVG. Assessed Value: 90,758 PRD: 110.53 MIN Sales Ratio: 1.32

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	855	90.82	97.97	87.99	24.66	111.34	1.32	2485.50	89.45 to 92.18	96,216	84,660
2	48	94.65	104.98	96.01	28.55	109.34	34.89	711.12	90.04 to 100.00	175,353	168,365
3	34	96.06	95.07	91.15	10.05	104.30	56.47	136.00	90.82 to 100.00	147,598	134,537
ALL	937	91.19	98.22	88.86	24.37	110.53	1.32	2485.50	89.90 to 92.37	102,135	90,758

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	870	91.13	99.47	89.15	24.22	111.58	6.55	2485.50	89.77 to 92.28	105,898	94,411
2	66	93.40	82.40	81.41	25.53	101.22	1.32	142.89	86.29 to 99.27	53,899	43,881
3	1	52.50	52.50	52.50			52.50	52.50	N/A	12,000	6,300
ALL	937	91.19	98.22	88.86	24.37	110.53	1.32	2485.50	89.90 to 92.37	102,135	90,758

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	935	91.19	98.18	88.85	24.36	110.51	1.32	2485.50	89.90 to 92.37	102,284	90,876
06											
07	2	115.09	115.09	108.90	23.28	105.68	88.29	141.88	N/A	32,500	35,392
ALL	937	91.19	98.22	88.86	24.37	110.53	1.32	2485.50	89.90 to 92.37	102,135	90,758

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
01-0003	42	89.51	93.56	83.14	25.45	112.53	24.56	247.00	77.58 to 99.17	74,979	62,341
01-0018	719	90.59	95.85	87.80	22.69	109.17	1.32	1043.97	88.94 to 92.21	91,173	80,046
01-0090	146	92.69	96.30	91.89	16.32	104.79	20.29	711.12	90.73 to 96.04	166,925	153,395
01-0123	21	97.45	205.90	96.03	130.39	214.41	45.67	2485.50	84.92 to 102.66	94,711	90,949
10-0019											
18-0501											
40-0126	5	94.36	83.49	83.78	14.11	99.65	58.44	100.00	N/A	83,109	69,627
50-0503											
65-0005											
91-0074	4	99.56	96.91	96.40	24.88	100.52	52.50	136.00	N/A	55,625	53,623
NonValid School											
ALL	937	91.19	98.22	88.86	24.37	110.53	1.32	2485.50	89.90 to 92.37	102,135	90,758

PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	937	MEDIAN:	91	COV:	92.93	95% Median C.I.:	89.90 to 92.37
TOTAL Sales Price:	94,896,707	WGT. MEAN:	89	STD:	91.28	95% Wgt. Mean C.I.:	87.44 to 90.28
TOTAL Adj.Sales Price:	95,700,707	MEAN:	98	AVG.ABS.DEV:	22.23	95% Mean C.I.:	92.38 to 104.07
TOTAL Assessed Value:	85,040,295						
AVG. Adj. Sales Price:	102,135	COD:	24.37	MAX Sales Ratio:	2485.50		
AVG. Assessed Value:	90,758	PRD:	110.53	MIN Sales Ratio:	1.32		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	69	93.45	83.53	76.44	31.24	109.27	1.32	285.15	73.44 to 99.30	44,440	33,970
Prior TO 1860	1	135.11	135.11	135.11			135.11	135.11	N/A	21,001	28,375
1860 TO 1899	23	89.35	92.64	63.34	29.91	146.27	6.55	247.00	75.32 to 101.09	75,636	47,905
1900 TO 1919	146	93.96	100.56	89.74	26.54	112.06	39.35	275.42	88.96 to 97.66	56,514	50,718
1920 TO 1939	157	91.84	114.55	89.21	41.59	128.40	49.33	2485.50	87.07 to 95.19	73,674	65,728
1940 TO 1949	86	92.25	105.33	89.73	32.12	117.40	44.07	1043.97	87.70 to 98.60	72,680	65,213
1950 TO 1959	107	89.77	91.77	86.89	18.28	105.61	46.14	210.98	84.33 to 92.99	85,066	73,917
1960 TO 1969	83	90.33	92.84	91.28	13.87	101.71	56.78	166.89	87.27 to 95.46	116,867	106,670
1970 TO 1979	105	88.80	94.84	88.68	16.99	106.94	66.05	711.12	84.96 to 91.59	140,340	124,453
1980 TO 1989	22	103.78	97.78	95.75	13.46	102.12	60.41	120.88	85.94 to 109.68	156,823	150,160
1990 TO 1994	21	94.78	96.63	94.13	10.24	102.65	77.24	141.88	89.34 to 101.50	218,581	205,759
1995 TO 1999	32	89.39	91.21	90.26	9.80	101.06	67.43	137.48	85.74 to 97.47	175,838	158,714
2000 TO Present	85	91.24	90.54	89.20	8.58	101.50	59.31	114.10	89.59 to 94.36	207,058	184,703
ALL											
	937	91.19	98.22	88.86	24.37	110.53	1.32	2485.50	89.90 to 92.37	102,135	90,758

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	7	136.00	475.91	380.65	268.42	125.03	100.00	2485.50	100.00 to 2485.50	1,402	5,340
5000 TO 9999	6	130.44	290.31	339.05	135.24	85.62	93.33	1043.97	93.33 to 1043.97	6,980	23,668
Total \$											
1 TO 9999	13	132.50	390.25	346.95	210.00	112.48	93.33	2485.50	100.00 to 247.00	3,977	13,799
10000 TO 29999	86	115.25	136.01	135.71	44.19	100.22	16.14	711.12	104.17 to 135.79	20,251	27,483
30000 TO 59999	179	99.30	99.58	98.86	21.87	100.72	1.32	214.50	95.21 to 101.14	45,183	44,669
60000 TO 99999	285	89.35	87.38	87.27	14.85	100.13	11.04	133.77	87.25 to 91.84	78,048	68,110
100000 TO 149999	194	86.03	86.32	86.15	12.10	100.20	55.41	137.48	83.24 to 88.50	123,437	106,343
150000 TO 249999	145	89.34	88.67	88.84	11.33	99.81	20.29	120.88	87.83 to 91.35	191,249	169,908
250000 TO 499999	32	87.20	83.62	82.11	14.35	101.84	6.55	103.55	77.13 to 93.22	311,332	255,631
500000 +	3	80.15	84.48	84.88	6.48	99.53	78.85	94.43	N/A	645,000	547,460
ALL											
	937	91.19	98.22	88.86	24.37	110.53	1.32	2485.50	89.90 to 92.37	102,135	90,758

PAD 2009 Preliminary Statistics

Base Stat

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Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	10	73.03	81.36	17.53	81.12	464.11	1.32	247.00	1.42 to 136.00	10,949	1,919
5000 TO 9999	11	69.80	73.27	39.18	51.07	187.03	11.04	142.89	24.56 to 132.50	17,529	6,867
Total \$											
1 TO 9999	21	69.80	77.12	31.34	67.16	246.11	1.32	247.00	28.73 to 120.00	14,396	4,511
10000 TO 29999	76	94.22	126.82	84.55	62.32	150.00	34.89	2485.50	80.07 to 100.00	26,727	22,597
30000 TO 59999	234	92.40	99.99	84.83	30.34	117.86	6.55	363.90	88.29 to 96.61	53,687	45,545
60000 TO 99999	297	91.57	96.83	89.77	18.94	107.86	46.14	1043.97	88.94 to 92.85	85,526	76,780
100000 TO 149999	165	89.34	88.90	87.40	10.94	101.71	57.20	117.74	86.82 to 91.19	135,963	118,835
150000 TO 249999	120	92.69	98.04	92.26	15.53	106.26	59.31	711.12	89.56 to 95.27	201,847	186,232
250000 TO 499999	22	92.19	91.47	89.61	10.57	102.08	65.20	114.50	82.38 to 101.49	336,688	301,703
500000 +	2	87.29	87.29	87.55	8.18	99.70	80.15	94.43	N/A	670,000	586,605
ALL											
	937	91.19	98.22	88.86	24.37	110.53	1.32	2485.50	89.90 to 92.37	102,135	90,758

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	69	93.45	83.86	76.97	30.89	108.95	1.32	285.15	75.56 to 99.30	44,556	34,293
10	3	135.91	147.02	150.57	23.20	97.64	105.27	199.88	N/A	15,666	23,590
20	120	99.37	129.95	96.40	50.33	134.81	49.27	2485.50	93.80 to 102.77	54,252	52,297
30	595	89.98	93.85	87.51	19.34	107.24	6.55	1043.97	88.27 to 91.41	91,782	80,316
40	135	90.46	95.83	90.31	16.33	106.11	51.45	711.12	88.76 to 93.35	196,664	177,601
50	14	98.25	95.47	92.72	7.90	102.97	77.49	118.30	80.15 to 102.17	339,392	314,670
60	1	100.31	100.31	100.31			100.31	100.31	N/A	157,325	157,820
ALL											
	937	91.19	98.22	88.86	24.37	110.53	1.32	2485.50	89.90 to 92.37	102,135	90,758

PAD 2009 Preliminary Statistics

Base Stat

PAGE:5 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales: 937 **MEDIAN: 91** COV: 92.93 95% Median C.I.: 89.90 to 92.37
TOTAL Sales Price: 94,896,707 WGT. MEAN: 89 STD: 91.28 95% Wgt. Mean C.I.: 87.44 to 90.28
TOTAL Adj.Sales Price: 95,700,707 MEAN: 98 AVG.ABS.DEV: 22.23 95% Mean C.I.: 92.38 to 104.07
TOTAL Assessed Value: 85,040,295
AVG. Adj. Sales Price: 102,135 COD: 24.37 MAX Sales Ratio: 2485.50
AVG. Assessed Value: 90,758 PRD: 110.53 MIN Sales Ratio: 1.32

(!: AVTot=0)
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STYLE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	68	93.63	83.78	76.67	31.21	109.28	1.32	285.15	75.56 to 99.30	44,109	33,816
100	3	114.58	114.92	112.53	15.59	102.12	88.29	141.88	N/A	60,066	67,593
101	660	90.83	99.50	89.20	24.12	111.55	6.55	2485.50	89.30 to 92.26	104,863	93,542
102	83	90.47	91.47	86.84	18.84	105.34	52.50	247.00	83.68 to 92.28	118,972	103,311
103	20	91.68	120.55	94.21	44.16	127.95	72.16	711.12	81.23 to 97.54	123,823	116,654
104	85	94.98	100.93	90.32	21.97	111.74	51.45	275.42	89.35 to 100.00	102,227	92,335
106	6	93.83	97.24	91.32	10.91	106.48	76.80	122.28	76.80 to 122.28	111,115	101,475
111	3	79.60	83.36	83.28	7.64	100.09	76.11	94.36	N/A	113,300	94,360
301	1	86.29	86.29	86.29			86.29	86.29	N/A	86,000	74,210
302	1	81.51	81.51	81.51			81.51	81.51	N/A	185,000	150,795
304	5	87.65	103.45	91.54	24.76	113.01	80.08	166.89	N/A	136,590	125,032
305	2	108.68	108.68	97.21	14.23	111.80	93.22	124.14	N/A	155,000	150,675
ALL	937	91.19	98.22	88.86	24.37	110.53	1.32	2485.50	89.90 to 92.37	102,135	90,758

CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	68	93.63	83.78	76.67	31.21	109.28	1.32	285.15	75.56 to 99.30	44,109	33,816
10	12	108.43	109.08	102.88	23.52	106.02	58.61	185.63	77.23 to 128.38	41,033	42,216
20	106	100.55	139.16	96.33	59.71	144.46	39.35	2485.50	95.19 to 110.79	46,151	44,457
30	555	90.11	93.54	88.05	18.75	106.23	6.55	1043.97	88.23 to 91.59	90,681	79,848
40	188	90.13	93.73	89.71	14.44	104.47	44.07	711.12	88.76 to 91.74	183,031	164,199
50	7	94.78	95.11	92.07	6.17	103.30	78.85	104.72	78.85 to 104.72	331,975	305,662
60	1	77.13	77.13	77.13			77.13	77.13	N/A	255,000	196,685
ALL	937	91.19	98.22	88.86	24.37	110.53	1.32	2485.50	89.90 to 92.37	102,135	90,758

Adams County 2009 Assessment Actions taken to address the following property classes/subclasses:

Residential

Adams County followed their 3 year plan.

Several neighborhoods within the City of Hastings were physically inspected and reviewed.

Rural properties in the north half of the county were inspected and reviewed.

All exempt properties were physically inspected and reviewed.

Preliminary work was completed for updating pricing and new depreciation tables for assessment year 2010.

Two staff appraisers obtained appraisal licenses with one of them becoming a certified residential appraiser.

The Assessor and Appraiser have worked diligently to develop a good relationship with the county board.

Adams County went online this year with parcel search. This has helped ensure accuracy, improve uniformity and aided the public with useful information available to everyone.

2009 Assessment Survey for Adams County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Appraiser and appraiser associates
2.	Valuation done by:
	Appraiser and appraiser associates
3.	Pickup work done by whom:
	Appraiser and appraiser associates
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	2005
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	1998
6.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	Sales Comparison and cost
7.	Number of Market Areas/Neighborhoods/Assessor Locations?
	16
8.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	By location
9.	Is "Market Area/Neighborhoods/Assessor Locations" a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	Assessor Location is not a unique usable valuation grouping for the city of Hastings as it is valued according to neighborhoods. Assessor locations for the small towns are unique usable valuation groupings.
10.	Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (Suburban shall mean a parcel of real estate property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)
	Yes for the areas surrounding the city of Hastings and the town of Juniata.
11.	Are dwellings on agricultural parcels and dwellings on rural residential parcels valued in a manner that would provide the same relationship to the market? Explain?
	Yes, all are valued in the same manner.

Residential Permit Numbers:

Permits	Information Statements	Other	Total
262			262

PAD 2009 R&O Statistics

Base Stat

PAGE:1 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	884	MEDIAN:	92	COV:	27.73	95% Median C.I.:	90.91 to 93.04
TOTAL Sales Price:	91,949,556	WGT. MEAN:	90	STD:	26.34	95% Wgt. Mean C.I.:	88.82 to 91.13
TOTAL Adj.Sales Price:	92,753,556	MEAN:	95	AVG.ABS.DEV:	16.39	95% Mean C.I.:	93.28 to 96.75
TOTAL Assessed Value:	83,457,270						
AVG. Adj. Sales Price:	104,924	COD:	17.78	MAX Sales Ratio:	285.15		
AVG. Assessed Value:	94,408	PRD:	105.60	MIN Sales Ratio:	10.99		

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/06 TO 09/30/06	131	89.85	91.77	87.60	18.03	104.76	49.33	285.15	87.34 to 92.26	97,813	85,684
10/01/06 TO 12/31/06	112	92.97	95.56	88.56	19.00	107.91	55.41	230.54	87.25 to 99.05	105,536	93,459
01/01/07 TO 03/31/07	83	92.06	93.44	90.88	16.01	102.82	49.27	219.30	89.02 to 95.83	110,566	100,488
04/01/07 TO 06/30/07	135	91.08	94.89	91.19	16.57	104.06	50.51	214.50	88.27 to 95.18	98,833	90,126
07/01/07 TO 09/30/07	145	92.76	95.76	91.08	17.58	105.14	44.07	247.00	91.16 to 95.52	112,001	102,010
10/01/07 TO 12/31/07	93	93.36	94.55	90.03	16.59	105.02	46.14	275.42	90.04 to 97.09	104,996	94,532
01/01/08 TO 03/31/08	79	91.43	96.61	90.31	18.00	106.98	60.41	210.98	87.50 to 95.21	106,746	96,406
04/01/08 TO 06/30/08	106	92.44	98.02	90.11	20.17	108.78	10.99	242.82	90.11 to 95.35	105,306	94,891
____Study Years____											
07/01/06 TO 06/30/07	461	90.90	93.91	89.49	17.61	104.93	49.27	285.15	89.41 to 93.22	102,284	91,539
07/01/07 TO 06/30/08	423	92.59	96.22	90.48	18.09	106.35	10.99	275.42	91.60 to 94.28	107,802	97,535
____Calendar Yrs____											
01/01/07 TO 12/31/07	456	92.72	94.84	90.86	16.73	104.37	44.07	275.42	90.91 to 94.23	106,413	96,689
____ALL____											
	884	92.19	95.02	89.98	17.78	105.60	10.99	285.15	90.91 to 93.04	104,924	94,408

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AYR	2	100.58	100.58	96.02	9.68	104.74	90.84	110.31	N/A	54,500	52,332
HANSEN	1	58.44	58.44	58.44			58.44	58.44	N/A	118,000	68,955
HASTINGS	755	91.80	94.78	89.48	18.08	105.93	10.99	285.15	90.31 to 92.76	103,033	92,189
HOLSTEIN	5	100.00	105.55	100.94	5.81	104.56	99.42	128.38	N/A	44,200	44,615
JUNIATA	9	92.26	98.23	97.25	15.03	101.01	78.69	141.36	79.22 to 109.68	74,127	72,091
KENESAW	28	92.76	95.83	91.63	22.18	104.58	54.35	157.76	79.38 to 102.52	62,828	57,570
PAULINE	1	52.50	52.50	52.50			52.50	52.50	N/A	12,000	6,300
PROSSER	6	95.06	113.24	77.81	37.62	145.53	66.31	247.00	66.31 to 247.00	94,158	73,269
ROSELAND	10	92.59	89.47	93.12	16.14	96.09	56.47	116.81	60.37 to 114.10	95,444	88,875
RURAL	29	97.11	96.10	91.76	9.85	104.72	72.91	136.00	90.82 to 100.00	135,323	124,177
SUBURBAN	38	94.09	96.46	94.39	11.80	102.20	69.80	137.48	90.40 to 99.49	174,557	164,760
____ALL____											
	884	92.19	95.02	89.98	17.78	105.60	10.99	285.15	90.91 to 93.04	104,924	94,408

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	884	MEDIAN:	92	COV:	27.73	95% Median C.I.:	90.91 to 93.04
TOTAL Sales Price:	91,949,556	WGT. MEAN:	90	STD:	26.34	95% Wgt. Mean C.I.:	88.82 to 91.13
TOTAL Adj.Sales Price:	92,753,556	MEAN:	95	AVG.ABS.DEV:	16.39	95% Mean C.I.:	93.28 to 96.75
TOTAL Assessed Value:	83,457,270						
AVG. Adj. Sales Price:	104,924	COD:	17.78	MAX Sales Ratio:	285.15		
AVG. Assessed Value:	94,408	PRD:	105.60	MIN Sales Ratio:	10.99		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	817	91.99	94.91	89.54	18.30	106.00	10.99	285.15	90.47 to 92.85	100,607	90,079
2	38	94.09	96.46	94.39	11.80	102.20	69.80	137.48	90.40 to 99.49	174,557	164,760
3	29	97.11	96.10	91.76	9.85	104.72	72.91	136.00	90.82 to 100.00	135,323	124,177
ALL	884	92.19	95.02	89.98	17.78	105.60	10.99	285.15	90.91 to 93.04	104,924	94,408

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	841	92.00	95.01	89.88	18.00	105.70	10.99	285.15	90.73 to 92.91	107,154	96,310
2	42	96.61	96.24	93.49	12.46	102.94	55.21	142.89	90.98 to 100.00	62,486	58,416
3	1	52.50	52.50	52.50			52.50	52.50	N/A	12,000	6,300
ALL	884	92.19	95.02	89.98	17.78	105.60	10.99	285.15	90.91 to 93.04	104,924	94,408

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	882	92.19	94.96	89.96	17.75	105.56	10.99	285.15	90.91 to 93.04	105,089	94,541
06											
07	2	117.63	117.63	110.85	24.94	106.11	88.29	146.96	N/A	32,500	36,027
ALL	884	92.19	95.02	89.98	17.78	105.60	10.99	285.15	90.91 to 93.04	104,924	94,408

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
01-0003	38	92.76	97.74	87.48	23.52	111.72	54.35	247.00	79.75 to 100.00	76,688	67,088
01-0018	687	91.60	95.05	89.05	19.10	106.74	44.07	285.15	89.94 to 92.73	92,227	82,126
01-0090	131	93.40	94.48	92.39	9.88	102.27	10.99	141.36	90.98 to 97.47	183,195	169,245
01-0123	19	97.81	94.45	94.94	12.38	99.49	56.47	128.38	84.92 to 102.66	96,970	92,063
10-0019											
18-0501											
40-0126	5	94.36	83.49	83.78	14.11	99.65	58.44	100.00	N/A	83,109	69,627
50-0503											
65-0005											
91-0074	4	101.46	97.86	98.29	23.94	99.56	52.50	136.00	N/A	55,625	54,671
NonValid School											
ALL	884	92.19	95.02	89.98	17.78	105.60	10.99	285.15	90.91 to 93.04	104,924	94,408

PAD 2009 R&O Statistics

Base Stat

PAGE:3 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	884	MEDIAN:	92	COV:	27.73	95% Median C.I.:	90.91 to 93.04
TOTAL Sales Price:	91,949,556	WGT. MEAN:	90	STD:	26.34	95% Wgt. Mean C.I.:	88.82 to 91.13
TOTAL Adj.Sales Price:	92,753,556	MEAN:	95	AVG.ABS.DEV:	16.39	95% Mean C.I.:	93.28 to 96.75
TOTAL Assessed Value:	83,457,270						
AVG. Adj. Sales Price:	104,924	COD:	17.78	MAX Sales Ratio:	285.15		
AVG. Assessed Value:	94,408	PRD:	105.60	MIN Sales Ratio:	10.99		

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(!: Derived)

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	42	98.19	100.74	94.55	21.70	106.55	48.10	285.15	90.40 to 100.00	40,189	37,998
Prior TO 1860	1	135.11	135.11	135.11			135.11	135.11	N/A	21,001	28,375
1860 TO 1899	21	89.35	95.88	84.32	26.37	113.72	57.20	247.00	75.32 to 101.09	60,189	50,749
1900 TO 1919	139	94.88	101.09	90.40	25.39	111.82	47.60	275.42	90.47 to 97.66	56,829	51,374
1920 TO 1939	149	92.21	96.59	88.80	21.71	108.78	49.33	219.30	87.07 to 95.00	75,256	66,826
1940 TO 1949	82	92.07	94.00	88.74	19.38	105.93	44.07	242.82	87.70 to 98.57	74,394	66,017
1950 TO 1959	104	89.94	91.45	86.50	17.77	105.73	46.14	210.98	84.06 to 92.90	85,362	73,837
1960 TO 1969	83	93.15	93.45	91.68	13.24	101.93	56.78	166.89	87.80 to 96.97	116,867	107,149
1970 TO 1979	104	91.00	89.81	88.55	10.12	101.42	66.05	135.79	87.12 to 93.13	142,107	125,841
1980 TO 1989	23	106.30	99.64	97.26	14.22	102.45	60.41	133.45	88.12 to 109.68	158,353	154,019
1990 TO 1994	21	96.58	97.25	94.61	10.36	102.78	77.24	146.96	89.34 to 102.58	218,581	206,809
1995 TO 1999	31	91.74	92.55	91.63	9.20	101.01	76.20	137.48	86.08 to 97.47	174,252	159,662
2000 TO Present	84	92.69	91.08	89.67	8.47	101.58	10.99	114.10	90.50 to 94.55	209,246	187,626
ALL	884	92.19	95.02	89.98	17.78	105.60	10.99	285.15	90.91 to 93.04	104,924	94,408

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	6	128.00	140.98	142.01	26.81	99.28	100.00	247.00	100.00 to 247.00	1,470	2,087
5000 TO 9999	4	124.19	118.55	117.24	9.57	101.12	93.33	132.50	N/A	6,375	7,473
Total \$											
1 TO 9999	10	124.19	132.01	123.60	20.41	106.80	93.33	247.00	100.00 to 142.89	3,432	4,242
10000 TO 29999	65	132.94	137.12	135.98	31.68	100.83	52.50	285.15	110.31 to 150.43	20,268	27,561
30000 TO 59999	167	99.38	101.82	100.54	19.65	101.28	47.60	214.50	95.21 to 102.41	45,443	45,687
60000 TO 99999	274	90.97	88.66	88.57	13.60	100.10	44.07	133.77	88.66 to 92.31	77,845	68,948
100000 TO 149999	191	87.11	87.11	86.95	12.04	100.18	55.41	137.48	83.70 to 89.98	123,382	107,286
150000 TO 249999	141	90.73	90.50	90.60	9.91	99.89	46.14	124.00	88.80 to 93.04	191,363	173,379
250000 TO 499999	33	89.41	85.15	85.21	13.46	99.93	10.99	105.27	77.49 to 93.22	303,019	258,205
500000 +	3	80.15	84.48	84.88	6.48	99.53	78.85	94.43	N/A	645,000	547,460
ALL	884	92.19	95.02	89.98	17.78	105.60	10.99	285.15	90.91 to 93.04	104,924	94,408

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

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AVG. Adj. Sales Price:	104,924	COD:	17.78	MAX Sales Ratio:	285.15		
AVG. Assessed Value:	94,408	PRD:	105.60	MIN Sales Ratio:	10.99		

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

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	5	120.00	140.60	141.16	30.50	99.61	100.00	247.00	N/A	899	1,269
5000 TO 9999	9	75.40	89.67	78.17	36.23	114.70	52.50	142.89	55.21 to 132.50	8,869	6,933
Total \$											
1 TO 9999	14	100.00	107.86	81.53	34.77	132.29	52.50	247.00	65.36 to 136.00	6,022	4,910
10000 TO 29999	57	90.40	96.50	76.38	29.40	126.35	10.99	285.15	79.75 to 100.00	31,131	23,777
30000 TO 59999	221	92.82	100.25	89.65	27.90	111.82	44.07	275.42	89.77 to 96.61	51,343	46,027
60000 TO 99999	286	92.19	93.69	89.79	14.73	104.34	46.14	242.82	89.87 to 93.40	85,600	76,858
100000 TO 149999	160	90.28	89.98	88.58	10.80	101.58	63.90	133.45	87.41 to 92.59	134,591	119,226
150000 TO 249999	121	93.04	93.69	92.48	9.28	101.30	64.84	137.48	91.24 to 96.04	202,706	187,462
250000 TO 499999	23	93.22	92.47	90.65	10.00	102.02	65.20	111.46	89.41 to 101.38	333,223	302,054
500000 +	2	87.29	87.29	87.55	8.18	99.70	80.15	94.43	N/A	670,000	586,605
ALL											
	884	92.19	95.02	89.98	17.78	105.60	10.99	285.15	90.91 to 93.04	104,924	94,408

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	42	98.19	101.35	95.55	21.08	106.07	48.10	285.15	90.98 to 100.00	40,380	38,583
10	2	167.90	167.90	167.90	19.05	100.00	135.91	199.88	N/A	17,000	28,542
20	113	98.13	107.94	95.00	29.55	113.62	49.27	275.42	92.91 to 101.14	55,317	52,554
30	578	90.85	92.52	88.78	16.32	104.22	44.07	242.82	89.02 to 92.37	91,949	81,631
40	134	91.77	91.68	90.16	11.08	101.69	10.99	124.44	89.68 to 93.82	199,381	179,755
50	14	99.09	95.65	92.87	7.77	103.00	77.49	116.57	80.15 to 102.17	339,392	315,198
60	1	100.31	100.31	100.31			100.31	100.31	N/A	157,325	157,820
ALL											
	884	92.19	95.02	89.98	17.78	105.60	10.99	285.15	90.91 to 93.04	104,924	94,408

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	884	MEDIAN:	92	COV:	27.73	95% Median C.I.:	90.91 to 93.04
TOTAL Sales Price:	91,949,556	WGT. MEAN:	90	STD:	26.34	95% Wgt. Mean C.I.:	88.82 to 91.13
TOTAL Adj.Sales Price:	92,753,556	MEAN:	95	AVG.ABS.DEV:	16.39	95% Mean C.I.:	93.28 to 96.75
TOTAL Assessed Value:	83,457,270						
AVG. Adj. Sales Price:	104,924	COD:	17.78	MAX Sales Ratio:	285.15		
AVG. Assessed Value:	94,408	PRD:	105.60	MIN Sales Ratio:	10.99		

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STYLE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	41	99.30	101.58	95.71	21.17	106.13	48.10	285.15	90.40 to 100.00	39,535	37,841
100	3	114.58	116.61	113.24	17.07	102.98	88.29	146.96	N/A	60,066	68,016
101	638	91.59	94.14	90.06	17.15	104.53	10.99	242.82	90.17 to 92.91	105,839	95,321
102	81	90.47	91.12	86.66	18.38	105.15	54.35	247.00	84.95 to 93.13	119,706	103,738
103	20	94.31	90.84	88.67	10.48	102.44	73.46	111.58	78.08 to 97.54	135,298	119,975
104	82	94.32	102.22	91.66	21.47	111.52	59.78	275.42	90.04 to 100.00	104,418	95,708
106	6	93.83	97.24	91.32	10.91	106.48	76.80	122.28	76.80 to 122.28	111,115	101,475
111	3	79.60	83.36	83.28	7.64	100.09	76.11	94.36	N/A	113,300	94,360
301	1	86.29	86.29	86.29			86.29	86.29	N/A	86,000	74,210
302	1	85.05	85.05	85.05			85.05	85.05	N/A	185,000	157,335
304	6	92.31	102.37	92.73	21.28	110.39	80.08	166.89	80.08 to 166.89	145,825	135,225
305	2	108.68	108.68	97.21	14.23	111.80	93.22	124.14	N/A	155,000	150,675
ALL	884	92.19	95.02	89.98	17.78	105.60	10.99	285.15	90.91 to 93.04	104,924	94,408

CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	41	99.30	101.58	95.71	21.17	106.13	48.10	285.15	90.40 to 100.00	39,535	37,841
10	10	107.18	109.31	102.40	28.06	106.75	58.61	185.63	75.40 to 155.26	45,740	46,839
20	97	100.00	114.70	96.97	33.42	118.29	46.14	275.42	95.19 to 109.79	47,825	46,375
30	541	91.03	92.24	89.24	16.19	103.36	49.27	242.82	89.34 to 92.39	90,097	80,406
40	187	90.73	90.69	89.57	10.69	101.25	10.99	151.63	89.34 to 92.84	185,639	166,274
50	7	96.58	95.78	92.48	5.63	103.57	78.85	104.72	78.85 to 104.72	331,975	307,010
60	1	77.13	77.13	77.13			77.13	77.13	N/A	255,000	196,685
ALL	884	92.19	95.02	89.98	17.78	105.60	10.99	285.15	90.91 to 93.04	104,924	94,408

2009 Correlation Section for Adams County

Residential Real Property

I. Correlation

RESIDENTIAL: The following tables offer support of the calculated median as the official level of value for residential property in Adams County. The calculated median indicates that the level of value for residential real property in Adams County is 92%. This is supported by the trended preliminary ratio as well as the residential assessment actions. This county is committed to improving their assessment practices and valuation uniformity in the county.

Adams County is committed to moving forward technologically. In 2008 they went online with their real property information and a parcel search program. They are also working toward a new consolidated computer system for the county which will alleviate the duplicate entry being done presently in the Assessor's office. They have set up cyclical physical inspection. They are working to become diligent in annually physically inspecting, measuring, photographing and updating their records. The Assessor and Appraiser have done an excellent job training their staff and working together toward increasing valuation uniformity in Adams County.

Adams County is a county experiencing some economic downturns, with three major employers having lay offs. The large city of Hastings with multiple market neighborhoods poses valuation challenges as do the smaller communities in the county. The Adams County Assessor and her staff have done a good job being proactive to the market. There are no areas to suggest a recommendation should be made by the state as to the residential valuations for Adams County and statistical evidence follows that lends its support to a level of value for residential property at 92% of the market.

**2009 Correlation Section
for Adams 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
2009	1,223	884	72.28
2008	1,367	1,029	75.27
2007	2,846	2,124	74.63
2006	1,388	1,065	76.73
2005	1,378	1,093	79.32

RESIDENTIAL: The number of qualified residential sales in Adams County has declined the past two years. Of these total sales, 60 of them were removed for having been substantially changed since the date of the sale. The remaining disqualified sales are a mixture of family sales, foreclosure and other legal actions, estate planning and estate settlements. Adams County is diligent in their sales review. Questionnaires are sent to every buyer, if the questionnaire is returned and a discrepancy is perceived, then the sale is physically inspected. The percentage of sales used has remained fairly consistent over the past few years.

2009 Correlation Section
for Adams County

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

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

Adjusting for Selective Reappraisal

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

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

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

**2009 Correlation Section
for Adams 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
2009	91	0.45	91	92
2008	89.38	3.12	92	92.82
2007	89	5.81	94	96
2006	93	1.17	94	94
2005	94	1.09	95	96

RESIDENTIAL: Table 3 illustrates that the residential values when trended from the previous year arrive at a ratio very similar to the R & O Ratio. The conclusion may be drawn that the residential population and the residential sales were treated uniformly. The trended ratio offers strong support for the calculated level of value at 92% of market for residential property in Adams County.

2009 Correlation Section
for Adams 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 2009 Preliminary Statistical Reports and the 2009 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 2008 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.

**2009 Correlation Section
for Adams County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
1.12	2009	0.45
5.55	2008	3.12
8.95	2007	5.81
2.17	2006	1.17
2.26	2005	1.09

RESIDENTIAL: There is less than a one point (.67) difference between the % Change in total Assessed Value in Sales File compared to the % Change in Assessed Value (excluding growth). The table is supporting the assessment actions within the residential class of property. The nearly identical movement offers support that both the sales file and the population base have received similar treatment and the class of property has been valued uniformly.

**2009 Correlation Section
for Adams 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.

**2009 Correlation Section
for Adams County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	92	90	95

RESIDENTIAL: A review of Table 5 indicates two of the measures of central tendency to be within the acceptable range. The median calculates to 92% and the mean close at 95%. The weighted mean is just slightly low at 90%. A review of the statistical page shows outliers with the minimum sales ratio at 10.99% and the maximum sales ratio at 285.15%. It is the policy of the Adams County Assessor to use every possible sale and she sends questionnaires to every buyer. With such a large sample size, removal of the extreme outliers does not move any of the measures of central tendency. Knowing the assessment practices and support from other tables, it is my opinion that for direct equalization purposes the median measure of central tendency will be used to best describe the level of value for the residential class of property in Adams County.

**2009 Correlation Section
for Adams 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	17.78	105.60
Difference	2.78	2.60

RESIDENTIAL: Table Six reveals that the qualitative measures are above the acceptable range, but not excessively. Although the measures are above the required standards, the assessment practices in Adams County give confidence to the fact that the residential properties are being treated in a uniform and proportionate manner.

**2009 Correlation Section
for Adams 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	937	884	-53
Median	91	92	1
Wgt. Mean	89	90	1
Mean	98	95	-3
COD	24.37	17.78	-6.59
PRD	110.53	105.60	-4.93
Minimum	1.32	10.99	9.67
Maximum	2,485.50	285.15	-2,200.35

RESIDENTIAL: The above table reflects that fifty-three sales were removed from the preliminary sales database. Following sales verification, the sales removed included foreclosures, relocation sales, estate settlements and estate planning and family sales. The R & O statistics accurately reflect the assessment actions taken for the residential class of property in Adams County.

**2009 Correlation Section
for Adams County**

VIII. Trended Ratio Analysis

In order to be meaningful, statistical inferences must be based on a representative and proportionate sample of the population. If the sales are representative of the population and the sales have been appraised in a similar manner to the unsold properties, statistical inferences should be substantially the same as statistics developed from actual assessed value. This comparison is to provide additional information to the analyst in determining the reliability of the statistical inference.

	R&O Statistics	Trended Ratio	Difference
Number of Sales	884	249	635
Median	92	89	3
Wgt. Mean	90	88	2
Mean	95	94	1
COD	17.78	24.57	-6.79
PRD	105.60	106.17	-0.57
Minimum	10.99	10.18	0.81
Maximum	285.15	366.71	-81.56

In January of 2009, the Field Liaison obtained historical values online. The Field Liaison went through each qualified residential sale and obtained the certified assessed valuation for the year preceding the sale. For example, for a sale that occurred in the calendar year 2006 the 2005 certified assessed valuation was recorded. Sales that were substantially changed, as documented by the assessor, and sales where there was no preceding year's valuation, land that had been split away from a different parcel, and valuations that were adjusted by the County Board of Equalization were discarded for this Trending analysis. Values were entered into a spreadsheet. These values were then trended by the percentage of movement in the base (abstract) as documented in the R & O for each subsequent year including 2009. Ratios were run using the trended assessed values and the adjusted sale prices. A Median was run from these ratios and the results are documented in the adjoining table. This trended median for qualified residential is 3.50% different than the calculated R & O median and just below the acceptable range. The measures of central tendency are within reasonable tolerance of one another suggesting the sales file is representative of the population.

PAD 2009 Preliminary Statistics

Base Stat

PAGE:1 of 6

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	118	MEDIAN:	98	COV:	64.29	95% Median C.I.:	88.89 to 99.36
TOTAL Sales Price:	34,211,458	WGT. MEAN:	84	STD:	64.75	95% Wgt. Mean C.I.:	67.29 to 99.93
TOTAL Adj.Sales Price:	34,296,458	MEAN:	101	AVG.ABS.DEV:	35.27	95% Mean C.I.:	89.04 to 112.41
TOTAL Assessed Value:	28,676,040						
AVG. Adj. Sales Price:	290,647	COD:	36.15	MAX Sales Ratio:	572.15		
AVG. Assessed Value:	243,017	PRD:	120.46	MIN Sales Ratio:	9.16		

(!: AVTot=0)

(!: Derived)

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
____Qrtrs____											
07/01/05 TO 09/30/05	7	100.00	102.81	94.70	20.87	108.57	65.88	158.12	65.88 to 158.12	604,857	572,791
10/01/05 TO 12/31/05	12	98.63	103.35	66.34	18.02	155.78	51.49	200.22	94.98 to 102.93	302,437	200,650
01/01/06 TO 03/31/06	6	99.77	100.70	99.85	3.06	100.85	94.68	110.44	94.68 to 110.44	82,166	82,042
04/01/06 TO 06/30/06	11	98.76	97.28	98.03	29.11	99.23	26.65	170.82	39.51 to 138.44	124,983	122,519
07/01/06 TO 09/30/06	7	90.40	85.09	85.00	13.00	100.11	63.55	105.15	63.55 to 105.15	69,428	59,015
10/01/06 TO 12/31/06	9	100.00	104.84	122.66	32.12	85.47	39.76	181.51	39.84 to 161.16	492,731	604,386
01/01/07 TO 03/31/07	7	97.41	102.66	73.13	48.27	140.39	32.41	244.20	32.41 to 244.20	456,608	333,903
04/01/07 TO 06/30/07	8	98.12	105.97	92.52	23.91	114.54	75.70	150.87	75.70 to 150.87	218,500	202,150
07/01/07 TO 09/30/07	12	90.75	116.10	88.14	73.72	131.72	9.16	572.15	33.81 to 104.66	187,412	165,192
10/01/07 TO 12/31/07	13	81.36	94.29	83.08	41.42	113.49	34.91	243.73	61.07 to 116.97	154,992	128,771
01/01/08 TO 03/31/08	9	73.10	121.06	68.50	90.02	176.72	20.72	303.47	59.17 to 265.54	194,343	133,125
04/01/08 TO 06/30/08	17	78.04	84.53	66.27	42.85	127.56	21.21	187.76	41.27 to 104.91	511,035	338,655
____Study Years____											
07/01/05 TO 06/30/06	36	99.12	100.95	84.86	19.49	118.96	26.65	200.22	97.71 to 100.41	270,307	229,369
07/01/06 TO 06/30/07	31	97.70	100.18	99.41	30.25	100.77	32.41	244.20	79.19 to 105.32	318,220	316,358
07/01/07 TO 06/30/08	51	81.74	100.89	72.19	58.50	139.77	9.16	572.15	70.16 to 96.97	288,245	208,070
____Calendar Yrs____											
01/01/06 TO 12/31/06	33	99.10	97.38	113.32	22.48	85.93	26.65	181.51	90.91 to 100.40	205,709	233,107
01/01/07 TO 12/31/07	40	89.91	104.63	82.65	49.52	126.59	9.16	572.15	76.58 to 103.36	230,202	190,271
____ALL____											
	118	97.56	100.72	83.61	36.15	120.46	9.16	572.15	88.89 to 99.36	290,647	243,017

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj.	Avg.
										Sale Price	Assd Val
HASTINGS	95	95.04	101.15	94.77	38.61	106.73	20.72	572.15	84.24 to 100.00	266,722	252,776
JUNIATA	1	98.76	98.76	98.76			98.76	98.76	N/A	17,000	16,790
KENESAW	4	99.78	105.78	103.80	6.67	101.91	99.10	124.45	N/A	60,466	62,761
PROSSER	1	244.20	244.20	244.20			244.20	244.20	N/A	3,450	8,425
ROSELAND	3	99.36	99.27	99.12	1.03	100.15	97.70	100.76	N/A	28,800	28,546
RURAL	8	95.16	79.95	44.85	23.13	178.25	21.21	112.84	21.21 to 112.84	642,893	288,366
SUBURBAN	6	84.48	95.41	57.51	59.81	165.89	9.16	243.73	9.16 to 243.73	577,666	332,233
____ALL____											
	118	97.56	100.72	83.61	36.15	120.46	9.16	572.15	88.89 to 99.36	290,647	243,017

PAD 2009 Preliminary Statistics

Base Stat

PAGE:2 of 6

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	118	MEDIAN:	98	COV:	64.29	95% Median C.I.:	88.89 to 99.36
TOTAL Sales Price:	34,211,458	WGT. MEAN:	84	STD:	64.75	95% Wgt. Mean C.I.:	67.29 to 99.93
TOTAL Adj.Sales Price:	34,296,458	MEAN:	101	AVG.ABS.DEV:	35.27	95% Mean C.I.:	89.04 to 112.41
TOTAL Assessed Value:	28,676,040						
AVG. Adj. Sales Price:	290,647	COD:	36.15	MAX Sales Ratio:	572.15		
AVG. Assessed Value:	243,017	PRD:	120.46	MIN Sales Ratio:	9.16		

(!: AVTot=0)

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	102	97.56	102.11	93.97	36.32	108.67	20.72	572.15	87.45 to 100.00	238,414	224,027
2	8	93.80	95.63	68.12	41.39	140.39	9.16	243.73	9.16 to 243.73	579,393	394,680
3	8	97.94	88.12	49.93	29.51	176.48	21.21	157.95	21.21 to 157.95	667,875	333,471
ALL	118	97.56	100.72	83.61	36.15	120.46	9.16	572.15	88.89 to 99.36	290,647	243,017

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	102	98.07	104.11	84.31	32.71	123.47	20.72	572.15	92.61 to 100.00	322,794	272,163
2	16	61.36	79.14	66.74	74.75	118.58	9.16	243.73	32.36 to 121.20	85,713	57,207
ALL	118	97.56	100.72	83.61	36.15	120.46	9.16	572.15	88.89 to 99.36	290,647	243,017

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
01-0003	6	99.88	127.78	104.87	28.61	121.84	99.10	244.20	99.10 to 244.20	47,552	49,869
01-0018	97	95.04	100.85	94.70	38.08	106.50	20.72	572.15	84.24 to 100.00	262,418	248,504
01-0090	12	96.35	93.04	49.81	33.23	186.80	9.16	243.73	51.49 to 99.14	705,429	351,373
01-0123	2	99.23	99.23	98.91	1.54	100.32	97.70	100.76	N/A	23,200	22,947
10-0019											
18-0501											
40-0126											
50-0503											
65-0005											
91-0074	1	21.21	21.21	21.21			21.21	21.21	N/A	45,000	9,545
NonValid School											
ALL	118	97.56	100.72	83.61	36.15	120.46	9.16	572.15	88.89 to 99.36	290,647	243,017

PAD 2009 Preliminary Statistics

Base Stat

PAGE:3 of 6

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	118	MEDIAN:	98	COV:	64.29	95% Median C.I.:	88.89 to 99.36
TOTAL Sales Price:	34,211,458	WGT. MEAN:	84	STD:	64.75	95% Wgt. Mean C.I.:	67.29 to 99.93
TOTAL Adj.Sales Price:	34,296,458	MEAN:	101	AVG.ABS.DEV:	35.27	95% Mean C.I.:	89.04 to 112.41
TOTAL Assessed Value:	28,676,040						
AVG. Adj. Sales Price:	290,647	COD:	36.15	MAX Sales Ratio:	572.15		
AVG. Assessed Value:	243,017	PRD:	120.46	MIN Sales Ratio:	9.16		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	18	61.36	73.76	52.17	62.68	141.40	9.16	243.73	34.91 to 96.97	216,133	112,747
Prior TO 1860											
1860 TO 1899	8	113.92	152.25	138.17	51.22	110.19	81.36	303.47	81.36 to 303.47	67,437	93,180
1900 TO 1919	12	110.90	153.75	110.93	58.90	138.60	67.89	572.15	86.70 to 170.82	64,713	71,787
1920 TO 1939	9	97.70	87.14	58.43	25.94	149.14	20.72	153.57	42.92 to 104.66	85,555	49,989
1940 TO 1949	15	98.17	96.25	89.79	25.74	107.19	33.81	187.76	75.70 to 102.64	88,060	79,071
1950 TO 1959	10	92.94	92.43	82.12	38.09	112.55	39.51	244.20	39.76 to 102.93	107,820	88,540
1960 TO 1969	17	94.68	93.78	91.41	22.63	102.60	33.75	138.98	70.74 to 113.83	195,255	178,474
1970 TO 1979	9	100.41	87.26	81.10	18.24	107.59	32.41	116.97	41.27 to 104.91	449,145	364,249
1980 TO 1989	11	84.24	87.77	97.72	15.51	89.81	66.06	123.64	71.82 to 103.36	765,565	748,145
1990 TO 1994	2	81.02	81.02	86.60	23.43	93.55	62.04	100.00	N/A	850,000	736,112
1995 TO 1999	6	138.05	126.44	77.13	28.55	163.94	39.89	181.51	39.89 to 181.51	1,292,166	996,602
2000 TO Present	1	76.58	76.58	76.58			76.58	76.58	N/A	685,000	524,555
ALL	118	97.56	100.72	83.61	36.15	120.46	9.16	572.15	88.89 to 99.36	290,647	243,017

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	244.20	244.20	244.20			244.20	244.20	N/A	3,450	8,425
5000 TO 9999	1	99.14	99.14	99.14			99.14	99.14	N/A	7,000	6,940
Total \$											
1 TO 9999	2	171.67	171.67	147.03	42.25	116.76	99.14	244.20	N/A	5,225	7,682
10000 TO 29999	17	99.09	128.00	112.31	58.20	113.97	26.65	572.15	63.55 to 139.00	17,748	19,933
30000 TO 59999	21	90.91	105.59	101.98	47.12	103.55	21.21	303.47	75.70 to 105.32	45,562	46,463
60000 TO 99999	23	100.41	107.17	106.38	21.84	100.74	39.51	187.76	97.41 to 110.44	76,370	81,240
100000 TO 149999	9	70.16	73.40	73.01	34.37	100.54	39.84	103.36	42.89 to 100.40	117,333	85,665
150000 TO 249999	22	94.86	94.33	94.45	28.20	99.88	32.36	181.51	77.69 to 116.97	193,197	182,471
250000 TO 499999	9	77.69	72.85	73.20	36.28	99.52	9.16	157.95	20.72 to 90.92	288,676	211,306
500000 +	15	84.24	86.14	80.42	31.49	107.11	32.41	158.12	62.04 to 104.91	1,557,768	1,252,695
ALL	118	97.56	100.72	83.61	36.15	120.46	9.16	572.15	88.89 to 99.36	290,647	243,017

PAD 2009 Preliminary Statistics

Base Stat

PAGE: 4 of 6

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	118	MEDIAN:	98	COV:	64.29	95% Median C.I.:	88.89 to 99.36
TOTAL Sales Price:	34,211,458	WGT. MEAN:	84	STD:	64.75	95% Wgt. Mean C.I.:	67.29 to 99.93
TOTAL Adj.Sales Price:	34,296,458	MEAN:	101	AVG.ABS.DEV:	35.27	95% Mean C.I.:	89.04 to 112.41
TOTAL Assessed Value:	28,676,040						
AVG. Adj. Sales Price:	290,647	COD:	36.15	MAX Sales Ratio:	572.15		
AVG. Assessed Value:	243,017	PRD:	120.46	MIN Sales Ratio:	9.16		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	5	33.75	84.99	38.45	175.10	221.02	21.21	244.20	N/A	19,304	7,423
Total \$											
1 TO 9999	5	33.75	84.99	38.45	175.10	221.02	21.21	244.20	N/A	19,304	7,423
10000 TO 29999	17	97.70	76.66	43.98	30.37	174.30	9.16	139.00	39.51 to 99.10	37,582	16,529
30000 TO 59999	23	90.40	112.20	77.55	53.78	144.69	32.36	572.15	68.75 to 100.00	60,742	47,104
60000 TO 99999	21	99.14	94.65	76.48	21.15	123.75	20.72	200.22	92.61 to 104.66	101,381	77,539
100000 TO 149999	16	100.20	130.47	103.27	49.85	126.34	55.31	303.47	79.19 to 170.82	115,625	119,405
150000 TO 249999	14	94.86	94.50	91.69	16.67	103.06	59.17	138.98	77.69 to 116.97	213,406	195,674
250000 TO 499999	9	113.83	108.97	83.10	33.26	131.13	32.41	181.51	62.04 to 157.95	392,394	326,092
500000 +	13	94.98	92.12	83.36	25.36	110.51	39.89	158.12	70.74 to 118.15	1,666,593	1,389,341
ALL											
	118	97.56	100.72	83.61	36.15	120.46	9.16	572.15	88.89 to 99.36	290,647	243,017

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	19	63.55	73.99	53.77	58.54	137.59	9.16	243.73	34.91 to 96.97	218,337	117,410
10	8	103.92	129.84	104.01	50.87	124.83	59.63	244.20	59.63 to 244.20	378,556	393,748
15	5	118.15	113.89	57.05	29.25	199.63	39.89	161.16	N/A	1,151,800	657,073
20	82	98.35	104.83	97.17	31.36	107.88	20.72	572.15	92.61 to 100.00	231,338	224,793
30	4	70.02	68.87	65.95	28.04	104.42	32.41	103.02	N/A	597,702	394,213
ALL											
	118	97.56	100.72	83.61	36.15	120.46	9.16	572.15	88.89 to 99.36	290,647	243,017

PAD 2009 Preliminary Statistics

Base Stat

PAGE:5 of 6

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	118	MEDIAN:	98	COV:	64.29	95% Median C.I.:	88.89 to 99.36
TOTAL Sales Price:	34,211,458	WGT. MEAN:	84	STD:	64.75	95% Wgt. Mean C.I.:	67.29 to 99.93
TOTAL Adj.Sales Price:	34,296,458	MEAN:	101	AVG.ABS.DEV:	35.27	95% Mean C.I.:	89.04 to 112.41
TOTAL Assessed Value:	28,676,040						
AVG. Adj. Sales Price:	290,647	COD:	36.15	MAX Sales Ratio:	572.15		
AVG. Assessed Value:	243,017	PRD:	120.46	MIN Sales Ratio:	9.16		

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	17	63.55	75.07	53.38	62.97	140.63	9.16	243.73	32.36 to 99.10	81,788	43,660
300	3	125.08	126.24	118.46	14.26	106.56	100.06	153.57	N/A	54,333	64,363
303	1	100.00	100.00	100.00			100.00	100.00	N/A	105,000	105,000
304	1	71.82	71.82	71.82			71.82	71.82	N/A	2,340,000	1,680,540
311	1	157.95	157.95	157.95			157.95	157.95	N/A	269,000	424,880
319	1	100.00	100.00	100.00			100.00	100.00	N/A	1,100,000	1,100,000
326	5	39.51	60.82	46.70	65.55	130.25	33.75	99.09	N/A	28,650	13,379
340	1	100.41	100.41	100.41			100.41	100.41	N/A	90,000	90,365
341	1	66.06	66.06	66.06			66.06	66.06	N/A	220,000	145,335
343	3	125.94	122.77	119.62	19.55	102.63	84.24	158.12	N/A	583,911	698,481
344	12	82.56	116.25	84.05	61.45	138.32	20.72	303.47	73.98 to 150.87	142,166	119,488
346	1	99.14	99.14	99.14			99.14	99.14	N/A	96,865	96,035
349	5	77.69	81.17	63.47	28.37	127.89	32.41	116.97	N/A	522,382	331,573
350	2	92.43	92.43	91.11	5.39	101.45	87.45	97.41	N/A	118,500	107,965
351	2	68.73	68.73	63.27	42.15	108.63	39.76	97.70	N/A	34,500	21,827
352	12	95.95	99.29	102.76	21.69	96.63	42.92	181.51	79.19 to 103.36	156,125	160,427
353	9	90.40	155.43	96.93	84.85	160.35	67.89	572.15	73.10 to 200.22	67,674	65,599
384	2	100.58	100.58	100.90	2.05	99.69	98.52	102.64	N/A	65,000	65,582
386	1	118.15	118.15	118.15			118.15	118.15	N/A	994,000	1,174,410
406	15	100.00	114.44	108.70	28.56	105.28	59.63	244.20	92.61 to 122.52	100,240	108,961
419	1	103.02	103.02	103.02			103.02	103.02	N/A	975,000	1,004,460
421	1	51.49	51.49	51.49			51.49	51.49	N/A	2,500,000	1,287,215
426	1	90.91	90.91	90.91			90.91	90.91	N/A	55,000	50,000
442	4	111.91	112.49	89.01	31.41	126.38	55.31	170.82	N/A	85,000	75,657
446	1	70.74	70.74	70.74			70.74	70.74	N/A	850,000	601,250
447	1	100.00	100.00	100.00			100.00	100.00	N/A	56,000	56,000
470	1	98.76	98.76	98.76			98.76	98.76	N/A	17,000	16,790
494	1	104.91	104.91	104.91			104.91	104.91	N/A	1,900,000	1,993,195
498	1	94.98	94.98	94.98			94.98	94.98	N/A	585,000	555,620
528	7	99.10	87.47	67.48	31.71	129.63	41.27	161.16	41.27 to 161.16	107,628	72,622
531	1	62.04	62.04	62.04			62.04	62.04	N/A	600,000	372,225
532	1	110.44	110.44	110.44			110.44	110.44	N/A	75,000	82,830
554	1	39.89	39.89	39.89			39.89	39.89	N/A	4,565,000	1,821,070
749	1	123.64	123.64	123.64			123.64	123.64	N/A	3,621,721	4,477,730
ALL	118	97.56	100.72	83.61	36.15	120.46	9.16	572.15	88.89 to 99.36	290,647	243,017

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	118	MEDIAN:	98	COV:	64.29	95% Median C.I.:	88.89 to 99.36
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TOTAL Adj.Sales Price:	34,296,458	MEAN:	101	AVG.ABS.DEV:	35.27	95% Mean C.I.:	89.04 to 112.41
TOTAL Assessed Value:	28,676,040						
AVG. Adj. Sales Price:	290,647	COD:	36.15	MAX Sales Ratio:	572.15		
AVG. Assessed Value:	243,017	PRD:	120.46	MIN Sales Ratio:	9.16		

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

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	4	96.91	93.93	96.89	24.81	96.94	42.92	138.98	N/A	136,750	132,502
03	110	97.71	101.07	90.88	35.07	111.21	20.72	572.15	88.89 to 99.49	262,818	238,843
04	4	69.50	98.09	38.71	105.85	253.41	9.16	244.20	N/A	1,209,862	468,303
ALL	118	97.56	100.72	83.61	36.15	120.46	9.16	572.15	88.89 to 99.36	290,647	243,017

**Adams County 2009 Assessment Actions taken to address the
following property classes/subclasses:**

Commercial

Pick up work was completed timely

Sales were reviewed for accuracy and market valuation

All exempt properties were physically inspected and reviewed.

Preliminary work was completed for updating pricing and new depreciation tables for assessment year 2010.

Two staff appraisers obtained appraisal licenses with one of them becoming a certified residential appraiser.

The Assessor and Appraiser have worked diligently to develop a good relationship with the county board.

Adams County went online this year with parcel search. This has helped ensure accuracy, improve uniformity and aided the public with useful information available to everyone.

2009 Assessment Survey for Adams County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Appraiser and appraiser associates
2.	Valuation done by:
	Appraiser and appraiser associates
3.	Pickup work done by whom:
	Appraiser and appraiser associates
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	2005
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	2000
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?
	2000 for all commercial, low income housing is valued annually with the income approach
7.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	Sale comparison and cost
8.	Number of Market Areas/Neighborhoods/Assessor Locations?
	8
9.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	By location in the county and within the city of Hastings
10.	Is "Market Area/Neighborhood/Assessor Location" a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	Yes
11.	Do the various subclasses of Commercial Property such as convenience stores, warehouses, hotels, etc. have common value characteristics?
	Yes
12.	Is there unique 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>)
	Yes for the areas surrounding the city of Hastings and the town of Juniata.

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
65			65

PAD 2009 R&O Statistics

Base Stat

PAGE:1 of 6

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	107	MEDIAN:	99	COV:	63.05	95% Median C.I.:	92.61 to 100.00
TOTAL Sales Price:	30,265,370	WGT. MEAN:	88	STD:	65.20	95% Wgt. Mean C.I.:	70.79 to 105.35
TOTAL Adj.Sales Price:	30,350,370	MEAN:	103	AVG.ABS.DEV:	33.53	95% Mean C.I.:	91.05 to 115.76
TOTAL Assessed Value:	26,729,680						
AVG. Adj. Sales Price:	283,648	COD:	34.03	MAX Sales Ratio:	572.15		
AVG. Assessed Value:	249,810	PRD:	117.41	MIN Sales Ratio:	9.16		

(!: AVTot=0)

(!: Derived)

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/05 TO 09/30/05	7	100.00	102.81	94.70	20.87	108.57	65.88	158.12	65.88 to 158.12		604,857	572,791
10/01/05 TO 12/31/05	10	99.22	111.68	102.75	13.96	108.70	96.86	200.22	97.09 to 125.08		103,425	106,266
01/01/06 TO 03/31/06	6	99.77	100.70	99.85	3.06	100.85	94.68	110.44	94.68 to 110.44		82,166	82,042
04/01/06 TO 06/30/06	11	98.76	97.28	98.03	29.11	99.23	26.65	170.82	39.51 to 138.44		124,983	122,519
07/01/06 TO 09/30/06	7	90.40	85.09	85.00	13.00	100.11	63.55	105.15	63.55 to 105.15		69,428	59,015
10/01/06 TO 12/31/06	9	100.00	113.74	124.47	27.65	91.38	39.76	181.51	98.52 to 161.16		492,731	613,283
01/01/07 TO 03/31/07	6	105.13	125.57	74.19	55.86	169.26	32.41	321.88	32.41 to 321.88		516,043	382,853
04/01/07 TO 06/30/07	7	90.92	99.55	89.90	20.07	110.74	75.70	139.00	75.70 to 139.00		239,000	214,863
07/01/07 TO 09/30/07	13	88.89	109.06	87.17	75.04	125.11	9.16	572.15	33.75 to 104.66		175,688	153,146
10/01/07 TO 12/31/07	10	94.11	107.27	90.44	35.59	118.60	57.43	243.73	66.06 to 138.98		164,490	148,772
01/01/08 TO 03/31/08	5	73.10	124.88	75.74	78.50	164.87	62.04	265.54	N/A		218,000	165,121
04/01/08 TO 06/30/08	16	78.12	85.56	67.95	41.75	125.92	21.21	187.76	55.31 to 104.91		531,600	361,215
____Study Years____												
07/01/05 TO 06/30/06	34	99.25	103.26	96.86	18.38	106.60	26.65	200.22	97.96 to 102.93		209,884	203,299
07/01/06 TO 06/30/07	29	98.52	105.85	100.45	29.73	105.37	32.41	321.88	84.24 to 112.84		334,132	335,649
07/01/07 TO 06/30/08	44	87.08	101.91	74.56	53.36	136.68	9.16	572.15	67.89 to 102.22		307,373	229,174
____Calendar Yrs____												
01/01/06 TO 12/31/06	33	99.14	99.80	114.50	21.30	87.17	26.65	181.51	94.68 to 100.41		205,709	235,534
01/01/07 TO 12/31/07	36	91.77	109.47	83.69	51.37	130.79	9.16	572.15	79.17 to 104.66		241,614	202,216
____ALL____												
	107	98.52	103.40	88.07	34.03	117.41	9.16	572.15	92.61 to 100.00		283,648	249,810

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
HASTINGS	84	98.24	104.14	97.32	33.99	107.02	26.65	572.15	88.89 to 102.22		283,065	275,469
JUNIATA	1	98.76	98.76	98.76			98.76	98.76	N/A		17,000	16,790
KENESAW	5	99.14	89.53	93.78	20.42	95.47	24.56	124.45	N/A		55,373	51,928
PROSSER	1	321.88	321.88	321.88			321.88	321.88	N/A		3,450	11,105
ROSELAND	3	99.36	99.27	99.12	1.03	100.15	97.70	100.76	N/A		28,800	28,546
RURAL	9	92.61	77.87	48.30	24.90	161.21	21.21	112.84	43.41 to 99.14		590,905	285,424
SUBURBAN	4	98.10	112.27	74.43	60.29	150.85	9.16	243.73	N/A		217,750	162,063
____ALL____												
	107	98.52	103.40	88.07	34.03	117.41	9.16	572.15	92.61 to 100.00		283,648	249,810

PAD 2009 R&O Statistics

Base Stat

PAGE:2 of 6

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	107	MEDIAN:	99	COV:	63.05	95% Median C.I.:	92.61 to 100.00
TOTAL Sales Price:	30,265,370	WGT. MEAN:	88	STD:	65.20	95% Wgt. Mean C.I.:	70.79 to 105.35
TOTAL Adj.Sales Price:	30,350,370	MEAN:	103	AVG.ABS.DEV:	33.53	95% Mean C.I.:	91.05 to 115.76
TOTAL Assessed Value:	26,729,680						
AVG. Adj. Sales Price:	283,648	COD:	34.03	MAX Sales Ratio:	572.15		
AVG. Assessed Value:	249,810	PRD:	117.41	MIN Sales Ratio:	9.16		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	93	98.76	104.45	96.17	33.92	108.60	24.56	572.15	90.91 to 100.40	246,959	237,503
2	6	98.10	106.95	88.83	41.45	120.39	9.16	243.73	9.16 to 243.73	340,025	302,049
3	8	97.94	88.62	52.96	29.00	167.34	21.21	157.95	21.21 to 157.95	667,875	353,695
ALL	107	98.52	103.40	88.07	34.03	117.41	9.16	572.15	92.61 to 100.00	283,648	249,810

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	95	98.52	104.81	88.08	30.83	118.99	32.41	572.15	94.49 to 100.00	311,137	274,056
2	12	81.32	92.25	87.63	71.92	105.27	9.16	243.73	24.56 to 139.00	66,026	57,860
ALL	107	98.52	103.40	88.07	34.03	117.41	9.16	572.15	92.61 to 100.00	283,648	249,810

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
01-0003	8	99.25	115.76	82.89	46.11	139.65	24.56	321.88	24.56 to 321.88	61,914	51,323
01-0018	85	98.52	104.09	97.32	33.50	106.95	26.65	572.15	88.89 to 102.22	279,982	272,473
01-0090	11	97.71	97.38	52.03	30.87	187.17	9.16	243.73	43.41 to 112.84	542,286	282,128
01-0123	2	99.23	99.23	98.91	1.54	100.32	97.70	100.76	N/A	23,200	22,947
10-0019											
18-0501											
40-0126											
50-0503											
65-0005											
91-0074	1	21.21	21.21	21.21			21.21	21.21	N/A	45,000	9,545
NonValid School											
ALL	107	98.52	103.40	88.07	34.03	117.41	9.16	572.15	92.61 to 100.00	283,648	249,810

PAD 2009 R&O Statistics

Base Stat

PAGE:3 of 6

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	107	MEDIAN:	99	COV:	63.05	95% Median C.I.:	92.61 to 100.00
TOTAL Sales Price:	30,265,370	WGT. MEAN:	88	STD:	65.20	95% Wgt. Mean C.I.:	70.79 to 105.35
TOTAL Adj.Sales Price:	30,350,370	MEAN:	103	AVG.ABS.DEV:	33.53	95% Mean C.I.:	91.05 to 115.76
TOTAL Assessed Value:	26,729,680						
AVG. Adj. Sales Price:	283,648	COD:	34.03	MAX Sales Ratio:	572.15		
AVG. Assessed Value:	249,810	PRD:	117.41	MIN Sales Ratio:	9.16		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	13	63.55	82.86	54.78	75.20	151.25	9.16	243.73	24.56 to 121.20	61,101	33,473
Prior TO 1860											
1860 TO 1899	6	101.92	127.28	122.49	36.48	103.91	81.36	265.54	81.36 to 265.54	71,583	87,679
1900 TO 1919	12	110.90	153.75	110.93	58.90	138.60	67.89	572.15	86.70 to 170.82	64,713	71,787
1920 TO 1939	8	98.40	95.44	82.50	19.19	115.69	42.92	153.57	42.92 to 153.57	58,750	48,470
1940 TO 1949	13	98.76	102.99	103.52	22.35	99.48	33.81	187.76	78.54 to 112.84	75,069	77,713
1950 TO 1959	10	94.00	100.41	83.51	46.15	120.23	39.51	321.88	39.76 to 102.93	107,820	90,043
1960 TO 1969	17	94.68	93.78	91.41	22.63	102.60	33.75	138.98	70.74 to 113.83	195,255	178,474
1970 TO 1979	9	100.41	87.26	81.10	18.24	107.59	32.41	116.97	41.27 to 104.91	449,145	364,249
1980 TO 1989	10	87.58	89.15	98.00	15.24	90.97	66.06	123.64	71.82 to 103.36	832,622	815,931
1990 TO 1994	2	81.02	81.02	86.60	23.43	93.55	62.04	100.00	N/A	850,000	736,112
1995 TO 1999	6	138.05	127.03	79.20	28.13	160.39	43.41	181.51	43.41 to 181.51	1,292,166	1,023,352
2000 TO Present	1	76.58	76.58	76.58			76.58	76.58	N/A	685,000	524,555
ALL	107	98.52	103.40	88.07	34.03	117.41	9.16	572.15	92.61 to 100.00	283,648	249,810

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	321.88	321.88	321.88			321.88	321.88	N/A	3,450	11,105
5000 TO 9999	1	99.14	99.14	99.14			99.14	99.14	N/A	7,000	6,940
Total \$											
1 TO 9999	2	210.51	210.51	172.68	52.90	121.91	99.14	321.88	N/A	5,225	9,022
10000 TO 29999	16	99.10	131.61	116.11	60.01	113.34	26.65	572.15	63.55 to 139.00	17,295	20,081
30000 TO 59999	20	90.66	93.97	93.31	39.81	100.70	21.21	265.54	67.89 to 100.00	45,090	42,074
60000 TO 99999	21	100.41	106.67	106.21	20.27	100.43	39.51	187.76	97.41 to 110.44	75,548	80,242
100000 TO 149999	7	100.00	90.97	88.73	15.80	102.51	42.92	119.92	42.92 to 119.92	115,857	102,805
150000 TO 249999	20	94.86	97.95	97.88	26.93	100.07	41.27	181.51	79.17 to 116.97	193,416	189,317
250000 TO 499999	7	78.54	82.32	82.88	32.34	99.32	9.16	157.95	9.16 to 157.95	289,857	240,242
500000 +	14	90.66	89.01	84.71	28.65	105.08	32.41	158.12	62.04 to 118.15	1,490,466	1,262,576
ALL	107	98.52	103.40	88.07	34.03	117.41	9.16	572.15	92.61 to 100.00	283,648	249,810

PAD 2009 R&O Statistics

Base Stat

PAGE: 4 of 6

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	107	MEDIAN:	99	COV:	63.05	95% Median C.I.:	92.61 to 100.00
TOTAL Sales Price:	30,265,370	WGT. MEAN:	88	STD:	65.20	95% Wgt. Mean C.I.:	70.79 to 105.35
TOTAL Adj.Sales Price:	30,350,370	MEAN:	103	AVG.ABS.DEV:	33.53	95% Mean C.I.:	91.05 to 115.76
TOTAL Assessed Value:	26,729,680						
AVG. Adj. Sales Price:	283,648	COD:	34.03	MAX Sales Ratio:	572.15		
AVG. Assessed Value:	249,810	PRD:	117.41	MIN Sales Ratio:	9.16		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	5	26.65	41.06	29.11	65.38	141.04	21.21	99.14	N/A	25,614	7,457
Total \$											
1 TO 9999	5	26.65	41.06	29.11	65.38	141.04	21.21	99.14	N/A	25,614	7,457
10000 TO 29999	17	97.96	92.79	45.82	40.73	202.50	9.16	321.88	39.76 to 100.76	36,314	16,639
30000 TO 59999	19	94.49	125.46	92.35	52.82	135.86	42.92	572.15	75.70 to 121.73	51,424	47,491
60000 TO 99999	17	100.41	105.15	94.95	14.10	110.75	41.27	200.22	97.41 to 110.44	81,706	77,577
100000 TO 149999	16	100.00	113.14	94.84	37.98	119.29	55.31	265.54	70.16 to 161.16	125,937	119,445
150000 TO 249999	12	94.86	97.27	94.80	16.09	102.60	73.10	138.98	78.54 to 116.97	210,550	199,611
250000 TO 499999	9	113.83	108.97	83.10	33.26	131.13	32.41	181.51	62.04 to 157.95	392,394	326,092
500000 +	12	98.55	95.98	88.42	22.32	108.54	43.41	158.12	71.82 to 118.15	1,597,143	1,412,256
ALL											
	107	98.52	103.40	88.07	34.03	117.41	9.16	572.15	92.61 to 100.00	283,648	249,810

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	14	71.05	82.55	60.61	63.97	136.21	9.16	243.73	24.56 to 121.20	75,165	45,556
10	8	103.92	139.55	104.10	60.22	134.05	59.63	321.88	59.63 to 321.88	378,556	394,083
15	4	108.76	105.52	58.63	31.39	179.97	43.41	161.16	N/A	1,421,000	833,177
20	78	98.64	104.72	98.96	27.98	105.82	33.75	572.15	94.68 to 100.00	234,484	232,050
30	3	66.06	67.16	65.62	35.63	102.35	32.41	103.02	N/A	765,270	502,190
ALL											
	107	98.52	103.40	88.07	34.03	117.41	9.16	572.15	92.61 to 100.00	283,648	249,810

PAD 2009 R&O Statistics

Base Stat

PAGE:5 of 6

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	107	MEDIAN:	99	COV:	63.05	95% Median C.I.:	92.61 to 100.00
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TOTAL Adj.Sales Price:	30,350,370	MEAN:	103	AVG.ABS.DEV:	33.53	95% Mean C.I.:	91.05 to 115.76
TOTAL Assessed Value:	26,729,680						
AVG. Adj. Sales Price:	283,648	COD:	34.03	MAX Sales Ratio:	572.15		
AVG. Assessed Value:	249,810	PRD:	117.41	MIN Sales Ratio:	9.16		

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	13	63.55	82.86	54.78	75.20	151.25	9.16	243.73	24.56 to 121.20	61,101	33,473
300	3	125.08	126.24	118.46	14.26	106.56	100.06	153.57	N/A	54,333	64,363
303	1	100.00	100.00	100.00			100.00	100.00	N/A	105,000	105,000
304	1	71.82	71.82	71.82			71.82	71.82	N/A	2,340,000	1,680,540
311	1	157.95	157.95	157.95			157.95	157.95	N/A	269,000	424,880
319	1	100.00	100.00	100.00			100.00	100.00	N/A	1,100,000	1,100,000
326	5	39.51	60.82	46.70	65.55	130.25	33.75	99.09	N/A	28,650	13,379
340	1	100.41	100.41	100.41			100.41	100.41	N/A	90,000	90,365
341	1	66.06	66.06	66.06			66.06	66.06	N/A	220,000	145,335
343	3	125.94	122.77	119.62	19.55	102.63	84.24	158.12	N/A	583,911	698,481
344	8	82.56	105.75	90.10	37.72	117.37	65.88	265.54	65.88 to 265.54	150,125	135,258
346	1	99.14	99.14	99.14			99.14	99.14	N/A	96,865	96,035
349	5	77.69	81.17	63.47	28.37	127.89	32.41	116.97	N/A	522,382	331,573
350	2	92.43	92.43	91.11	5.39	101.45	87.45	97.41	N/A	118,500	107,965
351	2	68.73	68.73	63.27	42.15	108.63	39.76	97.70	N/A	34,500	21,827
352	12	95.95	99.29	102.76	21.69	96.63	42.92	181.51	79.19 to 103.36	156,125	160,427
353	9	90.40	155.43	96.93	84.85	160.35	67.89	572.15	73.10 to 200.22	67,674	65,599
384	2	100.58	100.58	100.90	2.05	99.69	98.52	102.64	N/A	65,000	65,582
386	1	118.15	118.15	118.15			118.15	118.15	N/A	994,000	1,174,410
406	15	100.00	119.65	108.97	33.71	109.81	59.63	321.88	92.61 to 122.52	100,240	109,226
419	1	103.02	103.02	103.02			103.02	103.02	N/A	975,000	1,004,460
426	1	90.91	90.91	90.91			90.91	90.91	N/A	55,000	50,000
442	4	111.91	112.49	89.01	31.41	126.38	55.31	170.82	N/A	85,000	75,657
446	1	70.74	70.74	70.74			70.74	70.74	N/A	850,000	601,250
447	1	100.00	100.00	100.00			100.00	100.00	N/A	56,000	56,000
470	1	98.76	98.76	98.76			98.76	98.76	N/A	17,000	16,790
494	1	104.91	104.91	104.91			104.91	104.91	N/A	1,900,000	1,993,195
498	1	97.09	97.09	97.09			97.09	97.09	N/A	585,000	567,975
528	5	100.76	101.39	81.11	24.90	125.00	41.27	161.16	N/A	81,680	66,254
531	1	62.04	62.04	62.04			62.04	62.04	N/A	600,000	372,225
532	1	110.44	110.44	110.44			110.44	110.44	N/A	75,000	82,830
554	1	43.41	43.41	43.41			43.41	43.41	N/A	4,565,000	1,981,570
749	1	123.64	123.64	123.64			123.64	123.64	N/A	3,621,721	4,477,730
ALL	107	98.52	103.40	88.07	34.03	117.41	9.16	572.15	92.61 to 100.00	283,648	249,810

PAD 2009 R&O Statistics

Base Stat

State Stat Run

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	3	96.86	92.92	96.85	33.06	95.94	42.92	138.98	N/A	118,333	114,606
03	100	98.64	103.12	96.79	31.64	106.53	21.21	572.15	92.61 to 100.00	251,559	243,494
04	4	71.26	118.39	42.08	129.26	281.35	9.16	321.88	N/A	1,209,862	509,098
ALL	107	98.52	103.40	88.07	34.03	117.41	9.16	572.15	92.61 to 100.00	283,648	249,810

2009 Correlation Section
for Adams County

Commerical Real Property

I. Correlation

COMMERCIAL: The following tables offer support of the calculated median as the official level of value for comemrcial property in Adams County. The calculated median indicates that the level of value for commercial real property in Adams County is 99%. This is supported by the trended preliminary ratio as well as the commercial assessment actions. This county is committed to improving their assessment practices and valuation uniformity in the county.

Adams County is committed to moving forward technologically. In 2008 they went online with their real property information and a parcel search program. They are also working toward a new consolidated computer system for the county which will alleviate the duplicate entry being done presently in the Assessor's office. They have set up cyclical physical inspection. They are working to become diligent in annually physically inspecting, measuring, photographing and updating their records. The Assessor and Appraiser have done an excellent job training their staff and working together toward increasing valuation uniformity in Adams County.

Adams County is a county experiencing some economic downturns, with three major employers having lay offs. The large city of Hastings with multiple market neighborhoods poses valuation challenges as do the smaller communities in the county. The Adams County Assessor and her staff have done a good job being proactive to the market. There are no areas to suggest a recommendation should be made by the state as to the commercial valuations for Adams County and statistical evidence follows that lends its support to a level of value for commercial property at 99% of the market.

**2009 Correlation Section
for Adams 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
2009	191	107	56.02
2008	207	109	52.66
2007	458	266	58.08
2006	230	131	56.96
2005	217	147	67.74

COMMERCIAL: The number of qualified commercial sales in Adams County has declined the past two years. Of these total sales, 30 of them were removed for having been substantially changed since the date of the sale. The remaining disqualified sales are a mixture of partnership dissolutions, bankruptcies, and other legal actions. Adams County is diligent in their sales review. Questionnaires are sent to every buyer, if the questionnaire is returned and a discrepancy is perceived, then the sale is physically inspected. The percentage of sales used has remained fairly consistent over the past few years.

2009 Correlation Section
for Adams County

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

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

Adjusting for Selective Reappraisal

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

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

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

**2009 Correlation Section
for Adams 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
2009	98	-0.15	98	99
2008	97.96	-0.50	97	99.1
2007	98	1.78	100	99
2006	94	1.42	95	95
2005	83	13.82	94	95

COMMERCIAL: Table 3 illustrates that the commercial values when trended from the previous year arrive at a ratio very similar to the R & O Ratio. The conclusion may be drawn that the commercial population and the commercial sales were treated uniformly. The trended ratio offers strong support for the calculated level of value at 99% of market and either the calculated ratio or the trended ratio could be used to call a level of value for commercial property in Adams County.

2009 Correlation Section
for Adams 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 2009 Preliminary Statistical Reports and the 2009 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 2008 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.

**2009 Correlation Section
for Adams County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
4.17	2009	-0.15
0.54	2008	-0.50
4.85	2007	1.78
2.13	2006	1.42
32.12	2005	13.82

COMMERCIAL: Table four illustrates a difference between the percent changed in the Total Assessed Value in the Sales File when compared to the percent changed in the base Assessed Value of all commercial property in Adams County. A review of the sales in Adams County shows that of the 118 qualified commercial sales only six had any change in valuation from the preliminary statistical profile; the valuation change can be attributed to routine commercial maintenance work as outlined in the commercial assessment actions. Additionally, two sales moved into the commercial sales file following reclassification of the parcels. These eight sales caused the slight disproportionate movement. Knowledge of the solid assessment practices and statistical support from additional tables support my belief that both the sales file and the population base have received similar treatment and the class of property has been valued uniformly.

**2009 Correlation Section
for Adams 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.

**2009 Correlation Section
for Adams County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	99	88	103

COMMERCIAL:Of the three measures of central tendency, only the median is within the acceptable range. The weighted mean is low at 88%, while the mean is above the acceptable range at 103%. The great diversity of the commercial sales file impacts the weighted mean and mean. Fourteen sales are assessed under \$10,000 while on the other end of the spectrum there are 2 sales with assessments over \$500,000. The median, being less susceptible to either high or low dollar influence, is the most reliable statistic in determining the level of value for commercial property in Adams County.

**2009 Correlation Section
for Adams 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	34.03	117.41
Difference	14.03	14.41

COMMERCIAL:Table Six reveals that the qualitative measures are substantially above the acceptable range. The diversity of the commercial sales file, as previously discussed, affects the coefficient of dispersion and the price-related differential. Although the measures are above the required standards, the assessment practices in Adams County give confidence to the fact that the commercial properties are being treated in a uniform and proportionate manner.

**2009 Correlation Section
for Adams 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	118	107	-11
Median	98	99	1
Wgt. Mean	84	88	4
Mean	101	103	2
COD	36.15	34.03	-2.12
PRD	120.46	117.41	-3.05
Minimum	9.16	9.16	0.00
Maximum	572.15	572.15	0.00

COMMERCIAL: The above table reflects that eleven sales were removed from the preliminary sales database. Following sales verification, the sales removed included partial interest sales, bankruptcies, partnership dissolutions and other legal actions. The R & O statistics accurately reflect the assessment actions taken for the commercial class of property in Adams County.

**Agricultural or
Special Valuation Reports**

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	75	MEDIAN:	62	COV:	27.38	95% Median C.I.:	58.42 to 71.44	(!: Derived)
(AgLand) TOTAL Sales Price:	18,944,138	WGT. MEAN:	61	STD:	18.00	95% Wgt. Mean C.I.:	56.76 to 64.49	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	18,944,138	MEAN:	66	AVG.ABS.DEV:	14.04	95% Mean C.I.:	61.65 to 69.79	
(AgLand) TOTAL Assessed Value:	11,484,995							
AVG. Adj. Sales Price:	252,588	COD:	22.63	MAX Sales Ratio:	115.74			
AVG. Assessed Value:	153,133	PRD:	108.40	MIN Sales Ratio:	33.15			

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/05 TO 09/30/05	4	75.49	73.96	71.47	8.85	103.48	63.10	81.77	N/A		232,827	166,405
10/01/05 TO 12/31/05	4	77.58	82.31	74.34	25.66	110.71	58.33	115.74	N/A		255,581	190,007
01/01/06 TO 03/31/06	13	75.51	75.29	69.64	15.51	108.11	56.02	107.95	60.41 to 85.04		257,017	178,997
04/01/06 TO 06/30/06	2	99.86	99.86	99.46	6.41	100.41	93.46	106.27	N/A		85,378	84,917
07/01/06 TO 09/30/06	2	58.37	58.37	63.59	14.70	91.79	49.79	66.95	N/A		204,300	129,920
10/01/06 TO 12/31/06	12	62.92	66.73	63.37	16.73	105.30	48.83	86.42	52.59 to 77.38		267,053	169,235
01/01/07 TO 03/31/07	5	56.20	71.17	60.73	27.36	117.19	55.40	109.86	N/A		236,222	143,456
04/01/07 TO 06/30/07	8	67.90	67.33	61.46	12.82	109.55	47.98	84.84	47.98 to 84.84		229,003	140,746
07/01/07 TO 09/30/07	2	50.96	50.96	49.33	15.23	103.31	43.20	58.72	N/A		417,600	205,992
10/01/07 TO 12/31/07	9	49.56	51.92	45.39	26.16	114.40	33.15	73.96	34.13 to 72.31		190,152	86,306
01/01/08 TO 03/31/08	6	51.24	56.20	52.73	20.26	106.57	40.03	90.89	40.03 to 90.89		391,556	206,467
04/01/08 TO 06/30/08	8	49.02	50.86	51.17	10.06	99.39	42.60	64.94	42.60 to 64.94		244,530	125,135
____Study Years____												
07/01/05 TO 06/30/06	23	77.24	78.42	71.77	17.20	109.27	56.02	115.74	63.10 to 85.04		237,635	170,541
07/01/06 TO 06/30/07	27	62.96	67.11	62.39	17.62	107.57	47.98	109.86	56.20 to 75.49		245,421	153,107
07/01/07 TO 06/30/08	25	49.70	52.53	50.04	19.04	104.99	33.15	90.89	46.46 to 57.69		274,086	137,145
____Calendar Yrs____												
01/01/06 TO 12/31/06	29	73.45	72.28	67.19	18.24	107.57	48.83	107.95	61.80 to 82.22		245,697	165,085
01/01/07 TO 12/31/07	24	59.83	60.99	54.54	21.71	111.84	33.15	109.86	49.56 to 72.31		231,654	126,333
____ALL____												
	75	62.04	65.72	60.63	22.63	108.40	33.15	115.74	58.42 to 71.44		252,588	153,133

PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	75	MEDIAN:	62	COV:	27.38	95% Median C.I.:	58.42 to 71.44	(! : Derived)
(AgLand) TOTAL Sales Price:	18,944,138	WGT. MEAN:	61	STD:	18.00	95% Wgt. Mean C.I.:	56.76 to 64.49	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	18,944,138	MEAN:	66	AVG.ABS.DEV:	14.04	95% Mean C.I.:	61.65 to 69.79	
(AgLand) TOTAL Assessed Value:	11,484,995							
AVG. Adj. Sales Price:	252,588	COD:	22.63	MAX Sales Ratio:	115.74			
AVG. Assessed Value:	153,133	PRD:	108.40	MIN Sales Ratio:	33.15			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
3659	13	72.31	71.06	63.28	19.91	112.30	42.60	107.95	56.02 to 85.04	221,914	140,425
3661	7	66.47	65.25	57.42	20.14	113.64	40.03	86.20	40.03 to 86.20	294,891	169,317
3663	9	60.93	65.71	52.71	29.42	124.67	34.13	106.27	47.98 to 88.69	290,743	153,258
3665	1	73.45	73.45	73.45			73.45	73.45	N/A	50,000	36,725
3765	2	66.91	66.91	61.39	12.82	108.99	58.33	75.49	N/A	196,250	120,477
3767	5	48.33	51.51	56.42	18.91	91.30	35.87	64.35	N/A	174,506	98,451
3769	2	52.82	52.82	53.79	11.18	98.18	46.91	58.72	N/A	282,800	152,130
3771	2	64.15	64.15	63.67	4.36	100.75	61.35	66.95	N/A	396,660	252,567
3893	5	62.96	65.13	60.06	23.70	108.45	43.20	84.84	N/A	375,760	225,678
3895	4	61.65	63.98	62.41	9.18	102.51	55.40	77.24	N/A	454,931	283,936
3897	4	84.43	84.10	78.96	20.80	106.51	57.69	109.86	N/A	122,189	96,476
3899	1	81.77	81.77	81.77			81.77	81.77	N/A	252,000	206,070
4001	13	58.42	60.29	61.44	22.17	98.13	33.15	115.74	48.83 to 72.38	157,853	96,980
4003	3	55.98	56.18	55.62	7.84	101.01	49.70	62.87	N/A	421,666	234,528
4007	4	78.94	76.52	73.33	15.37	104.36	57.32	90.89	N/A	237,000	173,788
____ALL____											
	75	62.04	65.72	60.63	22.63	108.40	33.15	115.74	58.42 to 71.44	252,588	153,133

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	75	62.04	65.72	60.63	22.63	108.40	33.15	115.74	58.42 to 71.44	252,588	153,133
____ALL____											
	75	62.04	65.72	60.63	22.63	108.40	33.15	115.74	58.42 to 71.44	252,588	153,133

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	75	62.04	65.72	60.63	22.63	108.40	33.15	115.74	58.42 to 71.44	252,588	153,133
____ALL____											
	75	62.04	65.72	60.63	22.63	108.40	33.15	115.74	58.42 to 71.44	252,588	153,133

PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	75	MEDIAN:	62	COV:	27.38	95% Median C.I.:	58.42 to 71.44	(!: Derived)
(AgLand) TOTAL Sales Price:	18,944,138	WGT. MEAN:	61	STD:	18.00	95% Wgt. Mean C.I.:	56.76 to 64.49	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	18,944,138	MEAN:	66	AVG.ABS.DEV:	14.04	95% Mean C.I.:	61.65 to 69.79	
(AgLand) TOTAL Assessed Value:	11,484,995							
AVG. Adj. Sales Price:	252,588	COD:	22.63	MAX Sales Ratio:	115.74			
AVG. Assessed Value:	153,133	PRD:	108.40	MIN Sales Ratio:	33.15			

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SCHOOL DISTRICT *										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
(blank)											
01-0003	22	65.94	67.77	61.07	18.54	110.96	42.60	107.95	56.20 to 77.13	258,357	157,782
01-0018											
01-0090	39	61.80	63.10	58.61	24.08	107.66	33.15	109.86	49.79 to 73.96	230,048	134,826
01-0123	6	59.29	65.49	62.23	18.50	105.24	50.84	90.89	50.84 to 90.89	404,883	251,959
10-0019											
18-0501	1	60.41	60.41	60.41			60.41	60.41	N/A	378,490	228,640
40-0126	1	106.27	106.27	106.27			106.27	106.27	N/A	80,000	85,015
50-0503											
65-0005											
91-0074	6	62.36	69.61	66.41	22.54	104.81	48.83	115.74	48.83 to 115.74	233,430	155,021
NonValid School											
ALL	75	62.04	65.72	60.63	22.63	108.40	33.15	115.74	58.42 to 71.44	252,588	153,133

ACRES IN SALE										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
10.01 TO 30.00	1	72.31	72.31	72.31			72.31	72.31	N/A	34,000	24,585
30.01 TO 50.00	11	64.35	67.12	63.37	25.37	105.92	35.87	107.95	45.89 to 91.49	86,824	55,024
50.01 TO 100.00	23	72.38	70.29	69.69	19.66	100.86	42.60	106.27	57.69 to 82.22	150,689	105,019
100.01 TO 180.00	34	60.11	62.33	58.21	20.14	107.09	33.15	115.74	55.98 to 63.10	337,257	196,302
180.01 TO 330.00	4	57.32	61.86	55.64	20.20	111.18	47.98	84.84	N/A	532,112	296,076
330.01 TO 650.00	2	67.33	67.33	65.00	24.49	103.58	50.84	83.82	N/A	447,000	290,560
ALL	75	62.04	65.72	60.63	22.63	108.40	33.15	115.74	58.42 to 71.44	252,588	153,133

MAJORITY LAND USE > 95%										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
DRY	5	72.31	75.94	73.61	17.13	103.17	60.93	106.27	N/A	84,800	62,423
DRY-N/A	4	75.67	85.13	84.77	15.10	100.42	73.45	115.74	N/A	161,200	136,656
GRASS	9	49.79	63.79	66.87	39.20	95.40	33.15	109.86	42.60 to 84.84	140,673	94,066
GRASS-N/A	8	54.27	53.02	52.83	13.09	100.36	35.87	62.54	35.87 to 62.54	178,219	94,150
IRRGTD	16	73.94	72.22	66.29	17.02	108.95	48.33	107.95	61.25 to 85.04	240,145	159,188
IRRGTD-N/A	33	59.81	62.27	57.13	19.91	108.99	34.13	93.46	55.98 to 66.47	343,672	196,346
ALL	75	62.04	65.72	60.63	22.63	108.40	33.15	115.74	58.42 to 71.44	252,588	153,133

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	75	MEDIAN:	62	COV:	27.38	95% Median C.I.:	58.42 to 71.44	(! : Derived)
(AgLand) TOTAL Sales Price:	18,944,138	WGT. MEAN:	61	STD:	18.00	95% Wgt. Mean C.I.:	56.76 to 64.49	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	18,944,138	MEAN:	66	AVG.ABS.DEV:	14.04	95% Mean C.I.:	61.65 to 69.79	
(AgLand) TOTAL Assessed Value:	11,484,995							
AVG. Adj. Sales Price:	252,588	COD:	22.63	MAX Sales Ratio:	115.74			
AVG. Assessed Value:	153,133	PRD:	108.40	MIN Sales Ratio:	33.15			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	7	73.45	75.79	74.90	13.04	101.19	60.93	106.27	60.93 to 106.27	103,428	77,471
DRY-N/A	2	94.85	94.85	91.77	22.02	103.35	73.96	115.74	N/A	172,400	158,220
GRASS	11	49.79	60.07	61.25	34.80	98.08	33.15	109.86	35.87 to 84.84	167,915	102,848
GRASS-N/A	6	58.06	56.24	55.46	8.09	101.41	47.38	62.54	47.38 to 62.54	140,793	78,078
IRRGTD	41	62.87	65.66	59.81	19.46	109.77	34.13	107.95	57.32 to 72.38	310,193	185,540
IRRGTD-N/A	8	62.84	64.81	57.57	24.84	112.59	43.20	93.46	43.20 to 93.46	308,196	177,413
ALL	75	62.04	65.72	60.63	22.63	108.40	33.15	115.74	58.42 to 71.44	252,588	153,133

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	9	73.96	80.03	80.35	16.42	99.60	60.93	115.74	61.80 to 106.27	118,755	95,415
GRASS	16	50.32	58.79	59.53	28.16	98.74	33.15	109.86	47.38 to 71.46	158,864	94,579
GRASS-N/A	1	57.69	57.69	57.69			57.69	57.69	N/A	150,000	86,540
IRRGTD	49	62.87	65.52	59.45	20.34	110.21	34.13	107.95	58.33 to 71.44	309,867	184,213
ALL	75	62.04	65.72	60.63	22.63	108.40	33.15	115.74	58.42 to 71.44	252,588	153,133

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	3	73.45	79.08	80.55	8.70	98.18	72.31	91.49	N/A	47,333	38,125
60000 TO 99999	11	75.49	75.48	75.45	28.55	100.05	35.87	109.86	49.76 to 107.95	77,052	58,135
100000 TO 149999	13	56.20	63.50	64.38	31.83	98.63	33.15	115.74	45.89 to 84.84	126,981	81,752
150000 TO 249999	17	72.38	69.90	69.20	14.23	101.02	46.91	88.69	58.42 to 82.22	177,683	122,951
250000 TO 499999	23	61.25	63.53	62.42	13.46	101.79	46.46	90.89	57.32 to 66.47	364,448	227,483
500000 +	8	49.41	48.28	47.87	14.05	100.85	34.13	62.04	34.13 to 62.04	612,609	293,257
ALL	75	62.04	65.72	60.63	22.63	108.40	33.15	115.74	58.42 to 71.44	252,588	153,133

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	75	MEDIAN:	62	COV:	27.38	95% Median C.I.:	58.42 to 71.44	(! : Derived)
(AgLand) TOTAL Sales Price:	18,944,138	WGT. MEAN:	61	STD:	18.00	95% Wgt. Mean C.I.:	56.76 to 64.49	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	18,944,138	MEAN:	66	AVG.ABS.DEV:	14.04	95% Mean C.I.:	61.65 to 69.79	
(AgLand) TOTAL Assessed Value:	11,484,995							
AVG. Adj. Sales Price:	252,588	COD:	22.63	MAX Sales Ratio:	115.74			
AVG. Assessed Value:	153,133	PRD:	108.40	MIN Sales Ratio:	33.15			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	2	54.09	54.09	47.67	33.68	113.48	35.87	72.31	N/A	52,500	25,025
30000 TO 59999	12	55.36	59.42	54.91	25.82	108.22	33.15	91.49	45.89 to 75.49	88,486	48,584
60000 TO 99999	15	61.84	71.56	66.60	27.41	107.44	47.38	109.86	56.20 to 93.46	125,253	83,421
100000 TO 149999	15	75.51	74.84	72.83	11.83	102.76	46.91	88.69	71.44 to 85.04	181,620	132,278
150000 TO 249999	20	59.27	63.34	58.53	20.69	108.22	34.13	115.74	55.98 to 66.95	368,562	215,721
250000 TO 499999	11	61.25	58.62	56.90	13.35	103.03	40.03	83.82	47.98 to 66.47	527,539	300,181
ALL	75	62.04	65.72	60.63	22.63	108.40	33.15	115.74	58.42 to 71.44	252,588	153,133

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	84	MEDIAN:	62	COV:	27.62	95% Median C.I.:	58.42 to 68.22	(!: Derived)
TOTAL Sales Price:	25,963,032	WGT. MEAN:	61	STD:	17.97	95% Wgt. Mean C.I.:	57.42 to 63.86	(!: land+NAT=0)
TOTAL Adj.Sales Price:	25,963,032	MEAN:	65	AVG.ABS.DEV:	14.15	95% Mean C.I.:	61.22 to 68.91	
TOTAL Assessed Value:	15,743,670							
AVG. Adj. Sales Price:	309,083	COD:	22.84	MAX Sales Ratio:	115.74			
AVG. Assessed Value:	187,424	PRD:	107.29	MIN Sales Ratio:	33.15			

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
____Qrtrs____											
07/01/05 TO 09/30/05	4	75.49	73.96	71.47	8.85	103.48	63.10	81.77	N/A	232,827	166,405
10/01/05 TO 12/31/05	5	85.11	82.87	77.09	18.71	107.50	58.33	115.74	N/A	257,251	198,304
01/01/06 TO 03/31/06	14	75.45	74.79	69.49	15.10	107.62	56.02	107.95	60.41 to 85.04	267,230	185,702
04/01/06 TO 06/30/06	2	99.86	99.86	99.46	6.41	100.41	93.46	106.27	N/A	85,378	84,917
07/01/06 TO 09/30/06	2	58.37	58.37	63.59	14.70	91.79	49.79	66.95	N/A	204,300	129,920
10/01/06 TO 12/31/06	12	62.92	66.73	63.37	16.73	105.30	48.83	86.42	52.59 to 77.38	267,053	169,235
01/01/07 TO 03/31/07	5	56.20	71.17	60.73	27.36	117.19	55.40	109.86	N/A	236,222	143,456
04/01/07 TO 06/30/07	9	71.44	68.73	62.85	12.15	109.35	47.98	84.84	60.93 to 79.90	220,140	138,357
07/01/07 TO 09/30/07	5	50.15	51.43	59.49	12.79	86.45	43.20	60.82	N/A	1,128,333	671,292
10/01/07 TO 12/31/07	11	47.38	49.41	43.34	26.37	114.01	33.15	73.96	34.13 to 72.31	246,519	106,842
01/01/08 TO 03/31/08	6	51.24	56.20	52.73	20.26	106.57	40.03	90.89	40.03 to 90.89	391,556	206,467
04/01/08 TO 06/30/08	9	49.70	53.17	54.91	13.72	96.84	42.60	71.64	45.89 to 64.94	261,684	143,686
____Study Years____											
07/01/05 TO 06/30/06	25	77.24	78.28	72.22	16.70	108.38	56.02	115.74	66.47 to 85.04	245,181	177,072
07/01/06 TO 06/30/07	28	63.66	67.57	62.77	17.76	107.64	47.98	109.86	60.93 to 75.49	241,986	151,898
07/01/07 TO 06/30/08	31	49.70	52.14	54.10	19.39	96.39	33.15	90.89	45.89 to 57.69	421,221	227,861
____Calendar Yrs____											
01/01/06 TO 12/31/06	30	70.84	72.14	67.24	18.53	107.28	48.83	107.95	61.84 to 77.38	250,840	168,677
01/01/07 TO 12/31/07	30	58.57	59.17	56.39	22.73	104.92	33.15	109.86	49.56 to 64.35	383,858	216,474
____ALL____											
	84	61.94	65.06	60.64	22.84	107.29	33.15	115.74	58.42 to 68.22	309,083	187,424

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	84	MEDIAN:	62	COV:	27.62	95% Median C.I.:	58.42 to 68.22	(!: Derived)
TOTAL Sales Price:	25,963,032	WGT. MEAN:	61	STD:	17.97	95% Wgt. Mean C.I.:	57.42 to 63.86	(!: land+NAT=0)
TOTAL Adj.Sales Price:	25,963,032	MEAN:	65	AVG.ABS.DEV:	14.15	95% Mean C.I.:	61.22 to 68.91	
TOTAL Assessed Value:	15,743,670							
AVG. Adj. Sales Price:	309,083	COD:	22.84	MAX Sales Ratio:	115.74			
AVG. Assessed Value:	187,424	PRD:	107.29	MIN Sales Ratio:	33.15			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
3659	13	72.31	71.06	63.28	19.91	112.30	42.60	107.95	56.02 to 85.04	221,914	140,425
3661	7	66.47	65.25	57.42	20.14	113.64	40.03	86.20	40.03 to 86.20	294,891	169,317
3663	10	66.19	67.13	54.18	27.24	123.91	34.13	106.27	47.98 to 88.69	276,593	149,857
3665	1	73.45	73.45	73.45			73.45	73.45	N/A	50,000	36,725
3765	2	66.91	66.91	61.39	12.82	108.99	58.33	75.49	N/A	196,250	120,477
3767	5	48.33	51.51	56.42	18.91	91.30	35.87	64.35	N/A	174,506	98,451
3769	4	52.82	54.53	56.63	16.93	96.29	44.27	68.22	N/A	312,892	177,200
3771	2	64.15	64.15	63.67	4.36	100.75	61.35	66.95	N/A	396,660	252,567
3893	8	61.89	61.74	61.13	22.74	101.01	35.83	84.84	35.83 to 84.84	868,825	531,081
3895	4	61.65	63.98	62.41	9.18	102.51	55.40	77.24	N/A	454,931	283,936
3897	4	84.43	84.10	78.96	20.80	106.51	57.69	109.86	N/A	122,189	96,476
3899	3	81.77	72.34	73.75	14.25	98.09	50.15	85.11	N/A	259,633	191,483
4001	14	54.11	58.87	57.15	24.61	103.01	33.15	115.74	47.38 to 72.38	188,362	107,641
4003	3	55.98	56.18	55.62	7.84	101.01	49.70	62.87	N/A	421,666	234,528
4007	4	78.94	76.52	73.33	15.37	104.36	57.32	90.89	N/A	237,000	173,788
____ALL____											
	84	61.94	65.06	60.64	22.84	107.29	33.15	115.74	58.42 to 68.22	309,083	187,424

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	84	61.94	65.06	60.64	22.84	107.29	33.15	115.74	58.42 to 68.22	309,083	187,424
____ALL____											
	84	61.94	65.06	60.64	22.84	107.29	33.15	115.74	58.42 to 68.22	309,083	187,424

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
1	5	44.27	55.44	54.06	36.39	102.55	35.83	85.11	N/A	389,830	210,754
2	79	62.04	65.67	61.17	22.24	107.35	33.15	115.74	58.72 to 68.22	303,973	185,948
____ALL____											
	84	61.94	65.06	60.64	22.84	107.29	33.15	115.74	58.42 to 68.22	309,083	187,424

PAD 2009 Preliminary Statistics

Base Stat

PAGE:3 of 5

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	84	MEDIAN:	62	COV:	27.62	95% Median C.I.:	58.42 to 68.22	(!: Derived)
TOTAL Sales Price:	25,963,032	WGT. MEAN:	61	STD:	17.97	95% Wgt. Mean C.I.:	57.42 to 63.86	(!: land+NAT=0)
TOTAL Adj.Sales Price:	25,963,032	MEAN:	65	AVG.ABS.DEV:	14.15	95% Mean C.I.:	61.22 to 68.91	
TOTAL Assessed Value:	15,743,670							
AVG. Adj. Sales Price:	309,083	COD:	22.84	MAX Sales Ratio:	115.74			
AVG. Assessed Value:	187,424	PRD:	107.29	MIN Sales Ratio:	33.15			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
01-0003	22	65.94	67.77	61.07	18.54	110.96	42.60	107.95	56.20 to 77.13	258,357	157,782
01-0018											
01-0090	46	60.26	62.28	57.78	25.42	107.78	33.15	109.86	49.79 to 73.45	246,398	142,367
01-0123	8	61.04	65.68	63.22	15.70	103.88	50.84	90.89	50.84 to 90.89	885,718	559,969
10-0019											
18-0501	1	60.41	60.41	60.41			60.41	60.41	N/A	378,490	228,640
40-0126	1	106.27	106.27	106.27			106.27	106.27	N/A	80,000	85,015
50-0503											
65-0005											
91-0074	6	62.36	69.61	66.41	22.54	104.81	48.83	115.74	48.83 to 115.74	233,430	155,021
NonValid School											
ALL	84	61.94	65.06	60.64	22.84	107.29	33.15	115.74	58.42 to 68.22	309,083	187,424

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	1	72.31	72.31	72.31			72.31	72.31	N/A	34,000	24,585
30.01 TO 50.00	11	64.35	67.12	63.37	25.37	105.92	35.87	107.95	45.89 to 91.49	86,824	55,024
50.01 TO 100.00	24	73.88	70.69	70.11	18.88	100.83	42.60	106.27	57.69 to 82.22	150,628	105,612
100.01 TO 180.00	39	59.81	61.61	58.03	21.20	106.17	33.15	115.74	55.40 to 63.10	335,769	194,857
180.01 TO 330.00	6	57.32	59.91	55.35	22.56	108.24	40.37	84.84	40.37 to 84.84	518,725	287,107
330.01 TO 650.00	2	67.33	67.33	65.00	24.49	103.58	50.84	83.82	N/A	447,000	290,560
650.01 +	1	60.82	60.82	62.85			60.82	60.82	N/A	4,257,530	2,675,905
ALL	84	61.94	65.06	60.64	22.84	107.29	33.15	115.74	58.42 to 68.22	309,083	187,424

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	5	72.31	75.94	73.61	17.13	103.17	60.93	106.27	N/A	84,800	62,423
DRY-N/A	6	73.71	72.49	68.29	22.43	106.15	44.27	115.74	44.27 to 115.74	198,956	135,865
GRASS	9	49.79	63.79	66.87	39.20	95.40	33.15	109.86	42.60 to 84.84	140,673	94,066
GRASS-N/A	8	54.27	53.02	52.83	13.09	100.36	35.87	62.54	35.87 to 62.54	178,219	94,150
IRRGTD	18	73.94	72.43	66.93	16.01	108.22	48.33	107.95	61.35 to 82.22	243,976	163,284
IRRGTD-N/A	38	60.11	61.80	58.38	20.78	105.87	34.13	93.46	55.98 to 66.47	454,260	265,195
ALL	84	61.94	65.06	60.64	22.84	107.29	33.15	115.74	58.42 to 68.22	309,083	187,424

PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	84	MEDIAN:	62	COV:	27.62	95% Median C.I.:	58.42 to 68.22	(! : Derived)
TOTAL Sales Price:	25,963,032	WGT. MEAN:	61	STD:	17.97	95% Wgt. Mean C.I.:	57.42 to 63.86	(! : land+NAT=0)
TOTAL Adj.Sales Price:	25,963,032	MEAN:	65	AVG.ABS.DEV:	14.15	95% Mean C.I.:	61.22 to 68.91	
TOTAL Assessed Value:	15,743,670							
AVG. Adj. Sales Price:	309,083	COD:	22.84	MAX Sales Ratio:	115.74			
AVG. Assessed Value:	187,424	PRD:	107.29	MIN Sales Ratio:	33.15			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	7	73.45	75.79	74.90	13.04	101.19	60.93	106.27	60.93 to 106.27	103,428	77,471
DRY-N/A	4	62.05	71.03	65.46	38.39	108.51	44.27	115.74	N/A	223,434	146,252
GRASS	11	49.79	60.07	61.25	34.80	98.08	33.15	109.86	35.87 to 84.84	167,915	102,848
GRASS-N/A	6	58.06	56.24	55.46	8.09	101.41	47.38	62.54	47.38 to 62.54	140,793	78,078
IRRGTD	44	62.92	65.36	59.58	19.90	109.71	34.13	107.95	57.32 to 72.38	310,966	185,261
IRRGTD-N/A	12	63.89	64.70	61.03	23.54	106.01	40.37	93.46	46.91 to 81.77	664,244	405,420
ALL	84	61.94	65.06	60.64	22.84	107.29	33.15	115.74	58.42 to 68.22	309,083	187,424

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	11	73.45	74.06	69.68	20.09	106.28	44.27	115.74	50.15 to 106.27	147,067	102,482
GRASS	16	50.32	58.79	59.53	28.16	98.74	33.15	109.86	47.38 to 71.46	158,864	94,579
GRASS-N/A	1	57.69	57.69	57.69			57.69	57.69	N/A	150,000	86,540
IRRGTD	56	62.92	65.22	60.11	20.76	108.49	34.13	107.95	58.72 to 71.44	386,669	232,438
ALL	84	61.94	65.06	60.64	22.84	107.29	33.15	115.74	58.42 to 68.22	309,083	187,424

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	3	73.45	79.08	80.55	8.70	98.18	72.31	91.49	N/A	47,333	38,125
60000 TO 99999	11	75.49	75.48	75.45	28.55	100.05	35.87	109.86	49.76 to 107.95	77,052	58,135
100000 TO 149999	14	60.28	64.67	65.67	30.37	98.48	33.15	115.74	45.89 to 84.84	128,571	84,430
150000 TO 249999	17	72.38	69.90	69.20	14.23	101.02	46.91	88.69	58.42 to 82.22	177,683	122,951
250000 TO 499999	29	61.25	62.64	61.96	16.01	101.10	35.83	90.89	56.02 to 66.95	358,946	222,392
500000 +	10	49.41	48.74	54.07	15.38	90.14	34.13	62.04	40.03 to 60.82	974,339	526,821
ALL	84	61.94	65.06	60.64	22.84	107.29	33.15	115.74	58.42 to 68.22	309,083	187,424

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	84	MEDIAN:	62	COV:	27.62	95% Median C.I.:	58.42 to 68.22	(! : Derived)
TOTAL Sales Price:	25,963,032	WGT. MEAN:	61	STD:	17.97	95% Wgt. Mean C.I.:	57.42 to 63.86	(! : land+NAT=0)
TOTAL Adj.Sales Price:	25,963,032	MEAN:	65	AVG.ABS.DEV:	14.15	95% Mean C.I.:	61.22 to 68.91	
TOTAL Assessed Value:	15,743,670							
AVG. Adj. Sales Price:	309,083	COD:	22.84	MAX Sales Ratio:	115.74			
AVG. Assessed Value:	187,424	PRD:	107.29	MIN Sales Ratio:	33.15			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	2	54.09	54.09	47.67	33.68	113.48	35.87	72.31	N/A	52,500	25,025
30000 TO 59999	12	55.36	59.42	54.91	25.82	108.22	33.15	91.49	45.89 to 75.49	88,486	48,584
60000 TO 99999	13	64.35	74.43	69.99	27.95	106.33	48.33	109.86	56.20 to 106.27	117,138	81,989
100000 TO 149999	18	75.45	72.68	70.87	13.52	102.55	46.91	88.69	64.94 to 84.84	179,418	127,160
150000 TO 249999	22	59.27	63.22	60.07	22.36	105.24	35.83	115.74	50.15 to 77.24	339,805	204,112
250000 TO 499999	16	59.29	57.28	55.22	16.79	103.73	34.13	83.82	47.98 to 66.47	519,411	286,841
500000 +	1	60.82	60.82	62.85			60.82	60.82	N/A	4,257,530	2,675,905
ALL	84	61.94	65.06	60.64	22.84	107.29	33.15	115.74	58.42 to 68.22	309,083	187,424

Adams County 2009 Assessment Actions taken to address the following property classes/subclasses:

Agricultural

GIS maps, NRD certifications and FSA maps were reviewed for additional land use changes.

Work was done on the new soil conversion to be implemented for assessment year 2009.

This work included measuring each parcel with the GIS to ensure accuracy. The 2009 new soil conversion has been implemented in Adams County.

Adams County raised irrigated values 7% - 12% and grass values from 5% - 43%.

Adams County went online this year with parcel search. This has helped ensure accuracy, improve uniformity and aided the public with useful information available to everyone.

2009 Assessment Survey for Adams County

Agricultural Appraisal Information

1.	Data collection done by:
	Appraiser and appraiser associates
2.	Valuation done by:
	Appraiser and appraiser associates
3.	Pickup work done by whom:
	Appraiser and appraiser associates
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	Yes
a.	How is agricultural land defined in this county?
	By usage
5.	When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?
	The current assessor is unaware of this date
6.	If the income approach was used, what Capitalization Rate was used?
7.	What is the date of the soil survey currently used?
	1974
8.	What date was the last countywide land use study completed?
	In 2006 the north half of the county was completed and in 2007 the south half of the county was completed. For the 2008 assessment year, the GIS system was completed and all land usage was reviewed in the office.
a.	By what method? (Physical inspection, FSA maps, etc.)
	Physical inspection & GIS and FSA/NRD documentation
b.	By whom?
	All office staff
c.	What proportion is complete / implemented at this time?
	100%
9.	Number of Market Areas/Neighborhoods/Assessor Locations in the agricultural property class:
	1
10.	How are Market Areas/Neighborhoods/Assessor Locations developed?
	No differences in market areas have been identified
11.	In the assessor's opinion, are there any other class or subclass groupings, other than LCG groupings, that are more appropriate for valuation?
	No, LCGs are appropriate however, fewer LCGs would represent the market more accurately

a.	If yes, list.
12.	In your opinion, what is the level of value of these groupings?
13.	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
23			23

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	67	MEDIAN:	69	COV:	25.67	95% Median C.I.:	65.34 to 78.67	(! : Derived)
(AgLand) TOTAL Sales Price:	17,553,570	WGT. MEAN:	68	STD:	19.14	95% Wgt. Mean C.I.:	63.62 to 73.08	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,553,570	MEAN:	75	AVG.ABS.DEV:	14.06	95% Mean C.I.:	69.96 to 79.12	
(AgLand) TOTAL Assessed Value:	11,998,120							
AVG. Adj. Sales Price:	261,993	COD:	20.25	MAX Sales Ratio:	147.01			
AVG. Assessed Value:	179,076	PRD:	109.05	MIN Sales Ratio:	38.62			

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/05 TO 09/30/05	4	91.21	86.06	81.49	6.54	105.60	69.32	92.50	N/A		232,827	189,738
10/01/05 TO 12/31/05	3	72.29	85.20	77.32	24.86	110.19	64.70	118.61	N/A		289,300	223,680
01/01/06 TO 03/31/06	10	77.26	79.55	76.36	17.38	104.18	60.73	113.74	64.58 to 93.09		280,970	214,553
04/01/06 TO 06/30/06	2	103.27	103.27	103.08	2.95	100.19	100.22	106.32	N/A		85,378	88,005
07/01/06 TO 09/30/06	2	74.24	74.24	79.64	11.96	93.22	65.36	83.11	N/A		204,300	162,695
10/01/06 TO 12/31/06	11	68.58	73.23	68.48	13.50	106.93	56.89	95.84	62.56 to 94.18		268,603	183,946
01/01/07 TO 03/31/07	5	63.31	82.31	68.43	32.58	120.28	60.05	147.01	N/A		236,222	161,655
04/01/07 TO 06/30/07	8	76.84	77.04	70.34	16.50	109.53	54.78	112.96	54.78 to 112.96		229,003	161,073
07/01/07 TO 09/30/07	2	59.72	59.72	57.74	15.69	103.42	50.35	69.09	N/A		417,600	241,140
10/01/07 TO 12/31/07	7	72.31	70.20	57.57	16.24	121.92	38.62	89.75	38.62 to 89.75		213,249	122,777
01/01/08 TO 03/31/08	6	58.13	64.09	60.36	20.40	106.18	44.11	99.21	44.11 to 99.21		391,556	236,349
04/01/08 TO 06/30/08	7	57.60	59.27	60.52	11.21	97.94	48.90	70.53	48.90 to 70.53		245,748	148,727
____Study Years____												
07/01/05 TO 06/30/06	19	83.62	84.31	78.49	17.57	107.42	60.73	118.61	68.28 to 93.09		251,561	197,449
07/01/06 TO 06/30/07	26	69.49	76.23	69.72	18.77	109.33	54.78	147.01	65.05 to 80.90		245,245	170,987
07/01/07 TO 06/30/08	22	62.38	64.10	59.41	18.60	107.90	38.62	99.21	55.59 to 71.08		290,796	172,768
____Calendar Yrs____												
01/01/06 TO 12/31/06	25	71.89	78.24	73.62	18.06	106.28	56.89	113.74	65.36 to 83.62		253,747	186,814
01/01/07 TO 12/31/07	22	71.69	74.49	64.38	20.49	115.70	38.62	147.01	60.05 to 80.90		242,776	156,299
____ALL____												
	67	69.45	74.54	68.35	20.25	109.05	38.62	147.01	65.34 to 78.67		261,993	179,076

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	67	MEDIAN:	69	COV:	25.67	95% Median C.I.:	65.34 to 78.67	(!: Derived)
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(AgLand) TOTAL Adj.Sales Price:	17,553,570	MEAN:	75	AVG.ABS.DEV:	14.06	95% Mean C.I.:	69.96 to 79.12	
(AgLand) TOTAL Assessed Value:	11,998,120							
AVG. Adj. Sales Price:	261,993	COD:	20.25	MAX Sales Ratio:	147.01			
AVG. Assessed Value:	179,076	PRD:	109.05	MIN Sales Ratio:	38.62			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
3659	11	70.53	72.43	66.36	15.47	109.15	56.89	93.09	57.60 to 91.83	240,560	159,644
3661	6	67.43	67.94	60.15	20.43	112.95	44.11	94.18	44.11 to 94.18	302,373	181,877
3663	8	59.64	68.36	56.61	26.74	120.76	38.62	106.32	38.62 to 106.32	307,783	174,232
3665	1	76.58	76.58	76.58			76.58	76.58	N/A	50,000	38,290
3765	2	74.72	74.72	68.28	13.41	109.44	64.70	84.74	N/A	196,250	133,992
3767	4	60.44	60.80	63.90	17.49	95.15	48.90	73.42	N/A	200,383	128,047
3769	1	69.09	69.09	69.09			69.09	69.09	N/A	329,600	227,710
3771	2	75.41	75.41	74.09	10.20	101.78	67.72	83.11	N/A	396,660	293,902
3893	5	68.58	82.22	74.98	32.34	109.65	50.35	113.74	N/A	375,760	281,758
3895	3	68.28	66.75	66.68	3.39	100.10	62.51	69.45	N/A	508,975	339,400
3897	4	91.92	99.03	91.45	26.74	108.29	65.28	147.01	N/A	122,189	111,740
3899	1	92.50	92.50	92.50			92.50	92.50	N/A	252,000	233,100
4001	12	71.49	76.06	75.46	15.31	100.79	58.74	118.61	65.14 to 81.37	158,705	119,763
4003	3	60.05	61.72	61.16	7.74	100.91	55.59	69.53	N/A	421,666	257,908
4007	4	93.69	88.94	84.91	9.16	104.74	69.16	99.21	N/A	237,000	201,247
____ALL____											
	67	69.45	74.54	68.35	20.25	109.05	38.62	147.01	65.34 to 78.67	261,993	179,076

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	67	69.45	74.54	68.35	20.25	109.05	38.62	147.01	65.34 to 78.67	261,993	179,076
____ALL____											
	67	69.45	74.54	68.35	20.25	109.05	38.62	147.01	65.34 to 78.67	261,993	179,076

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	67	69.45	74.54	68.35	20.25	109.05	38.62	147.01	65.34 to 78.67	261,993	179,076
____ALL____											
	67	69.45	74.54	68.35	20.25	109.05	38.62	147.01	65.34 to 78.67	261,993	179,076

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	67	MEDIAN:	69	COV:	25.67	95% Median C.I.:	65.34 to 78.67	(!: Derived)
(AgLand) TOTAL Sales Price:	17,553,570	WGT. MEAN:	68	STD:	19.14	95% Wgt. Mean C.I.:	63.62 to 73.08	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,553,570	MEAN:	75	AVG.ABS.DEV:	14.06	95% Mean C.I.:	69.96 to 79.12	
(AgLand) TOTAL Assessed Value:	11,998,120							
AVG. Adj. Sales Price:	261,993	COD:	20.25	MAX Sales Ratio:	147.01			
AVG. Assessed Value:	179,076	PRD:	109.05	MIN Sales Ratio:	38.62			

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SCHOOL DISTRICT *										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
(blank)											
01-0003	20	69.41	71.84	66.80	15.69	107.54	54.78	93.09	60.73 to 82.62	272,257	181,869
01-0018											
01-0090	34	70.20	75.12	67.77	23.69	110.84	38.62	147.01	64.70 to 83.62	238,613	161,711
01-0123	5	69.16	73.16	70.34	11.77	104.01	62.51	99.21	N/A	427,300	300,542
10-0019											
18-0501	1	65.14	65.14	65.14			65.14	65.14	N/A	378,490	246,530
40-0126	1	106.32	106.32	106.32			106.32	106.32	N/A	80,000	85,055
50-0503											
65-0005											
91-0074	6	70.71	77.67	73.42	18.10	105.80	60.05	118.61	60.05 to 118.61	233,430	171,375
NonValid School											
ALL	67	69.45	74.54	68.35	20.25	109.05	38.62	147.01	65.34 to 78.67	261,993	179,076

ACRES IN SALE										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
10.01 TO 30.00	1	72.31	72.31	72.31			72.31	72.31	N/A	34,000	24,585
30.01 TO 50.00	9	73.42	70.01	66.47	16.57	105.32	48.90	93.09	51.56 to 84.74	90,872	60,404
50.01 TO 100.00	20	81.76	79.09	78.01	15.61	101.38	56.78	106.32	65.34 to 90.87	145,146	113,235
100.01 TO 180.00	31	69.09	72.18	65.55	18.80	110.13	38.62	147.01	64.58 to 71.89	347,624	227,855
180.01 TO 330.00	4	62.59	73.23	62.54	27.79	117.09	54.78	112.96	N/A	532,112	332,782
330.01 TO 650.00	2	89.60	89.60	86.19	26.95	103.95	65.45	113.74	N/A	447,000	385,275
ALL	67	69.45	74.54	68.35	20.25	109.05	38.62	147.01	65.34 to 78.67	261,993	179,076

MAJORITY LAND USE > 95%										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
DRY	5	72.31	75.93	73.74	17.32	102.98	59.80	106.32	N/A	84,800	62,530
DRY-N/A	4	80.44	89.02	90.43	13.64	98.44	76.58	118.61	N/A	136,700	123,615
GRASS	9	71.89	87.83	92.40	32.75	95.06	57.60	147.01	65.05 to 113.74	141,778	131,001
GRASS-N/A	5	65.45	70.06	67.47	11.25	103.84	58.74	89.75	N/A	209,039	141,042
IRRGTD	13	73.42	74.82	71.00	14.58	105.39	51.56	95.84	62.51 to 84.74	265,321	188,368
IRRGTD-N/A	31	68.28	69.19	63.43	18.70	109.08	38.62	100.22	60.05 to 72.29	348,786	221,225
ALL	67	69.45	74.54	68.35	20.25	109.05	38.62	147.01	65.34 to 78.67	261,993	179,076

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	67	MEDIAN:	69	COV:	25.67	95% Median C.I.:	65.34 to 78.67	(!: Derived)
(AgLand) TOTAL Sales Price:	17,553,570	WGT. MEAN:	68	STD:	19.14	95% Wgt. Mean C.I.:	63.62 to 73.08	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,553,570	MEAN:	75	AVG.ABS.DEV:	14.06	95% Mean C.I.:	69.96 to 79.12	
(AgLand) TOTAL Assessed Value:	11,998,120							
AVG. Adj. Sales Price:	261,993	COD:	20.25	MAX Sales Ratio:	147.01			
AVG. Assessed Value:	179,076	PRD:	109.05	MIN Sales Ratio:	38.62			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	6	74.44	76.04	74.04	14.98	102.70	59.80	106.32	59.80 to 106.32	79,000	58,490
DRY-N/A	3	81.37	93.16	91.82	16.02	101.46	79.51	118.61	N/A	165,600	152,056
GRASS	10	68.67	85.60	84.70	31.80	101.05	57.60	147.01	65.05 to 113.74	178,600	151,279
GRASS-N/A	4	68.18	71.21	69.40	13.50	102.61	58.74	89.75	N/A	133,799	92,858
IRRGTD	37	68.58	69.34	64.87	16.14	106.90	38.62	99.21	63.31 to 72.29	338,360	219,479
IRRGTD-N/A	7	90.87	78.85	68.08	17.38	115.82	50.35	100.22	50.35 to 100.22	248,887	169,435
ALL	67	69.45	74.54	68.35	20.25	109.05	38.62	147.01	65.34 to 78.67	261,993	179,076

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	9	78.67	81.75	83.14	16.18	98.33	59.80	118.61	62.56 to 106.32	107,866	89,678
GRASS	13	71.08	82.73	82.27	26.99	100.56	57.60	147.01	65.05 to 112.96	167,015	137,407
GRASS-N/A	1	65.28	65.28	65.28			65.28	65.28	N/A	150,000	97,925
IRRGTD	43	69.09	70.39	65.03	17.52	108.23	38.62	100.22	63.31 to 73.42	328,803	213,837
IRRGTD-N/A	1	90.87	90.87	90.87			90.87	90.87	N/A	123,016	111,785
ALL	67	69.45	74.54	68.35	20.25	109.05	38.62	147.01	65.34 to 78.67	261,993	179,076

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	3	76.58	80.66	82.30	9.05	98.00	72.31	93.09	N/A	47,333	38,956
60000 TO 99999	9	84.74	88.58	88.66	22.83	99.91	59.80	147.01	65.34 to 106.32	78,928	69,977
100000 TO 149999	12	69.24	77.03	78.26	28.17	98.43	48.90	118.61	57.60 to 91.83	125,261	98,032
150000 TO 249999	14	80.58	78.78	78.71	8.93	100.08	62.56	95.84	70.53 to 83.62	175,548	138,180
250000 TO 499999	21	68.58	70.79	69.86	13.67	101.33	55.59	113.74	60.73 to 69.53	373,310	260,788
500000 +	8	55.84	55.12	54.36	14.61	101.41	38.62	68.28	38.62 to 68.28	612,609	332,996
ALL	67	69.45	74.54	68.35	20.25	109.05	38.62	147.01	65.34 to 78.67	261,993	179,076

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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(AgLand) TOTAL Assessed Value:	11,998,120							
AVG. Adj. Sales Price:	261,993	COD:	20.25	MAX Sales Ratio:	147.01			
AVG. Assessed Value:	179,076	PRD:	109.05	MIN Sales Ratio:	38.62			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
10000 TO 29999	1	72.31	72.31	72.31			72.31	72.31	N/A	34,000	24,585
30000 TO 59999	7	76.58	74.80	73.44	12.31	101.85	59.80	93.09	59.80 to 93.09	70,914	52,080
60000 TO 99999	11	65.05	70.92	68.17	21.64	104.04	48.90	106.32	51.56 to 100.22	111,438	75,965
100000 TO 149999	13	83.28	85.65	80.60	18.98	106.27	56.78	147.01	70.53 to 91.83	159,396	128,476
150000 TO 249999	17	69.09	76.14	71.21	19.34	106.93	55.82	118.61	60.73 to 92.50	284,900	202,872
250000 TO 499999	18	68.00	67.23	63.66	17.82	105.60	38.62	113.74	55.59 to 69.53	493,438	314,129
ALL _____	_____										
	67	69.45	74.54	68.35	20.25	109.05	38.62	147.01	65.34 to 78.67	261,993	179,076

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	76	MEDIAN:	69	COV:	25.64	95% Median C.I.:	65.28 to 76.58	(! : Derived)
TOTAL Sales Price:	24,787,839	WGT. MEAN:	67	STD:	18.90	95% Wgt. Mean C.I.:	62.91 to 70.81	(! : land+NAT=0)
TOTAL Adj.Sales Price:	24,787,839	MEAN:	74	AVG.ABS.DEV:	14.11	95% Mean C.I.:	69.47 to 77.97	
TOTAL Assessed Value:	16,573,805							
AVG. Adj. Sales Price:	326,155	COD:	20.33	MAX Sales Ratio:	147.01			
AVG. Assessed Value:	218,076	PRD:	110.26	MIN Sales Ratio:	38.62			

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/05 TO 09/30/05	4	91.21	86.06	81.49	6.54	105.60	69.32	92.50	N/A		232,827	189,738
10/01/05 TO 12/31/05	4	84.32	87.99	81.86	23.12	107.49	64.70	118.61	N/A		284,975	233,271
01/01/06 TO 03/31/06	11	75.95	79.22	76.31	16.07	103.82	60.73	113.74	64.58 to 93.09		291,790	222,665
04/01/06 TO 06/30/06	2	103.27	103.27	103.08	2.95	100.19	100.22	106.32	N/A		85,378	88,005
07/01/06 TO 09/30/06	2	74.24	74.24	79.64	11.96	93.22	65.36	83.11	N/A		204,300	162,695
10/01/06 TO 12/31/06	11	68.58	73.23	68.48	13.50	106.93	56.89	95.84	62.56 to 94.18		268,603	183,946
01/01/07 TO 03/31/07	5	63.31	82.31	68.43	32.58	120.28	60.05	147.01	N/A		236,222	161,655
04/01/07 TO 06/30/07	9	80.25	77.64	71.25	14.34	108.97	54.78	112.96	59.80 to 84.74		220,140	156,845
07/01/07 TO 09/30/07	5	61.75	58.53	60.56	10.04	96.65	49.60	69.09	N/A		1,161,113	703,140
10/01/07 TO 12/31/07	9	71.08	65.83	54.86	19.47	120.00	38.62	89.75	48.23 to 81.37		280,856	154,066
01/01/08 TO 03/31/08	6	58.13	64.09	60.36	20.40	106.18	44.11	99.21	44.11 to 99.21		391,556	236,349
04/01/08 TO 06/30/08	8	61.44	61.87	64.26	13.76	96.28	48.90	80.03	48.90 to 80.03		265,992	170,920
____Study Years____												
07/01/05 TO 06/30/06	21	83.62	84.49	79.19	17.06	106.68	60.73	118.61	69.32 to 93.09		259,603	205,589
07/01/06 TO 06/30/07	27	69.53	76.46	70.01	18.75	109.20	54.78	147.01	65.05 to 82.43		241,689	169,210
07/01/07 TO 06/30/08	28	60.61	63.02	60.01	18.16	105.01	38.62	99.21	55.59 to 69.16		457,520	274,562
____Calendar Yrs____												
01/01/06 TO 12/31/06	26	73.92	78.15	73.76	17.10	105.96	56.89	113.74	65.36 to 83.62		259,372	191,312
01/01/07 TO 12/31/07	28	69.27	71.26	61.96	21.26	115.02	38.62	147.01	60.05 to 79.51		410,559	254,363
____ALL____												
	76	69.38	73.72	66.86	20.33	110.26	38.62	147.01	65.28 to 76.58		326,155	218,076

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

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AVG. Adj. Sales Price:	326,155	COD:	20.33	MAX Sales Ratio:	147.01			
AVG. Assessed Value:	218,076	PRD:	110.26	MIN Sales Ratio:	38.62			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
3659	11	70.53	72.43	66.36	15.47	109.15	56.89	93.09	57.60 to 91.83	240,560	159,644
3661	6	67.43	67.94	60.15	20.43	112.95	44.11	94.18	44.11 to 94.18	302,373	181,877
3663	9	59.80	69.92	58.08	27.91	120.38	38.62	106.32	54.78 to 90.87	290,167	168,542
3665	1	76.58	76.58	76.58			76.58	76.58	N/A	50,000	38,290
3765	2	74.72	74.72	68.28	13.41	109.44	64.70	84.74	N/A	196,250	133,992
3767	4	60.44	60.80	63.90	17.49	95.15	48.90	73.42	N/A	200,383	128,047
3769	3	69.09	64.88	66.12	12.71	98.13	49.60	75.95	N/A	342,341	226,341
3771	2	75.41	75.41	74.09	10.20	101.78	67.72	83.11	N/A	396,660	293,902
3893	8	67.02	75.14	65.49	27.89	114.74	48.23	113.74	48.23 to 113.74	888,937	582,133
3895	3	68.28	66.75	66.68	3.39	100.10	62.51	69.45	N/A	508,975	339,400
3897	4	91.92	99.03	91.45	26.74	108.29	65.28	147.01	N/A	122,189	111,740
3899	3	92.50	83.57	83.32	12.43	100.30	61.86	96.34	N/A	265,648	221,333
4001	13	71.08	74.27	69.97	16.19	106.15	52.82	118.61	65.05 to 81.37	193,417	135,333
4003	3	60.05	61.72	61.16	7.74	100.91	55.59	69.53	N/A	421,666	257,908
4007	4	93.69	88.94	84.91	9.16	104.74	69.16	99.21	N/A	237,000	201,247
____ALL____											
	76	69.38	73.72	66.86	20.33	110.26	38.62	147.01	65.28 to 76.58	326,155	218,076

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	76	69.38	73.72	66.86	20.33	110.26	38.62	147.01	65.28 to 76.58	326,155	218,076
____ALL____											
	76	69.38	73.72	66.86	20.33	110.26	38.62	147.01	65.28 to 76.58	326,155	218,076

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
1	5	52.82	65.40	62.77	29.74	104.20	48.23	96.34	N/A	402,416	252,598
2	71	69.45	74.31	67.22	19.81	110.54	38.62	147.01	65.34 to 76.58	320,785	215,645
____ALL____											
	76	69.38	73.72	66.86	20.33	110.26	38.62	147.01	65.28 to 76.58	326,155	218,076

PAD 2009 R&O Statistics

Base Stat

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State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
01-0003	20	69.41	71.84	66.80	15.69	107.54	54.78	93.09	60.73 to 82.62	272,257	181,869
01-0018											
01-0090	41	69.32	73.69	66.71	23.82	110.47	38.62	147.01	62.56 to 81.37	257,059	171,477
01-0123	7	69.16	72.51	65.46	12.18	110.76	61.75	99.21	61.75 to 99.21	992,028	649,430
10-0019											
18-0501	1	65.14	65.14	65.14			65.14	65.14	N/A	378,490	246,530
40-0126	1	106.32	106.32	106.32			106.32	106.32	N/A	80,000	85,055
50-0503											
65-0005											
91-0074	6	70.71	77.67	73.42	18.10	105.80	60.05	118.61	60.05 to 118.61	233,430	171,375
NonValid School											
ALL	76	69.38	73.72	66.86	20.33	110.26	38.62	147.01	65.28 to 76.58	326,155	218,076

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	1	72.31	72.31	72.31			72.31	72.31	N/A	34,000	24,585
30.01 TO 50.00	9	73.42	70.01	66.47	16.57	105.32	48.90	93.09	51.56 to 84.74	90,872	60,404
50.01 TO 100.00	21	82.43	79.25	78.23	14.74	101.31	56.78	106.32	65.34 to 90.87	145,341	113,701
100.01 TO 180.00	36	68.84	71.38	65.50	19.54	108.98	38.62	147.01	62.51 to 71.89	345,658	226,408
180.01 TO 330.00	6	62.59	70.96	62.92	25.77	112.78	52.82	112.96	52.82 to 112.96	524,351	329,927
330.01 TO 650.00	2	89.60	89.60	86.19	26.95	103.95	65.45	113.74	N/A	447,000	385,275
650.01 +	1	61.75	61.75	61.75			61.75	61.75	N/A	4,400,000	2,717,035
ALL	76	69.38	73.72	66.86	20.33	110.26	38.62	147.01	65.28 to 76.58	326,155	218,076

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	5	72.31	75.93	73.74	17.32	102.98	59.80	106.32	N/A	84,800	62,530
DRY-N/A	6	78.05	77.92	72.58	19.53	107.36	49.60	118.61	49.60 to 118.61	186,194	135,140
GRASS	9	71.89	87.83	92.40	32.75	95.06	57.60	147.01	65.05 to 113.74	141,778	131,001
GRASS-N/A	5	65.45	70.06	67.47	11.25	103.84	58.74	89.75	N/A	209,039	141,042
IRRGTD	15	75.95	75.40	71.92	13.01	104.84	51.56	95.84	67.72 to 83.28	266,561	191,706
IRRGTD-N/A	36	66.71	69.00	63.16	19.89	109.25	38.62	100.22	60.05 to 72.29	470,195	296,957
ALL	76	69.38	73.72	66.86	20.33	110.26	38.62	147.01	65.28 to 76.58	326,155	218,076

PAD 2009 R&O Statistics

Base Stat

State Stat Run

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	6	74.44	76.04	74.04	14.98	102.70	59.80	106.32	59.80 to 106.32	79,000	58,490
DRY-N/A	5	79.51	78.19	72.39	22.27	108.01	49.60	118.61	N/A	213,433	154,511
GRASS	10	68.67	85.60	84.70	31.80	101.05	57.60	147.01	65.05 to 113.74	178,600	151,279
GRASS-N/A	4	68.18	71.21	69.40	13.50	102.61	58.74	89.75	N/A	133,799	92,858
IRRGTD	40	68.87	69.30	64.86	16.38	106.85	38.62	99.21	63.31 to 73.42	337,339	218,813
IRRGTD-N/A	11	80.03	76.63	64.77	20.81	118.31	50.35	100.22	52.82 to 96.34	675,624	437,596
ALL	76	69.38	73.72	66.86	20.33	110.26	38.62	147.01	65.28 to 76.58	326,155	218,076

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	11	76.58	77.02	72.90	18.80	105.65	49.60	118.61	59.80 to 106.32	140,106	102,135
GRASS	13	71.08	82.73	82.27	26.99	100.56	57.60	147.01	65.05 to 112.96	167,015	137,407
GRASS-N/A	1	65.28	65.28	65.28			65.28	65.28	N/A	150,000	97,925
IRRGTD	50	69.13	70.48	64.68	18.04	108.98	38.62	100.22	63.31 to 75.95	416,049	269,086
IRRGTD-N/A	1	90.87	90.87	90.87			90.87	90.87	N/A	123,016	111,785
ALL	76	69.38	73.72	66.86	20.33	110.26	38.62	147.01	65.28 to 76.58	326,155	218,076

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	3	76.58	80.66	82.30	9.05	98.00	72.31	93.09	N/A	47,333	38,956
60000 TO 99999	9	84.74	88.58	88.66	22.83	99.91	59.80	147.01	65.34 to 106.32	78,928	69,977
100000 TO 149999	13	73.42	77.45	78.64	25.47	98.49	48.90	118.61	57.60 to 91.83	127,105	99,955
150000 TO 249999	14	80.58	78.78	78.71	8.93	100.08	62.56	95.84	70.53 to 83.62	175,548	138,180
250000 TO 499999	27	68.58	70.32	69.49	15.63	101.19	48.23	113.74	60.73 to 72.29	367,206	255,185
500000 +	10	55.84	55.56	57.54	13.29	96.54	38.62	68.28	44.11 to 65.45	991,083	570,318
ALL	76	69.38	73.72	66.86	20.33	110.26	38.62	147.01	65.28 to 76.58	326,155	218,076

PAD 2009 R&O Statistics

Base Stat

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	1	72.31	72.31	72.31			72.31	72.31	N/A	34,000	24,585
30000 TO 59999	7	76.58	74.80	73.44	12.31	101.85	59.80	93.09	59.80 to 93.09	70,914	52,080
60000 TO 99999	11	65.05	70.92	68.17	21.64	104.04	48.90	106.32	51.56 to 100.22	111,438	75,965
100000 TO 149999	14	82.86	85.42	80.72	17.79	105.82	56.78	147.01	70.53 to 91.83	158,670	128,086
150000 TO 249999	20	66.86	72.71	68.00	20.47	106.92	48.23	118.61	60.73 to 81.37	291,933	198,509
250000 TO 499999	22	68.72	68.87	64.97	18.59	106.01	38.62	113.74	55.59 to 75.95	480,524	312,209
500000 +	1	61.75	61.75	61.75			61.75	61.75	N/A	4,400,000	2,717,035
ALL											
	76	69.38	73.72	66.86	20.33	110.26	38.62	147.01	65.28 to 76.58	326,155	218,076

Agricultural Correlation

2009 Correlation Section
for Adams County

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: The following tables offer support of the calculated median as the official level of value for agricultural unimproved property in Adams County. The calculated median indicates that the level of value for agricultural unimproved real property in Adams County is 69%. This is supported by the trended preliminary ratio as well as the agricultural assessment actions. This county is committed to improving their assessment practices and valuation uniformity in the county.

Adams County is committed to moving forward technologically. In 2008 they went online with their real property information and a parcel search program. They are also working toward a new consolidated computer system for the county which will alleviate the duplicate entry being done presently in the Assessor's office. They have set up cyclical physical inspection. They are working to become diligent in annually physically inspecting, measuring, photographing and updating their records. The Assessor and Appraiser have done an excellent job training their staff and working together toward increasing valuation uniformity in Adams County.

Adams County is a county experiencing some economic downturns, with three major employers having lay offs. The large city of Hastings with multiple market neighborhoods poses valuation challenges as do the smaller communities in the county. The Adams County Assessor and her staff have done a good job being proactive to the market. There are no areas to suggest a recommendation should be made by the state as to the agricultural unimproved valuations for Adams County and statistical evidence follows that lends its support to a level of value for agricultural unimproved property at 69% of the market.

**2009 Correlation Section
for Adams 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
2009	151	67	44.37
2008	173	71	41.04
2007	307	131	42.67
2006	143	61	42.66
2005	140	66	47.14

AGRICULTURAL UNIMPROVED:The number of qualified agricultural unimproved sales in Adams County has declined the past two years. Of these total sales, 4 of them were removed for having been substantially changed since the date of the sale. The remaining disqualified sales are a mixture of family sales, foreclosure and other legal actions, estate planning and estate settlements. Adams County is diligent in their sales review. Questionnaires are sent to every buyer, if the questionnaire is returned and a discrepancy is perceived, then the sale is physically inspected. The percentage of sales used has remained fairly consistent over the past few years.

2009 Correlation Section
for Adams County

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

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

Adjusting for Selective Reappraisal

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

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

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

**2009 Correlation Section
for Adams 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
2009	62	10.43	68	69
2008	65.27	8.66	71	71.44
2007	66	4.30	69	72
2006	69	10.39	76	77
2005	68	8.85	74	76

AGRICULTURAL UNIMPROVED: Table 3 illustrates that the agricultural unimproved values when trended from the previous year arrive at a ratio very similar to the R & O Ratio. The conclusion may be drawn that the agricultural unimproved population and the agricultural unimproved sales were treated uniformly. The trended ratio offers strong support for the calculated level of value at 69% of market for agricultural unimproved property in Adams County.

**2009 Correlation Section
for Adams 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 2009 Preliminary Statistical Reports and the 2009 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 2008 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.

**2009 Correlation Section
for Adams County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
18	2009	10.43
11.12	2008	8.66
7.55	2007	4.30
16.37	2006	10.39
14.15	2005	8.85

AGRICULTURAL UNIMPROVED: Table four illustrates a 7.57 point difference between the percentage changed in the Total Assessed Value in the Sales File when compared to the percentage changed in the base Assessed Value of all unimproved agricultural property in Adams County. This difference illustrates that the mixture of agricultural sales is not completely proportionate to the base of agricultural land in Adams County. According to the abstract, the usage breakdown of the agricultural land is approximately 80.78% irrigated, 12.61% dry and 6.56% grass. While the values in the sales file for 50% usage show a breakdown of approximately 76.64% irrigated, 6.73% dry and 14.89% grass. The Adams County Assessor has reported that she raised her grass values from 5% to 43% and her irrigated values 7% - 12%. The over-representation of grass land as well as the under-representation of irrigated and dry agricultural land is causing a skewed affect on the statistical movement of the sales file when compared to the base.

**2009 Correlation Section
for Adams 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.

**2009 Correlation Section
for Adams County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	69	68	75

AGRICULTURAL UNIMPROVED: A review of Table 5 indicates two of the measures of central tendency to be within the acceptable range. The median calculates to 69% and the mean at 75%. The weighted mean is just slightly low at 68%. A review of the statistical page shows outliers with the minimum sales ratio at 38.62% and the maximum sales ratio at 147.01%. It is the policy of the Adams County Assessor to use every possible sale and she sends questionnaires to every buyer. Knowing the assessment practices and support from other tables, it is my opinion that for direct equalization purposes the median measure of central tendency will be used to best describe the level of value for the agricultural unimproved class of property in Adams County.

**2009 Correlation Section
for Adams 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	20.25	109.05
Difference	0.25	6.05

AGRICULTURAL UNIMPROVED: Table Six reveals that both qualitative measures are above the acceptable range, but not excessively. As previously discussed, the agricultural unimproved sales file is not completely proportionate to the base of agricultural land in Adams County. According to the assessment actions of the Adams County Assessor, they increased the values of grass for 4G 43%, and her irrigated land 7% - 12%. The co-efficient of dispersion did improve from the preliminary values.

**2009 Correlation Section
for Adams 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	75	67	-8
Median	62	69	7
Wgt. Mean	61	68	7
Mean	66	75	9
COD	22.63	20.25	-2.38
PRD	108.40	109.05	0.65
Minimum	33.15	38.62	5.47
Maximum	115.74	147.01	31.27

AGRICULTURAL UNIMPROVED: The above table reflects that eight sales were removed from the preliminary sales database. These sales included partial interest sales, parcels that are now irrigated and parcels that were combined with adjoining land. The R & O statistics accurately reflect the assessment actions taken for the agricultural class of property in Adams County.

Total Real Property
Sum Lines 17, 25, & 30

Records : 16,297

Value : 1,879,711,185

Growth 23,784,210

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	970	6,680,595	54	592,920	127	732,460	1,151	8,005,975	
02. Res Improve Land	8,875	98,932,390	515	12,023,600	551	10,808,775	9,941	121,764,765	
03. Res Improvements	9,355	666,123,030	515	73,439,095	552	60,339,775	10,422	799,901,900	
04. Res Total	10,325	771,736,015	569	86,055,615	679	71,881,010	11,573	929,672,640	12,200,490
% of Res Total	89.22	83.01	4.92	9.26	5.87	7.73	71.01	49.46	51.30
05. Com UnImp Land	233	5,478,410	32	498,105	34	203,220	299	6,179,735	
06. Com Improve Land	1,020	35,551,665	40	3,057,820	73	1,683,390	1,133	40,292,875	
07. Com Improvements	990	199,269,780	39	13,355,995	71	8,275,820	1,100	220,901,595	
08. Com Total	1,223	240,299,855	71	16,911,920	105	10,162,430	1,399	267,374,205	10,036,115
% of Com Total	87.42	89.87	5.08	6.33	7.51	3.80	8.58	14.22	42.20
09. Ind UnImp Land	14	230,240	19	476,160	14	77,885	47	784,285	
10. Ind Improve Land	30	1,258,825	31	2,232,615	41	1,057,080	102	4,548,520	
11. Ind Improvements	30	11,918,735	30	56,766,835	41	10,191,405	101	78,876,975	
12. Ind Total	44	13,407,800	49	59,475,610	55	11,326,370	148	84,209,780	564,035
% of Ind Total	29.73	15.92	33.11	70.63	37.16	13.45	0.91	4.48	2.37
13. Rec UnImp Land	0	0	0	0	4	117,535	4	117,535	
14. Rec Improve Land	2	782,390	0	0	5	549,085	7	1,331,475	
15. Rec Improvements	1	2,779,785	0	0	4	965,800	5	3,745,585	
16. Rec Total	1	3,562,175	0	0	8	1,632,420	9	5,194,595	0
% of Rec Total	11.11	68.57	0.00	0.00	88.89	31.43	0.06	0.28	0.00
Res & Rec Total	10,326	775,298,190	569	86,055,615	687	73,513,430	11,582	934,867,235	12,200,490
% of Res & Rec Total	89.16	82.93	4.91	9.21	5.93	7.86	71.07	49.73	51.30
Com & Ind Total	1,267	253,707,655	120	76,387,530	160	21,488,800	1,547	351,583,985	10,600,150
% of Com & Ind Total	81.90	72.16	7.76	21.73	10.34	6.11	9.49	18.70	44.57
17. Taxable Total	11,593	1,029,005,845	689	162,443,145	847	95,002,230	13,129	1,286,451,220	22,800,640
% of Taxable Total	88.30	79.99	5.25	12.63	6.45	7.38	80.56	68.44	95.86

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	133	569,640	7,888,695		0	0	0
19. Commercial	218	6,396,440	28,938,680		0	0	0
20. Industrial	1	740,110	591,610		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		133	569,640	7,888,695
19. Commercial	0	0	0		218	6,396,440	28,938,680
20. Industrial	0	0	0		1	740,110	591,610
21. Other	0	0	0		0	0	0
22. Total Sch II					352	7,706,190	37,418,985

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	299	0	0	299

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	0	0	0	0	1,979	365,389,105	1,979	365,389,105
28. Ag-Improved Land	0	0	0	0	1,883	168,770,320	1,883	168,770,320
29. Ag Improvements	0	0	0	0	1,189	59,100,540	1,189	59,100,540
30. Ag Total							3,168	593,259,965

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	8	15.20	68,090	8	15.20	68,090	
32. HomeSite Improv Land	484	609.52	6,231,480	484	609.52	6,231,480	
33. HomeSite Improvements	531	0.00	47,240,755	531	0.00	47,240,755	0
34. HomeSite Total				539	624.72	53,540,325	
35. FarmSite UnImp Land	23	40.68	150,495	23	40.68	150,495	
36. FarmSite Improv Land	641	1,536.59	4,911,490	641	1,536.59	4,911,490	
37. FarmSite Improvements	658	0.00	11,859,785	658	0.00	11,859,785	983,570
38. FarmSite Total				681	1,577.27	16,921,770	
39. Road & Ditches	0	7,136.05	0	0	7,136.05	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,220	9,338.04	70,462,095	983,570

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	1	160.00	62,115	1	160.00	62,115

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value	0	0	0	0	0	0

* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	68,964.41	31.04%	144,866,175	34.30%	2,100.59
46. 1A	97,293.24	43.80%	199,450,555	47.23%	2,049.99
47. 2A1	8,295.91	3.73%	15,056,740	3.57%	1,814.96
48. 2A	15,976.04	7.19%	25,561,660	6.05%	1,600.00
49. 3A1	6,914.27	3.11%	8,988,550	2.13%	1,300.00
50. 3A	1,733.58	0.78%	2,236,295	0.53%	1,289.99
51. 4A1	13,772.82	6.20%	16,320,435	3.86%	1,184.97
52. 4A	9,193.97	4.14%	9,837,405	2.33%	1,069.98
53. Total	222,144.24	100.00%	422,317,815	100.00%	1,901.10
Dry					
54. 1D1	12,538.58	21.98%	16,300,160	24.72%	1,300.00
55. 1D	25,349.10	44.43%	32,953,805	49.98%	1,300.00
56. 2D1	2,308.22	4.05%	2,539,050	3.85%	1,100.00
57. 2D	6,714.26	11.77%	6,714,260	10.18%	1,000.00
58. 3D1	2,641.80	4.63%	2,377,610	3.61%	900.00
59. 3D	291.45	0.51%	233,155	0.35%	799.98
60. 4D1	4,830.80	8.47%	3,381,550	5.13%	700.00
61. 4D	2,383.14	4.18%	1,429,870	2.17%	599.99
62. Total	57,057.35	100.00%	65,929,460	100.00%	1,155.49
Grass					
63. 1G1	1,826.84	0.00%	1,644,165	4.79%	900.00
64. 1G	3,890.25	8.30%	3,501,270	10.21%	900.01
65. 2G1	5,576.85	11.89%	5,019,150	14.64%	900.00
66. 2G	5,220.00	11.13%	4,410,715	12.86%	844.96
67. 3G1	1,736.74	3.70%	1,241,715	3.62%	714.97
68. 3G	1,989.38	4.24%	1,283,090	3.74%	644.97
69. 4G1	4,770.83	10.17%	3,077,050	8.97%	644.97
70. 4G	21,887.83	46.67%	14,117,275	41.16%	644.98
71. Total	46,898.72	100.00%	34,294,430	100.00%	731.24
Irrigated Total					
	222,144.24	67.86%	422,317,815	80.78%	1,901.10
Dry Total					
	57,057.35	17.43%	65,929,460	12.61%	1,155.49
Grass Total					
	46,898.72	14.33%	34,294,430	6.56%	731.24
Waste					
	602.25	0.18%	126,460	0.02%	209.98
Other					
	651.89	0.20%	129,705	0.02%	198.97
Exempt					
	0.00	0.00%	0	0.00%	0.00
Market Area Total					
	327,354.45	100.00%	522,797,870	100.00%	1,597.04

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	222,144.24	422,317,815	222,144.24	422,317,815
77. Dry Land	0.00	0	0.00	0	57,057.35	65,929,460	57,057.35	65,929,460
78. Grass	0.00	0	0.00	0	46,898.72	34,294,430	46,898.72	34,294,430
79. Waste	0.00	0	0.00	0	602.25	126,460	602.25	126,460
80. Other	0.00	0	0.00	0	651.89	129,705	651.89	129,705
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	0.00	0	327,354.45	522,797,870	327,354.45	522,797,870

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	222,144.24	67.86%	422,317,815	80.78%	1,901.10
Dry Land	57,057.35	17.43%	65,929,460	12.61%	1,155.49
Grass	46,898.72	14.33%	34,294,430	6.56%	731.24
Waste	602.25	0.18%	126,460	0.02%	209.98
Other	651.89	0.20%	129,705	0.02%	198.97
Exempt	0.00	0.00%	0	0.00%	0.00
Total	327,354.45	100.00%	522,797,870	100.00%	1,597.04

2009 County Abstract of Assessment for Real Property, Form 45 Compared with the 2008 Certificate of Taxes Levied (CTL)

01 Adams

F3

	2008 CTL County Total	2009 Form 45 County Total	Value Difference (2009 form 45 - 2008 CTL)	Percent Change	2009 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	913,347,560	929,672,640	16,325,080	1.79%	12,200,490	0.45%
02. Recreational	5,194,655	5,194,595	-60	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	54,111,360	53,540,325	-571,035	-1.06%	0	-1.06%
04. Total Residential (sum lines 1-3)	972,653,575	988,407,560	15,753,985	1.62%	12,200,490	0.37%
05. Commercial	257,922,645	267,374,205	9,451,560	3.66%	10,036,115	-0.23%
06. Industrial	83,588,540	84,209,780	621,240	0.74%	564,035	0.07%
07. Ag-Farmsite Land, Outbuildings	15,831,685	16,921,770	1,090,085	6.89%	983,570	0.67%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	357,342,870	368,505,755	11,162,885	3.12%	11,583,720	-0.12%
10. Total Non-Agland Real Property	1,329,996,445	1,356,913,315	26,916,870	2.02%	23,784,210	0.24%
11. Irrigated	379,861,045	422,317,815	42,456,770	11.18%		
12. Dryland	67,892,315	65,929,460	-1,962,855	-2.89%		
13. Grassland	25,361,650	34,294,430	8,932,780	35.22%		
14. Wasteland	120,335	126,460	6,125	5.09%		
15. Other Agland	175,150	129,705	-45,445	-25.95%		
16. Total Agricultural Land	473,410,495	522,797,870	49,387,375	10.43%		
17. Total Value of all Real Property (Locally Assessed)	1,803,406,940	1,879,711,185	76,304,245	4.23%	23,784,210	2.91%

Adams County Assessor's Office

Three Year Plan

June 15, 2008

Adams County Assessor's Office Overview

Introduction:

Required by law- pursuant to Neb. Laws 2005, LB 263, Section 9

The Purpose: To submit a plan to the County Board of Equalization and to the Department of Property Assessment and Taxation on or before July 31st of each year. The plan describes the assessment actions planned for the next assessment year and the two years thereafter. This plan is required every 3 years and an update to the plan is required between the adoptions of each 3 year plan.

General Description of Office:

There are approximately 16,300 parcels in Adams County. There is an average of 400-500 permits per year. There are approximately 2,500 personal property schedules filed and 1,000 homestead exemptions forms processed per year.

The office staff consists of the assessor, a deputy assessor, an appraiser, three associate appraisers, and three office clerks. The assessor supervises all proceedings in the office. The deputy oversees the personal property schedules and exemptions for real and personal property. The appraiser oversees the valuation process for residential, agricultural and commercial parcels. The associate appraisers help with the valuation for the residential, agricultural and commercial properties and do the pick-up work for the commercial parcels and the urban, suburban and rural residential parcels. The three office clerks handle the everyday occurrences at the front counter; taking personal property schedules and homestead exemptions, and one clerk is responsible for the real estate transfer statements.

Budgeting:

The proposed budget for 2008-2009 is \$465,119. The county board accommodates for a GIS technician through the Information & Technology budget.

Responsibilities of Assessment:

Record Maintenance:

Mapping - Cadastral maps are updated weekly as the real estate transfers are processed. The maps are in poor condition, but with the implementation of GIS in the near future, the information will be available electronically.

Property Record Cards - Cards contain all improvement information about the property including the required legal description, ownership, and valuation.

Reports Files:

Abstract- Due March 19th
 Personal Property Abstract- June 15th
 Certification of Values- August 20th
 School District Taxable Value Report- August 25th
 Generate Tax Roll- November 22nd
 Certificate of Taxes Levied- December 1st

Filing for Homestead Exemptions:

Applications for homestead exemptions are accepted from February 1st – June 30th.

Filing Personal Property:

Applications for personal property are accepted from January 1st – May 1st. After which there is a 10% penalty until August 1st when the penalty changes to 25%.

Real Property:

Adams County consists of the following real property types:

	Parcels	% of Total Parcels	Values	% of Taxable Value Base
Residential	11,481	70%	\$906,249,370	50%
Commercial	1,387	9%	\$260,143,360	14%
Industrial	146	1%	\$83,639,580	5%
Recreational	9	0%	\$5,209,030	0%
Agricultural	3,281	20%	\$553,248,300	31%
Total	16,304		\$1,808,489,640	

Agricultural land is 31% of the real property valuation base and 68% of that is assessed as irrigated.

The residential parcels in Hastings, the small villages, and the large rural subdivisions were reappraised in 2000. The rural residential and commercial parcels were reappraised in 2001 and the agland and mobile home reappraisal was completed in 2002. Exterior inspections were done at these times. Values were put into the micro solve system.

Pick-up Work:

Pick-up work will be done from November through January of the next year.

Sales File:

The real estate transfer statements (521s) are filed within 45 days of receiving them from the Register of Deeds. They are recorded on the Property Record Cards, in the computer, in the assessment books and in the cadastral maps.

A sales review of residential, commercial and rural properties will be completed for the sales file. A personal inspection is done of each sold property and a sale questionnaire is completed with either the seller or the buyer if possible.

2008 Plan of Assessment Adams County Assessor's Office

Ratio studies are done on all the sales beginning in September of each year. The sales are entered on excel spreadsheets and ratios run on each property type and market area. These studies are used to determine the areas that are out of compliance and need reviewing for the next assessment cycle.

Continual market analysis will be conducted each year in all categories of properties to ensure that the level of value and quality of assessment in Adams County is in compliance with state statutes.

Assessment Actions Planned for the 2009 Roll Year:

Residential:

A physical review will be conducted of the rural residential parcels in the north half of the county (approximately 450 parcels). The physical review consists of checking measurements, qualities, conditions, and interior information. Letters are sent to the property owners before the review informing the property owners of the review and asking them to set up an appointment. If there is no response to the letter, measurements and observations are taken of the exterior features and interior characteristics are estimated. Four Hastings neighborhoods (approximately 1700 parcels) will be physically reviewed. Ratio studies indicating the neighborhoods most out of compliance will be used to select the neighborhoods for review. The physical review consists of checking measurements, qualities, conditions, and interior information. If there is no one present at the property, door hangers are left and appointments for a review are set up if needed. A physical review will also be done for all the exempt properties in the county (approximately 1200 parcels). All sales reviews and year-end pick-up work for all residential parcels will be completed by March 1, 2009.

Agricultural Land:

An agland sales review will be completed and land use will be updated as the information becomes available.

Commercial:

The appraisal staff will establish new market areas. Commercial land will be revalued using the market areas. A ratio study will be completed for 2008 to see if any areas are out of compliance. Commercial sales reviews and pick-up work will be completed (approximately 100 parcels) by March 1st, 2009.

GIS:

The building of the parcel layer for the GIS system will be complete and data should be available to the public by the end of 2008.

Assessment Actions Planned for the 2010 Roll Year:

Residential:

A physical review will be conducted of the rural residential parcels in the south half of the county (approximately 425 parcels) and the residential parcels in the villages of Roseland, Ayr, Pauline, Prosser, Hansen, and Assumption (approximately 400 parcels). The physical review consists of checking measurements, qualities, conditions, and interior information. Letters are sent to the property owners before the review informing the property owners of the review and asking them to set up an appointment. If there is no response to the letter, measurements and observations of the parcel are taken of the exterior features and the interior characteristics are estimated. Four different Hastings neighborhoods (approximately 1600 parcels) will be physically reviewed. Ratio studies indicating the neighborhoods most out of compliance will be used to select the neighborhoods for review. The physical review consists of checking measurements, qualities, conditions, and interior information. If there is no one present at the property, door hangers are left and appointments for a review are set up if needed. All sales reviews and year-end pick-up work for all residential parcels will be completed by March 1, 2010.

Agricultural Land:

An aerial review will be completed of the irrigated land classifications of all agricultural parcels using the Farm Service Agency aerial imagery (approximately 2700 parcels). An agland sales review will be carried out and ratio studies will be analyzed to determine if the use of multiple market areas should be utilized.

Commercial:

There will be a physical review of the Hastings market areas most out of compliance. The physical review will consist of checking measurements, occupancy codes, quality, condition and interior information. Commercial sales reviews and pick-up work will be completed by March 1, 2010.

GIS:

The GIS system will be fine-tuned and improved.

Assessment Actions Planned for the 2011 Roll Year:

Residential:

Four different Hastings neighborhoods (approximately 1600 parcels) will be physically reviewed. Ratio studies indicating the neighborhoods most out of compliance will be used to select the neighborhoods for review. The physical review consists of checking measurements, qualities, conditions, and interior information. If there is no one present at the property, door hangers are left and appointments for a review are set up if needed. The physical reviews will consist of checking measurements, quality, condition and interior information. If there is not anyone home, door hangers are left and appointments for review are set up if needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1, 2011.

Agricultural Land:

An agland sales review will be completed and land use will be updated as the information becomes available.

Commercial:

A physical review of the commercial properties in the city of Hastings will be continued. Commercial sales reviews and pick-up work will be completed by March 1, 2011.

GIS:

The GIS system will continue to be maintained, fine-tuned and improved.

2009 Assessment Survey for Adams County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	1
2.	Appraiser(s) on staff
	1 head appraiser, 3 associate appraisers
3.	Other full-time employees
	3
4.	Other part-time employees
	0, 2 seasonal summer employees
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	\$465,119
7.	Part of the budget that is dedicated to the computer system
	Terra Scan \$21,180 \$3,000 GIS
8.	Adopted budget, or granted budget if different from above
	\$465,119
9.	Amount of the total budget set aside for appraisal work
	\$140,066
10.	Amount of the total budget set aside for education/workshops
	\$4,000
11.	Appraisal/Reappraisal budget, if not part of the total budget
	Part of the total budget
12.	Other miscellaneous funds
13.	Total budget
	\$465,119
a.	Was any of last year's budget not used:
	\$17,000

B. Computer, Automation Information and GIS

1.	Administrative software
	In house/AS 400 Currently researching new systems for courthouse
2.	CAMA software
	Terra Scan

3.	Cadastral maps: Are they currently being used?
	Yes
4.	Who maintains the Cadastral Maps?
	Office staff
5.	Does the county have GIS software?
	Yes
6.	Who maintains the GIS software and maps?
	Ron/IT Dept
7.	Personal Property software:
	AS 400

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?
	All towns
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services
	All done in house
2.	Other services
	None

Certification

This is to certify that the 2009 Reports and Opinions of the Property Tax Administrator have been sent to the following:

Four copies to the Tax Equalization and Review Commission, by hand delivery.

One copy to the Adams County Assessor, by hand delivery.

Dated this 7th day of April, 2009.



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

Ruth A. Sorensen
Property Tax Administrator

Valuation History Charts