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2009 Commission Summary

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Residential Real Property - Current

Number of Sales	208	COD	7.39
Total Sales Price	\$15,736,634	PRD	101.97
Total Adj. Sales Price	\$15,702,514	COV	11.28
Total Assessed Value	\$14,670,815	STD	10.75
Avg. Adj. Sales Price	\$75,493	Avg. Absolute Deviation	7.05
Avg. Assessed Value	\$70,533	Average Assessed Value of the Base	\$59,649
Median	95	Wgt. Mean	93
Mean	95	Max	137
Min	51.35		

Confidence Interval - Current

95% Median C.I	94.42 to 96.71
95% Mean C.I	93.81 to 96.73
95% Wgt. Mean C.I	92.00 to 94.85

% of Value of the Class of all Real Property Value in the County	19.04
% of Records Sold in the Study Period	6.19
% of Value Sold in the Study Period	7.32

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	219	96	9.06	102.23
2007	185	96	9.19	101.73
2006	189	96	8.22	100.64
2005	233	97	11.22	101.43

2009 Commission Summary

12 Butler

Commercial Real Property - Current

Number of Sales	28	COD	9.27
Total Sales Price	\$2,634,796	PRD	100.84
Total Adj. Sales Price	\$2,429,796	COV	11.75
Total Assessed Value	\$2,356,470	STD	11.49
Avg. Adj. Sales Price	\$86,778	Avg. Absolute Deviation	8.80
Avg. Assessed Value	\$84,160	Average Assessed Value of the Base	\$158,818
Median	95	Wgt. Mean	97
Mean	98	Max	117
Min	68		

Confidence Interval - Current

95% Median C.I	91.94 to 103.25
95% Mean C.I	93.34 to 102.26
95% Wgt. Mean C.I	90.39 to 103.57

% of Value of the Class of all Real Property Value in the County 6.80

% of Records Sold in the Study Period 6.21

% of Value Sold in the Study Period 3.29

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	27	94	13	98.72
2007	29	95	14.95	103.84
2006	36	98	11.88	106.41
2005	41	97	14.04	103.7

2009 Commission Summary

12 Butler

Agricultural Land - Current

Number of Sales	95	COD	19.75
Total Sales Price	\$26,472,018	PRD	104.87
Total Adj. Sales Price	\$26,432,018	COV	24.67
Total Assessed Value	\$18,263,420	STD	17.87
Avg. Adj. Sales Price	\$278,232	Avg. Absolute Deviation	13.97
Avg. Assessed Value	\$192,247	Average Assessed Value of the Base	\$205,400
Median	71	Wgt. Mean	69
Mean	72	Max	130.35
Min	37.85		

Confidence Interval - Current

95% Median C.I	64.36 to 75.04
95% Mean C.I	68.87 to 76.06
95% Wgt. Mean C.I	65.95 to 72.24

% of Value of the Class of all Real Property Value in the County	74.16
% of Records Sold in the Study Period	2.50
% of Value Sold in the Study Period	2.46

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	82	70	16.99	103.67
2007	63	73	13.48	104.55
2006	86	75	15.35	104.51
2005	95	76	16.87	103.74

2009 Opinions of the Property Tax Administrator for Butler 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 Butler County is 95.00% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Butler 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 Butler County is 95.00% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Butler County is 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 Butler County is 70.00% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Butler 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

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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:	209	MEDIAN:	94	COV:	23.83	95% Median C.I.:	91.81 to 94.98
TOTAL Sales Price:	15,721,384	WGT. MEAN:	89	STD:	22.30	95% Wgt. Mean C.I.:	87.12 to 91.01
TOTAL Adj.Sales Price:	15,687,264	MEAN:	94	AVG.ABS.DEV:	12.10	95% Mean C.I.:	90.57 to 96.62
TOTAL Assessed Value:	13,971,580						
AVG. Adj. Sales Price:	75,058	COD:	12.94	MAX Sales Ratio:	285.03		
AVG. Assessed Value:	66,849	PRD:	105.09	MIN Sales Ratio:	52.16		

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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.			
<u>Qrtrs</u>												
07/01/06 TO 09/30/06	39	93.00	93.99	91.54	8.74	102.67	70.54	115.42	88.84 to 98.70		63,043	57,710
10/01/06 TO 12/31/06	23	96.16	97.71	90.31	10.96	108.20	75.04	125.00	91.34 to 102.17		68,542	61,898
01/01/07 TO 03/31/07	24	93.63	93.00	89.40	8.19	104.03	74.09	125.77	85.43 to 97.10		80,733	72,173
04/01/07 TO 06/30/07	34	94.19	93.92	92.60	8.86	101.42	53.12	119.44	92.01 to 97.81		85,481	79,157
07/01/07 TO 09/30/07	31	94.72	93.21	90.79	9.95	102.66	52.68	131.29	90.71 to 96.76		64,860	58,889
10/01/07 TO 12/31/07	17	89.84	83.19	83.72	14.12	99.36	54.92	111.48	67.37 to 93.76		89,180	74,665
01/01/08 TO 03/31/08	17	80.80	84.77	82.24	14.29	103.07	57.62	124.55	72.26 to 96.33		69,973	57,546
04/01/08 TO 06/30/08	24	88.53	103.29	86.07	33.95	119.99	52.16	285.03	77.21 to 100.22		87,160	75,022
<u>Study Years</u>												
07/01/06 TO 06/30/07	120	94.14	94.49	91.20	9.14	103.60	53.12	125.77	92.86 to 96.20		73,992	67,482
07/01/07 TO 06/30/08	89	90.72	92.40	86.27	18.25	107.10	52.16	285.03	87.08 to 94.43		76,495	65,996
<u>Calendar Yrs</u>												
01/01/07 TO 12/31/07	106	93.63	91.78	89.82	9.94	102.19	52.68	131.29	92.01 to 95.07		78,969	70,928
<u>ALL</u>												
	209	93.55	93.60	89.06	12.94	105.09	52.16	285.03	91.81 to 94.98		75,058	66,849

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ABIE	4	86.60	85.78	84.87	5.91	101.07	76.23	93.71	N/A	23,500	19,945
ACREAGE	30	89.34	87.80	83.28	10.85	105.43	61.16	112.45	83.18 to 93.77	113,535	94,549
ADAMY	1	100.22	100.22	100.22			100.22	100.22	N/A	189,900	190,310
BELLWOOD	9	95.76	96.81	96.79	9.73	100.02	62.26	131.76	93.85 to 102.19	68,311	66,121
BRAINARD	10	95.47	97.35	95.70	10.54	101.73	71.43	124.55	87.67 to 108.58	34,293	32,818
BRANDENBURGH LAKES	7	91.08	87.88	87.15	8.64	100.83	73.15	99.35	73.15 to 99.35	50,561	44,066
BRUNO	3	98.70	92.63	84.01	18.47	110.26	62.26	116.94	N/A	23,066	19,378
CLEAR LAKE	4	85.76	85.73	85.13	3.43	100.70	80.82	90.59	N/A	201,437	171,492
DAVID CITY	90	93.55	94.58	90.40	11.08	104.63	52.68	285.03	91.83 to 95.62	84,810	76,667
DWIGHT	7	98.16	101.79	95.66	7.46	106.41	88.48	131.29	88.48 to 131.29	50,442	48,253
GANS LAKE	1	92.52	92.52	92.52			92.52	92.52	N/A	50,000	46,260
GARRISON	1	110.50	110.50	110.50			110.50	110.50	N/A	2,000	2,210
GOEDEKEN LAKE	2	95.44	95.44	95.79	1.68	99.64	93.84	97.04	N/A	40,750	39,032
JARECKI LAKE	2	85.61	85.61	83.86	3.78	102.08	82.37	88.84	N/A	103,950	87,175
JARECKI SUB	4	95.64	94.06	94.56	4.35	99.47	84.81	100.13	N/A	107,100	101,272
LINWOOD	7	73.64	83.30	84.67	31.05	98.39	54.92	119.44	54.92 to 119.44	16,392	13,879
LOMA	1	65.01	65.01	65.01			65.01	65.01	N/A	80,000	52,005
OCTAVIA	3	91.81	83.06	72.34	10.22	114.82	64.61	92.75	N/A	29,333	21,218
RISING CITY	17	95.54	92.69	91.55	16.77	101.25	52.16	125.00	79.67 to 111.48	38,061	34,843
ULYSSES	6	99.99	127.41	112.11	42.16	113.65	78.33	210.44	78.33 to 210.44	20,833	23,355
ALL	209	93.55	93.60	89.06	12.94	105.09	52.16	285.03	91.81 to 94.98	75,058	66,849

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	153	94.64	95.56	91.47	13.94	104.48	52.16	285.03	92.89 to 96.11	59,900	54,788
2	3	92.78	88.77	89.21	5.48	99.50	79.14	94.38	N/A	225,268	200,965
3	53	89.84	88.19	85.28	9.52	103.41	61.16	112.45	84.81 to 93.71	110,314	94,076
ALL	209	93.55	93.60	89.06	12.94	105.09	52.16	285.03	91.81 to 94.98	75,058	66,849

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	187	93.71	93.97	89.13	13.02	105.43	52.16	285.03	92.01 to 95.08	79,915	71,229
2	11	90.71	91.92	91.01	16.59	101.00	54.92	125.00	71.43 to 122.50	9,067	8,252
3	11	91.08	88.84	87.18	7.46	101.90	73.15	99.35	74.26 to 97.86	58,484	50,989
ALL	209	93.55	93.60	89.06	12.94	105.09	52.16	285.03	91.81 to 94.98	75,058	66,849

PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

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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
01	196	93.71	93.87	89.13	13.32	105.32	52.16	285.03	91.81 to 95.08	76,428	68,119
06	12	91.72	89.15	87.57	6.92	101.80	73.15	99.35	82.37 to 97.04	57,777	50,595
07	1	92.75	92.75	92.75			92.75	92.75	N/A	14,000	12,985
ALL	209	93.55	93.60	89.06	12.94	105.09	52.16	285.03	91.81 to 94.98	75,058	66,849

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
12-0032	20	94.27	92.04	86.49	15.83	106.42	52.16	125.00	79.80 to 101.44	58,847	50,897
12-0056	140	93.46	92.92	89.51	10.79	103.81	52.68	285.03	91.67 to 94.64	85,155	76,223
12-0502	26	95.91	95.96	89.06	11.73	107.75	65.01	131.29	88.84 to 102.17	57,264	50,998
19-0123	11	83.47	84.06	84.60	21.01	99.37	54.92	119.44	59.80 to 117.50	41,386	35,011
55-0161											
71-0001											
71-0005											
72-0032	5	92.52	90.92	88.00	4.25	103.32	82.37	97.04	N/A	67,880	59,735
80-0009	7	96.00	119.72	89.37	40.98	133.96	73.57	210.44	73.57 to 210.44	43,571	38,937
80-0567											
NonValid School											
ALL	209	93.55	93.60	89.06	12.94	105.09	52.16	285.03	91.81 to 94.98	75,058	66,849

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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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	90.71	90.37	88.44	18.91	102.17	53.12	125.00	71.43 to 110.50	8,480	7,500
Prior TO 1860											
1860 TO 1899	23	96.11	105.34	97.56	20.08	107.97	59.99	285.03	92.26 to 111.48	42,034	41,010
1900 TO 1919	64	96.09	99.25	93.57	13.43	106.08	62.26	210.44	94.15 to 97.83	56,236	52,617
1920 TO 1939	21	89.68	86.07	82.88	14.52	103.85	52.16	112.45	78.13 to 96.95	65,505	54,290
1940 TO 1949	5	89.98	89.70	88.73	3.76	101.09	83.18	97.00	N/A	95,538	84,771
1950 TO 1959	6	94.44	91.66	89.04	6.82	102.94	75.80	100.96	75.80 to 100.96	82,431	73,400
1960 TO 1969	11	93.55	91.96	93.21	5.87	98.66	78.33	101.43	78.65 to 100.40	80,636	75,163
1970 TO 1979	26	92.97	88.35	85.86	10.02	102.90	61.16	105.63	85.55 to 96.80	95,593	82,074
1980 TO 1989	13	91.83	88.04	90.29	8.43	97.51	59.80	99.38	74.26 to 95.82	89,263	80,600
1990 TO 1994	9	88.84	86.86	85.41	6.69	101.70	67.37	95.08	80.82 to 94.64	144,783	123,657
1995 TO 1999	10	92.65	91.45	91.73	6.31	99.70	80.80	100.22	82.37 to 100.13	146,470	134,350
2000 TO Present	8	81.31	82.06	80.29	8.81	102.21	72.26	102.19	72.26 to 102.19	170,325	136,747
ALL	209	93.55	93.60	89.06	12.94	105.09	52.16	285.03	91.81 to 94.98	75,058	66,849

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	100.61	97.77	93.55	19.78	104.51	54.92	125.00	54.92 to 125.00	2,275	2,128
5000 TO 9999	7	79.80	98.87	102.80	41.14	96.18	53.12	210.44	53.12 to 210.44	6,785	6,975
Total \$											
1 TO 9999	13	90.71	98.37	100.74	30.54	97.65	53.12	210.44	59.80 to 117.50	4,703	4,738
10000 TO 29999	46	96.45	104.55	103.41	19.12	101.11	62.26	285.03	93.00 to 103.98	18,684	19,321
30000 TO 59999	41	96.16	92.48	92.18	11.23	100.33	52.68	123.02	91.08 to 97.81	42,590	39,259
60000 TO 99999	49	94.27	90.90	90.63	7.80	100.29	52.16	106.31	90.72 to 96.00	78,434	71,086
100000 TO 149999	35	91.20	88.43	88.23	7.09	100.23	61.16	100.40	86.50 to 93.36	121,984	107,624
150000 TO 249999	22	85.36	85.64	85.32	9.00	100.37	63.65	100.22	79.14 to 94.01	178,279	152,116
250000 TO 499999	3	80.82	82.88	82.69	7.32	100.23	75.04	92.78	N/A	328,500	271,635
ALL	209	93.55	93.60	89.06	12.94	105.09	52.16	285.03	91.81 to 94.98	75,058	66,849

PAD 2009 Preliminary Statistics

Base Stat

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Type: Qualified

State Stat Run

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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	83.90	85.77	75.92	24.52	112.97	53.12	125.00	54.92 to 117.50	3,815	2,896
5000 TO 9999	6	88.28	90.38	88.52	11.82	102.09	73.64	105.63	73.64 to 105.63	9,750	8,630
Total \$											
1 TO 9999	16	86.38	87.50	83.55	19.42	104.72	53.12	125.00	73.64 to 105.63	6,040	5,046
10000 TO 29999	47	96.31	99.82	94.63	17.81	105.49	52.68	210.44	93.00 to 102.17	21,140	20,004
30000 TO 59999	48	95.53	96.94	90.95	15.36	106.59	52.16	285.03	90.72 to 97.73	49,022	44,585
60000 TO 99999	51	92.86	90.90	89.25	8.28	101.85	61.16	112.45	89.84 to 95.76	90,067	80,383
100000 TO 149999	35	91.34	89.44	88.63	6.08	100.91	72.26	100.40	87.52 to 93.71	138,888	123,101
150000 TO 249999	10	90.51	88.29	87.12	10.41	101.34	63.65	100.22	79.14 to 100.13	205,691	179,198
250000 TO 499999	2	83.91	83.91	83.33	10.57	100.69	75.04	92.78	N/A	366,250	305,210
ALL											
	209	93.55	93.60	89.06	12.94	105.09	52.16	285.03	91.81 to 94.98	75,058	66,849

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	18	93.40	92.87	90.90	17.01	102.17	53.12	125.00	79.80 to 105.63	8,185	7,440
10	2	98.31	98.31	97.79	18.96	100.53	79.67	116.94	N/A	14,600	14,277
20	29	93.84	91.96	86.85	14.37	105.89	52.68	131.29	87.47 to 99.38	36,517	31,714
25	1	88.09	88.09	88.09			88.09	88.09	N/A	16,000	14,095
30	105	94.64	96.69	91.60	14.32	105.56	52.16	285.03	92.52 to 96.31	60,346	55,277
35	29	90.59	89.14	88.58	6.46	100.63	67.37	100.22	86.76 to 93.55	130,179	115,310
40	22	89.84	88.03	86.18	8.54	102.15	63.65	100.40	80.82 to 95.62	153,709	132,470
45	3	92.78	88.06	86.23	7.66	102.11	75.04	96.35	N/A	314,166	270,915
ALL											
	209	93.55	93.60	89.06	12.94	105.09	52.16	285.03	91.81 to 94.98	75,058	66,849

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	18	93.40	92.87	90.90	17.01	102.17	53.12	125.00	79.80 to 105.63	8,185	7,440
100	4	83.19	105.12	112.83	46.16	93.16	59.80	194.29	N/A	10,500	11,847
101	112	92.94	91.38	87.61	11.00	104.30	52.68	210.44	90.54 to 94.01	87,283	76,464
102	23	95.62	101.32	91.23	19.95	111.05	62.26	285.03	83.47 to 99.51	79,120	72,183
103	2	87.72	87.72	90.64	10.34	96.79	78.65	96.80	N/A	132,500	120,092
104	49	94.27	94.56	91.13	10.24	103.76	52.16	125.77	91.20 to 96.87	69,947	63,744
106	1	96.35	96.35	96.35			96.35	96.35	N/A	210,000	202,325
ALL											
	209	93.55	93.60	89.06	12.94	105.09	52.16	285.03	91.81 to 94.98	75,058	66,849

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:	209	MEDIAN:	94	COV:	23.83	95% Median C.I.:	91.81 to 94.98
TOTAL Sales Price:	15,721,384	WGT. MEAN:	89	STD:	22.30	95% Wgt. Mean C.I.:	87.12 to 91.01
TOTAL Adj.Sales Price:	15,687,264	MEAN:	94	AVG.ABS.DEV:	12.10	95% Mean C.I.:	90.57 to 96.62
TOTAL Assessed Value:	13,971,580						
AVG. Adj. Sales Price:	75,058	COD:	12.94	MAX Sales Ratio:	285.03		
AVG. Assessed Value:	66,849	PRD:	105.09	MIN Sales Ratio:	52.16		

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CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	18	93.40	92.87	90.90	17.01	102.17	53.12	125.00	79.80 to 105.63	8,185	7,440
10	2	98.31	98.31	97.79	18.96	100.53	79.67	116.94	N/A	14,600	14,277
20	30	93.42	91.83	86.87	14.15	105.71	52.68	131.29	87.67 to 98.16	35,833	31,127
30	115	94.27	96.21	91.48	13.54	105.16	52.16	285.03	92.52 to 96.16	66,630	60,954
35	21	90.54	88.81	88.13	6.57	100.76	67.37	100.22	84.76 to 93.55	128,759	113,481
40	22	90.34	87.95	86.69	8.98	101.45	63.65	100.40	80.82 to 96.02	167,241	144,986
45	1	75.04	75.04	75.04			75.04	75.04	N/A	390,000	292,640
ALL	209	93.55	93.60	89.06	12.94	105.09	52.16	285.03	91.81 to 94.98	75,058	66,849

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

Residential

The bulk of the county's valuation efforts were concentrated on the residential property class for 2009. The county reviewed all residential parcels in the county. New effective ages were determined in a uniform manner and new depreciation schedules were developed based on sale information. This assessment action resulted in many valuation changes in the residential class.

As part of their cyclical reappraisal cycle, the county physically reviewed parcels in the towns of Rising City, Brainard, Ulysses and Dwight. In addition, parcels located within the townships of Read, Ulysses, Union and Reading. New pictures were taken for each parcel, and values were updated as necessary.

After completing the assessment actions for 2009 the county reviewed the statistical results and concluded that the class and subclasses were assessed at an appropriate level and were equalized throughout the county.

Other assessed value changes were made to properties in the county based on pick-up of new and omitted construction.

2009 Assessment Survey for Butler County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Assessor and Staff
2.	Valuation done by:
	Assessor
3.	Pickup work done by whom:
	Assessor and Staff
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	2003
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	2009
6.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	Cost approach
7.	Number of Market Areas/Neighborhoods/Assessor Locations?
	19
8.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	Areas are defined by locational characteristics, mostly by town
9.	Is "Market Area/Neighborhoods/Assessor Locations" a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	Yes
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.)
	No
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. Both areas are valued using the same costing and depreciation schedule.

Residential Permit Numbers:

Permits	Information Statements	Other	Total
73	112	110	295

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	208	MEDIAN:	95	COV:	11.28	95% Median C.I.:	94.42 to 96.71
TOTAL Sales Price:	15,736,634	WGT. MEAN:	93	STD:	10.75	95% Wgt. Mean C.I.:	92.00 to 94.85
TOTAL Adj.Sales Price:	15,702,514	MEAN:	95	AVG.ABS.DEV:	7.05	95% Mean C.I.:	93.81 to 96.73
TOTAL Assessed Value:	14,670,815						
AVG. Adj. Sales Price:	75,492	COD:	7.39	MAX Sales Ratio:	136.98		
AVG. Assessed Value:	70,532	PRD:	101.97	MIN Sales Ratio:	51.35		

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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____												
07/01/06 TO 09/30/06	39	97.08	95.78	94.88	6.74	100.95	70.33	119.46	92.99 to 98.93		63,043	59,813
10/01/06 TO 12/31/06	22	98.10	102.55	94.55	9.25	108.46	77.85	136.98	95.11 to 108.68		71,032	67,163
01/01/07 TO 03/31/07	22	93.90	94.61	93.52	6.78	101.16	66.00	119.67	92.71 to 99.10		83,663	78,240
04/01/07 TO 06/30/07	34	96.16	95.76	95.56	6.62	100.21	51.35	120.06	92.62 to 98.99		85,481	81,683
07/01/07 TO 09/30/07	32	95.59	95.07	93.78	6.26	101.38	66.68	112.73	93.99 to 98.98		66,146	62,033
10/01/07 TO 12/31/07	17	92.29	89.42	89.26	8.28	100.18	54.92	107.26	85.21 to 96.80		89,180	79,602
01/01/08 TO 03/31/08	18	91.88	92.44	91.35	7.04	101.20	71.43	114.73	88.00 to 96.50		67,197	61,382
04/01/08 TO 06/30/08	24	94.15	94.22	91.73	7.42	102.72	74.79	133.00	89.49 to 98.28		87,160	79,948
____Study Years____												
07/01/06 TO 06/30/07	117	96.38	96.83	94.76	7.30	102.18	51.35	136.98	95.29 to 97.89		74,943	71,015
07/01/07 TO 06/30/08	91	94.35	93.27	91.75	7.28	101.66	54.92	133.00	92.08 to 96.44		76,199	69,911
____Calendar Yrs____												
01/01/07 TO 12/31/07	105	95.06	94.28	93.52	6.95	100.81	51.35	120.06	93.45 to 96.80		79,806	74,636
____ALL____												
	208	95.45	95.27	93.43	7.39	101.97	51.35	136.98	94.42 to 96.71		75,492	70,532

Type: Qualified

State Stat Run

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

NUMBER of Sales:	208	MEDIAN:	95	COV:	11.28	95% Median C.I.:	94.42 to 96.71
TOTAL Sales Price:	15,736,634	WGT. MEAN:	93	STD:	10.75	95% Wgt. Mean C.I.:	92.00 to 94.85
TOTAL Adj.Sales Price:	15,702,514	MEAN:	95	AVG.ABS.DEV:	7.05	95% Mean C.I.:	93.81 to 96.73
TOTAL Assessed Value:	14,670,815						
AVG. Adj. Sales Price:	75,492	COD:	7.39	MAX Sales Ratio:	136.98		
AVG. Assessed Value:	70,532	PRD:	101.97	MIN Sales Ratio:	51.35		

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ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ABIE	4	92.56	91.66	90.91	2.62	100.83	86.81	94.72	N/A	23,500	21,363
ACREAGE	31	92.15	90.23	88.29	6.84	102.21	70.02	105.08	86.67 to 95.37	112,357	99,195
ADAMY	1	98.91	98.91	98.91			98.91	98.91	N/A	189,900	187,825
BELLWOOD	9	98.09	97.38	97.41	2.53	99.97	90.46	102.00	94.71 to 100.30	68,311	66,542
BRAINARD	10	98.92	97.35	97.18	7.26	100.17	71.43	114.73	91.98 to 108.68	34,293	33,326
BRANDENBURGH LAKES	7	93.04	93.85	93.71	9.83	100.14	70.33	120.06	70.33 to 120.06	50,561	47,382
BRUNO	3	95.85	95.57	94.99	1.69	100.61	93.00	97.85	N/A	23,066	21,910
CLEAR LAKE	4	91.46	92.17	91.73	2.99	100.47	88.15	97.61	N/A	201,437	184,782
DAVID CITY	88	96.79	97.82	94.98	6.92	102.99	75.84	136.98	94.52 to 98.34	86,036	81,720
DWIGHT	7	96.13	97.99	95.67	3.63	102.43	91.76	108.11	91.76 to 108.11	50,442	48,260
GANS LAKE	1	92.63	92.63	92.63			92.63	92.63	N/A	50,000	46,315
GARRISON	1	107.00	107.00	107.00			107.00	107.00	N/A	2,000	2,140
GOEDEKEN LAKE	2	94.12	94.12	94.75	3.14	99.33	91.16	97.08	N/A	40,750	38,612
JARECKI LAKE	2	96.60	96.60	94.12	4.77	102.64	92.00	101.21	N/A	103,950	97,842
JARECKI SUB	4	97.22	96.54	97.30	3.20	99.22	91.87	99.85	N/A	107,100	104,210
LINWOOD	7	89.90	85.40	85.84	15.43	99.49	54.92	105.47	54.92 to 105.47	16,392	14,071
LOMA	1	74.52	74.52	74.52			74.52	74.52	N/A	80,000	59,615
OCTAVIA	3	92.29	92.19	88.74	4.39	103.89	86.06	98.21	N/A	29,333	26,030
RISING CITY	17	97.67	97.11	97.98	9.65	99.12	51.35	125.00	89.70 to 107.00	38,061	37,292
ULYSSES	6	93.17	88.38	92.92	10.57	95.11	66.00	104.98	66.00 to 104.98	20,833	19,359
ALL	208	95.45	95.27	93.43	7.39	101.97	51.35	136.98	94.42 to 96.71	75,492	70,532

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	151	96.66	96.63	95.51	7.41	101.18	51.35	136.98	95.29 to 98.09	60,285	57,577
2	3	92.56	91.59	91.66	1.63	99.92	88.84	93.36	N/A	225,268	206,490
3	54	92.87	91.67	90.44	6.58	101.36	70.02	120.06	90.72 to 94.98	109,697	99,205
ALL	208	95.45	95.27	93.43	7.39	101.97	51.35	136.98	94.42 to 96.71	75,492	70,532

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	185	95.85	95.59	93.58	6.75	102.16	51.35	136.98	94.52 to 96.86	80,255	75,098
2	12	92.85	91.11	81.57	16.66	111.69	54.92	125.00	71.43 to 105.00	17,665	14,410
3	11	93.04	94.40	93.98	7.74	100.45	70.33	120.06	86.63 to 101.21	58,484	54,962
ALL	208	95.45	95.27	93.43	7.39	101.97	51.35	136.98	94.42 to 96.71	75,492	70,532

PAD 2009 R&O Statistics

Base Stat

PAGE:3 of 6

Type: Qualified

State Stat Run

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

NUMBER of Sales: 208 **MEDIAN: 95** COV: 11.28 95% Median C.I.: 94.42 to 96.71
TOTAL Sales Price: 15,736,634 WGT. MEAN: 93 STD: 10.75 95% Wgt. Mean C.I.: 92.00 to 94.85
TOTAL Adj.Sales Price: 15,702,514 MEAN: 95 AVG.ABS.DEV: 7.05 95% Mean C.I.: 93.81 to 96.73
TOTAL Assessed Value: 14,670,815
AVG. Adj. Sales Price: 75,492 COD: 7.39 MAX Sales Ratio: 136.98
AVG. Assessed Value: 70,532 PRD: 101.97 MIN Sales Ratio: 51.35

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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
01	195	95.59	95.32	93.40	7.39	102.05	51.35	136.98	94.52 to 96.76	76,898	71,826
06	12	93.00	94.25	93.88	7.13	100.39	70.33	120.06	91.16 to 98.99	57,777	54,242
07	1	98.21	98.21	98.21			98.21	98.21	N/A	14,000	13,750
ALL	208	95.45	95.27	93.43	7.39	101.97	51.35	136.98	94.42 to 96.71	75,492	70,532

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
12-0032	20	95.38	95.54	90.48	9.90	105.59	51.35	125.00	89.70 to 100.59	58,847	53,244
12-0056	138	95.93	96.23	93.99	6.62	102.39	70.02	136.98	94.18 to 97.15	86,355	81,164
12-0502	26	96.01	95.39	92.67	7.13	102.93	71.43	114.73	91.98 to 99.89	57,264	53,067
19-0123	12	91.34	87.86	91.32	11.60	96.21	54.92	105.47	78.75 to 98.98	39,604	36,167
55-0161											
71-0001											
71-0005											
72-0032	5	92.63	94.82	94.06	3.27	100.81	91.16	101.21	N/A	67,880	63,845
80-0009	7	91.92	88.14	89.23	10.00	98.77	66.00	104.98	66.00 to 104.98	43,571	38,880
80-0567											
NonValid School											
ALL	208	95.45	95.27	93.43	7.39	101.97	51.35	136.98	94.42 to 96.71	75,492	70,532

PAD 2009 R&O Statistics

Base Stat

PAGE: 4 of 6

State Stat Run

Type: Qualified

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

NUMBER of Sales: 208 **MEDIAN: 95** COV: 11.28 95% Median C.I.: 94.42 to 96.71
 TOTAL Sales Price: 15,736,634 WGT. MEAN: 93 STD: 10.75 95% Wgt. Mean C.I.: 92.00 to 94.85
 TOTAL Adj.Sales Price: 15,702,514 MEAN: 95 AVG.ABS.DEV: 7.05 95% Mean C.I.: 93.81 to 96.73
 TOTAL Assessed Value: 14,670,815
 AVG. Adj. Sales Price: 75,492 COD: 7.39 MAX Sales Ratio: 136.98
 AVG. Assessed Value: 70,532 PRD: 101.97 MIN Sales Ratio: 51.35

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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	14	92.85	89.41	80.65	18.57	110.86	51.35	125.00	70.02 to 107.00	15,892	12,816
Prior TO 1860											
1860 TO 1899	23	98.98	98.90	95.67	10.87	103.38	66.00	133.00	95.37 to 107.00	42,034	40,214
1900 TO 1919	63	96.45	96.93	95.39	5.83	101.62	77.69	119.46	94.55 to 98.90	56,351	53,754
1920 TO 1939	21	93.32	95.53	92.98	8.39	102.75	80.74	136.98	89.48 to 97.61	65,505	60,904
1940 TO 1949	5	94.35	93.85	92.65	3.50	101.30	85.21	98.54	N/A	95,538	88,512
1950 TO 1959	5	96.03	95.13	94.18	3.20	101.00	89.49	100.59	N/A	89,318	84,124
1960 TO 1969	11	96.44	96.92	97.44	2.95	99.46	90.99	106.29	94.02 to 99.89	80,636	78,574
1970 TO 1979	26	93.66	92.24	91.26	5.69	101.07	74.79	102.00	87.08 to 96.86	95,593	87,236
1980 TO 1989	13	96.28	94.40	95.78	5.47	98.56	70.33	101.31	92.24 to 100.65	89,263	85,500
1990 TO 1994	9	94.71	92.88	91.47	5.56	101.54	75.84	101.21	88.15 to 99.07	144,783	132,432
1995 TO 1999	10	94.65	94.99	94.94	3.59	100.06	88.88	99.85	91.87 to 99.46	146,470	139,053
2000 TO Present	8	93.20	94.38	88.90	8.76	106.16	77.85	120.06	77.85 to 120.06	170,325	151,421
ALL	208	95.45	95.27	93.43	7.39	101.97	51.35	136.98	94.42 to 96.71	75,492	70,532

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	95.85	94.44	89.41	17.28	105.62	54.92	125.00	54.92 to 125.00	2,275	2,034
5000 TO 9999	7	89.90	86.21	84.64	12.09	101.85	51.35	105.00	51.35 to 105.00	6,785	5,743
Total \$											
1 TO 9999	13	90.71	90.01	85.71	14.95	105.01	51.35	125.00	77.69 to 105.00	4,703	4,031
10000 TO 29999	46	98.19	99.84	100.49	8.67	99.36	66.00	133.00	95.85 to 101.87	18,820	18,912
30000 TO 59999	39	94.91	96.36	96.11	8.52	100.26	66.68	136.98	92.99 to 99.07	42,286	40,642
60000 TO 99999	49	95.88	95.44	95.43	4.11	100.02	74.52	108.39	94.35 to 98.04	78,434	74,847
100000 TO 149999	36	93.94	92.63	92.57	5.66	100.07	70.02	106.29	91.76 to 96.76	121,540	112,506
150000 TO 249999	22	92.22	91.96	91.67	5.75	100.32	74.79	101.31	86.67 to 97.61	178,279	163,428
250000 TO 499999	3	90.72	87.04	86.27	5.40	100.90	77.85	92.56	N/A	328,500	283,390
ALL	208	95.45	95.27	93.43	7.39	101.97	51.35	136.98	94.42 to 96.71	75,492	70,532

Type: Qualified

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

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

NUMBER of Sales:	208	MEDIAN:	95	COV:	11.28	95% Median C.I.:	94.42 to 96.71
TOTAL Sales Price:	15,736,634	WGT. MEAN:	93	STD:	10.75	95% Wgt. Mean C.I.:	92.00 to 94.85
TOTAL Adj.Sales Price:	15,702,514	MEAN:	95	AVG.ABS.DEV:	7.05	95% Mean C.I.:	93.81 to 96.73
TOTAL Assessed Value:	14,670,815						
AVG. Adj. Sales Price:	75,492	COD:	7.39	MAX Sales Ratio:	136.98		
AVG. Assessed Value:	70,532	PRD:	101.97	MIN Sales Ratio:	51.35		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	9	89.90	88.62	79.47	17.27	111.51	51.35	125.00	54.92 to 107.00	3,572	2,838
5000 TO 9999	8	88.06	86.67	84.92	11.47	102.06	66.00	105.00	66.00 to 105.00	9,062	7,695
Total \$											
1 TO 9999	17	89.90	87.70	83.24	14.43	105.35	51.35	125.00	77.69 to 101.00	6,155	5,124
10000 TO 29999	44	98.26	100.21	99.20	7.82	101.02	66.68	133.00	96.13 to 101.87	20,325	20,162
30000 TO 59999	42	94.27	95.92	94.52	8.08	101.48	70.33	136.98	92.99 to 97.08	45,703	43,199
60000 TO 99999	48	96.41	95.81	95.14	4.80	100.70	70.02	120.06	94.35 to 98.54	82,017	78,033
100000 TO 149999	39	92.78	92.99	92.63	4.95	100.39	75.84	106.29	91.87 to 96.66	129,304	119,771
150000 TO 249999	16	95.22	93.24	92.61	5.98	100.68	74.79	101.31	88.15 to 99.30	191,984	177,799
250000 TO 499999	2	85.21	85.21	84.73	8.63	100.56	77.85	92.56	N/A	366,250	310,325
ALL											
	208	95.45	95.27	93.43	7.39	101.97	51.35	136.98	94.42 to 96.71	75,492	70,532

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	19	94.98	90.85	82.61	14.23	109.97	51.35	125.00	78.75 to 101.00	13,662	11,287
10	2	96.81	96.81	96.83	0.99	99.98	95.85	97.77	N/A	14,600	14,137
20	28	99.66	99.64	97.56	9.41	102.13	66.00	136.98	92.99 to 101.87	36,071	35,191
25	1	94.72	94.72	94.72			94.72	94.72	N/A	16,000	15,155
30	104	95.62	96.10	95.14	6.31	101.00	66.68	133.00	94.55 to 97.67	60,465	57,526
35	29	93.32	92.71	92.53	4.96	100.19	75.84	101.31	89.82 to 96.28	130,179	120,458
40	22	94.91	93.72	92.46	5.61	101.37	74.79	106.29	90.72 to 99.30	153,709	142,113
45	3	92.56	89.24	87.53	7.00	101.95	77.85	97.30	N/A	314,166	274,991
ALL											
	208	95.45	95.27	93.43	7.39	101.97	51.35	136.98	94.42 to 96.71	75,492	70,532

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	19	94.98	90.85	82.61	14.23	109.97	51.35	125.00	78.75 to 101.00	13,662	11,287
100	4	90.91	90.96	91.65	4.51	99.24	83.82	98.21	N/A	10,500	9,623
101	111	94.91	95.32	92.85	6.67	102.66	70.33	136.98	93.04 to 97.61	87,637	81,369
102	23	98.16	96.94	94.05	9.34	103.07	66.00	133.00	92.15 to 100.59	79,120	74,413
103	2	95.86	95.86	97.43	5.09	98.40	90.99	100.74	N/A	132,500	129,092
104	48	96.04	96.41	95.07	5.52	101.41	66.68	119.67	95.05 to 97.61	70,384	66,912
106	1	97.30	97.30	97.30			97.30	97.30	N/A	210,000	204,325
ALL											
	208	95.45	95.27	93.43	7.39	101.97	51.35	136.98	94.42 to 96.71	75,492	70,532

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	208	MEDIAN:	95	COV:	11.28	95% Median C.I.:	94.42 to 96.71
TOTAL Sales Price:	15,736,634	WGT. MEAN:	93	STD:	10.75	95% Wgt. Mean C.I.:	92.00 to 94.85
TOTAL Adj.Sales Price:	15,702,514	MEAN:	95	AVG.ABS.DEV:	7.05	95% Mean C.I.:	93.81 to 96.73
TOTAL Assessed Value:	14,670,815						
AVG. Adj. Sales Price:	75,492	COD:	7.39	MAX Sales Ratio:	136.98		
AVG. Assessed Value:	70,532	PRD:	101.97	MIN Sales Ratio:	51.35		

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

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CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	19	94.98	90.85	82.61	14.23	109.97	51.35	125.00	78.75 to 101.00	13,662	11,287
10	2	96.81	96.81	96.83	0.99	99.98	95.85	97.77	N/A	14,600	14,137
20	29	98.90	99.47	97.52	9.31	102.00	66.00	136.98	92.99 to 101.87	35,379	34,500
30	114	95.48	95.84	94.84	6.11	101.06	66.68	133.00	94.42 to 96.86	66,793	63,346
35	21	93.32	93.07	92.71	4.69	100.39	75.84	100.93	89.48 to 97.15	128,759	119,376
40	22	95.14	93.36	92.29	6.28	101.16	74.79	106.29	88.84 to 99.46	167,241	154,342
45	1	77.85	77.85	77.85			77.85	77.85	N/A	390,000	303,625
ALL	208	95.45	95.27	93.43	7.39	101.97	51.35	136.98	94.42 to 96.71	75,492	70,532

**2009 Correlation Section
for Butler County**

Residential Real Property

I. Correlation

RESIDENTIAL:In correlating the analyses displayed in the proceeding tables, the opinion of the Division is that the level of value is within the acceptable range, and it its best measured by the median measure of central tendency. The median measure was calculated using a sufficient number of sales, and because Butler County applies assessment practices to the sold and unsold parcels in a similar manner, the median ratio calculated from the sales file accurately reflects the level of value for the population.

The County made many valuation changes for 2009 because of the results of sales analyses and as part of their reappraisal cycle. Physical reviews were conducted and new depreciation and effective age was established for many parcels. The assessment actions determined by the County were applied to the class of property and the statistics indicate that all subclasses are valued within the statutory range. The assessment practices are considered by the Division to be in compliance with professionally acceptable mass appraisal practices because of the County's systematic and necessary assessment efforts. The coefficient of dispersion and price related differential confirm this determination.

**2009 Correlation Section
for Butler 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	324	208	64.20
2008	336	219	65.18
2007	316	185	58.54
2006	342	189	55.26
2005	353	233	66.01

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

2009 Correlation Section
for Butler 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 Butler 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	94	0.75	95	95
2008	93.72	0.75	94	96.04
2007	95	1.06	96	96
2006	93	-2.43	91	96
2005	96	1.07	97	97

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

**2009 Correlation Section
for Butler 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 Butler 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)
6.98	2009	0.75
8.64	2008	0.75
4.57	2007	1.06
5.41	2006	-2.43
0.27	2005	1.07

RESIDENTIAL: The difference between the percent change in the sales file and the percent change in base is significant. A further review of the statistics shows that the most recent year sales changed approximately 7 percent, while the year prior changed a minimal amount. A further review of the assessment actions in the residential class shows the assessor established new depreciation and new effective age for all residential properties. This action took into account the recent sale information which creates a stronger reflection in the sales file. After the review, it is assumed that the sold and unsold parcels are treated similarly in the residential class of property.

**2009 Correlation Section
for Butler 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 Butler County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	95	93	95

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

**2009 Correlation Section
for Butler 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	7.39	101.97
Difference	0.00	0.00

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

**2009 Correlation Section
for Butler 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	209	208	-1
Median	94	95	1
Wgt. Mean	89	93	4
Mean	94	95	1
COD	12.94	7.39	-5.55
PRD	105.09	101.97	-3.12
Minimum	52.16	51.35	-0.81
Maximum	285.03	136.98	-148.05

RESIDENTIAL: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported for this class of property by the County. For 2009 the county reported significant valuation work to the residential class which is reflected in the improvement of the quality statistics.

**2009 Correlation Section
for Butler 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	208	199	9
Median	95	87	8
Wgt. Mean	93	81	12
Mean	95	100	-5
COD	7.39	39.40	-32.01
PRD	101.97	123.83	-21.86
Minimum	51.35	0.79	50.56
Maximum	136.98	879.67	-742.69

The table shows a significant disparity between the measures of central tendency in the R&O and those produced from the trended ratios. The quality statistics from the trended dataset are also notably different. In the case of Butler County, the high coefficient of dispersion and price related differential weaken the amount of confidence once can place on the validity of the trended measures of central tendency. In this situation the median of the trended data set can move tremendously with the removal of a few sales. This analysis fails to prove representativeness or nonrepresentativeness of the sales file, but could indicate issues in assessment uniformity or proportionality.

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:	29	MEDIAN:	98	COV:	42.33	95% Median C.I.:	91.04 to 109.32	(! : Derived)
TOTAL Sales Price:	2,636,796	WGT. MEAN:	96	STD:	44.14	95% Wgt. Mean C.I.:	88.66 to 102.99	
TOTAL Adj.Sales Price:	2,431,796	MEAN:	104	AVG.ABS.DEV:	18.68	95% Mean C.I.:	87.48 to 121.05	
TOTAL Assessed Value:	2,330,320							
AVG. Adj. Sales Price:	83,855	COD:	19.07	MAX Sales Ratio:	322.00			
AVG. Assessed Value:	80,355	PRD:	108.80	MIN Sales Ratio:	60.42			

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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	1	68.23	68.23	68.23			68.23	68.23	N/A		50,000	34,115
10/01/05 TO 12/31/05	1	92.63	92.63	92.63			92.63	92.63	N/A		15,000	13,895
01/01/06 TO 03/31/06	1	84.00	84.00	84.00			84.00	84.00	N/A		11,250	9,450
04/01/06 TO 06/30/06	1	103.25	103.25	103.25			103.25	103.25	N/A		2,000	2,065
07/01/06 TO 09/30/06	3	97.94	98.16	97.42	7.64	100.76	87.04	109.50	N/A		31,582	30,768
10/01/06 TO 12/31/06	9	104.15	102.13	103.89	7.99	98.31	83.38	113.63	91.04 to 112.41		124,466	129,303
01/01/07 TO 03/31/07												
04/01/07 TO 06/30/07	6	102.40	101.65	98.82	12.86	102.86	79.48	117.17	79.48 to 117.17		53,516	52,887
07/01/07 TO 09/30/07												
10/01/07 TO 12/31/07	5	98.00	139.63	87.44	52.21	159.68	83.13	322.00	N/A		145,600	127,319
01/01/08 TO 03/31/08	1	93.39	93.39	93.39			93.39	93.39	N/A		20,500	19,145
04/01/08 TO 06/30/08	1	60.42	60.42	60.42			60.42	60.42	N/A		69,000	41,690
____Study Years____												
07/01/05 TO 06/30/06	4	88.32	87.03	76.07	12.36	114.40	68.23	103.25	N/A		19,562	14,881
07/01/06 TO 06/30/07	18	102.77	101.31	102.43	9.87	98.91	79.48	117.17	91.73 to 110.55		85,335	87,409
07/01/07 TO 06/30/08	7	93.39	121.71	85.31	44.89	142.66	60.42	322.00	60.42 to 322.00		116,785	99,632
____Calendar Yrs____												
01/01/06 TO 12/31/06	14	102.32	100.06	103.20	8.57	96.96	83.38	113.63	87.04 to 109.59		87,728	90,539
01/01/07 TO 12/31/07	11	98.00	118.91	90.93	31.06	130.78	79.48	322.00	83.13 to 117.17		95,372	86,720
____ALL____												
	29	97.94	104.26	95.83	19.07	108.80	60.42	322.00	91.04 to 109.32		83,855	80,355

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
ACREAGE	2	83.09	83.09	82.62	17.88	100.56	68.23	97.94	N/A		48,500	40,072
BELLWOOD	3	79.48	77.21	72.99	13.13	105.79	60.42	91.73	N/A		51,700	37,733
BRUNO	1	322.00	322.00	322.00			322.00	322.00	N/A		2,000	6,440
DAVID CITY	14	94.25	99.42	97.33	10.48	102.15	83.13	117.17	89.02 to 113.63		139,928	136,193
DWIGHT	1	84.00	84.00	84.00			84.00	84.00	N/A		11,250	9,450
LINWOOD	1	87.04	87.04	87.04			87.04	87.04	N/A		26,746	23,280
RISING CITY	4	106.87	105.57	105.74	4.21	99.84	98.00	110.55	N/A		44,000	46,525
SURPRISE	1	106.00	106.00	106.00			106.00	106.00	N/A		500	530
ULYSSES	2	106.29	106.29	106.43	2.86	99.87	103.25	109.32	N/A		2,100	2,235
____ALL____												
	29	97.94	104.26	95.83	19.07	108.80	60.42	322.00	91.04 to 109.32		83,855	80,355

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:	29	MEDIAN:	98	COV:	42.33	95% Median C.I.:	91.04 to 109.32	(! : Derived)
TOTAL Sales Price:	2,636,796	WGT. MEAN:	96	STD:	44.14	95% Wgt. Mean C.I.:	88.66 to 102.99	
TOTAL Adj.Sales Price:	2,431,796	MEAN:	104	AVG.ABS.DEV:	18.68	95% Mean C.I.:	87.48 to 121.05	
TOTAL Assessed Value:	2,330,320							
AVG. Adj. Sales Price:	83,855	COD:	19.07	MAX Sales Ratio:	322.00			
AVG. Assessed Value:	80,355	PRD:	108.80	MIN Sales Ratio:	60.42			

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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	26	99.69	106.70	96.63	19.19	110.41	60.42	322.00	91.73 to 109.50	88,069	85,102
2	1	83.38	83.38	83.38			83.38	83.38	N/A	45,000	37,520
3	2	83.09	83.09	82.62	17.88	100.56	68.23	97.94	N/A	48,500	40,072
ALL	29	97.94	104.26	95.83	19.07	108.80	60.42	322.00	91.04 to 109.32	83,855	80,355

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	28	96.13	104.49	95.79	20.13	109.09	60.42	322.00	91.04 to 109.32	85,171	81,581
3	1	97.94	97.94	97.94			97.94	97.94	N/A	47,000	46,030
ALL	29	97.94	104.26	95.83	19.07	108.80	60.42	322.00	91.04 to 109.32	83,855	80,355

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
12-0032	4	106.87	105.57	105.74	4.21	99.84	98.00	110.55	N/A	44,000	46,525
12-0056	21	94.24	105.61	95.19	23.17	110.95	60.42	322.00	89.02 to 109.50	105,409	100,334
12-0502	1	84.00	84.00	84.00			84.00	84.00	N/A	11,250	9,450
19-0123	1	87.04	87.04	87.04			87.04	87.04	N/A	26,746	23,280
55-0161											
71-0001											
71-0005											
72-0032											
80-0009	2	106.29	106.29	106.43	2.86	99.87	103.25	109.32	N/A	2,100	2,235
80-0567											
NonValid School											
ALL	29	97.94	104.26	95.83	19.07	108.80	60.42	322.00	91.04 to 109.32	83,855	80,355

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:	29	MEDIAN:	98	COV:	42.33	95% Median C.I.:	91.04 to 109.32	(! : Derived)
TOTAL Sales Price:	2,636,796	WGT. MEAN:	96	STD:	44.14	95% Wgt. Mean C.I.:	88.66 to 102.99	
TOTAL Adj.Sales Price:	2,431,796	MEAN:	104	AVG.ABS.DEV:	18.68	95% Mean C.I.:	87.48 to 121.05	
TOTAL Assessed Value:	2,330,320							
AVG. Adj. Sales Price:	83,855	COD:	19.07	MAX Sales Ratio:	322.00			
AVG. Assessed Value:	80,355	PRD:	108.80	MIN Sales Ratio:	60.42			

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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											
Prior TO 1860											
1860 TO 1899	1	103.25	103.25	103.25			103.25	103.25	N/A	2,000	2,065
1900 TO 1919	7	92.63	127.95	96.50	44.18	132.59	79.48	322.00	79.48 to 322.00	25,763	24,860
1920 TO 1939	3	104.15	102.35	103.31	5.16	99.06	93.39	109.50	N/A	43,166	44,596
1940 TO 1949	2	91.00	91.00	92.62	7.69	98.26	84.00	98.00	N/A	14,625	13,545
1950 TO 1959											
1960 TO 1969	2	101.93	101.93	101.93	7.52	100.00	94.26	109.59	N/A	60,000	61,155
1970 TO 1979	7	97.94	96.68	90.90	9.29	106.36	83.13	110.55	83.13 to 110.55	115,242	104,755
1980 TO 1989	3	68.23	80.76	94.40	26.00	85.55	60.42	113.63	N/A	103,000	97,233
1990 TO 1994	1	94.24	94.24	94.24			94.24	94.24	N/A	125,000	117,805
1995 TO 1999											
2000 TO Present	3	112.41	106.20	99.76	8.35	106.46	89.02	117.17	N/A	243,333	242,750
ALL											
	29	97.94	104.26	95.83	19.07	108.80	60.42	322.00	91.04 to 109.32	83,855	80,355

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	4	107.66	160.14	170.75	51.57	93.79	103.25	322.00	N/A	1,675	2,860
Total \$											
1 TO 9999	4	107.66	160.14	170.75	51.57	93.79	103.25	322.00	N/A	1,675	2,860
10000 TO 29999	8	93.01	95.85	95.18	7.53	100.71	84.00	110.55	84.00 to 110.55	18,449	17,560
30000 TO 59999	5	97.94	96.69	96.95	16.81	99.73	68.23	117.17	N/A	48,400	46,924
60000 TO 99999	5	94.26	89.58	89.98	15.67	99.55	60.42	109.59	N/A	67,600	60,827
100000 TO 149999	1	94.24	94.24	94.24			94.24	94.24	N/A	125,000	117,805
150000 TO 249999	3	101.38	102.02	101.82	7.43	100.20	91.04	113.63	N/A	196,666	200,238
250000 TO 499999	3	89.02	94.85	93.75	10.96	101.17	83.13	112.41	N/A	327,500	307,040
ALL											
	29	97.94	104.26	95.83	19.07	108.80	60.42	322.00	91.04 to 109.32	83,855	80,355

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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NUMBER of Sales:	29	MEDIAN:	98	COV:	42.33	95% Median C.I.:	91.04 to 109.32	(! : Derived)
TOTAL Sales Price:	2,636,796	WGT. MEAN:	96	STD:	44.14	95% Wgt. Mean C.I.:	88.66 to 102.99	
TOTAL Adj.Sales Price:	2,431,796	MEAN:	104	AVG.ABS.DEV:	18.68	95% Mean C.I.:	87.48 to 121.05	
TOTAL Assessed Value:	2,330,320							
AVG. Adj. Sales Price:	83,855	COD:	19.07	MAX Sales Ratio:	322.00			
AVG. Assessed Value:	80,355	PRD:	108.80	MIN Sales Ratio:	60.42			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	106.00	106.19	106.38	1.91	99.82	103.25	109.32	N/A	1,566	1,666
5000 TO 9999	2	203.00	203.00	119.92	58.62	169.27	84.00	322.00	N/A	6,625	7,945
Total \$											
1 TO 9999	5	106.00	144.91	116.38	46.05	124.52	84.00	322.00	N/A	3,590	4,178
10000 TO 29999	7	93.39	97.55	96.10	7.14	101.50	87.04	110.55	87.04 to 110.55	19,478	18,719
30000 TO 59999	8	88.82	89.70	88.28	18.94	101.62	60.42	117.17	60.42 to 117.17	54,000	47,668
60000 TO 99999	2	106.87	106.87	106.35	2.55	100.48	104.15	109.59	N/A	74,000	78,702
100000 TO 149999	1	94.24	94.24	94.24			94.24	94.24	N/A	125,000	117,805
150000 TO 249999	3	101.38	102.02	101.82	7.43	100.20	91.04	113.63	N/A	196,666	200,238
250000 TO 499999	3	89.02	94.85	93.75	10.96	101.17	83.13	112.41	N/A	327,500	307,040
ALL	29	97.94	104.26	95.83	19.07	108.80	60.42	322.00	91.04 to 109.32	83,855	80,355

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10	18	96.13	108.57	92.67	24.07	117.15	60.42	322.00	87.04 to 109.50	33,288	30,849
15	3	97.94	90.11	92.86	12.23	97.03	68.23	104.15	N/A	61,666	57,265
20	8	96.56	99.89	97.31	11.55	102.65	83.13	116.74	83.13 to 116.74	205,950	200,403
ALL	29	97.94	104.26	95.83	19.07	108.80	60.42	322.00	91.04 to 109.32	83,855	80,355

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:	29	MEDIAN:	98	COV:	42.33	95% Median C.I.:	91.04 to 109.32	(! : Derived)
TOTAL Sales Price:	2,636,796	WGT. MEAN:	96	STD:	44.14	95% Wgt. Mean C.I.:	88.66 to 102.99	
TOTAL Adj.Sales Price:	2,431,796	MEAN:	104	AVG.ABS.DEV:	18.68	95% Mean C.I.:	87.48 to 121.05	
TOTAL Assessed Value:	2,330,320							
AVG. Adj. Sales Price:	83,855	COD:	19.07	MAX Sales Ratio:	322.00			
AVG. Assessed Value:	80,355	PRD:	108.80	MIN Sales Ratio:	60.42			

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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
300	1	109.59	109.59	109.59			109.59	109.59	N/A	60,000	65,755
325	2	84.96	84.96	71.87	28.88	118.21	60.42	109.50	N/A	45,000	32,342
334	1	97.94	97.94	97.94			97.94	97.94	N/A	47,000	46,030
340	1	83.13	83.13	83.13			83.13	83.13	N/A	302,500	251,455
343	1	91.04	91.04	91.04			91.04	91.04	N/A	200,000	182,070
344	1	93.39	93.39	93.39			93.39	93.39	N/A	20,500	19,145
351	1	322.00	322.00	322.00			322.00	322.00	N/A	2,000	6,440
352	4	113.02	111.04	109.95	3.67	100.99	101.38	116.74	N/A	178,750	196,537
353	2	91.64	91.64	89.70	2.86	102.17	89.02	94.26	N/A	232,500	208,542
384	1	91.73	91.73	91.73			91.73	91.73	N/A	25,100	23,025
386	1	94.24	94.24	94.24			94.24	94.24	N/A	125,000	117,805
404	1	98.00	98.00	98.00			98.00	98.00	N/A	18,000	17,640
406	6	88.32	89.58	78.85	12.51	113.61	68.23	106.00	68.23 to 106.00	20,625	16,262
419	1	104.15	104.15	104.15			104.15	104.15	N/A	88,000	91,650
442	2	83.26	83.26	81.79	4.54	101.80	79.48	87.04	N/A	43,873	35,882
470	1	110.55	110.55	110.55			110.55	110.55	N/A	10,000	11,055
471	1	109.32	109.32	109.32			109.32	109.32	N/A	2,200	2,405
532	1	117.17	117.17	117.17			117.17	117.17	N/A	50,000	58,585
ALL	29	97.94	104.26	95.83	19.07	108.80	60.42	322.00	91.04 to 109.32	83,855	80,355

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	29	97.94	104.26	95.83	19.07	108.80	60.42	322.00	91.04 to 109.32	83,855	80,355
04											
ALL	29	97.94	104.26	95.83	19.07	108.80	60.42	322.00	91.04 to 109.32	83,855	80,355

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

Commercial

For 2009, the county conducted a market study of the commercial class of property. Market information displayed in the preliminary statistics indicated the level of value in all towns with sufficient market representation were within the statutory range.

As part of their cyclical appraisal schedule Butler County completed the following assessment actions:

- Commercial property in the towns of Rising City, Brainard, Ulysses, and Dwight we all reviewed by on-site inspections.
- Commercial properties in the Southern portion of the county were physically reviewed. These were parcels located within the Townships of Read, Reading, and Union.

After completing the assessment actions for 2009 the county reviewed the statistical results and concluded that the class and subclasses were assessed at an appropriate level and were equalized throughout the county.

Other assessed value changes were made to properties in the county based on pick-up of new and omitted construction.

2009 Assessment Survey for Butler County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Assessor
2.	Valuation done by:
	Assessor
3.	Pickup work done by whom:
	Assessor
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	1999
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	1999
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?
	n/a
7.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	Cost Approach
8.	Number of Market Areas/Neighborhoods/Assessor Locations?
	13
9.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	Each town is a separate market area and the remainder of the county is in the Rural market area.
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, the land has a common characteristic
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>)
	No

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
16	16	38	70

PAD 2009 R&O Statistics

Base Stat

PAGE:1 of 5

Type: Qualified

State Stat Run

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

NUMBER of Sales:	28	MEDIAN:	95	COV:	11.75	95% Median C.I.:	91.94 to 103.25	(! : Derived)
TOTAL Sales Price:	2,634,796	WGT. MEAN:	97	STD:	11.49	95% Wgt. Mean C.I.:	90.39 to 103.57	
TOTAL Adj.Sales Price:	2,429,796	MEAN:	98	AVG.ABS.DEV:	8.80	95% Mean C.I.:	93.34 to 102.26	
TOTAL Assessed Value:	2,356,470							
AVG. Adj. Sales Price:	86,778	COD:	9.27	MAX Sales Ratio:	117.40			
AVG. Assessed Value:	84,159	PRD:	100.84	MIN Sales Ratio:	68.23			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/05 TO 09/30/05	1	68.23	68.23	68.23			68.23	68.23	N/A	50,000	34,115
10/01/05 TO 12/31/05	1	92.83	92.83	92.83			92.83	92.83	N/A	15,000	13,925
01/01/06 TO 03/31/06	1	97.29	97.29	97.29			97.29	97.29	N/A	11,250	10,945
04/01/06 TO 06/30/06	1	103.25	103.25	103.25			103.25	103.25	N/A	2,000	2,065
07/01/06 TO 09/30/06	3	99.18	101.34	100.41	4.55	100.93	95.66	109.19	N/A	31,582	31,710
10/01/06 TO 12/31/06	9	101.08	101.93	103.52	9.05	98.46	83.38	113.89	91.94 to 113.18	124,466	128,853
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	6	92.99	100.24	100.41	9.92	99.83	90.35	117.40	90.35 to 117.40	53,516	53,738
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07	4	92.40	93.44	88.03	6.69	106.15	82.99	106.00	N/A	181,500	159,777
01/01/08 TO 03/31/08	1	93.39	93.39	93.39			93.39	93.39	N/A	20,500	19,145
04/01/08 TO 06/30/08	1	86.84	86.84	86.84			86.84	86.84	N/A	69,000	59,920
____Study Years____											
07/01/05 TO 06/30/06	4	95.06	90.40	78.02	10.38	115.87	68.23	103.25	N/A	19,562	15,262
07/01/06 TO 06/30/07	18	98.29	101.27	102.68	9.21	98.62	83.38	117.40	91.94 to 112.39	85,335	87,624
07/01/07 TO 06/30/08	6	92.40	92.33	88.07	5.64	104.85	82.99	106.00	82.99 to 106.00	135,916	119,695
____Calendar Yrs____											
01/01/06 TO 12/31/06	14	100.13	101.56	103.23	7.40	98.39	83.38	113.89	94.26 to 112.39	87,728	90,558
01/01/07 TO 12/31/07	10	92.49	97.52	91.83	8.65	106.20	82.99	117.40	90.35 to 116.74	104,710	96,154
____ALL____											
	28	94.96	97.80	96.98	9.27	100.84	68.23	117.40	91.94 to 103.25	86,778	84,159

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ACREAGE	2	83.71	83.71	83.23	18.49	100.57	68.23	99.18	N/A	48,500	40,365
BELLWOOD	3	90.98	89.85	89.26	1.79	100.66	86.84	91.73	N/A	51,700	46,146
DAVID CITY	14	94.25	99.66	97.92	10.20	101.78	82.99	117.40	91.54 to 113.89	139,928	137,018
DWIGHT	1	97.29	97.29	97.29			97.29	97.29	N/A	11,250	10,945
LINWOOD	1	95.66	95.66	95.66			95.66	95.66	N/A	26,746	25,585
RISING CITY	4	95.33	97.70	100.81	6.19	96.92	90.35	109.81	N/A	44,000	44,355
SURPRISE	1	106.00	106.00	106.00			106.00	106.00	N/A	500	530
ULYSSES	2	108.22	108.22	108.45	4.59	99.78	103.25	113.18	N/A	2,100	2,277
____ALL____											
	28	94.96	97.80	96.98	9.27	100.84	68.23	117.40	91.94 to 103.25	86,778	84,159

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:	28	MEDIAN:	95	COV:	11.75	95% Median C.I.:	91.94 to 103.25	(! : Derived)
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TOTAL Adj.Sales Price:	2,429,796	MEAN:	98	AVG.ABS.DEV:	8.80	95% Mean C.I.:	93.34 to 102.26	
TOTAL Assessed Value:	2,356,470							
AVG. Adj. Sales Price:	86,778	COD:	9.27	MAX Sales Ratio:	117.40			
AVG. Assessed Value:	84,159	PRD:	100.84	MIN Sales Ratio:	68.23			

Printed: 03/13/2009 16:20:36

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	25	95.66	99.50	97.83	8.50	101.71	82.99	117.40	92.83 to 106.00	91,511	89,528
2	1	83.38	83.38	83.38			83.38	83.38	N/A	45,000	37,520
3	2	83.71	83.71	83.23	18.49	100.57	68.23	99.18	N/A	48,500	40,365
ALL	28	94.96	97.80	96.98	9.27	100.84	68.23	117.40	91.94 to 103.25	86,778	84,159

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	27	94.26	97.75	96.94	9.49	100.84	68.23	117.40	91.73 to 106.00	88,251	85,550
3	1	99.18	99.18	99.18			99.18	99.18	N/A	47,000	46,615
ALL	28	94.96	97.80	96.98	9.27	100.84	68.23	117.40	91.94 to 103.25	86,778	84,159

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
12-0032	4	95.33	97.70	100.81	6.19	96.92	90.35	109.81	N/A	44,000	44,355
12-0056	20	93.82	96.91	96.67	10.15	100.25	68.23	117.40	91.54 to 106.00	110,580	106,898
12-0502	1	97.29	97.29	97.29			97.29	97.29	N/A	11,250	10,945
19-0123	1	95.66	95.66	95.66			95.66	95.66	N/A	26,746	25,585
55-0161											
71-0001											
71-0005											
72-0032											
80-0009	2	108.22	108.22	108.45	4.59	99.78	103.25	113.18	N/A	2,100	2,277
80-0567											
NonValid School											
ALL	28	94.96	97.80	96.98	9.27	100.84	68.23	117.40	91.94 to 103.25	86,778	84,159

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:	28	MEDIAN:	95	COV:	11.75	95% Median C.I.:	91.94 to 103.25	(! : Derived)
TOTAL Sales Price:	2,634,796	WGT. MEAN:	97	STD:	11.49	95% Wgt. Mean C.I.:	90.39 to 103.57	
TOTAL Adj.Sales Price:	2,429,796	MEAN:	98	AVG.ABS.DEV:	8.80	95% Mean C.I.:	93.34 to 102.26	
TOTAL Assessed Value:	2,356,470							
AVG. Adj. Sales Price:	86,778	COD:	9.27	MAX Sales Ratio:	117.40			
AVG. Assessed Value:	84,159	PRD:	100.84	MIN Sales Ratio:	68.23			

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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											
Prior TO 1860											
1860 TO 1899	1	103.25	103.25	103.25			103.25	103.25	N/A	2,000	2,065
1900 TO 1919	6	94.25	98.99	99.21	7.58	99.78	90.98	116.74	90.98 to 116.74	29,724	29,488
1920 TO 1939	3	97.40	99.99	98.68	5.41	101.33	93.39	109.19	N/A	43,166	42,596
1940 TO 1949	2	95.27	95.27	94.80	2.12	100.49	93.25	97.29	N/A	14,625	13,865
1950 TO 1959											
1960 TO 1969	2	102.04	102.04	102.03	7.62	100.00	94.26	109.81	N/A	60,000	61,220
1970 TO 1979	7	91.94	94.59	90.83	8.81	104.13	82.99	113.18	82.99 to 113.18	115,242	104,679
1980 TO 1989	3	86.84	89.65	100.46	17.53	89.24	68.23	113.89	N/A	103,000	103,476
1990 TO 1994	1	94.24	94.24	94.24			94.24	94.24	N/A	125,000	117,805
1995 TO 1999											
2000 TO Present	3	112.39	107.11	101.17	7.67	105.87	91.54	117.40	N/A	243,333	246,175
ALL											
	28	94.96	97.80	96.98	9.27	100.84	68.23	117.40	91.94 to 103.25	86,778	84,159

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	106.00	107.48	108.19	3.12	99.34	103.25	113.18	N/A	1,566	1,695
Total \$											
1 TO 9999	3	106.00	107.48	108.19	3.12	99.34	103.25	113.18	N/A	1,566	1,695
10000 TO 29999	8	93.32	95.46	95.79	3.67	99.66	90.35	109.19	90.35 to 109.19	18,449	17,671
30000 TO 59999	5	99.18	96.99	97.24	16.64	99.74	68.23	117.40	N/A	48,400	47,064
60000 TO 99999	5	94.26	95.86	95.73	6.24	100.13	86.84	109.81	N/A	67,600	64,714
100000 TO 149999	1	94.24	94.24	94.24			94.24	94.24	N/A	125,000	117,805
150000 TO 249999	3	101.08	102.30	102.11	7.24	100.19	91.94	113.89	N/A	196,666	200,811
250000 TO 499999	3	91.54	95.64	94.75	10.71	100.94	82.99	112.39	N/A	327,500	310,293
ALL											
	28	94.96	97.80	96.98	9.27	100.84	68.23	117.40	91.94 to 103.25	86,778	84,159

PAD 2009 R&O Statistics

Base Stat

PAGE: 4 of 5

Type: Qualified

State Stat Run

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

NUMBER of Sales:	28	MEDIAN:	95	COV:	11.75	95% Median C.I.:	91.94 to 103.25	(! : Derived)
TOTAL Sales Price:	2,634,796	WGT. MEAN:	97	STD:	11.49	95% Wgt. Mean C.I.:	90.39 to 103.57	
TOTAL Adj.Sales Price:	2,429,796	MEAN:	98	AVG.ABS.DEV:	8.80	95% Mean C.I.:	93.34 to 102.26	
TOTAL Assessed Value:	2,356,470							
AVG. Adj. Sales Price:	86,778	COD:	9.27	MAX Sales Ratio:	117.40			
AVG. Assessed Value:	84,159	PRD:	100.84	MIN Sales Ratio:	68.23			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	106.00	107.48	108.19	3.12	99.34	103.25	113.18	N/A	1,566	1,695
5000 TO 9999	1	90.35	90.35	90.35			90.35	90.35	N/A	10,000	9,035
Total \$											
1 TO 9999	4	104.63	103.20	96.05	6.11	107.43	90.35	113.18	N/A	3,675	3,530
10000 TO 29999	7	93.39	96.19	96.18	3.72	100.01	91.73	109.19	91.73 to 109.19	19,656	18,905
30000 TO 59999	8	92.62	94.63	94.28	13.25	100.37	68.23	117.40	68.23 to 117.40	54,000	50,911
60000 TO 99999	2	103.61	103.61	102.43	5.99	101.14	97.40	109.81	N/A	74,000	75,800
100000 TO 149999	1	94.24	94.24	94.24			94.24	94.24	N/A	125,000	117,805
150000 TO 249999	3	101.08	102.30	102.11	7.24	100.19	91.94	113.89	N/A	196,666	200,811
250000 TO 499999	3	91.54	95.64	94.75	10.71	100.94	82.99	112.39	N/A	327,500	310,293
ALL	28	94.96	97.80	96.98	9.27	100.84	68.23	117.40	91.94 to 103.25	86,778	84,159

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10	17	94.26	98.31	96.34	7.90	102.05	83.38	117.40	90.98 to 109.19	35,129	33,842
15	3	97.40	88.27	89.97	10.59	98.11	68.23	99.18	N/A	61,666	55,481
20	8	96.51	100.29	98.00	11.13	102.33	82.99	116.74	82.99 to 116.74	205,950	201,838
ALL	28	94.96	97.80	96.98	9.27	100.84	68.23	117.40	91.94 to 103.25	86,778	84,159

PAD 2009 R&O Statistics

Base Stat

PAGE:5 of 5

State Stat Run

Type: Qualified

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

NUMBER of Sales:	28	MEDIAN:	95	COV:	11.75	95% Median C.I.:	91.94 to 103.25	(! : Derived)
TOTAL Sales Price:	2,634,796	WGT. MEAN:	97	STD:	11.49	95% Wgt. Mean C.I.:	90.39 to 103.57	
TOTAL Adj.Sales Price:	2,429,796	MEAN:	98	AVG.ABS.DEV:	8.80	95% Mean C.I.:	93.34 to 102.26	
TOTAL Assessed Value:	2,356,470							
AVG. Adj. Sales Price:	86,778	COD:	9.27	MAX Sales Ratio:	117.40			
AVG. Assessed Value:	84,159	PRD:	100.84	MIN Sales Ratio:	68.23			

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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
300	1	109.81	109.81	109.81			109.81	109.81	N/A	60,000	65,885
325	2	98.02	98.02	92.06	11.40	106.47	86.84	109.19	N/A	45,000	41,425
334	1	99.18	99.18	99.18			99.18	99.18	N/A	47,000	46,615
340	1	82.99	82.99	82.99			82.99	82.99	N/A	302,500	251,055
343	1	91.94	91.94	91.94			91.94	91.94	N/A	200,000	183,880
344	1	93.39	93.39	93.39			93.39	93.39	N/A	20,500	19,145
352	4	113.14	111.03	109.93	3.79	100.99	101.08	116.74	N/A	178,750	196,502
353	2	92.90	92.90	91.89	1.46	101.10	91.54	94.26	N/A	232,500	213,647
384	1	91.73	91.73	91.73			91.73	91.73	N/A	25,100	23,025
386	1	94.24	94.24	94.24			94.24	94.24	N/A	125,000	117,805
404	1	93.25	93.25	93.25			93.25	93.25	N/A	18,000	16,785
406	6	95.06	91.83	80.08	10.89	114.67	68.23	106.00	68.23 to 106.00	20,625	16,516
419	1	97.40	97.40	97.40			97.40	97.40	N/A	88,000	85,715
442	2	93.32	93.32	92.40	2.51	100.99	90.98	95.66	N/A	43,873	40,540
470	1	90.35	90.35	90.35			90.35	90.35	N/A	10,000	9,035
471	1	113.18	113.18	113.18			113.18	113.18	N/A	2,200	2,490
532	1	117.40	117.40	117.40			117.40	117.40	N/A	50,000	58,700
ALL	28	94.96	97.80	96.98	9.27	100.84	68.23	117.40	91.94 to 103.25	86,778	84,159

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	28	94.96	97.80	96.98	9.27	100.84	68.23	117.40	91.94 to 103.25	86,778	84,159
04											
ALL	28	94.96	97.80	96.98	9.27	100.84	68.23	117.40	91.94 to 103.25	86,778	84,159

**2009 Correlation Section
for Butler County**

Commerical Real Property

I. Correlation

COMMERCIAL: The opinion of the Division is that the level of value is within the acceptable range for the commercial class of property and it is best measured by the median measure of central tendency. The David City Assessor Location is the only meaningful subclass that has a sufficient number of sales and also has a level of value within the acceptable range. The median measure for the class was calculated using a sufficient number of sales, and because Butler County applies assessment practices to the sold and unsold parcels in a similar manner, the median ratio calculated from the sales file accurately reflects the level of value for the population.

**2009 Correlation Section
for Butler 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	66	28	42.42
2008	64	27	42.19
2007	63	29	46.03
2006	60	36	60.00
2005	60	41	68.33

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

**2009 Correlation Section
for Butler 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 Butler 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	-0.17	98	95
2008	91.79	2.59	94	94.26
2007	95	-0.87	94	95
2006	95	1.91	97	98
2005	95	7.68	102	97

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

**2009 Correlation Section
for Butler 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 Butler 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)
3.53	2009	-0.17
0.96	2008	2.59
0.00	2007	-0.87
3.22	2006	1.91
7.04	2005	7.68

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

**2009 Correlation Section
for Butler 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 Butler County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	95	97	98

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

**2009 Correlation Section
for Butler County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	9.27	100.84
Difference	0.00	0.00

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

**2009 Correlation Section
for Butler 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	29	28	-1
Median	98	95	-3
Wgt. Mean	96	97	1
Mean	104	98	-6
COD	19.07	9.27	-9.80
PRD	108.80	100.84	-7.96
Minimum	60.42	68.23	7.81
Maximum	322.00	117.40	-204.60

COMMERCIAL: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported for this class of property by the County. To complete the cyclical appraisal process for 2009, the county reported many valuation changes to the commercial class which is reflected in the improvement of the quality statistics.

**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:	100	MEDIAN:	58	COV:	27.22	95% Median C.I.:	53.63 to 61.78	(! : Derived)
(AgLand) TOTAL Sales Price:	26,900,191	WGT. MEAN:	57	STD:	16.18	95% Wgt. Mean C.I.:	54.58 to 59.95	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	26,860,191	MEAN:	59	AVG.ABS.DEV:	12.67	95% Mean C.I.:	56.27 to 62.61	
(AgLand) TOTAL Assessed Value:	15,381,750							
AVG. Adj. Sales Price:	268,601	COD:	21.88	MAX Sales Ratio:	111.68			
AVG. Assessed Value:	153,817	PRD:	103.80	MIN Sales Ratio:	23.00			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	1	81.36	81.36	81.36			81.36	81.36	N/A	188,000	152,950
10/01/05 TO 12/31/05	8	76.85	79.49	74.08	11.31	107.31	66.73	111.68	66.73 to 111.68	246,151	182,351
01/01/06 TO 03/31/06	10	70.80	72.49	70.23	15.76	103.22	51.96	106.27	53.63 to 89.77	290,569	204,073
04/01/06 TO 06/30/06	2	69.94	69.94	69.98	0.45	99.95	69.63	70.26	N/A	161,650	113,127
07/01/06 TO 09/30/06	6	65.58	65.58	71.46	15.65	91.77	47.29	84.98	47.29 to 84.98	124,300	88,830
10/01/06 TO 12/31/06	14	57.41	59.50	56.76	20.61	104.82	34.27	87.83	49.43 to 71.80	237,318	134,702
01/01/07 TO 03/31/07	11	62.44	65.17	63.61	16.78	102.45	46.20	96.64	46.83 to 80.49	196,664	125,095
04/01/07 TO 06/30/07	5	57.91	57.30	57.06	9.21	100.41	49.35	69.71	N/A	486,800	277,778
07/01/07 TO 09/30/07	4	41.82	42.27	43.11	41.73	98.06	23.00	62.46	N/A	163,858	70,633
10/01/07 TO 12/31/07	13	52.44	53.78	51.03	11.94	105.39	43.16	84.42	45.08 to 55.71	376,277	192,004
01/01/08 TO 03/31/08	12	51.45	50.21	49.54	15.78	101.36	32.33	65.00	42.43 to 58.60	364,254	180,457
04/01/08 TO 06/30/08	14	44.29	47.26	47.58	15.96	99.33	34.45	68.00	38.20 to 59.23	206,450	98,225
<u>Study Years</u>											
07/01/05 TO 06/30/06	21	70.94	75.34	72.01	13.69	104.62	51.96	111.68	69.87 to 80.68	256,486	184,702
07/01/06 TO 06/30/07	36	61.47	61.94	59.82	17.71	103.54	34.27	96.64	54.06 to 68.13	240,710	143,993
07/01/07 TO 06/30/08	43	50.88	49.59	49.34	17.31	100.51	23.00	84.42	43.90 to 54.25	297,869	146,959
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	32	68.36	65.35	64.21	17.12	101.78	34.27	106.27	54.10 to 71.07	228,039	146,431
01/01/07 TO 12/31/07	33	54.61	56.71	54.65	18.62	103.78	23.00	96.64	51.60 to 61.46	307,404	167,986
<u>ALL</u>											
	100	57.91	59.44	57.27	21.88	103.80	23.00	111.68	53.63 to 61.78	268,601	153,817

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:	100	MEDIAN:	58	COV:	27.22	95% Median C.I.:	53.63 to 61.78	(!: Derived)
(AgLand) TOTAL Sales Price:	26,900,191	WGT. MEAN:	57	STD:	16.18	95% Wgt. Mean C.I.:	54.58 to 59.95	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	26,860,191	MEAN:	59	AVG.ABS.DEV:	12.67	95% Mean C.I.:	56.27 to 62.61	
(AgLand) TOTAL Assessed Value:	15,381,750							
AVG. Adj. Sales Price:	268,601	COD:	21.88	MAX Sales Ratio:	111.68			
AVG. Assessed Value:	153,817	PRD:	103.80	MIN Sales Ratio:	23.00			

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GEO CODE / TOWNSHIP #											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
2399	2	65.60	65.60	63.31	3.66	103.62	63.20	68.00	N/A		113,860	72,080
2641	1	50.88	50.88	50.88			50.88	50.88	N/A		623,880	317,415
2643	4	50.22	51.99	52.52	12.02	99.00	45.08	62.44	N/A		234,587	123,196
2645	11	68.13	66.82	65.24	13.18	102.41	52.44	96.64	54.25 to 76.35		216,073	140,970
2647	7	64.57	63.81	65.36	13.28	97.63	46.20	84.98	46.20 to 84.98		126,654	82,777
2693	8	56.35	55.39	56.38	18.00	98.24	34.45	76.12	34.45 to 76.12		235,311	132,661
2695	10	68.18	66.12	65.48	20.47	100.98	39.08	111.68	41.69 to 75.98		210,001	137,501
2697	4	49.10	46.27	48.01	23.84	96.38	26.65	60.24	N/A		476,448	228,737
2699	16	47.16	53.68	50.60	34.23	106.09	23.00	89.77	37.76 to 81.36		262,057	132,606
2937	11	61.48	64.09	61.75	19.71	103.79	47.00	82.82	47.26 to 80.68		270,777	167,201
2939	4	56.26	55.51	56.22	4.27	98.73	51.60	57.91	N/A		551,000	309,790
2941	4	56.69	57.61	53.10	15.93	108.50	45.26	71.80	N/A		290,470	154,228
2943	2	60.71	60.71	49.20	27.78	123.39	43.84	77.57	N/A		80,250	39,480
2989	2	42.15	42.15	40.09	23.29	105.13	32.33	51.96	N/A		147,170	59,000
2991	2	59.57	59.57	56.98	17.02	104.54	49.43	69.71	N/A		322,275	183,635
2993	5	62.46	59.14	58.04	16.00	101.90	43.39	70.94	N/A		452,660	262,712
2995	7	53.63	63.77	61.99	28.87	102.88	43.90	106.27	43.90 to 106.27		288,361	178,745
ALL												
	100	57.91	59.44	57.27	21.88	103.80	23.00	111.68	53.63 to 61.78		268,601	153,817

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	100	57.91	59.44	57.27	21.88	103.80	23.00	111.68	53.63 to 61.78		268,601	153,817
ALL												
	100	57.91	59.44	57.27	21.88	103.80	23.00	111.68	53.63 to 61.78		268,601	153,817

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
2	100	57.91	59.44	57.27	21.88	103.80	23.00	111.68	53.63 to 61.78		268,601	153,817
ALL												
	100	57.91	59.44	57.27	21.88	103.80	23.00	111.68	53.63 to 61.78		268,601	153,817

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:	100	MEDIAN:	58	COV:	27.22	95% Median C.I.:	53.63 to 61.78	(! : Derived)
(AgLand) TOTAL Sales Price:	26,900,191	WGT. MEAN:	57	STD:	16.18	95% Wgt. Mean C.I.:	54.58 to 59.95	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	26,860,191	MEAN:	59	AVG.ABS.DEV:	12.67	95% Mean C.I.:	56.27 to 62.61	
(AgLand) TOTAL Assessed Value:	15,381,750							
AVG. Adj. Sales Price:	268,601	COD:	21.88	MAX Sales Ratio:	111.68			
AVG. Assessed Value:	153,817	PRD:	103.80	MIN Sales Ratio:	23.00			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	51.90	51.90	51.90			51.90	51.90	N/A	660,400	342,780
12-0032	17	70.17	68.52	63.47	21.93	107.96	43.54	106.27	49.63 to 82.82	243,997	154,855
12-0056	54	57.91	57.87	56.43	20.58	102.54	23.00	111.68	52.76 to 61.78	279,906	157,949
12-0502	14	49.39	52.14	51.65	22.64	100.96	32.33	77.57	39.08 to 69.71	220,060	113,662
19-0123	7	63.20	66.38	63.25	13.07	104.94	55.75	96.64	55.75 to 96.64	121,674	76,964
55-0161											
71-0001											
71-0005											
72-0032	2	60.69	60.69	62.65	10.81	96.88	54.13	67.25	N/A	302,000	189,190
80-0009	5	53.63	57.37	57.02	18.63	100.61	43.39	70.94	N/A	480,060	273,748
80-0567											
NonValid School	1	51.90	51.90	51.90			51.90	51.90	N/A	660,400	342,780
ALL											
	100	57.91	59.44	57.27	21.88	103.80	23.00	111.68	53.63 to 61.78	268,601	153,817

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	3	65.00	60.10	61.27	10.62	98.08	47.29	68.00	N/A	10,913	6,686
10.01 TO 30.00	6	81.00	75.84	77.12	23.22	98.34	43.90	111.68	43.90 to 111.68	33,126	25,547
30.01 TO 50.00	12	45.44	49.93	49.80	26.25	100.25	23.00	96.64	39.08 to 56.98	101,973	50,785
50.01 TO 100.00	46	61.96	60.75	59.59	21.14	101.94	26.65	106.27	53.62 to 69.63	217,849	129,826
100.01 TO 180.00	28	58.52	59.29	57.15	15.53	103.73	42.48	84.98	51.90 to 66.73	427,645	244,403
180.01 TO 330.00	5	51.00	51.09	52.31	10.66	97.67	37.76	57.91	N/A	681,976	356,737
ALL											
	100	57.91	59.44	57.27	21.88	103.80	23.00	111.68	53.63 to 61.78	268,601	153,817

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	31	59.23	62.87	57.89	18.01	108.60	43.16	111.68	54.61 to 68.13	314,969	182,334
DRY-N/A	26	60.27	61.67	59.81	21.77	103.12	32.33	89.77	52.76 to 71.07	171,214	102,397
GRASS	5	39.08	38.21	35.92	15.57	106.35	23.00	47.29	N/A	131,825	47,358
GRASS-N/A	8	40.32	41.74	41.45	19.82	100.69	26.65	61.78	26.65 to 61.78	155,158	64,320
IRRGTD	12	53.63	58.45	55.41	18.65	105.49	43.54	96.64	47.00 to 60.92	329,891	182,791
IRRGTD-N/A	18	68.71	64.75	60.75	15.44	106.58	42.48	82.82	52.63 to 74.23	376,970	229,012
ALL											
	100	57.91	59.44	57.27	21.88	103.80	23.00	111.68	53.63 to 61.78	268,601	153,817

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:	100	MEDIAN:	58	COV:	27.22	95% Median C.I.:	53.63 to 61.78	(! : Derived)
(AgLand) TOTAL Sales Price:	26,900,191	WGT. MEAN:	57	STD:	16.18	95% Wgt. Mean C.I.:	54.58 to 59.95	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	26,860,191	MEAN:	59	AVG.ABS.DEV:	12.67	95% Mean C.I.:	56.27 to 62.61	
(AgLand) TOTAL Assessed Value:	15,381,750							
AVG. Adj. Sales Price:	268,601	COD:	21.88	MAX Sales Ratio:	111.68			
AVG. Assessed Value:	153,817	PRD:	103.80	MIN Sales Ratio:	23.00			

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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	45	61.46	63.12	58.04	18.49	108.75	34.27	111.68	55.75 to 68.00	270,541	157,023
DRY-N/A	12	54.18	59.35	61.17	22.79	97.03	32.33	89.77	46.20 to 75.98	170,106	104,051
GRASS	8	41.49	39.05	35.48	17.90	110.04	23.00	49.63	23.00 to 49.63	129,066	45,798
GRASS-N/A	5	38.20	42.51	44.36	17.83	95.84	34.45	61.78	N/A	173,572	76,992
IRRGTD	27	60.92	62.97	59.40	20.02	106.01	42.48	96.64	52.44 to 70.94	354,705	210,699
IRRGTD-N/A	3	52.63	55.57	53.71	7.80	103.46	50.88	63.20	N/A	389,033	208,946
ALL	100	57.91	59.44	57.27	21.88	103.80	23.00	111.68	53.63 to 61.78	268,601	153,817

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	57	59.23	62.32	58.49	19.89	106.56	32.33	111.68	54.74 to 66.73	249,397	145,871
GRASS	13	39.08	40.38	39.54	18.57	102.14	23.00	61.78	34.45 to 47.29	146,184	57,796
IRRGTD	29	60.92	62.62	59.27	19.24	105.65	42.48	96.64	52.63 to 70.66	348,975	206,838
IRRGTD-N/A	1	50.88	50.88	50.88			50.88	50.88	N/A	623,880	317,415
ALL	100	57.91	59.44	57.27	21.88	103.80	23.00	111.68	53.63 to 61.78	268,601	153,817

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	2	57.65	57.65	55.42	17.96	104.02	47.29	68.00	N/A	6,370	3,530
Total \$											
1 TO 9999	2	57.65	57.65	55.42	17.96	104.02	47.29	68.00	N/A	6,370	3,530
10000 TO 29999	3	65.00	62.16	61.00	17.27	101.90	43.90	77.57	N/A	24,962	15,226
30000 TO 59999	4	86.13	83.39	83.83	19.00	99.48	49.63	111.68	N/A	35,968	30,151
60000 TO 99999	7	46.20	53.17	53.02	26.91	100.28	35.71	96.64	35.71 to 96.64	82,632	43,811
100000 TO 149999	10	54.47	53.73	54.12	23.16	99.27	23.00	71.07	41.69 to 69.63	120,916	65,445
150000 TO 249999	34	64.90	63.78	63.87	20.79	99.86	26.65	106.27	61.46 to 71.80	199,087	127,163
250000 TO 499999	30	54.40	57.44	57.36	14.93	100.12	37.76	82.82	52.44 to 59.23	376,460	215,954
500000 +	10	50.94	50.78	50.83	10.11	99.91	42.48	60.92	43.16 to 57.91	677,828	344,507
ALL	100	57.91	59.44	57.27	21.88	103.80	23.00	111.68	53.63 to 61.78	268,601	153,817

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:	100	MEDIAN:	58	COV:	27.22	95% Median C.I.:	53.63 to 61.78	(! : Derived)
(AgLand) TOTAL Sales Price:	26,900,191	WGT. MEAN:	57	STD:	16.18	95% Wgt. Mean C.I.:	54.58 to 59.95	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	26,860,191	MEAN:	59	AVG.ABS.DEV:	12.67	95% Mean C.I.:	56.27 to 62.61	
(AgLand) TOTAL Assessed Value:	15,381,750							
AVG. Adj. Sales Price:	268,601	COD:	21.88	MAX Sales Ratio:	111.68			
AVG. Assessed Value:	153,817	PRD:	103.80	MIN Sales Ratio:	23.00			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	2	57.65	57.65	55.42	17.96	104.02	47.29	68.00	N/A	6,370	3,530
Total \$											
1 TO 9999	2	57.65	57.65	55.42	17.96	104.02	47.29	68.00	N/A	6,370	3,530
10000 TO 29999	6	46.77	49.70	40.09	30.73	123.96	23.00	77.57	23.00 to 77.57	48,455	19,425
30000 TO 59999	14	44.88	53.16	43.54	35.95	122.09	26.65	111.68	34.27 to 84.42	104,644	45,561
60000 TO 99999	13	61.48	59.99	57.14	18.44	104.97	34.45	96.64	42.43 to 69.63	140,086	80,050
100000 TO 149999	15	61.78	59.91	58.91	10.40	101.69	46.83	71.80	54.13 to 66.59	219,339	129,217
150000 TO 249999	33	59.07	63.91	59.46	23.43	107.48	37.76	106.27	52.76 to 75.98	308,837	183,632
250000 TO 499999	17	57.91	58.78	57.02	14.09	103.09	42.48	72.82	50.88 to 70.47	575,814	328,322
ALL											
	100	57.91	59.44	57.27	21.88	103.80	23.00	111.68	53.63 to 61.78	268,601	153,817

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:	111	MEDIAN:	58	COV:	27.05	95% Median C.I.:	54.06 to 61.78	(! : Derived)
TOTAL Sales Price:	31,890,286	WGT. MEAN:	58	STD:	16.12	95% Wgt. Mean C.I.:	55.39 to 60.78	(! : land+NAT=0)
TOTAL Adj.Sales Price:	31,850,286	MEAN:	60	AVG.ABS.DEV:	12.63	95% Mean C.I.:	56.58 to 62.57	
TOTAL Assessed Value:	18,499,885							
AVG. Adj. Sales Price:	286,939	COD:	21.80	MAX Sales Ratio:	111.68			
AVG. Assessed Value:	166,665	PRD:	102.56	MIN Sales Ratio:	23.00			

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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	1	81.36	81.36	81.36			81.36	81.36	N/A		188,000	152,950
10/01/05 TO 12/31/05	9	76.12	78.43	73.23	11.05	107.10	66.73	111.68	69.87 to 82.82		299,095	219,036
01/01/06 TO 03/31/06	13	70.66	71.28	69.47	15.77	102.60	51.96	106.27	57.30 to 82.13		290,853	202,054
04/01/06 TO 06/30/06	2	69.94	69.94	69.98	0.45	99.95	69.63	70.26	N/A		161,650	113,127
07/01/06 TO 09/30/06	7	64.57	63.55	62.52	16.56	101.64	47.29	84.98	47.29 to 84.98		198,909	124,360
10/01/06 TO 12/31/06	15	59.07	59.91	58.24	19.45	102.87	34.27	87.83	49.63 to 71.07		258,375	150,481
01/01/07 TO 03/31/07	13	62.44	65.18	66.50	20.92	98.01	37.91	96.64	46.83 to 80.49		222,766	148,136
04/01/07 TO 06/30/07	5	57.91	57.30	57.06	9.21	100.41	49.35	69.71	N/A		486,800	277,778
07/01/07 TO 09/30/07	4	41.82	42.27	43.11	41.73	98.06	23.00	62.46	N/A		163,858	70,633
10/01/07 TO 12/31/07	13	52.44	53.78	51.03	11.94	105.39	43.16	84.42	45.08 to 55.71		376,277	192,004
01/01/08 TO 03/31/08	13	51.00	50.09	49.59	15.05	101.01	32.33	65.00	42.43 to 58.60		379,149	188,020
04/01/08 TO 06/30/08	16	44.40	47.64	48.98	15.67	97.26	34.45	68.00	41.69 to 56.48		237,005	116,086
____Study Years____												
07/01/05 TO 06/30/06	25	70.66	74.15	71.26	13.48	104.05	51.96	111.68	69.87 to 77.57		279,370	199,089
07/01/06 TO 06/30/07	40	61.47	61.93	60.79	18.74	101.88	34.27	96.64	54.06 to 67.25		264,949	161,060
07/01/07 TO 06/30/08	46	49.77	49.60	49.62	17.18	99.96	23.00	84.42	44.12 to 54.25		310,175	153,918
____Calendar Yrs____												
01/01/06 TO 12/31/06	37	66.59	65.14	63.81	17.10	102.07	34.27	106.27	57.30 to 70.66		253,307	161,640
01/01/07 TO 12/31/07	35	54.61	57.20	56.02	20.41	102.11	23.00	96.64	51.60 to 61.46		310,771	174,093
____ALL____												
	111	57.91	59.57	58.08	21.80	102.56	23.00	111.68	54.06 to 61.78		286,939	166,665

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:	111	MEDIAN:	58	COV:	27.05	95% Median C.I.:	54.06 to 61.78	(!: Derived)
TOTAL Sales Price:	31,890,286	WGT. MEAN:	58	STD:	16.12	95% Wgt. Mean C.I.:	55.39 to 60.78	(!: land+NAT=0)
TOTAL Adj.Sales Price:	31,850,286	MEAN:	60	AVG.ABS.DEV:	12.63	95% Mean C.I.:	56.58 to 62.57	
TOTAL Assessed Value:	18,499,885							
AVG. Adj. Sales Price:	286,939	COD:	21.80	MAX Sales Ratio:	111.68			
AVG. Assessed Value:	166,665	PRD:	102.56	MIN Sales Ratio:	23.00			

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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
2399	2	65.60	65.60	63.31	3.66	103.62	63.20	68.00	N/A	113,860	72,080
2641	1	50.88	50.88	50.88			50.88	50.88	N/A	623,880	317,415
2643	5	51.33	51.86	52.39	9.41	98.99	45.08	62.44	N/A	316,981	166,064
2645	12	68.80	68.96	70.14	14.92	98.31	52.44	96.64	56.98 to 76.35	236,993	166,237
2647	7	64.57	63.81	65.36	13.28	97.63	46.20	84.98	46.20 to 84.98	126,654	82,777
2693	9	54.74	54.64	54.91	17.71	99.50	34.45	76.12	42.43 to 66.59	271,153	148,896
2695	12	66.23	65.35	65.16	18.87	100.30	39.08	111.68	54.10 to 72.82	245,107	159,705
2697	4	49.10	46.27	48.01	23.84	96.38	26.65	60.24	N/A	476,448	228,737
2699	18	47.16	53.63	51.42	32.56	104.29	23.00	89.77	38.20 to 62.22	272,397	140,062
2937	11	61.48	64.09	61.75	19.71	103.79	47.00	82.82	47.26 to 80.68	270,777	167,201
2939	5	57.91	60.83	58.52	11.68	103.96	51.60	82.13	N/A	478,159	279,805
2941	5	56.48	57.38	54.49	12.79	105.31	45.26	71.80	N/A	350,785	191,153
2943	3	43.84	53.11	43.31	30.16	122.63	37.91	77.57	N/A	142,013	61,503
2989	2	42.15	42.15	40.09	23.29	105.13	32.33	51.96	N/A	147,170	59,000
2991	2	59.57	59.57	56.98	17.02	104.54	49.43	69.71	N/A	322,275	183,635
2993	5	62.46	59.14	58.04	16.00	101.90	43.39	70.94	N/A	452,660	262,712
2995	8	60.44	64.55	64.34	25.79	100.31	43.90	106.27	43.90 to 106.27	342,646	220,467
ALL											
	111	57.91	59.57	58.08	21.80	102.56	23.00	111.68	54.06 to 61.78	286,939	166,665

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	111	57.91	59.57	58.08	21.80	102.56	23.00	111.68	54.06 to 61.78	286,939	166,665
ALL											
	111	57.91	59.57	58.08	21.80	102.56	23.00	111.68	54.06 to 61.78	286,939	166,665

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	11	57.30	60.76	62.49	21.27	97.24	37.91	92.53	44.12 to 82.13	453,645	283,466
2	100	57.91	59.44	57.27	21.88	103.80	23.00	111.68	53.63 to 61.78	268,601	153,817
ALL											
	111	57.91	59.57	58.08	21.80	102.56	23.00	111.68	54.06 to 61.78	286,939	166,665

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:	111	MEDIAN:	58	COV:	27.05	95% Median C.I.:	54.06 to 61.78	(! : Derived)
TOTAL Sales Price:	31,890,286	WGT. MEAN:	58	STD:	16.12	95% Wgt. Mean C.I.:	55.39 to 60.78	(! : land+NAT=0)
TOTAL Adj.Sales Price:	31,850,286	MEAN:	60	AVG.ABS.DEV:	12.63	95% Mean C.I.:	56.58 to 62.57	
TOTAL Assessed Value:	18,499,885							
AVG. Adj. Sales Price:	286,939	COD:	21.80	MAX Sales Ratio:	111.68			
AVG. Assessed Value:	166,665	PRD:	102.56	MIN Sales Ratio:	23.00			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	51.90	51.90	51.90			51.90	51.90	N/A	660,400	342,780
12-0032	19	69.96	67.31	63.48	21.64	106.03	43.54	106.27	49.63 to 81.36	272,649	173,075
12-0056	61	57.91	58.89	58.12	20.47	101.32	23.00	111.68	54.10 to 62.22	299,168	173,888
12-0502	16	49.00	51.04	50.60	21.52	100.86	32.33	77.57	39.08 to 66.59	244,016	123,475
19-0123	7	63.20	66.38	63.25	13.07	104.94	55.75	96.64	55.75 to 96.64	121,674	76,964
55-0161											
71-0001											
71-0005											
72-0032	2	60.69	60.69	62.65	10.81	96.88	54.13	67.25	N/A	302,000	189,190
80-0009	5	53.63	57.37	57.02	18.63	100.61	43.39	70.94	N/A	480,060	273,748
80-0567											
NonValid School	1	51.90	51.90	51.90			51.90	51.90	N/A	660,400	342,780
ALL											
	111	57.91	59.57	58.08	21.80	102.56	23.00	111.68	54.06 to 61.78	286,939	166,665

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	3	65.00	60.10	61.27	10.62	98.08	47.29	68.00	N/A	10,913	6,686
10.01 TO 30.00	6	81.00	75.84	77.12	23.22	98.34	43.90	111.68	43.90 to 111.68	33,126	25,547
30.01 TO 50.00	12	45.44	49.93	49.80	26.25	100.25	23.00	96.64	39.08 to 56.98	101,973	50,785
50.01 TO 100.00	48	61.96	60.85	59.66	21.53	101.98	26.65	106.27	53.62 to 69.63	219,116	130,734
100.01 TO 180.00	33	57.30	58.34	56.83	15.17	102.65	37.91	84.98	51.90 to 61.78	429,297	243,979
180.01 TO 330.00	9	57.91	59.15	59.37	18.77	99.62	37.76	92.53	48.65 to 69.96	634,521	376,726
ALL											
	111	57.91	59.57	58.08	21.80	102.56	23.00	111.68	54.06 to 61.78	286,939	166,665

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	32	58.60	62.67	57.85	17.78	108.33	43.16	111.68	54.61 to 68.13	323,627	187,225
DRY-N/A	28	58.19	61.05	58.73	21.68	103.96	32.33	89.77	52.76 to 69.47	189,199	111,112
GRASS	5	39.08	38.21	35.92	15.57	106.35	23.00	47.29	N/A	131,825	47,358
GRASS-N/A	9	38.20	41.32	41.15	18.67	100.39	26.65	61.78	34.45 to 49.63	167,423	68,901
IRRGTD	14	53.03	56.92	54.41	17.75	104.60	43.54	96.64	46.83 to 60.92	351,071	191,028
IRRGTD-N/A	23	69.96	66.87	64.35	14.77	103.91	42.48	92.53	61.48 to 74.23	396,333	255,052
ALL											
	111	57.91	59.57	58.08	21.80	102.56	23.00	111.68	54.06 to 61.78	286,939	166,665

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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TOTAL Sales Price:	31,890,286	WGT. MEAN:	58	STD:	16.12	95% Wgt. Mean C.I.:	55.39 to 60.78	(! : land+NAT=0)
TOTAL Adj.Sales Price:	31,850,286	MEAN:	60	AVG.ABS.DEV:	12.63	95% Mean C.I.:	56.58 to 62.57	
TOTAL Assessed Value:	18,499,885							
AVG. Adj. Sales Price:	286,939	COD:	21.80	MAX Sales Ratio:	111.68			
AVG. Assessed Value:	166,665	PRD:	102.56	MIN Sales Ratio:	23.00			

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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	46	60.35	62.97	58.00	18.60	108.57	34.27	111.68	55.75 to 68.00	277,530	160,976
DRY-N/A	14	54.18	58.44	58.79	20.67	99.40	32.33	89.77	46.20 to 75.98	206,233	121,246
GRASS	9	39.08	38.92	36.36	17.22	107.06	23.00	49.63	26.65 to 47.29	144,230	52,437
GRASS-N/A	5	38.20	42.51	44.36	17.83	95.84	34.45	61.78	N/A	173,572	76,992
IRRGTD	32	61.20	62.68	59.60	19.56	105.17	42.48	96.64	52.44 to 70.66	364,806	217,409
IRRGTD-N/A	5	63.20	65.84	67.19	18.66	97.99	50.88	92.53	N/A	471,371	316,705
ALL	111	57.91	59.57	58.08	21.80	102.56	23.00	111.68	54.06 to 61.78	286,939	166,665

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	60	58.52	61.92	58.15	19.56	106.48	32.33	111.68	54.74 to 66.59	260,894	151,706
GRASS	14	38.64	40.21	39.56	17.66	101.62	23.00	61.78	34.45 to 47.29	154,709	61,207
IRRGTD	36	61.85	63.44	61.34	19.45	103.44	42.48	96.64	53.62 to 70.47	372,411	228,422
IRRGTD-N/A	1	50.88	50.88	50.88			50.88	50.88	N/A	623,880	317,415
ALL	111	57.91	59.57	58.08	21.80	102.56	23.00	111.68	54.06 to 61.78	286,939	166,665

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	2	57.65	57.65	55.42	17.96	104.02	47.29	68.00	N/A	6,370	3,530
Total \$											
1 TO 9999	2	57.65	57.65	55.42	17.96	104.02	47.29	68.00	N/A	6,370	3,530
10000 TO 29999	3	65.00	62.16	61.00	17.27	101.90	43.90	77.57	N/A	24,962	15,226
30000 TO 59999	4	86.13	83.39	83.83	19.00	99.48	49.63	111.68	N/A	35,968	30,151
60000 TO 99999	7	46.20	53.17	53.02	26.91	100.28	35.71	96.64	35.71 to 96.64	82,632	43,811
100000 TO 149999	10	54.47	53.73	54.12	23.16	99.27	23.00	71.07	41.69 to 69.63	120,916	65,445
150000 TO 249999	35	66.59	64.31	64.46	20.35	99.77	26.65	106.27	61.48 to 71.80	198,736	128,097
250000 TO 499999	35	54.74	57.63	58.33	16.65	98.80	37.76	92.53	52.44 to 59.23	372,137	217,081
500000 +	15	51.33	53.33	53.64	12.08	99.42	42.48	69.96	48.25 to 57.91	656,706	352,276
ALL	111	57.91	59.57	58.08	21.80	102.56	23.00	111.68	54.06 to 61.78	286,939	166,665

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

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TOTAL Adj.Sales Price:	31,850,286	MEAN:	60	AVG.ABS.DEV:	12.63	95% Mean C.I.:	56.58 to 62.57	
TOTAL Assessed Value:	18,499,885							
AVG. Adj. Sales Price:	286,939	COD:	21.80	MAX Sales Ratio:	111.68			
AVG. Assessed Value:	166,665	PRD:	102.56	MIN Sales Ratio:	23.00			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	2	57.65	57.65	55.42	17.96	104.02	47.29	68.00	N/A	6,370	3,530
Total \$											
1 TO 9999	2	57.65	57.65	55.42	17.96	104.02	47.29	68.00	N/A	6,370	3,530
10000 TO 29999	6	46.77	49.70	40.09	30.73	123.96	23.00	77.57	23.00 to 77.57	48,455	19,425
30000 TO 59999	14	44.88	53.16	43.54	35.95	122.09	26.65	111.68	34.27 to 84.42	104,644	45,561
60000 TO 99999	13	61.48	59.99	57.14	18.44	104.97	34.45	96.64	42.43 to 69.63	140,086	80,050
100000 TO 149999	16	60.19	58.53	57.48	12.49	101.83	37.91	71.80	52.44 to 66.59	222,227	127,738
150000 TO 249999	36	58.52	63.68	59.52	23.57	106.99	37.76	106.27	52.76 to 75.98	304,896	181,476
250000 TO 499999	23	57.91	59.83	58.50	15.22	102.28	42.48	92.53	51.33 to 66.73	565,483	330,793
500000 +	1	69.96	69.96	70.92			69.96	69.96	N/A	722,645	512,520
ALL	111	57.91	59.57	58.08	21.80	102.56	23.00	111.68	54.06 to 61.78	286,939	166,665

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

Agricultural

For 2009, the county conducted a market study of the agricultural class of property. Market information displayed in the preliminary statistics indicated the median ratio for the class was well below the statutory range at 58%. No market areas exist in Butler County, so the assessor analyzed the agricultural land based on the market indication for dry crop, irrigated, and grass use.

To address the deficiencies identified in the market analysis, Butler County completed the following assessment actions:

- All irrigated land capability groupings increased in value approximately 20 percent.
- The top four dry crop land capability groupings average acre value increased by around 20 percent. The lower four classes increased by 12 to 15 percent.
- The per acre value for Grass land in Butler County increased 20 percent.

After completing the assessment actions for 2009 the county reviewed the statistical results and concluded that the class and subclasses were assessed at an appropriate level and were equalized throughout the county.

Other assessed value changes were made to properties in the county based on pick-up of new and construction. The county also made several land use changes to parcels from owner's certification of irrigated acres as they anticipate an Upper Big Blue NRD well moratorium.

2009 Assessment Survey for Butler County

Agricultural Appraisal Information

1.	Data collection done by:
	Assessor and Staff
2.	Valuation done by:
	Assessor
3.	Pickup work done by whom:
	Assessor and Staff
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	The county is in the process of developing one.
a.	How is agricultural land defined in this county?
	Predominate use must be agricultural or horticultural and used for the production of an agricultural or horticultural product, as defined in statute.
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 county does not conduct an income approach for agricultural land.
6.	If the income approach was used, what Capitalization Rate was used?
7.	What is the date of the soil survey currently used?
	1981
8.	What date was the last countywide land use study completed?
	2008
a.	By what method? (Physical inspection, FSA maps, etc.)
	GIS, NRD certifications, and physical inspections
b.	By whom?
	Assessor and Staff
c.	What proportion is complete / implemented at this time?
	100%
9.	Number of Market Areas/Neighborhoods/Assessor Locations in the agricultural property class:
	None
10.	How are Market Areas/Neighborhoods/Assessor Locations developed?
11.	In the assessor's opinion, are there any other class or subclass groupings, other than LCG groupings, that are more appropriate for valuation?
	Yes or No
	No
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
36	39	270	345

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:	95	MEDIAN:	71	COV:	24.67	95% Median C.I.:	64.36 to 75.04	(! : Derived)
(AgLand) TOTAL Sales Price:	26,472,018	WGT. MEAN:	69	STD:	17.87	95% Wgt. Mean C.I.:	65.95 to 72.24	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	26,432,018	MEAN:	72	AVG.ABS.DEV:	13.97	95% Mean C.I.:	68.87 to 76.06	
(AgLand) TOTAL Assessed Value:	18,263,420							
AVG. Adj. Sales Price:	278,231	COD:	19.75	MAX Sales Ratio:	130.35			
AVG. Assessed Value:	192,246	PRD:	104.87	MIN Sales Ratio:	37.85			

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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	1	97.31	97.31	97.31			97.31	97.31	N/A		188,000	182,940
10/01/05 TO 12/31/05	8	90.96	94.31	88.36	11.25	106.73	79.38	130.35	79.38 to 130.35		246,151	217,498
01/01/06 TO 03/31/06	10	84.79	86.59	84.01	15.96	103.08	60.42	126.92	64.32 to 107.91		290,569	244,103
04/01/06 TO 06/30/06	2	82.13	82.13	82.35	2.02	99.73	80.47	83.79	N/A		161,650	133,117
07/01/06 TO 09/30/06	5	77.77	81.05	83.82	12.14	96.70	64.66	98.23	N/A		147,612	123,725
10/01/06 TO 12/31/06	14	66.63	71.41	67.90	18.07	105.16	45.34	103.93	59.55 to 83.15		237,318	161,136
01/01/07 TO 03/31/07	11	75.04	77.62	75.90	17.30	102.28	54.80	115.61	56.21 to 96.54		196,664	149,261
04/01/07 TO 06/30/07	5	68.07	67.55	67.14	9.76	100.60	57.86	83.37	N/A		486,800	326,839
07/01/07 TO 09/30/07	2	71.37	71.37	71.90	2.96	99.26	69.26	73.48	N/A		165,500	118,992
10/01/07 TO 12/31/07	13	61.90	64.41	61.17	12.13	105.29	51.56	99.89	54.12 to 71.29		376,277	230,160
01/01/08 TO 03/31/08	10	63.01	61.84	60.14	13.34	102.83	38.59	76.68	51.05 to 72.35		427,505	257,080
04/01/08 TO 06/30/08	14	55.19	57.64	58.19	16.34	99.05	37.85	83.20	46.29 to 71.02		206,450	120,124
____Study Years____												
07/01/05 TO 06/30/06	21	85.15	89.62	85.96	13.75	104.25	60.42	130.35	81.62 to 96.68		256,486	220,485
07/01/06 TO 06/30/07	35	71.67	74.19	71.04	16.99	104.43	45.34	115.61	64.66 to 80.79		247,366	175,731
07/01/07 TO 06/30/08	39	61.90	61.67	60.40	14.46	102.11	37.85	99.89	54.43 to 65.10		317,640	191,862
____Calendar Yrs____												
01/01/06 TO 12/31/06	31	80.47	78.55	76.57	15.88	102.59	45.34	126.92	64.85 to 84.63		235,145	180,058
01/01/07 TO 12/31/07	31	68.07	70.05	66.25	15.65	105.73	51.56	115.61	61.49 to 73.09		316,771	209,875
____ALL____												
	95	70.73	72.46	69.10	19.75	104.87	37.85	130.35	64.36 to 75.04		278,231	192,246

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:	95	MEDIAN:	71	COV:	24.67	95% Median C.I.:	64.36 to 75.04	(!: Derived)
(AgLand) TOTAL Sales Price:	26,472,018	WGT. MEAN:	69	STD:	17.87	95% Wgt. Mean C.I.:	65.95 to 72.24	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	26,432,018	MEAN:	72	AVG.ABS.DEV:	13.97	95% Mean C.I.:	68.87 to 76.06	
(AgLand) TOTAL Assessed Value:	18,263,420							
AVG. Adj. Sales Price:	278,231	COD:	19.75	MAX Sales Ratio:	130.35			
AVG. Assessed Value:	192,246	PRD:	104.87	MIN Sales Ratio:	37.85			

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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
2399	2	79.41	79.41	75.78	4.77	104.78	75.62	83.20	N/A	113,860	86,287
2641	1	61.49	61.49	61.49			61.49	61.49	N/A	623,880	383,595
2643	4	60.29	62.43	63.06	12.06	99.00	54.12	75.04	N/A	234,587	147,933
2645	11	80.79	79.36	77.61	13.35	102.26	61.90	115.61	62.53 to 91.24	216,073	167,691
2647	6	71.95	73.77	75.71	15.77	97.43	54.80	98.23	54.80 to 98.23	144,429	109,350
2693	8	69.37	70.89	70.64	11.53	100.35	57.86	90.13	57.86 to 90.13	235,311	166,235
2695	9	80.47	81.21	78.53	17.63	103.40	46.29	130.35	64.66 to 89.12	224,890	176,616
2697	3	65.10	62.76	60.45	10.80	103.82	51.05	72.14	N/A	562,453	340,028
2699	15	61.63	67.70	62.17	28.20	108.89	37.85	107.91	51.56 to 97.31	272,460	169,395
2937	11	73.78	77.38	74.46	18.78	103.91	56.36	99.36	56.73 to 96.68	270,777	201,633
2939	4	66.33	65.27	66.07	4.21	98.80	60.36	68.07	N/A	551,000	364,022
2941	4	65.84	67.32	62.38	15.33	107.92	54.43	83.15	N/A	290,470	181,182
2943	2	71.51	71.51	57.69	28.35	123.97	51.24	91.78	N/A	80,250	46,292
2989	2	49.51	49.51	47.22	22.05	104.84	38.59	60.42	N/A	147,170	69,490
2991	2	70.33	70.33	67.00	18.55	104.97	57.28	83.37	N/A	322,275	215,912
2993	5	73.48	70.95	69.85	15.75	101.58	54.10	84.95	N/A	452,660	316,190
2995	6	72.39	79.58	74.16	28.07	107.30	52.66	126.92	52.66 to 126.92	335,131	248,540
ALL											
	95	70.73	72.46	69.10	19.75	104.87	37.85	130.35	64.36 to 75.04	278,231	192,246

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	95	70.73	72.46	69.10	19.75	104.87	37.85	130.35	64.36 to 75.04	278,231	192,246
ALL											
	95	70.73	72.46	69.10	19.75	104.87	37.85	130.35	64.36 to 75.04	278,231	192,246

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	95	70.73	72.46	69.10	19.75	104.87	37.85	130.35	64.36 to 75.04	278,231	192,246
ALL											
	95	70.73	72.46	69.10	19.75	104.87	37.85	130.35	64.36 to 75.04	278,231	192,246

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:	95	MEDIAN:	71	COV:	24.67	95% Median C.I.:	64.36 to 75.04	(! : Derived)
(AgLand) TOTAL Sales Price:	26,472,018	WGT. MEAN:	69	STD:	17.87	95% Wgt. Mean C.I.:	65.95 to 72.24	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	26,432,018	MEAN:	72	AVG.ABS.DEV:	13.97	95% Mean C.I.:	68.87 to 76.06	
(AgLand) TOTAL Assessed Value:	18,263,420							
AVG. Adj. Sales Price:	278,231	COD:	19.75	MAX Sales Ratio:	130.35			
AVG. Assessed Value:	192,246	PRD:	104.87	MIN Sales Ratio:	37.85			

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SCHOOL DISTRICT *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)											
12-0032	18	78.78	80.83	74.14	23.34	109.03	52.14	126.92	62.31 to 97.31	267,130	198,047
12-0056	51	68.07	70.46	67.88	18.60	103.80	37.85	130.35	63.71 to 73.48	289,858	196,758
12-0502	13	60.42	66.29	64.10	20.70	103.42	38.59	91.78	54.43 to 83.37	231,141	148,161
19-0123	6	72.44	79.36	74.68	16.73	106.27	64.06	115.61	64.06 to 115.61	138,620	103,520
55-0161											
71-0001											
71-0005											
72-0032	2	75.88	75.88	77.24	6.04	98.23	71.29	80.46	N/A	302,000	233,270
80-0009	5	64.32	69.12	68.75	18.00	100.54	54.10	84.95	N/A	480,060	330,024
80-0567											
NonValid School											
ALL	95	70.73	72.46	69.10	19.75	104.87	37.85	130.35	64.36 to 75.04	278,231	192,246

ACRES IN SALE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
0.01 TO 10.00	1	83.20	83.20	83.20			83.20	83.20	N/A	5,000	4,160
10.01 TO 30.00	6	95.84	89.69	91.18	22.64	98.37	52.66	130.35	52.66 to 130.35	33,126	30,205
30.01 TO 50.00	10	59.43	63.16	62.77	24.09	100.61	37.85	115.61	46.29 to 73.78	104,167	65,388
50.01 TO 100.00	45	75.04	74.70	73.17	17.74	102.09	38.59	126.92	64.60 to 81.61	217,836	159,399
100.01 TO 180.00	28	68.08	70.20	67.92	15.96	103.35	51.05	98.23	62.31 to 79.38	427,645	290,456
180.01 TO 330.00	5	61.49	60.75	62.12	9.76	97.79	45.34	68.07	N/A	681,976	423,674
ALL	95	70.73	72.46	69.10	19.75	104.87	37.85	130.35	64.36 to 75.04	278,231	192,246

MAJORITY LAND USE > 95%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY	30	71.16	74.51	68.61	17.79	108.60	51.24	130.35	65.10 to 81.62	324,801	222,838
DRY-N/A	26	69.70	73.15	70.86	21.16	103.24	38.59	107.91	62.53 to 81.61	171,214	121,316
GRASS	2	49.00	49.00	45.79	7.47	107.00	45.34	52.66	N/A	234,693	107,477
GRASS-N/A	7	59.55	58.42	60.92	17.57	95.89	37.85	76.68	37.85 to 76.68	146,119	89,012
IRRGTD	12	64.34	70.02	66.40	18.77	105.46	52.14	115.61	56.36 to 73.09	329,891	219,036
IRRGTD-N/A	18	82.12	77.75	73.06	15.27	106.42	51.05	99.36	63.24 to 88.55	376,970	275,419
ALL	95	70.73	72.46	69.10	19.75	104.87	37.85	130.35	64.36 to 75.04	278,231	192,246

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:	95	MEDIAN:	71	COV:	24.67	95% Median C.I.:	64.36 to 75.04	(!: Derived)
(AgLand) TOTAL Sales Price:	26,472,018	WGT. MEAN:	69	STD:	17.87	95% Wgt. Mean C.I.:	65.95 to 72.24	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	26,432,018	MEAN:	72	AVG.ABS.DEV:	13.97	95% Mean C.I.:	68.87 to 76.06	
(AgLand) TOTAL Assessed Value:	18,263,420							
AVG. Adj. Sales Price:	278,231	COD:	19.75	MAX Sales Ratio:	130.35			
AVG. Assessed Value:	192,246	PRD:	104.87	MIN Sales Ratio:	37.85			

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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	44	71.16	74.91	68.81	18.39	108.85	46.29	130.35	65.10 to 81.61	276,235	190,089
DRY-N/A	12	63.75	70.11	72.28	22.87	96.99	38.59	107.91	54.80 to 89.12	170,106	122,954
GRASS	4	53.39	52.92	48.16	7.34	109.89	45.34	59.55	N/A	156,090	75,166
GRASS-N/A	5	62.26	59.05	61.92	20.91	95.36	37.85	76.68	N/A	173,572	107,476
IRRGTD	27	73.09	75.53	71.33	19.86	105.89	51.05	115.61	62.31 to 85.15	354,705	253,011
IRRGTD-N/A	3	63.24	66.78	64.66	7.45	103.28	61.49	75.62	N/A	389,033	251,560
ALL	95	70.73	72.46	69.10	19.75	104.87	37.85	130.35	64.36 to 75.04	278,231	192,246

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	56	71.01	73.88	69.31	19.20	106.59	38.59	130.35	64.66 to 79.38	253,493	175,703
GRASS	9	54.12	56.32	56.16	18.25	100.29	37.85	76.68	45.34 to 72.35	165,802	93,116
IRRGTD	29	73.09	75.11	71.17	19.07	105.54	51.05	115.61	63.24 to 84.95	348,975	248,358
IRRGTD-N/A	1	61.49	61.49	61.49			61.49	61.49	N/A	623,880	383,595
ALL	95	70.73	72.46	69.10	19.75	104.87	37.85	130.35	64.36 to 75.04	278,231	192,246

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	1	83.20	83.20	83.20			83.20	83.20	N/A	5,000	4,160
Total \$											
1 TO 9999	1	83.20	83.20	83.20			83.20	83.20	N/A	5,000	4,160
10000 TO 29999	2	72.22	72.22	70.84	27.08	101.95	52.66	91.78	N/A	27,443	19,440
30000 TO 59999	4	101.91	98.43	98.95	18.36	99.48	59.55	130.35	N/A	35,968	35,588
60000 TO 99999	6	59.43	65.17	64.69	27.39	100.73	37.85	115.61	37.85 to 115.61	83,738	54,171
100000 TO 149999	9	69.26	66.63	66.60	17.05	100.04	46.29	81.61	51.24 to 80.79	122,574	81,638
150000 TO 249999	33	77.77	79.23	79.27	16.67	99.95	38.59	126.92	72.35 to 83.79	198,501	157,355
250000 TO 499999	30	64.60	68.30	68.23	15.00	100.11	45.34	99.36	61.90 to 71.02	376,460	256,841
500000 +	10	61.14	60.81	60.79	9.47	100.04	51.05	73.09	51.56 to 68.07	677,828	412,027
ALL	95	70.73	72.46	69.10	19.75	104.87	37.85	130.35	64.36 to 75.04	278,231	192,246

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:	95	MEDIAN:	71	COV:	24.67	95% Median C.I.:	64.36 to 75.04	(! : Derived)
(AgLand) TOTAL Sales Price:	26,472,018	WGT. MEAN:	69	STD:	17.87	95% Wgt. Mean C.I.:	65.95 to 72.24	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	26,432,018	MEAN:	72	AVG.ABS.DEV:	13.97	95% Mean C.I.:	68.87 to 76.06	
(AgLand) TOTAL Assessed Value:	18,263,420							
AVG. Adj. Sales Price:	278,231	COD:	19.75	MAX Sales Ratio:	130.35			
AVG. Assessed Value:	192,246	PRD:	104.87	MIN Sales Ratio:	37.85			

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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	1	83.20	83.20	83.20			83.20	83.20	N/A	5,000	4,160
Total \$											
1 TO 9999	1	83.20	83.20	83.20			83.20	83.20	N/A	5,000	4,160
10000 TO 29999	3	59.55	68.00	66.53	21.90	102.20	52.66	91.78	N/A	29,576	19,678
30000 TO 59999	8	59.43	73.90	62.58	43.17	118.09	37.85	130.35	37.85 to 130.35	69,572	43,537
60000 TO 99999	11	61.63	65.34	61.61	23.03	106.06	38.59	115.61	46.10 to 81.61	127,773	78,716
100000 TO 149999	11	73.78	72.54	71.30	9.06	101.73	57.86	83.15	62.26 to 80.79	169,251	120,683
150000 TO 249999	38	71.82	75.47	71.55	19.19	105.47	45.34	126.92	64.36 to 83.37	269,876	193,102
250000 TO 499999	20	71.58	71.21	68.45	17.19	104.03	51.05	99.36	60.36 to 84.63	495,656	339,266
500000 +	3	68.07	65.64	65.44	3.56	100.31	60.79	68.07	N/A	782,000	511,765
ALL	95	70.73	72.46	69.10	19.75	104.87	37.85	130.35	64.36 to 75.04	278,231	192,246

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:	106	MEDIAN:	70	COV:	24.87	95% Median C.I.:	64.36 to 74.47	(!: Derived)
TOTAL Sales Price:	31,586,483	WGT. MEAN:	70	STD:	18.01	95% Wgt. Mean C.I.:	66.52 to 72.84	(!: land+NAT=0)
TOTAL Adj.Sales Price:	31,546,483	MEAN:	72	AVG.ABS.DEV:	14.14	95% Mean C.I.:	69.01 to 75.87	
TOTAL Assessed Value:	21,981,750							
AVG. Adj. Sales Price:	297,608	COD:	20.21	MAX Sales Ratio:	130.35			
AVG. Assessed Value:	207,375	PRD:	103.95	MIN Sales Ratio:	37.85			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	1	97.31	97.31	97.31			97.31	97.31	N/A	188,000	182,940
10/01/05 TO 12/31/05	9	90.13	93.18	87.22	10.83	106.83	79.38	130.35	81.62 to 99.36	300,201	261,843
01/01/06 TO 03/31/06	13	84.63	84.74	82.06	16.46	103.26	60.42	126.92	64.32 to 98.38	292,971	240,423
04/01/06 TO 06/30/06	2	82.13	82.13	82.35	2.02	99.73	80.47	83.79	N/A	161,650	133,117
07/01/06 TO 09/30/06	6	76.63	77.81	73.36	13.78	106.08	61.61	98.23	61.61 to 98.23	232,603	170,627
10/01/06 TO 12/31/06	15	68.41	71.91	69.51	17.46	103.46	45.34	103.93	61.63 to 81.61	259,165	180,135
01/01/07 TO 03/31/07	13	75.04	77.70	78.80	21.54	98.60	44.45	115.61	56.21 to 96.54	224,747	177,110
04/01/07 TO 06/30/07	5	68.07	67.55	67.14	9.76	100.60	57.86	83.37	N/A	486,800	326,839
07/01/07 TO 09/30/07	2	71.37	71.37	71.90	2.96	99.26	69.26	73.48	N/A	165,500	118,992
10/01/07 TO 12/31/07	13	61.90	64.41	61.17	12.13	105.29	51.56	99.89	54.12 to 71.29	376,277	230,160
01/01/08 TO 03/31/08	11	62.31	61.41	59.77	13.02	102.73	38.59	76.68	51.05 to 72.35	440,732	263,446
04/01/08 TO 06/30/08	16	55.19	57.97	59.24	15.99	97.86	37.85	83.20	51.24 to 67.77	238,454	141,254
<u>Study Years</u>											
07/01/05 TO 06/30/06	25	84.95	88.07	84.47	13.79	104.27	60.42	130.35	81.62 to 92.32	280,869	237,250
07/01/06 TO 06/30/07	39	71.67	74.19	72.02	18.28	103.01	44.45	115.61	64.36 to 80.79	272,790	196,472
07/01/07 TO 06/30/08	42	61.70	61.50	60.41	14.24	101.81	37.85	99.89	56.36 to 64.60	330,617	199,715
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	36	79.71	78.09	75.60	15.97	103.30	45.34	126.92	64.85 to 83.79	261,528	197,709
01/01/07 TO 12/31/07	33	68.07	70.54	67.75	17.71	104.12	44.45	115.61	61.49 to 73.09	320,555	217,172
<u>ALL</u>											
	106	70.00	72.44	69.68	20.21	103.95	37.85	130.35	64.36 to 74.47	297,608	207,375

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

NUMBER of Sales:	106	MEDIAN:	70	COV:	24.87	95% Median C.I.:	64.36 to 74.47	(!: Derived)
TOTAL Sales Price:	31,586,483	WGT. MEAN:	70	STD:	18.01	95% Wgt. Mean C.I.:	66.52 to 72.84	(!: land+NAT=0)
TOTAL Adj.Sales Price:	31,546,483	MEAN:	72	AVG.ABS.DEV:	14.14	95% Mean C.I.:	69.01 to 75.87	
TOTAL Assessed Value:	21,981,750							
AVG. Adj. Sales Price:	297,608	COD:	20.21	MAX Sales Ratio:	130.35			
AVG. Assessed Value:	207,375	PRD:	103.95	MIN Sales Ratio:	37.85			

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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
2399	2	79.41	79.41	75.78	4.77	104.78	75.62	83.20	N/A	113,860	86,287
2641	1	61.49	61.49	61.49			61.49	61.49	N/A	623,880	383,595
2643	5	61.61	62.27	62.46	9.44	99.69	54.12	75.04	N/A	319,180	199,375
2645	12	81.21	82.07	83.36	15.36	98.45	61.90	115.61	69.26 to 91.24	238,067	198,450
2647	6	71.95	73.77	75.71	15.77	97.43	54.80	98.23	54.80 to 98.23	144,429	109,350
2693	9	67.75	69.36	67.48	12.24	102.78	57.09	90.13	57.86 to 77.77	272,832	184,110
2695	11	79.38	79.33	77.00	16.69	103.03	46.29	130.35	62.84 to 89.12	262,346	202,016
2697	3	65.10	62.76	60.45	10.80	103.82	51.05	72.14	N/A	562,453	340,028
2699	17	61.63	67.22	62.59	26.95	107.39	37.85	107.91	51.56 to 97.31	283,727	177,593
2937	11	73.78	77.38	74.46	18.78	103.91	56.36	99.36	56.73 to 96.68	270,777	201,633
2939	5	68.07	71.90	68.69	12.19	104.67	60.36	98.38	N/A	479,730	329,519
2941	5	67.77	67.41	64.21	11.92	104.97	54.43	83.15	N/A	352,376	226,269
2943	3	51.24	62.49	49.29	30.79	126.77	44.45	91.78	N/A	146,300	72,115
2989	2	49.51	49.51	47.22	22.05	104.84	38.59	60.42	N/A	147,170	69,490
2991	2	70.33	70.33	67.00	18.55	104.97	57.28	83.37	N/A	322,275	215,912
2993	5	73.48	70.95	69.85	15.75	101.58	54.10	84.95	N/A	452,660	316,190
2995	7	80.46	80.23	76.83	22.31	104.43	52.66	126.92	52.66 to 126.92	391,912	301,120
ALL											
	106	70.00	72.44	69.68	20.21	103.95	37.85	130.35	64.36 to 74.47	297,608	207,375

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	106	70.00	72.44	69.68	20.21	103.95	37.85	130.35	64.36 to 74.47	297,608	207,375
ALL											
	106	70.00	72.44	69.68	20.21	103.95	37.85	130.35	64.36 to 74.47	297,608	207,375

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	10	65.31	71.02	70.79	23.36	100.34	44.45	111.83	52.84 to 98.38	438,186	310,172
2	96	70.86	72.58	69.50	19.71	104.43	37.85	130.35	64.36 to 75.49	282,964	196,666
ALL											
	106	70.00	72.44	69.68	20.21	103.95	37.85	130.35	64.36 to 74.47	297,608	207,375

PAD 2009 R&O Statistics

Base Stat

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Type: Qualified

State Stat Run

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

NUMBER of Sales:	106	MEDIAN:	70	COV:	24.87	95% Median C.I.:	64.36 to 74.47	(!: Derived)
TOTAL Sales Price:	31,586,483	WGT. MEAN:	70	STD:	18.01	95% Wgt. Mean C.I.:	66.52 to 72.84	(!: land+NAT=0)
TOTAL Adj.Sales Price:	31,546,483	MEAN:	72	AVG.ABS.DEV:	14.14	95% Mean C.I.:	69.01 to 75.87	
TOTAL Assessed Value:	21,981,750							
AVG. Adj. Sales Price:	297,608	COD:	20.21	MAX Sales Ratio:	130.35			
AVG. Assessed Value:	207,375	PRD:	103.95	MIN Sales Ratio:	37.85			

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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)											
12-0032	20	78.78	79.60	74.21	22.99	107.26	52.14	126.92	62.31 to 96.68	293,295	217,658
12-0056	58	69.40	71.54	69.57	18.61	102.84	37.85	130.35	64.36 to 74.47	310,143	215,755
12-0502	15	60.01	64.22	61.64	20.16	104.19	38.59	91.78	54.43 to 77.77	257,082	158,464
19-0123	6	72.44	79.36	74.68	16.73	106.27	64.06	115.61	64.06 to 115.61	138,620	103,520
55-0161											
71-0001											
71-0005											
72-0032	2	75.88	75.88	77.24	6.04	98.23	71.29	80.46	N/A	302,000	233,270
80-0009	5	64.32	69.12	68.75	18.00	100.54	54.10	84.95	N/A	480,060	330,024
80-0567											
NonValid School											
ALL	106	70.00	72.44	69.68	20.21	103.95	37.85	130.35	64.36 to 74.47	297,608	207,375

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	1	83.20	83.20	83.20			83.20	83.20	N/A	5,000	4,160
10.01 TO 30.00	6	95.84	89.69	91.18	22.64	98.37	52.66	130.35	52.66 to 130.35	33,126	30,205
30.01 TO 50.00	10	59.43	63.16	62.77	24.09	100.61	37.85	115.61	46.29 to 73.78	104,167	65,388
50.01 TO 100.00	47	75.04	74.74	73.01	18.27	102.37	38.59	126.92	64.60 to 81.61	219,621	160,344
100.01 TO 180.00	33	67.75	68.99	67.25	15.45	102.59	44.45	98.23	62.31 to 73.09	430,858	289,735
180.01 TO 330.00	9	68.07	70.65	70.22	19.31	100.61	45.34	111.83	57.09 to 84.17	640,055	449,444
ALL	106	70.00	72.44	69.68	20.21	103.95	37.85	130.35	64.36 to 74.47	297,608	207,375

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	31	71.02	74.29	68.56	17.40	108.36	51.24	130.35	65.10 to 81.62	333,679	228,767
DRY-N/A	28	66.54	72.21	68.93	21.49	104.76	38.59	107.91	62.53 to 80.79	190,048	130,994
GRASS	2	49.00	49.00	45.79	7.47	107.00	45.34	52.66	N/A	234,693	107,477
GRASS-N/A	8	56.83	56.67	57.40	19.42	98.74	37.85	76.68	37.85 to 76.68	162,654	93,356
IRRGTD	14	63.11	68.19	64.87	18.01	105.13	52.14	115.61	56.21 to 73.09	352,943	228,949
IRRGTD-N/A	23	83.78	80.32	76.94	14.68	104.39	51.05	111.83	73.78 to 88.55	398,662	306,740
ALL	106	70.00	72.44	69.68	20.21	103.95	37.85	130.35	64.36 to 74.47	297,608	207,375

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:	106	MEDIAN:	70	COV:	24.87	95% Median C.I.:	64.36 to 74.47	(! : Derived)
TOTAL Sales Price:	31,586,483	WGT. MEAN:	70	STD:	18.01	95% Wgt. Mean C.I.:	66.52 to 72.84	(! : land+NAT=0)
TOTAL Adj.Sales Price:	31,546,483	MEAN:	72	AVG.ABS.DEV:	14.14	95% Mean C.I.:	69.01 to 75.87	
TOTAL Assessed Value:	21,981,750							
AVG. Adj. Sales Price:	297,608	COD:	20.21	MAX Sales Ratio:	130.35			
AVG. Assessed Value:	207,375	PRD:	103.95	MIN Sales Ratio:	37.85			

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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	45	71.02	74.75	68.77	18.11	108.70	46.29	130.35	67.75 to 80.47	283,430	194,901
DRY-N/A	14	62.84	68.66	68.33	20.54	100.48	38.59	107.91	54.80 to 89.12	207,932	142,076
GRASS	5	52.66	51.22	47.01	9.07	108.95	44.45	59.55	N/A	180,552	84,885
GRASS-N/A	5	62.26	59.05	61.92	20.91	95.36	37.85	76.68	N/A	173,572	107,476
IRRGTD	32	73.44	75.18	71.20	19.41	105.59	51.05	115.61	62.31 to 84.95	366,585	261,007
IRRGTD-N/A	5	75.62	79.27	80.18	18.85	98.86	61.49	111.83	N/A	475,940	381,616
ALL	106	70.00	72.44	69.68	20.21	103.95	37.85	130.35	64.36 to 74.47	297,608	207,375

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	59	69.26	73.30	68.68	19.26	106.72	38.59	130.35	64.60 to 77.77	265,515	182,366
GRASS	10	53.39	55.14	54.32	18.46	101.50	37.85	76.68	44.45 to 72.35	177,062	96,180
IRRGTD	36	74.13	76.13	73.23	19.37	103.95	51.05	115.61	64.32 to 84.63	374,626	274,353
IRRGTD-N/A	1	61.49	61.49	61.49			61.49	61.49	N/A	623,880	383,595
ALL	106	70.00	72.44	69.68	20.21	103.95	37.85	130.35	64.36 to 74.47	297,608	207,375

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	1	83.20	83.20	83.20			83.20	83.20	N/A	5,000	4,160
Total \$											
1 TO 9999	1	83.20	83.20	83.20			83.20	83.20	N/A	5,000	4,160
10000 TO 29999	2	72.22	72.22	70.84	27.08	101.95	52.66	91.78	N/A	27,443	19,440
30000 TO 59999	4	101.91	98.43	98.95	18.36	99.48	59.55	130.35	N/A	35,968	35,588
60000 TO 99999	6	59.43	65.17	64.69	27.39	100.73	37.85	115.61	37.85 to 115.61	83,738	54,171
100000 TO 149999	9	69.26	66.63	66.60	17.05	100.04	46.29	81.61	51.24 to 80.79	122,574	81,638
150000 TO 249999	34	79.69	79.79	79.82	16.55	99.96	38.59	126.92	72.35 to 88.55	198,388	158,359
250000 TO 499999	35	64.36	68.44	69.01	16.92	99.18	44.45	111.83	61.90 to 71.02	373,870	258,013
500000 +	15	61.61	63.85	63.82	11.77	100.05	51.05	84.17	57.09 to 68.07	660,430	421,457
ALL	106	70.00	72.44	69.68	20.21	103.95	37.85	130.35	64.36 to 74.47	297,608	207,375

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:	106	MEDIAN:	70	COV:	24.87	95% Median C.I.:	64.36 to 74.47	(!: Derived)
TOTAL Sales Price:	31,586,483	WGT. MEAN:	70	STD:	18.01	95% Wgt. Mean C.I.:	66.52 to 72.84	(!: land+NAT=0)
TOTAL Adj.Sales Price:	31,546,483	MEAN:	72	AVG.ABS.DEV:	14.14	95% Mean C.I.:	69.01 to 75.87	
TOTAL Assessed Value:	21,981,750							
AVG. Adj. Sales Price:	297,608	COD:	20.21	MAX Sales Ratio:	130.35			
AVG. Assessed Value:	207,375	PRD:	103.95	MIN Sales Ratio:	37.85			

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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	1	83.20	83.20	83.20			83.20	83.20	N/A	5,000	4,160
Total \$											
1 TO 9999	1	83.20	83.20	83.20			83.20	83.20	N/A	5,000	4,160
10000 TO 29999	3	59.55	68.00	66.53	21.90	102.20	52.66	91.78	N/A	29,576	19,678
30000 TO 59999	8	59.43	73.90	62.58	43.17	118.09	37.85	130.35	37.85 to 130.35	69,572	43,537
60000 TO 99999	11	61.63	65.34	61.61	23.03	106.06	38.59	115.61	46.10 to 81.61	127,773	78,716
100000 TO 149999	12	72.72	70.20	67.81	11.79	103.52	44.45	83.15	62.26 to 80.47	178,347	120,940
150000 TO 249999	41	71.29	75.17	71.24	19.76	105.51	45.34	126.92	64.32 to 83.37	270,041	192,381
250000 TO 499999	25	71.02	70.56	68.21	16.00	103.44	51.05	99.36	61.49 to 79.38	508,807	347,070
500000 +	5	68.07	78.59	75.55	19.73	104.01	60.79	111.83	N/A	711,720	537,739
ALL	106	70.00	72.44	69.68	20.21	103.95	37.85	130.35	64.36 to 74.47	297,608	207,375

**2009 Correlation Section
for Butler County**

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: Considering the analyses in the proceeding tables, the opinion of the Division is that the level of value is within the acceptable range and it its best measured by the median measure of central tendency of the Minimal Non-Ag sample.

Unimproved sales, along with sales where the non-agricultural assessed value calculated to be less than 5% of the adjusted sale price, were used to establish land values in Butler County for tax year 2009. The assessor and the Division agree on the premise that generally, sales with minimal improvements sell on the open market without regard to the improvements. Furthermore, the addition of these sales broadens the sample for assessment and measurement purposes by creating a better representation of the population.

The agricultural market in Butler County has been determined by the assessor to be uniform across the county, so no individual market areas exist in the agricultural class. The systematic valuation methodology the County uses to analyze sales and determine a schedule of values assures that the sold and unsold parcels are treated in a similar manner. The statistics confirm that the three major land use categories are valued within the acceptable range indicating uniformity and proportionality in the class exists. The assessment practices are considered by the Division to be in compliance with professionally acceptable mass appraisal practices.

**2009 Correlation Section
for Butler 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	179	95	53.07
2008	158	82	51.90
2007	158	63	39.87
2006	163	86	52.76
2005	165	95	57.58

AGRICULTURAL UNIMPROVED: Table II indicates that the County has utilized an acceptable portion of the available sales and that the measurement of the class of property was done with all available arms length sales.

**2009 Correlation Section
for Butler 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 Butler 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	58	19.09	69	71
2008	61.7	10.67	68	70.22
2007	70	2.44	72	73
2006	70	5.78	74	75
2005	72	5.57	76	76

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

**2009 Correlation Section
for Butler 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 Butler 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)
22.45	2009	19.09
12.31	2008	10.67
2.54	2007	2.44
16.56	2006	5.78
7.34	2005	5.57

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

**2009 Correlation Section
for Butler 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 Butler County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	71	69	72

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

**2009 Correlation Section
for Butler 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	19.75	104.87
Difference	0.00	1.87

AGRICULTURAL UNIMPROVED: The coefficient of dispersion is within the acceptable range, while the price related differential is slightly above the acceptable range. However, given the systematic methodology the county uses to value agricultural land, one can reasonably assume the assessment practices result in proportionate agricultural land assessments.

**2009 Correlation Section
for Butler 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	100	95	-5
Median	58	71	13
Wgt. Mean	57	69	12
Mean	59	72	13
COD	21.88	19.75	-2.13
PRD	103.80	104.87	1.07
Minimum	23.00	37.85	14.85
Maximum	111.68	130.35	18.67

AGRICULTURAL UNIMPROVED: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for this class of property. Significant increases to agricultural land resulted in the increases displayed in the R&O Statistics.

Total Real Property
Sum Lines 17, 25, & 30

Records : 7,615

Value : 1,053,095,540

Growth 18,507,770

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	223	727,010	3	96,445	65	575,160	291	1,398,615	
02. Res Improve Land	2,042	12,302,875	11	227,075	594	11,543,370	2,647	24,073,320	
03. Res Improvements	2,103	107,324,575	11	1,260,535	653	55,709,520	2,767	164,294,630	
04. Res Total	2,326	120,354,460	14	1,584,055	718	67,828,050	3,058	189,766,565	3,984,500
% of Res Total	76.06	63.42	0.46	0.83	23.48	35.74	40.16	18.02	21.53
05. Com UnImp Land	53	434,590	0	0	11	526,890	64	961,480	
06. Com Improve Land	291	2,297,970	2	16,535	59	5,674,420	352	7,988,925	
07. Com Improvements	306	26,812,050	2	77,810	76	16,852,830	384	43,742,690	
08. Com Total	359	29,544,610	2	94,345	87	23,054,140	448	52,693,095	1,866,645
% of Com Total	80.13	56.07	0.45	0.18	19.42	43.75	5.88	5.00	10.09
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	2	475,605	1	780,000	3	1,255,605	
11. Ind Improvements	0	0	2	3,714,300	1	13,963,980	3	17,678,280	
12. Ind Total	0	0	2	4,189,905	1	14,743,980	3	18,933,885	10,807,325
% of Ind Total	0.00	0.00	66.67	22.13	33.33	77.87	0.04	1.80	58.39
13. Rec UnImp Land	0	0	0	0	13	936,835	13	936,835	
14. Rec Improve Land	0	0	0	0	22	1,136,970	22	1,136,970	
15. Rec Improvements	0	0	0	0	291	8,699,055	291	8,699,055	
16. Rec Total	0	0	0	0	304	10,772,860	304	10,772,860	311,500
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	3.99	1.02	1.68
Res & Rec Total	2,326	120,354,460	14	1,584,055	1,022	78,600,910	3,362	200,539,425	4,296,000
% of Res & Rec Total	69.19	60.02	0.42	0.79	30.40	39.19	44.15	19.04	23.21
Com & Ind Total	359	29,544,610	4	4,284,250	88	37,798,120	451	71,626,980	12,673,970
% of Com & Ind Total	79.60	41.25	0.89	5.98	19.51	52.77	5.92	6.80	68.48
17. Taxable Total	2,685	149,899,070	18	5,868,305	1,110	116,399,030	3,813	272,166,405	16,969,970
% of Taxable Total	70.42	55.08	0.47	2.16	29.11	42.77	50.07	25.84	91.69

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	2	40,560	722,955		0	0	0
20. Industrial	0	0	0		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		0	0	0
19. Commercial	0	0	0		2	40,560	722,955
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					2	40,560	722,955

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	291	3	398	692

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	84	1,040,795	1	34,130	2,341	410,154,565	2,426	411,229,490
28. Ag-Improved Land	4	411,880	2	44,405	1,305	297,607,665	1,311	298,063,950
29. Ag Improvements	5	81,675	2	73,415	1,369	71,480,605	1,376	71,635,695
30. Ag Total							3,802	780,929,135

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	1.00	10,000	0	0.00	0	
32. HomeSite Improv Land	4	4.00	25,000	2	2.00	10,000	
33. HomeSite Improvements	1	1.00	34,565	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	1	1.00	5,000	0	0.00	0	
36. FarmSite Improv Land	2	1.41	5,820	1	1.00	2,000	
37. FarmSite Improvements	5	0.00	47,110	2	0.00	73,415	
38. FarmSite Total							
39. Road & Ditches	0	7.24	0	0	0.34	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	14	15.00	122,000	15	16.00	132,000	
32. HomeSite Improv Land	1,256	1,275.02	10,691,000	1,262	1,281.02	10,726,000	
33. HomeSite Improvements	872	866.25	48,428,210	873	867.25	48,462,775	1,537,800
34. HomeSite Total				888	1,297.02	59,320,775	
35. FarmSite UnImp Land	24	211.54	306,140	25	212.54	311,140	
36. FarmSite Improv Land	1,006	2,866.76	11,309,890	1,009	2,869.17	11,317,710	
37. FarmSite Improvements	1,326	0.00	23,052,395	1,333	0.00	23,172,920	0
38. FarmSite Total				1,358	3,081.71	34,801,770	
39. Road & Ditches	0	7,994.41	0	0	8,001.99	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				2,246	12,380.72	94,122,545	1,537,800

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	1	0.00	858,635	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	316.95	279,985	3	316.95	1,138,620

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	51,470.90	41.77%	151,091,620	49.80%	2,935.48
46. 1A	17,124.93	13.90%	42,953,585	14.16%	2,508.25
47. 2A1	12,841.69	10.42%	31,316,755	10.32%	2,438.68
48. 2A	11,511.13	9.34%	25,961,750	8.56%	2,255.36
49. 3A1	12,969.52	10.52%	26,980,625	8.89%	2,080.31
50. 3A	5,507.92	4.47%	9,051,090	2.98%	1,643.29
51. 4A1	8,438.38	6.85%	12,265,460	4.04%	1,453.53
52. 4A	3,369.54	2.73%	3,788,840	1.25%	1,124.44
53. Total	123,234.01	100.00%	303,409,725	100.00%	2,462.06
Dry					
54. 1D1	37,072.14	22.33%	106,257,365	32.06%	2,866.23
55. 1D	22,757.66	13.71%	54,795,565	16.53%	2,407.79
56. 2D1	20,076.79	12.09%	47,781,560	14.42%	2,379.94
57. 2D	5,332.65	3.21%	11,584,925	3.50%	2,172.45
58. 3D1	16,386.58	9.87%	31,320,565	9.45%	1,911.35
59. 3D	17,497.28	10.54%	22,959,970	6.93%	1,312.20
60. 4D1	39,579.53	23.84%	49,746,565	15.01%	1,256.88
61. 4D	7,298.14	4.40%	7,006,225	2.11%	960.00
62. Total	166,000.77	100.00%	331,452,740	100.00%	1,996.69
Grass					
63. 1G1	1,251.67	0.00%	1,201,600	2.34%	960.00
64. 1G	3,031.35	5.23%	2,909,740	5.68%	959.88
65. 2G1	4,143.53	7.16%	3,977,070	7.76%	959.83
66. 2G	1,159.96	2.00%	1,043,835	2.04%	899.89
67. 3G1	2,803.47	4.84%	2,522,730	4.92%	899.86
68. 3G	6,967.51	12.03%	6,061,740	11.83%	870.00
69. 4G1	14,372.54	24.82%	12,504,140	24.40%	870.00
70. 4G	24,175.50	41.75%	21,032,685	41.04%	870.00
71. Total	57,905.53	100.00%	51,253,540	100.00%	885.12
Summary					
Irrigated Total	123,234.01	34.81%	303,409,725	44.18%	2,462.06
Dry Total	166,000.77	46.89%	331,452,740	48.26%	1,996.69
Grass Total	57,905.53	16.36%	51,253,540	7.46%	885.12
Waste	6,905.99	1.95%	690,585	0.10%	100.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	3,389.99	0.96%	0	0.00%	0.00
Market Area Total	354,046.30	100.00%	686,806,590	100.00%	1,939.88

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	29.45	75,655	0.00	0	123,204.56	303,334,070	123,234.01	303,409,725
77. Dry Land	562.35	1,272,830	21.84	60,630	165,416.58	330,119,280	166,000.77	331,452,740
78. Grass	63.56	58,150	6.15	5,905	57,835.82	51,189,485	57,905.53	51,253,540
79. Waste	2.20	220	0.00	0	6,903.79	690,365	6,905.99	690,585
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	259.44	0	58.91	0	3,071.64	0	3,389.99	0
82. Total	657.56	1,406,855	27.99	66,535	353,360.75	685,333,200	354,046.30	686,806,590

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	123,234.01	34.81%	303,409,725	44.18%	2,462.06
Dry Land	166,000.77	46.89%	331,452,740	48.26%	1,996.69
Grass	57,905.53	16.36%	51,253,540	7.46%	885.12
Waste	6,905.99	1.95%	690,585	0.10%	100.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	3,389.99	0.96%	0	0.00%	0.00
Total	354,046.30	100.00%	686,806,590	100.00%	1,939.88

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

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	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	184,550,585	189,766,565	5,215,980	2.83%	3,984,500	0.67%
02. Recreational	10,227,890	10,772,860	544,970	5.33%	311,500	2.28%
03. Ag-Homesite Land, Ag-Res Dwelling	58,973,050	59,320,775	347,725	0.59%	1,537,800	-2.02%
04. Total Residential (sum lines 1-3)	253,751,525	259,860,200	6,108,675	2.41%	5,833,800	0.11%
05. Commercial	50,933,855	52,693,095	1,759,240	3.45%	1,866,645	-0.21%
06. Industrial	8,118,750	18,933,885	10,815,135	133.21%	10,807,325	0.10%
07. Ag-Farmsite Land, Outbuildings	35,594,345	34,801,770	-792,575	-2.23%	0	-2.23%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	94,646,950	106,428,750	11,781,800	12.45%	12,673,970	-0.94%
10. Total Non-Agland Real Property	348,398,475	366,288,950	17,890,475	5.14%	18,507,770	-0.18%
11. Irrigated	252,017,060	303,409,725	51,392,665	20.39%		
12. Dryland	281,388,165	331,452,740	50,064,575	17.79%		
13. Grassland	42,798,195	51,253,540	8,455,345	19.76%		
14. Wasteland	527,870	690,585	162,715	30.82%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	576,731,290	686,806,590	110,075,300	19.09%		
17. Total Value of all Real Property (Locally Assessed)	925,129,765	1,053,095,540	127,965,775	13.83%	18,507,770	11.83%

**BUTLER COUNTY
3-YEAR PLAN OF ASSESSMENT
2008**

Plan of Assessment Requirements:

Pursuant to Neb.Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate classes, or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the level of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposed is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. 77-112 (Reissue 2003).

The acceptable ratio range for the median of the “Assessment-Sales Ratio” is from 69% to 75% of actual or fair market value for the class or subclasses of agricultural land and horticultural land not receiving special valuation and 69% to 75% of recapture valuation for the class and subclasses of agricultural land and horticultural land receiving special valuation pursuant to Neb. Rev. Stat. 77-1344: and 92% to 100% of actual or fair market value for all other classes and subclasses of real property. Neb. Rev. Stat. 77-5023(2) (Cum. Supp. 2006).

GENERAL DESCRIPTION OF REAL PROPERTY IN BUTLER COUNTY

Per the 2008 County Abstract, Butler County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value
Residential	3026	36.70	19.92
Commercial	443	5.37	5.51
Industrial	3	.04	.87
Agricultural	3775	45.78	72.58
Recreational	308	3.73	1.11
Special Value	0	----	----
Tax Increment Financing	2	.01	.01
Exempt	690	8.37	----
Total	8247	100.00	100.00

Agricultural land –	Taxable Acres	Total Value
Irrigated Acres	122,477.82	251,394,485
Dry Acres	166,715.10	282,193,110
Grass Acres	57,937.39	42,735,425
Waste Acres	7,030.93	527,420
Exempt Acres	3,345.30	-----
Total Acres	357,506.54	576,850,440

For more information see 2008 Reports & Opinions, Abstract and Assessor Survey.

ASSESSMENT PLAN/PROCEDURES MANUAL

The Department of Property Assessment and Taxation Regulations and Directives are followed in the assessor's office. An informal manual of office and assessment procedures is also on file. A formal annual assessment plan includes a 4 to 5 year cycle of reappraisal and inspection, which has been a part of the county's plan of the assessment. Properties are typically reviewed in four townships and four towns annually.

Procedures have been established in the office and are updated as needed.

RECORD MAINTENANCE/RESPONSIBILITIES

A property record card is on file for every parcel of real property including improvements on leased land. The record cards contain current ownership, address, legal description, situs address, book and page numbers of the last deed recorded and any changes of record of ownership. A unique number is assigned to each property record card along with tax district codes and other codes created relevant to the specific parcel.

The assessment records are kept and updated in the computerized administration system. Terra Scan, and a hard copy format with updates made in the form of inserts. The owner/valuations history is kept on the face of the hard copy updated to reflect all changes made.

The office maintains a cadastral map system. The Mylar cadastral maps were done in 1964. They have been revised with name change, legal description and new subdivisions. March 2001 we began implementing a GIS program for updating our current cadastral maps as well as other reports required by our office. January 2004 cadastral maps and updates to them are on GIS only.

HOMESTEAD EXEMPTIONS

Homestead Exemptions applications are accepted in the office from February 1 to June 30. Notice to file is published in the local newspaper March, April, May and June. Pre-printed forms are mailed to the applicants that filed for the Homestead Exemption the prior year. The applicant is verified for owner/occupant. Signed applications, income statements and doctor's certification of disability (where appropriate) are forwarded to the Nebraska Department of Revenue on or before August 1. The Nebraska Department

of Revenue returns a roster in October of approved (with a percentage) and disapproved for final processing.

PERMISSIVE EXEMPTIONS

The assessor and staff administer annual filings of applications for new or continued exempt use properties. The properties are reviewed and recommendations are made to the County Board.

REPORT GENERATION

The major reports required by the Assessor and the dates due are:

County Abstract of assessment for Real Property – March 19
County Abstract of Assessment for Personal Property – June 15
File 3-year plan of Assessment with the County Board of Equalization – July 31
Certification of Values to Political Subdivisions – August 20
School District Taxable Value Report – August 25
Deliver Tax Rolls to Treasurer – November 22
Certificate of Taxes Levied – December 1
Tax List Correction

PERSONAL PROPERTY

All depreciable tangible personal property which is used in a trade or business for the production of income, and which has a determinable life of longer than one year must be filed on or before May 1. Late filings after May 1, but before August 1, a 10 percent penalty is applied. After August 1, a 25 percent penalty is applied to the taxes due. Notice to file is published in the local newspaper February, March and April. In February a notice to file letter is mailed to each individual who previously filed.

SALES REVIEW/VERIFICATION

The assessor and office staff attempts to obtain 100% coverage of each sale, which contains a doc. stamp, beginning with the buyer, seller and then the broker. Questionnaires are mailed on each of these sales. Questionnaires consist of information about the sale and also about the property. Coding and the computerized sale file track the mailings. A drive by is done on 75-80% of the parcels sold and an on site inspection 25% of the time.

EDUCATION

No person shall be eligible to file, assume, or be appointed to, or hold the office of county assessor, serve as a deputy assessor, or hold the position of state assessment manager unless he or she holds a County Assessor Certificate issued by the Property Tax Administrator or State Tax Commissioner. In order to obtain a County Assessor Certificate, each person must successfully complete an examination given by the Property Tax Administrator. In order to retain certification, all certificate holders must obtain 60 hours of approved continuing education to be eligible to receive approval by the Property

Tax Administrator for re-certification. Credit hours are obtained by the completion of approved courses that are recommended by the Nebraska Assessment Education and Certification Advisory Board and approved by the Property Tax Administrator. Courses are available throughout the year and are attended by the Assessor and Deputy Assessor to gain greater professionalism in their duties by offering a means of state certification.

REAL PROPERTY

An on site review of all properties are on a rotation plan. The assessor and or office staff reviews approximately four towns and four townships annually with a continuing of a rotation throughout the county. A conducted market study of all properties is done annually throughout the county to maintain ratios and statistics mandated by the Tax Equalization and Review Commission.

The Rotation review for 2009:

Residential – Rising City, Ulysses, Brainard & Dwight

Commercial – Rising City, Ulysses, Brainard, Dwight and any commercial within the townships for the 2009 rotational review.

Agricultural Land and Improvements – Read, Ulysses, Reading and Union Townships

*All reviews will include new digital photos for the property record cards.

The Rotation review for 2010:

Residential – David City, Bruno, Abie & Linwood

Commercial – David City, Bruno, Abie, Linwood and any commercial within the townships for 2008 rotational review.

Agricultural Land and Improvements – Center, Plum Creek, Richardson and Oak Creek Townships

*All reviews will include new digital photos for the property record cards.

The Rotation review for 2011:

Residential - Octavia, Bellwood, Garrison & Surprise.

Commercial – Bellwood, Garrison, Surprise and any commercial within the townships for 2008 rotational review.

Agricultural Land and Improvements – Summit, Olive, Franklin & Skull Creek Townships

**All reviews will include new digital photos for the property record cards.

In office projects include continuing the process of digitizing land use. The assessor and office staff maintains the computer GIS cadastral maps and completes the appraisal. A new Marshall Swift Costing is to be implemented for the 2009 tax year. Statistical measures will need to be calculated with the new costing program.

Neb. Rev. Stat. Section 77-1363 requires implementation of the new soils mapping in the assessment year following the availability of the mapping. This means the new soils mapping must be implemented for the 2009 assessment year. Natural Resource Conservation Service has been working on Changes to the soil maps and the mapping

symbols. The new numeric identifiers combine several different mapping symbols for similar soils, reducing the total number of soils previously identified.

Pickup work, the collection of data relating to new construction, remodeling, additions, alterations and removal of existing buildings and structures is done on a continuous year round basis.

The office utilizes the Terra Scan administrative and CAMA system using the Marshall Swift cost. All data collected in all classifications of property have been entered in CAMA. A sketch of each house is entered into CAMA and was completed in 2001. Digital photos for each property have been entered into the system. 1992 and 1998 aerial photos are also a part of the property record card. 2003 colored aerials have been copied into the GIS and are being used to determine land use. 2005 digital oblique have been added to GIS and copied to the Terra Scan property record information.

A Butler County Assessor web site has been on line since June 2004. Website include property record card information, digital photo, sketch, GIS map, June 2005 Digital obliques were also add to the website. Website address is butler.gisworkshop.com.

The cost approach is used in setting the values. An income approach is only used occasionally for commercial to substantiate the cost approach. A discount cash flow valuation method is used to value undeveloped subdivisions.

The real estate transfer statements, form 521, are processed on a continual basis.

The Department of Property Assessment and Taxation has prepared the progress report for Butler County and is on file in the assessor's office and serves as additional information for this report. The 2008 Butler County statistical measures are on file in the annual report and kept on file in the Assessor's Office.

Respectfully submitted:

Signature: _____

Vickie Donoghue

Butler County Assessor

June 10, 2008

2009 Assessment Survey for Butler County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	1
2.	Appraiser(s) on staff
	0
3.	Other full-time employees
	3
4.	Other part-time employees
	0
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	\$204,391
7.	Part of the budget that is dedicated to the computer system
	\$12,000
8.	Adopted budget, or granted budget if different from above
	\$204,391
9.	Amount of the total budget set aside for appraisal work
	\$17,500
10.	Amount of the total budget set aside for education/workshops
	\$2,100
11.	Appraisal/Reappraisal budget, if not part of the total budget
	N/A
12.	Other miscellaneous funds
	N/A
13.	Total budget
	\$221,891
a.	Was any of last year's budget not used:
	Yes

B. Computer, Automation Information and GIS

1.	Administrative software
	TerraScan

2.	CAMA software
	TerraScan
3.	Cadastral maps: Are they currently being used?
	No
4.	Who maintains the Cadastral Maps?
	N/A
5.	Does the county have GIS software?
	Yes
6.	Who maintains the GIS software and maps?
	GIS Workshop maintains the software and the assessor and staff maintains the maps.
7.	Personal Property software:
	TerraScan

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	No
3.	What municipalities in the county are zoned?
	Bellwood, Brainard, David City, Octavia, Ulysses
4.	When was zoning implemented?
	Zoning was implemented in 1985 for David City and Rising City, Octavia was added in 2005, and the other two sometime later

D. Contracted Services

1.	Appraisal Services
	Large Commercial are sometimes contracted out
2.	Other services
	The administrative, appraisal, programming, and support functions are contracted through TerraScan. GIS programming, programming support and instruction are provided through GIS workshop.

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 Butler County Assessor, by hand delivery.

Dated this 7th day of April, 2009.



A handwritten signature in black ink, reading "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

Valuation History Charts