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2009 Commission Summary

76 Saline

Residential Real Property - Current

Number of Sales	235	COD	7.31
Total Sales Price	\$23,197,379	PRD	101.30
Total Adj. Sales Price	\$23,199,179	COV	12.20
Total Assessed Value	\$22,040,080	STD	11.74
Avg. Adj. Sales Price	\$98,720	Avg. Absolute Deviation	7.02
Avg. Assessed Value	\$93,788	Average Assessed Value of the Base	\$71,682
Median	96	Wgt. Mean	95
Mean	96	Max	163
Min	37.36		

Confidence Interval - Current

95% Median C.I	95.18 to 96.89
95% Mean C.I	94.74 to 97.74
95% Wgt. Mean C.I	93.76 to 96.24

% of Value of the Class of all Real Property Value in the County	33.86
% of Records Sold in the Study Period	4.50
% of Value Sold in the Study Period	5.89

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	296	98	9.83	102.15
2007	343	99	13.3	104.03
2006	428	95	18.23	105.49
2005	415	94	16.81	104.9

2009 Commission Summary

76 Saline

Commercial Real Property - Current

Number of Sales	32	COD	12.35
Total Sales Price	\$4,514,200	PRD	93.89
Total Adj. Sales Price	\$4,068,765	COV	24.29
Total Assessed Value	\$4,401,530	STD	24.67
Avg. Adj. Sales Price	\$127,149	Avg. Absolute Deviation	12.20
Avg. Assessed Value	\$137,548	Average Assessed Value of the Base	\$211,483
Median	99	Wgt. Mean	108
Mean	102	Max	171
Min	44		

Confidence Interval - Current

95% Median C.I	95.48 to 100.44
95% Mean C.I	93.02 to 110.11
95% Wgt. Mean C.I	90.53 to 125.83

% of Value of the Class of all Real Property Value in the County 12.98

% of Records Sold in the Study Period 4.72

% of Value Sold in the Study Period 3.07

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	38	99	14.98	96.32
2007	44	99	19.44	96.52
2006	43	99	21.5	87.68
2005	46	99	16.02	90.28

2009 Commission Summary

76 Saline

Agricultural Land - Current

Number of Sales	59	COD	16.91
Total Sales Price	\$11,470,823	PRD	104.71
Total Adj. Sales Price	\$11,771,863	COV	23.08
Total Assessed Value	\$8,177,980	STD	16.79
Avg. Adj. Sales Price	\$199,523	Avg. Absolute Deviation	12.31
Avg. Assessed Value	\$138,610	Average Assessed Value of the Base	\$154,643
Median	73	Wgt. Mean	69
Mean	73	Max	134.67
Min	40.31		

Confidence Interval - Current

95% Median C.I	67.56 to 76.34
95% Mean C.I	68.46 to 77.03
95% Wgt. Mean C.I	64.00 to 74.94

% of Value of the Class of all Real Property Value in the County	53.15
% of Records Sold in the Study Period	1.55
% of Value Sold in the Study Period	2.36

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	59	72	13.3	100.94
2007	49	72	16.38	104.58
2006	60	75	16.21	103.56
2005	64	77	14.02	101.72

2009 Opinions of the Property Tax Administrator for Saline 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 Saline County is 96.00% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Saline County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Saline County is 99.00% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Saline County is in compliance with generally accepted mass appraisal practices.

Agricultural Land 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 Saline County is 73.00% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Saline County is in compliance with generally accepted mass appraisal practices.

Dated this 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

PAGE:1 of 5

Type: Qualified

State Stat Run

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

NUMBER of Sales:	250	MEDIAN:	97	COV:	15.87	95% Median C.I.:	95.70 to 98.52	(! : Derived)
TOTAL Sales Price:	24,118,479	WGT. MEAN:	96	STD:	15.46	95% Wgt. Mean C.I.:	94.49 to 97.73	
TOTAL Adj.Sales Price:	24,107,279	MEAN:	97	AVG.ABS.DEV:	9.77	95% Mean C.I.:	95.50 to 99.34	
TOTAL Assessed Value:	23,169,560							
AVG. Adj. Sales Price:	96,429	COD:	10.05	MAX Sales Ratio:	177.38			
AVG. Assessed Value:	92,678	PRD:	101.36	MIN Sales Ratio:	37.36			

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
____Qrtrs____											
07/01/06 TO 09/30/06	42	97.45	95.43	95.31	10.08	100.13	37.36	129.54	95.39 to 99.73	90,425	86,183
10/01/06 TO 12/31/06	29	98.87	100.07	98.21	7.64	101.90	81.22	135.65	94.27 to 99.97	103,431	101,578
01/01/07 TO 03/31/07	25	99.80	99.81	99.25	6.52	100.57	62.43	117.60	98.26 to 100.63	90,247	89,567
04/01/07 TO 06/30/07	41	94.92	93.30	93.59	7.41	99.68	59.77	112.71	91.71 to 98.43	101,552	95,046
07/01/07 TO 09/30/07	44	94.95	98.08	95.03	12.70	103.21	50.34	177.38	92.68 to 99.41	94,520	89,823
10/01/07 TO 12/31/07	23	98.35	99.42	96.64	8.29	102.87	68.98	142.90	93.57 to 101.94	116,869	112,941
01/01/08 TO 03/31/08	19	93.84	97.59	97.32	12.72	100.28	64.86	128.72	90.16 to 108.70	83,821	81,573
04/01/08 TO 06/30/08	27	98.86	98.82	96.64	13.60	102.26	59.65	167.30	87.26 to 105.01	90,762	87,711
____Study Years____											
07/01/06 TO 06/30/07	137	97.70	96.57	96.10	8.36	100.49	37.36	135.65	95.70 to 98.92	96,475	92,711
07/01/07 TO 06/30/08	113	96.67	98.45	96.12	12.09	102.42	50.34	177.38	93.84 to 99.17	96,372	92,637
____Calendar Yrs____											
01/01/07 TO 12/31/07	133	97.07	97.16	95.62	9.38	101.61	50.34	177.38	94.90 to 98.55	99,749	95,383
____ALL____											
	250	97.25	97.42	96.11	10.05	101.36	37.36	177.38	95.70 to 98.52	96,429	92,678

ASSESSOR LOCATION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	1	82.27	82.27	82.27			82.27	82.27	N/A	15,000	12,340
AREA 4500	3	79.85	69.71	66.75	22.77	104.43	37.36	91.91	N/A	101,000	67,420
AREA 4505	2	79.63	79.63	81.97	14.71	97.14	67.91	91.34	N/A	125,000	102,457
AREA 4510	3	85.13	82.74	81.79	9.84	101.17	68.98	94.12	N/A	147,500	120,636
CRETE	134	98.14	97.71	97.41	7.51	100.31	59.65	177.38	96.35 to 99.17	109,395	106,563
DEWITT	13	96.69	102.82	99.00	12.81	103.86	81.22	129.11	92.76 to 125.84	75,192	74,440
DORCHESTER	16	96.33	95.01	95.51	4.91	99.47	70.76	105.01	93.01 to 99.37	75,375	71,992
FRIEND	28	94.91	92.86	89.62	15.83	103.61	50.34	142.90	83.57 to 99.16	89,657	80,355
SWANTON	1	97.48	97.48	97.47			97.48	97.48	N/A	20,000	19,495
TOBIAS	1	115.55	115.55	115.55			115.55	115.55	N/A	5,500	6,355
WESTERN	5	99.73	102.57	102.74	7.38	99.83	92.48	124.35	N/A	33,600	34,522
WILBER	40	99.64	101.97	99.97	11.64	102.00	73.76	167.30	93.82 to 101.96	87,585	87,557
Y-B.R.L.	2	100.91	100.91	81.16	34.43	124.33	66.16	135.65	N/A	23,165	18,800
Y-CABIN	1	100.00	100.00	100.00			100.00	100.00	N/A	700	700
____ALL____											
	250	97.25	97.42	96.11	10.05	101.36	37.36	177.38	95.70 to 98.52	96,429	92,678

PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

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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	237	97.70	98.15	96.99	9.45	101.20	50.34	177.38	96.42 to 98.92	96,724	93,809
2	6	79.91	81.96	72.04	31.05	113.76	37.36	135.65	37.36 to 135.65	74,221	53,472
3	7	85.13	85.96	83.41	9.12	103.05	68.98	100.00	68.98 to 100.00	105,457	87,966
ALL	250	97.25	97.42	96.11	10.05	101.36	37.36	177.38	95.70 to 98.52	96,429	92,678

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
0	1	87.26	87.26	87.26			87.26	87.26	N/A	117,500	102,525
1	239	97.49	97.88	96.50	9.64	101.44	50.34	177.38	96.08 to 98.86	99,180	95,706
2	7	94.67	81.75	64.95	15.60	125.87	37.36	100.00	37.36 to 100.00	34,071	22,130
3	3	100.00	100.60	81.44	23.16	123.53	66.16	135.65	N/A	15,676	12,766
ALL	250	97.25	97.42	96.11	10.05	101.36	37.36	177.38	95.70 to 98.52	96,429	92,678

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	245	97.23	97.62	96.40	9.69	101.26	50.34	177.38	95.68 to 98.52	97,537	94,029
06	4	83.08	84.79	50.47	39.76	167.99	37.36	135.65	N/A	39,507	19,941
07	1	99.97	99.97	99.97			99.97	99.97	N/A	52,500	52,485
ALL	250	97.25	97.42	96.11	10.05	101.36	37.36	177.38	95.70 to 98.52	96,429	92,678

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
30-0001	1	82.27	82.27	82.27			82.27	82.27	N/A	15,000	12,340
48-0300	15	97.48	103.90	99.99	12.91	103.90	81.22	129.11	92.77 to 124.35	69,300	69,296
48-0303	5	99.73	100.81	96.38	5.62	104.60	92.48	115.55	N/A	26,300	25,348
76-0002	140	97.89	97.17	96.74	8.35	100.44	37.36	177.38	95.70 to 99.17	107,206	103,714
76-0044	16	96.33	95.01	95.51	4.91	99.47	70.76	105.01	93.01 to 99.37	75,375	71,992
76-0068	30	93.79	91.98	88.93	16.04	103.42	50.34	142.90	83.57 to 98.52	92,013	81,828
76-0082	43	98.86	100.63	97.93	12.08	102.75	68.98	167.30	93.51 to 101.94	91,765	89,865
80-0005											
NonValid School											
ALL	250	97.25	97.42	96.11	10.05	101.36	37.36	177.38	95.70 to 98.52	96,429	92,678

PAD 2009 Preliminary Statistics

Base Stat

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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	15	91.91	86.50	73.20	15.12	118.16	37.36	115.55	70.76 to 100.00	39,246	28,728
Prior TO 1860											
1860 TO 1899	5	100.63	91.63	100.17	14.16	91.48	64.86	110.37	N/A	87,300	87,445
1900 TO 1919	50	96.22	97.67	94.68	12.03	103.16	59.65	177.38	93.91 to 99.16	70,599	66,842
1920 TO 1939	36	99.78	101.81	100.03	7.66	101.78	69.26	135.65	97.89 to 101.75	74,156	74,177
1940 TO 1949	10	99.27	98.55	98.26	5.98	100.30	81.22	114.73	93.71 to 108.70	76,800	75,460
1950 TO 1959	20	93.74	97.16	95.27	14.90	101.98	66.16	129.54	85.19 to 105.51	79,021	75,281
1960 TO 1969	24	97.71	98.77	97.02	7.19	101.81	78.65	129.11	94.12 to 100.06	99,683	96,712
1970 TO 1979	42	94.57	96.13	94.80	8.74	101.41	65.04	118.15	92.13 to 98.55	119,104	112,910
1980 TO 1989	14	98.97	104.64	102.52	9.65	102.07	90.37	157.53	94.05 to 110.32	133,525	136,886
1990 TO 1994	10	98.77	98.76	98.94	3.58	99.81	85.36	106.59	96.88 to 104.96	136,150	134,711
1995 TO 1999	10	99.55	97.15	97.23	5.54	99.92	85.13	105.01	89.81 to 104.72	161,150	156,684
2000 TO Present	14	94.69	92.18	92.95	9.64	99.17	50.34	115.06	83.57 to 101.94	164,064	152,497
ALL	250	97.25	97.42	96.11	10.05	101.36	37.36	177.38	95.70 to 98.52	96,429	92,678

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	100.00	100.00	100.00			100.00	100.00	N/A	700	700
5000 TO 9999	2	105.44	105.44	102.73	9.59	102.63	95.32	115.55	N/A	7,500	7,705
Total \$											
1 TO 9999	3	100.00	103.62	102.61	6.74	100.99	95.32	115.55	N/A	5,233	5,370
10000 TO 29999	14	97.09	109.27	113.02	23.02	96.68	59.77	177.38	89.38 to 142.90	19,571	22,120
30000 TO 59999	44	99.05	98.46	98.29	13.08	100.18	59.65	129.11	95.16 to 104.00	46,385	45,590
60000 TO 99999	85	98.52	98.14	97.88	8.73	100.26	68.83	157.53	95.36 to 99.83	80,140	78,440
100000 TO 149999	68	96.46	94.66	94.61	9.01	100.06	37.36	129.54	93.66 to 98.87	124,422	117,710
150000 TO 249999	34	94.19	93.91	93.81	4.92	100.11	68.98	104.72	91.60 to 98.26	174,350	163,561
250000 TO 499999	2	105.34	105.34	105.02	4.78	100.30	100.31	110.37	N/A	288,000	302,470
ALL	250	97.25	97.42	96.11	10.05	101.36	37.36	177.38	95.70 to 98.52	96,429	92,678

PAD 2009 Preliminary Statistics

Base Stat

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Type: Qualified

State Stat Run

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TOTAL Adj. Sales Price:	24,107,279	MEAN:	97	AVG. ABS. DEV:	9.77	95% Mean C.I.:	95.50 to 99.34	
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AVG. Adj. Sales Price:	96,429	COD:	10.05	MAX Sales Ratio:	177.38			
AVG. Assessed Value:	92,678	PRD:	101.36	MIN Sales Ratio:	37.36			

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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	100.00	100.00	100.00			100.00	100.00	N/A	700	700
5000 TO 9999	2	105.44	105.44	102.73	9.59	102.63	95.32	115.55	N/A	7,500	7,705
Total \$											
1 TO 9999	3	100.00	103.62	102.61	6.74	100.99	95.32	115.55	N/A	5,233	5,370
10000 TO 29999	14	94.91	92.32	89.07	11.29	103.65	59.77	135.65	82.27 to 100.00	20,809	18,535
30000 TO 59999	49	97.49	97.95	93.04	16.69	105.28	37.36	177.38	93.71 to 100.83	50,124	46,634
60000 TO 99999	88	98.54	97.39	95.56	9.31	101.92	50.34	128.72	95.36 to 99.80	83,516	79,805
100000 TO 149999	69	96.58	98.10	97.25	7.69	100.88	68.98	157.53	93.84 to 98.92	129,054	125,502
150000 TO 249999	25	97.64	96.10	95.73	4.77	100.38	80.62	108.15	93.57 to 99.10	180,556	172,854
250000 TO 499999	2	105.34	105.34	105.02	4.78	100.30	100.31	110.37	N/A	288,000	302,470
ALL											
	250	97.25	97.42	96.11	10.05	101.36	37.36	177.38	95.70 to 98.52	96,429	92,678

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	15	91.91	86.50	73.20	15.12	118.16	37.36	115.55	70.76 to 100.00	39,246	28,728
10	1	73.76	73.76	73.76			73.76	73.76	N/A	90,000	66,380
20	5	99.17	95.13	96.21	6.56	98.88	78.28	102.45	N/A	62,300	59,940
25	6	97.74	98.67	94.41	14.81	104.52	66.16	135.65	66.16 to 135.65	49,388	46,625
30	154	97.21	98.13	96.06	10.95	102.15	50.34	177.38	94.92 to 98.69	85,235	81,879
35	33	99.07	97.80	97.25	4.08	100.57	83.09	115.32	96.35 to 99.72	131,134	127,522
40	32	97.10	98.99	97.35	8.82	101.68	79.85	157.53	92.68 to 101.94	138,531	134,862
45	1	99.37	99.37	99.37			99.37	99.37	N/A	133,000	132,160
50	2	99.59	99.59	99.70	0.73	99.89	98.86	100.31	N/A	265,500	264,695
55	1	110.37	110.37	110.37			110.37	110.37	N/A	270,000	297,990
ALL											
	250	97.25	97.42	96.11	10.05	101.36	37.36	177.38	95.70 to 98.52	96,429	92,678

PAD 2009 Preliminary Statistics

Base Stat

PAGE:5 of 5

State Stat Run

Type: Qualified

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

NUMBER of Sales:	250	MEDIAN:	97	COV:	15.87	95% Median C.I.:	95.70 to 98.52	(!: Derived)
TOTAL Sales Price:	24,118,479	WGT. MEAN:	96	STD:	15.46	95% Wgt. Mean C.I.:	94.49 to 97.73	
TOTAL Adj.Sales Price:	24,107,279	MEAN:	97	AVG.ABS.DEV:	9.77	95% Mean C.I.:	95.50 to 99.34	
TOTAL Assessed Value:	23,169,560							
AVG. Adj. Sales Price:	96,429	COD:	10.05	MAX Sales Ratio:	177.38			
AVG. Assessed Value:	92,678	PRD:	101.36	MIN Sales Ratio:	37.36			

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STYLE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	15	91.91	86.50	73.20	15.12	118.16	37.36	115.55	70.76 to 100.00	39,246	28,728
100	2	83.94	83.94	78.95	19.10	106.32	67.91	99.97	N/A	76,250	60,197
101	159	96.69	97.67	96.49	9.35	101.23	59.65	157.53	94.86 to 98.36	100,398	96,870
102	18	98.14	100.93	97.27	8.78	103.76	80.86	167.30	92.48 to 100.56	112,900	109,821
104	43	99.45	99.64	97.51	10.21	102.18	62.43	177.38	97.23 to 100.19	85,569	83,442
106	6	96.55	96.97	99.66	7.33	97.30	85.88	110.37	85.88 to 110.37	139,250	138,782
111	1	111.04	111.04	111.04			111.04	111.04	N/A	127,000	141,020
302	1	104.51	104.51	104.51			104.51	104.51	N/A	74,000	77,335
304	5	101.95	92.30	91.66	11.73	100.69	50.34	104.96	N/A	130,900	119,985
ALL											
	250	97.25	97.42	96.11	10.05	101.36	37.36	177.38	95.70 to 98.52	96,429	92,678

CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	15	91.91	86.50	73.20	15.12	118.16	37.36	115.55	70.76 to 100.00	39,246	28,728
20	4	99.22	99.58	95.99	12.00	103.74	78.65	121.22	N/A	50,000	47,995
25	6	100.51	97.21	96.11	7.83	101.14	68.83	108.18	68.83 to 108.18	72,766	69,938
30	113	98.43	99.23	97.47	10.79	101.81	50.34	167.30	95.36 to 99.97	106,410	103,722
35	25	99.07	99.14	98.38	3.81	100.77	88.44	118.15	97.08 to 100.08	99,180	97,574
40	67	95.39	97.31	95.85	10.27	101.52	59.65	177.38	93.84 to 98.69	96,242	92,248
45	12	94.56	93.36	93.27	4.65	100.10	80.86	99.16	89.52 to 97.89	99,908	93,186
50	8	96.33	93.03	91.40	10.13	101.78	69.26	108.70	69.26 to 108.70	91,375	83,519
ALL											
	250	97.25	97.42	96.11	10.05	101.36	37.36	177.38	95.70 to 98.52	96,429	92,678

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

Residential: For 2009 the county completed a review of the village of Friend, and the Blue River Lodge assessor locations along with updating the subclass of Crete mobile homes. The review in the Friend and the Blue River Lodge assessor locations consisted of new photos, check of measurements along with a review of the property record cards. Interior inspections were completed on as many properties as allowed. The County estimated a compliance of 25% on interior inspections. Door hangars were used when no one was home. The County completed new property record cards. For the Crete mobile homes the County equalized values in the subclass.

The county installed an update from Marshall and Swift which affected the pricing on attached garages that were of low and fair quality in the CAMA system which affected improvement values in the locations of Dorchester, Swanton and Western.

The county completed a sales analysis and adjusted the improvement values in the assessor location of Crete where they decreased the improvements by 3%. In the location of Wilber the improvements received a 4% decrease. The County also completed their permit work and pick up work for the year.

2009 Assessment Survey for Saline County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Appraiser and office staff
2.	Valuation done by:
	Contracted Appraiser
3.	Pickup work done by whom:
	Office and Contracted personnel
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	2004- Tobias, Wilber and Dewitt 2006- Crete 2008-Friend, Dorchester, Swanton, and Western
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	2004- Tobias, Wilber and Dewitt 2006- Crete 2008-Friend, Dorchester, Swanton and Western
6.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	RCNLD based on market based depreciation
7.	Number of Market Areas/Neighborhoods/Assessor Locations?
	69 neighborhoods
8.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	The neighborhoods are defined by location and property characteristics.
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, They are valued by the same method and during the same assessment cycle

Residential Permit Numbers:

Permits	Information Statements	Other	Total
89	160	202	451

PAD 2009 R&O Statistics

Base Stat

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Type: Qualified

State Stat Run

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

NUMBER of Sales:	235	MEDIAN:	96	COV:	12.20	95% Median C.I.:	95.18 to 96.89	(! : Derived)
TOTAL Sales Price:	23,197,379	WGT. MEAN:	95	STD:	11.74	95% Wgt. Mean C.I.:	93.76 to 96.24	
TOTAL Adj.Sales Price:	23,199,179	MEAN:	96	AVG.ABS.DEV:	7.02	95% Mean C.I.:	94.74 to 97.74	
TOTAL Assessed Value:	22,040,080							
AVG. Adj. Sales Price:	98,719	COD:	7.31	MAX Sales Ratio:	162.86			
AVG. Assessed Value:	93,787	PRD:	101.30	MIN Sales Ratio:	37.36			

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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	38	95.66	95.34	94.74	6.99	100.63	37.36	129.11	94.03 to 97.34		89,917	85,191
10/01/06 TO 12/31/06	29	95.85	98.90	96.24	8.24	102.77	81.22	155.80	93.69 to 97.39		103,431	99,543
01/01/07 TO 03/31/07	27	97.35	97.19	96.63	6.14	100.59	61.01	124.26	95.34 to 99.30		88,595	85,607
04/01/07 TO 06/30/07	38	95.28	94.91	94.07	5.11	100.89	83.03	115.25	92.16 to 97.88		104,148	97,976
07/01/07 TO 09/30/07	38	95.55	95.27	93.90	6.40	101.46	69.63	115.55	92.41 to 97.70		100,102	93,994
10/01/07 TO 12/31/07	23	95.82	95.76	94.51	6.17	101.33	68.98	114.04	92.69 to 98.85		116,869	110,449
01/01/08 TO 03/31/08	18	95.68	95.06	95.38	8.51	99.66	63.70	123.27	91.41 to 99.40		85,422	81,479
04/01/08 TO 06/30/08	24	97.82	98.34	95.81	12.44	102.64	69.79	162.86	88.06 to 102.08		100,150	95,951
____Study Years____												
07/01/06 TO 06/30/07	132	96.04	96.38	95.24	6.62	101.20	37.36	155.80	95.05 to 96.89		96,712	92,109
07/01/07 TO 06/30/08	103	95.92	96.06	94.71	8.20	101.42	63.70	162.86	94.35 to 97.74		101,292	95,937
____Calendar Yrs____												
01/01/07 TO 12/31/07	126	96.20	95.66	94.59	5.97	101.14	61.01	124.26	94.74 to 97.25		101,917	96,401
____ALL____												
	235	95.96	96.24	95.00	7.31	101.30	37.36	162.86	95.18 to 96.89		98,719	93,787

ASSESSOR LOCATION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
AREA 4500	3	79.85	69.71	66.75	22.77	104.43	37.36	91.91	N/A		101,000	67,420
AREA 4505	2	92.05	92.05	91.99	0.77	100.07	91.34	92.76	N/A		138,000	126,940
AREA 4510	3	85.13	82.74	81.79	9.84	101.17	68.98	94.12	N/A		147,500	120,636
CRETE	128	95.82	95.19	95.14	6.11	100.06	61.01	120.08	94.31 to 96.81		112,112	106,662
DEWITT	11	99.00	101.75	98.00	11.65	103.83	81.22	129.11	83.09 to 125.84		72,409	70,961
DORCHESTER	17	94.50	93.56	93.98	5.27	99.56	70.76	115.25	89.98 to 96.11		74,405	69,927
FRIEND	26	98.24	99.46	98.45	3.55	101.02	92.01	124.26	96.77 to 99.62		86,707	85,365
TOBIAS	1	115.55	115.55	115.55			115.55	115.55	N/A		5,500	6,355
WESTERN	5	97.61	97.16	97.92	2.50	99.23	91.58	102.58	N/A		33,600	32,900
WILBER	36	96.82	98.36	95.98	9.78	102.49	69.63	162.86	94.32 to 100.14		91,413	87,735
Y-B.R.L.	2	125.79	125.79	108.73	23.86	115.68	95.77	155.80	N/A		23,165	25,187
Y-CABIN	1	100.00	100.00	100.00			100.00	100.00	N/A		700	700
____ALL____												
	235	95.96	96.24	95.00	7.31	101.30	37.36	162.86	95.18 to 96.89		98,719	93,787

Type: Qualified

State Stat Run

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

NUMBER of Sales:	235	MEDIAN:	96	COV:	12.20	95% Median C.I.:	95.18 to 96.89	(! : Derived)
TOTAL Sales Price:	23,197,379	WGT. MEAN:	95	STD:	11.74	95% Wgt. Mean C.I.:	93.76 to 96.24	
TOTAL Adj.Sales Price:	23,199,179	MEAN:	96	AVG.ABS.DEV:	7.02	95% Mean C.I.:	94.74 to 97.74	
TOTAL Assessed Value:	22,040,080							
AVG. Adj. Sales Price:	98,719	COD:	7.31	MAX Sales Ratio:	162.86			
AVG. Assessed Value:	93,787	PRD:	101.30	MIN Sales Ratio:	37.36			

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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	224	96.34	96.53	95.66	6.75	100.91	61.01	162.86	95.32 to 97.07	98,797	94,513
2	5	92.76	94.72	76.94	26.37	123.11	37.36	155.80	N/A	69,066	53,140
3	6	88.24	86.57	83.44	9.73	103.75	68.98	100.00	68.98 to 100.00	120,533	100,570
ALL	235	95.96	96.24	95.00	7.31	101.30	37.36	162.86	95.18 to 96.89	98,719	93,787

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
0	1	84.11	84.11	84.11			84.11	84.11	N/A	117,500	98,825
1	226	96.20	96.36	95.35	6.81	101.06	61.01	162.86	95.18 to 96.90	101,016	96,320
2	5	94.67	80.38	59.37	19.22	135.38	37.36	103.79	N/A	41,000	24,343
3	3	100.00	117.19	108.60	20.01	107.91	95.77	155.80	N/A	15,676	17,025
ALL	235	95.96	96.24	95.00	7.31	101.30	37.36	162.86	95.18 to 96.89	98,719	93,787

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	230	95.96	96.22	95.25	6.91	101.02	61.01	162.86	95.05 to 96.83	99,950	95,201
06	4	97.88	97.23	58.56	31.33	166.04	37.36	155.80	N/A	39,507	23,135
07	1	97.53	97.53	97.53			97.53	97.53	N/A	52,500	51,205
ALL	235	95.96	96.24	95.00	7.31	101.30	37.36	162.86	95.18 to 96.89	98,719	93,787

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
30-0001											
48-0300	13	99.00	101.12	97.52	10.62	103.70	81.22	129.11	92.76 to 118.15	74,192	72,349
48-0303	5	97.61	99.76	97.16	5.16	102.67	91.58	115.55	N/A	26,300	25,554
76-0002	135	95.81	95.15	94.62	6.92	100.56	37.36	155.80	94.31 to 96.81	109,462	103,578
76-0044	17	94.50	93.56	93.98	5.27	99.56	70.76	115.25	89.98 to 96.11	74,405	69,927
76-0068	27	97.88	99.16	98.01	3.67	101.17	91.34	124.26	96.73 to 99.62	89,051	87,278
76-0082	38	95.91	97.09	94.18	10.35	103.09	68.98	162.86	90.60 to 98.55	96,221	90,617
80-0005											
NonValid School											
ALL	235	95.96	96.24	95.00	7.31	101.30	37.36	162.86	95.18 to 96.89	98,719	93,787

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:	235	MEDIAN:	96	COV:	12.20	95% Median C.I.:	95.18 to 96.89	(! : Derived)
TOTAL Sales Price:	23,197,379	WGT. MEAN:	95	STD:	11.74	95% Wgt. Mean C.I.:	93.76 to 96.24	
TOTAL Adj.Sales Price:	23,199,179	MEAN:	96	AVG.ABS.DEV:	7.02	95% Mean C.I.:	94.74 to 97.74	
TOTAL Assessed Value:	22,040,080							
AVG. Adj. Sales Price:	98,719	COD:	7.31	MAX Sales Ratio:	162.86			
AVG. Assessed Value:	93,787	PRD:	101.30	MIN Sales Ratio:	37.36			

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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	10	93.29	86.45	69.03	16.52	125.24	37.36	115.55	68.98 to 103.79	46,520	32,111
Prior TO 1860											
1860 TO 1899	5	97.63	89.12	97.73	14.00	91.19	63.70	107.91	N/A	87,300	85,317
1900 TO 1919	48	95.94	95.42	93.94	7.40	101.57	61.01	162.86	93.51 to 97.88	73,185	68,753
1920 TO 1939	35	97.34	100.50	98.10	7.09	102.45	84.11	155.80	96.29 to 98.55	74,503	73,084
1940 TO 1949	11	96.46	96.86	96.45	5.05	100.43	81.22	114.04	91.41 to 100.73	76,818	74,088
1950 TO 1959	17	92.41	94.13	91.73	9.11	102.61	72.07	123.27	83.78 to 102.58	78,760	72,247
1960 TO 1969	24	96.21	97.71	95.80	7.31	101.99	81.76	129.11	92.96 to 97.70	99,475	95,299
1970 TO 1979	40	94.75	96.24	94.82	6.64	101.50	82.23	124.26	91.98 to 98.55	119,534	113,341
1980 TO 1989	13	96.38	97.90	97.10	5.77	100.82	88.06	109.91	91.60 to 106.49	136,873	132,907
1990 TO 1994	10	96.13	96.30	96.43	3.46	99.86	84.49	103.86	94.31 to 102.13	136,150	131,292
1995 TO 1999	10	97.41	95.48	95.57	4.71	99.90	85.13	102.08	87.47 to 101.87	161,150	154,015
2000 TO Present	12	94.84	96.45	96.02	3.83	100.46	91.13	112.15	92.50 to 98.85	172,658	165,778
ALL	235	95.96	96.24	95.00	7.31	101.30	37.36	162.86	95.18 to 96.89	98,719	93,787

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	100.00	100.00	100.00			100.00	100.00	N/A	700	700
5000 TO 9999	2	105.44	105.44	102.73	9.59	102.63	95.32	115.55	N/A	7,500	7,705
Total \$											
1 TO 9999	3	100.00	103.62	102.61	6.74	100.99	95.32	115.55	N/A	5,233	5,370
10000 TO 29999	9	99.83	110.35	110.39	17.05	99.96	86.18	162.86	91.58 to 155.80	18,055	19,932
30000 TO 59999	40	96.60	97.46	97.19	9.58	100.28	61.01	129.11	94.69 to 99.10	47,098	45,773
60000 TO 99999	83	97.35	96.84	96.43	6.32	100.43	69.63	125.84	95.85 to 98.60	79,956	77,102
100000 TO 149999	64	94.68	93.91	94.04	6.65	99.87	37.36	112.15	92.76 to 96.48	124,949	117,498
150000 TO 249999	34	94.35	92.93	92.85	4.29	100.09	68.98	101.87	91.34 to 95.81	174,350	161,877
250000 TO 499999	2	102.83	102.83	102.51	4.95	100.31	97.74	107.91	N/A	288,000	295,225
ALL	235	95.96	96.24	95.00	7.31	101.30	37.36	162.86	95.18 to 96.89	98,719	93,787

PAD 2009 R&O Statistics

Base Stat

PAGE: 4 of 5

Type: Qualified

State Stat Run

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

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TOTAL Assessed Value:	22,040,080							
AVG. Adj. Sales Price:	98,719	COD:	7.31	MAX Sales Ratio:	162.86			
AVG. Assessed Value:	93,787	PRD:	101.30	MIN Sales Ratio:	37.36			

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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	100.00	100.00	100.00			100.00	100.00	N/A	700	700
5000 TO 9999	2	105.44	105.44	102.73	9.59	102.63	95.32	115.55	N/A	7,500	7,705
Total \$											
1 TO 9999	3	100.00	103.62	102.61	6.74	100.99	95.32	115.55	N/A	5,233	5,370
10000 TO 29999	10	97.03	101.39	98.09	10.50	103.36	86.18	155.80	87.15 to 103.79	19,850	19,471
30000 TO 59999	40	95.86	95.49	91.96	11.98	103.83	37.36	162.86	93.28 to 98.52	49,846	45,840
60000 TO 99999	92	96.99	96.68	95.61	7.02	101.13	69.63	125.84	95.43 to 98.25	82,651	79,019
100000 TO 149999	66	94.68	95.04	94.59	5.30	100.48	68.98	112.15	93.51 to 96.29	133,155	125,950
150000 TO 249999	22	96.13	95.40	95.02	3.64	100.40	82.23	105.47	92.16 to 97.87	182,859	173,757
250000 TO 499999	2	102.83	102.83	102.51	4.95	100.31	97.74	107.91	N/A	288,000	295,225
ALL											
	235	95.96	96.24	95.00	7.31	101.30	37.36	162.86	95.18 to 96.89	98,719	93,787

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	10	93.29	86.45	69.03	16.52	125.24	37.36	115.55	68.98 to 103.79	46,520	32,111
20	5	96.46	92.58	93.61	6.51	98.90	76.11	99.63	N/A	62,300	58,316
25	6	96.65	104.86	96.35	13.45	108.83	88.22	155.80	88.22 to 155.80	49,388	47,585
30	146	95.96	96.84	95.50	7.85	101.41	61.01	162.86	94.63 to 97.25	85,765	81,902
35	33	95.85	95.00	94.58	3.51	100.45	83.03	102.96	94.31 to 97.07	131,134	124,021
40	31	97.13	96.36	95.73	5.04	100.67	79.85	109.91	94.35 to 98.60	140,096	134,110
45	1	97.00	97.00	97.00			97.00	97.00	N/A	133,000	129,005
50	2	96.53	96.53	96.72	1.25	99.81	95.32	97.74	N/A	265,500	256,780
55	1	107.91	107.91	107.91			107.91	107.91	N/A	270,000	291,360
ALL											
	235	95.96	96.24	95.00	7.31	101.30	37.36	162.86	95.18 to 96.89	98,719	93,787

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:	235	MEDIAN:	96	COV:	12.20	95% Median C.I.:	95.18 to 96.89	(! : Derived)
TOTAL Sales Price:	23,197,379	WGT. MEAN:	95	STD:	11.74	95% Wgt. Mean C.I.:	93.76 to 96.24	
TOTAL Adj.Sales Price:	23,199,179	MEAN:	96	AVG.ABS.DEV:	7.02	95% Mean C.I.:	94.74 to 97.74	
TOTAL Assessed Value:	22,040,080							
AVG. Adj. Sales Price:	98,719	COD:	7.31	MAX Sales Ratio:	162.86			
AVG. Assessed Value:	93,787	PRD:	101.30	MIN Sales Ratio:	37.36			

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STYLE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	10	93.29	86.45	69.03	16.52	125.24	37.36	115.55	68.98 to 103.79	46,520	32,111
100	1	97.53	97.53	97.53			97.53	97.53	N/A	52,500	51,205
101	152	95.72	96.24	95.08	6.89	101.22	63.70	155.80	94.35 to 96.73	101,597	96,599
102	18	96.62	99.19	95.79	6.90	103.55	87.07	162.86	93.90 to 98.25	112,900	108,146
104	42	97.30	96.51	95.40	7.10	101.16	61.01	125.84	95.32 to 98.55	86,916	82,919
106	6	95.27	96.15	98.85	6.06	97.28	83.03	107.91	83.03 to 107.91	139,250	137,644
111	1	108.09	108.09	108.09			108.09	108.09	N/A	127,000	137,275
302	1	101.90	101.90	101.90			101.90	101.90	N/A	74,000	75,405
304	4	100.08	99.79	99.48	1.74	100.31	96.89	102.13	N/A	129,875	129,205
ALL											
	235	95.96	96.24	95.00	7.31	101.30	37.36	162.86	95.18 to 96.89	98,719	93,787

CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	10	93.29	86.45	69.03	16.52	125.24	37.36	115.55	68.98 to 103.79	46,520	32,111
20	4	99.68	99.86	96.19	9.74	103.82	81.76	118.33	N/A	50,000	48,093
25	6	99.09	99.76	98.94	2.47	100.82	95.85	104.45	95.85 to 104.45	72,766	71,996
30	106	96.40	97.46	95.72	8.96	101.82	61.01	162.86	94.74 to 97.74	108,503	103,862
35	24	96.76	96.25	95.75	3.39	100.52	86.12	118.15	93.69 to 97.39	98,270	94,098
40	65	95.55	95.77	95.45	5.55	100.33	69.79	118.69	94.03 to 96.81	97,040	92,625
45	12	94.45	94.31	93.78	3.69	100.57	83.78	100.68	90.89 to 98.60	99,908	93,691
50	8	95.31	94.49	93.28	4.44	101.30	79.85	100.24	79.85 to 100.24	91,375	85,233
ALL											
	235	95.96	96.24	95.00	7.31	101.30	37.36	162.86	95.18 to 96.89	98,719	93,787

2009 Correlation Section
for Saline County

Residential Real Property

I. Correlation

RESIDENTIAL: Analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range. The quality statistics along with the measures of central tendency are all within the acceptable range. While the county has utilized an adequate portion of the available sales the percent used is lower than past years. The County is progressive in their approach to utilize the electronic transfer of sales information to the state and is aggressive in the review of sales to gather as much information to establish the usability of transactions. They are developing a consistent approach to valuing properties in the County. There has been an active market and the County is watching a downward trend and adjusting for it in a few assessor locations. There are no indications that would suggest that the qualified median is not the best indication of the level of value in the residential property class.

**2009 Correlation Section
for Saline 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	495	235	47.47
2008	528	296	56.06
2007	558	343	61.47
2006	589	428	72.67
2005	582	415	71.31

RESIDENTIAL: A review of the utilization grid indicates the county has utilized an adequate portion of the available residential sales for the development of the qualified statistics.

2009 Correlation Section
for Saline 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 Saline 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	97	-0.90	96	96
2008	97.15	0.54	98	97.5
2007	91	5.85	96	99
2006	89	7.24	95	95
2005	92	4.22	96	94

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

2009 Correlation Section
for Saline 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 Saline County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
-1.04	2009	-0.90
1.36	2008	0.54
7.94	2007	5.85
8.63	2006	7.24
2.40	2005	4.22

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

**2009 Correlation Section
for Saline 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 Saline County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	96	95	96

RESIDENTIAL:In reviewing the three measures of central tendency they are similar and supportive of the assessment actions in the county. All three measures are within the acceptable range and support the median as the level of value for the residential class.

**2009 Correlation Section
for Saline 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	7.31	101.30
Difference	0.00	0.00

RESIDENTIAL: Table VI shows that the qualitative measures for the residential class of property are both in the acceptable range.

**2009 Correlation Section
for Saline 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	250	235	-15
Median	97	96	-1
Wgt. Mean	96	95	-1
Mean	97	96	-1
COD	10.05	7.31	-2.74
PRD	101.36	101.30	-0.06
Minimum	37.36	37.36	0.00
Maximum	177.38	162.86	-14.52

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

**2009 Correlation Section
for Saline 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	235	235	0
Median	96	96	0
Wgt. Mean	95	105	-10
Mean	96	98	-2
COD	7.31	17.18	-9.87
PRD	101.30	0.94	100.36
Minimum	37.36	34.18	3.18
Maximum	162.86	176.90	-14.04

The table above is a direct comparison of the statistics generated using the 2009 assessed values reported by the assessor to the statistics generated using the assessed value for the year prior to the sale factored by the annual movement in the population.

In Saline County the measures of central tendency are similar suggesting the sales file is representative of the population.

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:	34	MEDIAN:	99	COV:	34.56	95% Median C.I.:	96.08 to 100.44	(! : Derived)
TOTAL Sales Price:	4,758,200	WGT. MEAN:	107	STD:	36.15	95% Wgt. Mean C.I.:	89.80 to 124.71	
TOTAL Adj.Sales Price:	4,327,765	MEAN:	105	AVG.ABS.DEV:	17.52	95% Mean C.I.:	92.46 to 116.77	
TOTAL Assessed Value:	4,641,820							
AVG. Adj. Sales Price:	127,287	COD:	17.74	MAX Sales Ratio:	244.50			
AVG. Assessed Value:	136,524	PRD:	97.54	MIN Sales Ratio:	43.80			

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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	3	103.63	102.89	103.81	2.29	99.11	98.95	106.08	N/A		260,913	270,843
10/01/05 TO 12/31/05	1	100.00	100.00	100.00			100.00	100.00	N/A		250,000	250,000
01/01/06 TO 03/31/06												
04/01/06 TO 06/30/06	7	97.96	106.40	99.34	14.12	107.11	83.09	168.83	83.09 to 168.83		34,228	34,002
07/01/06 TO 09/30/06	3	97.69	97.55	95.84	2.56	101.78	93.72	101.23	N/A		93,108	89,238
10/01/06 TO 12/31/06	6	97.69	131.62	145.19	41.69	90.65	84.20	244.50	84.20 to 244.50		145,500	211,256
01/01/07 TO 03/31/07	3	98.95	98.33	98.96	0.80	99.36	96.83	99.20	N/A		298,533	295,443
04/01/07 TO 06/30/07	2	92.62	92.62	93.39	6.42	99.17	86.67	98.57	N/A		115,000	107,402
07/01/07 TO 09/30/07	4	101.93	118.12	102.07	20.97	115.73	93.56	175.06	N/A		99,000	101,047
10/01/07 TO 12/31/07	2	74.75	74.75	72.32	34.38	103.36	49.05	100.44	N/A		79,500	57,492
01/01/08 TO 03/31/08	1	43.80	43.80	43.80			43.80	43.80	N/A		32,500	14,235
04/01/08 TO 06/30/08	2	87.55	87.55	90.25	9.74	97.01	79.02	96.08	N/A		95,000	85,735
____Study Years____												
07/01/05 TO 06/30/06	11	100.00	104.86	102.22	9.97	102.59	83.09	168.83	95.28 to 106.08		115,667	118,231
07/01/06 TO 06/30/07	14	98.13	111.61	115.74	19.46	96.44	84.20	244.50	92.22 to 101.23		162,708	188,313
07/01/07 TO 06/30/08	9	96.08	93.43	90.66	24.74	103.06	43.80	175.06	49.05 to 103.93		86,388	78,320
____Calendar Yrs____												
01/01/06 TO 12/31/06	16	97.82	114.20	127.40	22.30	89.64	83.09	244.50	93.72 to 102.25		86,995	110,829
01/01/07 TO 12/31/07	11	98.95	100.20	96.41	14.14	103.93	49.05	175.06	86.67 to 103.93		152,781	147,300
____ALL____												
	34	98.76	104.62	107.26	17.74	97.54	43.80	244.50	96.08 to 100.44		127,287	136,524

ASSESSOR LOCATION

											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
CRETE	12	98.39	94.51	98.16	7.99	96.28	49.05	106.08	93.56 to 103.63		211,761	207,868
DEWITT	5	98.95	102.62	161.63	26.41	63.49	43.80	173.45	N/A		124,940	201,940
DORCHESTER	3	101.23	117.72	100.55	28.23	117.07	83.09	168.83	N/A		36,336	36,536
FRIEND	5	99.93	112.65	107.63	17.68	104.66	92.22	175.06	N/A		22,120	23,808
RURAL	3	98.57	98.28	98.31	1.26	99.97	96.28	100.00	N/A		201,666	198,255
TOBIAS	1	244.50	244.50	244.50			244.50	244.50	N/A		3,000	7,335
WILBER	5	93.72	90.80	91.81	7.22	98.90	79.02	100.44	N/A		66,863	61,390
____ALL____												
	34	98.76	104.62	107.26	17.74	97.54	43.80	244.50	96.08 to 100.44		127,287	136,524

PAD 2009 Preliminary Statistics

Base Stat

PAGE:2 of 5

Type: Qualified

State Stat Run

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

NUMBER of Sales:	34	MEDIAN:	99	COV:	34.56	95% Median C.I.:	96.08 to 100.44	(! : Derived)
TOTAL Sales Price:	4,758,200	WGT. MEAN:	107	STD:	36.15	95% Wgt. Mean C.I.:	89.80 to 124.71	
TOTAL Adj.Sales Price:	4,327,765	MEAN:	105	AVG.ABS.DEV:	17.52	95% Mean C.I.:	92.46 to 116.77	
TOTAL Assessed Value:	4,641,820							
AVG. Adj. Sales Price:	127,287	COD:	17.74	MAX Sales Ratio:	244.50			
AVG. Assessed Value:	136,524	PRD:	97.54	MIN Sales Ratio:	43.80			

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	31	98.95	105.23	108.71	19.28	96.80	43.80	244.50	95.28 to 100.77	120,089	130,550
2	3	98.57	98.28	98.31	1.26	99.97	96.28	100.00	N/A	201,666	198,255
____ALL____	34	98.76	104.62	107.26	17.74	97.54	43.80	244.50	96.08 to 100.44	127,287	136,524

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	33	98.57	104.76	107.70	18.27	97.26	43.80	244.50	96.08 to 100.44	123,568	133,085
2	1	100.00	100.00	100.00			100.00	100.00	N/A	250,000	250,000
____ALL____	34	98.76	104.62	107.26	17.74	97.54	43.80	244.50	96.08 to 100.44	127,287	136,524

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
30-0001											
48-0300	6	98.95	126.27	162.03	46.52	77.93	43.80	244.50	43.80 to 244.50	104,616	169,505
48-0303											
76-0002	15	98.57	95.26	98.19	6.63	97.02	49.05	106.08	96.08 to 102.25	209,742	205,945
76-0044	3	101.23	117.72	100.55	28.23	117.07	83.09	168.83	N/A	36,336	36,536
76-0068	5	99.93	112.65	107.63	17.68	104.66	92.22	175.06	N/A	22,120	23,808
76-0082	5	93.72	90.80	91.81	7.22	98.90	79.02	100.44	N/A	66,863	61,390
80-0005											
NonValid School											
____ALL____	34	98.76	104.62	107.26	17.74	97.54	43.80	244.50	96.08 to 100.44	127,287	136,524

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:	34	MEDIAN:	99	COV:	34.56	95% Median C.I.:	96.08 to 100.44	(! : Derived)
TOTAL Sales Price:	4,758,200	WGT. MEAN:	107	STD:	36.15	95% Wgt. Mean C.I.:	89.80 to 124.71	
TOTAL Adj.Sales Price:	4,327,765	MEAN:	105	AVG.ABS.DEV:	17.52	95% Mean C.I.:	92.46 to 116.77	
TOTAL Assessed Value:	4,641,820							
AVG. Adj. Sales Price:	127,287	COD:	17.74	MAX Sales Ratio:	244.50			
AVG. Assessed Value:	136,524	PRD:	97.54	MIN Sales Ratio:	43.80			

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	2	71.90	71.90	93.53	39.08	76.87	43.80	100.00	N/A	141,250	132,117
Prior TO 1860											
1860 TO 1899	2	90.97	90.97	89.46	4.73	101.69	86.67	95.28	N/A	74,000	66,200
1900 TO 1919	9	100.44	100.29	91.25	17.10	109.90	49.05	168.83	79.02 to 106.08	53,350	48,684
1920 TO 1939	8	98.95	123.69	100.86	31.25	122.64	83.09	244.50	83.09 to 244.50	27,025	27,256
1940 TO 1949	2	90.94	90.94	94.92	7.42	95.82	84.20	97.69	N/A	53,500	50,780
1950 TO 1959											
1960 TO 1969	3	98.57	97.69	96.11	2.38	101.64	93.72	100.77	N/A	101,305	97,365
1970 TO 1979	3	96.28	98.76	98.92	2.72	99.84	96.08	103.93	N/A	180,000	178,063
1980 TO 1989	1	97.96	97.96	97.96			97.96	97.96	N/A	25,000	24,490
1990 TO 1994	1	93.56	93.56	93.56			93.56	93.56	N/A	175,000	163,730
1995 TO 1999	2	136.33	136.33	129.45	27.23	105.31	99.20	173.45	N/A	675,000	873,767
2000 TO Present	1	103.63	103.63	103.63			103.63	103.63	N/A	700,000	725,375
ALL	34	98.76	104.62	107.26	17.74	97.54	43.80	244.50	96.08 to 100.44	127,287	136,524

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	244.50	244.50	244.50			244.50	244.50	N/A	3,000	7,335
5000 TO 9999	2	98.95	98.95	98.95	0.00	100.00	98.95	98.95	N/A	8,600	8,510
Total \$											
1 TO 9999	3	98.95	147.47	120.57	49.03	122.31	98.95	244.50	N/A	6,733	8,118
10000 TO 29999	8	98.94	114.45	111.85	21.93	102.33	84.20	175.06	84.20 to 175.06	17,450	19,517
30000 TO 59999	4	97.19	84.85	87.84	15.75	96.59	43.80	101.23	N/A	42,377	37,225
60000 TO 99999	8	97.26	89.31	88.77	12.66	100.60	49.05	106.08	49.05 to 106.08	74,142	65,817
100000 TO 149999	3	96.08	93.77	94.34	4.13	99.40	86.67	98.57	N/A	118,333	111,636
150000 TO 249999	4	95.00	96.87	97.03	3.40	99.83	93.56	103.93	N/A	187,578	182,016
250000 TO 499999	1	100.00	100.00	100.00			100.00	100.00	N/A	250,000	250,000
500000 +	3	103.63	125.43	120.63	23.88	103.98	99.20	173.45	N/A	683,333	824,303
ALL	34	98.76	104.62	107.26	17.74	97.54	43.80	244.50	96.08 to 100.44	127,287	136,524

PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

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

NUMBER of Sales:	34	MEDIAN:	99	COV:	34.56	95% Median C.I.:	96.08 to 100.44	(! : Derived)
TOTAL Sales Price:	4,758,200	WGT. MEAN:	107	STD:	36.15	95% Wgt. Mean C.I.:	89.80 to 124.71	
TOTAL Adj.Sales Price:	4,327,765	MEAN:	105	AVG.ABS.DEV:	17.52	95% Mean C.I.:	92.46 to 116.77	
TOTAL Assessed Value:	4,641,820							
AVG. Adj. Sales Price:	127,287	COD:	17.74	MAX Sales Ratio:	244.50			
AVG. Assessed Value:	136,524	PRD:	97.54	MIN Sales Ratio:	43.80			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	3	98.95	147.47	120.57	49.03	122.31	98.95	244.50	N/A	6,733	8,118
Total \$											
1 TO 9999	3	98.95	147.47	120.57	49.03	122.31	98.95	244.50	N/A	6,733	8,118
10000 TO 29999	9	97.96	106.60	99.00	25.83	107.68	43.80	175.06	84.20 to 168.83	19,122	18,930
30000 TO 59999	6	89.19	84.46	79.81	15.78	105.82	49.05	101.23	49.05 to 101.23	58,168	46,425
60000 TO 99999	6	99.07	98.33	97.54	4.64	100.80	86.67	106.08	86.67 to 106.08	80,190	78,219
100000 TO 149999	2	97.32	97.32	97.35	1.28	99.97	96.08	98.57	N/A	127,500	124,122
150000 TO 249999	4	95.00	96.87	97.03	3.40	99.83	93.56	103.93	N/A	187,578	182,016
250000 TO 499999	1	100.00	100.00	100.00			100.00	100.00	N/A	250,000	250,000
500000 +	3	103.63	125.43	120.63	23.88	103.98	99.20	173.45	N/A	683,333	824,303
ALL											
	34	98.76	104.62	107.26	17.74	97.54	43.80	244.50	96.08 to 100.44	127,287	136,524

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	71.90	71.90	93.53	39.08	76.87	43.80	100.00	N/A	141,250	132,117
10	14	98.95	114.42	100.42	18.60	113.94	92.22	244.50	95.28 to 106.08	67,661	67,944
15	7	96.08	86.44	86.30	11.83	100.17	49.05	99.09	49.05 to 99.09	82,428	71,134
20	10	99.57	103.28	100.18	11.95	103.09	83.09	168.83	84.20 to 103.63	197,101	197,446
25	1	173.45	173.45	173.45			173.45	173.45	N/A	550,000	953,955
ALL											
	34	98.76	104.62	107.26	17.74	97.54	43.80	244.50	96.08 to 100.44	127,287	136,524

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:	34	MEDIAN:	99	COV:	34.56	95% Median C.I.:	96.08 to 100.44	(! : Derived)
TOTAL Sales Price:	4,758,200	WGT. MEAN:	107	STD:	36.15	95% Wgt. Mean C.I.:	89.80 to 124.71	
TOTAL Adj.Sales Price:	4,327,765	MEAN:	105	AVG.ABS.DEV:	17.52	95% Mean C.I.:	92.46 to 116.77	
TOTAL Assessed Value:	4,641,820							
AVG. Adj. Sales Price:	127,287	COD:	17.74	MAX Sales Ratio:	244.50			
AVG. Assessed Value:	136,524	PRD:	97.54	MIN Sales Ratio:	43.80			

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	98.95	80.92	93.69	18.93	86.36	43.80	100.00	N/A	97,033	90,915
306	1	100.44	100.44	100.44			100.44	100.44	N/A	72,000	72,315
340	1	93.72	93.72	93.72			93.72	93.72	N/A	160,315	150,250
343	1	99.20	99.20	99.20			99.20	99.20	N/A	800,000	793,580
344	1	92.22	92.22	92.22			92.22	92.22	N/A	18,000	16,600
353	7	96.63	111.78	90.99	30.02	122.85	49.05	244.50	49.05 to 244.50	86,142	78,382
380	1	106.08	106.08	106.08			106.08	106.08	N/A	74,140	78,645
384	1	98.95	98.95	98.95			98.95	98.95	N/A	8,600	8,510
406	5	99.93	109.42	97.87	18.41	111.80	79.02	168.83	N/A	47,720	46,705
407	1	173.45	173.45	173.45			173.45	173.45	N/A	550,000	953,955
426	2	97.40	97.40	97.08	0.58	100.32	96.83	97.96	N/A	56,000	54,365
442	6	97.19	94.83	99.95	6.67	94.87	83.09	103.63	83.09 to 103.63	166,168	166,093
470	1	84.20	84.20	84.20			84.20	84.20	N/A	22,000	18,525
526	1	93.56	93.56	93.56			93.56	93.56	N/A	175,000	163,730
528	2	139.50	139.50	109.45	25.50	127.45	103.93	175.06	N/A	103,000	112,735
____ALL____	34	98.76	104.62	107.26	17.74	97.54	43.80	244.50	96.08 to 100.44	127,287	136,524

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	33	98.57	102.53	97.62	16.01	105.03	43.80	244.50	96.08 to 100.00	114,477	111,753
04	1	173.45	173.45	173.45			173.45	173.45	N/A	550,000	953,955
____ALL____	34	98.76	104.62	107.26	17.74	97.54	43.80	244.50	96.08 to 100.44	127,287	136,524

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

Commercial:

Saline County conducted a statistical analysis in the class and completed their permit and pick up work in the class. The permit work included work on several large commercial properties which affect the overall change in the class.

2009 Assessment Survey for Saline County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Contractor and Appraiser
2.	Valuation done by:
	Contractor and Appraiser
3.	Pickup work done by whom:
	Contractor and Appraiser
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	2000 & 2004-Commercial 2004-Industrial (The 2006 appraisal used 2004 pricing data) 2007 Crete
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	2005- Wilber and Friend 2006- Crete
6.	When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?
	Income approach was used only in Crete for 2008
7.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	A correlation of Market, RCNLD, and Cost
8.	Number of Market Areas/Neighborhoods/Assessor Locations?
	38 market areas
9.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	Location and property characteristics
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?
	No, Example, Casey’s in Crete is not the same as one in Friend
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</i>

	<i>limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)</i>
	There is no market significance to the location suburban, it is used only for classification.

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
21	26	183	230

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:	32	MEDIAN:	99	COV:	24.29	95% Median C.I.:	95.48 to 100.44	(! : Derived)
TOTAL Sales Price:	4,514,200	WGT. MEAN:	108	STD:	24.67	95% Wgt. Mean C.I.:	90.53 to 125.83	
TOTAL Adj.Sales Price:	4,068,765	MEAN:	102	AVG.ABS.DEV:	12.20	95% Mean C.I.:	93.02 to 110.11	
TOTAL Assessed Value:	4,401,530							
AVG. Adj. Sales Price:	127,148	COD:	12.35	MAX Sales Ratio:	170.85			
AVG. Assessed Value:	137,547	PRD:	93.89	MIN Sales Ratio:	43.80			

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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	3	103.63	102.89	103.81	2.29	99.11	98.95	106.08	N/A		260,913	270,843
10/01/05 TO 12/31/05	1	100.00	100.00	100.00			100.00	100.00	N/A		250,000	250,000
01/01/06 TO 03/31/06												
04/01/06 TO 06/30/06	7	97.96	106.40	99.34	14.12	107.11	83.09	168.83	83.09 to 168.83		34,228	34,002
07/01/06 TO 09/30/06	3	97.69	97.55	95.84	2.56	101.78	93.72	101.23	N/A		93,108	89,238
10/01/06 TO 12/31/06	6	98.13	107.29	144.06	16.40	74.47	84.20	170.85	84.20 to 170.85		145,500	209,611
01/01/07 TO 03/31/07	2	99.08	99.08	99.19	0.13	99.88	98.95	99.20	N/A		404,300	401,045
04/01/07 TO 06/30/07	2	92.66	92.66	93.43	6.46	99.17	86.67	98.64	N/A		115,000	107,447
07/01/07 TO 09/30/07	4	94.71	108.43	92.21	24.13	117.60	77.23	167.09	N/A		81,500	75,147
10/01/07 TO 12/31/07	1	100.44	100.44	100.44			100.44	100.44	N/A		72,000	72,315
01/01/08 TO 03/31/08	1	43.80	43.80	43.80			43.80	43.80	N/A		32,500	14,235
04/01/08 TO 06/30/08	2	99.41	99.41	97.98	3.34	101.45	96.08	102.73	N/A		87,500	85,735
____Study Years____												
07/01/05 TO 06/30/06	11	100.00	104.86	102.22	9.97	102.59	83.09	168.83	95.28 to 106.08		115,667	118,231
07/01/06 TO 06/30/07	13	98.64	101.52	116.04	9.19	87.49	84.20	170.85	92.22 to 100.19		168,532	195,566
07/01/07 TO 06/30/08	8	95.78	97.10	92.26	20.35	105.25	43.80	167.09	43.80 to 167.09		75,687	69,826
____Calendar Yrs____												
01/01/06 TO 12/31/06	16	97.82	105.07	126.69	12.85	82.94	83.09	170.85	93.72 to 101.23		86,995	110,212
01/01/07 TO 12/31/07	9	98.64	101.96	96.75	12.66	105.39	77.23	167.09	86.67 to 100.44		159,622	154,432
____ALL____												
	32	98.80	101.56	108.18	12.35	93.89	43.80	170.85	95.48 to 100.44		127,148	137,547

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
CRETE	10	98.39	96.34	98.65	5.80	97.66	77.23	106.08	86.67 to 103.63		229,714	226,608
DEWITT	5	98.95	102.10	159.35	25.88	64.08	43.80	170.85	N/A		124,940	199,088
DORCHESTER	3	101.23	117.72	100.55	28.23	117.07	83.09	168.83	N/A		36,336	36,536
FRIEND	5	95.28	109.86	105.66	17.15	103.97	92.22	167.09	N/A		22,120	23,373
RURAL	3	100.00	99.61	99.78	0.52	99.83	98.64	100.19	N/A		201,666	201,221
TOBIAS	1	97.17	97.17	97.17			97.17	97.17	N/A		3,000	2,915
WILBER	5	96.63	95.54	96.13	5.23	99.39	84.20	102.73	N/A		63,863	61,390
____ALL____												
	32	98.80	101.56	108.18	12.35	93.89	43.80	170.85	95.48 to 100.44		127,148	137,547

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:	32	MEDIAN:	99	COV:	24.29	95% Median C.I.:	95.48 to 100.44	(! : Derived)
TOTAL Sales Price:	4,514,200	WGT. MEAN:	108	STD:	24.67	95% Wgt. Mean C.I.:	90.53 to 125.83	
TOTAL Adj.Sales Price:	4,068,765	MEAN:	102	AVG.ABS.DEV:	12.20	95% Mean C.I.:	93.02 to 110.11	
TOTAL Assessed Value:	4,401,530							
AVG. Adj. Sales Price:	127,148	COD:	12.35	MAX Sales Ratio:	170.85			
AVG. Assessed Value:	137,547	PRD:	93.89	MIN Sales Ratio:	43.80			

Printed: 03/19/2009 14:29:47

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	29	97.96	101.77	109.65	13.62	92.81	43.80	170.85	95.28 to 100.77	119,440	130,960
2	3	100.00	99.61	99.78	0.52	99.83	98.64	100.19	N/A	201,666	201,221
____ALL____											
	32	98.80	101.56	108.18	12.35	93.89	43.80	170.85	95.48 to 100.44	127,148	137,547

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
0	1	77.23	77.23	77.23			77.23	77.23	N/A	120,000	92,680
1	30	98.80	102.43	109.74	12.41	93.34	43.80	170.85	96.08 to 100.44	123,292	135,295
2	1	100.00	100.00	100.00			100.00	100.00	N/A	250,000	250,000
____ALL____											
	32	98.80	101.56	108.18	12.35	93.89	43.80	170.85	95.48 to 100.44	127,148	137,547

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
30-0001											
48-0300	6	98.46	101.28	159.05	21.98	63.68	43.80	170.85	43.80 to 170.85	104,616	166,392
48-0303											
76-0002	13	99.09	97.09	98.88	4.62	98.19	77.23	106.08	95.48 to 102.25	223,241	220,750
76-0044	3	101.23	117.72	100.55	28.23	117.07	83.09	168.83	N/A	36,336	36,536
76-0068	5	95.28	109.86	105.66	17.15	103.97	92.22	167.09	N/A	22,120	23,373
76-0082	5	96.63	95.54	96.13	5.23	99.39	84.20	102.73	N/A	63,863	61,390
80-0005											
NonValid School											
____ALL____											
	32	98.80	101.56	108.18	12.35	93.89	43.80	170.85	95.48 to 100.44	127,148	137,547

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:	32	MEDIAN:	99	COV:	24.29	95% Median C.I.:	95.48 to 100.44	(! : Derived)
TOTAL Sales Price:	4,514,200	WGT. MEAN:	108	STD:	24.67	95% Wgt. Mean C.I.:	90.53 to 125.83	
TOTAL Adj.Sales Price:	4,068,765	MEAN:	102	AVG.ABS.DEV:	12.20	95% Mean C.I.:	93.02 to 110.11	
TOTAL Assessed Value:	4,401,530							
AVG. Adj. Sales Price:	127,148	COD:	12.35	MAX Sales Ratio:	170.85			
AVG. Assessed Value:	137,547	PRD:	93.89	MIN Sales Ratio:	43.80			

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	2	71.90	71.90	93.53	39.08	76.87	43.80	100.00	N/A	141,250	132,117
Prior TO 1860											
1860 TO 1899	2	90.97	90.97	89.46	4.73	101.69	86.67	95.28	N/A	74,000	66,200
1900 TO 1919	8	101.74	109.66	104.59	10.14	104.85	96.63	168.83	96.63 to 168.83	47,268	49,436
1920 TO 1939	8	95.55	101.08	88.24	15.13	114.55	77.23	167.09	77.23 to 167.09	31,150	27,486
1940 TO 1949	2	90.94	90.94	94.92	7.42	95.82	84.20	97.69	N/A	53,500	50,780
1950 TO 1959											
1960 TO 1969	3	98.64	97.71	96.14	2.38	101.63	93.72	100.77	N/A	101,305	97,395
1970 TO 1979	2	98.13	98.13	98.73	2.09	99.40	96.08	100.19	N/A	175,000	172,770
1980 TO 1989	1	97.96	97.96	97.96			97.96	97.96	N/A	25,000	24,490
1990 TO 1994	1	95.48	95.48	95.48			95.48	95.48	N/A	175,000	167,085
1995 TO 1999	2	135.03	135.03	128.39	26.53	105.17	99.20	170.85	N/A	675,000	866,637
2000 TO Present	1	103.63	103.63	103.63			103.63	103.63	N/A	700,000	725,375
ALL	32	98.80	101.56	108.18	12.35	93.89	43.80	170.85	95.48 to 100.44	127,148	137,547

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	97.17	97.17	97.17			97.17	97.17	N/A	3,000	2,915
5000 TO 9999	2	98.95	98.95	98.95	0.00	100.00	98.95	98.95	N/A	8,600	8,510
Total \$											
1 TO 9999	3	98.95	98.36	98.69	0.60	99.66	97.17	98.95	N/A	6,733	6,645
10000 TO 29999	8	97.29	112.70	110.29	21.54	102.19	84.20	168.83	84.20 to 168.83	17,450	19,245
30000 TO 59999	5	99.09	88.43	91.23	13.10	96.92	43.80	102.73	N/A	43,902	40,053
60000 TO 99999	5	100.44	97.91	98.34	5.49	99.56	83.09	106.08	N/A	70,828	69,653
100000 TO 149999	4	91.38	89.66	90.04	8.43	99.57	77.23	98.64	N/A	118,750	106,920
150000 TO 249999	3	95.48	96.46	96.87	2.26	99.58	93.72	100.19	N/A	186,771	180,923
250000 TO 499999	1	100.00	100.00	100.00			100.00	100.00	N/A	250,000	250,000
500000 +	3	103.63	124.56	119.93	23.05	103.86	99.20	170.85	N/A	683,333	819,550
ALL	32	98.80	101.56	108.18	12.35	93.89	43.80	170.85	95.48 to 100.44	127,148	137,547

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:	32	MEDIAN:	99	COV:	24.29	95% Median C.I.:	95.48 to 100.44	(! : Derived)
TOTAL Sales Price:	4,514,200	WGT. MEAN:	108	STD:	24.67	95% Wgt. Mean C.I.:	90.53 to 125.83	
TOTAL Adj.Sales Price:	4,068,765	MEAN:	102	AVG.ABS.DEV:	12.20	95% Mean C.I.:	93.02 to 110.11	
TOTAL Assessed Value:	4,401,530							
AVG. Adj. Sales Price:	127,148	COD:	12.35	MAX Sales Ratio:	170.85			
AVG. Assessed Value:	137,547	PRD:	93.89	MIN Sales Ratio:	43.80			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	97.17	97.17	97.17			97.17	97.17	N/A	3,000	2,915
5000 TO 9999	2	98.95	98.95	98.95	0.00	100.00	98.95	98.95	N/A	8,600	8,510
Total \$											
1 TO 9999	3	98.95	98.36	98.69	0.60	99.66	97.17	98.95	N/A	6,733	6,645
10000 TO 29999	9	96.63	105.05	97.73	25.35	107.48	43.80	168.83	84.20 to 167.09	19,122	18,688
30000 TO 59999	5	99.09	96.28	95.50	5.17	100.83	83.09	102.73	N/A	49,402	47,177
60000 TO 99999	6	99.07	95.06	92.92	7.94	102.30	77.23	106.08	77.23 to 106.08	85,690	79,625
100000 TO 149999	2	97.36	97.36	97.39	1.31	99.97	96.08	98.64	N/A	127,500	124,167
150000 TO 249999	3	95.48	96.46	96.87	2.26	99.58	93.72	100.19	N/A	186,771	180,923
250000 TO 499999	1	100.00	100.00	100.00			100.00	100.00	N/A	250,000	250,000
500000 +	3	103.63	124.56	119.93	23.05	103.86	99.20	170.85	N/A	683,333	819,550
ALL											
	32	98.80	101.56	108.18	12.35	93.89	43.80	170.85	95.48 to 100.44	127,148	137,547

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	71.90	71.90	93.53	39.08	76.87	43.80	100.00	N/A	141,250	132,117
10	13	98.95	103.58	99.95	7.73	103.63	92.22	167.09	95.28 to 100.77	58,250	58,221
15	6	97.63	96.64	95.87	3.60	100.81	86.67	102.73	86.67 to 102.73	79,166	75,893
20	10	97.34	100.91	99.07	14.51	101.85	77.23	168.83	83.09 to 103.63	200,401	198,536
25	1	170.85	170.85	170.85			170.85	170.85	N/A	550,000	939,695
ALL											
	32	98.80	101.56	108.18	12.35	93.89	43.80	170.85	95.48 to 100.44	127,148	137,547

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:	32	MEDIAN:	99	COV:	24.29	95% Median C.I.:	95.48 to 100.44	(! : Derived)
TOTAL Sales Price:	4,514,200	WGT. MEAN:	108	STD:	24.67	95% Wgt. Mean C.I.:	90.53 to 125.83	
TOTAL Adj.Sales Price:	4,068,765	MEAN:	102	AVG.ABS.DEV:	12.20	95% Mean C.I.:	93.02 to 110.11	
TOTAL Assessed Value:	4,401,530							
AVG. Adj. Sales Price:	127,148	COD:	12.35	MAX Sales Ratio:	170.85			
AVG. Assessed Value:	137,547	PRD:	93.89	MIN Sales Ratio:	43.80			

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	98.95	80.92	93.69	18.93	86.36	43.80	100.00	N/A	97,033	90,915
306	1	100.44	100.44	100.44			100.44	100.44	N/A	72,000	72,315
340	1	93.72	93.72	93.72			93.72	93.72	N/A	160,315	150,250
343	1	99.20	99.20	99.20			99.20	99.20	N/A	800,000	793,580
344	1	92.22	92.22	92.22			92.22	92.22	N/A	18,000	16,600
353	6	97.43	98.33	98.91	1.75	99.41	96.08	102.25	96.08 to 102.25	86,000	85,066
380	1	106.08	106.08	106.08			106.08	106.08	N/A	74,140	78,645
384	1	98.95	98.95	98.95			98.95	98.95	N/A	8,600	8,510
406	5	100.77	112.98	104.08	15.68	108.55	93.93	168.83	N/A	44,720	46,543
407	1	170.85	170.85	170.85			170.85	170.85	N/A	550,000	939,695
426	1	97.96	97.96	97.96			97.96	97.96	N/A	25,000	24,490
442	6	97.19	94.83	99.95	6.67	94.87	83.09	103.63	83.09 to 103.63	166,168	166,093
470	1	84.20	84.20	84.20			84.20	84.20	N/A	22,000	18,525
526	1	95.48	95.48	95.48			95.48	95.48	N/A	175,000	167,085
528	2	122.16	122.16	87.81	36.78	139.13	77.23	167.09	N/A	68,000	59,707
____ALL____	32	98.80	101.56	108.18	12.35	93.89	43.80	170.85	95.48 to 100.44	127,148	137,547

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	31	98.64	99.33	98.38	10.41	100.96	43.80	168.83	95.48 to 100.19	113,508	111,672
04	1	170.85	170.85	170.85			170.85	170.85	N/A	550,000	939,695
____ALL____	32	98.80	101.56	108.18	12.35	93.89	43.80	170.85	95.48 to 100.44	127,148	137,547

2009 Correlation Section
for Saline County

Commerical Real Property

I. Correlation

COMMERCIAL:Analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range. Of the two qualitative statistics, the price related differential is below the acceptable range while the coefficient of dispersion is in the range. The changes between the preliminary statistical reports and the final R&O reports are consistent with the assessment actions for the class. For the commercial class of property the median is a reliable measure of the level of value.

**2009 Correlation Section
for Saline 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	89	32	35.96
2008	91	38	41.76
2007	87	44	50.57
2006	70	43	61.43
2005	69	46	66.67

COMMERCIAL: The county has utilized an acceptable portion of the available sales and the measurement of the class of property was done with all arms length sales. When reviewing the history this trend has dipped compared to the last few years but still represents an adequate sample of qualified sales.

2009 Correlation Section
for Saline 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 Saline 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	99	-0.10	99	99
2008	98.26	8.70	107	98.76
2007	99	-0.48	99	99
2006	97	-0.20	97	99
2005	95	0.53	95	99

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

2009 Correlation Section
for Saline 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 Saline County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
1.1	2009	-0.10
-2.32	2008	8.70
0.00	2007	-0.48
0.11	2006	-0.20
-1.63	2005	0.53

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

**2009 Correlation Section
for Saline 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 Saline County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	99	108	102

COMMERCIAL: The table above shows that two of the three measures of central tendency are outside the acceptable range. The weighted mean is 9 points above the median and the mean is over 3 points above the median.

**2009 Correlation Section
for Saline 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	12.35	93.89
Difference	0.00	-4.11

COMMERCIAL: The coefficient of dispersion is in the range while the price related differential is below the range. This could mean that the high value properties are relatively over-assessed. This does not support vertical uniformity.

**2009 Correlation Section
for Saline 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	34	32	-2
Median	99	99	0
Wgt. Mean	107	108	1
Mean	105	102	-3
COD	17.74	12.35	-5.39
PRD	97.54	93.89	-3.65
Minimum	43.80	43.80	0.00
Maximum	244.50	170.85	-73.65

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

**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:	59	MEDIAN:	64	COV:	24.18	95% Median C.I.:	58.63 to 69.09	(! : Derived)
(AgLand) TOTAL Sales Price:	11,470,823	WGT. MEAN:	61	STD:	15.24	95% Wgt. Mean C.I.:	55.35 to 65.85	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	11,771,863	MEAN:	63	AVG.ABS.DEV:	12.10	95% Mean C.I.:	59.13 to 66.91	(! : ag_denom=0)
(AgLand) TOTAL Assessed Value:	7,133,870							
AVG. Adj. Sales Price:	199,523	COD:	18.94	MAX Sales Ratio:	99.13			
AVG. Assessed Value:	120,913	PRD:	104.00	MIN Sales Ratio:	33.29			

Printed: 01/22/2009 23:03:23

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												
10/01/05 TO 12/31/05	8	72.32	69.67	72.16	17.19	96.55	45.43	94.85	45.43 to 94.85		166,883	120,418
01/01/06 TO 03/31/06	2	72.25	72.25	73.21	7.57	98.69	66.78	77.72	N/A		155,274	113,677
04/01/06 TO 06/30/06	5	76.14	80.33	78.78	15.69	101.97	62.18	99.13	N/A		128,691	101,381
07/01/06 TO 09/30/06												
10/01/06 TO 12/31/06	5	59.81	65.82	70.09	14.44	93.90	53.35	81.98	N/A		191,396	134,151
01/01/07 TO 03/31/07	14	65.29	67.42	66.66	11.06	101.15	45.50	90.06	61.14 to 75.25		189,635	126,402
04/01/07 TO 06/30/07	6	57.41	62.27	63.35	13.27	98.29	52.72	75.58	52.72 to 75.58		270,653	171,470
07/01/07 TO 09/30/07	3	36.37	39.51	38.16	14.29	103.55	33.29	48.88	N/A		432,500	165,038
10/01/07 TO 12/31/07	6	47.96	49.05	45.40	18.60	108.03	35.14	69.09	35.14 to 69.09		238,065	108,090
01/01/08 TO 03/31/08	8	56.37	54.60	55.21	18.02	98.89	37.51	74.59	37.51 to 74.59		152,937	84,433
04/01/08 TO 06/30/08	2	59.29	59.29	49.70	18.11	119.29	48.55	70.03	N/A		148,800	73,957
____Study Years____	_____											
07/01/05 TO 06/30/06	15	73.13	73.57	74.16	15.79	99.20	45.43	99.13	62.83 to 80.24		152,605	113,174
07/01/06 TO 06/30/07	25	64.30	65.87	66.26	12.81	99.40	45.50	90.06	59.81 to 74.24		209,431	138,768
07/01/07 TO 06/30/08	19	48.88	50.96	46.32	21.46	110.02	33.29	74.59	38.57 to 63.87		223,525	103,528
____Calendar Yrs____	_____											
01/01/06 TO 12/31/06	12	72.47	72.94	73.52	14.97	99.20	53.35	99.13	59.81 to 81.98		159,248	117,084
01/01/07 TO 12/31/07	29	61.14	59.67	56.28	18.27	106.02	33.29	90.06	52.72 to 67.93		241,541	135,935
____ALL____	_____											
	59	63.87	63.02	60.60	18.94	104.00	33.29	99.13	58.63 to 69.09		199,523	120,913

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:	59	MEDIAN:	64	COV:	24.18	95% Median C.I.:	58.63 to 69.09	(!: Derived)
(AgLand) TOTAL Sales Price:	11,470,823	WGT. MEAN:	61	STD:	15.24	95% Wgt. Mean C.I.:	55.35 to 65.85	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	11,771,863	MEAN:	63	AVG.ABS.DEV:	12.10	95% Mean C.I.:	59.13 to 66.91	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	7,133,870							
AVG. Adj. Sales Price:	199,523	COD:	18.94	MAX Sales Ratio:	99.13			
AVG. Assessed Value:	120,913	PRD:	104.00	MIN Sales Ratio:	33.29			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
3683	6	61.57	63.28	58.02	20.05	109.07	41.42	90.06	41.42 to 90.06	218,166	126,575
3685	3	64.30	64.96	62.32	9.43	104.24	56.19	74.38	N/A	410,472	255,791
3687	5	74.59	71.01	74.49	15.29	95.33	38.57	93.49	N/A	195,119	145,338
3741	1	75.45	75.45	75.45			75.45	75.45	N/A	150,000	113,180
3743	1	43.83	43.83	43.83			43.83	43.83	N/A	282,000	123,605
3745	9	69.09	68.41	67.77	6.76	100.95	59.70	76.14	60.77 to 74.24	138,540	93,885
3747	3	75.58	77.54	77.04	14.41	100.65	62.18	94.85	N/A	307,481	236,870
3917	1	48.55	48.55	48.55			48.55	48.55	N/A	281,600	136,710
3919	3	70.70	70.93	69.50	6.30	102.05	64.36	77.72	N/A	198,869	138,220
3921	4	54.35	61.33	54.58	33.37	112.38	37.51	99.13	N/A	168,050	91,716
3923	7	52.08	52.30	45.43	20.94	115.12	33.29	76.23	33.29 to 76.23	268,785	122,115
3977	2	43.93	43.93	42.20	20.01	104.09	35.14	52.72	N/A	237,695	100,317
3979	4	61.30	62.52	64.24	15.01	97.33	45.50	81.98	N/A	220,298	141,512
3981	8	59.61	58.94	61.33	14.80	96.12	45.32	80.20	45.32 to 80.20	83,547	51,236
3983	2	69.44	69.44	70.00	15.56	99.19	58.63	80.24	N/A	98,833	69,185
____ALL____											
	59	63.87	63.02	60.60	18.94	104.00	33.29	99.13	58.63 to 69.09	199,523	120,913

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	33	63.87	62.22	57.67	16.58	107.90	33.29	99.13	58.63 to 69.09	165,697	95,553
2	6	56.93	59.45	57.96	26.34	102.56	35.14	81.98	35.14 to 81.98	200,528	116,235
3	20	65.54	65.42	64.37	20.44	101.63	38.57	94.85	55.05 to 74.59	255,033	164,159
____ALL____											
	59	63.87	63.02	60.60	18.94	104.00	33.29	99.13	58.63 to 69.09	199,523	120,913

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
0	1	48.55	48.55	48.55			48.55	48.55	N/A	281,600	136,710
2	58	63.88	63.27	60.90	18.85	103.90	33.29	99.13	59.70 to 69.09	198,107	120,640
____ALL____											
	59	63.87	63.02	60.60	18.94	104.00	33.29	99.13	58.63 to 69.09	199,523	120,913

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:	59	MEDIAN:	64	COV:	24.18	95% Median C.I.:	58.63 to 69.09	(! : Derived)
(AgLand) TOTAL Sales Price:	11,470,823	WGT. MEAN:	61	STD:	15.24	95% Wgt. Mean C.I.:	55.35 to 65.85	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	11,771,863	MEAN:	63	AVG.ABS.DEV:	12.10	95% Mean C.I.:	59.13 to 66.91	(! : ag_denom=0)
(AgLand) TOTAL Assessed Value:	7,133,870							
AVG. Adj. Sales Price:	199,523	COD:	18.94	MAX Sales Ratio:	99.13			
AVG. Assessed Value:	120,913	PRD:	104.00	MIN Sales Ratio:	33.29			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
30-0001	2	71.70	71.70	68.99	32.29	103.93	48.55	94.85	N/A	252,122	173,942
48-0300	8	57.25	58.20	58.40	23.31	99.65	35.14	81.98	35.14 to 81.98	157,458	91,953
48-0303	8	64.02	62.96	63.96	10.79	98.43	45.32	80.24	45.32 to 80.24	112,403	71,895
76-0002	1	75.45	75.45	75.45			75.45	75.45	N/A	150,000	113,180
76-0044	7	73.13	65.66	66.97	19.57	98.04	38.57	93.49	38.57 to 93.49	198,228	132,755
76-0068	17	66.78	65.86	63.80	11.86	103.23	41.42	90.06	56.35 to 74.24	248,472	158,522
76-0082	16	56.28	59.44	51.92	25.03	114.48	33.29	99.13	48.88 to 76.14	209,192	108,615
80-0005											
NonValid School											
ALL	59	63.87	63.02	60.60	18.94	104.00	33.29	99.13	58.63 to 69.09	199,523	120,913

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	70.03	70.03	70.03			70.03	70.03	N/A	16,000	11,205
10.01 TO 30.00	1	53.35	53.35	53.35			53.35	53.35	N/A	37,500	20,005
30.01 TO 50.00	7	61.14	58.26	56.62	14.41	102.90	38.57	76.14	38.57 to 76.14	62,336	35,296
50.01 TO 100.00	31	62.83	63.08	60.28	21.27	104.64	33.29	99.13	52.75 to 71.50	158,476	95,536
100.01 TO 180.00	16	65.26	65.56	63.71	16.31	102.90	41.42	94.85	56.19 to 75.45	309,076	196,911
180.01 TO 330.00	3	64.36	60.90	52.20	23.62	116.67	36.37	81.98	N/A	474,667	247,786
ALL	59	63.87	63.02	60.60	18.94	104.00	33.29	99.13	58.63 to 69.09	199,523	120,913

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	10	65.40	66.58	62.24	19.40	106.97	37.51	99.13	52.72 to 80.24	115,922	72,152
DRY-N/A	25	66.21	64.57	60.14	13.86	107.38	36.37	81.98	61.46 to 72.45	184,175	110,754
GRASS	1	55.05	55.05	55.05			55.05	55.05	N/A	110,000	60,560
GRASS-N/A	8	53.29	56.87	58.64	26.62	96.97	38.57	94.85	38.57 to 94.85	157,479	92,352
IRRGTD	2	39.49	39.49	39.47	11.00	100.04	35.14	43.83	N/A	283,195	111,775
IRRGTD-N/A	13	64.30	65.33	64.36	21.23	101.52	33.29	93.49	52.75 to 75.58	313,232	201,582
ALL	59	63.87	63.02	60.60	18.94	104.00	33.29	99.13	58.63 to 69.09	199,523	120,913

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:	59	MEDIAN:	64	COV:	24.18	95% Median C.I.:	58.63 to 69.09	(! : Derived)
(AgLand) TOTAL Sales Price:	11,470,823	WGT. MEAN:	61	STD:	15.24	95% Wgt. Mean C.I.:	55.35 to 65.85	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	11,771,863	MEAN:	63	AVG.ABS.DEV:	12.10	95% Mean C.I.:	59.13 to 66.91	(! : ag_denom=0)
(AgLand) TOTAL Assessed Value:	7,133,870							
AVG. Adj. Sales Price:	199,523	COD:	18.94	MAX Sales Ratio:	99.13			
AVG. Assessed Value:	120,913	PRD:	104.00	MIN Sales Ratio:	33.29			

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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	21	67.93	66.17	63.96	15.31	103.45	37.51	99.13	58.63 to 74.24	149,588	95,680
DRY-N/A	14	64.03	63.61	56.48	14.73	112.62	36.37	81.98	52.08 to 75.45	187,303	105,790
GRASS	1	55.05	55.05	55.05			55.05	55.05	N/A	110,000	60,560
GRASS-N/A	8	53.29	56.87	58.64	26.62	96.97	38.57	94.85	38.57 to 94.85	157,479	92,352
IRRGTD	11	64.30	64.66	63.62	23.51	101.64	35.14	93.49	43.83 to 90.06	321,891	204,796
IRRGTD-N/A	4	54.55	54.25	53.88	20.58	100.68	33.29	74.59	N/A	274,402	147,840
ALL	59	63.87	63.02	60.60	18.94	104.00	33.29	99.13	58.63 to 69.09	199,523	120,913

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	34	66.50	65.53	60.80	15.13	107.78	36.37	99.13	60.77 to 72.45	164,812	100,206
DRY-N/A	1	52.08	52.08	52.08			52.08	52.08	N/A	160,000	83,335
GRASS	9	55.05	56.67	58.36	22.90	97.11	38.57	94.85	41.42 to 64.36	152,204	88,820
IRRGTD	15	59.70	61.89	61.32	24.84	100.93	33.29	93.49	45.50 to 74.59	309,227	189,608
ALL	59	63.87	63.02	60.60	18.94	104.00	33.29	99.13	58.63 to 69.09	199,523	120,913

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	1	70.03	70.03	70.03			70.03	70.03	N/A	16,000	11,205
30000 TO 59999	5	63.87	60.57	60.78	13.04	99.65	45.32	76.14	N/A	46,600	28,325
60000 TO 99999	9	67.93	65.47	66.27	18.61	98.80	38.57	99.13	45.43 to 76.23	86,551	57,355
100000 TO 149999	11	63.89	66.39	65.95	10.92	100.67	55.05	80.24	56.38 to 80.20	122,152	80,559
150000 TO 249999	20	64.19	64.36	63.97	23.34	100.62	33.29	94.85	52.08 to 74.59	205,551	131,482
250000 TO 499999	11	61.46	58.74	59.72	19.83	98.34	35.14	81.98	41.42 to 75.58	352,904	210,771
500000 +	2	46.28	46.28	44.81	21.41	103.29	36.37	56.19	N/A	703,627	315,277
ALL	59	63.87	63.02	60.60	18.94	104.00	33.29	99.13	58.63 to 69.09	199,523	120,913

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:	59	MEDIAN:	64	COV:	24.18	95% Median C.I.:	58.63 to 69.09	(!: Derived)
(AgLand) TOTAL Sales Price:	11,470,823	WGT. MEAN:	61	STD:	15.24	95% Wgt. Mean C.I.:	55.35 to 65.85	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	11,771,863	MEAN:	63	AVG.ABS.DEV:	12.10	95% Mean C.I.:	59.13 to 66.91	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	7,133,870							
AVG. Adj. Sales Price:	199,523	COD:	18.94	MAX Sales Ratio:	99.13			
AVG. Assessed Value:	120,913	PRD:	104.00	MIN Sales Ratio:	33.29			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
10000 TO 29999	3	53.35	56.23	52.05	15.44	108.04	45.32	70.03	N/A	34,500	17,956
30000 TO 59999	7	61.14	58.28	56.03	14.38	104.02	38.57	76.14	38.57 to 76.14	65,908	36,927
60000 TO 99999	20	63.36	62.14	57.08	18.84	108.86	33.29	99.13	55.05 to 70.70	136,679	78,019
100000 TO 149999	14	60.94	61.48	59.47	18.39	103.38	43.83	80.20	48.55 to 75.45	210,355	125,100
150000 TO 249999	9	74.38	75.14	71.65	17.76	104.87	41.42	94.85	61.46 to 93.49	265,557	190,265
250000 TO 499999	6	60.33	60.32	57.27	17.71	105.33	36.37	75.58	36.37 to 75.58	523,069	299,555
ALL _____	_____										
	59	63.87	63.02	60.60	18.94	104.00	33.29	99.13	58.63 to 69.09	199,523	120,913

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:	69	MEDIAN:	64	COV:	23.67	95% Median C.I.:	58.63 to 67.93	(!: Derived)
TOTAL Sales Price:	15,728,618	WGT. MEAN:	61	STD:	14.96	95% Wgt. Mean C.I.:	56.65 to 65.45	(!: land+NAT=0)
TOTAL Adj.Sales Price:	16,029,658	MEAN:	63	AVG.ABS.DEV:	11.90	95% Mean C.I.:	59.69 to 66.76	(!: ag_denom=0)
TOTAL Assessed Value:	9,786,050							
AVG. Adj. Sales Price:	232,313	COD:	18.63	MAX Sales Ratio:	99.13			
AVG. Assessed Value:	141,826	PRD:	103.56	MIN Sales Ratio:	33.29			

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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												
10/01/05 TO 12/31/05	8	72.32	69.67	72.16	17.19	96.55	45.43	94.85	45.43 to 94.85		166,883	120,418
01/01/06 TO 03/31/06	3	73.58	72.69	74.45	4.96	97.64	66.78	77.72	N/A		301,102	224,180
04/01/06 TO 06/30/06	6	82.63	81.79	81.60	14.67	100.23	62.18	99.13	62.18 to 99.13		132,648	108,245
07/01/06 TO 09/30/06	1	64.84	64.84	65.81			64.84	64.84	N/A		227,095	149,460
10/01/06 TO 12/31/06	7	65.84	68.18	72.94	14.25	93.47	53.35	82.31	53.35 to 82.31		214,361	156,352
01/01/07 TO 03/31/07	15	64.36	66.97	65.85	10.86	101.69	45.50	90.06	61.14 to 74.38		215,515	141,924
04/01/07 TO 06/30/07	8	56.33	60.31	59.91	11.05	100.66	52.39	75.58	52.39 to 75.58		345,341	206,900
07/01/07 TO 09/30/07	3	36.37	39.51	38.16	14.29	103.55	33.29	48.88	N/A		432,500	165,038
10/01/07 TO 12/31/07	7	43.88	48.31	45.10	17.43	107.13	35.14	69.09	35.14 to 69.09		289,950	130,760
01/01/08 TO 03/31/08	8	56.37	54.60	55.21	18.02	98.89	37.51	74.59	37.51 to 74.59		152,937	84,433
04/01/08 TO 06/30/08	3	55.22	57.93	53.60	12.97	108.09	48.55	70.03	N/A		240,551	128,931
____Study Years____	_____											
07/01/05 TO 06/30/06	17	73.58	74.48	75.32	15.12	98.89	45.43	99.13	62.83 to 89.11		178,486	134,433
07/01/06 TO 06/30/07	31	64.30	65.45	65.10	12.51	100.54	45.50	90.06	59.81 to 72.45		249,131	162,193
07/01/07 TO 06/30/08	21	48.88	50.82	46.90	20.52	108.37	33.29	74.59	41.42 to 56.38		251,062	117,747
____Calendar Yrs____	_____											
01/01/06 TO 12/31/06	17	73.58	73.58	74.88	13.66	98.27	53.35	99.13	62.18 to 82.31		201,577	150,937
01/01/07 TO 12/31/07	33	60.60	58.90	55.72	17.70	105.71	33.29	90.06	52.72 to 64.36		282,503	157,408
____ALL____	_____											
	69	63.87	63.23	61.05	18.63	103.56	33.29	99.13	58.63 to 67.93		232,313	141,826

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:	69	MEDIAN:	64	COV:	23.67	95% Median C.I.:	58.63 to 67.93	(!: Derived)
TOTAL Sales Price:	15,728,618	WGT. MEAN:	61	STD:	14.96	95% Wgt. Mean C.I.:	56.65 to 65.45	(!: land+NAT=0)
TOTAL Adj.Sales Price:	16,029,658	MEAN:	63	AVG.ABS.DEV:	11.90	95% Mean C.I.:	59.69 to 66.76	(!: ag_denom=0)
TOTAL Assessed Value:	9,786,050							
AVG. Adj. Sales Price:	232,313	COD:	18.63	MAX Sales Ratio:	99.13			
AVG. Assessed Value:	141,826	PRD:	103.56	MIN Sales Ratio:	33.29			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
3683	8	61.57	63.21	61.04	19.34	103.55	41.42	90.06	41.42 to 90.06	306,223	186,926
3685	4	60.38	62.83	60.53	10.78	103.80	56.19	74.38	N/A	455,551	275,743
3687	5	74.59	71.01	74.49	15.29	95.33	38.57	93.49	N/A	195,119	145,338
3741	1	75.45	75.45	75.45			75.45	75.45	N/A	150,000	113,180
3743	1	43.83	43.83	43.83			43.83	43.83	N/A	282,000	123,605
3745	9	69.09	68.41	67.77	6.76	100.95	59.70	76.14	60.77 to 74.24	138,540	93,885
3747	4	68.88	73.30	71.31	17.29	102.80	60.60	94.85	N/A	375,068	267,457
3917	2	68.83	68.83	64.35	29.46	106.97	48.55	89.11	N/A	217,015	139,640
3919	5	70.70	67.79	62.78	14.65	107.99	43.88	82.31	N/A	304,890	191,400
3921	4	54.35	61.33	54.58	33.37	112.38	37.51	99.13	N/A	168,050	91,716
3923	7	52.08	52.30	45.43	20.94	115.12	33.29	76.23	33.29 to 76.23	268,785	122,115
3977	2	43.93	43.93	42.20	20.01	104.09	35.14	52.72	N/A	237,695	100,317
3979	6	61.30	61.86	62.61	12.89	98.79	45.50	81.98	45.50 to 81.98	253,702	158,846
3981	9	62.83	59.60	62.46	12.84	95.41	45.32	80.20	45.43 to 64.84	99,497	62,150
3983	2	69.44	69.44	70.00	15.56	99.19	58.63	80.24	N/A	98,833	69,185
____ALL____											
	69	63.87	63.23	61.05	18.63	103.56	33.29	99.13	58.63 to 67.93	232,313	141,826

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	38	64.03	63.14	59.15	17.10	106.75	33.29	99.13	59.81 to 69.09	184,009	108,836
2	7	55.22	58.84	57.54	23.27	102.27	35.14	81.98	35.14 to 81.98	232,460	133,755
3	24	62.45	64.64	63.62	20.06	101.61	38.57	94.85	55.05 to 74.38	308,752	196,415
____ALL____											
	69	63.87	63.23	61.05	18.63	103.56	33.29	99.13	58.63 to 67.93	232,313	141,826

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
0	1	48.55	48.55	48.55			48.55	48.55	N/A	281,600	136,710
1	10	62.72	64.42	62.29	17.08	103.42	43.88	89.11	52.39 to 82.31	425,779	265,218
2	58	63.88	63.27	60.90	18.85	103.90	33.29	99.13	59.70 to 69.09	198,107	120,640
____ALL____											
	69	63.87	63.23	61.05	18.63	103.56	33.29	99.13	58.63 to 67.93	232,313	141,826

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:	69	MEDIAN:	64	COV:	23.67	95% Median C.I.:	58.63 to 67.93	(! : Derived)
TOTAL Sales Price:	15,728,618	WGT. MEAN:	61	STD:	14.96	95% Wgt. Mean C.I.:	56.65 to 65.45	(! : land+NAT=0)
TOTAL Adj.Sales Price:	16,029,658	MEAN:	63	AVG.ABS.DEV:	11.90	95% Mean C.I.:	59.69 to 66.76	(! : ag_denom=0)
TOTAL Assessed Value:	9,786,050							
AVG. Adj. Sales Price:	232,313	COD:	18.63	MAX Sales Ratio:	99.13			
AVG. Assessed Value:	141,826	PRD:	103.56	MIN Sales Ratio:	33.29			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
30-0001	3	89.11	77.50	74.69	17.32	103.77	48.55	94.85	N/A	218,891	163,485
48-0300	9	61.14	59.05	59.85	20.25	98.65	35.14	81.98	45.43 to 80.20	164,070	98,197
48-0303	9	64.17	63.17	64.34	9.69	98.19	45.32	80.24	56.38 to 70.70	125,146	80,513
76-0002	1	75.45	75.45	75.45			75.45	75.45	N/A	150,000	113,180
76-0044	7	73.13	65.66	66.97	19.57	98.04	38.57	93.49	38.57 to 93.49	198,228	132,755
76-0068	21	64.30	64.89	63.15	12.58	102.76	41.42	90.06	56.46 to 72.45	311,116	196,460
76-0082	19	55.22	59.60	53.61	25.15	111.18	33.29	99.13	48.88 to 76.14	247,315	132,582
80-0005											
NonValid School											
ALL	69	63.87	63.23	61.05	18.63	103.56	33.29	99.13	58.63 to 67.93	232,313	141,826

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	70.03	70.03	70.03			70.03	70.03	N/A	16,000	11,205
10.01 TO 30.00	1	53.35	53.35	53.35			53.35	53.35	N/A	37,500	20,005
30.01 TO 50.00	7	61.14	58.26	56.62	14.41	102.90	38.57	76.14	38.57 to 76.14	62,336	35,296
50.01 TO 100.00	31	62.83	63.08	60.28	21.27	104.64	33.29	99.13	52.75 to 71.50	158,476	95,536
100.01 TO 180.00	23	64.30	64.93	62.68	15.53	103.59	41.42	94.85	56.35 to 73.13	334,017	209,358
180.01 TO 330.00	6	68.97	63.75	58.78	22.54	108.45	36.37	82.31	36.37 to 82.31	490,767	288,480
ALL	69	63.87	63.23	61.05	18.63	103.56	33.29	99.13	58.63 to 67.93	232,313	141,826

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	12	60.29	63.74	56.18	20.64	113.46	37.51	99.13	52.72 to 76.23	182,045	102,264
DRY-N/A	29	66.21	66.08	63.04	14.07	104.82	36.37	89.11	62.18 to 74.24	190,602	120,158
GRASS	1	55.05	55.05	55.05			55.05	55.05	N/A	110,000	60,560
GRASS-N/A	8	53.29	56.87	58.64	26.62	96.97	38.57	94.85	38.57 to 94.85	157,479	92,352
IRRGTD	2	39.49	39.49	39.47	11.00	100.04	35.14	43.83	N/A	283,195	111,775
IRRGTD-N/A	17	60.60	64.26	63.49	20.04	101.21	33.29	93.49	52.75 to 74.59	375,378	238,314
ALL	69	63.87	63.23	61.05	18.63	103.56	33.29	99.13	58.63 to 67.93	232,313	141,826

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:	69	MEDIAN:	64	COV:	23.67	95% Median C.I.:	58.63 to 67.93	(! : Derived)
TOTAL Sales Price:	15,728,618	WGT. MEAN:	61	STD:	14.96	95% Wgt. Mean C.I.:	56.65 to 65.45	(! : land+NAT=0)
TOTAL Adj.Sales Price:	16,029,658	MEAN:	63	AVG.ABS.DEV:	11.90	95% Mean C.I.:	59.69 to 66.76	(! : ag_denom=0)
TOTAL Assessed Value:	9,786,050							
AVG. Adj. Sales Price:	232,313	COD:	18.63	MAX Sales Ratio:	99.13			
AVG. Assessed Value:	141,826	PRD:	103.56	MIN Sales Ratio:	33.29			

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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	24	67.07	65.46	62.10	16.75	105.40	37.51	99.13	56.38 to 74.24	187,219	116,271
DRY-N/A	17	64.84	65.31	59.69	14.39	109.42	36.37	89.11	53.35 to 75.45	189,337	113,014
GRASS	1	55.05	55.05	55.05			55.05	55.05	N/A	110,000	60,560
GRASS-N/A	8	53.29	56.87	58.64	26.62	96.97	38.57	94.85	38.57 to 94.85	157,479	92,352
IRRGTD	13	60.60	63.72	62.59	22.10	101.81	35.14	93.49	45.50 to 75.58	362,263	226,736
IRRGTD-N/A	6	54.55	57.16	59.30	20.19	96.39	33.29	74.59	33.29 to 74.59	373,065	221,220
ALL	69	63.87	63.23	61.05	18.63	103.56	33.29	99.13	58.63 to 67.93	232,313	141,826

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	40	66.03	65.73	61.29	15.76	107.25	36.37	99.13	61.46 to 71.50	188,800	115,710
DRY-N/A	1	52.08	52.08	52.08			52.08	52.08	N/A	160,000	83,335
GRASS	9	55.05	56.67	58.36	22.90	97.11	38.57	94.85	41.42 to 64.36	152,204	88,820
IRRGTD	19	59.70	61.65	61.53	21.85	100.19	33.29	93.49	52.39 to 74.38	365,674	224,994
ALL	69	63.87	63.23	61.05	18.63	103.56	33.29	99.13	58.63 to 67.93	232,313	141,826

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	1	70.03	70.03	70.03			70.03	70.03	N/A	16,000	11,205
30000 TO 59999	5	63.87	60.57	60.78	13.04	99.65	45.32	76.14	N/A	46,600	28,325
60000 TO 99999	9	67.93	65.47	66.27	18.61	98.80	38.57	99.13	45.43 to 76.23	86,551	57,355
100000 TO 149999	11	63.89	66.39	65.95	10.92	100.67	55.05	80.24	56.38 to 80.20	122,152	80,559
150000 TO 249999	23	65.84	65.52	65.21	21.39	100.48	33.29	94.85	52.72 to 74.59	204,674	133,470
250000 TO 499999	13	61.46	60.28	61.15	20.17	98.57	35.14	82.31	43.83 to 75.58	356,352	217,918
500000 +	7	56.19	54.21	53.92	14.75	100.54	36.37	73.58	36.37 to 73.58	616,845	332,587
ALL	69	63.87	63.23	61.05	18.63	103.56	33.29	99.13	58.63 to 67.93	232,313	141,826

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:	69	MEDIAN:	64	COV:	23.67	95% Median C.I.:	58.63 to 67.93	(!: Derived)
TOTAL Sales Price:	15,728,618	WGT. MEAN:	61	STD:	14.96	95% Wgt. Mean C.I.:	56.65 to 65.45	(!: land+NAT=0)
TOTAL Adj.Sales Price:	16,029,658	MEAN:	63	AVG.ABS.DEV:	11.90	95% Mean C.I.:	59.69 to 66.76	(!: ag_denom=0)
TOTAL Assessed Value:	9,786,050							
AVG. Adj. Sales Price:	232,313	COD:	18.63	MAX Sales Ratio:	99.13			
AVG. Assessed Value:	141,826	PRD:	103.56	MIN Sales Ratio:	33.29			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____Low \$_____	_____										
_____Total \$_____	_____										
10000 TO 29999	3	53.35	56.23	52.05	15.44	108.04	45.32	70.03	N/A	34,500	17,956
30000 TO 59999	7	61.14	58.28	56.03	14.38	104.02	38.57	76.14	38.57 to 76.14	65,908	36,927
60000 TO 99999	20	63.36	62.14	57.08	18.84	108.86	33.29	99.13	55.05 to 70.70	136,679	78,019
100000 TO 149999	14	60.94	61.48	59.47	18.39	103.38	43.83	80.20	48.55 to 75.45	210,355	125,100
150000 TO 249999	13	74.24	73.17	70.12	17.69	104.36	41.42	94.85	61.46 to 90.06	262,351	183,957
250000 TO 499999	12	58.53	60.93	59.14	18.20	103.03	36.37	82.31	52.39 to 73.58	531,305	314,204
_____ALL_____	_____										
	69	63.87	63.23	61.05	18.63	103.56	33.29	99.13	58.63 to 67.93	232,313	141,826

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

Agricultural: A market study was conducted for the entire county. Adjustments were made to classes and subclasses as needed. The market areas in the county were reviewed. The County completed the permit and pick up work for the class.

2009 Assessment Survey for Saline County

Agricultural Appraisal Information

1.	Data collection done by:
	Appraiser and office personnel
2.	Valuation done by:
	Appraiser
3.	Pickup work done by whom:
	Appraiser and office personnel
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	Yes. The County does currently have a policy defining rural residential acreages that discusses both predominant use of the parcel and acre size. This policy is still being revised and perfected for the county's continued use.
a.	How is agricultural land defined in this county?
	It is defined by predominant use of the parcel. The County sends out a survey to aid in this determination.
5.	When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?
	The income approach was not used.
6.	If the income approach was used, what Capitalization Rate was used?
	NA
7.	What is the date of the soil survey currently used?
	2008
8.	What date was the last countywide land use study completed?
	1988, The county is continually working on updating land use.
a.	By what method? (Physical inspection, FSA maps, etc.)
	FSA maps, physical inspections and NRD information
b.	By whom?
	Office staff.
c.	What proportion is complete / implemented at this time?
	The County has updated to the new soil codes as regulated, but not completed a total recount of the county.

9.	Number of Market Areas/Neighborhoods/Assessor Locations in the agricultural property class:
	There are 3 market areas.
10.	How are Market Areas/Neighborhoods/Assessor Locations developed?
	The market areas are defined by topography and accessibility of water.
11.	In the assessor's opinion, are there any other class or subclass groupings, other than LCG groupings, that are more appropriate for valuation?
	No
a.	If yes, list.
12.	In your opinion, what is the level of value of these groupings?
	N/A
13.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	No, but the county continues to study to see if there are influences other than Ag in the County.

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
31	124	117	272

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:	59	MEDIAN:	73	COV:	23.08	95% Median C.I.:	67.56 to 76.34	(! : Derived)
(AgLand) TOTAL Sales Price:	11,470,823	WGT. MEAN:	69	STD:	16.79	95% Wgt. Mean C.I.:	64.00 to 74.94	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	11,771,863	MEAN:	73	AVG.ABS.DEV:	12.31	95% Mean C.I.:	68.46 to 77.03	
(AgLand) TOTAL Assessed Value:	8,177,980							
AVG. Adj. Sales Price:	199,523	COD:	16.91	MAX Sales Ratio:	134.67			
AVG. Assessed Value:	138,609	PRD:	104.71	MIN Sales Ratio:	40.31			

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
____Qrtrs____	_____											
07/01/05 TO 09/30/05												
10/01/05 TO 12/31/05	8	78.93	74.80	76.74	17.79	97.48	47.36	101.35	47.36 to 101.35	166,883	128,068	
01/01/06 TO 03/31/06	2	83.75	83.75	85.46	11.65	97.99	73.99	93.50	N/A	155,274	132,697	
04/01/06 TO 06/30/06	5	85.61	89.63	87.52	9.96	102.41	75.00	108.66	N/A	128,691	112,625	
07/01/06 TO 09/30/06												
10/01/06 TO 12/31/06	5	67.79	72.18	75.83	13.28	95.18	61.75	88.07	N/A	191,396	145,143	
01/01/07 TO 03/31/07	14	72.76	74.79	73.15	8.02	102.23	64.30	90.06	65.91 to 84.89	189,635	138,722	
04/01/07 TO 06/30/07	6	70.10	79.09	70.82	27.38	111.67	56.84	134.67	56.84 to 134.67	270,653	191,685	
07/01/07 TO 09/30/07	3	42.13	45.18	43.08	10.12	104.88	40.31	53.10	N/A	432,500	186,315	
10/01/07 TO 12/31/07	6	75.60	74.22	73.17	8.87	101.43	60.52	88.74	60.52 to 88.74	238,065	174,194	
01/01/08 TO 03/31/08	8	60.96	60.58	59.36	18.78	102.05	41.31	76.69	41.31 to 76.69	152,937	90,786	
04/01/08 TO 06/30/08	2	64.97	64.97	59.33	9.72	109.49	58.65	71.28	N/A	148,800	88,287	
____Study Years____	_____											
07/01/05 TO 06/30/06	15	82.90	80.94	80.95	14.73	99.98	47.36	108.66	73.99 to 93.50	152,605	123,538	
07/01/06 TO 06/30/07	25	72.74	75.30	72.92	13.57	103.26	56.84	134.67	65.91 to 77.66	209,431	152,717	
07/01/07 TO 06/30/08	19	64.67	62.92	59.03	18.58	106.58	40.31	88.74	52.23 to 76.34	223,525	131,946	
____Calendar Yrs____	_____											
01/01/06 TO 12/31/06	12	82.96	81.38	81.33	13.35	100.05	61.75	108.66	67.79 to 93.50	159,248	129,519	
01/01/07 TO 12/31/07	29	72.74	72.50	67.05	15.32	108.13	40.31	134.67	65.14 to 76.74	241,541	161,942	
____ALL____	_____											
	59	72.78	72.74	69.47	16.91	104.71	40.31	134.67	67.56 to 76.34	199,523	138,609	

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:	59	MEDIAN:	73	COV:	23.08	95% Median C.I.:	67.56 to 76.34	(!: Derived)
(AgLand) TOTAL Sales Price:	11,470,823	WGT. MEAN:	69	STD:	16.79	95% Wgt. Mean C.I.:	64.00 to 74.94	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	11,771,863	MEAN:	73	AVG.ABS.DEV:	12.31	95% Mean C.I.:	68.46 to 77.03	
(AgLand) TOTAL Assessed Value:	8,177,980							
AVG. Adj. Sales Price:	199,523	COD:	16.91	MAX Sales Ratio:	134.67			
AVG. Assessed Value:	138,609	PRD:	104.71	MIN Sales Ratio:	40.31			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
3683	6	75.36	84.00	76.53	21.88	109.76	57.24	134.67	57.24 to 134.67	218,166	166,960
3685	3	64.30	65.38	62.76	9.42	104.19	56.84	75.01	N/A	410,472	257,593
3687	5	76.69	73.10	76.63	14.18	95.39	41.31	93.92	N/A	195,119	149,529
3741	1	84.60	84.60	84.60			84.60	84.60	N/A	150,000	126,895
3743	1	60.52	60.52	60.52			60.52	60.52	N/A	282,000	170,655
3745	9	77.29	76.70	75.51	7.74	101.57	62.30	85.61	70.68 to 84.89	138,540	104,616
3747	3	75.58	83.98	81.66	11.62	102.84	75.00	101.35	N/A	307,481	251,085
3917	1	58.65	58.65	58.65			58.65	58.65	N/A	281,600	165,170
3919	3	84.94	83.61	80.93	8.28	103.31	72.39	93.50	N/A	198,869	160,951
3921	4	60.45	68.82	61.47	32.10	111.97	45.75	108.66	N/A	168,050	103,295
3923	7	72.74	65.85	55.76	22.77	118.09	40.31	88.88	40.31 to 88.88	268,785	149,886
3977	2	62.88	62.88	63.79	7.44	98.57	58.20	67.56	N/A	237,695	151,637
3979	4	69.35	72.97	73.75	10.74	98.95	65.14	88.07	N/A	220,298	162,473
3981	8	65.38	65.22	66.82	13.33	97.61	47.36	82.90	47.36 to 82.90	83,547	55,822
3983	2	76.91	76.91	77.55	15.96	99.17	64.63	89.18	N/A	98,833	76,642
____ALL____											
	59	72.78	72.74	69.47	16.91	104.71	40.31	134.67	67.56 to 76.34	199,523	138,609

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	33	71.50	70.57	65.40	17.24	107.91	40.31	108.66	64.67 to 77.29	165,697	108,360
2	6	70.17	72.44	72.70	12.55	99.64	58.20	88.07	58.20 to 88.07	200,528	145,786
3	20	75.30	76.43	73.08	16.87	104.59	41.31	134.67	64.30 to 77.66	255,033	186,368
____ALL____											
	59	72.78	72.74	69.47	16.91	104.71	40.31	134.67	67.56 to 76.34	199,523	138,609

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	58	73.38	72.95	69.69	16.77	104.68	40.31	134.67	67.79 to 76.34	198,101	138,057
3	1	60.52	60.52	60.52			60.52	60.52	N/A	282,000	170,655
____ALL____											
	59	72.78	72.74	69.47	16.91	104.71	40.31	134.67	67.56 to 76.34	199,523	138,609

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:	59	MEDIAN:	73	COV:	23.08	95% Median C.I.:	67.56 to 76.34	(! : Derived)
(AgLand) TOTAL Sales Price:	11,470,823	WGT. MEAN:	69	STD:	16.79	95% Wgt. Mean C.I.:	64.00 to 74.94	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	11,771,863	MEAN:	73	AVG.ABS.DEV:	12.31	95% Mean C.I.:	68.46 to 77.03	
(AgLand) TOTAL Assessed Value:	8,177,980							
AVG. Adj. Sales Price:	199,523	COD:	16.91	MAX Sales Ratio:	134.67			
AVG. Assessed Value:	138,609	PRD:	104.71	MIN Sales Ratio:	40.31			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
30-0001	2	80.00	80.00	77.50	26.69	103.22	58.65	101.35	N/A	252,122	195,405
48-0300	8	66.83	68.96	72.36	13.28	95.30	47.36	88.07	47.36 to 88.07	157,458	113,931
48-0303	8	71.40	71.85	72.68	12.41	98.85	52.23	89.18	52.23 to 89.18	112,403	81,696
76-0002	1	84.60	84.60	84.60			84.60	84.60	N/A	150,000	126,895
76-0044	7	75.91	70.96	72.80	14.26	97.47	41.31	93.92	41.31 to 93.92	198,228	144,312
76-0068	17	75.01	76.63	71.99	12.77	106.44	56.84	134.67	64.30 to 80.98	248,472	178,884
76-0082	16	70.27	70.09	61.07	23.81	114.77	40.31	108.66	53.10 to 88.74	209,192	127,751
80-0005											
NonValid School											
ALL	59	72.78	72.74	69.47	16.91	104.71	40.31	134.67	67.56 to 76.34	199,523	138,609

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	71.28	71.28	71.28			71.28	71.28	N/A	16,000	11,405
10.01 TO 30.00	1	61.75	61.75	61.75			61.75	61.75	N/A	37,500	23,155
30.01 TO 50.00	7	70.41	66.19	63.99	15.53	103.44	41.31	85.61	41.31 to 85.61	62,336	39,887
50.01 TO 100.00	31	74.45	74.76	72.16	17.69	103.60	42.13	134.67	66.09 to 81.94	158,476	114,349
100.01 TO 180.00	16	75.29	73.58	70.79	14.09	103.95	53.10	101.35	58.65 to 84.60	309,076	218,782
180.01 TO 330.00	3	72.39	66.92	57.50	21.99	116.38	40.31	88.07	N/A	474,667	272,951
ALL	59	72.78	72.74	69.47	16.91	104.71	40.31	134.67	67.56 to 76.34	199,523	138,609

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	10	70.98	75.00	70.96	19.14	105.69	45.75	108.66	58.20 to 89.18	115,922	82,256
DRY-N/A	25	75.00	72.83	67.66	12.37	107.64	40.31	93.50	66.09 to 80.98	184,175	124,617
GRASS	1	134.67	134.67	134.67			134.67	134.67	N/A	110,000	148,135
GRASS-N/A	8	71.40	66.82	74.41	19.60	89.80	41.31	101.35	41.31 to 101.35	157,479	117,181
IRRGTD	2	64.04	64.04	64.05	5.50	99.98	60.52	67.56	N/A	283,195	181,387
IRRGTD-N/A	13	75.01	71.07	68.56	15.69	103.66	42.13	93.92	57.24 to 88.74	313,232	214,740
ALL	59	72.78	72.74	69.47	16.91	104.71	40.31	134.67	67.56 to 76.34	199,523	138,609

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:	59	MEDIAN:	73	COV:	23.08	95% Median C.I.:	67.56 to 76.34	(!: Derived)
(AgLand) TOTAL Sales Price:	11,470,823	WGT. MEAN:	69	STD:	16.79	95% Wgt. Mean C.I.:	64.00 to 74.94	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	11,771,863	MEAN:	73	AVG.ABS.DEV:	12.31	95% Mean C.I.:	68.46 to 77.03	
(AgLand) TOTAL Assessed Value:	8,177,980							
AVG. Adj. Sales Price:	199,523	COD:	16.91	MAX Sales Ratio:	134.67			
AVG. Assessed Value:	138,609	PRD:	104.71	MIN Sales Ratio:	40.31			

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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	21	72.74	74.04	71.72	16.40	103.23	45.75	108.66	64.67 to 84.89	149,588	107,285
DRY-N/A	14	74.72	72.57	64.26	11.71	112.93	40.31	88.07	61.75 to 84.60	187,303	120,357
GRASS	1	134.67	134.67	134.67			134.67	134.67	N/A	110,000	148,135
GRASS-N/A	8	71.40	66.82	74.41	19.60	89.80	41.31	101.35	41.31 to 101.35	157,479	117,181
IRRGTD	11	67.56	71.56	69.51	13.64	102.94	56.84	93.92	60.52 to 90.06	321,891	223,752
IRRGTD-N/A	4	66.97	66.20	63.15	24.66	104.83	42.13	88.74	N/A	274,402	173,278
ALL	59	72.78	72.74	69.47	16.91	104.71	40.31	134.67	67.56 to 76.34	199,523	138,609

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	34	74.50	73.42	68.15	14.80	107.73	40.31	108.66	66.09 to 81.94	164,812	112,319
DRY-N/A	1	74.45	74.45	74.45			74.45	74.45	N/A	160,000	119,120
GRASS	9	72.39	74.36	79.25	26.74	93.83	41.31	134.67	47.36 to 101.35	152,204	120,621
IRRGTD	15	67.56	70.13	68.01	16.52	103.12	42.13	93.92	60.52 to 76.69	309,227	210,293
ALL	59	72.78	72.74	69.47	16.91	104.71	40.31	134.67	67.56 to 76.34	199,523	138,609

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	1	71.28	71.28	71.28			71.28	71.28	N/A	16,000	11,405
30000 TO 59999	5	70.41	69.27	69.45	13.63	99.73	52.23	85.61	N/A	46,600	32,366
60000 TO 99999	9	75.07	73.95	74.87	20.48	98.77	41.31	108.66	47.36 to 88.88	86,551	64,803
100000 TO 149999	11	73.99	79.67	78.58	14.86	101.39	64.67	134.67	66.09 to 89.18	122,152	95,993
150000 TO 249999	20	75.01	73.61	72.98	17.81	100.87	42.13	101.35	62.30 to 84.89	205,551	150,009
250000 TO 499999	11	67.56	69.35	69.53	11.04	99.75	57.24	88.07	58.65 to 76.74	352,904	245,367
500000 +	2	48.58	48.58	47.35	17.01	102.58	40.31	56.84	N/A	703,627	333,180
ALL	59	72.78	72.74	69.47	16.91	104.71	40.31	134.67	67.56 to 76.34	199,523	138,609

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:	59	MEDIAN:	73	COV:	23.08	95% Median C.I.:	67.56 to 76.34	(! : Derived)
(AgLand) TOTAL Sales Price:	11,470,823	WGT. MEAN:	69	STD:	16.79	95% Wgt. Mean C.I.:	64.00 to 74.94	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	11,771,863	MEAN:	73	AVG.ABS.DEV:	12.31	95% Mean C.I.:	68.46 to 77.03	
(AgLand) TOTAL Assessed Value:	8,177,980							
AVG. Adj. Sales Price:	199,523	COD:	16.91	MAX Sales Ratio:	134.67			
AVG. Assessed Value:	138,609	PRD:	104.71	MIN Sales Ratio:	40.31			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Low \$____	_____										
____Total \$____	_____										
10000 TO 29999	3	61.75	61.75	58.62	10.28	105.34	52.23	71.28	N/A	34,500	20,225
30000 TO 59999	6	71.60	65.64	62.03	17.61	105.81	41.31	85.61	41.31 to 85.61	61,281	38,013
60000 TO 99999	17	73.99	74.26	71.42	14.22	103.98	45.75	108.66	64.67 to 84.94	119,357	85,241
100000 TO 149999	9	72.74	73.90	68.34	24.58	108.14	42.13	134.67	53.10 to 84.60	185,397	126,692
150000 TO 249999	16	75.85	78.14	76.51	14.00	102.14	58.65	101.35	65.91 to 90.06	235,225	179,968
250000 TO 499999	8	69.94	66.87	63.04	17.45	106.08	40.31	88.07	40.31 to 88.07	479,927	302,550
____ALL____	_____										
	59	72.78	72.74	69.47	16.91	104.71	40.31	134.67	67.56 to 76.34	199,523	138,609

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	67	MEDIAN:	73	COV:	22.77	95% Median C.I.:	67.56 to 75.91	(!: Derived)
TOTAL Sales Price:	14,606,523	WGT. MEAN:	70	STD:	16.59	95% Wgt. Mean C.I.:	64.91 to 74.27	(!: land+NAT=0)
TOTAL Adj.Sales Price:	14,907,563	MEAN:	73	AVG.ABS.DEV:	12.21	95% Mean C.I.:	68.92 to 76.87	
TOTAL Assessed Value:	10,373,730							
AVG. Adj. Sales Price:	222,500	COD:	16.78	MAX Sales Ratio:	134.67			
AVG. Assessed Value:	154,831	PRD:	104.75	MIN Sales Ratio:	40.31			

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
____Qrtrs____	_____											
07/01/05 TO 09/30/05												
10/01/05 TO 12/31/05	8	78.93	74.80	76.74	17.79	97.48	47.36	101.35	47.36 to 101.35		166,883	128,068
01/01/06 TO 03/31/06	3	73.99	80.49	77.88	8.79	103.35	73.99	93.50	N/A		305,182	237,686
04/01/06 TO 06/30/06	6	89.77	91.60	90.29	10.86	101.45	75.00	108.66	75.00 to 108.66		133,909	120,910
07/01/06 TO 09/30/06	1	73.03	73.03	73.03			73.03	73.03	N/A		230,500	168,335
10/01/06 TO 12/31/06	7	72.16	75.25	79.24	14.04	94.97	61.75	93.71	61.75 to 93.71		216,682	171,690
01/01/07 TO 03/31/07	15	72.74	73.84	70.86	8.60	104.21	60.60	90.06	65.91 to 77.66		216,513	153,422
04/01/07 TO 06/30/07	7	64.63	76.56	68.42	26.18	111.90	56.84	134.67	56.84 to 134.67		311,274	212,973
07/01/07 TO 09/30/07	3	42.13	45.18	43.08	10.12	104.88	40.31	53.10	N/A		432,500	186,315
10/01/07 TO 12/31/07	6	75.60	74.22	73.17	8.87	101.43	60.52	88.74	60.52 to 88.74		238,065	174,194
01/01/08 TO 03/31/08	8	60.96	60.58	59.36	18.78	102.05	41.31	76.69	41.31 to 76.69		152,937	90,786
04/01/08 TO 06/30/08	3	58.65	61.91	57.24	8.80	108.16	55.80	71.28	N/A		243,400	139,315
____Study Years____	_____											
07/01/05 TO 06/30/06	17	82.90	81.74	80.65	14.95	101.35	47.36	108.66	73.99 to 93.92		179,651	144,886
07/01/06 TO 06/30/07	30	72.57	74.78	71.96	13.42	103.92	56.84	134.67	65.91 to 75.58		239,129	172,077
07/01/07 TO 06/30/08	20	62.60	62.56	58.73	18.94	106.52	40.31	88.74	53.10 to 74.45		233,979	137,417
____Calendar Yrs____	_____											
01/01/06 TO 12/31/06	17	80.98	81.82	81.03	13.79	100.97	61.75	108.66	72.16 to 93.71		203,899	165,217
01/01/07 TO 12/31/07	31	72.39	71.75	66.19	15.43	108.40	40.31	134.67	64.63 to 75.58		262,984	174,072
____ALL____	_____											
	67	72.78	72.90	69.59	16.78	104.75	40.31	134.67	67.56 to 75.91		222,500	154,831

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:	67	MEDIAN:	73	COV:	22.77	95% Median C.I.:	67.56 to 75.91	(!: Derived)
TOTAL Sales Price:	14,606,523	WGT. MEAN:	70	STD:	16.59	95% Wgt. Mean C.I.:	64.91 to 74.27	(!: land+NAT=0)
TOTAL Adj.Sales Price:	14,907,563	MEAN:	73	AVG.ABS.DEV:	12.21	95% Mean C.I.:	68.92 to 76.87	
TOTAL Assessed Value:	10,373,730							
AVG. Adj. Sales Price:	222,500	COD:	16.78	MAX Sales Ratio:	134.67			
AVG. Assessed Value:	154,831	PRD:	104.75	MIN Sales Ratio:	40.31			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
3683	8	73.99	79.92	72.50	18.85	110.23	57.24	134.67	57.24 to 134.67	308,625	223,766
3685	3	64.30	65.38	62.76	9.42	104.19	56.84	75.01	N/A	410,472	257,593
3687	5	76.69	73.10	76.63	14.18	95.39	41.31	93.92	N/A	195,119	149,529
3741	1	84.60	84.60	84.60			84.60	84.60	N/A	150,000	126,895
3743	1	60.52	60.52	60.52			60.52	60.52	N/A	282,000	170,655
3745	9	77.29	76.70	75.51	7.74	101.57	62.30	85.61	70.68 to 84.89	138,540	104,616
3747	4	75.29	78.13	73.42	13.72	106.42	60.60	101.35	N/A	378,811	278,118
3917	2	80.05	80.05	74.16	26.74	107.94	58.65	101.46	N/A	220,800	163,755
3919	4	89.22	86.13	85.53	8.37	100.71	72.39	93.71	N/A	232,852	199,150
3921	4	60.45	68.82	61.47	32.10	111.97	45.75	108.66	N/A	168,050	103,295
3923	7	72.74	65.85	55.76	22.77	118.09	40.31	88.88	40.31 to 88.88	268,785	149,886
3977	2	62.88	62.88	63.79	7.44	98.57	58.20	67.56	N/A	237,695	151,637
3979	6	69.04	69.98	68.47	11.14	102.20	55.80	88.07	55.80 to 88.07	256,465	175,605
3981	9	66.09	66.09	68.41	12.89	96.61	47.36	82.90	52.23 to 76.34	99,875	68,323
3983	2	76.91	76.91	77.55	15.96	99.17	64.63	89.18	N/A	98,833	76,642
____ALL____											
	67	72.78	72.90	69.59	16.78	104.75	40.31	134.67	67.56 to 75.91	222,500	154,831

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	37	72.39	72.14	68.28	17.14	105.64	40.31	108.66	66.09 to 77.29	173,468	118,450
2	7	67.56	70.06	68.23	13.66	102.69	55.80	88.07	55.80 to 88.07	233,681	159,441
3	23	74.45	74.98	71.13	16.50	105.41	41.31	134.67	62.30 to 76.74	297,976	211,955
____ALL____											
	67	72.78	72.90	69.59	16.78	104.75	40.31	134.67	67.56 to 75.91	222,500	154,831

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	8	72.60	74.02	70.02	15.88	105.70	55.80	101.46	55.80 to 101.46	391,962	274,468
2	58	73.38	72.95	69.69	16.77	104.68	40.31	134.67	67.79 to 76.34	198,101	138,057
3	1	60.52	60.52	60.52			60.52	60.52	N/A	282,000	170,655
____ALL____											
	67	72.78	72.90	69.59	16.78	104.75	40.31	134.67	67.56 to 75.91	222,500	154,831

PAD 2009 R&O Statistics

Base Stat

PAGE:3 of 5

State Stat Run

Type: Qualified

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

NUMBER of Sales:	67	MEDIAN:	73	COV:	22.77	95% Median C.I.:	67.56 to 75.91	(! : Derived)
TOTAL Sales Price:	14,606,523	WGT. MEAN:	70	STD:	16.59	95% Wgt. Mean C.I.:	64.91 to 74.27	(! : land+NAT=0)
TOTAL Adj.Sales Price:	14,907,563	MEAN:	73	AVG.ABS.DEV:	12.21	95% Mean C.I.:	68.92 to 76.87	
TOTAL Assessed Value:	10,373,730							
AVG. Adj. Sales Price:	222,500	COD:	16.78	MAX Sales Ratio:	134.67			
AVG. Assessed Value:	154,831	PRD:	104.75	MIN Sales Ratio:	40.31			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
30-0001	3	101.35	87.15	83.27	14.08	104.66	58.65	101.46	N/A	221,415	184,383
48-0300	9	67.56	69.31	72.33	12.43	95.83	47.36	88.07	61.75 to 82.90	164,963	119,313
48-0303	9	72.39	71.98	72.75	10.98	98.94	52.23	89.18	64.63 to 84.94	125,525	91,322
76-0002	1	84.60	84.60	84.60			84.60	84.60	N/A	150,000	126,895
76-0044	7	75.91	70.96	72.80	14.26	97.47	41.31	93.92	41.31 to 93.92	198,228	144,312
76-0068	20	74.50	74.94	70.08	12.88	106.93	56.84	134.67	64.30 to 76.74	298,841	209,431
76-0082	18	70.27	70.61	63.17	24.16	111.77	40.31	108.66	53.70 to 88.74	228,582	144,396
80-0005											
NonValid School											
ALL	67	72.78	72.90	69.59	16.78	104.75	40.31	134.67	67.56 to 75.91	222,500	154,831

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	71.28	71.28	71.28			71.28	71.28	N/A	16,000	11,405
10.01 TO 30.00	1	61.75	61.75	61.75			61.75	61.75	N/A	37,500	23,155
30.01 TO 50.00	7	70.41	66.19	63.99	15.53	103.44	41.31	85.61	41.31 to 85.61	62,336	39,887
50.01 TO 100.00	31	74.45	74.76	72.16	17.69	103.60	42.13	134.67	66.09 to 81.94	158,476	114,349
100.01 TO 180.00	22	72.88	72.81	69.10	15.24	105.36	53.10	101.46	60.60 to 80.98	324,596	224,312
180.01 TO 330.00	5	73.99	73.69	66.85	18.67	110.23	40.31	93.71	N/A	472,760	316,053
ALL	67	72.78	72.90	69.59	16.78	104.75	40.31	134.67	67.56 to 75.91	222,500	154,831

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	11	70.68	73.25	66.84	19.39	109.60	45.75	108.66	55.80 to 89.18	144,711	96,721
DRY-N/A	29	75.00	74.52	70.61	12.96	105.54	40.31	101.46	71.50 to 81.94	191,540	135,248
GRASS	1	134.67	134.67	134.67			134.67	134.67	N/A	110,000	148,135
GRASS-N/A	8	71.40	66.82	74.41	19.60	89.80	41.31	101.35	41.31 to 101.35	157,479	117,181
IRRGTD	2	64.04	64.04	64.05	5.50	99.98	60.52	67.56	N/A	283,195	181,387
IRRGTD-N/A	16	69.57	69.99	67.63	16.17	103.49	42.13	93.92	60.60 to 76.69	364,051	246,200
ALL	67	72.78	72.90	69.59	16.78	104.75	40.31	134.67	67.56 to 75.91	222,500	154,831

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	67	MEDIAN:	73	COV:	22.77	95% Median C.I.:	67.56 to 75.91	(!: Derived)
TOTAL Sales Price:	14,606,523	WGT. MEAN:	70	STD:	16.59	95% Wgt. Mean C.I.:	64.91 to 74.27	(!: land+NAT=0)
TOTAL Adj.Sales Price:	14,907,563	MEAN:	73	AVG.ABS.DEV:	12.21	95% Mean C.I.:	68.92 to 76.87	
TOTAL Assessed Value:	10,373,730							
AVG. Adj. Sales Price:	222,500	COD:	16.78	MAX Sales Ratio:	134.67			
AVG. Assessed Value:	154,831	PRD:	104.75	MIN Sales Ratio:	40.31			

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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	23	72.74	74.10	71.84	17.24	103.14	45.75	108.66	64.67 to 84.89	169,946	122,091
DRY-N/A	17	74.45	74.27	67.27	12.10	110.41	40.31	101.46	66.09 to 84.60	190,455	128,120
GRASS	1	134.67	134.67	134.67			134.67	134.67	N/A	110,000	148,135
GRASS-N/A	8	71.40	66.82	74.41	19.60	89.80	41.31	101.35	41.31 to 101.35	157,479	117,181
IRRGTD	12	66.35	70.65	68.23	13.61	103.53	56.84	93.92	60.60 to 75.91	344,467	235,041
IRRGTD-N/A	6	67.69	66.70	65.62	19.37	101.64	42.13	88.74	42.13 to 88.74	376,268	246,914
ALL	67	72.78	72.90	69.59	16.78	104.75	40.31	134.67	67.56 to 75.91	222,500	154,831

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	39	73.99	74.16	69.66	15.35	106.46	40.31	108.66	67.79 to 81.94	179,141	124,795
DRY-N/A	1	74.45	74.45	74.45			74.45	74.45	N/A	160,000	119,120
GRASS	9	72.39	74.36	79.25	26.74	93.83	41.31	134.67	47.36 to 101.35	152,204	120,621
IRRGTD	18	66.35	69.33	67.31	15.66	103.00	42.13	93.92	60.60 to 75.91	355,067	238,999
ALL	67	72.78	72.90	69.59	16.78	104.75	40.31	134.67	67.56 to 75.91	222,500	154,831

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	1	71.28	71.28	71.28			71.28	71.28	N/A	16,000	11,405
30000 TO 59999	5	70.41	69.27	69.45	13.63	99.73	52.23	85.61	N/A	46,600	32,366
60000 TO 99999	9	75.07	73.95	74.87	20.48	98.77	41.31	108.66	47.36 to 88.88	86,551	64,803
100000 TO 149999	11	73.99	79.67	78.58	14.86	101.39	64.67	134.67	66.09 to 89.18	122,152	95,993
150000 TO 249999	23	75.00	74.73	73.91	17.30	101.12	42.13	101.46	65.14 to 84.89	205,500	151,879
250000 TO 499999	13	67.56	70.18	69.99	13.66	100.27	55.80	93.71	58.65 to 76.74	357,642	250,320
500000 +	5	60.60	58.63	57.40	12.62	102.13	40.31	73.99	N/A	632,010	362,790
ALL	67	72.78	72.90	69.59	16.78	104.75	40.31	134.67	67.56 to 75.91	222,500	154,831

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

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TOTAL Sales Price:	14,606,523	WGT. MEAN:	70	STD:	16.59	95% Wgt. Mean C.I.:	64.91 to 74.27	(!: land+NAT=0)
TOTAL Adj.Sales Price:	14,907,563	MEAN:	73	AVG.ABS.DEV:	12.21	95% Mean C.I.:	68.92 to 76.87	
TOTAL Assessed Value:	10,373,730							
AVG. Adj. Sales Price:	222,500	COD:	16.78	MAX Sales Ratio:	134.67			
AVG. Assessed Value:	154,831	PRD:	104.75	MIN Sales Ratio:	40.31			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____Low \$_____	_____										
_____Total \$_____	_____										
10000 TO 29999	3	61.75	61.75	58.62	10.28	105.34	52.23	71.28	N/A	34,500	20,225
30000 TO 59999	6	71.60	65.64	62.03	17.61	105.81	41.31	85.61	41.31 to 85.61	61,281	38,013
60000 TO 99999	17	73.99	74.26	71.42	14.22	103.98	45.75	108.66	64.67 to 84.94	119,357	85,241
100000 TO 149999	9	72.74	73.90	68.34	24.58	108.14	42.13	134.67	53.10 to 84.60	185,397	126,692
150000 TO 249999	20	75.01	77.64	75.11	14.70	103.37	55.80	101.46	67.56 to 88.74	240,585	180,695
250000 TO 499999	12	69.15	68.72	65.49	17.27	104.93	40.31	93.71	57.24 to 76.74	493,918	323,478
_____ALL_____	_____										
	67	72.78	72.90	69.59	16.78	104.75	40.31	134.67	67.56 to 75.91	222,500	154,831

2009 Correlation Section
for Saline County

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: Analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range. The County relied on the unimproved statistics in their statistical analysis for class and subclass adjustments. In reviewing both statistics the overall measures of central tendency are in the range with the only difference being the weighted mean.

The coefficient of dispersion and price related differential are within the acceptable range indicating this class of property has been valued uniformly and proportionately. The 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 Saline 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	159	59	37.11
2008	162	59	36.42
2007	160	49	30.63
2006	144	60	41.67
2005	150	64	42.67

AGRICULTURAL UNIMPROVED: A review of the utilization grid indicates the county has utilized an adequate portion of the available agricultural sales for the development of the qualified statistics. For 2009 the number of qualified sales is consistent with the average for the past 8 years.

2009 Correlation Section
for Saline 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 Saline 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	64	10.07	70	73
2008	66.92	13.95	76	71.5
2007	70	4.80	73	72
2006	63	13.80	72	75
2005	73	4.31	76	77

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

2009 Correlation Section
for Saline 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 Saline 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)
28.26	2009	10.07
14.93	2008	13.95
6.05	2007	4.80
25.53	2006	13.80
4.97	2005	4.31

AGRICULTURAL UNIMPROVED: There is a substantial difference in the percent change in the sales file when compared to the assessed base. This calls into question the representativeness of the sales file. The changes reported by the county had a larger effect on the sales file than the base.

2009 Correlation Section
for Saline 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 Saline County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	73	69	73

AGRICULTURAL UNIMPROVED: The three measures of central tendency are all within the acceptable range.

**2009 Correlation Section
for Saline 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	16.91	104.71
Difference	0.00	1.71

AGRICULTURAL UNIMPROVED: This table shows that the COD is in the acceptable range while the PRD is slightly above the range.

**2009 Correlation Section
for Saline 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	59	59	0
Median	64	73	9
Wgt. Mean	61	69	8
Mean	63	73	10
COD	18.94	16.91	-2.03
PRD	104.00	104.71	0.71
Minimum	33.29	40.31	7.02
Maximum	99.13	134.67	35.54

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.

Total Real Property
Sum Lines 17, 25, & 30

Records : 9,691

Value : 1,104,378,486

Growth 9,517,840

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	522	5,155,905	57	654,100	12	317,140	591	6,127,145	
02. Res Improve Land	3,749	46,069,100	203	4,964,705	342	8,717,885	4,294	59,751,690	
03. Res Improvements	3,927	256,438,796	235	19,313,240	366	29,192,275	4,528	304,944,311	
04. Res Total	4,449	307,663,801	292	24,932,045	378	38,227,300	5,119	370,823,146	3,551,555
% of Res Total	86.91	82.97	5.70	6.72	7.38	10.31	52.82	33.58	37.31
05. Com UnImp Land	81	993,730	10	695,520	3	34,770	94	1,724,020	
06. Com Improve Land	499	10,937,405	27	1,404,925	6	114,765	532	12,457,095	
07. Com Improvements	529	58,201,620	34	28,294,495	8	1,427,360	571	87,923,475	
08. Com Total	610	70,132,755	44	30,394,940	11	1,576,895	665	102,104,590	2,427,525
% of Com Total	91.73	68.69	6.62	29.77	1.65	1.54	6.86	9.25	25.50
09. Ind UnImp Land	0	0	3	21,500	0	0	3	21,500	
10. Ind Improve Land	6	659,620	3	813,400	1	615,000	10	2,088,020	
11. Ind Improvements	6	14,584,835	3	10,701,600	1	13,885,000	10	39,171,435	
12. Ind Total	6	15,244,455	6	11,536,500	1	14,500,000	13	41,280,955	2,500,000
% of Ind Total	46.15	36.93	46.15	27.95	7.69	35.13	0.13	3.74	26.27
13. Rec UnImp Land	1	8,380	9	69,775	11	459,290	21	537,445	
14. Rec Improve Land	4	130,260	5	297,355	5	282,275	14	709,890	
15. Rec Improvements	5	238,305	45	1,372,560	27	285,395	77	1,896,260	
16. Rec Total	6	376,945	54	1,739,690	38	1,026,960	98	3,143,595	0
% of Rec Total	6.12	11.99	55.10	55.34	38.78	32.67	1.01	0.28	0.00
Res & Rec Total	4,455	308,040,746	346	26,671,735	416	39,254,260	5,217	373,966,741	3,551,555
% of Res & Rec Total	85.39	82.37	6.63	7.13	7.97	10.50	53.83	33.86	37.31
Com & Ind Total	616	85,377,210	50	41,931,440	12	16,076,895	678	143,385,545	4,927,525
% of Com & Ind Total	90.86	59.54	7.37	29.24	1.77	11.21	7.00	12.98	51.77
17. Taxable Total	5,071	393,417,956	396	68,603,175	428	55,331,155	5,895	517,352,286	8,479,080
% of Taxable Total	86.02	76.04	6.72	13.26	7.26	10.70	60.83	46.85	89.09

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	4	108,955	36,610		0	0	0
19. Commercial	1	13,115	0		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		4	108,955	36,610
19. Commercial	0	0	0		1	13,115	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					5	122,070	36,610

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	428	143	343	914

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	15	112,675	345	42,466,010	2,102	273,320,885	2,462	315,899,570
28. Ag-Improved Land	4	176,950	163	28,902,895	1,060	187,463,705	1,227	216,543,550
29. Ag Improvements	17	132,085	171	7,656,215	1,146	46,794,780	1,334	54,583,080
30. Ag Total							3,796	587,026,200

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	15,000	
32. HomeSite Improv Land	1	1.00	17,500	93	93.60	1,474,500	
33. HomeSite Improvements	1	1.00	80,325	91	88.60	5,701,040	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	9	71.38	191,850	
36. FarmSite Improv Land	2	2.00	3,000	149	362.15	1,316,820	
37. FarmSite Improvements	16	0.00	51,760	165	0.00	1,955,175	
38. FarmSite Total							
39. Road & Ditches	0	2.50	0	0	782.70	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	5	5.00	72,500	6	6.00	87,500	
32. HomeSite Improv Land	608	617.30	8,878,775	702	711.90	10,370,775	
33. HomeSite Improvements	597	594.30	29,479,120	689	683.90	35,260,485	1,038,760
34. HomeSite Total				695	717.90	45,718,760	
35. FarmSite UnImp Land	20	35.07	130,295	29	106.45	322,145	
36. FarmSite Improv Land	1,023	2,878.15	8,071,815	1,174	3,242.30	9,391,635	
37. FarmSite Improvements	1,135	0.00	17,315,660	1,316	0.00	19,322,595	0
38. FarmSite Total				1,345	3,348.75	29,036,375	
39. Road & Ditches	0	6,816.45	0	0	7,601.65	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				2,040	11,668.30	74,755,135	1,038,760

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	310.77	206,140	2	310.77	206,140

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	802.82	15.26%	1,384,110	16.78%	1,724.06
46. 1A	2,173.13	41.32%	3,473,520	42.11%	1,598.39
47. 2A1	590.14	11.22%	899,240	10.90%	1,523.77
48. 2A	621.18	11.81%	947,185	11.48%	1,524.82
49. 3A1	395.98	7.53%	593,070	7.19%	1,497.73
50. 3A	51.04	0.97%	76,560	0.93%	1,500.00
51. 4A1	507.79	9.65%	710,910	8.62%	1,400.01
52. 4A	117.49	2.23%	164,485	1.99%	1,399.99
53. Total	5,259.57	100.00%	8,249,080	100.00%	1,568.39
Dry					
54. 1D1	2,797.37	2.51%	3,635,780	2.72%	1,299.71
55. 1D	48,925.33	43.82%	63,525,265	47.58%	1,298.41
56. 2D1	4,516.74	4.05%	5,637,025	4.22%	1,248.03
57. 2D	26,290.93	23.55%	29,573,270	22.15%	1,124.85
58. 3D1	10,057.58	9.01%	11,053,245	8.28%	1,099.00
59. 3D	1,362.50	1.22%	1,497,905	1.12%	1,099.38
60. 4D1	15,882.44	14.22%	16,676,790	12.49%	1,050.01
61. 4D	1,820.51	1.63%	1,906,675	1.43%	1,047.33
62. Total	111,653.40	100.00%	133,505,955	100.00%	1,195.72
Grass					
63. 1G1	367.03	0.00%	290,650	0.99%	791.90
64. 1G	3,386.56	9.31%	3,432,590	11.73%	1,013.59
65. 2G1	1,226.49	3.37%	1,006,945	3.44%	821.00
66. 2G	7,336.55	20.17%	6,869,025	23.48%	936.27
67. 3G1	2,370.26	6.52%	2,058,920	7.04%	868.65
68. 3G	1,959.18	5.39%	1,701,710	5.82%	868.58
69. 4G1	9,521.71	26.18%	7,431,240	25.40%	780.45
70. 4G	10,198.88	28.04%	6,463,575	22.09%	633.75
71. Total	36,366.66	100.00%	29,254,655	100.00%	804.44
Irrigated Total	5,259.57	3.41%	8,249,080	4.82%	1,568.39
Dry Total	111,653.40	72.48%	133,505,955	78.05%	1,195.72
Grass Total	36,366.66	23.61%	29,254,655	17.10%	804.44
Waste	758.16	0.49%	41,710	0.02%	55.01
Other	0.00	0.00%	0	0.00%	0.00
Exempt	20.03	0.01%	0	0.00%	0.00
Market Area Total	154,037.79	100.00%	171,051,400	100.00%	1,110.45

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,740.99	11.95%	7,103,225	13.38%	2,591.48
46. 1A	9,598.22	41.86%	23,969,750	45.14%	2,497.31
47. 2A1	2,962.38	12.92%	7,068,475	13.31%	2,386.08
48. 2A	2,675.99	11.67%	5,878,380	11.07%	2,196.71
49. 3A1	2,444.77	10.66%	4,874,085	9.18%	1,993.68
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,865.66	8.14%	3,165,565	5.96%	1,696.75
52. 4A	640.71	2.79%	1,039,720	1.96%	1,622.76
53. Total	22,928.72	100.00%	53,099,200	100.00%	2,315.84
Dry					
54. 1D1	1,953.10	8.22%	3,123,465	9.08%	1,599.23
55. 1D	8,640.23	36.38%	13,804,785	40.13%	1,597.73
56. 2D1	2,625.36	11.05%	3,934,520	11.44%	1,498.66
57. 2D	3,626.94	15.27%	5,069,835	14.74%	1,397.83
58. 3D1	3,174.79	13.37%	4,420,905	12.85%	1,392.50
59. 3D	13.00	0.05%	15,600	0.05%	1,200.00
60. 4D1	2,812.24	11.84%	3,086,770	8.97%	1,097.62
61. 4D	907.27	3.82%	948,065	2.76%	1,044.96
62. Total	23,752.93	100.00%	34,403,945	100.00%	1,448.41
Grass					
63. 1G1	196.97	0.00%	177,070	2.62%	898.97
64. 1G	786.52	9.10%	751,945	11.11%	956.04
65. 2G1	671.11	7.76%	573,995	8.48%	855.29
66. 2G	1,006.65	11.64%	946,010	13.98%	939.76
67. 3G1	534.26	6.18%	472,175	6.98%	883.79
68. 3G	5.00	0.06%	4,500	0.07%	900.00
69. 4G1	1,483.51	17.16%	1,302,455	19.25%	877.95
70. 4G	3,963.21	45.83%	2,538,630	37.52%	640.55
71. Total	8,647.23	100.00%	6,766,780	100.00%	782.54
Irrigated Total					
Irrigated Total	22,928.72	41.10%	53,099,200	56.31%	2,315.84
Dry Total					
Dry Total	23,752.93	42.58%	34,403,945	36.48%	1,448.41
Grass Total					
Grass Total	8,647.23	15.50%	6,766,780	7.18%	782.54
Waste					
Waste	456.06	0.82%	29,445	0.03%	64.56
Other					
Other	0.00	0.00%	0	0.00%	0.00
Exempt					
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total					
Market Area Total	55,784.94	100.00%	94,299,370	100.00%	1,690.41

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	11,105.84	15.66%	28,791,910	16.95%	2,592.50
46. 1A	33,102.51	46.69%	82,715,775	48.71%	2,498.78
47. 2A1	10,117.27	14.27%	24,258,260	14.28%	2,397.71
48. 2A	3,441.75	4.85%	8,247,185	4.86%	2,396.22
49. 3A1	6,302.66	8.89%	13,854,740	8.16%	2,198.24
50. 3A	13.00	0.02%	24,700	0.01%	1,900.00
51. 4A1	5,652.84	7.97%	9,892,600	5.83%	1,750.02
52. 4A	1,166.88	1.65%	2,042,095	1.20%	1,750.05
53. Total	70,902.75	100.00%	169,827,265	100.00%	2,395.21
Dry					
54. 1D1	4,149.65	10.02%	7,245,565	11.85%	1,746.07
55. 1D	14,692.42	35.46%	25,226,290	41.27%	1,716.96
56. 2D1	5,091.52	12.29%	7,626,480	12.48%	1,497.88
57. 2D	5,178.18	12.50%	6,970,830	11.40%	1,346.19
58. 3D1	5,090.16	12.28%	6,103,495	9.98%	1,199.08
59. 3D	433.72	1.05%	477,095	0.78%	1,100.01
60. 4D1	5,605.02	13.53%	6,165,540	10.09%	1,100.00
61. 4D	1,193.64	2.88%	1,313,000	2.15%	1,100.00
62. Total	41,434.31	100.00%	61,128,295	100.00%	1,475.31
Grass					
63. 1G1	625.92	0.00%	587,775	3.69%	939.06
64. 1G	1,534.61	8.09%	1,652,185	10.38%	1,076.62
65. 2G1	1,389.79	7.33%	1,190,090	7.48%	856.31
66. 2G	2,171.94	11.45%	2,255,625	14.17%	1,038.53
67. 3G1	1,874.17	9.88%	1,848,325	11.61%	986.21
68. 3G	407.33	2.15%	365,450	2.30%	897.18
69. 4G1	4,572.82	24.11%	4,050,950	25.45%	885.88
70. 4G	6,389.75	33.69%	3,969,440	24.93%	621.22
71. Total	18,966.33	100.00%	15,919,840	100.00%	839.37
Irrigated Total	70,902.75	53.66%	169,827,265	68.78%	2,395.21
Dry Total	41,434.31	31.36%	61,128,295	24.76%	1,475.31
Grass Total	18,966.33	14.35%	15,919,840	6.45%	839.37
Waste	832.63	0.63%	44,895	0.02%	53.92
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	132,136.02	100.00%	246,920,295	100.00%	1,868.68

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	27.19	66,875	16,255.43	38,560,465	82,808.42	192,548,205	99,091.04	231,175,545
77. Dry Land	109.98	155,105	17,924.92	24,570,920	158,805.74	204,312,170	176,840.64	229,038,195
78. Grass	53.58	47,145	6,254.45	5,216,625	57,672.19	46,677,505	63,980.22	51,941,275
79. Waste	0.00	0	396.44	22,725	1,650.41	93,325	2,046.85	116,050
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	20.03	0	20.03	0
82. Total	190.75	269,125	40,831.24	68,370,735	300,936.76	443,631,205	341,958.75	512,271,065

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	99,091.04	28.98%	231,175,545	45.13%	2,332.96
Dry Land	176,840.64	51.71%	229,038,195	44.71%	1,295.17
Grass	63,980.22	18.71%	51,941,275	10.14%	811.83
Waste	2,046.85	0.60%	116,050	0.02%	56.70
Other	0.00	0.00%	0	0.00%	0.00
Exempt	20.03	0.01%	0	0.00%	0.00
Total	341,958.75	100.00%	512,271,065	100.00%	1,498.05

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	371,069,290	370,823,146	-246,144	-0.07%	3,551,555	-1.02%
02. Recreational	2,705,110	3,143,595	438,485	16.21%	0	16.21%
03. Ag-Homesite Land, Ag-Res Dwelling	45,740,825	45,718,760	-22,065	-0.05%	1,038,760	-2.32%
04. Total Residential (sum lines 1-3)	419,515,225	419,685,501	170,276	0.04%	4,590,315	-1.05%
05. Commercial	99,822,465	102,104,590	2,282,125	2.29%	2,427,525	-0.15%
06. Industrial	38,780,255	41,280,955	2,500,700	6.45%	2,500,000	0.00%
07. Ag-Farmsite Land, Outbuildings	28,675,045	29,036,375	361,330	1.26%	0	1.26%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	167,277,765	172,421,920	5,144,155	3.08%	4,927,525	0.13%
10. Total Non-Agland Real Property	586,792,990	592,107,421	5,314,431	0.91%	9,517,840	-0.72%
11. Irrigated	207,915,410	231,175,545	23,260,135	11.19%		
12. Dryland	211,133,740	229,038,195	17,904,455	8.48%		
13. Grassland	46,259,835	51,941,275	5,681,440	12.28%		
14. Wasteland	114,005	116,050	2,045	1.79%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	465,422,990	512,271,065	46,848,075	10.07%		
17. Total Value of all Real Property (Locally Assessed)	1,052,215,980	1,104,378,486	52,162,506	4.96%	9,517,840	4.05%

**Saline County Assessor
3-Year Plan
Revised October 2008
(Originally submitted June 2008)**

The following is the amended 3 year plan for Saline County.

Total Parcels = 10,647

Staff:

1 Assessor
1 Deputy Assessor
2 Full-time Clerk's
1 Full-time Appraiser

Contracted Appraiser:

Saline County contracts with Jon Fritz, a Certified General appraiser, who is responsible for a majority of the commercial properties, pick up work and sales analysis. He also updates the Terra Scan tables with the new pricing.

Completed Work Load for Tax Year 2007-2008:

Homestead Applications: 602
Personal Property schedules: 1460
Real Property transfers: 1092
Sales Reviews: approximately 407
Building permits/information sheets: approximately 600
Reappraised Dorchester, Swanton and Western's residential properties
Reappraised Crete commercial properties
Continued work on updating agland records using FSA records in conjunction with GIS
Contracted with a company to attain new oblique photos of rural properties
Established parcel use in Saline County and sent out questionnaires to eight precincts regarding the parcel usage.

2008-2009

In 2008-2009, we will reappraise the residential properties in Friend, Blue River Lodge and the mobile homes throughout the county. It is planned to begin the commercial review and conversion of properties located in Swanton, Tobias and Western. The rest of the county will be reviewed for their use of parcel.

3 Year Plan

2010

Residential

In 2009-2010, we will review DeWitt and Wilber residential properties for any adjustments that need to be made. We will reappraise rural acreages and farm buildings in Market area 4510 to be made effective January 1, 2011. Sales reviews and pick up work/building permits will continue to be reviewed.

Commercial

DeWitt, Dorchester, Swanton, Tobias and Western commercial properties will be reappraised. Sales reviews and pick up work/building permits will continue to be reviewed.

Agricultural

In 2009-2010, we will continue to work on updating agland records using the new soil conversion. A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties. A policy will be completed for determining if a parcel qualifies as an agricultural or horticultural parcel.

2011

Residential

In 2010-2011, we will review Crete and Tobias residential properties for any adjustments that need to be made. We will reappraise rural acreages and farm buildings in Market Area 4505. Sales reviews and pick up work/building permits will continue to be reviewed.

Commercial

Wilber and Friend commercial properties will be reviewed. Sales reviews and pick up work/building permits will continue to be reviewed.

Agricultural

In 2010-2011, we will continue to work on updating agland records using the new soil conversion, if needed. A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties.

2012

Residential

In 2011-2012, we will review Dorchester, Swanton and Western residential properties for any adjustments to need to be made. We will review rural acreages and farm buildings in Market area 4500. Sales reviews and pick up work/building permits will continue to be reviewed.

Commercial

Crete commercial properties will be reviewed. Sales reviews and pick up work/building permits will continue to be reviewed.

Agricultural

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

Comments

The preceding narrative of the Saline County reappraisal is subject to change depending on appraisal needs determined by the Assessor's office staff. During a 6 year reappraisal cycle, there may be years when a class or subclass of property will need appraisal adjustments to comply with statistical measurements as required by law. The appraisal adjustments would be a percentage increase or decrease applied to all properties within a subclass.

2009 Assessment Survey for Saline County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	1
2.	Appraiser(s) on staff
	1
3.	Other full-time employees
	2
4.	Other part-time employees
	0
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	\$224,782
7.	Part of the budget that is dedicated to the computer system
	\$5,500
8.	Adopted budget, or granted budget if different from above
	\$224,782
9.	Amount of the total budget set aside for appraisal work
	\$43,122 is for the salary of the staff appraiser
10.	Amount of the total budget set aside for education/workshops
	\$3,500
11.	Appraisal/Reappraisal budget, if not part of the total budget
	\$90,000
12.	Other miscellaneous funds
	0
13.	Total budget
	\$314,782
a.	Was any of last year's budget not used:
	\$5,890.27

B. Computer, Automation Information and GIS

1.	Administrative software
	TerraScan
2.	CAMA software
	TerraScan

3.	Cadastral maps: Are they currently being used?
	Yes
4.	Who maintains the Cadastral Maps?
	Office personnel
5.	Does the county have GIS software?
	Yes, GIS WorkShop
6.	Who maintains the GIS software and maps?
	Assessor
7.	Personal Property software:
	TerraScan

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Crete, Dewitt, Dorchester, Friend, and Wilber
4.	When was zoning implemented?
	1981 and updated in 2006

D. Contracted Services

1.	Appraisal Services
	Fritz Appraisal Inc.,
2.	Other services
	GIS workshop and Automated Systems, Inc

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 Saline 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