

Table of Contents

2009 Commission Summary

2009 Opinions of the Property Tax Administrator

Residential Reports

- Preliminary Statistics
- Residential Assessment Actions
- Residential Assessment Survey
- R&O Statistics

Residential Correlation

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

Commercial Reports

- Preliminary Statistics
- Commercial Assessment Actions
- Commercial Assessment Survey
- R&O Statistics

Commercial Correlation

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

Agricultural or Special Valuation Reports

- Preliminary Statistics
- Agricultural Assessment Actions
- Agricultural Assessment Survey
- R&O Statistics
- 2009 Special Valuation Methodology

Agricultural or Special Valuation Correlation

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

County Reports

- 2009 County Abstract of Assessment for Real Property, Form 45
- 2009 County Agricultural Land Detail
- 2009 County Abstract of Assessment for Real Property Compared with the 2008 Certificate of Taxes Levied (CTL)
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

Certification**Maps**

- Market Areas
- Registered Wells > 500 GPM
- Geo Codes
- Soil Classes

Valuation History Charts

2009 Commission Summary

87 Thurston

Residential Real Property - Current

Number of Sales	66	COD	20.50
Total Sales Price	\$3,906,390	PRD	110.45
Total Adj. Sales Price	\$3,934,390	COV	31.85
Total Assessed Value	\$3,592,790	STD	32.12
Avg. Adj. Sales Price	\$59,612	Avg. Absolute Deviation	19.30
Avg. Assessed Value	\$54,436	Average Assessed Value of the Base	\$40,590
Median	94	Wgt. Mean	91
Mean	101	Max	274
Min	45.42		

Confidence Interval - Current

95% Median C.I	91.18 to 98.83
95% Mean C.I	93.11 to 108.61
95% Wgt. Mean C.I	86.12 to 96.52

% of Value of the Class of all Real Property Value in the County	16.34
% of Records Sold in the Study Period	4.19
% of Value Sold in the Study Period	5.62

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	68	96	24.59	118.71
2007	94	93	30.84	127.21
2006	85	93	34.99	127.93
2005	60	94	32.19	121.19

2009 Commission Summary

87 Thurston

Commercial Real Property - Current

Number of Sales	10	COD	26.86
Total Sales Price	\$337,500	PRD	111.89
Total Adj. Sales Price	\$337,500	COV	37.94
Total Assessed Value	\$285,720	STD	35.93
Avg. Adj. Sales Price	\$33,750	Avg. Absolute Deviation	26.41
Avg. Assessed Value	\$28,572	Average Assessed Value of the Base	\$44,564
Median	98	Wgt. Mean	85
Mean	95	Max	156
Min	42		

Confidence Interval - Current

95% Median C.I	50.33 to 124.89
95% Mean C.I	69.02 to 120.42
95% Wgt. Mean C.I	42.83 to 126.49

% of Value of the Class of all Real Property Value in the County 3.25

% of Records Sold in the Study Period 3.51

% of Value Sold in the Study Period 2.25

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	12	99	41.56	129.99
2007	12	97	41.6	127.42
2006	13	94	34.96	132.43
2005	12	90	35.18	108.67

2009 Commission Summary

87 Thurston

Agricultural Land - Current

Number of Sales	49	COD	22.52
Total Sales Price	\$8,858,165	PRD	104.42
Total Adj. Sales Price	\$8,858,165	COV	30.48
Total Assessed Value	\$6,264,080	STD	22.51
Avg. Adj. Sales Price	\$180,779	Avg. Absolute Deviation	15.85
Avg. Assessed Value	\$127,838	Average Assessed Value of the Base	\$137,036
Median	70	Wgt. Mean	71
Mean	74	Max	146.32
Min	35.49		

Confidence Interval - Current

95% Median C.I	65.54 to 75.41
95% Mean C.I	67.54 to 80.14
95% Wgt. Mean C.I	64.32 to 77.11

% of Value of the Class of all Real Property Value in the County	80.41
% of Records Sold in the Study Period	2.14
% of Value Sold in the Study Period	4.07

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	37	71	16.1	107.55
2007	41	71	15.67	107.76
2006	34	75	17.55	103.94
2005	36	74	17.22	107.23

2009 Opinions of the Property Tax Administrator for Thurston 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 Thurston County is 94.00% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Thurston 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 Thurston County is 98.00% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Thurston County is not in compliance with generally accepted mass appraisal practices.

Agricultural Land or Special Valuation of Agricultural Land

It is my opinion that the level of value of the class of agricultural or special value land in Thurston County is 70.00% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Thurston County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2009.



A handwritten signature in cursive script, reading "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

PAD 2009 Preliminary Statistics

Base Stat

PAGE:1 of 4

Type: Qualified

State Stat Run

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

NUMBER of Sales:	69	MEDIAN:	92	COV:	33.83	95% Median C.I.:	86.53 to 97.09	(! : Derived)
TOTAL Sales Price:	4,060,390	WGT. MEAN:	85	STD:	31.72	95% Wgt. Mean C.I.:	78.94 to 91.01	
TOTAL Adj.Sales Price:	4,088,390	MEAN:	94	AVG.ABS.DEV:	20.24	95% Mean C.I.:	86.28 to 101.25	
TOTAL Assessed Value:	3,474,095							
AVG. Adj. Sales Price:	59,252	COD:	21.89	MAX Sales Ratio:	274.38			
AVG. Assessed Value:	50,349	PRD:	110.34	MIN Sales Ratio:	44.18			

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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	12	97.17	93.14	87.70	17.73	106.20	55.63	122.64	67.34 to 111.37		60,891	53,404
10/01/06 TO 12/31/06	4	112.70	110.16	93.80	19.51	117.44	82.05	133.18	N/A		50,000	46,900
01/01/07 TO 03/31/07	4	91.97	93.26	88.84	9.18	104.97	78.44	110.64	N/A		35,650	31,672
04/01/07 TO 06/30/07	9	98.83	105.10	105.75	15.05	99.38	69.50	138.18	94.62 to 135.36		46,160	48,815
07/01/07 TO 09/30/07	17	88.37	86.29	82.19	17.32	104.99	60.56	121.13	64.73 to 98.39		76,570	62,930
10/01/07 TO 12/31/07	7	91.87	88.73	78.71	26.59	112.73	44.18	142.42	44.18 to 142.42		89,428	70,393
01/01/08 TO 03/31/08	6	76.89	75.81	65.99	20.44	114.88	44.84	106.63	44.84 to 106.63		51,491	33,980
04/01/08 TO 06/30/08	10	89.72	104.94	86.27	35.97	121.64	65.02	274.38	65.57 to 120.77		36,300	31,316
____Study Years____												
07/01/06 TO 06/30/07	29	97.09	99.22	93.67	16.79	105.92	55.63	138.18	91.18 to 110.64		51,335	48,085
07/01/07 TO 06/30/08	40	88.25	89.81	80.00	24.69	112.27	44.18	274.38	72.35 to 93.21		64,991	51,990
____Calendar Yrs____												
01/01/07 TO 12/31/07	37	92.77	92.08	85.63	18.43	107.53	44.18	142.42	88.13 to 97.26		67,182	57,529
____ALL____												
	69	92.44	93.76	84.97	21.89	110.34	44.18	274.38	86.53 to 97.09		59,252	50,349

ASSESSOR LOCATION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
EMERSON	4	105.32	101.29	94.70	9.32	106.96	82.94	111.56	N/A		62,885	59,550
PENDER	25	95.92	99.26	92.61	12.59	107.18	64.97	138.18	91.87 to 106.63		74,548	69,039
PENDER V	3	114.50	110.96	110.20	6.95	100.69	97.26	121.13	N/A		15,000	16,530
ROSALIE	3	80.80	85.58	53.41	35.59	160.22	44.84	131.10	N/A		40,266	21,508
RURAL	19	67.34	77.02	69.72	26.60	110.48	44.18	142.42	62.23 to 93.21		67,913	47,346
THURSTON	5	89.66	99.44	100.42	15.96	99.02	78.44	122.64	N/A		55,420	55,655
WALTHILL	9	91.18	107.97	94.33	30.12	114.46	69.50	274.38	72.29 to 103.02		23,877	22,523
WINNEBAGO	1	60.90	60.90	60.90			60.90	60.90	N/A		25,000	15,225
____ALL____												
	69	92.44	93.76	84.97	21.89	110.34	44.18	274.38	86.53 to 97.09		59,252	50,349

LOCATIONS: URBAN, SUBURBAN & RURAL											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
1	50	94.46	100.12	92.01	18.39	108.82	44.84	274.38	90.74 to 100.00		55,960	51,490
2	4	65.29	68.50	58.28	19.26	117.54	46.83	96.58	N/A		69,500	40,502
3	15	68.86	79.29	72.86	27.59	108.83	44.18	142.42	62.23 to 93.21		67,490	49,171
____ALL____												
	69	92.44	93.76	84.97	21.89	110.34	44.18	274.38	86.53 to 97.09		59,252	50,349

PAD 2009 Preliminary Statistics

Base Stat

PAGE:2 of 4

Type: Qualified

State Stat Run

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

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TOTAL Adj.Sales Price:	4,088,390	MEAN:	94	AVG.ABS.DEV:	20.24	95% Mean C.I.:	86.28 to 101.25	
TOTAL Assessed Value:	3,474,095							
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AVG. Assessed Value:	50,349	PRD:	110.34	MIN Sales Ratio:	44.18			

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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	66	91.53	92.98	84.69	22.18	109.78	44.18	274.38	85.00 to 95.92	61,263	51,886
2	3	114.50	110.96	110.20	6.95	100.69	97.26	121.13	N/A	15,000	16,530
____ALL____											
	69	92.44	93.76	84.97	21.89	110.34	44.18	274.38	86.53 to 97.09	59,252	50,349

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	69	92.44	93.76	84.97	21.89	110.34	44.18	274.38	86.53 to 97.09	59,252	50,349
06											
07											
____ALL____											
	69	92.44	93.76	84.97	21.89	110.34	44.18	274.38	86.53 to 97.09	59,252	50,349

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0020											
20-0020	7	80.80	78.43	58.52	30.69	134.03	44.84	131.10	44.84 to 131.10	59,685	34,925
22-0031											
26-0561	4	105.32	101.29	94.70	9.32	106.96	82.94	111.56	N/A	62,885	59,550
87-0001	38	95.27	97.69	92.02	16.48	106.17	60.56	142.42	89.89 to 106.63	66,346	61,049
87-0013	14	87.45	97.00	74.47	32.63	130.26	44.18	274.38	63.10 to 103.02	39,314	29,276
87-0016											
87-0017	4	67.96	75.97	80.10	19.15	94.85	60.90	107.08	N/A	45,500	36,443
90-0560	2	70.60	70.60	70.02	2.47	100.84	68.86	72.35	N/A	82,750	57,940
NonValid School											
____ALL____											
	69	92.44	93.76	84.97	21.89	110.34	44.18	274.38	86.53 to 97.09	59,252	50,349

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	69	MEDIAN:	92	COV:	33.83	95% Median C.I.:	86.53 to 97.09	(! : Derived)
TOTAL Sales Price:	4,060,390	WGT. MEAN:	85	STD:	31.72	95% Wgt. Mean C.I.:	78.94 to 91.01	
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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	3	114.50	110.96	110.20	6.95	100.69	97.26	121.13	N/A	15,000	16,530
Prior TO 1860	1	97.25	97.25	97.25			97.25	97.25	N/A	220,000	213,950
1860 TO 1899	1	135.36	135.36	135.36			135.36	135.36	N/A	12,500	16,920
1900 TO 1919	21	78.44	89.46	67.88	35.37	131.79	44.18	274.38	65.02 to 93.70	45,907	31,163
1920 TO 1939	16	89.87	88.62	82.14	19.00	107.88	55.63	133.18	68.86 to 107.08	50,071	41,129
1940 TO 1949	4	100.63	101.27	97.62	7.69	103.73	92.44	111.37	N/A	31,850	31,092
1950 TO 1959	5	114.10	108.73	97.16	14.72	111.91	73.96	138.18	N/A	69,300	67,329
1960 TO 1969	8	89.13	85.16	81.44	11.24	104.56	62.23	103.02	62.23 to 103.02	84,343	68,693
1970 TO 1979	5	94.30	100.84	106.74	23.07	94.48	60.90	142.42	N/A	68,700	73,327
1980 TO 1989	3	100.00	99.90	94.62	7.81	105.57	88.13	111.56	N/A	91,180	86,276
1990 TO 1994											
1995 TO 1999	1	90.74	90.74	90.74			90.74	90.74	N/A	165,000	149,725
2000 TO Present	1	82.94	82.94	82.94			82.94	82.94	N/A	115,000	95,380
ALL											
	69	92.44	93.76	84.97	21.89	110.34	44.18	274.38	86.53 to 97.09	59,252	50,349

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	2	171.94	171.94	206.08	59.58	83.43	69.50	274.38	N/A	3,000	6,182
5000 TO 9999	1	131.10	131.10	131.10			131.10	131.10	N/A	5,000	6,555
Total \$											
1 TO 9999	3	131.10	158.33	172.00	52.09	92.05	69.50	274.38	N/A	3,666	6,306
10000 TO 29999	20	108.64	105.46	104.58	15.81	100.84	60.90	138.18	93.70 to 120.77	20,515	21,454
30000 TO 59999	17	92.44	88.78	87.64	11.35	101.30	64.73	111.56	72.35 to 97.09	43,341	37,984
60000 TO 99999	18	85.85	83.24	81.93	24.26	101.61	44.18	142.42	63.10 to 98.83	76,999	63,083
100000 TO 149999	6	71.41	78.31	77.44	18.15	101.13	62.23	116.92	62.23 to 116.92	114,416	88,602
150000 TO 249999	5	88.13	81.59	83.15	12.74	98.13	46.83	97.25	N/A	171,560	142,649
ALL											
	69	92.44	93.76	84.97	21.89	110.34	44.18	274.38	86.53 to 97.09	59,252	50,349

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

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TOTAL Assessed Value:	3,474,095							
AVG. Adj. Sales Price:	59,252	COD:	21.89	MAX Sales Ratio:	274.38			
AVG. Assessed Value:	50,349	PRD:	110.34	MIN Sales Ratio:	44.18			

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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	69.50	69.50	69.50			69.50	69.50	N/A	2,000	1,390
5000 TO 9999	2	112.40	112.40	106.17	16.64	105.87	93.70	131.10	N/A	7,500	7,962
Total \$											
1 TO 9999	3	93.70	98.10	101.85	21.91	96.32	69.50	131.10	N/A	5,666	5,771
10000 TO 29999	22	96.92	107.04	96.62	24.99	110.79	60.90	274.38	86.53 to 118.57	22,125	21,376
30000 TO 59999	24	89.02	83.90	76.54	21.61	109.61	44.18	138.18	65.57 to 95.92	55,575	42,538
60000 TO 99999	14	87.41	86.77	81.54	20.52	106.41	46.83	142.42	64.97 to 100.00	96,717	78,865
100000 TO 149999	5	90.74	98.98	95.67	12.76	103.45	85.00	116.92	N/A	135,360	129,503
150000 TO 249999	1	97.25	97.25	97.25			97.25	97.25	N/A	220,000	213,950
ALL											
	69	92.44	93.76	84.97	21.89	110.34	44.18	274.38	86.53 to 97.09	59,252	50,349

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	114.50	110.96	110.20	6.95	100.69	97.26	121.13	N/A	15,000	16,530
20	24	89.78	97.95	85.89	24.55	114.04	60.90	274.38	80.80 to 103.02	33,008	28,351
30	40	92.60	90.26	84.01	21.54	107.43	44.18	142.42	78.44 to 98.39	73,034	61,357
40	2	87.87	87.87	87.87	3.27	100.00	85.00	90.74	N/A	164,900	144,900
ALL											
	69	92.44	93.76	84.97	21.89	110.34	44.18	274.38	86.53 to 97.09	59,252	50,349

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	114.50	110.96	110.20	6.95	100.69	97.26	121.13	N/A	15,000	16,530
101	36	94.13	101.60	90.72	21.65	111.99	55.63	274.38	89.66 to 106.63	61,520	55,812
102	8	86.79	85.77	74.97	25.98	114.42	46.83	133.18	46.83 to 133.18	62,087	46,544
104	21	81.43	82.47	78.63	20.75	104.89	44.18	122.64	68.86 to 96.58	62,235	48,936
111	1	60.90	60.90	60.90			60.90	60.90	N/A	25,000	15,225
ALL											
	69	92.44	93.76	84.97	21.89	110.34	44.18	274.38	86.53 to 97.09	59,252	50,349

CONDITION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	114.50	110.96	110.20	6.95	100.69	97.26	121.13	N/A	15,000	16,530
10	1	69.50	69.50	69.50			69.50	69.50	N/A	2,000	1,390
20	27	92.77	100.69	88.07	26.34	114.33	60.90	274.38	80.80 to 111.37	33,875	29,834
30	38	91.53	88.12	83.72	18.88	105.26	44.18	142.42	82.05 to 96.58	82,282	68,883
ALL											
	69	92.44	93.76	84.97	21.89	110.34	44.18	274.38	86.53 to 97.09	59,252	50,349

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

Residential

The rural residential is in need of review. Plans are to complete a physical review for 2010, but until that time the following action was taken. The site values were increased and percentage increases on the residential house ranged from 5% to 20% depending on the year built, the occupancy of the residence.

The village of Rosalie lot values have been changed to the square foot method. No other changes were completed with the exception of the pickup work.

2009 Assessment Survey for Thurston County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Assessor/staff
2.	Valuation done by:
	Assessor/staff
3.	Pickup work done by whom:
	Assessor/staff
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	2005 – Emerson, Thurston, 2007 Pender, 1993 remainder of Residential
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	Emerson 2006, Thurston 2007, Pender 2008
6.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	Cost and Market
7.	Number of Market Areas/Neighborhoods/Assessor Locations?
	8
8.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	By towns and rural
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

Residential Permit Numbers:

Permits	Information Statements	Other	Total
	41		41

PAD 2009 R&O Statistics

Base Stat

PAGE:1 of 4

Type: Qualified

State Stat Run

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

NUMBER of Sales:	66	MEDIAN:	94	COV:	31.85	95% Median C.I.:	91.18 to 98.83	(! : Derived)
TOTAL Sales Price:	3,906,390	WGT. MEAN:	91	STD:	32.12	95% Wgt. Mean C.I.:	86.12 to 96.52	
TOTAL Adj.Sales Price:	3,934,390	MEAN:	101	AVG.ABS.DEV:	19.30	95% Mean C.I.:	93.11 to 108.61	
TOTAL Assessed Value:	3,592,790							
AVG. Adj. Sales Price:	59,611	COD:	20.50	MAX Sales Ratio:	274.38			
AVG. Assessed Value:	54,436	PRD:	110.45	MIN Sales Ratio:	45.42			

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
_____Qrtrs_____												
07/01/06 TO 09/30/06	12	97.17	98.12	92.60	12.61	105.96	64.97	122.64	89.66 to 111.37		60,891	56,386
10/01/06 TO 12/31/06	4	113.74	116.28	94.41	24.71	123.16	82.05	155.60	N/A		50,000	47,206
01/01/07 TO 03/31/07	4	91.97	93.26	88.84	9.18	104.97	78.44	110.64	N/A		35,650	31,672
04/01/07 TO 06/30/07	9	98.83	107.12	105.57	22.15	101.47	69.50	176.04	74.08 to 138.18		46,160	48,730
07/01/07 TO 09/30/07	16	89.56	90.70	87.80	12.25	103.30	60.90	121.13	82.29 to 98.39		80,293	70,500
10/01/07 TO 12/31/07	6	90.00	88.84	79.90	20.89	111.18	60.77	116.54	60.77 to 116.54		93,500	74,710
01/01/08 TO 03/31/08	5	93.82	99.31	82.57	29.60	120.28	45.42	164.17	N/A		47,390	39,130
04/01/08 TO 06/30/08	10	99.51	119.60	107.48	31.24	111.28	72.29	274.38	89.56 to 138.97		36,300	39,014
_____Study Years_____												
07/01/06 TO 06/30/07	29	97.09	102.75	96.10	17.78	106.92	64.97	176.04	91.88 to 110.64		51,335	49,335
07/01/07 TO 06/30/08	37	91.87	99.37	88.40	22.28	112.41	45.42	274.38	88.13 to 98.39		66,098	58,434
_____Calendar Yrs_____												
01/01/07 TO 12/31/07	35	91.87	94.90	89.09	16.89	106.52	60.77	176.04	85.21 to 98.39		68,678	61,186
_____ALL_____												
	66	94.13	100.86	91.32	20.50	110.45	45.42	274.38	91.18 to 98.83		59,611	54,436

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
EMERSON	4	105.32	101.29	94.70	9.32	106.96	82.94	111.56	N/A		62,885	59,550
PENDER	25	95.92	99.26	92.61	12.59	107.18	64.97	138.18	91.87 to 106.63		74,548	69,039
PENDER V	2	117.82	117.82	118.05	2.81	99.80	114.50	121.13	N/A		14,000	16,527
ROSALIE	3	91.88	97.63	56.44	39.97	172.98	45.42	155.60	N/A		40,266	22,726
RURAL	17	93.82	100.67	89.40	24.75	112.60	60.77	176.04	77.32 to 117.14		67,844	60,655
THURSTON	5	89.66	99.44	100.42	15.96	99.02	78.44	122.64	N/A		55,420	55,655
WALTHILL	9	91.18	107.97	94.33	30.12	114.46	69.50	274.38	72.29 to 103.02		23,877	22,523
WINNEBAGO	1	60.90	60.90	60.90			60.90	60.90	N/A		25,000	15,225
_____ALL_____												
	66	94.13	100.86	91.32	20.50	110.45	45.42	274.38	91.18 to 98.83		59,611	54,436

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	49	94.30	100.92	92.11	19.01	109.56	45.42	274.38	91.18 to 100.00		56,755	52,278
2	4	85.47	87.33	78.57	23.02	111.15	61.23	117.14	N/A		69,500	54,605
3	13	93.82	104.78	92.85	25.92	112.85	60.77	176.04	79.18 to 138.97		67,334	62,517
_____ALL_____												
	66	94.13	100.86	91.32	20.50	110.45	45.42	274.38	91.18 to 98.83		59,611	54,436

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

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

NUMBER of Sales:	66	MEDIAN:	94	COV:	31.85	95% Median C.I.:	91.18 to 98.83	(! : Derived)
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TOTAL Adj.Sales Price:	3,934,390	MEAN:	101	AVG.ABS.DEV:	19.30	95% Mean C.I.:	93.11 to 108.61	
TOTAL Assessed Value:	3,592,790							
AVG. Adj. Sales Price:	59,611	COD:	20.50	MAX Sales Ratio:	274.38			
AVG. Assessed Value:	54,436	PRD:	110.45	MIN Sales Ratio:	45.42			

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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	64	93.89	100.33	91.13	20.40	110.10	45.42	274.38	90.74 to 98.39	61,037	55,620
2	2	117.82	117.82	118.05	2.81	99.80	114.50	121.13	N/A	14,000	16,527
____ALL____											
	66	94.13	100.86	91.32	20.50	110.45	45.42	274.38	91.18 to 98.83	59,611	54,436

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	66	94.13	100.86	91.32	20.50	110.45	45.42	274.38	91.18 to 98.83	59,611	54,436
06											
07											
____ALL____											
	66	94.13	100.86	91.32	20.50	110.45	45.42	274.38	91.18 to 98.83	59,611	54,436

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0020											
20-0020	7	77.32	88.87	69.62	33.86	127.64	45.42	155.60	45.42 to 155.60	59,685	41,555
22-0031											
26-0561	4	105.32	101.29	94.70	9.32	106.96	82.94	111.56	N/A	62,885	59,550
87-0001	36	95.27	99.34	93.42	13.04	106.34	64.97	138.18	91.34 to 106.63	67,754	63,294
87-0013	13	91.18	111.92	91.01	37.49	122.98	60.77	274.38	72.29 to 164.17	36,800	33,490
87-0016											
87-0017	4	109.65	104.79	112.08	21.22	93.50	60.90	138.97	N/A	45,500	50,996
90-0560	2	89.51	89.51	88.07	4.81	101.64	85.21	93.82	N/A	82,750	72,877
NonValid School											
____ALL____											
	66	94.13	100.86	91.32	20.50	110.45	45.42	274.38	91.18 to 98.83	59,611	54,436

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

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

NUMBER of Sales:	66	MEDIAN:	94	COV:	31.85	95% Median C.I.:	91.18 to 98.83	(! : Derived)
TOTAL Sales Price:	3,906,390	WGT. MEAN:	91	STD:	32.12	95% Wgt. Mean C.I.:	86.12 to 96.52	
TOTAL Adj.Sales Price:	3,934,390	MEAN:	101	AVG.ABS.DEV:	19.30	95% Mean C.I.:	93.11 to 108.61	
TOTAL Assessed Value:	3,592,790							
AVG. Adj. Sales Price:	59,611	COD:	20.50	MAX Sales Ratio:	274.38			
AVG. Assessed Value:	54,436	PRD:	110.45	MIN Sales Ratio:	45.42			

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	2	117.82	117.82	118.05	2.81	99.80	114.50	121.13	N/A	14,000	16,527
Prior TO 1860	1	97.25	97.25	97.25			97.25	97.25	N/A	220,000	213,950
1860 TO 1899	1	176.04	176.04	176.04			176.04	176.04	N/A	12,500	22,005
1900 TO 1919	20	93.76	105.64	84.76	30.13	124.63	45.42	274.38	89.56 to 117.14	44,602	37,806
1920 TO 1939	16	94.37	96.85	94.09	16.72	102.93	72.29	138.97	79.18 to 110.64	50,071	47,113
1940 TO 1949	4	100.63	101.27	97.62	7.69	103.73	92.44	111.37	N/A	31,850	31,092
1950 TO 1959	5	114.10	108.73	97.16	14.72	111.91	73.96	138.18	N/A	69,300	67,329
1960 TO 1969	8	89.13	87.67	85.19	8.42	102.91	64.97	103.02	64.97 to 103.02	84,343	71,853
1970 TO 1979	4	91.98	90.45	98.41	16.49	91.91	60.90	116.92	N/A	69,625	68,515
1980 TO 1989	3	100.00	99.90	94.62	7.81	105.57	88.13	111.56	N/A	91,180	86,276
1990 TO 1994											
1995 TO 1999	1	90.74	90.74	90.74			90.74	90.74	N/A	165,000	149,725
2000 TO Present	1	82.94	82.94	82.94			82.94	82.94	N/A	115,000	95,380
ALL											
	66	94.13	100.86	91.32	20.50	110.45	45.42	274.38	91.18 to 98.83	59,611	54,436

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	2	171.94	171.94	206.08	59.58	83.43	69.50	274.38	N/A	3,000	6,182
5000 TO 9999	1	155.60	155.60	155.60			155.60	155.60	N/A	5,000	7,780
Total \$											
1 TO 9999	3	155.60	166.49	183.14	43.89	90.91	69.50	274.38	N/A	3,666	6,715
10000 TO 29999	19	110.64	107.43	105.17	18.18	102.15	60.90	176.04	91.18 to 121.13	20,700	21,770
30000 TO 59999	17	95.92	102.75	101.36	11.73	101.37	86.53	164.17	91.34 to 111.56	43,341	43,930
60000 TO 99999	16	93.09	90.03	88.26	15.51	102.00	45.42	138.97	78.44 to 98.83	78,061	68,899
100000 TO 149999	6	82.62	84.38	83.75	12.88	100.75	64.97	116.92	64.97 to 116.92	114,416	95,825
150000 TO 249999	5	88.13	84.47	85.67	9.48	98.60	61.23	97.25	N/A	171,560	146,968
ALL											
	66	94.13	100.86	91.32	20.50	110.45	45.42	274.38	91.18 to 98.83	59,611	54,436

Type: Qualified

State Stat Run

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

NUMBER of Sales:	66	MEDIAN:	94	COV:	31.85	95% Median C.I.:	91.18 to 98.83	(! : Derived)
TOTAL Sales Price:	3,906,390	WGT. MEAN:	91	STD:	32.12	95% Wgt. Mean C.I.:	86.12 to 96.52	
TOTAL Adj.Sales Price:	3,934,390	MEAN:	101	AVG.ABS.DEV:	19.30	95% Mean C.I.:	93.11 to 108.61	
TOTAL Assessed Value:	3,592,790							
AVG. Adj. Sales Price:	59,611	COD:	20.50	MAX Sales Ratio:	274.38			
AVG. Assessed Value:	54,436	PRD:	110.45	MIN Sales Ratio:	45.42			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	69.50	69.50	69.50			69.50	69.50	N/A	2,000	1,390
5000 TO 9999	2	124.65	124.65	114.33	24.83	109.02	93.70	155.60	N/A	7,500	8,575
Total \$											
1 TO 9999	3	93.70	106.27	109.06	30.63	97.44	69.50	155.60	N/A	5,666	6,180
10000 TO 29999	19	106.63	112.65	101.34	26.03	111.16	60.90	274.38	89.56 to 120.77	20,934	21,215
30000 TO 59999	23	95.92	98.99	91.74	17.07	107.90	45.42	164.17	89.89 to 109.38	51,236	47,007
60000 TO 99999	14	88.54	89.02	85.32	15.10	104.33	61.23	138.97	73.96 to 98.83	94,170	80,346
100000 TO 149999	6	89.44	96.20	93.57	12.36	102.81	82.29	116.92	82.29 to 116.92	133,800	125,199
150000 TO 249999	1	97.25	97.25	97.25			97.25	97.25	N/A	220,000	213,950
ALL											
	66	94.13	100.86	91.32	20.50	110.45	45.42	274.38	91.18 to 98.83	59,611	54,436

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	117.82	117.82	118.05	2.81	99.80	114.50	121.13	N/A	14,000	16,527
20	23	93.96	109.85	98.92	29.02	111.05	60.90	274.38	89.56 to 111.37	31,313	30,974
30	39	94.30	95.35	89.54	15.95	106.49	45.42	138.97	88.13 to 98.83	73,240	65,577
40	2	87.87	87.87	87.87	3.27	100.00	85.00	90.74	N/A	164,900	144,900
ALL											
	66	94.13	100.86	91.32	20.50	110.45	45.42	274.38	91.18 to 98.83	59,611	54,436

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	117.82	117.82	118.05	2.81	99.80	114.50	121.13	N/A	14,000	16,527
101	35	94.30	104.98	92.40	21.29	113.61	64.97	274.38	89.89 to 106.63	61,421	56,755
102	8	92.32	97.53	88.17	18.00	110.62	61.23	133.18	61.23 to 133.18	62,087	54,740
104	20	94.07	95.27	90.70	18.86	105.04	45.42	164.17	82.05 to 98.39	61,747	56,007
111	1	60.90	60.90	60.90			60.90	60.90	N/A	25,000	15,225
ALL											
	66	94.13	100.86	91.32	20.50	110.45	45.42	274.38	91.18 to 98.83	59,611	54,436

CONDITION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	117.82	117.82	118.05	2.81	99.80	114.50	121.13	N/A	14,000	16,527
10	1	69.50	69.50	69.50			69.50	69.50	N/A	2,000	1,390
20	26	102.59	114.59	104.35	24.77	109.81	60.90	274.38	92.77 to 118.57	32,409	33,820
30	37	91.34	91.14	87.50	14.74	104.16	45.42	138.97	85.00 to 94.62	82,749	72,405
ALL											
	66	94.13	100.86	91.32	20.50	110.45	45.42	274.38	91.18 to 98.83	59,611	54,436

2009 Correlation Section
for Thurston County

Residential Real Property

I. Correlation

RESIDENTIAL: The county for the 2009 assessment year has made percentage adjustments to the rural residential and increased the farm site value. The county is in need of a revaluation in the rural residential properties. They will need to outline in a plan of action how to address the rural residential in the future.

The county has also been in the process of implementing valuation of lots by the square foot method and completed the town of Rosalie for the 2009 assessment year. They reported minimal changes in the remainder of the county and that the pickup work was completed.

The tables indicate that the county has met the level of value standards for the 2009 assessment year and the level of value would be 94%.

**2009 Correlation Section
for Thurston 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	126	66	52.38
2008	132	68	51.52
2007	142	94	66.20
2006	149	85	57.05
2005	132	60	45.45

RESIDENTIAL: Review of the non qualified sales indicated the typical reasons for the transaction not being an arm's length sale and included parcels substantially changed since the date of the sale, parcels included in family transactions and foreclosures. Currently the county has relied on personal knowledge of the assessor and staff to qualify a sale.

2009 Correlation Section
for Thurston 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 Thurston 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	92	5.44	97	94
2008	92.09	9.60	101	96.49
2007	88	1.78	89	93
2006	93	0.94	94	93
2005	93	0.62	93	94

RESIDENTIAL: The Trended Preliminary Median ratio is 3 percentage points higher than the R&O median ratio. There is no information available to suggest that the median ratio is not the best representation of the level of value for the residential class.

2009 Correlation Section
for Thurston 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 Thurston 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)
10	2009	5.44
12.38	2008	9.60
2.01	2007	1.78
1.30	2006	0.94
-0.89	2005	0.62

RESIDENTIAL: The difference between the percent change to the sales file and the percent change to the assessed value base is less than four percentage point and supports the assessment practices of the unsold and sold properties. Review of the information to provide the percentage change to the total assessed value indicated that there are 13 sales within that time frame that represent the rural residential properties. There are a total of 17 rural assessor location sales, so 76 percent of the rural residential is represented in the study year and highly influences the percentage of change to the sales file. There is no reason to believe that the county has treated the sold and unsold properties differently.

2009 Correlation Section
for Thurston 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 Thurston County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	94	91	101

RESIDENTIAL:When reviewing the measures of central tendency the median is the only statistic within the acceptable level, the Weighted Mean is slightly below the acceptable level and the mean is slightly above the acceptable level.

**2009 Correlation Section
for Thurston County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	20.50	110.45
Difference	5.50	7.45

RESIDENTIAL: The coefficient of dispersion and the price related differential are well outside the acceptable range for quality of assessment. Low dollar sales has an impact on this quality of assessment.

**2009 Correlation Section
for Thurston 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	69	66	-3
Median	92	94	2
Wgt. Mean	85	91	6
Mean	94	101	7
COD	21.89	20.50	-1.39
PRD	110.34	110.45	0.11
Minimum	44.18	45.42	1.24
Maximum	274.38	274.38	0.00

RESIDENTIAL: The number of qualified sales between the preliminary statistics and the R&O statistics was decreased by three sales. Those sales were removed due to being substantially changed since the date of sale. The remainder of the table is a reflection of the assessment actions taken by the county for the 2009 assessment year.

**2009 Correlation Section
for Thurston 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	66	61	5
Median	94	98	-4
Wgt. Mean	91	90	1
Mean	101	102	-1
COD	20.50	27.10	-6.60
PRD	110.45	114.19	-3.74
Minimum	45.42	10.37	35.05
Maximum	274.38	322.72	-48.34

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:	12	MEDIAN:	103	COV:	38.34	95% Median C.I.:	50.33 to 121.31
TOTAL Sales Price:	433,500	WGT. MEAN:	89	STD:	36.49	95% Wgt. Mean C.I.:	56.15 to 122.15
TOTAL Adj.Sales Price:	433,500	MEAN:	95	AVG.ABS.DEV:	27.76	95% Mean C.I.:	71.99 to 118.36
TOTAL Assessed Value:	386,455						
AVG. Adj. Sales Price:	36,125	COD:	27.07	MAX Sales Ratio:	156.17		
AVG. Assessed Value:	32,204	PRD:	106.76	MIN Sales Ratio:	46.34		

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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	2	102.54	102.54	101.55	1.58	100.97	100.92	104.16	N/A	41,000	41,637
10/01/05 TO 12/31/05	1	121.31	121.31	121.31			121.31	121.31	N/A	8,000	9,705
01/01/06 TO 03/31/06	1	50.33	50.33	50.33			50.33	50.33	N/A	13,500	6,795
04/01/06 TO 06/30/06											
07/01/06 TO 09/30/06	2	128.09	128.09	155.75	21.93	82.24	100.00	156.17	N/A	20,250	31,540
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	1	57.09	57.09	57.09			57.09	57.09	N/A	16,000	9,135
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07	3	105.16	97.37	89.50	27.69	108.79	49.80	137.15	N/A	26,166	23,420
01/01/08 TO 03/31/08	1	113.64	113.64	113.64			113.64	113.64	N/A	80,000	90,915
04/01/08 TO 06/30/08	1	46.34	46.34	46.34			46.34	46.34	N/A	115,000	53,290
____Study Years____											
07/01/05 TO 06/30/06	4	102.54	94.18	96.40	18.10	97.70	50.33	121.31	N/A	25,875	24,943
07/01/06 TO 06/30/07	3	100.00	104.42	127.81	33.03	81.70	57.09	156.17	N/A	18,833	24,071
07/01/07 TO 06/30/08	5	105.16	90.42	78.41	29.41	115.31	46.34	137.15	N/A	54,700	42,893
____Calendar Yrs____											
01/01/06 TO 12/31/06	3	100.00	102.17	129.40	35.28	78.96	50.33	156.17	N/A	18,000	23,291
01/01/07 TO 12/31/07	4	81.13	87.30	84.02	41.73	103.91	49.80	137.15	N/A	23,625	19,848
____ALL____											
	12	102.54	95.17	89.15	27.07	106.76	46.34	156.17	50.33 to 121.31	36,125	32,204

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj.	Avg.
										Sale Price	Assd Val
PENDER	6	104.66	92.71	79.84	24.79	116.12	46.34	137.15	46.34 to 137.15	48,250	38,521
RURAL	1	100.92	100.92	100.92			100.92	100.92	N/A	66,000	66,610
THURSTON V	1	100.00	100.00	100.00			100.00	100.00	N/A	300	300
WALTHILL	4	89.20	96.22	113.79	47.66	84.56	50.33	156.17	N/A	19,425	22,103
____ALL____											
	12	102.54	95.17	89.15	27.07	106.76	46.34	156.17	50.33 to 121.31	36,125	32,204

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj.	Avg.
										Sale Price	Assd Val
1	10	102.08	91.98	86.27	30.63	106.62	46.34	156.17	49.80 to 137.15	35,950	31,014
2	2	111.12	111.12	103.13	9.18	107.74	100.92	121.31	N/A	37,000	38,157
____ALL____											
	12	102.54	95.17	89.15	27.07	106.76	46.34	156.17	50.33 to 121.31	36,125	32,204

PAD 2009 Preliminary Statistics

Base Stat

PAGE:2 of 4

State Stat Run

Type: Qualified

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

NUMBER of Sales:	12	MEDIAN:	103	COV:	38.34	95% Median C.I.:	50.33 to 121.31
TOTAL Sales Price:	433,500	WGT. MEAN:	89	STD:	36.49	95% Wgt. Mean C.I.:	56.15 to 122.15
TOTAL Adj.Sales Price:	433,500	MEAN:	95	AVG.ABS.DEV:	27.76	95% Mean C.I.:	71.99 to 118.36
TOTAL Assessed Value:	386,455						
AVG. Adj. Sales Price:	36,125	COD:	27.07	MAX Sales Ratio:	156.17		
AVG. Assessed Value:	32,204	PRD:	106.76	MIN Sales Ratio:	46.34		

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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	11	104.16	94.73	89.14	28.71	106.27	46.34	156.17	49.80 to 137.15	39,381	35,105
2	1	100.00	100.00	100.00			100.00	100.00	N/A	300	300
____ALL____	12	102.54	95.17	89.15	27.07	106.76	46.34	156.17	50.33 to 121.31	36,125	32,204

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0020											
20-0020											
22-0031											
26-0561	1	100.92	100.92	100.92			100.92	100.92	N/A	66,000	66,610
87-0001	7	104.16	93.75	79.86	21.92	117.40	46.34	137.15	46.34 to 137.15	41,400	33,061
87-0013	4	89.20	96.22	113.79	47.66	84.56	50.33	156.17	N/A	19,425	22,103
87-0016											
87-0017											
90-0560											
NonValid School											
____ALL____	12	102.54	95.17	89.15	27.07	106.76	46.34	156.17	50.33 to 121.31	36,125	32,204

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	3	100.92	119.03	121.77	18.55	97.75	100.00	156.17	N/A	35,500	43,230
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	2	81.13	81.13	90.08	29.63	90.06	57.09	105.16	N/A	25,500	22,970
1920 TO 1939	2	93.47	93.47	76.91	46.72	121.54	49.80	137.15	N/A	21,750	16,727
1940 TO 1949	1	46.34	46.34	46.34			46.34	46.34	N/A	115,000	53,290
1950 TO 1959	2	108.90	108.90	112.06	4.35	97.18	104.16	113.64	N/A	48,000	53,790
1960 TO 1969											
1970 TO 1979	1	121.31	121.31	121.31			121.31	121.31	N/A	8,000	9,705
1980 TO 1989	1	50.33	50.33	50.33			50.33	50.33	N/A	13,500	6,795
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
____ALL____	12	102.54	95.17	89.15	27.07	106.76	46.34	156.17	50.33 to 121.31	36,125	32,204

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:	12	MEDIAN:	103	COV:	38.34	95% Median C.I.:	50.33 to 121.31
TOTAL Sales Price:	433,500	WGT. MEAN:	89	STD:	36.49	95% Wgt. Mean C.I.:	56.15 to 122.15
TOTAL Adj.Sales Price:	433,500	MEAN:	95	AVG.ABS.DEV:	27.76	95% Mean C.I.:	71.99 to 118.36
TOTAL Assessed Value:	386,455						
AVG. Adj. Sales Price:	36,125	COD:	27.07	MAX Sales Ratio:	156.17		
AVG. Assessed Value:	32,204	PRD:	106.76	MIN Sales Ratio:	46.34		

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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	300	300
5000 TO 9999	1	121.31	121.31	121.31			121.31	121.31	N/A	8,000	9,705
Total \$											
1 TO 9999	2	110.66	110.66	120.54	9.63	91.80	100.00	121.31	N/A	4,150	5,002
10000 TO 29999	4	80.63	87.18	86.63	41.52	100.64	50.33	137.15	N/A	14,750	12,777
30000 TO 59999	3	105.16	103.71	108.86	33.72	95.27	49.80	156.17	N/A	35,066	38,175
60000 TO 99999	2	107.28	107.28	107.89	5.93	99.43	100.92	113.64	N/A	73,000	78,762
100000 TO 149999	1	46.34	46.34	46.34			46.34	46.34	N/A	115,000	53,290
ALL											
	12	102.54	95.17	89.15	27.07	106.76	46.34	156.17	50.33 to 121.31	36,125	32,204

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	300	300
5000 TO 9999	3	57.09	76.24	68.36	41.44	111.53	50.33	121.31	N/A	12,500	8,545
Total \$											
1 TO 9999	4	78.55	82.18	68.61	36.25	119.78	50.33	121.31	N/A	9,450	6,483
10000 TO 29999	3	104.16	97.04	84.24	27.95	115.20	49.80	137.15	N/A	19,833	16,706
30000 TO 59999	2	75.75	75.75	60.06	38.83	126.12	46.34	105.16	N/A	75,000	45,047
60000 TO 99999	3	113.64	123.58	118.32	16.21	104.45	100.92	156.17	N/A	62,066	73,435
ALL											
	12	102.54	95.17	89.15	27.07	106.76	46.34	156.17	50.33 to 121.31	36,125	32,204

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	100.92	119.03	121.77	18.55	97.75	100.00	156.17	N/A	35,500	43,230
10	1	50.33	50.33	50.33			50.33	50.33	N/A	13,500	6,795
20	8	104.66	91.83	79.74	26.26	115.17	46.34	137.15	46.34 to 137.15	39,187	31,246
ALL											
	12	102.54	95.17	89.15	27.07	106.76	46.34	156.17	50.33 to 121.31	36,125	32,204

PAD 2009 Preliminary Statistics

Base Stat

PAGE: 4 of 4

State Stat Run

Type: Qualified

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

NUMBER of Sales:	12	MEDIAN:	103	COV:	38.34	95% Median C.I.:	50.33 to 121.31
TOTAL Sales Price:	433,500	WGT. MEAN:	89	STD:	36.49	95% Wgt. Mean C.I.:	56.15 to 122.15
TOTAL Adj.Sales Price:	433,500	MEAN:	95	AVG.ABS.DEV:	27.76	95% Mean C.I.:	71.99 to 118.36
TOTAL Assessed Value:	386,455						
AVG. Adj. Sales Price:	36,125	COD:	27.07	MAX Sales Ratio:	156.17		
AVG. Assessed Value:	32,204	PRD:	106.76	MIN Sales Ratio:	46.34		

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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)	2	128.09	128.09	155.75	21.93	82.24	100.00	156.17	N/A	20,250	31,540
326	1	50.33	50.33	50.33			50.33	50.33	N/A	13,500	6,795
344	1	57.09	57.09	57.09			57.09	57.09	N/A	16,000	9,135
350	1	137.15	137.15	137.15			137.15	137.15	N/A	13,500	18,515
353	1	49.80	49.80	49.80			49.80	49.80	N/A	30,000	14,940
410	1	46.34	46.34	46.34			46.34	46.34	N/A	115,000	53,290
421	1	100.92	100.92	100.92			100.92	100.92	N/A	66,000	66,610
442	1	105.16	105.16	105.16			105.16	105.16	N/A	35,000	36,805
472	1	121.31	121.31	121.31			121.31	121.31	N/A	8,000	9,705
528	1	104.16	104.16	104.16			104.16	104.16	N/A	16,000	16,665
531	1	113.64	113.64	113.64			113.64	113.64	N/A	80,000	90,915
ALL	12	102.54	95.17	89.15	27.07	106.76	46.34	156.17	50.33 to 121.31	36,125	32,204

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	12	102.54	95.17	89.15	27.07	106.76	46.34	156.17	50.33 to 121.31	36,125	32,204
04											
ALL	12	102.54	95.17	89.15	27.07	106.76	46.34	156.17	50.33 to 121.31	36,125	32,204

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

Commercial

Study of the commercial class indicated that a reduction in the Pender commercial property be implemented for the 2009 assessment year. The remainder of the county has minimal sales activity and we are unable to determine a reasonable change at this time. The pickup work was added to the assessment for 2009.

2009 Assessment Survey for Thurston County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Assessor/Appraiser
2.	Valuation done by:
	Assessor
3.	Pickup work done by whom:
	Assessor/Appraiser
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	1993
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	2005
6.	When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?
	Not enough information to consider
7.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	Cost and Market
8.	Number of Market Areas/Neighborhoods/Assessor Locations?
	8
9.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	By towns and rural
10.	Is "Market Area/Neighborhood/Assessor Location" a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	Yes
11.	Do the various subclasses of Commercial Property such as convenience stores, warehouses, hotels, etc. have common value characteristics?
	Yes, by location
12.	Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	No

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
	4		4

PAD 2009 R&O Statistics

Base Stat

PAGE:1 of 4

State Stat Run

Type: Qualified

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

NUMBER of Sales:	10	MEDIAN:	98	COV:	37.94	95% Median C.I.:	50.33 to 124.89
TOTAL Sales Price:	337,500	WGT. MEAN:	85	STD:	35.93	95% Wgt. Mean C.I.:	42.83 to 126.49
TOTAL Adj.Sales Price:	337,500	MEAN:	95	AVG.ABS.DEV:	26.41	95% Mean C.I.:	69.02 to 120.42
TOTAL Assessed Value:	285,720						
AVG. Adj. Sales Price:	33,750	COD:	26.86	MAX Sales Ratio:	156.17		
AVG. Assessed Value:	28,572	PRD:	111.89	MIN Sales Ratio:	42.41		

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/05 TO 09/30/05	1	96.63	96.63	96.63			96.63	96.63	N/A		16,000	15,460
10/01/05 TO 12/31/05	1	121.31	121.31	121.31			121.31	121.31	N/A		8,000	9,705
01/01/06 TO 03/31/06	1	50.33	50.33	50.33			50.33	50.33	N/A		13,500	6,795
04/01/06 TO 06/30/06												
07/01/06 TO 09/30/06	2	128.09	128.09	155.75	21.93	82.24	100.00	156.17	N/A		20,250	31,540
10/01/06 TO 12/31/06												
01/01/07 TO 03/31/07												
04/01/07 TO 06/30/07	1	57.09	57.09	57.09			57.09	57.09	N/A		16,000	9,135
07/01/07 TO 09/30/07												
10/01/07 TO 12/31/07	2	109.99	109.99	103.38	13.55	106.39	95.09	124.89	N/A		24,250	25,070
01/01/08 TO 03/31/08	1	103.29	103.29	103.29			103.29	103.29	N/A		80,000	82,635
04/01/08 TO 06/30/08	1	42.41	42.41	42.41			42.41	42.41	N/A		115,000	48,770
____Study Years____												
07/01/05 TO 06/30/06	3	96.63	89.42	85.23	24.49	104.92	50.33	121.31	N/A		12,500	10,653
07/01/06 TO 06/30/07	3	100.00	104.42	127.81	33.03	81.70	57.09	156.17	N/A		18,833	24,071
07/01/07 TO 06/30/08	4	99.19	91.42	74.56	22.86	122.62	42.41	124.89	N/A		60,875	45,386
____Calendar Yrs____												
01/01/06 TO 12/31/06	3	100.00	102.17	129.40	35.28	78.96	50.33	156.17	N/A		18,000	23,291
01/01/07 TO 12/31/07	3	95.09	92.36	91.90	23.77	100.50	57.09	124.89	N/A		21,500	19,758
____ALL____												
	10	98.32	94.72	84.66	26.86	111.89	42.41	156.17	50.33 to 124.89		33,750	28,572

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
PENDER	5	96.63	92.46	75.92	18.77	121.79	42.41	124.89	N/A	51,900	39,401
THURSTON V	1	100.00	100.00	100.00			100.00	100.00	N/A	300	300
WALTHILL	4	89.20	96.22	113.79	47.66	84.56	50.33	156.17	N/A	19,425	22,103
____ALL____											
	10	98.32	94.72	84.66	26.86	111.89	42.41	156.17	50.33 to 124.89	33,750	28,572

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	9	96.63	91.77	83.77	27.53	109.55	42.41	156.17	50.33 to 124.89	36,611	30,668
2	1	121.31	121.31	121.31			121.31	121.31	N/A	8,000	9,705
____ALL____											
	10	98.32	94.72	84.66	26.86	111.89	42.41	156.17	50.33 to 124.89	33,750	28,572

PAD 2009 R&O Statistics

Base Stat

PAGE:2 of 4

State Stat Run

Type: Qualified

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

NUMBER of Sales:	10	MEDIAN:	98	COV:	37.94	95% Median C.I.:	50.33 to 124.89
TOTAL Sales Price:	337,500	WGT. MEAN:	85	STD:	35.93	95% Wgt. Mean C.I.:	42.83 to 126.49
TOTAL Adj.Sales Price:	337,500	MEAN:	95	AVG.ABS.DEV:	26.41	95% Mean C.I.:	69.02 to 120.42
TOTAL Assessed Value:	285,720						
AVG. Adj. Sales Price:	33,750	COD:	26.86	MAX Sales Ratio:	156.17		
AVG. Assessed Value:	28,572	PRD:	111.89	MIN Sales Ratio:	42.41		

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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	9	96.63	94.13	84.64	29.98	111.21	42.41	156.17	50.33 to 124.89	37,466	31,713
2	1	100.00	100.00	100.00			100.00	100.00	N/A	300	300
____ALL____	10	98.32	94.72	84.66	26.86	111.89	42.41	156.17	50.33 to 124.89	33,750	28,572

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0020											
20-0020											
22-0031											
26-0561											
87-0001	6	98.32	93.72	75.94	15.94	123.40	42.41	124.89	42.41 to 124.89	43,300	32,884
87-0013	4	89.20	96.22	113.79	47.66	84.56	50.33	156.17	N/A	19,425	22,103
87-0016											
87-0017											
90-0560											
NonValid School											
____ALL____	10	98.32	94.72	84.66	26.86	111.89	42.41	156.17	50.33 to 124.89	33,750	28,572

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	128.09	128.09	155.75	21.93	82.24	100.00	156.17	N/A	20,250	31,540
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	2	76.09	76.09	83.17	24.97	91.49	57.09	95.09	N/A	25,500	21,207
1920 TO 1939	1	124.89	124.89	124.89			124.89	124.89	N/A	13,500	16,860
1940 TO 1949	1	42.41	42.41	42.41			42.41	42.41	N/A	115,000	48,770
1950 TO 1959	2	99.96	99.96	102.18	3.33	97.83	96.63	103.29	N/A	48,000	49,047
1960 TO 1969											
1970 TO 1979	1	121.31	121.31	121.31			121.31	121.31	N/A	8,000	9,705
1980 TO 1989	1	50.33	50.33	50.33			50.33	50.33	N/A	13,500	6,795
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
____ALL____	10	98.32	94.72	84.66	26.86	111.89	42.41	156.17	50.33 to 124.89	33,750	28,572

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

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

NUMBER of Sales:	10	MEDIAN:	98	COV:	37.94	95% Median C.I.:	50.33 to 124.89
TOTAL Sales Price:	337,500	WGT. MEAN:	85	STD:	35.93	95% Wgt. Mean C.I.:	42.83 to 126.49
TOTAL Adj.Sales Price:	337,500	MEAN:	95	AVG.ABS.DEV:	26.41	95% Mean C.I.:	69.02 to 120.42
TOTAL Assessed Value:	285,720						
AVG. Adj. Sales Price:	33,750	COD:	26.86	MAX Sales Ratio:	156.17		
AVG. Assessed Value:	28,572	PRD:	111.89	MIN Sales Ratio:	42.41		

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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	300	300
5000 TO 9999	1	121.31	121.31	121.31			121.31	121.31	N/A	8,000	9,705
Total \$											
1 TO 9999	2	110.66	110.66	120.54	9.63	91.80	100.00	121.31	N/A	4,150	5,002
10000 TO 29999	4	76.86	82.24	81.78	37.11	100.56	50.33	124.89	N/A	14,750	12,062
30000 TO 59999	2	125.63	125.63	127.74	24.31	98.35	95.09	156.17	N/A	37,600	48,030
60000 TO 99999	1	103.29	103.29	103.29			103.29	103.29	N/A	80,000	82,635
100000 TO 149999	1	42.41	42.41	42.41			42.41	42.41	N/A	115,000	48,770
ALL											
	10	98.32	94.72	84.66	26.86	111.89	42.41	156.17	50.33 to 124.89	33,750	28,572

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	300	300
5000 TO 9999	3	57.09	76.24	68.36	41.44	111.53	50.33	121.31	N/A	12,500	8,545
Total \$											
1 TO 9999	4	78.55	82.18	68.61	36.25	119.78	50.33	121.31	N/A	9,450	6,483
10000 TO 29999	2	110.76	110.76	109.56	12.76	101.10	96.63	124.89	N/A	14,750	16,160
30000 TO 59999	2	68.75	68.75	54.70	38.31	125.69	42.41	95.09	N/A	75,000	41,025
60000 TO 99999	2	129.73	129.73	120.98	20.38	107.23	103.29	156.17	N/A	60,100	72,707
ALL											
	10	98.32	94.72	84.66	26.86	111.89	42.41	156.17	50.33 to 124.89	33,750	28,572

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	128.09	128.09	155.75	21.93	82.24	100.00	156.17	N/A	20,250	31,540
10	1	50.33	50.33	50.33			50.33	50.33	N/A	13,500	6,795
20	7	96.63	91.53	76.14	22.90	120.22	42.41	124.89	42.41 to 124.89	40,500	30,835
ALL											
	10	98.32	94.72	84.66	26.86	111.89	42.41	156.17	50.33 to 124.89	33,750	28,572

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

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

NUMBER of Sales:	10	MEDIAN:	98	COV:	37.94	95% Median C.I.:	50.33 to 124.89
TOTAL Sales Price:	337,500	WGT. MEAN:	85	STD:	35.93	95% Wgt. Mean C.I.:	42.83 to 126.49
TOTAL Adj.Sales Price:	337,500	MEAN:	95	AVG.ABS.DEV:	26.41	95% Mean C.I.:	69.02 to 120.42
TOTAL Assessed Value:	285,720						
AVG. Adj. Sales Price:	33,750	COD:	26.86	MAX Sales Ratio:	156.17		
AVG. Assessed Value:	28,572	PRD:	111.89	MIN Sales Ratio:	42.41		

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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)	2	128.09	128.09	155.75	21.93	82.24	100.00	156.17	N/A	20,250	31,540
326	1	50.33	50.33	50.33			50.33	50.33	N/A	13,500	6,795
344	1	57.09	57.09	57.09			57.09	57.09	N/A	16,000	9,135
350	1	124.89	124.89	124.89			124.89	124.89	N/A	13,500	16,860
410	1	42.41	42.41	42.41			42.41	42.41	N/A	115,000	48,770
442	1	95.09	95.09	95.09			95.09	95.09	N/A	35,000	33,280
472	1	121.31	121.31	121.31			121.31	121.31	N/A	8,000	9,705
528	1	96.63	96.63	96.63			96.63	96.63	N/A	16,000	15,460
531	1	103.29	103.29	103.29			103.29	103.29	N/A	80,000	82,635
ALL	10	98.32	94.72	84.66	26.86	111.89	42.41	156.17	50.33 to 124.89	33,750	28,572

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	10	98.32	94.72	84.66	26.86	111.89	42.41	156.17	50.33 to 124.89	33,750	28,572
04											
ALL	10	98.32	94.72	84.66	26.86	111.89	42.41	156.17	50.33 to 124.89	33,750	28,572

2009 Correlation Section
for Thurston County

Commerical Real Property

I. Correlation

COMMERCIAL: The county reviewed the level of value in the city of Pender and made adjustments to the commercial class of property for the 2009 assessment year. Of the ten sales in the commercial class, five are located in the village of Pender, four in Walthill and one in Thurston.

Analysis of all six tables indicates that the county has achieved an acceptable level of value for the 2009 assessment year. Based on the statistical information provided, the level of value in the commercial class of property in Thurston County is best represented by the median level of value.

**2009 Correlation Section
for Thurston 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	34	10	29.41
2008	35	12	34.29
2007	36	12	33.33
2006	43	13	30.23
2005	40	12	30.00

COMMERCIAL:Review of the non qualified sales indicated the typical reasons for the transaction not being an arm's length sale and included parcels substantially changed since the date of the sale, parcels included in family transactions and foreclosures. Currently the county has relied on personal knowledge of the assessor and staff to qualify a sale.

2009 Correlation Section
for Thurston 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 Thurston 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	103	-3.01	100	98
2008	96.47	-0.20	96	99.22
2007	97	-0.66	96	97
2006	100	0.42	100	94
2005	93	2.11	95	90

COMMERCIAL: The Trended Preliminary Ratio and the R&O Ratio are a little less than one percentage points different. The change supports the minimal changes made to the commercial properties in Thurston County.

2009 Correlation Section
for Thurston 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 Thurston County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
-3.85	2009	-3.01
12.78	2008	-0.20
0.00	2007	-0.66
0.00	2006	0.42
0.86	2005	2.11

COMMERCIAL: The relationship between the change in total assessed value to the sales file and the change in assessed value is comparable and supportive of the assessment actions in the county for the commercial class.

2009 Correlation Section
for Thurston 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 Thurston County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	98	85	95

COMMERCIAL: The median and mean measures of central tendency are within the acceptable range. There is no other information available at this time to suggest that the median is not the acceptable level of value.

**2009 Correlation Section
for Thurston 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	26.86	111.89
Difference	6.86	8.89

COMMERCIAL: The measures of the quality of assessment, the coefficient of dispersion and the price related differential, are well outside the acceptable levels for the commercial class of property. Review of the statistical information does not provide information that the reason for this is confined to one specific area but rather to the county as a whole.

**2009 Correlation Section
for Thurston 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	12	10	-2
Median	103	98	-5
Wgt. Mean	89	85	-4
Mean	95	95	0
COD	27.07	26.86	-0.21
PRD	106.76	111.89	5.13
Minimum	46.34	42.41	-3.93
Maximum	156.17	156.17	0.00

COMMERCIAL:Table VII supports the fact that two sales were removed since the preliminary statistics due to substantial changes to the properties since the sale. The remainder of the table is a reflection of minimal changes to the commercial class of property for the 2009 assessment year.

**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:	49	MEDIAN:	63	COV:	27.92	95% Median C.I.:	56.81 to 68.95	(! : Derived)
(AgLand) TOTAL Sales Price:	8,858,165	WGT. MEAN:	60	STD:	17.80	95% Wgt. Mean C.I.:	55.15 to 64.27	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,858,165	MEAN:	64	AVG.ABS.DEV:	13.46	95% Mean C.I.:	58.77 to 68.74	
(AgLand) TOTAL Assessed Value:	5,289,505							
AVG. Adj. Sales Price:	180,778	COD:	21.51	MAX Sales Ratio:	110.40			
AVG. Assessed Value:	107,949	PRD:	106.76	MIN Sales Ratio:	25.31			

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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	2	92.65	92.65	89.61	5.91	103.40	87.17	98.13	N/A		225,000	201,615
10/01/05 TO 12/31/05	3	62.07	60.44	59.74	6.63	101.16	53.45	65.80	N/A		207,000	123,671
01/01/06 TO 03/31/06	8	72.50	74.51	67.82	11.63	109.87	57.67	107.60	57.67 to 107.60		151,684	102,870
04/01/06 TO 06/30/06	3	56.81	74.26	57.38	32.17	129.42	55.58	110.40	N/A		191,516	109,891
07/01/06 TO 09/30/06												
10/01/06 TO 12/31/06	3	68.74	64.20	65.41	8.20	98.15	53.48	70.38	N/A		150,525	98,455
01/01/07 TO 03/31/07	2	56.51	56.51	56.47	13.35	100.06	48.96	64.05	N/A		192,800	108,877
04/01/07 TO 06/30/07	3	53.25	48.42	48.12	12.77	100.61	35.80	56.20	N/A		346,475	166,740
07/01/07 TO 09/30/07	1	62.58	62.58	62.58			62.58	62.58	N/A		35,100	21,965
10/01/07 TO 12/31/07	10	55.53	56.63	57.05	19.71	99.27	35.52	77.79	41.36 to 70.93		194,738	111,097
01/01/08 TO 03/31/08	9	58.09	59.48	54.21	16.42	109.71	34.19	77.81	47.33 to 68.95		177,330	96,137
04/01/08 TO 06/30/08	5	77.66	64.66	64.53	29.29	100.19	25.31	94.68	N/A		108,814	70,222
____Study Years____												
07/01/05 TO 06/30/06	16	70.55	74.09	67.40	18.68	109.94	53.45	110.40	57.67 to 87.17		178,689	120,430
07/01/06 TO 06/30/07	8	54.84	56.36	54.00	15.47	104.37	35.80	70.38	35.80 to 70.38		234,575	126,667
07/01/07 TO 06/30/08	25	58.09	59.50	56.99	22.95	104.41	25.31	94.68	52.72 to 68.95		164,901	93,971
____Calendar Yrs____												
01/01/06 TO 12/31/06	14	70.38	72.25	64.65	15.74	111.75	53.48	110.40	56.81 to 75.54		159,971	103,428
01/01/07 TO 12/31/07	16	54.73	55.45	54.32	17.62	102.08	35.52	77.79	45.72 to 64.05		212,969	115,681
____ALL____												
	49	62.58	63.75	59.71	21.51	106.76	25.31	110.40	56.81 to 68.95		180,778	107,949

PAD 2009 Preliminary Statistics

Base Stat

PAGE:2 of 4

Type: Qualified

State Stat Run

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

NUMBER of Sales:	49	MEDIAN:	63	COV:	27.92	95% Median C.I.:	56.81 to 68.95	(!: Derived)
(AgLand) TOTAL Sales Price:	8,858,165	WGT. MEAN:	60	STD:	17.80	95% Wgt. Mean C.I.:	55.15 to 64.27	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,858,165	MEAN:	64	AVG.ABS.DEV:	13.46	95% Mean C.I.:	58.77 to 68.74	
(AgLand) TOTAL Assessed Value:	5,289,505							
AVG. Adj. Sales Price:	180,778	COD:	21.51	MAX Sales Ratio:	110.40			
AVG. Assessed Value:	107,949	PRD:	106.76	MIN Sales Ratio:	25.31			

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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
1235	1	85.00	85.00	85.00			85.00	85.00	N/A	15,000	12,750
1237	7	53.11	53.42	53.72	20.35	99.45	35.52	74.28	35.52 to 74.28	165,553	88,927
1239	8	56.20	58.46	58.59	31.06	99.78	25.31	98.13	25.31 to 98.13	206,550	121,015
1241	1	57.64	57.64	57.64			57.64	57.64	N/A	63,024	36,330
1243	3	77.66	83.55	77.50	20.53	107.80	62.58	110.40	N/A	80,033	62,026
1253	5	67.43	69.59	74.42	14.66	93.51	53.48	87.17	N/A	151,400	112,674
1255	3	65.80	75.62	60.74	27.43	124.49	53.45	107.60	N/A	164,766	100,085
1257	1	47.33	47.33	47.33			47.33	47.33	N/A	369,000	174,630
1259	5	64.05	61.91	58.75	8.45	105.39	52.72	68.95	N/A	197,423	115,978
1261	2	57.15	57.15	57.10	1.65	100.08	56.20	58.09	N/A	438,513	250,400
1517	1	70.39	70.39	70.39			70.39	70.39	N/A	73,000	51,385
1519	8	63.49	65.37	59.07	19.15	110.66	35.80	94.68	35.80 to 94.68	191,971	113,403
1521	3	69.78	69.63	69.74	0.78	99.85	68.74	70.38	N/A	146,492	102,161
979	1	40.64	40.64	40.64			40.64	40.64	N/A	196,074	79,690
ALL	49	62.58	63.75	59.71	21.51	106.76	25.31	110.40	56.81 to 68.95	180,778	107,949

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	16	56.36	58.13	55.49	17.71	104.76	35.52	85.00	47.33 to 68.95	212,938	118,160
2	23	65.80	66.55	63.33	24.01	105.08	25.31	110.40	55.58 to 77.66	162,368	102,827
3	10	67.66	66.31	60.23	15.72	110.10	35.80	94.68	57.67 to 75.54	171,667	103,390
ALL	49	62.58	63.75	59.71	21.51	106.76	25.31	110.40	56.81 to 68.95	180,778	107,949

STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2	49	62.58	63.75	59.71	21.51	106.76	25.31	110.40	56.81 to 68.95	180,778	107,949
ALL	49	62.58	63.75	59.71	21.51	106.76	25.31	110.40	56.81 to 68.95	180,778	107,949

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:	49	MEDIAN:	63	COV:	27.92	95% Median C.I.:	56.81 to 68.95	(! : Derived)
(AgLand) TOTAL Sales Price:	8,858,165	WGT. MEAN:	60	STD:	17.80	95% Wgt. Mean C.I.:	55.15 to 64.27	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,858,165	MEAN:	64	AVG.ABS.DEV:	13.46	95% Mean C.I.:	58.77 to 68.74	
(AgLand) TOTAL Assessed Value:	5,289,505							
AVG. Adj. Sales Price:	180,778	COD:	21.51	MAX Sales Ratio:	110.40			
AVG. Assessed Value:	107,949	PRD:	106.76	MIN Sales Ratio:	25.31			

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SCHOOL DISTRICT *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	1	57.95	57.95	57.95			57.95	57.95	N/A	46,598	27,005
11-0020	7	69.78	64.61	59.10	11.89	109.32	35.80	75.54	35.80 to 75.54	225,236	133,111
20-0020	6	63.49	66.50	63.27	16.35	105.09	53.45	94.68	53.45 to 94.68	134,333	84,998
22-0031											
26-0561	4	72.50	74.09	70.72	16.71	104.77	53.25	98.13	N/A	150,100	106,152
87-0001	15	55.58	52.90	52.61	14.15	100.54	34.19	68.95	45.72 to 58.09	247,694	130,319
87-0013	8	77.72	79.68	72.84	20.66	109.40	48.96	110.40	48.96 to 110.40	155,737	113,433
87-0016	2	72.62	72.62	73.23	7.15	99.16	67.43	77.81	N/A	71,500	52,362
87-0017	5	57.64	51.42	58.71	23.44	87.58	25.31	70.93	N/A	141,839	83,278
90-0560	1	85.00	85.00	85.00			85.00	85.00	N/A	15,000	12,750
NonValid School	1	57.95	57.95	57.95			57.95	57.95	N/A	46,598	27,005
ALL											
	49	62.58	63.75	59.71	21.51	106.76	25.31	110.40	56.81 to 68.95	180,778	107,949

ACRES IN SALE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
0.01 TO 10.00	1	85.00	85.00	85.00			85.00	85.00	N/A	15,000	12,750
10.01 TO 30.00	4	88.28	86.22	75.27	25.80	114.56	57.95	110.40	N/A	30,774	23,163
30.01 TO 50.00	12	60.11	56.09	53.78	20.65	104.30	25.31	74.35	41.36 to 70.39	86,008	46,254
50.01 TO 100.00	17	62.07	63.66	59.60	20.51	106.81	34.19	98.13	53.11 to 77.79	159,929	95,322
100.01 TO 180.00	11	58.09	60.66	57.59	18.49	105.33	35.80	77.66	47.33 to 75.54	308,965	177,932
180.01 TO 330.00	4	64.30	67.84	66.94	17.44	101.34	55.58	87.17	N/A	392,637	262,826
ALL											
	49	62.58	63.75	59.71	21.51	106.76	25.31	110.40	56.81 to 68.95	180,778	107,949

MAJORITY LAND USE > 95%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY	34	59.76	61.85	58.60	19.45	105.55	34.19	98.13	56.20 to 68.95	191,188	112,027
DRY-N/A	14	67.97	71.11	63.36	22.60	112.24	35.80	110.40	53.48 to 87.17	165,910	105,121
GRASS	1	25.31	25.31	25.31			25.31	25.31	N/A	35,000	8,860
ALL											
	49	62.58	63.75	59.71	21.51	106.76	25.31	110.40	56.81 to 68.95	180,778	107,949

MAJORITY LAND USE > 80%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY	40	61.75	62.47	59.90	18.25	104.29	34.19	98.13	56.51 to 68.74	194,274	116,371
DRY-N/A	8	75.97	74.95	59.47	24.24	126.03	35.80	110.40	35.80 to 110.40	131,525	78,221
GRASS	1	25.31	25.31	25.31			25.31	25.31	N/A	35,000	8,860
ALL											
	49	62.58	63.75	59.71	21.51	106.76	25.31	110.40	56.81 to 68.95	180,778	107,949

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:	49	MEDIAN:	63	COV:	27.92	95% Median C.I.:	56.81 to 68.95	(! : Derived)
(AgLand) TOTAL Sales Price:	8,858,165	WGT. MEAN:	60	STD:	17.80	95% Wgt. Mean C.I.:	55.15 to 64.27	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,858,165	MEAN:	64	AVG.ABS.DEV:	13.46	95% Mean C.I.:	58.77 to 68.74	
(AgLand) TOTAL Assessed Value:	5,289,505							
AVG. Adj. Sales Price:	180,778	COD:	21.51	MAX Sales Ratio:	110.40			
AVG. Assessed Value:	107,949	PRD:	106.76	MIN Sales Ratio:	25.31			

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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	47	64.05	64.59	59.84	20.63	107.95	34.19	110.40	56.81 to 69.78	186,980	111,886
DRY-N/A	1	62.58	62.58	62.58			62.58	62.58	N/A	35,100	21,965
GRASS	1	25.31	25.31	25.31			25.31	25.31	N/A	35,000	8,860
ALL	49	62.58	63.75	59.71	21.51	106.76	25.31	110.40	56.81 to 68.95	180,778	107,949

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	3	107.60	101.00	101.32	7.87	99.68	85.00	110.40	N/A	15,766	15,975
30000 TO 59999	4	60.27	53.70	54.88	20.02	97.84	25.31	68.95	N/A	40,224	22,076
60000 TO 99999	7	70.39	69.13	69.55	6.55	99.39	57.64	77.81	57.64 to 77.81	72,060	50,120
100000 TO 149999	9	68.74	69.66	68.77	19.82	101.29	45.72	98.13	53.48 to 94.68	118,100	81,217
150000 TO 249999	15	61.42	59.07	59.87	17.95	98.67	35.52	77.66	48.96 to 70.38	193,333	115,754
250000 TO 499999	11	55.58	55.38	55.83	17.43	99.19	34.19	87.17	35.80 to 70.93	380,240	212,286
ALL	49	62.58	63.75	59.71	21.51	106.76	25.31	110.40	56.81 to 68.95	180,778	107,949

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 \$											
5000 TO 9999	1	25.31	25.31	25.31			25.31	25.31	N/A	35,000	8,860
1 TO 9999	1	25.31	25.31	25.31			25.31	25.31	N/A	35,000	8,860
10000 TO 29999	5	85.00	84.71	75.11	22.93	112.77	57.95	110.40	N/A	25,799	19,379
30000 TO 59999	8	66.49	60.69	56.02	14.42	108.34	35.52	74.35	35.52 to 74.35	81,578	45,699
60000 TO 99999	14	59.44	61.21	56.71	23.20	107.93	34.19	98.13	41.36 to 77.79	141,641	80,330
100000 TO 149999	11	64.05	63.36	59.51	16.86	106.47	35.80	94.68	53.11 to 77.66	212,618	126,528
150000 TO 249999	6	56.84	60.59	58.13	15.33	104.23	47.33	75.54	47.33 to 75.54	346,623	201,497
250000 TO 499999	4	64.30	67.99	66.63	17.20	102.05	56.20	87.17	N/A	410,006	273,182
ALL	49	62.58	63.75	59.71	21.51	106.76	25.31	110.40	56.81 to 68.95	180,778	107,949

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:	58	COV:	29.24	95% Median C.I.:	54.21 to 67.43	(!: Derived)
TOTAL Sales Price:	12,642,190	WGT. MEAN:	58	STD:	18.20	95% Wgt. Mean C.I.:	53.64 to 61.68	(!: land+NAT=0)
TOTAL Adj.Sales Price:	12,642,190	MEAN:	62	AVG.ABS.DEV:	14.00	95% Mean C.I.:	57.61 to 66.90	
TOTAL Assessed Value:	7,289,080							
AVG. Adj. Sales Price:	214,274	COD:	24.11	MAX Sales Ratio:	110.40			
AVG. Assessed Value:	123,543	PRD:	107.97	MIN Sales Ratio:	25.31			

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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	2	92.65	92.65	89.61	5.91	103.40	87.17	98.13	N/A		225,000	201,615
10/01/05 TO 12/31/05	3	62.07	60.44	59.74	6.63	101.16	53.45	65.80	N/A		207,000	123,671
01/01/06 TO 03/31/06	8	72.50	74.51	67.82	11.63	109.87	57.67	107.60	57.67 to 107.60		151,684	102,870
04/01/06 TO 06/30/06	4	77.91	80.45	64.68	31.13	124.38	55.58	110.40	N/A		173,340	112,123
07/01/06 TO 09/30/06												
10/01/06 TO 12/31/06	4	69.56	66.89	70.04	8.31	95.51	53.48	74.95	N/A		196,083	137,327
01/01/07 TO 03/31/07	4	54.14	55.32	56.03	7.03	98.73	48.96	64.05	N/A		408,545	228,927
04/01/07 TO 06/30/07	5	49.07	47.50	47.17	12.41	100.71	35.80	56.20	N/A		345,822	163,122
07/01/07 TO 09/30/07	1	62.58	62.58	62.58			62.58	62.58	N/A		35,100	21,965
10/01/07 TO 12/31/07	10	55.53	56.63	57.05	19.71	99.27	35.52	77.79	41.36 to 70.93		194,738	111,097
01/01/08 TO 03/31/08	13	56.51	54.60	49.45	19.22	110.41	34.13	77.81	35.11 to 67.43		230,013	113,746
04/01/08 TO 06/30/08	5	77.66	64.66	64.53	29.29	100.19	25.31	94.68	N/A		108,814	70,222
____Study Years____												
07/01/05 TO 06/30/06	17	70.71	75.56	68.70	19.90	109.99	53.45	110.40	57.67 to 98.13		175,166	120,335
07/01/06 TO 06/30/07	13	54.07	55.87	54.99	14.91	101.61	35.80	74.95	48.96 to 68.74		319,047	175,433
07/01/07 TO 06/30/08	29	57.64	57.31	53.70	23.36	106.71	25.31	94.68	47.33 to 67.43		190,232	102,163
____Calendar Yrs____												
01/01/06 TO 12/31/06	16	70.55	74.09	67.66	16.68	109.51	53.48	110.40	57.67 to 75.54		168,198	113,797
01/01/07 TO 12/31/07	20	53.66	54.38	53.58	15.87	101.50	35.52	77.79	48.96 to 61.42		267,288	143,212
____ALL____												
	59	58.09	62.25	57.66	24.11	107.97	25.31	110.40	54.21 to 67.43		214,274	123,543

PAD 2009 Preliminary Statistics

Base Stat

PAGE:2 of 4

State Stat Run

Type: Qualified

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

NUMBER of Sales:	59	MEDIAN:	58	COV:	29.24	95% Median C.I.:	54.21 to 67.43	(!: Derived)
TOTAL Sales Price:	12,642,190	WGT. MEAN:	58	STD:	18.20	95% Wgt. Mean C.I.:	53.64 to 61.68	(!: land+NAT=0)
TOTAL Adj.Sales Price:	12,642,190	MEAN:	62	AVG.ABS.DEV:	14.00	95% Mean C.I.:	57.61 to 66.90	
TOTAL Assessed Value:	7,289,080							
AVG. Adj. Sales Price:	214,274	COD:	24.11	MAX Sales Ratio:	110.40			
AVG. Assessed Value:	123,543	PRD:	107.97	MIN Sales Ratio:	25.31			

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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
1235	1	85.00	85.00	85.00			85.00	85.00	N/A	15,000	12,750
1237	8	49.42	51.13	49.30	23.69	103.72	35.11	74.28	35.11 to 74.28	190,069	93,700
1239	11	55.58	59.55	56.52	33.67	105.36	25.31	99.02	34.13 to 98.13	225,974	127,721
1241	1	57.64	57.64	57.64			57.64	57.64	N/A	63,024	36,330
1243	3	77.66	83.55	77.50	20.53	107.80	62.58	110.40	N/A	80,033	62,026
1251	1	43.19	43.19	44.33			43.19	43.19	N/A	487,060	215,935
1253	5	67.43	69.59	74.42	14.66	93.51	53.48	87.17	N/A	151,400	112,674
1255	3	65.80	75.62	60.74	27.43	124.49	53.45	107.60	N/A	164,766	100,085
1257	3	52.12	51.17	53.74	4.31	95.22	47.33	54.07	N/A	564,745	303,493
1259	7	64.05	62.52	61.77	10.90	101.23	52.72	74.95	52.72 to 74.95	223,031	137,756
1261	2	57.15	57.15	57.10	1.65	100.08	56.20	58.09	N/A	438,513	250,400
1517	1	70.39	70.39	70.39			70.39	70.39	N/A	73,000	51,385
1519	8	63.49	65.37	59.07	19.15	110.66	35.80	94.68	35.80 to 94.68	191,971	113,403
1521	4	69.26	64.49	63.22	8.07	102.01	49.07	70.38	N/A	160,525	101,485
979	1	40.64	40.64	40.64			40.64	40.64	N/A	196,074	79,690
____ALL____											
	59	58.09	62.25	57.66	24.11	107.97	25.31	110.40	54.21 to 67.43	214,274	123,543

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	21	54.07	57.12	55.36	18.20	103.18	35.11	85.00	52.12 to 67.33	269,906	149,425
2	28	62.33	64.65	59.29	27.09	109.04	25.31	110.40	53.48 to 70.93	187,766	111,330
3	10	67.66	66.31	60.23	15.72	110.10	35.80	94.68	57.67 to 75.54	171,667	103,390
____ALL____											
	59	58.09	62.25	57.66	24.11	107.97	25.31	110.40	54.21 to 67.43	214,274	123,543

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	7	54.07	61.53	57.68	21.06	106.67	43.19	99.02	43.19 to 99.02	408,683	235,737
2	52	61.75	62.35	57.65	22.68	108.15	25.31	110.40	56.20 to 68.74	188,104	108,440
____ALL____											
	59	58.09	62.25	57.66	24.11	107.97	25.31	110.40	54.21 to 67.43	214,274	123,543

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:	59	MEDIAN:	58	COV:	29.24	95% Median C.I.:	54.21 to 67.43	(! : Derived)
TOTAL Sales Price:	12,642,190	WGT. MEAN:	58	STD:	18.20	95% Wgt. Mean C.I.:	53.64 to 61.68	(! : land+NAT=0)
TOTAL Adj.Sales Price:	12,642,190	MEAN:	62	AVG.ABS.DEV:	14.00	95% Mean C.I.:	57.61 to 66.90	
TOTAL Assessed Value:	7,289,080							
AVG. Adj. Sales Price:	214,274	COD:	24.11	MAX Sales Ratio:	110.40			
AVG. Assessed Value:	123,543	PRD:	107.97	MIN Sales Ratio:	25.31			

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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)	1	57.95	57.95	57.95			57.95	57.95	N/A	46,598	27,005
11-0020	8	69.26	62.67	57.96	14.22	108.12	35.80	75.54	35.80 to 75.54	222,409	128,904
20-0020	6	63.49	66.50	63.27	16.35	105.09	53.45	94.68	53.45 to 94.68	134,333	84,998
22-0031											
26-0561	5	70.71	66.30	57.35	23.77	115.61	35.11	98.13	N/A	192,416	110,344
87-0001	19	54.21	54.20	54.84	13.72	98.84	34.19	74.95	47.33 to 58.09	291,479	159,849
87-0013	9	77.66	76.62	67.96	22.03	112.74	48.96	110.40	52.12 to 107.60	186,458	126,723
87-0016	3	67.43	62.81	50.89	17.11	123.41	43.19	77.81	N/A	210,020	106,886
87-0017	7	57.64	55.75	55.44	32.83	100.56	25.31	99.02	25.31 to 99.02	169,563	94,008
90-0560	1	85.00	85.00	85.00			85.00	85.00	N/A	15,000	12,750
NonValid School	1	57.95	57.95	57.95			57.95	57.95	N/A	46,598	27,005
ALL	59	58.09	62.25	57.66	24.11	107.97	25.31	110.40	54.21 to 67.43	214,274	123,543

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	85.00	85.00	85.00			85.00	85.00	N/A	15,000	12,750
10.01 TO 30.00	4	88.28	86.22	75.27	25.80	114.56	57.95	110.40	N/A	30,774	23,163
30.01 TO 50.00	12	60.11	56.09	53.78	20.65	104.30	25.31	74.35	41.36 to 70.39	86,008	46,254
50.01 TO 100.00	20	61.75	63.48	58.04	23.43	109.37	34.19	99.02	53.15 to 69.78	172,032	99,844
100.01 TO 180.00	17	54.21	57.35	55.28	20.08	103.75	34.13	77.66	47.33 to 74.28	327,516	181,037
180.01 TO 330.00	5	57.67	65.08	63.08	16.80	103.17	54.07	87.17	N/A	492,712	310,822
ALL	59	58.09	62.25	57.66	24.11	107.97	25.31	110.40	54.21 to 67.43	214,274	123,543

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	42	57.81	61.16	57.45	20.98	106.45	34.19	99.02	54.07 to 67.43	231,497	133,005
DRY-N/A	16	64.80	67.43	58.73	25.36	114.80	34.13	110.40	53.25 to 77.81	180,269	105,875
GRASS	1	25.31	25.31	25.31			25.31	25.31	N/A	35,000	8,860
ALL	59	58.09	62.25	57.66	24.11	107.97	25.31	110.40	54.21 to 67.43	214,274	123,543

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	48	58.02	61.76	58.51	20.53	105.56	34.19	99.02	54.21 to 67.43	229,029	134,002
DRY-N/A	10	68.43	68.28	52.55	31.08	129.93	34.13	110.40	35.80 to 107.60	161,376	84,808
GRASS	1	25.31	25.31	25.31			25.31	25.31	N/A	35,000	8,860
ALL	59	58.09	62.25	57.66	24.11	107.97	25.31	110.40	54.21 to 67.43	214,274	123,543

PAD 2009 Preliminary Statistics

Base Stat

PAGE:4 of 4

State Stat Run

Type: Qualified

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TOTAL Adj.Sales Price:	12,642,190	MEAN:	62	AVG.ABS.DEV:	14.00	95% Mean C.I.:	57.61 to 66.90	
TOTAL Assessed Value:	7,289,080							
AVG. Adj. Sales Price:	214,274	COD:	24.11	MAX Sales Ratio:	110.40			
AVG. Assessed Value:	123,543	PRD:	107.97	MIN Sales Ratio:	25.31			

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MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	57	58.09	62.89	57.73	23.83	108.94	34.13	110.40	54.21 to 68.74	220,562	127,337
DRY-N/A	1	62.58	62.58	62.58			62.58	62.58	N/A	35,100	21,965
GRASS	1	25.31	25.31	25.31			25.31	25.31	N/A	35,000	8,860
ALL	59	58.09	62.25	57.66	24.11	107.97	25.31	110.40	54.21 to 67.43	214,274	123,543

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	3	107.60	101.00	101.32	7.87	99.68	85.00	110.40	N/A	15,766	15,975
30000 TO 59999	4	60.27	53.70	54.88	20.02	97.84	25.31	68.95	N/A	40,224	22,076
60000 TO 99999	7	70.39	69.13	69.55	6.55	99.39	57.64	77.81	57.64 to 77.81	72,060	50,120
100000 TO 149999	10	69.26	72.59	71.91	22.07	100.95	45.72	99.02	53.48 to 98.13	118,171	84,978
150000 TO 249999	17	56.81	58.14	58.80	18.78	98.87	35.52	77.66	48.96 to 70.38	196,704	115,660
250000 TO 499999	16	53.83	53.73	54.24	19.73	99.06	34.13	87.17	35.80 to 58.09	376,488	204,203
500000 +	2	48.63	48.63	52.08	11.19	93.38	43.19	54.07	N/A	690,035	359,370
ALL	59	58.09	62.25	57.66	24.11	107.97	25.31	110.40	54.21 to 67.43	214,274	123,543

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 \$											
5000 TO 9999	1	25.31	25.31	25.31			25.31	25.31	N/A	35,000	8,860
1 TO 9999	1	25.31	25.31	25.31			25.31	25.31	N/A	35,000	8,860
10000 TO 29999	5	85.00	84.71	75.11	22.93	112.77	57.95	110.40	N/A	25,799	19,379
30000 TO 59999	8	66.49	60.69	56.02	14.42	108.34	35.52	74.35	35.52 to 74.35	81,578	45,699
60000 TO 99999	15	56.81	60.40	56.01	23.57	107.85	34.19	98.13	48.96 to 70.71	145,706	81,605
100000 TO 149999	15	61.42	61.22	55.30	23.98	110.71	34.13	99.02	53.11 to 70.38	227,972	126,070
150000 TO 249999	9	54.21	57.01	55.24	13.96	103.20	43.19	75.54	47.33 to 74.28	372,733	205,901
250000 TO 499999	5	70.93	69.38	68.26	13.60	101.64	56.20	87.17	N/A	394,556	269,335
500000 +	1	54.07	54.07	56.30			54.07	54.07	N/A	893,010	502,805
ALL	59	58.09	62.25	57.66	24.11	107.97	25.31	110.40	54.21 to 67.43	214,274	123,543

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

Agricultural

Thurston County reconsidered the market areas of the previous assessment and after analysis of the soil layout and the market information changed the county to now have 2 market areas for the 2009 assessment year. The market area boundary is divided between the ranges 7E and 8E. The county implemented new valuations to achieve a level of value within the range acceptable.

2009 Assessment Survey for Thurston County

Agricultural Appraisal Information

1.	Data collection done by:
	Assessor/staff
2.	Valuation done by:
	Assessor/staff
3.	Pickup work done by whom:
	Assessor/staff
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	No
a.	How is agricultural land defined in this county?
	Statutes, Regulations and land use
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?
	NA
6.	If the income approach was used, what Capitalization Rate was used?
	NA
7.	What is the date of the soil survey currently used?
	1972, conversion date 8/23/1995, Implemented the number conversion of the new soil survey, but have not completed the acre counting.
8.	What date was the last countywide land use study completed?
	2006, ongoing updates when found
a.	By what method? (Physical inspection, FSA maps, etc.)
	Physical inspection, owner notification with FSA maps
b.	By whom?
	Assessor/Staff
c.	What proportion is complete / implemented at this time?
	3/4, on going
9.	Number of Market Areas/Neighborhoods/Assessor Locations in the agricultural property class:
	2
10.	How are Market Areas/Neighborhoods/Assessor Locations developed?
	Based on the soil characteristics and the information available in the market
11.	In the assessor's opinion, are there any other class or subclass groupings, other than LCG groupings, that are more appropriate for valuation?
	Yes or No
	No
a.	If yes, list.

12.	In your opinion, what is the level of value of these groupings?
	NA
13.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	No

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
	87		87

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:	49	MEDIAN:	70	COV:	30.48	95% Median C.I.:	65.54 to 75.41	(! : Derived)
(AgLand) TOTAL Sales Price:	8,858,165	WGT. MEAN:	71	STD:	22.51	95% Wgt. Mean C.I.:	64.32 to 77.11	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,858,165	MEAN:	74	AVG.ABS.DEV:	15.85	95% Mean C.I.:	67.54 to 80.14	
(AgLand) TOTAL Assessed Value:	6,264,080							
AVG. Adj. Sales Price:	180,778	COD:	22.52	MAX Sales Ratio:	146.32			
AVG. Assessed Value:	127,838	PRD:	104.42	MIN Sales Ratio:	35.49			

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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	2	119.67	119.67	104.87	22.27	114.12	93.02	146.32	N/A		225,000	235,952
10/01/05 TO 12/31/05	3	65.54	64.25	63.56	6.90	101.08	56.82	70.38	N/A		207,000	131,568
01/01/06 TO 03/31/06	8	71.62	80.66	70.19	20.56	114.92	56.60	138.93	56.60 to 138.93		151,684	106,466
04/01/06 TO 06/30/06	3	86.12	96.33	86.57	12.85	111.27	84.83	118.03	N/A		191,516	165,798
07/01/06 TO 09/30/06												
10/01/06 TO 12/31/06	3	73.65	68.92	70.19	8.02	98.19	57.70	75.41	N/A		150,525	105,656
01/01/07 TO 03/31/07	2	76.70	76.70	76.69	3.42	100.02	74.08	79.32	N/A		192,800	147,850
04/01/07 TO 06/30/07	3	62.51	56.69	56.62	17.26	100.13	37.60	69.97	N/A		346,475	196,181
07/01/07 TO 09/30/07	1	67.17	67.17	67.17			67.17	67.17	N/A		35,100	23,575
10/01/07 TO 12/31/07	10	61.73	67.78	72.39	23.83	93.64	44.28	112.36	50.16 to 99.47		194,738	140,972
01/01/08 TO 03/31/08	9	69.56	68.80	64.82	13.03	106.13	51.49	82.56	54.86 to 81.10		177,330	114,952
04/01/08 TO 06/30/08	5	87.89	71.49	69.71	25.32	102.56	35.49	98.27	N/A		108,814	75,851
_____Study Years_____												
07/01/05 TO 06/30/06	16	77.16	85.40	77.50	25.05	110.19	56.60	146.32	66.39 to 93.02		178,689	138,483
07/01/06 TO 06/30/07	8	71.81	66.28	64.01	13.00	103.55	37.60	79.32	37.60 to 79.32		234,575	150,151
07/01/07 TO 06/30/08	25	66.45	68.87	69.06	22.63	99.71	35.49	112.36	56.99 to 79.47		164,901	113,885
_____Calendar Yrs_____												
01/01/06 TO 12/31/06	14	74.53	81.50	74.39	19.81	109.56	56.60	138.93	66.39 to 88.30		159,971	119,006
01/01/07 TO 12/31/07	16	63.77	66.78	68.01	20.62	98.19	37.60	112.36	54.08 to 74.08		212,969	144,846
_____ALL_____												
	49	70.38	73.84	70.72	22.52	104.42	35.49	146.32	65.54 to 75.41		180,778	127,838

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

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

NUMBER of Sales:	49	MEDIAN:	70	COV:	30.48	95% Median C.I.:	65.54 to 75.41	(! : Derived)
(AgLand) TOTAL Sales Price:	8,858,165	WGT. MEAN:	71	STD:	22.51	95% Wgt. Mean C.I.:	64.32 to 77.11	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,858,165	MEAN:	74	AVG.ABS.DEV:	15.85	95% Mean C.I.:	67.54 to 80.14	
(AgLand) TOTAL Assessed Value:	6,264,080							
AVG. Adj. Sales Price:	180,778	COD:	22.52	MAX Sales Ratio:	146.32			
AVG. Assessed Value:	127,838	PRD:	104.42	MIN Sales Ratio:	35.49			

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GEO CODE / TOWNSHIP #										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
1235	1	98.27	98.27	98.27			98.27	98.27	N/A	15,000	14,740
1237	7	62.51	64.01	64.34	18.90	99.48	44.28	88.30	44.28 to 88.30	165,553	106,517
1239	8	85.47	86.27	88.61	29.01	97.36	35.49	146.32	35.49 to 146.32	206,550	183,029
1241	1	61.21	61.21	61.21			61.21	61.21	N/A	63,024	38,580
1243	3	87.89	91.03	86.75	19.29	104.94	67.17	118.03	N/A	80,033	69,425
1253	5	72.48	74.26	79.38	14.44	93.55	57.70	93.02	N/A	151,400	120,183
1255	3	70.38	88.71	65.62	38.89	135.19	56.82	138.93	N/A	164,766	108,120
1257	1	54.86	54.86	54.86			54.86	54.86	N/A	369,000	202,430
1259	5	79.32	74.06	70.83	7.60	104.56	63.97	81.10	N/A	197,423	139,840
1261	2	69.77	69.77	69.77	0.29	99.99	69.56	69.97	N/A	438,513	305,957
1517	1	72.08	72.08	72.08			72.08	72.08	N/A	73,000	52,615
1519	8	63.14	63.43	57.89	18.04	109.58	37.60	92.13	37.60 to 92.13	191,971	111,126
1521	3	73.65	74.05	74.31	1.05	99.64	73.08	75.41	N/A	146,492	108,860
979	1	43.66	43.66	43.66			43.66	43.66	N/A	196,074	85,600
ALL	49	70.38	73.84	70.72	22.52	104.42	35.49	146.32	65.54 to 75.41	180,778	127,838

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
1	24	72.03	75.05	73.88	24.45	101.58	35.49	146.32	62.51 to 84.83	210,809	155,755
2	25	70.38	72.68	66.49	20.13	109.31	37.60	138.93	61.21 to 73.65	151,949	101,037
ALL	49	70.38	73.84	70.72	22.52	104.42	35.49	146.32	65.54 to 75.41	180,778	127,838

STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
2	49	70.38	73.84	70.72	22.52	104.42	35.49	146.32	65.54 to 75.41	180,778	127,838
ALL	49	70.38	73.84	70.72	22.52	104.42	35.49	146.32	65.54 to 75.41	180,778	127,838

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

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

NUMBER of Sales:	49	MEDIAN:	70	COV:	30.48	95% Median C.I.:	65.54 to 75.41	(! : Derived)
(AgLand) TOTAL Sales Price:	8,858,165	WGT. MEAN:	71	STD:	22.51	95% Wgt. Mean C.I.:	64.32 to 77.11	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,858,165	MEAN:	74	AVG.ABS.DEV:	15.85	95% Mean C.I.:	67.54 to 80.14	
(AgLand) TOTAL Assessed Value:	6,264,080							
AVG. Adj. Sales Price:	180,778	COD:	22.52	MAX Sales Ratio:	146.32			
AVG. Assessed Value:	127,838	PRD:	104.42	MIN Sales Ratio:	35.49			

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SCHOOL DISTRICT *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)											
11-0020	7	71.15	65.30	59.64	11.71	109.48	37.60	75.41	37.60 to 75.41	225,236	134,338
20-0020	7	59.88	65.58	63.97	14.79	102.53	54.08	92.13	54.08 to 92.13	121,799	77,911
22-0031											
26-0561	4	85.27	94.84	88.48	26.35	107.19	62.51	146.32	N/A	150,100	132,810
87-0001	15	66.45	66.81	67.02	16.56	99.69	44.28	86.12	54.86 to 79.47	247,694	165,999
87-0013	8	90.46	93.42	83.76	20.94	111.54	65.54	138.93	65.54 to 138.93	155,737	130,438
87-0016	2	77.52	77.52	78.12	6.50	99.24	72.48	82.56	N/A	71,500	55,852
87-0017	5	61.21	63.98	82.79	32.80	77.28	35.49	112.36	N/A	141,839	117,429
90-0560	1	98.27	98.27	98.27			98.27	98.27	N/A	15,000	14,740
NonValid School											
ALL	49	70.38	73.84	70.72	22.52	104.42	35.49	146.32	65.54 to 75.41	180,778	127,838

ACRES IN SALE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
0.01 TO 10.00	1	98.27	98.27	98.27			98.27	98.27	N/A	15,000	14,740
10.01 TO 30.00	4	99.57	98.04	83.50	30.58	117.41	54.08	138.93	N/A	30,774	25,696
30.01 TO 50.00	12	66.42	62.05	60.63	14.49	102.33	35.49	82.24	50.16 to 72.08	86,008	52,147
50.01 TO 100.00	17	73.65	75.84	71.93	20.83	105.43	43.66	146.32	59.88 to 84.83	159,929	115,041
100.01 TO 180.00	11	69.97	67.81	65.39	14.33	103.70	37.60	88.30	54.86 to 87.89	308,965	202,033
180.01 TO 330.00	4	89.57	87.03	85.49	17.49	101.79	56.60	112.36	N/A	392,637	335,680
ALL	49	70.38	73.84	70.72	22.52	104.42	35.49	146.32	65.54 to 75.41	180,778	127,838

MAJORITY LAND USE > 95%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY	34	69.79	71.92	69.51	19.71	103.46	43.66	146.32	61.21 to 74.08	191,188	132,892
DRY-N/A	14	80.94	81.26	74.62	22.25	108.89	37.60	138.93	62.51 to 93.02	165,910	123,808
GRASS	1	35.49	35.49	35.49			35.49	35.49	N/A	35,000	12,420
ALL	49	70.38	73.84	70.72	22.52	104.42	35.49	146.32	65.54 to 75.41	180,778	127,838

MAJORITY LAND USE > 80%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY	40	70.18	72.61	71.46	18.86	101.62	43.66	146.32	63.97 to 74.08	194,274	138,818
DRY-N/A	8	85.22	84.77	66.42	27.59	127.62	37.60	138.93	37.60 to 138.93	131,525	87,363
GRASS	1	35.49	35.49	35.49			35.49	35.49	N/A	35,000	12,420
ALL	49	70.38	73.84	70.72	22.52	104.42	35.49	146.32	65.54 to 75.41	180,778	127,838

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:	49	MEDIAN:	70	COV:	30.48	95% Median C.I.:	65.54 to 75.41	(!: Derived)
(AgLand) TOTAL Sales Price:	8,858,165	WGT. MEAN:	71	STD:	22.51	95% Wgt. Mean C.I.:	64.32 to 77.11	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,858,165	MEAN:	74	AVG.ABS.DEV:	15.85	95% Mean C.I.:	67.54 to 80.14	
(AgLand) TOTAL Assessed Value:	6,264,080							
AVG. Adj. Sales Price:	180,778	COD:	22.52	MAX Sales Ratio:	146.32			
AVG. Assessed Value:	127,838	PRD:	104.42	MIN Sales Ratio:	35.49			

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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	47	71.15	74.80	70.87	22.06	105.54	37.60	146.32	65.54 to 79.32	186,980	132,512
DRY-N/A	1	67.17	67.17	67.17			67.17	67.17	N/A	35,100	23,575
GRASS	1	35.49	35.49	35.49			35.49	35.49	N/A	35,000	12,420
ALL	49	70.38	73.84	70.72	22.52	104.42	35.49	146.32	65.54 to 75.41	180,778	127,838

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	3	118.03	118.41	119.41	11.48	99.16	98.27	138.93	N/A	15,766	18,826
30000 TO 59999	4	60.63	59.46	60.31	24.21	98.59	35.49	81.10	N/A	40,224	24,260
60000 TO 99999	7	72.08	72.37	73.10	7.94	99.00	61.21	82.56	61.21 to 82.56	72,060	52,675
100000 TO 149999	9	73.08	81.26	79.70	25.07	101.96	56.99	146.32	57.70 to 99.47	118,100	94,123
150000 TO 249999	15	71.15	68.99	69.53	16.38	99.23	43.66	88.30	59.88 to 79.47	193,333	134,418
250000 TO 499999	11	63.97	68.40	68.82	24.68	99.39	37.60	112.36	51.49 to 93.02	380,240	261,676
ALL	49	70.38	73.84	70.72	22.52	104.42	35.49	146.32	65.54 to 75.41	180,778	127,838

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	6	82.72	85.33	71.75	39.99	118.92	35.49	138.93	35.49 to 138.93	27,333	19,612
30000 TO 59999	6	70.85	70.48	69.93	6.69	100.79	61.21	81.10	61.21 to 81.10	63,437	44,359
60000 TO 99999	12	66.00	65.70	62.78	19.17	104.65	43.66	92.13	50.16 to 82.24	126,093	79,166
100000 TO 149999	11	63.57	74.19	65.93	30.87	112.52	37.60	146.32	51.49 to 99.47	207,513	136,812
150000 TO 249999	7	75.41	75.33	73.05	11.20	103.12	54.86	88.30	54.86 to 88.30	230,253	168,203
250000 TO 499999	7	69.97	78.80	77.35	20.70	101.87	56.60	112.36	56.60 to 112.36	415,141	321,127
ALL	49	70.38	73.84	70.72	22.52	104.42	35.49	146.32	65.54 to 75.41	180,778	127,838

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:	70	COV:	32.28	95% Median C.I.:	63.97 to 74.08	(! : Derived)
TOTAL Sales Price:	12,724,230	WGT. MEAN:	69	STD:	23.69	95% Wgt. Mean C.I.:	63.69 to 74.74	(! : land+NAT=0)
TOTAL Adj.Sales Price:	12,724,230	MEAN:	73	AVG.ABS.DEV:	16.65	95% Mean C.I.:	67.35 to 79.44	
TOTAL Assessed Value:	8,807,545							
AVG. Adj. Sales Price:	215,664	COD:	23.80	MAX Sales Ratio:	146.32			
AVG. Assessed Value:	149,280	PRD:	106.03	MIN Sales Ratio:	35.49			

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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	2	119.67	119.67	104.87	22.27	114.12	93.02	146.32	N/A		225,000	235,952
10/01/05 TO 12/31/05	3	65.54	64.25	63.56	6.90	101.08	56.82	70.38	N/A		207,000	131,568
01/01/06 TO 03/31/06	8	71.62	80.66	70.19	20.56	114.92	56.60	138.93	56.60 to 138.93		151,684	106,466
04/01/06 TO 06/30/06	4	102.08	108.29	96.53	22.35	112.19	84.83	144.18	N/A		173,637	167,603
07/01/06 TO 09/30/06												
10/01/06 TO 12/31/06	4	74.53	75.00	80.06	12.51	93.67	57.70	93.22	N/A		197,594	158,198
01/01/07 TO 03/31/07	4	76.70	75.71	72.96	5.96	103.77	68.21	81.24	N/A		418,900	305,632
04/01/07 TO 06/30/07	5	53.25	54.22	53.69	17.70	100.99	37.60	69.97	N/A		348,420	187,056
07/01/07 TO 09/30/07	1	67.17	67.17	67.17			67.17	67.17	N/A		35,100	23,575
10/01/07 TO 12/31/07	10	61.73	67.78	72.39	23.83	93.64	44.28	112.36	50.16 to 99.47		194,738	140,972
01/01/08 TO 03/31/08	13	66.45	64.87	60.31	15.45	107.56	41.41	82.56	51.49 to 79.47		231,581	139,663
04/01/08 TO 06/30/08	5	87.89	71.49	69.71	25.32	102.56	35.49	98.27	N/A		108,814	75,851
____Study Years____												
07/01/05 TO 06/30/06	17	82.24	88.86	80.19	26.55	110.81	56.60	146.32	66.39 to 118.03		175,236	140,515
07/01/06 TO 06/30/07	13	69.97	67.22	66.32	16.48	101.37	37.60	93.22	53.25 to 79.32		323,698	214,661
07/01/07 TO 06/30/08	29	63.97	67.10	65.52	22.76	102.40	35.49	112.36	54.86 to 73.08		190,935	125,109
____Calendar Yrs____												
01/01/06 TO 12/31/06	16	78.82	86.15	79.86	23.25	107.88	56.60	144.18	69.61 to 93.22		168,650	134,683
01/01/07 TO 12/31/07	20	63.77	65.95	66.50	20.29	99.17	37.60	112.36	54.08 to 73.08		270,009	179,555
____ALL____												
	59	69.97	73.39	69.22	23.80	106.03	35.49	146.32	63.97 to 74.08		215,664	149,280

PAD 2009 R&O Statistics

Base Stat

PAGE:2 of 4

Type: Qualified

State Stat Run

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

NUMBER of Sales:	59	MEDIAN:	70	COV:	32.28	95% Median C.I.:	63.97 to 74.08	(!: Derived)
TOTAL Sales Price:	12,724,230	WGT. MEAN:	69	STD:	23.69	95% Wgt. Mean C.I.:	63.69 to 74.74	(!: land+NAT=0)
TOTAL Adj.Sales Price:	12,724,230	MEAN:	73	AVG.ABS.DEV:	16.65	95% Mean C.I.:	67.35 to 79.44	
TOTAL Assessed Value:	8,807,545							
AVG. Adj. Sales Price:	215,664	COD:	23.80	MAX Sales Ratio:	146.32			
AVG. Assessed Value:	149,280	PRD:	106.03	MIN Sales Ratio:	35.49			

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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
1235	1	98.27	98.27	98.27			98.27	98.27	N/A	15,000	14,740
1237	8	59.75	61.18	58.88	21.71	103.91	41.41	88.30	41.41 to 88.30	190,109	111,940
1239	11	84.83	87.90	84.83	31.60	103.61	35.49	146.32	51.31 to 144.18	226,581	192,219
1241	1	61.21	61.21	61.21			61.21	61.21	N/A	63,024	38,580
1243	3	87.89	91.03	86.75	19.29	104.94	67.17	118.03	N/A	80,033	69,425
1251	1	47.76	47.76	47.76			47.76	47.76	N/A	500,000	238,810
1253	5	72.48	74.26	79.38	14.44	93.55	57.70	93.02	N/A	151,400	120,183
1255	3	70.38	88.71	65.62	38.89	135.19	56.82	138.93	N/A	164,766	108,120
1257	3	61.43	61.50	63.65	7.24	96.62	54.86	68.21	N/A	582,040	370,493
1259	7	79.32	76.22	75.53	9.62	100.91	63.97	93.22	63.97 to 93.22	224,483	169,542
1261	2	69.77	69.77	69.77	0.29	99.99	69.56	69.97	N/A	438,513	305,957
1517	1	72.08	72.08	72.08			72.08	72.08	N/A	73,000	52,615
1519	8	63.14	63.43	57.89	18.04	109.58	37.60	92.13	37.60 to 92.13	191,971	111,126
1521	4	73.37	68.85	67.66	7.75	101.75	53.25	75.41	N/A	160,537	108,626
979	1	43.66	43.66	43.66			43.66	43.66	N/A	196,074	85,600
____ALL____											
	59	69.97	73.39	69.22	23.80	106.03	35.49	146.32	63.97 to 74.08	215,664	149,280

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	32	69.97	75.38	72.18	26.30	104.44	35.49	146.32	62.51 to 82.24	256,962	185,464
2	27	69.61	71.04	63.82	20.92	111.32	37.60	138.93	57.70 to 73.65	166,719	106,395
____ALL____											
	59	69.97	73.39	69.22	23.80	106.03	35.49	146.32	63.97 to 74.08	215,664	149,280

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	7	69.98	80.86	71.43	28.83	113.21	47.76	144.18	47.76 to 144.18	420,198	300,133
2	52	69.79	72.39	68.55	23.18	105.59	35.49	146.32	63.57 to 74.08	188,131	128,973
____ALL____											
	59	69.97	73.39	69.22	23.80	106.03	35.49	146.32	63.97 to 74.08	215,664	149,280

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:	70	COV:	32.28	95% Median C.I.:	63.97 to 74.08	(! : Derived)
TOTAL Sales Price:	12,724,230	WGT. MEAN:	69	STD:	23.69	95% Wgt. Mean C.I.:	63.69 to 74.74	(! : land+NAT=0)
TOTAL Adj.Sales Price:	12,724,230	MEAN:	73	AVG.ABS.DEV:	16.65	95% Mean C.I.:	67.35 to 79.44	
TOTAL Assessed Value:	8,807,545							
AVG. Adj. Sales Price:	215,664	COD:	23.80	MAX Sales Ratio:	146.32			
AVG. Assessed Value:	149,280	PRD:	106.03	MIN Sales Ratio:	35.49			

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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)											
11-0020	8	70.38	63.79	58.92	13.54	108.28	37.60	75.41	37.60 to 75.41	222,416	131,036
20-0020	7	59.88	65.58	63.97	14.79	102.53	54.08	92.13	54.08 to 92.13	121,799	77,911
22-0031											
26-0561	5	82.24	84.16	70.78	31.79	118.91	41.41	146.32	N/A	192,479	136,229
87-0001	19	69.56	69.20	69.85	15.53	99.07	44.28	93.22	56.99 to 81.10	294,194	205,495
87-0013	9	87.89	89.86	77.86	22.51	115.42	61.43	138.93	65.54 to 118.03	188,113	146,465
87-0016	3	72.48	67.60	54.51	16.00	124.01	47.76	82.56	N/A	214,333	116,838
87-0017	7	61.21	73.63	79.45	45.10	92.66	35.49	144.18	35.49 to 144.18	169,885	134,980
90-0560	1	98.27	98.27	98.27			98.27	98.27	N/A	15,000	14,740
NonValid School											
ALL	59	69.97	73.39	69.22	23.80	106.03	35.49	146.32	63.97 to 74.08	215,664	149,280

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	98.27	98.27	98.27			98.27	98.27	N/A	15,000	14,740
10.01 TO 30.00	4	99.57	98.04	83.50	30.58	117.41	54.08	138.93	N/A	30,774	25,696
30.01 TO 50.00	12	66.42	62.05	60.63	14.49	102.33	35.49	82.24	50.16 to 72.08	86,008	52,147
50.01 TO 100.00	20	73.37	77.24	71.10	25.02	108.63	41.41	146.32	62.51 to 82.56	172,313	122,519
100.01 TO 180.00	17	69.56	66.71	64.86	17.81	102.86	37.60	93.22	53.25 to 81.24	329,836	213,927
180.01 TO 330.00	5	86.12	83.26	79.07	18.71	105.31	56.60	112.36	N/A	500,110	395,418
ALL	59	69.97	73.39	69.22	23.80	106.03	35.49	146.32	63.97 to 74.08	215,664	149,280

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	42	69.79	72.68	69.05	21.75	105.26	41.41	146.32	63.57 to 73.65	233,423	161,170
DRY-N/A	16	75.70	77.64	70.21	25.28	110.57	37.60	138.93	57.70 to 88.30	180,339	126,621
GRASS	1	35.49	35.49	35.49			35.49	35.49	N/A	35,000	12,420
ALL	59	69.97	73.39	69.22	23.80	106.03	35.49	146.32	63.97 to 74.08	215,664	149,280

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	48	69.97	73.17	70.47	20.82	103.83	41.41	146.32	63.97 to 74.08	230,715	162,574
DRY-N/A	10	74.87	78.27	61.40	33.22	127.48	37.60	138.93	51.31 to 118.03	161,487	99,153
GRASS	1	35.49	35.49	35.49			35.49	35.49	N/A	35,000	12,420
ALL	59	69.97	73.39	69.22	23.80	106.03	35.49	146.32	63.97 to 74.08	215,664	149,280

PAD 2009 R&O Statistics

Base Stat

PAGE:4 of 4

State Stat Run

Type: Qualified

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

NUMBER of Sales:	59	MEDIAN:	70	COV:	32.28	95% Median C.I.:	63.97 to 74.08	(!: Derived)
TOTAL Sales Price:	12,724,230	WGT. MEAN:	69	STD:	23.69	95% Wgt. Mean C.I.:	63.69 to 74.74	(!: land+NAT=0)
TOTAL Adj.Sales Price:	12,724,230	MEAN:	73	AVG.ABS.DEV:	16.65	95% Mean C.I.:	67.35 to 79.44	
TOTAL Assessed Value:	8,807,545							
AVG. Adj. Sales Price:	215,664	COD:	23.80	MAX Sales Ratio:	146.32			
AVG. Assessed Value:	149,280	PRD:	106.03	MIN Sales Ratio:	35.49			

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MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	57	69.98	74.17	69.32	23.69	107.00	37.60	146.32	63.97 to 75.41	222,002	153,886
DRY-N/A	1	67.17	67.17	67.17			67.17	67.17	N/A	35,100	23,575
GRASS	1	35.49	35.49	35.49			35.49	35.49	N/A	35,000	12,420
ALL	59	69.97	73.39	69.22	23.80	106.03	35.49	146.32	63.97 to 74.08	215,664	149,280

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	3	118.03	118.41	119.41	11.48	99.16	98.27	138.93	N/A	15,766	18,826
30000 TO 59999	4	60.63	59.46	60.31	24.21	98.59	35.49	81.10	N/A	40,224	24,260
60000 TO 99999	7	72.08	72.37	73.10	7.94	99.00	61.21	82.56	61.21 to 82.56	72,060	52,675
100000 TO 149999	10	73.37	87.55	86.24	32.17	101.52	56.99	146.32	57.70 to 144.18	118,290	102,013
150000 TO 249999	17	70.38	68.12	68.57	16.14	99.34	43.66	88.30	53.25 to 79.47	196,949	135,057
250000 TO 499999	16	62.70	67.56	67.70	25.71	99.80	37.60	112.36	51.49 to 86.12	378,159	256,000
500000 +	2	57.99	57.99	61.06	17.63	94.96	47.76	68.21	N/A	715,000	436,590
ALL	59	69.97	73.39	69.22	23.80	106.03	35.49	146.32	63.97 to 74.08	215,664	149,280

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	6	82.72	85.33	71.75	39.99	118.92	35.49	138.93	35.49 to 138.93	27,333	19,612
30000 TO 59999	6	70.85	70.48	69.93	6.69	100.79	61.21	81.10	61.21 to 81.10	63,437	44,359
60000 TO 99999	12	66.00	65.70	62.78	19.17	104.65	43.66	92.13	50.16 to 82.24	126,093	79,166
100000 TO 149999	12	63.04	72.44	64.90	29.90	111.63	37.60	146.32	53.25 to 84.83	207,110	134,405
150000 TO 249999	11	71.15	75.84	68.79	23.91	110.24	41.41	144.18	51.31 to 88.30	245,386	168,801
250000 TO 499999	11	69.97	75.93	74.03	21.65	102.57	47.76	112.36	56.60 to 93.22	413,810	306,333
500000 +	1	68.21	68.21	68.21			68.21	68.21	N/A	930,000	634,370
ALL	59	69.97	73.39	69.22	23.80	106.03	35.49	146.32	63.97 to 74.08	215,664	149,280

Agricultural Correlation

**2009 Correlation Section
for Thurston County**

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED:Thurston County reported that a review of the market areas was needed. The county reconsidered the soil characteristics and the market activity. After much review and study the county determined that there was going to be two market areas for the 2009 assessment year. The market area boundary was drawn between range 7 and 8. The western portion of the county has a higher market than the eastern side and is reflected in the assessment.

Analysis of all six tables indicates that the county has achieved an acceptable level of value for the 2009 assessment year. Based on the statistical information provided, the level of value in the agricultural class of property in Thurston County is best represented by the median level of value.

**2009 Correlation Section
for Thurston 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	49	55.06
2008	80	37	46.25
2007	79	41	51.90
2006	81	34	41.98
2005	92	36	39.13

AGRICULTURAL UNIMPROVED:

Review of the non qualified sales indicated the typical reasons for the transaction not being an arm's length sale and included parcels substantially changed since the date of the sale, parcels included in family transactions and foreclosures. Currently the county has relied on personal knowledge of the assessor and staff to qualify a sale.

2009 Correlation Section
for Thurston 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 Thurston 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	63	17.50	74	70
2008	64.61	11.39	72	70.6
2007	67	6.90	72	71
2006	61	21.49	75	75
2005	69	3.12	71	74

AGRICULTURAL UNIMPROVED: The Trended Preliminary Ratio is slightly higher than the indicated R&O Median Ratio. Both statistics are within the acceptable range for the level of value. There is no information available to suggest that the median ratio is not the best representation of the level of value for the agricultural class.

2009 Correlation Section
for Thurston 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 Thurston 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)
21.05	2009	17.50
14.86	2008	11.39
12.27	2007	6.90
32.17	2006	21.49
2.30	2005	3.12

AGRICULTURAL UNIMPROVED: The difference between the percent change to the sales file and the percent change to the assessed value base is 3.55 percentage points apart. The percentages represent the assessment actions of the county.

2009 Correlation Section
for Thurston 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 Thurston County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	70	71	74

AGRICULTURAL UNIMPROVED: The median, mean and weighted mean measures are all within the acceptable parameters for the level of value.

**2009 Correlation Section
for Thurston County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	22.52	104.42
Difference	2.52	1.42

AGRICULTURAL UNIMPROVED: The coefficient of dispersion is slightly outside the range as well as the price related differential. These are not unreasonable due to the increase in the market in the later years of the sales file.

**2009 Correlation Section
for Thurston 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	49	49	0
Median	63	70	7
Wgt. Mean	60	71	11
Mean	64	74	10
COD	21.51	22.52	1.01
PRD	106.76	104.42	-2.34
Minimum	25.31	35.49	10.18
Maximum	110.40	146.32	35.92

AGRICULTURAL UNIMPROVED: Review of Table VII indicates that the county improved the quality of assessment. The county through the preliminary statistics found that the individual market areas needed to be reviewed. The county redrew the market area boundary and now has two market areas. The county has improved the quality of statistics and the above table is reflective of the assessment actions for 2009.

Total Real Property
Sum Lines 17, 25, & 30

Records : 4,153

Value : 390,950,136

Growth 2,746,090

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	239	972,975	18	132,670	5	34,040	262	1,139,685	
02. Res Improve Land	985	4,808,965	72	950,175	188	3,251,975	1,245	9,011,115	
03. Res Improvements	996	38,168,190	74	4,579,900	203	10,652,475	1,273	53,400,565	
04. Res Total	1,235	43,950,130	92	5,662,745	208	13,938,490	1,535	63,551,365	698,565
% of Res Total	80.46	69.16	5.99	8.91	13.55	21.93	36.96	16.26	25.44
05. Com UnImp Land	39	58,820	11	183,765	1	9,835	51	252,420	
06. Com Improve Land	183	488,130	34	212,770	5	27,325	222	728,225	
07. Com Improvements	183	6,217,910	34	2,970,105	5	553,495	222	9,741,510	
08. Com Total	222	6,764,860	45	3,366,640	6	590,655	273	10,722,155	1,162,450
% of Com Total	81.32	63.09	16.48	31.40	2.20	5.51	6.57	2.74	42.33
09. Ind UnImp Land	2	9,640	0	0	0	0	2	9,640	
10. Ind Improve Land	8	52,070	2	23,135	0	0	10	75,205	
11. Ind Improvements	8	1,397,920	2	495,785	0	0	10	1,893,705	
12. Ind Total	10	1,459,630	2	518,920	0	0	12	1,978,550	0
% of Ind Total	83.33	73.77	16.67	26.23	0.00	0.00	0.29	0.51	0.00
13. Rec UnImp Land	0	0	0	0	37	325,210	37	325,210	
14. Rec Improve Land	0	0	0	0	2	10,850	2	10,850	
15. Rec Improvements	0	0	0	0	2	600	2	600	
16. Rec Total	0	0	0	0	39	336,660	39	336,660	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.94	0.09	0.00
Res & Rec Total	1,235	43,950,130	92	5,662,745	247	14,275,150	1,574	63,888,025	698,565
% of Res & Rec Total	78.46	68.79	5.84	8.86	15.69	22.34	37.90	16.34	25.44
Com & Ind Total	232	8,224,490	47	3,885,560	6	590,655	285	12,700,705	1,162,450
% of Com & Ind Total	81.40	64.76	16.49	30.59	2.11	4.65	6.86	3.25	42.33
17. Taxable Total	1,467	52,174,620	139	9,548,305	253	14,865,805	1,859	76,588,730	1,861,015
% of Taxable Total	78.91	68.12	7.48	12.47	13.61	19.41	44.76	19.59	67.77

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	206	181	865	1,252

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	0	0	215	19,016,685	1,382	163,397,450	1,597	182,414,135
28. Ag-Improved Land	0	0	77	10,282,550	620	94,099,620	697	104,382,170
29. Ag Improvements	0	0	77	2,889,175	620	24,675,926	697	27,565,101
30. Ag Total							2,294	314,361,406

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land							
32. HomeSite Improv Land							
33. HomeSite Improvements							
34. HomeSite Total							
35. FarmSite UnImp Land							
36. FarmSite Improv Land							
37. FarmSite Improvements							
38. FarmSite Total							
39. Road & Ditches							
40. Other- Non Ag Use							
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land							
32. HomeSite Improv Land							
33. HomeSite Improvements							
34. HomeSite Total							
35. FarmSite UnImp Land							
36. FarmSite Improv Land							
37. FarmSite Improvements							
38. FarmSite Total							
39. Road & Ditches							
40. Other- Non Ag Use							
41. Total Section VI							

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks						
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks						

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value						
44. Recapture Value N/A						
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value						
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	3,622.90	41.99%	9,383,310	47.38%	2,590.00
46. 1A	732.20	8.49%	1,746,295	8.82%	2,385.00
47. 2A1	232.10	2.69%	529,180	2.67%	2,279.97
48. 2A	1,335.13	15.48%	2,904,000	14.66%	2,175.07
49. 3A1	1,246.67	14.45%	2,555,680	12.90%	2,050.01
50. 3A	1,048.80	12.16%	1,997,985	10.09%	1,905.02
51. 4A1	276.58	3.21%	485,410	2.45%	1,755.04
52. 4A	133.10	1.54%	203,015	1.03%	1,525.28
53. Total	8,627.48	100.00%	19,804,875	100.00%	2,295.56
Dry					
54. 1D1	6,975.54	8.84%	16,601,780	10.86%	2,380.00
55. 1D	15,151.05	19.21%	32,955,130	21.56%	2,175.11
56. 2D1	3,104.61	3.94%	6,426,550	4.20%	2,070.00
57. 2D	4,063.10	5.15%	7,984,195	5.22%	1,965.05
58. 3D1	16,921.00	21.45%	32,826,705	21.48%	1,940.00
59. 3D	16,364.51	20.75%	29,374,730	19.22%	1,795.03
60. 4D1	15,312.67	19.41%	25,189,945	16.48%	1,645.04
61. 4D	987.44	1.25%	1,496,055	0.98%	1,515.08
62. Total	78,879.92	100.00%	152,855,090	100.00%	1,937.82
Grass					
63. 1G1	481.11	0.00%	299,095	11.71%	621.68
64. 1G	974.15	15.97%	592,605	23.20%	608.33
65. 2G1	541.13	8.87%	301,515	11.81%	557.20
66. 2G	1,363.24	22.35%	549,375	21.51%	402.99
67. 3G1	842.53	13.81%	287,660	11.26%	341.42
68. 3G	397.94	6.52%	117,595	4.60%	295.51
69. 4G1	1,056.56	17.32%	296,315	11.60%	280.45
70. 4G	442.56	7.26%	109,960	4.31%	248.46
71. Total	6,099.22	100.00%	2,554,120	100.00%	418.76
Irrigated Total	8,627.48	9.06%	19,804,875	11.30%	2,295.56
Dry Total	78,879.92	82.83%	152,855,090	87.20%	1,937.82
Grass Total	6,099.22	6.40%	2,554,120	1.46%	418.76
Waste	1,623.82	1.71%	81,235	0.05%	50.03
Other	0.00	0.00%	0	0.00%	0.00
Exempt	10,863.58	11.41%	0	0.00%	0.00
Market Area Total	95,230.44	100.00%	175,295,320	100.00%	1,840.75

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	405.20	17.72%	713,160	20.08%	1,760.02
46. 1A	153.00	6.69%	254,755	7.17%	1,665.07
47. 2A1	107.90	4.72%	169,960	4.79%	1,575.16
48. 2A	179.60	7.86%	282,885	7.96%	1,575.08
49. 3A1	1,177.31	51.50%	1,777,735	50.05%	1,510.00
50. 3A	109.33	4.78%	154,150	4.34%	1,409.95
51. 4A1	133.30	5.83%	174,625	4.92%	1,310.02
52. 4A	20.60	0.90%	24,410	0.69%	1,184.95
53. Total	2,286.24	100.00%	3,551,680	100.00%	1,553.50
Dry					
54. 1D1	3,562.53	4.79%	5,735,660	5.83%	1,610.00
55. 1D	12,800.53	17.19%	19,522,105	19.84%	1,525.10
56. 2D1	4,323.67	5.81%	6,355,790	6.46%	1,470.00
57. 2D	1,633.43	2.19%	2,352,125	2.39%	1,439.99
58. 3D1	11,879.11	15.96%	16,393,220	16.66%	1,380.00
59. 3D	6,929.58	9.31%	8,939,095	9.09%	1,289.99
60. 4D1	26,902.33	36.14%	32,149,205	32.68%	1,195.03
61. 4D	6,414.31	8.62%	6,927,390	7.04%	1,079.99
62. Total	74,445.49	100.00%	98,374,590	100.00%	1,321.43
Grass					
63. 1G1	122.02	0.00%	70,030	3.96%	573.92
64. 1G	849.79	13.65%	470,285	26.57%	553.41
65. 2G1	393.31	6.32%	182,930	10.33%	465.10
66. 2G	130.91	2.10%	48,660	2.75%	371.71
67. 3G1	526.59	8.46%	147,550	8.33%	280.20
68. 3G	173.54	2.79%	42,090	2.38%	242.54
69. 4G1	2,065.70	33.18%	467,130	26.39%	226.14
70. 4G	1,963.24	31.54%	341,580	19.30%	173.99
71. Total	6,225.10	100.00%	1,770,255	100.00%	284.37
Irrigated Total	2,286.24	2.62%	3,551,680	3.42%	1,553.50
Dry Total	74,445.49	85.33%	98,374,590	94.67%	1,321.43
Grass Total	6,225.10	7.14%	1,770,255	1.70%	284.37
Waste	4,284.21	4.91%	214,275	0.21%	50.02
Other	0.00	0.00%	0	0.00%	0.00
Exempt	44,803.58	51.36%	0	0.00%	0.00
Market Area Total	87,241.04	100.00%	103,910,800	100.00%	1,191.08

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	863.10	1,831,215	10,050.62	21,525,340	10,913.72	23,356,555
77. Dry Land	0.00	0	16,245.91	26,145,640	137,079.50	225,084,040	153,325.41	251,229,680
78. Grass	0.00	0	1,373.32	501,785	10,951.00	3,822,590	12,324.32	4,324,375
79. Waste	0.00	0	693.90	34,725	5,214.13	260,785	5,908.03	295,510
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	6,730.16	0	48,937.00	0	55,667.16	0
82. Total	0.00	0	19,176.23	28,513,365	163,295.25	250,692,755	182,471.48	279,206,120

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	10,913.72	5.98%	23,356,555	8.37%	2,140.11
Dry Land	153,325.41	84.03%	251,229,680	89.98%	1,638.54
Grass	12,324.32	6.75%	4,324,375	1.55%	350.88
Waste	5,908.03	3.24%	295,510	0.11%	50.02
Other	0.00	0.00%	0	0.00%	0.00
Exempt	55,667.16	30.51%	0	0.00%	0.00
Total	182,471.48	100.00%	279,206,120	100.00%	1,530.14

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

87 **Thurston**

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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	59,641,630	63,551,365	3,909,735	6.56%	698,565	5.38%
02. Recreational	289,450	336,660	47,210	16.31%	0	16.31%
03. Ag-Homesite Land, Ag-Res Dwelling	15,918,775	18,439,721	2,520,946	15.84%	149,985	14.89%
04. Total Residential (sum lines 1-3)	75,849,855	82,327,746	6,477,891	8.54%	848,550	7.42%
05. Commercial	9,923,420	10,722,155	798,735	8.05%	1,162,450	-3.67%
06. Industrial	1,973,510	1,978,550	5,040	0.26%	0	0.26%
07. Ag-Farmsite Land, Outbuildings	12,862,350	16,715,565	3,853,215	29.96%	735,090	24.24%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	24,759,280	29,416,270	4,656,990	18.81%	1,897,540	11.15%
10. Total Non-Agland Real Property	100,609,135	111,744,016	11,134,881	11.07%	2,746,090	8.34%
11. Irrigated	17,701,490	23,356,555	5,655,065	31.95%		
12. Dryland	216,076,980	251,229,680	35,152,700	16.27%		
13. Grassland	3,559,245	4,324,375	765,130	21.50%		
14. Wasteland	285,400	295,510	10,110	3.54%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	237,623,115	279,206,120	41,583,005	17.50%		
17. Total Value of all Real Property (Locally Assessed)	338,232,250	390,950,136	52,717,886	15.59%	2,746,090	14.77%

2008 Plan of Assessment for Thurston County
Assessment Years 2009, 2010, and 2011
Date: June 2008

General Description of Real Property in Thurston County:

Thurston County is located in Northeast Nebraska. The county is irregular in shape with the Missouri River forming the eastern boundary. Pender is the county seat and largest community. Pender is located in the southwestern part. Other communities include Macy, Rosalie, Thurston, Walthill, Winnebago, and part of the community of Emerson.

Thurston County was organized in 1889. It was originally part of the acreage selected by the Omaha Indians as their reservation. The Omaha tribe sold part of the land to the Winnebago Reservation also includes part of Dixon County. The county has a checker board type of ownership. Approximately 55,661 acres of the land in Thurston County is exempt. This property is exempt because it is U.S.A. in Trust for the Winnebago Tribe of Nebraska or the Omaha Tribe of Nebraska and Allotment land. Complicating the process, a large number of HUD houses, mobile homes, and commercial buildings located on the above described exempt land. Native American's are exempt from taxation on Improvements on leased land. Some of the properties are co-owned by non-Indian people. That portion is taxable; the discovery process is very difficult in these situations.

Thurston County had a total count of 4,142 taxable parcels on the 2008 County Abstract.

Per the 2008 County Abstract, Thurston County consists of the following real property types.

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1537	36.82	17.18
Commercial	269	6.42	3.11
Industrial	12	.29	.64
Recreational	38	.89	.08
Agricultural	2286	55.58	78.99
Special Value	0		

Agricultural land – Taxable acres 182,533.75

For Assessment year 2008, an estimated 200 building permits, information statements and others means of assessing were valued as new property construction/additions.

Current Resources

The staff of the Thurston County Assessor's office consists of the Assessor, part time Chief Deputy, part time Assistant Deputy and one full time Clerk. With limited funds in Thurston

County there is little money available for registration, motels and travel. The General Assessors budget requested a 3% increase in 2007. However, the mileage allowance, fuel, office equipment and repair, office supplies, dues, registration, training and data processing fees, printing and publishing are all increasing. MIPS/County Solutions contract costs have really put the office in a budget bind.

Discover, List & Inventory all property. Real Estate Transfers along with a photocopy of the deeds are filed timely by the Clerks office. A deputy processes the Real Estate Transfers, followed by a double check by the assistant deputy. The Assessor reviews the transfer and forwards the information to P.A.T.

The property record cards contain all information required by regulation 10-004, which included the legal description property owner, classification codes, and supporting documentation. The supporting documentation includes any field notes, a sketch of the property. A photograph of the property, and if agricultural land is involved an inventory of the soil types by land use. The new and old aerial photographs of the buildings are included. The cards are in good condition and updated and or replaced as needed. Allotment land cards are kept in a separate file. Because of the reservations located in Thurston County, the historical information is kept in the Assessor's office.

Level of Value, Quality, and Uniformity for Assessment year 2007

Property Class	Median %	C.O.D. %	P.R.D. %
Residential	96	24.59	118.71
Commercial	99	41.56	129.99
Agricultural Land	71	16.10	107.55
Special Value	0		

Assessment Actions Planned for Assessment year 2009:

Residential: Change lot values in Rosalie to square foot instead of front foot. Review and reprice with new Cama program all residential property in this town. Study the market for depreciation. Begin working on repricing rural residential .

Commercial: Review, reprice with new Cama program all commercial property in Thurston & Pender. Check for condition of structures and also new construction. Develop depreciation study for commercial buildings.

Agricultural: review land use changes in the middle of the county. Continue the drive by review of rural buildings and houses for condition of structures and new construction. Conduct market analysis of agricultural sales.

Special Value: None

Assessment Actions Planned for Assessment year 2010:

Residential: change lot values in Walthill and Winnebago to square foot instead of front foot value. Review and reprice with Cama program all residential property in both towns. Study the market and develop depreciation accordingly.

Commercial: Review and reprice with Cama commercial property in Rosalie. Change value of lots to square foot instead of front foot.

Agricultural: review the county for land use changes. Continue the drive by review of rural buildings and houses for condition and new construction. Analysis agricultural sales

Special Value: none

Assessment Actions Planned for Assessment year 2011:

Residential: Change lot values in Macy from front foot value to square foot value. Review and reprice with Cama program all residential property in the three towns. Study market for depreciation.

Commercial: Review and reprice with Cama commercial property in Winnebago, Walthill and Macy. Change lot values to the square foot method.

Agricultural Land: Review the county for land use changes. Continue the drive by review of rural buildings and houses for condition and new construction. Conduct market analysis of agricultural sales.

Special Value: none

The Cadastral Maps in Thurston County are old. The maps are current with parcel identification according to regulation 10-004.03. The Assessor would like to implement a GIS system. Funds are not available for this project.

Other functions performed by the assessor's office, but not limited to:

Record Maintenance, Mapping updates, & Ownership changes

Annually prepare and file Assessor Administrative Reports required by law/regulation:

- a. Abstracts (Real & Personal Property)
- b. Assessor Survey
- c. Sales information to PA & T rosters & annual Assessed Value Update w/Abstract
- d. Certification of Value to Political Subdivisions
- e. School District Taxable Value Report
- f. Homestead Exemption Tax Loss Report
- g. Certificate of Taxes Levied Report
- h. Report of current values for properties owned by Board of Education Lands & Funds
- i. Report of all Exempt Property and Taxable Government Owned Property
- j. Annual Plan of Assessment Report

Personal Property: administer annual filing of 526 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Permissive Exemption: Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Taxable Government Owned Property-annual review of government owned property not used for public purpose, send notices of intent to tax.

Homestead exemptions: administer 190 annual filings of applications approval/denial process, taxpayer notifications, and taxpayer assistance.

Centrally Assessed-Review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.

Tax Districts and Tax Rates- management of school district and other tax entity boundary changes necessary for correct assessment and tax information: input/review of tax rates used for tax billing process.

Tax Lists: prepare and certify tax list correction documents for county board approval.

County Board of Equalization- attend county board of equalization meetings for valuation protest-assemble and provide information.

TERC Appeals-prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

TERC Statewide Equalization-attend hearings if applicable to county, defend values, and/or implement orders of the TERC.

Education: Assessor and/or Appraisal Education- attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.

Conclusion:

This document is a description of the various duties and three year plan of assessment in the Assessors office. Without proper funding the tasks described will be difficult to complete. The current budget request is \$60,350 for the General Fund, \$50,090, reappraisal fund. Most of the budget increase is the cost of the computer vendor

Respectfully submitted:

Assessor signature_____Date:_____

2009 Assessment Survey for Thurston County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	0
2.	Appraiser(s) on staff
	0
3.	Other full-time employees
	1
4.	Other part-time employees
	2
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	\$62,065
7.	Part of the budget that is dedicated to the computer system
	\$10,200
8.	Adopted budget, or granted budget if different from above
	\$62,065
9.	Amount of the total budget set aside for appraisal work
10.	Amount of the total budget set aside for education/workshops
	\$1,000
11.	Appraisal/Reappraisal budget, if not part of the total budget
	\$53,500
12.	Other miscellaneous funds
	\$0
13.	Total budget
	\$115,565
a.	Was any of last year's budget not used:
	Yes, small amount

B. Computer, Automation Information and GIS

1.	Administrative software
	MIPS Inc.
2.	CAMA software
	MIPS Inc.

3.	Cadastral maps: Are they currently being used?
	Yes, dated 1960
4.	Who maintains the Cadastral Maps?
	Assessor/staff
5.	Does the county have GIS software?
	No
6.	Who maintains the GIS software and maps?
	N/A
7.	Personal Property software:
	MIPS Inc.

C. Zoning Information

1.	Does the county have zoning?
	No
2.	If so, is the zoning countywide?
	No
3.	What municipalities in the county are zoned?
	Pender, Emerson, Walthill, Rosalie and Thurston
4.	When was zoning implemented?
	NA

D. Contracted Services

1.	Appraisal Services
	Craig Bachtell on an as needed basis, the remainder of the appraisal services are completed in house.
2.	Other services
	None

Certification

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

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

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

Dated this 7th day of April, 2009.



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

Ruth A. Sorensen
Property Tax Administrator

Valuation History Charts