

**BOYD COUNTY - WHAT IF AGLAND ANALYSIS  
(Market Area 1)**

book	pageno	saledate	locationid	mkt area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	1D1	1D	2D1	2D	3D1	3D	4D1	4D	1G1	1G	2G1
					890	890	865	885	790	790	720	720	695	695	545	545	540	540	535	535	695	695	490
					<i>Current Actual Values</i>																		
					<i>Proposed Values</i>																		
					1245	1245	1210	1210	1105	1105	1010	1010	730	730	545	545	540	540	535	535	730	730	545
51	372	10/20/06	1473	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51	388	02/12/07	334496	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51	447	06/07/07	1891	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51	545	02/21/08	490	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51	555	02/26/08	1574-01	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51	585	04/10/08	100050200/728	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	49.00	0.00	47.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51	587	04/11/08	1444	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46.00	0.00	23.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51	588	04/18/08	1819/1837/1842	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.00	0.00	16.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51	594	04/28/08	501-02	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.00	0.00	42.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51	598	02/08/08	812	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	10	06/04/08	756	1	0.00	51.00	0.00	53.00	0.00	0.00	0.00	4.00	8.00	0.00	13.00	0.00	14.00	0.00	0.00	0.00	0.00	0.00	0.00
52	21	06/13/08	1980/1724	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.00	0.00	42.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	34	06/26/09	324	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	43	07/15/08	1989/2010/2011	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.00	0.00	0.00	0.00	0.00	0.00	0.00
52	120	10/20/08	1932	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	145	12/01/08	128	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.00	4.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	163	10/31/08	1719	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	189	12/17/08	1849	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.00	6.00	6.00	0.00	7.00	28.00	5.00	0.00	4.00	20.00
52	182	03/02/09	1753	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	183	03/02/09	1120	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.09	0.00	17.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00
52	184	03/02/09	1120-01	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.09	0.00	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	198	03/17/09	1788-01/1787-02	1	0.00	0.00	0.00	0.00	0.00	363.00	21.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	202	02/23/09	2	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.50	0.00	0.00	25.89	0.00	0.00	0.00
52	203	03/03/09	135/179-01	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	209	03/14/09	133-01	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	5.00	0.00	14.00	12.00	0.00	0.00	0.00	0.00
52	237	06/08/09	493	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	9.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
196	330	10/13/06	450218200 - H		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
196	366	11/13/06	450878300 - H		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
197	80	06/13/07	450010520 - H		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
196	536	02/01/07	450012221 - H		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42	269	03/16/07	520055125 - KP		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42	278	03/29/07	520014618 - KP		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.50	6.30	6.41	0.00	0.70	2.84	0.42	0.00	11.60
42	294	08/29/07	520014804 - KP		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
128	669	03/15/07	540004645 - K		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.50	14.67	0.00	0.00	9.28	0.00	0.00	0.00
					0.00	51.00	0.00	53.00	0.00	363.00	146.00	8.00	1.00	567.18	45.80	515.08	16.00	91.70	303.01	102.42	2.00	125.11	94.00

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(Market Area 1)**

30	2G	3G1	3G	4G1	4G	shbt-lbr	accretion	waste	other	total 80% ag acres	roads	farm_site	home_site	recreation	Other	nonag	Reported Agland	non ag value	improvement value	total current year land value	saleamt	adjustments	adj sale price	ratio		
540	490	465	465	465	465	50		50				1000	3000													
540	545	520	520	500	500	50		50				1000	3000													
0	0.00	9.00	0.00	10.00	40.50	0.00	0.00	0.00	0.00	151.00	0.31	0.00	0.00	0.00	0.00	0.31	76675		0	76675	105000			105000	73.02%	
0	0.00	0.00	0.00	0.00	22.00	0.00	0.00	0.00	0.00	238.00	2.00	0.00	0.00	0.00	0.00	2.00	135900		0	135900	189000			189000	71.90%	
0	0.00	0.00	32.00	8.00	244.00	0.00	0.00	0.00	0.00	315.00	4.14	0.00	0.00	0.00	0.00	4.14	147250		0	147250	128000			128000	115.04%	
0	0.00	0.00	0.00	0.00	274.35	0.00	0.00	0.00	0.00	276.35	0.00	0.00	0.00	0.00	0.00	0.00	128965		0	128965	324300			324300	39.77%	
0	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	153.50	2.15	0.00	0.00	0.00	0.00	2.15	95835		0	95835	160000			160000	59.90%	
0	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	0.00	153.00	4.00	3.00	0.00	0.00	0.25	7.25	89535	3560	610	89535	152000			152000	58.90%	
0	13.00	0.00	0.00	17.20	46.00	0.00	0.00	0.00	0.00	152.20	0.00	0.00	0.00	0.00	0.00	0.00	84010		0	84010	121600			121600	69.09%	
0	15.00	9.00	0.00	9.00	83.00	0.00	0.00	0.00	0.00	153.00	5.00	1.00	0.00	0.00	0.00	6.00	76830		0	76830	124000			124000	61.96%	
0	5.00	0.00	0.00	1.00	39.00	0.00	0.00	0.00	0.00	152.35	0.00	0.00	0.00	0.00	0.00	0.00	87390		0	87390	119680			119680	73.02%	
0	4.00	0.00	0.00	1.00	104.00	0.00	0.00	0.00	0.00	216.00	2.00	0.00	0.00	0.00	0.00	2.00	116080		0	116080	181500			181500	63.96%	
0	8.00	0.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	155.00	3.90	0.00	0.00	0.00	0.00	3.90	122320		2475	122320	268400			268400	45.57%	
0	5.00	0.00	0.00	10.00	39.00	0.00	0.00	0.00	0.00	152.00	3.15	0.00	0.00	0.00	0.00	3.15	86245		0	86245	105000			105000	82.14%	
0	3.00	0.00	0.00	0.00	136.00	0.00	0.00	0.00	0.00	160.00	0.00	0.00	0.00	0.00	0.00	0.00	75935		0	75935	190000			190000	39.97%	
0	4.00	0.00	0.00	4.00	67.00	0.00	0.00	0.00	0.00	155.00	5.00	0.00	0.00	0.00	0.00	5.00	86935		0	86935	112000			112000	77.62%	
0	40.00	0.00	50.00	0.00	49.83	0.00	0.00	0.00	0.00	258.83	0.00	0.00	0.00	0.00	0.00	0.00	74185		0	74185	96000			96000	77.28%	
0	39.00	0.00	1.00	69.15	66.00	0.00	0.00	4.00	0.00	228.15	0.00	0.00	0.00	0.00	0.00	0.00	114245		0	114245	252650			252650	45.22%	
0	5.00	0.00	0.00	64.00	76.00	0.00	0.00	0.00	0.00	156.00	1.91	0.00	0.00	0.00	0.00	1.91	75195		0	75195	72308			72308	103.99%	
0	11.00	0.00	0.00	40.00	19.00	0.00	0.00	0.00	0.00	158.00	2.00	0.00	0.00	0.00	0.00	2.00	81720		0	81720	128000			128000	63.84%	
0	0.00	13.00	0.00	32.00	275.00	0.00	0.00	0.00	0.00	320.00	0.00	0.00	0.00	0.00	0.00	0.00	148800		0	148800	219520			219520	67.78%	
0	0.00	0.00	3.00	5.00	21.00	0.00	0.00	2.00	0.00	79.09	0.00	0.00	0.00	0.00	0.00	0.00	44460		0	44460	94800			94800	46.90%	
0	4.00	0.00	4.00	0.00	21.00	0.00	0.00	1.00	0.00	79.09	0.00	0.00	0.00	0.00	0.00	0.00	43835		0	43835	94800			94800	46.24%	
0	0.00	0.00	84.00	5.00	0.00	0.00	0.00	0.00	0.00	473.00	7.00	1.00	0.00	0.00	0.00	8.00	343275	1000	21180	343275	960000			960000	35.76%	
0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38.39	2.00	0.00	0.00	0.00	0.00	2.00	20665		0	20665	28000			28000	73.80%	
0	73.17	0.00	0.00	28.67	0.00	0.00	0.00	0.00	0.00	116.50	0.00	0.00	0.00	0.00	0.00	0.00	59375		0	59375	134550			134550	44.13%	
0	15.00	0.00	5.00	186.00	79.00	0.00	0.00	0.00	0.00	320.00	0.00	0.00	0.00	0.00	0.00	0.00	152385		0	152385	288000			288000	52.91%	
0	0.00	16.00	0.00	0.00	183.42	0.00	0.00	0.00	0.00	238.42	0.00	0.00	0.00	0.00	0.00	0.00	117845		0	117845	264000			264000	44.64%	
0	0.00	0.00	26.00	0.00	121.00	0.00	0.00	3.00	0.00	160.00	0.00	0.00	0.00	0.00	0.00	0.00	73430		0	73430	128000			128000	57.37%	
0	0.00	0.00	8.00	0.00	18.00	0.00	0.00	3.00	0.00	40.00	0.00	0.00	0.00	0.00	0.00	0.00	18040		0	18040	28000			28000	64.43%	
0	0.00	0.00	0.00	27.52	0.00	0.00	0.00	0.00	0.00	148.52	3.36	0.00	0.00	0.00	0.00	3.36	99917		0	99917	148572			148572	67.25%	
0	6.00	0.00	112.50	4.00	35.03	4.00	0.00	4.00	0.00	304.53	5.38	0.00	0.00	0.00	0.00	5.38	148986		0	148986	195000			195000	76.40%	
0	0.00	0.00	8.20	29.60	82.20	0.00	0.00	0.00	0.00	120.00	0.00	0.00	0.00	0.00	0.00	0.00	55800		0	55800	48000			48000	116.25%	
0	50.65	0.00	0.00	0.00	43.88	0.00	0.00	0.00	0.00	168.14	4.00	0.00	0.00	0.00	0.00	4.00	90805		0	90805	69200			69200	131.22%	
0	0.00	5.70	227.40	414.00	445.40	0.00	0.00	15.00	0.00	1120.00	0.00	0.00	0.00	0.00	0.00	0.00	515450		0	515450	480000			480000	107.33%	
0	0.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38.10	1.90	0.00	0.00	0.00	0.00	1.90	20585		0	20585	24400			24400	84.36%	
91	307.59	52.70	580.10	965.14	2636.61	4.00	0.00	34.00	0.00	7045.16	59.20	5.00	0.00	0.00	0.25	64.45	3708903	4560	24265						6034280	

**BOYD COUNTY - WHAT IF AGLAND ANALYSIS  
(Market Area 1)**

median	absolute difference	Actual Number of Sales	WHAT IF - STATISTICS					MAJORITY LAND USE								Acceptable Range for LOV		
			What If Land Value	adj sale price -nonag -imp	NEW RATIO	median	absolute difference	Total Ag Ac	% of acres Irrig	% of acres Dry	% of acres Grass	% of acres Acc	IRRIG RATIOS	DRY RATIOS	GRASS RATIOS	ACC RATIOS	68.50%	75.40%
65.84%	7.18%	1	78933	105000	75.17%	71.54%	3.63%	151.00	0.00%	60.60%	39.40%	0.00%						
	6.06%	2	140535	189000	74.36%		2.81%	238.00	0.00%	90.76%	9.24%	0.00%		74.36%				
	49.20%	3	159535	128000	124.64%		53.09%	315.00	0.00%	0.00%	100.00%	0.00%			124.64%			
	26.07%	4	138635	324300	42.75%		28.79%	276.35	0.00%	0.00%	100.00%	0.00%			42.75%			
	5.94%	5	99098	160000	61.94%		9.61%	153.50	0.00%	76.22%	23.78%	0.00%						
	6.94%	6	91425	152000	60.15%		11.39%	153.00	0.00%	96.08%	2.61%	0.00%		60.15%				
	3.25%	7	88645	121600	72.82%		1.27%	152.20	0.00%	49.93%	50.07%	0.00%						
	3.88%	8	81930	124000	66.07%		5.47%	153.00	0.00%	24.18%	75.82%	0.00%						
	7.18%	9	90896	119680	75.95%		4.41%	152.35	0.00%	69.58%	30.42%	0.00%						
	1.88%	10	121410	181500	66.89%		4.65%	218.00	0.00%	46.87%	54.13%	0.00%						
	20.27%	11	163225	268400	60.81%		10.73%	155.00	74.84%	17.42%	7.74%	0.00%						
	16.30%	12	90020	105000	85.73%		14.19%	152.00	0.00%	57.89%	42.11%	0.00%						
	25.87%	13	81080	190000	42.67%		28.87%	160.00	0.00%	10.63%	89.38%	0.00%			42.67%			
	11.78%	14	93265	112000	83.27%		11.73%	155.00	0.00%	49.68%	50.32%	0.00%						
	11.44%	15	80880	96000	84.25%		12.71%	154.83	0.00%	9.69%	90.31%	0.00%			84.25%			
	20.62%	16	122330	252650	48.42%		23.12%	228.15	0.00%	21.48%	76.77%	0.00%						
	38.15%	17	80755	72308	111.68%		40.14%	156.00	0.00%	0.00%	100.00%	0.00%			111.68%			
	2.00%	18	86050	128000	67.23%		4.32%	158.00	0.00%	40.51%	59.49%	0.00%						
	1.94%	19	160260	219520	73.00%		1.46%	320.00	0.00%	0.00%	100.00%	0.00%			73.00%			
	18.94%	20	46621	94800	49.18%		22.36%	79.09	0.00%	58.28%	39.20%	0.00%						
	19.60%	21	45816	94800	48.33%		23.21%	79.09	0.00%	62.07%	36.67%	0.00%						
	30.08%	22	468505	960000	48.80%		22.74%	473.00	81.18%	0.00%	18.82%	0.00%	48.80%					
	7.96%	23	20664	28000	73.80%		2.26%	38.39	0.00%	100.00%	0.00%	0.00%		73.80%				
	21.71%	24	64914	134550	48.25%		23.30%	116.50	0.00%	0.00%	100.00%	0.00%			48.25%			
	12.93%	25	162900	288000	56.56%		14.98%	320.00	0.00%	10.94%	89.06%	0.00%			56.56%			
	21.20%	26	126070	264000	47.75%		23.79%	238.42	0.00%	6.29%	93.71%	0.00%			47.75%			
	8.47%	27	79645	128000	62.22%		9.32%	160.00	0.00%	0.00%	98.13%	0.00%			62.22%			
	1.41%	28	19675	28000	70.27%		1.27%	40.00	0.00%	0.00%	92.50%	0.00%			70.27%			
	1.41%	29	135970	148572	91.52%		19.98%	148.52	81.47%	0.00%	18.53%	0.00%	91.52%					
	10.56%	30	157090	195000	80.56%		9.02%	304.53	0.00%	44.33%	53.04%	0.00%						
	50.41%	31	60164	48000	125.34%		53.80%	120.00	0.00%	0.00%	100.00%	0.00%			125.34%			
	65.38%	32	97414	69200	140.77%		69.23%	168.14	0.00%	28.05%	71.95%	0.00%						
	41.55%	33	558350	480000	116.32%		44.78%	1120.00	0.00%	1.12%	97.54%	0.00%			116.32%			
	18.52%	34	20672	24400	84.72%		13.18%	38.10	0.00%	95.67%	4.33%	0.00%		84.72%				
			4113274	6034280														
														median	70.16%	74.08%	70.27%	#NUM!
CURRENT STATISTICS			WHAT IF - STATISTICS															
median	65.84%					median	71.54%											
mean	68.78%					mean	74.18%											
w/mean	61.68%					w/mean	68.17%											
PRD	111.83%					PRD	108.83%											
AAD	17.53%					AAD	18.40%											
COD	25.63%					COD	25.72%											

**EXHIBIT**  
2010 Equal.  
254  
CP