

Preface

The requirements for the assessment of real property for the purposes of property taxation are found in Nebraska law. The Constitution of Nebraska requires that “taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution.” Neb. Const. art. VIII, sec. 1 (1) (1998). The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (R.R.S., 2003). The assessment level for all real property, except agricultural land and horticultural land, is one hundred percent of actual value. The assessment level for agricultural land and horticultural land, hereinafter referred to as agricultural land, is seventy-five percent of actual value. Neb. Rev. Stat. §77-201 (1) and (2)(R.S. Supp., 2006). More importantly, for purposes of equalization, similar properties must be assessed at the same proportion of actual value when compared to each other. Achieving the constitutional requirement of proportionality ultimately ensures the balance equity in the imposition of the property tax by local units of government on each parcel of real property.

The assessment process, implemented under the authority of the county assessor, seeks to value similarly classed properties at the same proportion to actual value. This is not a precise mathematical process, but instead depends on the judgment of the county assessor, based on his or her analysis of relevant factors that affect the actual value of real property. Nebraska law provides ranges of acceptable levels of value that must be met to achieve the uniform and proportionate valuation of classes and subclasses of real property in each county. Neb. Rev. Stat. §77-5023 (R.S. Supp., 2006) requires that all classes of real property, except agricultural land, be assessed within the range of ninety-two and one hundred percent of actual value; the class of agricultural land be assessed within the range of sixty-nine to seventy-five percent of actual value; the class of agricultural land receiving special valuation be assessed within the range sixty-nine to seventy-five percent of its special value; and, when the land is disqualified for special value the recapture value be assessed at actual value.

To ensure that the classes of real property are assessed at these required levels of actual value, the Department of Property Assessment and Taxation, hereinafter referred to as the Department, under the direction of the Property Tax Administrator, is annually responsible for analyzing and measuring the assessment performance of each county. This responsibility includes requiring the Property Tax Administrator to prepare statistical and narrative reports for the Tax Equalization and Review Commission, hereinafter referred to as the Commission, and the county assessors. Pursuant to Neb. Rev. Stat. §77-5027 (R.S. Supp., 2005):

(2) ... the Property Tax Administrator shall prepare and deliver to the commission and to each county assessor his or her annual reports and opinions.

(3) The annual reports and opinions of the Property Tax Administrator shall contain statistical and narrative reports informing the commission of the level of value and the quality of assessment of the classes and subclasses of real property within the county and a certification of the opinion of the Property Tax

Administrator regarding the level of value and quality of assessment of the classes and subclasses of real property in the county.

(4) In addition to an opinion of level of value and quality of assessment in the county, the Property Tax Administrator may make nonbinding recommendations for consideration by the commission.

The narrative and statistical reports contained in the Reports and Opinions of the Property Tax Administrator, hereinafter referred to as the R&O, provide a thorough, concise analysis of the assessment process implemented by each county assessor to reach the levels of value and quality of assessment required by Nebraska law. The Property Tax Administrator's opinion of level of value and quality of assessment achieved by each county assessor is a conclusion based upon all the data provided by the county assessor and gathered by the Department regarding the assessment activities during the preceding year. This is done in recognition of the fact that the measurement of assessment compliance, in terms of the concepts of actual value and uniformity and proportionality mandated by Nebraska law, requires both statistical and narrative analysis.

The Department is required by Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Department prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Department prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class or subclass of real property, may be drawn. The statistical reports contained in the R&O are developed in compliance with standards developed by the International Association of Assessing Officers, hereinafter referred to as the IAAO.

However, just as the valuation of property is sometimes more art than science, a narrative analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio study. There may be instances when the analysis of assessment practices outweighs or limits the reliability of the statistical inferences of central tendency or quality measures. This may require an opinion of the level of value that is not identical to the result of the statistical calculation. The Property Tax Administrator's goal is to provide statistical and narrative analysis of the assessment level and practices to the Commission, providing the Commission with the most complete picture possible of the true level of value and quality of assessment in each county.

The Property Tax Administrator's opinions of level of value and quality of assessment are stated as a single numeric representation for level of value and a simple judgment regarding the quality of assessment practices. Based on the information collected in developing this report the Property Tax Administrator may feel further recommendations must be stated for a county to assist the Commission in determining the level of value and quality of assessment within a county. These opinions are made only after considering all narrative and statistical analysis provided by the county assessor and gathered by the Department. An evaluation of these opinions must only be made after considering all other information provided in the R&O.

Finally, after reviewing all of the information available to the Property Tax Administrator regarding the level and quality of assessment for classes and subclasses of real property in each county, the Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027(4) (R.S. Supp., 2005), may make recommendations for adjustments to value for classes and subclasses of property. All of the factors relating to the Property Tax Administrator's determination of level of value and quality of assessment shall be taken into account in the making of such recommendations. Such recommendations are not binding on the Commission.

Table of Contents

Commission Summary

Property Tax Administrator's Opinions and Recommendations

Correlation Section

Residential Real Property

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios
- 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 Changes in the Statistics Due to the Assessor Actions

Commercial Real Property

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios
- 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 Changes in the Statistics Due to the Assessor Actions

Agricultural Land

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios
- 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 Changes in the Statistics Due to the Assessor Actions

2007 County Abstract of Assessment for Real Property Compared with the 2006 Certificate of Taxes Levied (CTL) Report

Statistical Reports Section

R&O Statistical Reports

Residential Real Property, Qualified
Commercial Real Property, Qualified
Agricultural Unimproved, Qualified

Preliminary Statistical Reports

Residential Real Property, Qualified
Commercial Real Property, Qualified
Agricultural Unimproved, Qualified

Assessment Survey Section

County Reports Section

2007 County Abstract of Assessment for Real Property, Form 45
2007 County Agricultural Land Detail
County Assessor's Three Year Plan of Assessment

Special Valuation Section

Certification

Map Section

Valuation History Chart Section

2007 Commission Summary

02 Antelope

Residential Real Property - Current

Number of Sales		202	COD	36.17
Total Sales Price	\$	8740005	PRD	117.39
Total Adj. Sales Price	\$	8740005	COV	60.03
Total Assessed Value	\$	8073190	STD	65.09
Avg. Adj. Sales Price	\$	43267.35	Avg. Abs. Dev.	35.00
Avg. Assessed Value	\$	39966.29	Min	16.13
Median		96.77	Max	665.33
Wgt. Mean		92.37	95% Median C.I.	91.22 to 99.67
Mean		108.43	95% Wgt. Mean C.I.	88.56 to 96.18
			95% Mean C.I.	99.46 to 117.41
% of Value of the Class of all Real Property Value in the County				13.59
% of Records Sold in the Study Period				7.71
% of Value Sold in the Study Period				7.64
Average Assessed Value of the Base				40,319

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	202	96.77	36.17	117.39
2006	203	97.68	33.47	113.39
2005	168	98.17	22.97	105.17
2004	169	96.75	25.54	106.33
2003	177	100	25.72	111.29
2002	194	100	20.56	103.17
2001	201	99	17.62	102.08

2007 Commission Summary

02 Antelope

Commercial Real Property - Current

Number of Sales		46	COD	30.18
Total Sales Price	\$	16788537	PRD	102.15
Total Adj. Sales Price	\$	16791037	COV	57.61
Total Assessed Value	\$	16311200	STD	57.17
Avg. Adj. Sales Price	\$	365022.54	Avg. Abs. Dev.	28.84
Avg. Assessed Value	\$	354591.30	Min	18.06
Median		95.55	Max	391.83
Wgt. Mean		97.14	95% Median C.I.	88.00 to 99.39
Mean		99.23	95% Wgt. Mean C.I.	93.58 to 100.71
			95% Mean C.I.	82.71 to 115.75
% of Value of the Class of all Real Property Value in the County				7.77
% of Records Sold in the Study Period				8.7
% of Value Sold in the Study Period				27
Average Assessed Value of the Base				114,214

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	46	95.55	30.18	102.15
2006	41	95.37	34.77	106.01
2005	30	92.96	33.43	135.70
2004	38	100.19	36.25	101.58
2003	47	100	35.97	112.42
2002	54	98	30.83	107.03
2001	49	98	17.95	100.12

2007 Commission Summary

02 Antelope

Agricultural Land - Current

Number of Sales	91	COD	17.56
Total Sales Price	\$ 18664100	PRD	101.62
Total Adj. Sales Price	\$ 18799100	COV	25.22
Total Assessed Value	\$ 13839705	STD	18.87
Avg. Adj. Sales Price	\$ 206583.52	Avg. Abs. Dev.	12.72
Avg. Assessed Value	\$ 152084.67	Min	33.55
Median	72.46	Max	161.90
Wgt. Mean	73.62	95% Median C.I.	69.63 to 74.23
Mean	74.81	95% Wgt. Mean C.I.	69.35 to 77.89
		95% Mean C.I.	70.94 to 78.69
% of Value of the Class of all Real Property Value in the County			80.58
% of Records Sold in the Study Period			2.41
% of Value Sold in the Study Period			2.43
Average Assessed Value of the Base			165,727

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2007	91	72.46	17.56	101.62
2006	85	76.37	17.29	100.64
2005	118	76.84	17.44	102.26
2004	91	76.25	17.69	102.87
2003	83	75	16.3	101.36
2002	74	75	16.05	101.85
2001	94	76	19.9	103.74

2007 Opinions of the Property Tax Administrator for Antelope County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me about the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While I rely primarily on the median assessment sales ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the RO. Although my primary resource regarding quality of assessment are the performance standards issued by the 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 Antelope County is 97% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Antelope County is not in compliance with generally accepted mass appraisal practices.

Commercial Real Property

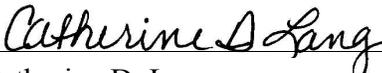
It is my opinion that the level of value of the class of commercial real property in Antelope County is 96% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Antelope County is in compliance with generally accepted mass appraisal practices.

Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Antelope County is 72% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Antelope County is in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.





Catherine D. Lang
Property Tax Administrator

**2007 Correlation Section
for Antelope County**

Residential Real Property

I. Correlation

RESIDENTIAL: Analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range. The quality statistics for the county are both outside the acceptable range. Based on the usability percentage, one can conclude that the measurement for the class was done with all available arm's length sales. Ten sales were removed after the preliminary statistics by the assessor, affecting the calculations in Tables IV and VII. Many of these sales were removed because of substantial physical changes as directed by the Department, and some were reviewed by the assessor and determined to be miscoded. The removal of these sales overstates the percent change in the sales file. Based on the assessment practices of the County, it is assumed that the assessment actions of the county are applied to the sold and the unsold parcels in a similar manner. Analysis of the three measures of central tendency show that one outlier ratio of 665 percent has a strong affect on the mean calculation. The median measure is within the acceptable range and the most representative of the level of value in Antelope County primarily because it is least affected by outlier ratios.

**2007 Correlation Section
for Antelope 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 (R. S. Supp., 2005) 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 Department periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), 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
2007	314	202	64.33
2006	290	203	70
2005	269	168	62.45
2004	258	169	65.5
2003	245	177	72.24
2002	258	194	75.19
2001	286	211	73.78

RESIDENTIAL: Table II is indicative that the County has utilized an acceptable portion of the available sales and that the measurement of the class of property was done with all available arm's length sales.

**2007 Correlation Section
for Antelope 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.

**2007 Correlation Section
for Antelope 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
2007	95.49	1.11	96.55	96.77
2006	95.79	4.95	100.53	97.68
2005	97.73	3.5	101.15	98.17
2004	97.24	1.8	98.99	96.75
2003	100	-2.83	97.17	100
2002	97	4.38	101.25	100
2001	96	4.65	100.46	99

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

**2007 Correlation Section
for Antelope 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 2007 Preliminary Statistical Reports and the 2007 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2007 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2006 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 sale 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.

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, (International Association of Assessing Officers, 1999), p. 311.

**2007 Correlation Section
for Antelope 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 Assessed Value (excl. growth)
8.01	2007	1.11
7.3	2006	4.95
3.22	2005	3.5
1.86	2004	1.8
0	2003	-3
4.84	2002	4.38
5.03	2001	4.65

RESIDENTIAL: The difference between the percent change in the sales file and percent change in the abstract indicates a significant difference between the two. Further analysis indicates that the percent change in the sales file displayed in this table is misleading because of sales that were removed after the preliminary statistics. Based on the assessment practices of the County, it is assumed that the assessment actions of the county are applied to the sold and the unsold parcels in a similar manner.

2007 Correlation Section for Antelope County

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

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own 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. Because 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 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, (1999). 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.

**2007 Correlation Section
for Antelope County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	96.77	92.37	108.43

RESIDENTIAL: The median and the weighted mean are both within the acceptable range, while the mean is significantly above. Further analysis shows that one outlier ratio of 665 percent has a strong affect on the mean calculation. It should be assumed that the median measure is the most appropriate because it is least affected by outlier ratios.

**2007 Correlation Section
for Antelope 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. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. 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. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. 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	36.17	117.39
Difference	21.17	14.39

RESIDENTIAL: The coefficient of dispersion and price related differential are both outside the acceptable range. These quality statistics do not support assessment uniformity or assessment vertical uniformity. A further analysis indicates that several outlier ratios are present in the file that have a strong influence on the quality statistics.

**2007 Correlation Section
for Antelope 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	212	202	-10
Median	95.49	96.77	1.28
Wgt. Mean	88.33	92.37	4.04
Mean	107.82	108.43	0.61
COD	35.98	36.17	0.19
PRD	122.07	117.39	-4.68
Min Sales Ratio	16.13	16.13	0
Max Sales Ratio	665.33	665.33	0

RESIDENTIAL: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for this class of property. The difference in the number of qualified sales is primarily a result of sales sustaining substantial physical changes for 2007 and being removed from the qualified sales roster.

**2007 Correlation Section
for Antelope County**

Commerical Real Property

I. Correlation

COMMERCIAL: Analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range and it is best measured by the median measure of central tendency. Of the two qualitative statistics, the price related differential is within the parameters of the acceptable range and the coefficient of dispersion is above the range. The hypothetical removal of an outlier ratio improves the COD significantly, but does not bring the COD within range. The diversity in the types of properties existing in the commercial class in Antelope County, make achieving acceptable quality statistics difficult. It is the opinion of the Department that Antelope County is in compliance with professionally acceptable mass appraisal techniques. The usability percentage suggests that the measurement for the commercial class was done with all available arm's length sales. Assisted living facilities and nursing homes were revalued in the county and were adequately represented in the sales file. Hog farrowing facilities were also revalued resulting in significant value increases while not having strong representation in the sales file. Table IV has created the appearance of disparate treatment between the sold and unsold parcels; however a further analysis suggests that the large value increases in the small sample size have created the differences in percent change.

**2007 Correlation Section
for Antelope 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 (R. S. Supp., 2005) 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 Department periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), 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
2007	94	46	48.94
2006	67	41	61.19
2005	53	30	56.6
2004	63	38	60.32
2003	76	47	61.84
2002	89	54	60.67
2001	83	59	71.08

COMMERCIAL: Table II is indicative that the County has utilized an acceptable portion of the available sales and that the measurement of the class of property was done with all available arm's length sales.

**2007 Correlation Section
for Antelope 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.

**2007 Correlation Section
for Antelope 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
2007	92.66	24.37	115.24	95.55
2006	75.06	41.77	106.41	95.37
2005	92.96	0.65	93.56	92.96
2004	99.72	-4.61	95.12	100.19
2003	100	-1.14	98.86	100
2002	98.47	-0.14	98.33	98
2001	89	15.25	102.57	99

COMMERCIAL: The considerable difference between the trended preliminary median and the R&O median is attributable to the assessment actions to the commercial class of property. Significant value increases to hog farrowing facilities are responsible for the large percent increase to the population, while not having a strong representation in the sales file.

**2007 Correlation Section
for Antelope 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 2007 Preliminary Statistical Reports and the 2007 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2007 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2006 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 sale 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.

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, (International Association of Assessing Officers, 1999), p. 311.

**2007 Correlation Section
for Antelope 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 Assessed Value (excl. growth)
64.68	2007	24.37
134.06	2006	41.77
0	2005	0.65
0.43	2004	-4.61
-32	2003	-1
6.08	2002	-0.14
23.88	2001	15.25

COMMERCIAL: The considerable difference illustrated in the table is attributable to the 2007 assessment actions to the commercial class of property. Assisted living facilities and nursing homes were revalued in the county and were adequately represented in the sales file. Hog farrowing facilities were also revalued resulting in significant value increases while not having strong representation in the sales file. This table has created the appearance of disparate treatment between the sold and unsold parcels; however a further analysis suggests that the large value increases in the small sample size have created the differences in percent change.

2007 Correlation Section for Antelope County

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

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own 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. Because 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 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, (1999). 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.

**2007 Correlation Section
for Antelope County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	95.55	97.14	99.23

COMMERCIAL: The three measures of central tendency are within the acceptable range, suggesting the level of value for the commercial class of property is within the acceptable range.

**2007 Correlation Section
for Antelope 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. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. 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. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. 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	30.18	102.15
Difference	10.18	0

COMMERCIAL: Of the two qualitative statistics, the price related differential is within the parameters of the acceptable range and the coefficient of dispersion is slightly above the range. The hypothetical removal of an outlier ratio improves the COD significantly, but does not bring the COD within range. The diversity in the types of properties existing in the commercial class in Antelope County, make achieving acceptable quality statistics difficult.

**2007 Correlation Section
for Antelope 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	51	46	-5
Median	92.66	95.55	2.89
Wgt. Mean	90.34	97.14	6.8
Mean	103.86	99.23	-4.63
COD	39.09	30.18	-8.91
PRD	114.96	102.15	-12.81
Min Sales Ratio	18.06	18.06	0
Max Sales Ratio	391.83	391.83	0

COMMERCIAL: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for the commercial class of property. The difference in the number of qualified sales is a result of sales sustaining substantial physical changes for 2007 and being removed from the qualified sales roster.

**2007 Correlation Section
for Antelope County**

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: Analysis of the unimproved agricultural statistics indicates that all market areas with a significant number of sales are within the acceptable range in Antelope County. The coefficient of dispersion and price related differential indicate this class of property has been valued uniformly and proportionately. The percent change in assessed value for both sold and unsold properties is similar and suggests the statistical representations calculated from the sales file are an accurate measure of the population. Analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range and it is best measured by the median measure of central tendency.

**2007 Correlation Section
for Antelope 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 (R. S. Supp., 2005) 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 Department periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), 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
2007	245	91	37.14
2006	214	85	39.72
2005	183	118	64.48
2004	156	91	58.33
2003	146	83	56.85
2002	126	74	58.73
2001	134	94	70.15

AGRICULTURAL UNIMPROVED: The low percentage of sales used by the county is primarily because of the removal of the substantially changed sales from the qualified sales file as directed by the Department. It should be considered that the County has utilized an acceptable portion of the available sales.

**2007 Correlation Section
for Antelope 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.

**2007 Correlation Section
for Antelope 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
2007	73.15	0.88	73.8	72.46
2006	68.39	12.42	76.88	76.37
2005	65.40	21.36	79.37	76.84
2004	70.81	6.73	75.58	76.25
2003	70	11.21	77.85	75
2002	73.31	12.23	82.28	75
2001	74	4.89	77.62	76

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

**2007 Correlation Section
for Antelope 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 2007 Preliminary Statistical Reports and the 2007 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2007 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2006 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 sale 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.

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, (International Association of Assessing Officers, 1999), p. 311.

**2007 Correlation Section
for Antelope 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 Assessed Value (excl. growth)
3.96	2007	0.88
12.26	2006	12.42
28.63	2005	21.36
5.88	2004	6.73
13	2003	11
11.94	2002	12.23
0.69	2001	4.89

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

2007 Correlation Section for Antelope County

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

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own 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. Because 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 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, (1999). 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.

**2007 Correlation Section
for Antelope County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	72.46	73.62	74.81

AGRICULTURAL UNIMPROVED: The three measures of central tendency are within the acceptable range, suggesting the level of value for the agricultural class of property is within the acceptable range.

**2007 Correlation Section
for Antelope 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. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. 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. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

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

	COD	PRD
R&O Statistics	17.56	101.62
Difference	0	0

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

**2007 Correlation Section
for Antelope 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	101	91	-10
Median	73.15	72.46	-0.69
Wgt. Mean	72.72	73.62	0.9
Mean	72.71	74.81	2.1
COD	18.46	17.56	-0.9
PRD	99.98	101.62	1.64
Min Sales Ratio	27.21	33.55	6.34
Max Sales Ratio	131.69	161.90	30.21

AGRICULTURAL UNIMPROVED: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for the agricultural class of property. Several areas were increased and others were decreased as indicated by the market, so the collective percent change does not truly represent the amount of movement in property valuations throughout the county. The difference in the number of qualified sales is a result of sales sustaining substantial physical changes for 2007 and being removed from the qualified sales roster.

**2007 County Abstract of Assessment for Real Property, Form 45 Compared with the
2006 Certificate of Taxes Levied (CTL)**

02 Antelope

	2006 CTL County Total	2007 Form 45 County Total	Value Difference (2007 Form 45 - 2006 CTL)	Percent Change	2007 Growth (New Construction Value)	% Change excl. Growth
1. Residential	99,251,220	102,678,270	3,427,050	3.45	2,980,775	0.45
2. Recreational	2,254,980	2,998,025	743,045	32.95	60,960	30.25
3. Ag-Homesite Land, Ag-Res Dwellings	42,255,330	42,145,470	-109,860	-0.26	*-----	-0.26
4. Total Residential (sum lines 1-3)	143,761,530	147,821,765	4,060,235	2.82	3,041,735	0.71
5. Commercial	47,094,440	59,842,575	12,748,135	27.07	1,132,735	24.66
6. Industrial	576,840	576,840	0	0	0	0
7. Ag-Farmsite Land, Outbuildings	18,407,485	18,490,275	82,790	0.45	0	0.45
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	66,078,765	78,909,690	12,830,925	19.42	1,132,735	17.7
10. Total Non-Agland Real Property	209,840,295	227,314,510	17,474,215	8.33	4,174,470	6.34
11. Irrigated	386,637,295	384,751,485	-1,885,810	-0.49		
12. Dryland	98,154,930	99,365,290	1,210,360	1.23		
13. Grassland	74,019,855	79,894,200	5,874,345	7.94		
14. Wasteland	206,4620	242,655	-1,821,965	-88.25		
15. Other Agland	3,490,230	3,734,630	244,400	7		
16. Total Agricultural Land	564,366,930	567,988,260	3,621,330	0.64		
17. Total Value of All Real Property (Locally Assessed)	774,207,225	796,668,930	22,461,705	2.9	4,174,470	2.36

*Growth is not typically identified separately within a parcel between ag-residential dwellings (line 3) and ag outbuildings (line 7), so for this display, all growth from ag-residential dwellings and ag outbuildings is shown in line 7.

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

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

NUMBER of Sales:	202	MEDIAN:	97	COV:	60.03	95% Median C.I.:	91.22 to 99.67
TOTAL Sales Price:	8,740,005	WGT. MEAN:	92	STD:	65.09	95% Wgt. Mean C.I.:	88.56 to 96.18
TOTAL Adj.Sales Price:	8,740,005	MEAN:	108	AVG.ABS.DEV:	35.00	95% Mean C.I.:	99.46 to 117.41
TOTAL Assessed Value:	8,073,190						
AVG. Adj. Sales Price:	43,267	COD:	36.17	MAX Sales Ratio:	665.33		
AVG. Assessed Value:	39,966	PRD:	117.39	MIN Sales Ratio:	16.13		

Printed: 04/02/2007 12:16:54

DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	35	96.83	95.67	98.32	18.65	97.31	35.88	176.40	90.05 to 99.83	37,102	36,477
10/01/04 TO 12/31/04	20	90.63	105.43	87.85	41.78	120.01	34.00	219.67	75.28 to 107.56	22,940	20,153
01/01/05 TO 03/31/05	20	93.22	116.07	87.00	44.99	133.41	42.56	305.50	80.08 to 107.70	37,820	32,905
04/01/05 TO 06/30/05	32	96.76	103.33	94.28	28.25	109.60	47.76	220.10	85.82 to 115.39	41,738	39,351
07/01/05 TO 09/30/05	27	94.75	94.69	88.76	28.74	106.68	31.20	194.30	78.96 to 109.43	42,325	37,567
10/01/05 TO 12/31/05	23	102.45	114.96	98.22	30.66	117.04	47.59	259.41	87.03 to 125.40	56,585	55,578
01/01/06 TO 03/31/06	24	98.47	129.98	87.49	62.58	148.56	16.13	387.50	72.67 to 152.05	26,772	23,423
04/01/06 TO 06/30/06	21	88.00	118.96	89.88	52.72	132.35	33.13	665.33	76.51 to 107.85	85,893	77,203
<u>Study Years</u>											
07/01/04 TO 06/30/05	107	95.78	103.60	93.45	30.31	110.87	34.00	305.50	89.62 to 100.27	35,976	33,617
07/01/05 TO 06/30/06	95	97.82	113.88	91.52	42.61	124.42	16.13	665.33	87.67 to 102.74	51,479	47,116
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	102	97.88	106.16	92.81	32.05	114.39	31.20	305.50	89.27 to 104.23	44,473	41,274
<u>ALL</u>											
	202	96.77	108.43	92.37	36.17	117.39	16.13	665.33	91.22 to 99.67	43,267	39,966

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BRUNSWICK	4	73.74	112.84	73.65	74.45	153.21	44.49	259.41	N/A	29,425	21,672
CLEARWATER	25	98.96	110.31	90.74	39.86	121.57	31.20	220.10	76.92 to 150.28	28,954	26,273
ELGIN	33	91.58	138.21	85.01	72.29	162.57	47.59	665.33	80.08 to 116.20	39,713	33,761
NELIGH	58	99.22	98.04	98.64	17.16	99.39	16.13	218.11	95.30 to 100.78	41,740	41,172
OAKDALE	15	97.52	119.33	78.65	60.88	151.71	36.71	387.50	57.91 to 144.83	15,493	12,185
ORCHARD	22	96.29	106.45	94.84	40.88	112.24	33.13	305.50	68.81 to 116.30	26,054	24,709
ROYAL	1	42.56	42.56	42.56			42.56	42.56	N/A	18,000	7,660
RURAL	29	95.21	97.64	92.35	19.78	105.72	49.47	219.67	87.03 to 100.27	93,646	86,485
TILDEN	15	94.56	96.11	93.27	18.92	103.04	58.60	139.00	80.48 to 109.83	41,840	39,024
<u>ALL</u>											
	202	96.77	108.43	92.37	36.17	117.39	16.13	665.33	91.22 to 99.67	43,267	39,966

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	171	97.05	110.57	92.88	39.12	119.04	16.13	665.33	91.37 to 100.65	33,709	31,310
2	8	89.51	105.14	85.00	30.13	123.70	61.45	219.67	61.45 to 219.67	81,062	68,899
3	23	95.21	93.69	93.15	16.00	100.58	49.47	155.01	87.03 to 100.27	101,184	94,256
<u>ALL</u>											
	202	96.77	108.43	92.37	36.17	117.39	16.13	665.33	91.22 to 99.67	43,267	39,966

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

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

NUMBER of Sales:	202	MEDIAN:	97	COV:	60.03	95% Median C.I.:	91.22 to 99.67
TOTAL Sales Price:	8,740,005	WGT. MEAN:	92	STD:	65.09	95% Wgt. Mean C.I.:	88.56 to 96.18
TOTAL Adj.Sales Price:	8,740,005	MEAN:	108	AVG.ABS.DEV:	35.00	95% Mean C.I.:	99.46 to 117.41
TOTAL Assessed Value:	8,073,190						
AVG. Adj. Sales Price:	43,267	COD:	36.17	MAX Sales Ratio:	665.33		
AVG. Assessed Value:	39,966	PRD:	117.39	MIN Sales Ratio:	16.13		

Printed: 04/02/2007 12:16:54

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	173	96.71	107.17	92.18	32.94	116.26	31.20	665.33	91.37 to 99.83	47,138	43,451
2	29	97.65	116.00	95.04	55.03	122.05	16.13	305.50	71.40 to 116.71	20,174	19,174
____ALL____											
	202	96.77	108.43	92.37	36.17	117.39	16.13	665.33	91.22 to 99.67	43,267	39,966

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	194	96.29	106.69	92.42	35.33	115.44	16.13	665.33	90.16 to 99.67	38,398	35,487
06	6	97.99	99.61	91.28	9.01	109.13	87.03	116.71	87.03 to 116.71	214,208	195,530
07	2	304.47	304.47	281.82	27.27	108.04	221.43	387.50	N/A	2,750	7,750
____ALL____											
	202	96.77	108.43	92.37	36.17	117.39	16.13	665.33	91.22 to 99.67	43,267	39,966

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0006	30	95.38	111.92	96.49	41.47	116.00	31.20	220.10	77.00 to 131.06	30,945	29,857
02-0009	79	97.94	101.51	93.56	25.51	108.50	16.13	387.50	91.37 to 100.78	50,472	47,223
02-0018	35	91.58	135.49	85.59	68.63	158.30	47.59	665.33	82.16 to 114.92	40,015	34,247
02-0049	26	96.20	102.73	92.87	37.36	110.61	33.13	305.50	81.73 to 107.56	31,007	28,796
06-0001											
45-0029	3	97.79	94.81	99.02	12.57	95.76	74.89	111.76	N/A	51,833	51,323
54-0013	1	49.47	49.47	49.47			49.47	49.47	N/A	90,000	44,520
59-0080	22	98.22	97.85	98.65	18.23	99.19	55.17	155.01	83.54 to 109.83	47,834	47,187
70-0005	6	78.25	104.50	82.21	51.78	127.12	44.49	259.41	44.49 to 259.41	53,283	43,803
NonValid School											
____ALL____											
	202	96.77	108.43	92.37	36.17	117.39	16.13	665.33	91.22 to 99.67	43,267	39,966

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	202	MEDIAN:	97	COV:	60.03	95% Median C.I.:	91.22 to 99.67
TOTAL Sales Price:	8,740,005	WGT. MEAN:	92	STD:	65.09	95% Wgt. Mean C.I.:	88.56 to 96.18
TOTAL Adj.Sales Price:	8,740,005	MEAN:	108	AVG.ABS.DEV:	35.00	95% Mean C.I.:	99.46 to 117.41
TOTAL Assessed Value:	8,073,190						
AVG. Adj. Sales Price:	43,267	COD:	36.17	MAX Sales Ratio:	665.33		
AVG. Assessed Value:	39,966	PRD:	117.39	MIN Sales Ratio:	16.13		

Printed: 04/02/2007 12:16:54

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	31	97.65	124.96	90.67	60.71	137.81	16.13	387.50	73.86 to 116.71	45,534	41,286
Prior TO 1860											
1860 TO 1899	11	98.96	95.23	84.31	29.69	112.95	33.13	152.05	49.47 to 137.02	26,181	22,073
1900 TO 1919	70	97.50	116.64	95.00	42.61	122.78	34.00	665.33	89.27 to 103.77	31,117	29,560
1920 TO 1939	18	97.21	93.77	92.78	14.70	101.07	52.49	129.64	84.35 to 106.49	30,077	27,907
1940 TO 1949	6	108.66	102.49	88.96	30.96	115.22	53.14	161.34	53.14 to 161.34	39,500	35,137
1950 TO 1959	10	94.69	96.98	94.34	17.23	102.80	75.77	122.78	76.17 to 118.91	42,885	40,458
1960 TO 1969	9	86.79	95.10	98.50	36.16	96.55	31.20	218.11	58.38 to 111.76	44,177	43,513
1970 TO 1979	34	95.26	103.55	92.20	28.80	112.31	36.71	221.43	87.74 to 109.29	61,392	56,605
1980 TO 1989	5	88.00	90.07	86.34	12.24	104.32	75.28	116.30	N/A	68,000	58,714
1990 TO 1994	3	96.27	91.30	93.23	8.82	97.93	76.07	101.55	N/A	121,333	113,120
1995 TO 1999	3	80.08	82.30	84.29	8.76	97.64	72.88	93.93	N/A	105,000	88,503
2000 TO Present	2	98.71	98.71	98.59	0.90	100.11	97.82	99.59	N/A	75,500	74,437
ALL	202	96.77	108.43	92.37	36.17	117.39	16.13	665.33	91.22 to 99.67	43,267	39,966

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	28	137.80	156.19	143.29	54.25	109.01	35.88	387.50	88.00 to 217.50	2,000	2,866
5000 TO 9999	17	91.22	138.84	135.56	97.23	102.42	16.13	665.33	34.00 to 194.30	6,464	8,763
Total \$											
1 TO 9999	45	116.20	149.64	138.17	70.38	108.30	16.13	665.33	84.50 to 175.00	3,686	5,094
10000 TO 29999	63	98.96	105.45	104.77	28.06	100.65	42.56	220.10	94.75 to 107.70	20,668	21,653
30000 TO 59999	43	95.30	97.00	97.55	17.85	99.43	47.76	157.26	88.38 to 104.23	41,807	40,783
60000 TO 99999	35	86.08	84.37	84.49	16.63	99.86	47.71	115.39	76.07 to 97.82	75,428	63,727
100000 TO 149999	13	87.03	87.16	87.95	16.99	99.11	47.59	131.06	75.28 to 99.83	119,019	104,673
150000 TO 249999	2	90.82	90.82	89.56	11.82	101.41	80.08	101.55	N/A	174,500	156,275
500000 +	1	87.67	87.67	87.67			87.67	87.67	N/A	938,000	822,325
ALL	202	96.77	108.43	92.37	36.17	117.39	16.13	665.33	91.22 to 99.67	43,267	39,966

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	202	MEDIAN:	97	COV:	60.03	95% Median C.I.:	91.22 to 99.67
TOTAL Sales Price:	8,740,005	WGT. MEAN:	92	STD:	65.09	95% Wgt. Mean C.I.:	88.56 to 96.18
TOTAL Adj.Sales Price:	8,740,005	MEAN:	108	AVG.ABS.DEV:	35.00	95% Mean C.I.:	99.46 to 117.41
TOTAL Assessed Value:	8,073,190						
AVG. Adj. Sales Price:	43,267	COD:	36.17	MAX Sales Ratio:	665.33		
AVG. Assessed Value:	39,966	PRD:	117.39	MIN Sales Ratio:	16.13		

Printed: 04/02/2007 12:16:54

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	30	99.84	123.23	82.25	68.20	149.83	16.13	305.50	67.20 to 168.67	2,617	2,152
5000 TO 9999	18	87.86	120.42	84.47	66.85	142.56	42.56	387.50	62.00 to 144.83	9,105	7,691
Total \$ _____											
1 TO 9999	48	95.44	122.18	83.75	68.03	145.88	16.13	387.50	71.40 to 136.60	5,050	4,229
10000 TO 29999	59	91.58	98.81	87.58	27.01	112.82	47.71	294.06	85.82 to 98.11	23,396	20,490
30000 TO 59999	59	100.65	115.02	94.94	34.88	121.15	47.59	665.33	90.05 to 114.92	47,282	44,891
60000 TO 99999	27	97.82	93.07	90.81	10.53	102.49	61.45	116.30	85.46 to 100.44	84,861	77,061
100000 TO 149999	5	99.83	101.90	100.96	8.35	100.94	87.74	115.39	N/A	122,850	124,029
150000 TO 249999	3	101.55	104.23	101.13	16.73	103.06	80.08	131.06	N/A	161,333	163,161
500000 +	1	87.67	87.67	87.67			87.67	87.67	N/A	938,000	822,325
ALL _____											
	202	96.77	108.43	92.37	36.17	117.39	16.13	665.33	91.22 to 99.67	43,267	39,966

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	31	97.65	124.96	90.67	60.71	137.81	16.13	387.50	73.86 to 116.71	45,534	41,286
10	2	113.50	113.50	90.15	22.47	125.89	88.00	139.00	N/A	17,750	16,002
20	65	98.96	104.38	94.45	30.16	110.51	33.13	259.41	91.22 to 105.69	28,624	27,036
30	97	95.21	106.12	92.72	32.64	114.45	31.20	665.33	88.38 to 100.27	50,163	46,513
40	7	91.58	103.51	86.88	32.58	119.14	57.50	221.43	57.50 to 221.43	80,928	70,308
ALL _____											
	202	96.77	108.43	92.37	36.17	117.39	16.13	665.33	91.22 to 99.67	43,267	39,966

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	31	97.65	124.96	90.67	60.71	137.81	16.13	387.50	73.86 to 116.71	45,534	41,286
100	8	99.64	105.00	91.35	50.72	114.94	31.20	221.43	31.20 to 221.43	7,625	6,965
101	112	96.94	106.75	93.09	31.13	114.68	33.13	665.33	90.05 to 100.46	47,523	44,239
102	15	89.62	93.15	93.64	17.64	99.49	57.91	155.01	75.70 to 100.27	47,066	44,071
104	33	100.44	107.21	89.34	35.64	120.00	34.00	294.06	83.54 to 113.92	32,927	29,416
106	3	98.84	99.46	99.16	3.01	100.30	95.30	104.23	N/A	50,750	50,323
ALL _____											
	202	96.77	108.43	92.37	36.17	117.39	16.13	665.33	91.22 to 99.67	43,267	39,966

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

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

NUMBER of Sales:	202	MEDIAN:	97	COV:	60.03	95% Median C.I.:	91.22 to 99.67
TOTAL Sales Price:	8,740,005	WGT. MEAN:	92	STD:	65.09	95% Wgt. Mean C.I.:	88.56 to 96.18
TOTAL Adj.Sales Price:	8,740,005	MEAN:	108	AVG.ABS.DEV:	35.00	95% Mean C.I.:	99.46 to 117.41
TOTAL Assessed Value:	8,073,190						
AVG. Adj. Sales Price:	43,267	COD:	36.17	MAX Sales Ratio:	665.33		
AVG. Assessed Value:	39,966	PRD:	117.39	MIN Sales Ratio:	16.13		

Printed: 04/02/2007 12:16:54

CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	31	97.65	124.96	90.67	60.71	137.81	16.13	387.50	73.86 to 116.71	45,534	41,286
10	7	93.32	85.93	79.70	31.23	107.82	33.13	139.00	33.13 to 139.00	16,214	12,922
20	38	96.57	106.99	96.27	38.78	111.14	31.20	294.06	85.47 to 106.49	15,994	15,397
30	106	97.11	106.99	92.78	31.44	115.32	47.59	665.33	89.27 to 100.78	48,718	45,200
40	20	96.57	101.07	91.92	18.86	109.95	67.62	169.45	80.48 to 101.55	72,150	66,322
<u>ALL</u>	<u>202</u>	<u>96.77</u>	<u>108.43</u>	<u>92.37</u>	<u>36.17</u>	<u>117.39</u>	<u>16.13</u>	<u>665.33</u>	<u>91.22 to 99.67</u>	<u>43,267</u>	<u>39,966</u>

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	46	MEDIAN:	96	COV:	57.61	95% Median C.I.:	88.00 to 99.39
TOTAL Sales Price:	16,788,537	WGT. MEAN:	97	STD:	57.17	95% Wgt. Mean C.I.:	93.58 to 100.71
TOTAL Adj.Sales Price:	16,791,037	MEAN:	99	AVG.ABS.DEV:	28.84	95% Mean C.I.:	82.71 to 115.75
TOTAL Assessed Value:	16,311,200						
AVG. Adj. Sales Price:	365,022	COD:	30.18	MAX Sales Ratio:	391.83		
AVG. Assessed Value:	354,591	PRD:	102.15	MIN Sales Ratio:	18.06		

Printed: 04/02/2007 12:17:04

DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	5	92.66	86.03	56.14	42.44	153.24	18.06	157.13	N/A	135,880	76,283
10/01/03 TO 12/31/03	2	81.64	81.64	81.88	10.03	99.70	73.45	89.83	N/A	28,650	23,460
01/01/04 TO 03/31/04											
04/01/04 TO 06/30/04	4	96.94	98.69	88.95	8.49	110.95	85.26	115.63	N/A	49,584	44,105
07/01/04 TO 09/30/04	1	100.14	100.14	100.14			100.14	100.14	N/A	40,000	40,055
10/01/04 TO 12/31/04	2	90.00	90.00	90.33	2.22	99.63	88.00	92.00	N/A	3,000	2,710
01/01/05 TO 03/31/05	4	99.44	127.29	99.44	28.11	128.01	99.29	211.00	N/A	1,875,750	1,865,157
04/01/05 TO 06/30/05	8	97.30	125.56	99.85	50.51	125.75	62.81	391.83	62.81 to 391.83	667,812	666,814
07/01/05 TO 09/30/05	5	89.57	74.15	103.57	33.86	71.59	18.78	110.60	N/A	67,200	69,601
10/01/05 TO 12/31/05	4	68.06	60.41	72.96	28.76	82.80	18.67	86.86	N/A	19,750	14,410
01/01/06 TO 03/31/06	5	103.33	108.37	97.07	9.53	111.64	96.71	139.93	N/A	489,700	475,375
04/01/06 TO 06/30/06	6	91.91	104.75	82.48	29.22	127.00	57.95	202.00	57.95 to 202.00	16,833	13,884
<u>Study Years</u>											
07/01/03 TO 06/30/04	11	92.66	89.84	64.68	25.27	138.90	18.06	157.13	52.37 to 115.63	85,003	54,977
07/01/04 TO 06/30/05	15	99.25	119.59	99.61	35.26	120.06	62.81	391.83	88.00 to 100.14	859,433	856,041
07/01/05 TO 06/30/06	20	91.91	89.14	96.67	28.47	92.21	18.67	202.00	73.11 to 103.33	148,225	143,291
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	7	95.66	96.41	90.82	7.28	106.17	85.26	115.63	85.26 to 115.63	34,905	31,699
01/01/05 TO 12/31/05	21	95.44	101.24	99.55	40.82	101.70	18.67	391.83	71.93 to 99.48	631,452	628,609
<u>ALL</u>											
	46	95.55	99.23	97.14	30.18	102.15	18.06	391.83	88.00 to 99.39	365,022	354,591

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BRUNSWICK	2	89.22	89.22	80.42	29.60	110.95	62.81	115.63	N/A	6,000	4,825
CLEARWATER	4	99.48	112.88	110.94	16.14	101.75	95.44	157.13	N/A	15,750	17,473
ELGIN	7	88.00	86.22	78.98	51.08	109.18	18.67	211.00	18.67 to 211.00	14,714	11,620
NELIGH	15	92.66	101.66	96.57	18.02	105.28	73.45	202.00	86.86 to 103.33	179,480	173,319
OAKDALE	1	52.37	52.37	52.37			52.37	52.37	N/A	600,000	314,230
ORCHARD	6	109.26	149.70	107.17	49.81	139.68	85.26	391.83	85.26 to 391.83	117,806	126,256
ROYAL	2	45.00	45.00	30.49	59.86	147.56	18.06	71.93	N/A	16,250	4,955
RURAL	6	99.27	92.42	99.18	7.02	93.19	57.95	99.48	57.95 to 99.48	2,090,333	2,073,150
TILDEN	3	73.11	70.39	75.78	21.00	92.89	46.00	92.07	N/A	13,166	9,978
<u>ALL</u>											
	46	95.55	99.23	97.14	30.18	102.15	18.06	391.83	88.00 to 99.39	365,022	354,591

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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

NUMBER of Sales:	46	MEDIAN:	96	COV:	57.61	95% Median C.I.:	88.00 to 99.39
TOTAL Sales Price:	16,788,537	WGT. MEAN:	97	STD:	57.17	95% Wgt. Mean C.I.:	93.58 to 100.71
TOTAL Adj.Sales Price:	16,791,037	MEAN:	99	AVG.ABS.DEV:	28.84	95% Mean C.I.:	82.71 to 115.75
TOTAL Assessed Value:	16,311,200						
AVG. Adj. Sales Price:	365,022	COD:	30.18	MAX Sales Ratio:	391.83		
AVG. Assessed Value:	354,591	PRD:	102.15	MIN Sales Ratio:	18.06		

Printed: 04/02/2007 12:17:04

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	39	92.07	100.37	91.08	35.11	110.20	18.06	391.83	85.26 to 100.75	107,667	98,063
2	1	57.95	57.95	57.95			57.95	57.95	N/A	42,000	24,340
3	6	99.27	98.71	99.30	0.69	99.40	95.66	99.48	95.66 to 99.48	2,091,666	2,077,065
____ALL____	46	95.55	99.23	97.14	30.18	102.15	18.06	391.83	88.00 to 99.39	365,022	354,591

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	42	96.19	102.89	97.19	28.40	105.86	18.06	391.83	89.83 to 99.39	399,203	387,995
2	4	54.50	60.83	62.76	52.28	96.92	18.67	115.63	N/A	6,125	3,843
____ALL____	46	95.55	99.23	97.14	30.18	102.15	18.06	391.83	88.00 to 99.39	365,022	354,591

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0006	6	99.34	108.37	99.49	10.79	108.93	95.44	157.13	95.44 to 157.13	843,833	839,514
02-0009	19	95.66	98.70	96.01	16.93	102.80	52.37	202.00	86.86 to 99.48	568,010	545,336
02-0018	7	88.00	86.22	78.98	51.08	109.18	18.67	211.00	18.67 to 211.00	14,714	11,620
02-0049	9	92.00	116.24	101.34	58.91	114.70	18.06	391.83	57.95 to 110.60	86,815	87,976
06-0001											
45-0029											
54-0013											
59-0080	3	73.11	70.39	75.78	21.00	92.89	46.00	92.07	N/A	13,166	9,978
70-0005	2	89.22	89.22	80.42	29.60	110.95	62.81	115.63	N/A	6,000	4,825
NonValid School											
____ALL____	46	95.55	99.23	97.14	30.18	102.15	18.06	391.83	88.00 to 99.39	365,022	354,591

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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

NUMBER of Sales:	46	MEDIAN:	96	COV:	57.61	95% Median C.I.:	88.00 to 99.39
TOTAL Sales Price:	16,788,537	WGT. MEAN:	97	STD:	57.17	95% Wgt. Mean C.I.:	93.58 to 100.71
TOTAL Adj.Sales Price:	16,791,037	MEAN:	99	AVG.ABS.DEV:	28.84	95% Mean C.I.:	82.71 to 115.75
TOTAL Assessed Value:	16,311,200						
AVG. Adj. Sales Price:	365,022	COD:	30.18	MAX Sales Ratio:	391.83		
AVG. Assessed Value:	354,591	PRD:	102.15	MIN Sales Ratio:	18.06		

Printed: 04/02/2007 12:17:04

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	4	51.98	46.41	56.14	27.07	82.65	18.67	63.00	N/A	15,625	8,772
Prior TO 1860											
1860 TO 1899	1	88.00	88.00	88.00			88.00	88.00	N/A	2,500	2,200
1900 TO 1919	14	100.45	127.21	98.99	46.68	128.51	18.78	391.83	89.57 to 202.00	17,350	17,175
1920 TO 1939	9	95.44	99.72	99.78	14.53	99.94	62.81	139.93	91.76 to 115.63	17,833	17,793
1940 TO 1949	2	109.60	109.60	109.58	0.92	100.01	108.59	110.60	N/A	272,500	298,615
1950 TO 1959	3	71.93	93.81	55.13	48.55	170.16	52.37	157.13	N/A	207,500	114,398
1960 TO 1969	3	85.26	82.54	84.90	4.44	97.22	75.50	86.86	N/A	58,779	49,905
1970 TO 1979	4	84.56	70.97	95.63	29.82	74.21	18.06	96.71	N/A	615,700	588,795
1980 TO 1989											
1990 TO 1994	1	83.97	83.97	83.97			83.97	83.97	N/A	16,000	13,435
1995 TO 1999	5	99.29	99.31	99.32	0.09	100.00	99.16	99.48	N/A	2,500,000	2,482,912
2000 TO Present											
ALL	46	95.55	99.23	97.14	30.18	102.15	18.06	391.83	88.00 to 99.39	365,022	354,591

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	6	90.00	95.22	95.54	49.25	99.66	18.67	211.00	18.67 to 211.00	3,083	2,945
5000 TO 9999	8	99.48	140.37	131.75	59.42	106.54	62.81	391.83	62.81 to 391.83	6,750	8,893
Total \$											
1 TO 9999	14	95.14	121.02	122.51	56.40	98.78	18.67	391.83	62.81 to 202.00	5,178	6,344
10000 TO 29999	15	89.57	86.29	83.23	27.21	103.68	18.06	157.13	73.45 to 103.97	19,980	16,630
30000 TO 59999	7	95.66	89.43	89.48	11.55	99.95	57.95	105.80	57.95 to 105.80	39,500	35,343
100000 TO 149999	1	85.26	85.26	85.26			85.26	85.26	N/A	137,337	117,090
250000 TO 499999	2	109.60	109.60	109.58	0.92	100.01	108.59	110.60	N/A	272,500	298,615
500000 +	7	99.25	92.24	97.10	7.19	94.99	52.37	99.48	52.37 to 99.48	2,208,571	2,144,457
ALL	46	95.55	99.23	97.14	30.18	102.15	18.06	391.83	88.00 to 99.39	365,022	354,591

PA&T 2007 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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

NUMBER of Sales:	46	MEDIAN:	96	COV:	57.61	95% Median C.I.:	88.00 to 99.39
TOTAL Sales Price:	16,788,537	WGT. MEAN:	97	STD:	57.17	95% Wgt. Mean C.I.:	93.58 to 100.71
TOTAL Adj.Sales Price:	16,791,037	MEAN:	99	AVG.ABS.DEV:	28.84	95% Mean C.I.:	82.71 to 115.75
TOTAL Assessed Value:	16,311,200						
AVG. Adj. Sales Price:	365,022	COD:	30.18	MAX Sales Ratio:	391.83		
AVG. Assessed Value:	354,591	PRD:	102.15	MIN Sales Ratio:	18.06		

Printed: 04/02/2007 12:17:04

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	7	46.00	56.73	32.42	74.57	174.99	18.06	115.63	18.06 to 115.63	8,642	2,802
5000 TO 9999	9	92.07	97.62	85.58	28.97	114.07	62.81	211.00	63.00 to 103.33	8,000	6,846
Total \$ _____											
1 TO 9999	16	81.75	79.73	61.31	40.23	130.05	18.06	211.00	46.00 to 100.75	8,281	5,077
10000 TO 29999	15	91.76	122.93	97.19	46.70	126.48	57.95	391.83	83.97 to 139.93	20,880	20,293
30000 TO 59999	5	97.93	98.99	98.54	3.03	100.46	95.44	105.80	N/A	40,600	40,007
100000 TO 149999	1	85.26	85.26	85.26			85.26	85.26	N/A	137,337	117,090
250000 TO 499999	3	108.59	90.52	79.60	17.87	113.71	52.37	110.60	N/A	381,666	303,820
500000 +	6	99.27	98.88	98.90	0.51	99.98	96.71	99.48	96.71 to 99.48	2,476,666	2,449,495
ALL _____	46	95.55	99.23	97.14	30.18	102.15	18.06	391.83	88.00 to 99.39	365,022	354,591

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	6	73.49	85.73	84.91	58.75	100.97	18.67	202.00	18.67 to 202.00	7,916	6,721
10	1	105.80	105.80	105.80			105.80	105.80	N/A	30,000	31,740
15	1	103.97	103.97	103.97			103.97	103.97	N/A	18,000	18,715
20	31	95.44	103.00	98.78	31.81	104.27	18.06	391.83	86.86 to 99.39	422,662	417,521
25	4	102.65	92.07	91.12	17.08	101.04	52.37	110.60	N/A	876,250	798,468
30	3	91.76	93.09	94.75	3.04	98.24	89.57	97.93	N/A	29,333	27,793
ALL _____	46	95.55	99.23	97.14	30.18	102.15	18.06	391.83	88.00 to 99.39	365,022	354,591

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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

NUMBER of Sales:	46	MEDIAN:	96	COV:	57.61	95% Median C.I.:	88.00 to 99.39
TOTAL Sales Price:	16,788,537	WGT. MEAN:	97	STD:	57.17	95% Wgt. Mean C.I.:	93.58 to 100.71
TOTAL Adj.Sales Price:	16,791,037	MEAN:	99	AVG.ABS.DEV:	28.84	95% Mean C.I.:	82.71 to 115.75
TOTAL Assessed Value:	16,311,200						
AVG. Adj. Sales Price:	365,022	COD:	30.18	MAX Sales Ratio:	391.83		
AVG. Assessed Value:	354,591	PRD:	102.15	MIN Sales Ratio:	18.06		

Printed: 04/02/2007 12:17:04

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	3	46.00	42.56	52.44	32.12	81.15	18.67	63.00	N/A	6,833	3,583	
300	1	89.83	89.83	89.83			89.83	89.83	N/A	29,500	26,500	
313	1	96.71	96.71	96.71			96.71	96.71	N/A	2,360,000	2,282,415	
325	1	103.97	103.97	103.97			103.97	103.97	N/A	18,000	18,715	
326	3	83.97	123.49	93.57	53.79	131.98	75.50	211.00	N/A	10,000	9,356	
340	1	139.93	139.93	139.93			139.93	139.93	N/A	15,000	20,990	
344	8	95.30	108.25	94.45	22.53	114.61	73.11	202.00	73.11 to 202.00	20,050	18,936	
351	2	96.38	96.38	97.53	4.54	98.82	92.00	100.75	N/A	4,750	4,632	
353	5	98.21	92.82	99.16	9.37	93.61	71.93	105.80	N/A	17,400	17,253	
386	1	95.66	95.66	95.66			95.66	95.66	N/A	50,000	47,830	
396	5	99.29	99.31	99.32	0.09	100.00	99.16	99.48	N/A	2,500,000	2,482,912	
406	2	57.11	57.11	67.56	67.12	84.53	18.78	95.44	N/A	27,500	18,580	
420	1	109.93	109.93	109.93			109.93	109.93	N/A	15,000	16,490	
421	3	108.59	90.52	79.60	17.87	113.71	52.37	110.60	N/A	381,666	303,820	
442	1	391.83	391.83	391.83			391.83	391.83	N/A	6,000	23,510	
446	1	157.13	157.13	157.13			157.13	157.13	N/A	15,000	23,570	
456	1	57.95	57.95	57.95			57.95	57.95	N/A	42,000	24,340	
528	4	74.84	64.95	59.27	32.76	109.58	18.06	92.07	N/A	17,000	10,076	
531	2	79.36	79.36	83.27	7.44	95.30	73.45	85.26	N/A	82,568	68,755	
ALL	46	95.55	99.23	97.14	30.18	102.15	18.06	391.83	88.00 to 99.39	365,022	354,591	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
02												
03	46	95.55	99.23	97.14	30.18	102.15	18.06	391.83	88.00 to 99.39	365,022	354,591	
04												
ALL	46	95.55	99.23	97.14	30.18	102.15	18.06	391.83	88.00 to 99.39	365,022	354,591	

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	91	MEDIAN:	72	COV:	25.22	95% Median C.I.:	69.63 to 74.23	(!: Derived)
(AgLand) TOTAL Sales Price:	18,664,100	WGT. MEAN:	74	STD:	18.87	95% Wgt. Mean C.I.:	69.35 to 77.89	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	18,799,100	MEAN:	75	AVG.ABS.DEV:	12.72	95% Mean C.I.:	70.94 to 78.69	
(AgLand) TOTAL Assessed Value:	13,839,705							
AVG. Adj. Sales Price:	206,583	COD:	17.56	MAX Sales Ratio:	161.90			
AVG. Assessed Value:	152,084	PRD:	101.62	MIN Sales Ratio:	33.55			

Printed: 04/02/2007 12:17:33

DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03											
10/01/03 TO 12/31/03	5	73.27	71.91	72.59	4.10	99.06	66.87	76.42	N/A	214,880	155,984
01/01/04 TO 03/31/04	16	73.59	77.13	76.38	14.02	100.98	46.68	97.75	69.04 to 88.21	271,115	207,073
04/01/04 TO 06/30/04	11	69.63	73.57	74.84	13.11	98.30	57.71	102.63	62.61 to 84.04	257,860	192,993
07/01/04 TO 09/30/04	6	66.08	67.89	69.82	13.08	97.22	56.25	90.17	56.25 to 90.17	389,896	272,236
10/01/04 TO 12/31/04	6	76.99	86.14	97.01	35.59	88.80	39.44	161.90	39.44 to 161.90	148,063	143,635
01/01/05 TO 03/31/05	9	68.65	69.47	71.09	14.73	97.72	53.63	86.13	54.08 to 82.69	144,679	102,848
04/01/05 TO 06/30/05	8	75.29	80.96	71.58	17.47	113.11	62.81	111.25	62.81 to 111.25	157,000	112,382
07/01/05 TO 09/30/05	9	71.75	69.10	67.67	17.34	102.11	33.55	107.99	46.03 to 77.36	180,882	122,410
10/01/05 TO 12/31/05	7	72.71	73.92	77.92	8.36	94.88	55.94	82.68	55.94 to 82.68	135,872	105,866
01/01/06 TO 03/31/06	9	61.90	73.23	57.22	33.07	127.98	44.50	138.39	49.91 to 106.63	166,498	95,272
04/01/06 TO 06/30/06	5	90.62	81.91	87.86	11.98	93.23	54.29	95.41	N/A	137,393	120,708
<u>Study Years</u>											
07/01/03 TO 06/30/04	32	72.86	75.09	75.36	12.35	99.65	46.68	102.63	68.75 to 79.30	257,772	194,250
07/01/04 TO 06/30/05	29	70.48	75.76	74.66	20.73	101.47	39.44	161.90	64.34 to 82.69	199,512	148,963
07/01/05 TO 06/30/06	30	72.58	73.60	69.34	20.28	106.14	33.55	138.39	68.83 to 78.03	158,817	110,125
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	39	71.20	76.09	76.25	17.89	99.79	39.44	161.90	68.69 to 83.95	266,719	203,367
01/01/05 TO 12/31/05	33	72.71	73.10	71.39	14.85	102.39	33.55	111.25	69.11 to 77.83	155,671	111,135
<u>ALL</u>											
	91	72.46	74.81	73.62	17.56	101.62	33.55	161.90	69.63 to 74.23	206,583	152,084

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	91	MEDIAN:	72	COV:	25.22	95% Median C.I.:	69.63 to 74.23	(!: Derived)
(AgLand) TOTAL Sales Price:	18,664,100	WGT. MEAN:	74	STD:	18.87	95% Wgt. Mean C.I.:	69.35 to 77.89	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	18,799,100	MEAN:	75	AVG.ABS.DEV:	12.72	95% Mean C.I.:	70.94 to 78.69	
(AgLand) TOTAL Assessed Value:	13,839,705							
AVG. Adj. Sales Price:	206,583	COD:	17.56	MAX Sales Ratio:	161.90			
AVG. Assessed Value:	152,084	PRD:	101.62	MIN Sales Ratio:	33.55			

Printed: 04/02/2007 12:17:33

GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1003	4	78.61	76.11	75.78	10.01	100.44	63.22	84.00	N/A	308,377	233,683	
1005	4	75.54	75.86	75.49	2.95	100.49	73.06	79.30	N/A	187,181	141,305	
1009	4	87.62	79.33	88.82	20.07	89.31	39.44	102.63	N/A	216,500	192,291	
1211	5	69.11	70.99	71.98	4.26	98.63	66.52	80.66	N/A	206,160	148,397	
1213	2	81.81	81.81	76.14	15.86	107.44	68.83	94.78	N/A	35,500	27,030	
1215	5	62.81	65.36	65.93	6.79	99.15	58.76	72.46	N/A	396,240	261,227	
1217	3	54.08	64.30	79.05	19.45	81.34	53.63	85.18	N/A	130,710	103,325	
1279	8	72.71	74.61	76.87	11.43	97.06	58.26	90.17	58.26 to 90.17	203,350	156,319	
1281	3	68.75	77.87	85.16	14.86	91.44	67.11	97.75	N/A	97,917	83,385	
1283	4	91.79	88.58	81.05	14.42	109.29	64.09	106.63	N/A	103,500	83,882	
1285	2	82.85	82.85	79.60	30.34	104.09	57.71	107.99	N/A	212,500	169,140	
1487	2	81.23	81.23	82.35	15.49	98.64	68.65	93.81	N/A	314,000	258,572	
1489	3	72.74	76.04	78.46	5.95	96.92	71.20	84.19	N/A	239,600	187,983	
1491	5	71.36	75.49	64.02	18.19	117.91	56.25	111.25	N/A	219,076	140,254	
1493	3	72.44	76.53	74.05	8.87	103.35	68.93	88.21	N/A	284,091	210,358	
1559	1	68.65	68.65	68.65			68.65	68.65	N/A	75,240	51,650	
1561	4	79.55	91.09	79.42	24.44	114.69	66.87	138.39	N/A	292,777	232,525	
1563	3	72.65	74.67	82.30	18.11	90.72	55.94	95.41	N/A	197,726	162,736	
1565	7	54.29	59.37	53.44	19.36	111.09	44.50	74.12	44.50 to 74.12	254,432	135,967	
935	8	77.60	85.26	104.29	25.71	81.75	46.68	161.90	46.68 to 161.90	83,031	86,590	
937	3	61.90	64.18	71.32	16.60	90.00	49.91	80.74	N/A	130,458	93,038	
939	2	64.22	64.22	64.28	9.76	99.90	57.95	70.48	N/A	348,700	224,135	
941	6	74.89	70.13	69.52	16.21	100.89	33.55	90.62	33.55 to 90.62	174,691	121,439	
ALL	91	72.46	74.81	73.62	17.56	101.62	33.55	161.90	69.63 to 74.23	206,583	152,084	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	27	72.46	73.75	74.31	14.00	99.25	53.63	102.63	63.22 to 83.95	275,509	204,734	
2	17	72.65	72.67	67.68	19.85	107.38	44.50	111.25	54.29 to 86.58	234,397	158,633	
3	22	73.47	79.14	75.56	16.69	104.73	55.94	138.39	68.93 to 86.13	187,991	142,052	
4	19	71.75	73.96	78.55	23.32	94.16	33.55	161.90	61.90 to 80.31	131,882	103,593	
5	6	67.93	72.47	71.07	9.66	101.97	64.09	97.00	64.09 to 97.00	122,333	86,945	
ALL	91	72.46	74.81	73.62	17.56	101.62	33.55	161.90	69.63 to 74.23	206,583	152,084	

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	91	MEDIAN:	72	COV:	25.22	95% Median C.I.:	69.63 to 74.23	(!: Derived)
(AgLand) TOTAL Sales Price:	18,664,100	WGT. MEAN:	74	STD:	18.87	95% Wgt. Mean C.I.:	69.35 to 77.89	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	18,799,100	MEAN:	75	AVG.ABS.DEV:	12.72	95% Mean C.I.:	70.94 to 78.69	
(AgLand) TOTAL Assessed Value:	13,839,705							
AVG. Adj. Sales Price:	206,583	COD:	17.56	MAX Sales Ratio:	161.90			
AVG. Assessed Value:	152,084	PRD:	101.62	MIN Sales Ratio:	33.55			

Printed: 04/02/2007 12:17:34

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
2	91	72.46	74.81	73.62	17.56	101.62	33.55	161.90	69.63 to 74.23	206,583	152,084
ALL	91	72.46	74.81	73.62	17.56	101.62	33.55	161.90	69.63 to 74.23	206,583	152,084

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0006	8	69.37	76.63	73.56	16.78	104.17	57.71	107.99	57.71 to 107.99	201,725	148,390
02-0009	21	70.20	71.28	68.77	15.12	103.66	53.63	106.63	58.76 to 73.06	241,028	165,756
02-0018	23	72.65	75.02	71.02	19.44	105.64	44.50	138.39	67.11 to 82.68	221,693	157,438
02-0049	13	77.36	79.01	94.39	27.80	83.70	39.44	161.90	49.91 to 100.79	99,498	93,919
06-0001	1	66.87	66.87	66.87			66.87	66.87	N/A	334,400	223,600
45-0029	2	75.28	75.28	83.11	11.64	90.58	66.52	84.04	N/A	206,000	171,205
54-0013	3	78.16	78.98	80.11	1.16	98.58	78.03	80.74	N/A	104,253	83,521
59-0080	10	73.47	77.08	77.70	9.80	99.21	62.61	90.17	68.93 to 88.21	224,257	174,247
70-0005	10	73.74	72.01	72.88	13.45	98.81	33.55	90.62	63.22 to 84.00	242,953	177,060
NonValid School											
ALL	91	72.46	74.81	73.62	17.56	101.62	33.55	161.90	69.63 to 74.23	206,583	152,084

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	76.87	76.87	76.87			76.87	76.87	N/A	15,000	11,530
10.01 TO 30.00	2	82.66	82.66	68.74	34.58	120.26	54.08	111.25	N/A	15,599	10,722
30.01 TO 50.00	10	70.60	70.08	68.99	18.73	101.58	39.44	97.00	53.63 to 94.78	39,335	27,137
50.01 TO 100.00	21	71.75	74.87	73.13	18.66	102.37	33.55	138.39	68.65 to 78.16	96,666	70,696
100.01 TO 180.00	38	70.26	71.52	70.42	12.60	101.56	46.03	95.41	66.87 to 74.12	239,043	168,341
180.01 TO 330.00	17	84.04	83.76	79.16	21.51	105.81	44.50	161.90	68.69 to 97.75	355,752	281,622
330.01 TO 650.00	2	75.47	75.47	72.29	6.98	104.39	70.20	80.74	N/A	599,070	433,085
ALL	91	72.46	74.81	73.62	17.56	101.62	33.55	161.90	69.63 to 74.23	206,583	152,084

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	91	MEDIAN:	72	COV:	25.22	95% Median C.I.:	69.63 to 74.23	(!: Derived)
(AgLand) TOTAL Sales Price:	18,664,100	WGT. MEAN:	74	STD:	18.87	95% Wgt. Mean C.I.:	69.35 to 77.89	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	18,799,100	MEAN:	75	AVG.ABS.DEV:	12.72	95% Mean C.I.:	70.94 to 78.69	
(AgLand) TOTAL Assessed Value:	13,839,705							
AVG. Adj. Sales Price:	206,583	COD:	17.56	MAX Sales Ratio:	161.90			
AVG. Assessed Value:	152,084	PRD:	101.62	MIN Sales Ratio:	33.55			

Printed: 04/02/2007 12:17:34

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	7	76.87	77.07	77.98	5.77	98.84	69.11	86.13	69.11 to 86.13	76,731	59,837
DRY-N/A	10	89.71	88.34	81.95	19.68	107.80	58.26	138.39	58.76 to 107.99	176,842	144,925
GRASS	23	68.83	71.30	69.50	16.60	102.59	49.91	111.25	61.90 to 73.28	81,178	56,416
GRASS-N/A	11	70.41	67.79	69.49	24.52	97.55	33.55	97.75	39.44 to 94.78	145,115	100,841
IRRGTD	2	70.26	70.26	73.28	8.78	95.87	64.09	76.42	N/A	314,000	230,097
IRRGTD-N/A	38	71.56	75.24	73.41	15.64	102.49	44.50	161.90	68.93 to 79.30	326,373	239,593
ALL	91	72.46	74.81	73.62	17.56	101.62	33.55	161.90	69.63 to 74.23	206,583	152,084

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	13	78.16	84.23	83.89	15.64	100.40	58.26	138.39	72.46 to 95.41	106,743	89,551
DRY-N/A	4	80.62	82.00	76.69	21.83	106.91	58.76	107.99	N/A	229,468	175,986
GRASS	29	68.83	69.28	68.03	19.68	101.84	33.55	111.25	55.94 to 74.12	83,263	56,646
GRASS-N/A	5	70.41	75.27	72.86	17.02	103.31	56.25	97.75	N/A	209,746	152,815
IRRGTD	29	72.65	73.11	73.19	12.33	99.89	46.03	102.63	66.87 to 80.66	325,938	238,560
IRRGTD-N/A	11	71.20	79.94	73.97	22.43	108.07	44.50	161.90	64.34 to 93.81	325,270	240,591
ALL	91	72.46	74.81	73.62	17.56	101.62	33.55	161.90	69.63 to 74.23	206,583	152,084

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	17	78.16	83.70	81.03	17.25	103.30	58.26	138.39	70.03 to 95.41	135,620	109,889
GRASS	33	70.41	70.58	71.57	18.94	98.62	33.55	111.25	66.52 to 74.12	90,726	64,933
GRASS-N/A	1	56.25	56.25	56.25			56.25	56.25	N/A	469,380	264,035
IRRGTD	38	72.20	75.89	75.16	14.95	100.97	46.03	161.90	68.93 to 79.30	314,741	236,557
IRRGTD-N/A	2	57.93	57.93	53.79	23.18	107.69	44.50	71.36	N/A	535,000	287,782
ALL	91	72.46	74.81	73.62	17.56	101.62	33.55	161.90	69.63 to 74.23	206,583	152,084

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	91	MEDIAN:	72	COV:	25.22	95% Median C.I.:	69.63 to 74.23	(! : Derived)
(AgLand) TOTAL Sales Price:	18,664,100	WGT. MEAN:	74	STD:	18.87	95% Wgt. Mean C.I.:	69.35 to 77.89	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	18,799,100	MEAN:	75	AVG.ABS.DEV:	12.72	95% Mean C.I.:	70.94 to 78.69	
(AgLand) TOTAL Assessed Value:	13,839,705							
AVG. Adj. Sales Price:	206,583	COD:	17.56	MAX Sales Ratio:	161.90			
AVG. Assessed Value:	152,084	PRD:	101.62	MIN Sales Ratio:	33.55			

Printed: 04/02/2007 12:17:34

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
5000 TO 9999	1	111.25	111.25	111.25			111.25	111.25	N/A	8,000	8,900	
Total \$ _____												
1 TO 9999	1	111.25	111.25	111.25			111.25	111.25	N/A	8,000	8,900	
10000 TO 29999	6	72.81	73.17	72.49	13.81	100.95	54.08	94.78	54.08 to 94.78	21,469	15,562	
30000 TO 59999	12	71.44	72.09	70.77	18.09	101.87	39.44	106.63	55.94 to 78.16	46,311	32,774	
60000 TO 99999	12	70.15	73.95	74.13	22.61	99.75	46.68	138.39	54.29 to 80.31	77,901	57,748	
100000 TO 149999	9	72.71	70.46	71.07	15.90	99.14	33.55	91.20	53.31 to 86.13	124,323	88,362	
150000 TO 249999	17	74.21	82.42	82.57	20.55	99.83	57.71	161.90	64.34 to 90.62	195,938	161,776	
250000 TO 499999	30	70.92	73.21	72.71	13.57	100.69	46.03	102.63	68.65 to 80.66	332,256	241,577	
500000 +	4	69.44	68.39	67.47	16.98	101.36	44.50	90.17	N/A	688,542	464,591	
ALL	91	72.46	74.81	73.62	17.56	101.62	33.55	161.90	69.63 to 74.23	206,583	152,084	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
5000 TO 9999	1	111.25	111.25	111.25			111.25	111.25	N/A	8,000	8,900	
Total \$ _____												
1 TO 9999	1	111.25	111.25	111.25			111.25	111.25	N/A	8,000	8,900	
10000 TO 29999	11	66.52	63.77	58.67	18.51	108.70	39.44	94.78	46.68 to 78.03	34,054	19,978	
30000 TO 59999	16	72.05	72.53	67.92	17.53	106.78	33.55	106.63	61.90 to 78.16	61,757	41,945	
60000 TO 99999	8	72.71	70.67	70.06	7.03	100.87	53.31	80.31	53.31 to 80.31	112,406	78,752	
100000 TO 149999	14	77.99	80.47	76.48	18.42	105.21	57.71	138.39	64.09 to 90.62	165,668	126,699	
150000 TO 249999	26	70.26	72.09	70.28	12.04	102.56	46.03	107.99	66.87 to 74.21	290,452	204,140	
250000 TO 499999	13	84.04	85.26	78.81	20.31	108.19	44.50	161.90	68.69 to 95.41	394,846	311,160	
500000 +	2	80.19	80.19	77.60	12.45	103.34	70.20	90.17	N/A	762,500	591,672	
ALL	91	72.46	74.81	73.62	17.56	101.62	33.55	161.90	69.63 to 74.23	206,583	152,084	

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

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

NUMBER of Sales:	213	MEDIAN:	95	COV:	60.61	95% Median C.I.:	90.16 to 98.64
TOTAL Sales Price:	9,307,505	WGT. MEAN:	88	STD:	65.27	95% Wgt. Mean C.I.:	81.76 to 94.90
TOTAL Adj.Sales Price:	9,307,505	MEAN:	108	AVG.ABS.DEV:	34.27	95% Mean C.I.:	98.92 to 116.45
TOTAL Assessed Value:	8,220,990						
AVG. Adj. Sales Price:	43,697	COD:	35.96	MAX Sales Ratio:	665.33		
AVG. Assessed Value:	38,596	PRD:	121.92	MIN Sales Ratio:	16.13		

Printed: 02/17/2007 12:53:53

DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
<u>Qrtrs</u>												
07/01/04 TO 09/30/04	36	96.07	98.68	99.01	23.02	99.66	35.88	220.33	88.55 to 100.44	36,127	35,771	
10/01/04 TO 12/31/04	22	99.58	106.13	90.58	28.42	117.16	58.60	217.50	76.92 to 107.56	23,354	21,155	
01/01/05 TO 03/31/05	21	91.22	117.73	85.10	46.66	138.33	42.56	305.50	85.40 to 107.70	40,590	34,544	
04/01/05 TO 06/30/05	33	93.93	100.01	93.28	25.86	107.22	38.17	221.45	85.82 to 113.92	41,080	38,319	
07/01/05 TO 09/30/05	28	95.21	94.46	88.78	27.90	106.40	31.20	194.30	78.96 to 109.22	41,885	37,184	
10/01/05 TO 12/31/05	24	98.58	110.20	93.78	30.51	117.52	47.59	259.41	83.77 to 109.83	54,352	50,970	
01/01/06 TO 03/31/06	28	98.47	128.35	87.29	60.59	147.04	16.13	446.00	76.17 to 133.68	36,583	31,934	
04/01/06 TO 06/30/06	21	81.73	113.99	73.97	57.64	154.10	33.13	665.33	74.89 to 105.69	84,926	62,819	
<u>Study Years</u>												
07/01/04 TO 06/30/05	112	95.54	104.11	93.06	29.23	111.87	35.88	305.50	89.62 to 99.88	35,914	33,421	
07/01/05 TO 06/30/06	101	94.75	111.66	84.73	43.57	131.79	16.13	665.33	84.50 to 100.00	52,327	44,334	
<u>Calendar Yrs</u>												
01/01/05 TO 12/31/05	106	94.98	104.36	90.80	31.49	114.93	31.20	305.50	88.75 to 100.27	44,200	40,136	
<u>ALL</u>												
	213	95.30	107.69	88.33	35.96	121.92	16.13	665.33	90.16 to 98.64	43,697	38,596	

ASSESSOR LOCATION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
BRUNSWICK	4	80.74	116.34	73.95	69.44	157.32	44.49	259.41	N/A	29,425	21,760	
CLEARWATER	26	93.24	106.85	87.16	38.87	122.59	31.20	221.45	76.92 to 116.91	28,071	24,466	
ELGIN	34	92.46	139.73	85.13	73.60	164.12	47.59	665.33	78.96 to 161.34	38,824	33,053	
NELIGH	59	98.64	98.09	98.51	17.11	99.57	16.13	218.11	95.30 to 100.65	41,372	40,757	
OAKDALE	15	114.34	140.94	92.94	60.19	151.65	55.29	446.00	69.07 to 168.73	15,493	14,400	
ORCHARD	24	96.10	101.99	91.47	32.15	111.49	33.13	305.50	81.73 to 107.56	24,800	22,685	
ROYAL	1	42.56	42.56	42.56			42.56	42.56	N/A	18,000	7,660	
RURAL	34	88.85	88.10	80.84	20.28	108.98	38.17	151.67	78.91 to 98.09	94,139	76,100	
TILDEN	16	96.34	97.25	94.05	18.94	103.39	58.60	139.00	80.48 to 116.26	40,787	38,362	
<u>ALL</u>												
	213	95.30	107.69	88.33	35.96	121.92	16.13	665.33	90.16 to 98.64	43,697	38,596	

LOCATIONS: URBAN, SUBURBAN & RURAL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	175	96.83	111.75	92.67	38.86	120.59	16.13	665.33	91.58 to 100.00	33,181	30,750	
2	10	90.30	98.05	84.91	20.12	115.48	61.45	151.67	78.45 to 133.68	68,850	58,459	
3	28	88.15	85.71	80.19	19.88	106.88	38.17	133.50	75.62 to 98.09	100,437	80,537	
<u>ALL</u>												
	213	95.30	107.69	88.33	35.96	121.92	16.13	665.33	90.16 to 98.64	43,697	38,596	

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

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

NUMBER of Sales:	213	MEDIAN:	95	COV:	60.61	95% Median C.I.:	90.16 to 98.64
TOTAL Sales Price:	9,307,505	WGT. MEAN:	88	STD:	65.27	95% Wgt. Mean C.I.:	81.76 to 94.90
TOTAL Adj.Sales Price:	9,307,505	MEAN:	108	AVG.ABS.DEV:	34.27	95% Mean C.I.:	98.92 to 116.45
TOTAL Assessed Value:	8,220,990						
AVG. Adj. Sales Price:	43,697	COD:	35.96	MAX Sales Ratio:	665.33		
AVG. Assessed Value:	38,596	PRD:	121.92	MIN Sales Ratio:	16.13		

Printed: 02/17/2007 12:53:53

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	178	96.77	105.87	92.23	31.27	114.78	31.20	665.33	91.37 to 99.61	41,901	38,646
2	35	88.55	116.93	72.57	60.65	161.13	16.13	446.00	78.91 to 100.00	52,830	38,338
ALL	213	95.30	107.69	88.33	35.96	121.92	16.13	665.33	90.16 to 98.64	43,697	38,596

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	202	96.03	108.26	92.14	35.92	117.49	16.13	665.33	91.22 to 98.96	37,291	34,362
06	10	83.73	81.37	71.76	17.03	113.39	60.17	105.83	60.34 to 100.00	177,105	127,094
07	1	254.86	254.86	254.86			254.86	254.86	N/A	3,500	8,920
ALL	213	95.30	107.69	88.33	35.96	121.92	16.13	665.33	90.16 to 98.64	43,697	38,596

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0006	34	89.91	102.90	87.97	38.50	116.97	31.20	221.45	75.77 to 113.92	34,598	30,436
02-0009	80	98.29	104.95	87.54	27.48	119.89	16.13	446.00	91.37 to 101.25	50,091	43,849
02-0018	37	91.58	135.24	85.55	69.30	158.08	47.59	665.33	79.38 to 114.92	38,195	32,676
02-0049	28	92.94	98.84	90.04	31.25	109.77	33.13	305.50	83.77 to 104.86	29,578	26,633
06-0001											
45-0029	4	96.22	94.77	96.36	10.40	98.35	74.89	111.76	N/A	98,825	95,230
54-0013	1	44.43	44.43	44.43			44.43	44.43	N/A	90,000	39,985
59-0080	23	97.68	95.95	96.47	18.08	99.46	38.17	139.00	84.61 to 105.30	46,841	45,189
70-0005	6	82.91	106.83	82.32	48.05	129.78	44.49	259.41	44.49 to 259.41	53,283	43,861
NonValid School											
ALL	213	95.30	107.69	88.33	35.96	121.92	16.13	665.33	90.16 to 98.64	43,697	38,596

PA&T 2007 Preliminary Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	213	MEDIAN:	95	COV:	60.61	95% Median C.I.:	90.16 to 98.64
TOTAL Sales Price:	9,307,505	WGT. MEAN:	88	STD:	65.27	95% Wgt. Mean C.I.:	81.76 to 94.90
TOTAL Adj.Sales Price:	9,307,505	MEAN:	108	AVG.ABS.DEV:	34.27	95% Mean C.I.:	98.92 to 116.45
TOTAL Assessed Value:	8,220,990						
AVG. Adj. Sales Price:	43,697	COD:	35.96	MAX Sales Ratio:	665.33		
AVG. Assessed Value:	38,596	PRD:	121.92	MIN Sales Ratio:	16.13		

Printed: 02/17/2007 12:53:53

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	37	88.38	114.57	72.53	58.41	157.95	16.13	446.00	78.91 to 99.67	50,596	36,699
Prior TO 1860											
1860 TO 1899	11	98.96	96.87	84.80	28.03	114.24	33.13	152.05	44.43 to 137.02	26,181	22,200
1900 TO 1919	73	97.68	117.17	94.75	41.31	123.66	42.56	665.33	89.62 to 102.74	30,619	29,013
1920 TO 1939	18	99.19	102.31	96.98	22.07	105.50	61.03	220.33	84.35 to 107.56	30,077	29,168
1940 TO 1949	6	117.07	105.30	89.99	26.34	117.01	53.14	161.34	53.14 to 161.34	39,500	35,544
1950 TO 1959	11	95.67	96.56	94.10	15.82	102.61	75.77	122.78	76.17 to 118.91	41,713	39,254
1960 TO 1969	9	86.79	93.94	95.88	37.49	97.98	31.20	218.11	58.38 to 111.76	44,177	42,356
1970 TO 1979	34	93.72	100.30	90.34	24.99	111.02	47.59	254.86	85.46 to 104.23	61,392	55,461
1980 TO 1989	5	78.96	85.11	83.86	17.63	101.49	63.21	116.30	N/A	68,000	57,028
1990 TO 1994	3	96.27	91.30	93.23	8.82	97.93	76.07	101.55	N/A	121,333	113,120
1995 TO 1999	4	90.05	98.06	86.92	17.49	112.81	78.45	133.68	N/A	83,750	72,796
2000 TO Present	2	98.23	98.23	98.18	0.42	100.06	97.82	98.64	N/A	75,500	74,122
ALL	213	95.30	107.69	88.33	35.96	121.92	16.13	665.33	90.16 to 98.64	43,697	38,596

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	31	122.50	150.82	139.14	60.38	108.39	35.88	446.00	85.40 to 176.40	2,071	2,882
5000 TO 9999	18	97.44	141.04	136.92	86.63	103.01	16.13	665.33	51.00 to 168.73	6,438	8,815
Total \$											
1 TO 9999	49	103.17	147.22	137.71	75.91	106.91	16.13	665.33	88.00 to 165.60	3,675	5,061
10000 TO 29999	65	100.65	107.67	105.92	28.48	101.65	42.56	221.45	91.58 to 109.43	20,670	21,893
30000 TO 59999	45	94.56	93.26	94.25	15.17	98.95	47.76	133.50	88.04 to 101.00	41,283	38,910
60000 TO 99999	36	85.22	84.18	84.18	16.78	100.00	44.43	122.45	75.77 to 97.82	76,000	63,980
100000 TO 149999	14	82.94	83.03	83.87	19.10	99.01	47.59	131.06	61.45 to 97.68	118,803	99,636
150000 TO 249999	3	94.64	91.55	91.09	8.14	100.51	78.45	101.55	N/A	196,266	178,771
500000 +	1	60.17	60.17	60.17			60.17	60.17	N/A	938,000	564,365
ALL	213	95.30	107.69	88.33	35.96	121.92	16.13	665.33	90.16 to 98.64	43,697	38,596

PA&T 2007 Preliminary Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	213	MEDIAN:	95	COV:	60.61	95% Median C.I.:	90.16 to 98.64
TOTAL Sales Price:	9,307,505	WGT. MEAN:	88	STD:	65.27	95% Wgt. Mean C.I.:	81.76 to 94.90
TOTAL Adj.Sales Price:	9,307,505	MEAN:	108	AVG.ABS.DEV:	34.27	95% Mean C.I.:	98.92 to 116.45
TOTAL Assessed Value:	8,220,990						
AVG. Adj. Sales Price:	43,697	COD:	35.96	MAX Sales Ratio:	665.33		
AVG. Assessed Value:	38,596	PRD:	121.92	MIN Sales Ratio:	16.13		

(!: AVTot=0)

(!: Derived)

Printed: 02/17/2007 12:53:53

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	33	93.33	118.91	82.51	65.92	144.11	16.13	305.50	67.20 to 151.67	2,688	2,218
5000 TO 9999	17	100.20	135.55	95.77	64.74	141.54	42.56	446.00	62.00 to 194.30	7,994	7,655
Total \$											
1 TO 9999	50	97.17	124.57	90.53	64.63	137.59	16.13	446.00	79.38 to 139.00	4,492	4,066
10000 TO 29999	63	91.37	100.34	90.34	27.71	111.07	47.76	294.06	85.82 to 97.44	22,593	20,411
30000 TO 59999	61	97.16	111.38	91.87	34.56	121.23	44.43	665.33	88.55 to 105.83	47,216	43,378
60000 TO 99999	29	97.79	90.46	87.81	12.51	103.02	60.34	116.30	78.96 to 99.61	86,318	75,793
100000 TO 149999	5	97.68	100.83	99.31	7.87	101.53	87.74	122.45	N/A	122,850	122,000
150000 TO 249999	4	98.10	101.43	98.54	15.17	102.93	78.45	131.06	N/A	180,950	178,312
500000 +	1	60.17	60.17	60.17			60.17	60.17	N/A	938,000	564,365
ALL											
	213	95.30	107.69	88.33	35.96	121.92	16.13	665.33	90.16 to 98.64	43,697	38,596

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	37	88.38	114.57	72.53	58.41	157.95	16.13	446.00	78.91 to 99.67	50,596	36,699
10	2	101.11	101.11	66.41	37.48	152.25	63.21	139.00	N/A	17,750	11,787
20	69	99.61	107.23	95.61	29.08	112.16	33.13	259.41	92.22 to 105.69	28,153	26,916
30	98	94.98	105.52	91.85	32.19	114.88	31.20	665.33	87.74 to 98.84	49,906	45,838
40	7	91.58	108.05	86.52	38.05	124.88	57.50	254.86	57.50 to 254.86	80,928	70,020
ALL											
	213	95.30	107.69	88.33	35.96	121.92	16.13	665.33	90.16 to 98.64	43,697	38,596

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	37	88.38	114.57	72.53	58.41	157.95	16.13	446.00	78.91 to 99.67	50,596	36,699
100	8	99.64	113.56	95.82	54.65	118.52	31.20	254.86	31.20 to 254.86	7,625	7,306
101	116	96.94	106.27	92.43	30.16	114.97	33.13	665.33	90.05 to 100.46	46,789	43,247
102	15	89.62	90.42	91.25	12.92	99.08	69.07	133.50	75.70 to 97.94	47,066	42,950
104	34	100.72	112.00	91.19	37.96	122.83	44.43	294.06	83.54 to 119.89	32,017	29,196
106	3	98.84	99.46	99.16	3.01	100.30	95.30	104.23	N/A	50,750	50,323
ALL											
	213	95.30	107.69	88.33	35.96	121.92	16.13	665.33	90.16 to 98.64	43,697	38,596

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified
Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

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

NUMBER of Sales:	213	MEDIAN:	95	COV:	60.61	95% Median C.I.:	90.16 to 98.64
TOTAL Sales Price:	9,307,505	WGT. MEAN:	88	STD:	65.27	95% Wgt. Mean C.I.:	81.76 to 94.90
TOTAL Adj.Sales Price:	9,307,505	MEAN:	108	AVG.ABS.DEV:	34.27	95% Mean C.I.:	98.92 to 116.45
TOTAL Assessed Value:	8,220,990						
AVG. Adj. Sales Price:	43,697	COD:	35.96	MAX Sales Ratio:	665.33		
AVG. Assessed Value:	38,596	PRD:	121.92	MIN Sales Ratio:	16.13		

Printed: 02/17/2007 12:53:53

CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	37	88.38	114.57	72.53	58.41	157.95	16.13	446.00	78.91 to 99.67	50,596	36,699
10	8	83.89	82.78	79.37	35.25	104.30	33.13	139.00	33.13 to 139.00	14,437	11,458
20	39	97.16	110.36	96.17	36.70	114.75	31.20	294.06	87.33 to 106.49	16,097	15,481
30	109	96.71	107.10	92.26	31.31	116.08	44.43	665.33	89.27 to 101.00	48,157	44,430
40	20	96.44	102.89	91.80	20.95	112.08	67.62	187.32	80.48 to 101.55	72,150	66,234
<u>ALL</u>	<u>213</u>	<u>95.30</u>	<u>107.69</u>	<u>88.33</u>	<u>35.96</u>	<u>121.92</u>	<u>16.13</u>	<u>665.33</u>	<u>90.16 to 98.64</u>	<u>43,697</u>	<u>38,596</u>

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	51	MEDIAN:	93	COV:	70.02	95% Median C.I.:	86.86 to 99.25
TOTAL Sales Price:	16,858,537	WGT. MEAN:	90	STD:	72.72	95% Wgt. Mean C.I.:	76.88 to 103.79
TOTAL Adj.Sales Price:	16,861,037	MEAN:	104	AVG.ABS.DEV:	36.22	95% Mean C.I.:	83.90 to 123.81
TOTAL Assessed Value:	15,231,860						
AVG. Adj. Sales Price:	330,608	COD:	39.09	MAX Sales Ratio:	391.83		
AVG. Assessed Value:	298,663	PRD:	114.96	MIN Sales Ratio:	18.06		

Printed: 02/17/2007 12:53:56

DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	5	92.66	86.03	56.14	42.44	153.24	18.06	157.13	N/A	135,880	76,283
10/01/03 TO 12/31/03	2	81.64	81.64	81.88	10.03	99.70	73.45	89.83	N/A	28,650	23,460
01/01/04 TO 03/31/04											
04/01/04 TO 06/30/04	4	96.94	98.69	88.95	8.49	110.95	85.26	115.63	N/A	49,584	44,105
07/01/04 TO 09/30/04	1	100.14	100.14	100.14			100.14	100.14	N/A	40,000	40,055
10/01/04 TO 12/31/04	2	90.00	90.00	90.33	2.22	99.63	88.00	92.00	N/A	3,000	2,710
01/01/05 TO 03/31/05	5	99.39	116.51	99.31	27.73	117.32	73.41	211.00	N/A	1,507,600	1,497,265
04/01/05 TO 06/30/05	8	97.30	125.56	99.85	50.51	125.75	62.81	391.83	62.81 to 391.83	667,812	666,814
07/01/05 TO 09/30/05	6	89.49	76.69	103.47	28.27	74.12	18.78	110.60	18.78 to 110.60	56,416	58,373
10/01/05 TO 12/31/05	4	68.06	60.41	72.96	28.76	82.80	18.67	86.86	N/A	19,750	14,410
01/01/06 TO 03/31/06	5	103.33	98.61	50.04	18.98	197.09	47.91	139.93	N/A	489,700	245,024
04/01/06 TO 06/30/06	9	92.07	138.49	95.72	74.03	144.67	55.13	386.80	57.95 to 300.00	14,833	14,198
<u>Study Years</u>											
07/01/03 TO 06/30/04	11	92.66	89.84	64.68	25.27	138.90	18.06	157.13	52.37 to 115.63	85,003	54,977
07/01/04 TO 06/30/05	16	99.21	116.70	99.53	34.70	117.25	62.81	391.83	75.50 to 100.14	807,906	804,144
07/01/05 TO 06/30/06	24	89.49	101.72	58.70	47.16	173.28	18.67	386.80	63.00 to 103.33	124,979	73,366
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	7	95.66	96.41	90.82	7.28	106.17	85.26	115.63	85.26 to 115.63	34,905	31,699
01/01/05 TO 12/31/05	23	89.57	99.52	99.48	40.79	100.04	18.67	391.83	73.11 to 99.39	578,173	575,161
<u>ALL</u>											
	51	92.66	103.86	90.34	39.09	114.96	18.06	391.83	86.86 to 99.25	330,608	298,663

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BRUNSWICK	2	89.22	89.22	80.42	29.60	110.95	62.81	115.63	N/A	6,000	4,825
CLEARWATER	5	98.21	108.19	110.12	14.87	98.24	89.40	157.13	N/A	13,100	14,426
ELGIN	9	88.00	83.89	81.36	44.93	103.10	18.67	211.00	18.78 to 103.97	14,500	11,797
NELIGH	15	89.83	109.51	53.96	36.47	202.94	47.91	386.80	75.50 to 103.33	179,480	96,846
OAKDALE	1	52.37	52.37	52.37			52.37	52.37	N/A	600,000	314,230
ORCHARD	6	109.26	149.70	107.17	49.81	139.68	85.26	391.83	85.26 to 391.83	117,806	126,256
ROYAL	2	45.00	45.00	30.49	59.86	147.56	18.06	71.93	N/A	16,250	4,955
RURAL	7	99.25	89.70	99.11	9.74	90.51	57.95	99.48	57.95 to 99.48	1,796,714	1,780,656
TILDEN	4	82.59	127.80	100.98	82.63	126.56	46.00	300.00	N/A	11,125	11,233
<u>ALL</u>											
	51	92.66	103.86	90.34	39.09	114.96	18.06	391.83	86.86 to 99.25	330,608	298,663

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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

NUMBER of Sales:	51	MEDIAN:	93	COV:	70.02	95% Median C.I.:	86.86 to 99.25
TOTAL Sales Price:	16,858,537	WGT. MEAN:	90	STD:	72.72	95% Wgt. Mean C.I.:	76.88 to 103.79
TOTAL Adj.Sales Price:	16,861,037	MEAN:	104	AVG.ABS.DEV:	36.22	95% Mean C.I.:	83.90 to 123.81
TOTAL Assessed Value:	15,231,860						
AVG. Adj. Sales Price:	330,608	COD:	39.09	MAX Sales Ratio:	391.83		
AVG. Assessed Value:	298,663	PRD:	114.96	MIN Sales Ratio:	18.06		

Printed: 02/17/2007 12:53:56

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	43	92.00	106.35	64.23	44.36	165.58	18.06	391.83	83.97 to 100.14	98,465	63,242
2	1	57.95	57.95	57.95			57.95	57.95	N/A	42,000	24,340
3	7	99.25	95.09	99.23	4.31	95.83	73.41	99.48	73.41 to 99.48	1,797,857	1,784,012
ALL	51	92.66	103.86	90.34	39.09	114.96	18.06	391.83	86.86 to 99.25	330,608	298,663

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	45	95.66	109.08	90.39	37.74	120.69	18.06	391.83	88.00 to 99.39	374,000	338,045
2	6	59.07	64.64	63.92	41.83	101.12	18.67	115.63	18.67 to 115.63	5,166	3,302
ALL	51	92.66	103.86	90.34	39.09	114.96	18.06	391.83	86.86 to 99.25	330,608	298,663

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0006	8	98.75	101.63	99.30	12.67	102.34	73.41	157.13	73.41 to 157.13	637,562	633,126
02-0009	19	92.66	104.89	85.38	31.49	122.85	47.91	386.80	75.50 to 99.48	568,010	484,962
02-0018	9	88.00	83.89	81.36	44.93	103.10	18.67	211.00	18.78 to 103.97	14,500	11,797
02-0049	9	92.00	116.24	101.34	58.91	114.70	18.06	391.83	57.95 to 110.60	86,815	87,976
06-0001											
45-0029											
54-0013											
59-0080	4	82.59	127.80	100.98	82.63	126.56	46.00	300.00	N/A	11,125	11,233
70-0005	2	89.22	89.22	80.42	29.60	110.95	62.81	115.63	N/A	6,000	4,825
NonValid School											
ALL	51	92.66	103.86	90.34	39.09	114.96	18.06	391.83	86.86 to 99.25	330,608	298,663

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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

NUMBER of Sales:	51	MEDIAN:	93	COV:	70.02	95% Median C.I.:	86.86 to 99.25
TOTAL Sales Price:	16,858,537	WGT. MEAN:	90	STD:	72.72	95% Wgt. Mean C.I.:	76.88 to 103.79
TOTAL Adj.Sales Price:	16,861,037	MEAN:	104	AVG.ABS.DEV:	36.22	95% Mean C.I.:	83.90 to 123.81
TOTAL Assessed Value:	15,231,860						
AVG. Adj. Sales Price:	330,608	COD:	39.09	MAX Sales Ratio:	391.83		
AVG. Assessed Value:	298,663	PRD:	114.96	MIN Sales Ratio:	18.06		

Printed: 02/17/2007 12:53:56

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	7	57.95	90.02	73.69	81.99	122.16	18.67	300.00	18.67 to 300.00	10,571	7,790
Prior TO 1860											
1860 TO 1899	1	88.00	88.00	88.00			88.00	88.00	N/A	2,500	2,200
1900 TO 1919	15	100.14	137.47	102.22	56.26	134.48	18.78	391.83	89.83 to 105.80	17,760	18,154
1920 TO 1939	9	95.44	97.68	96.92	16.66	100.79	62.81	139.93	73.40 to 115.63	17,833	17,283
1940 TO 1949	2	109.60	109.60	109.58	0.92	100.01	108.59	110.60	N/A	272,500	298,615
1950 TO 1959	4	72.67	88.71	56.10	36.55	158.11	52.37	157.13	N/A	164,375	92,222
1960 TO 1969	3	85.26	82.54	84.90	4.44	97.22	75.50	86.86	N/A	58,779	49,905
1970 TO 1979	4	60.68	58.77	48.86	42.49	120.27	18.06	95.66	N/A	615,700	300,856
1980 TO 1989											
1990 TO 1994	1	83.97	83.97	83.97			83.97	83.97	N/A	16,000	13,435
1995 TO 1999	5	99.29	99.31	99.32	0.09	100.00	99.16	99.48	N/A	2,500,000	2,482,912
2000 TO Present											
ALL	51	92.66	103.86	90.34	39.09	114.96	18.06	391.83	86.86 to 99.25	330,608	298,663

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	8	88.70	89.48	88.46	42.31	101.15	18.67	211.00	18.67 to 211.00	3,125	2,764
5000 TO 9999	9	100.75	178.64	161.67	94.51	110.49	62.81	391.83	71.93 to 386.80	6,555	10,598
Total \$											
1 TO 9999	17	92.07	136.68	139.88	75.62	97.71	18.67	391.83	62.81 to 211.00	4,941	6,911
10000 TO 29999	16	88.22	85.77	82.76	27.37	103.63	18.06	157.13	73.40 to 103.97	20,200	16,718
30000 TO 59999	8	95.55	87.43	87.67	13.03	99.72	57.95	105.80	57.95 to 105.80	38,937	34,137
100000 TO 149999	1	85.26	85.26	85.26			85.26	85.26	N/A	137,337	117,090
250000 TO 499999	2	109.60	109.60	109.58	0.92	100.01	108.59	110.60	N/A	272,500	298,615
500000 +	7	99.25	85.26	89.65	14.21	95.11	47.91	99.48	47.91 to 99.48	2,208,571	1,979,921
ALL	51	92.66	103.86	90.34	39.09	114.96	18.06	391.83	86.86 to 99.25	330,608	298,663

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	51	MEDIAN:	93	COV:	70.02	95% Median C.I.:	86.86 to 99.25
TOTAL Sales Price:	16,858,537	WGT. MEAN:	90	STD:	72.72	95% Wgt. Mean C.I.:	76.88 to 103.79
TOTAL Adj.Sales Price:	16,861,037	MEAN:	104	AVG.ABS.DEV:	36.22	95% Mean C.I.:	83.90 to 123.81
TOTAL Assessed Value:	15,231,860						
AVG. Adj. Sales Price:	330,608	COD:	39.09	MAX Sales Ratio:	391.83		
AVG. Assessed Value:	298,663	PRD:	114.96	MIN Sales Ratio:	18.06		

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

Printed: 02/17/2007 12:53:56

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	9	55.13	60.19	35.90	57.14	167.63	18.06	115.63	18.67 to 92.00	7,444	2,672
5000 TO 9999	9	92.07	97.62	85.58	28.97	114.07	62.81	211.00	63.00 to 103.33	8,000	6,846
Total \$											
1 TO 9999	18	81.75	78.90	61.64	38.09	128.01	18.06	211.00	55.13 to 98.21	7,722	4,759
10000 TO 29999	18	91.25	137.78	98.85	65.57	139.38	57.95	391.83	73.45 to 139.93	20,927	20,687
30000 TO 59999	5	97.93	98.99	98.54	3.03	100.46	95.44	105.80	N/A	40,600	40,007
100000 TO 149999	1	85.26	85.26	85.26			85.26	85.26	N/A	137,337	117,090
250000 TO 499999	3	108.59	90.52	79.60	17.87	113.71	52.37	110.60	N/A	381,666	303,820
500000 +	6	99.27	90.75	91.15	8.70	99.56	47.91	99.48	47.91 to 99.48	2,476,666	2,257,536
ALL	51	92.66	103.86	90.34	39.09	114.96	18.06	391.83	86.86 to 99.25	330,608	298,663

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	10	86.69	124.00	111.08	81.50	111.63	18.67	386.80	46.00 to 300.00	8,250	9,164
10	1	105.80	105.80	105.80			105.80	105.80	N/A	30,000	31,740
15	1	103.97	103.97	103.97			103.97	103.97	N/A	18,000	18,715
20	32	94.05	102.08	98.72	32.00	103.41	18.06	391.83	85.26 to 99.39	410,548	405,276
25	4	80.48	79.87	58.26	36.94	137.08	47.91	110.60	N/A	876,250	510,530
30	3	89.57	86.97	89.53	9.13	97.13	73.40	97.93	N/A	29,333	26,263
ALL	51	92.66	103.86	90.34	39.09	114.96	18.06	391.83	86.86 to 99.25	330,608	298,663

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	51	MEDIAN:	93	COV:	70.02	95% Median C.I.:	86.86 to 99.25
TOTAL Sales Price:	16,858,537	WGT. MEAN:	90	STD:	72.72	95% Wgt. Mean C.I.:	76.88 to 103.79
TOTAL Adj.Sales Price:	16,861,037	MEAN:	104	AVG.ABS.DEV:	36.22	95% Mean C.I.:	83.90 to 123.81
TOTAL Assessed Value:	15,231,860						
AVG. Adj. Sales Price:	330,608	COD:	39.09	MAX Sales Ratio:	391.83		
AVG. Assessed Value:	298,663	PRD:	114.96	MIN Sales Ratio:	18.06		

Printed: 02/17/2007 12:53:56

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	6	59.07	95.37	94.34	93.85	101.08	18.67	300.00	18.67 to 300.00	5,333	5,031
300	2	93.07	93.07	92.70	3.48	100.40	89.83	96.30	N/A	26,500	24,565
313	1	47.91	47.91	47.91			47.91	47.91	N/A	2,360,000	1,130,660
325	1	103.97	103.97	103.97			103.97	103.97	N/A	18,000	18,715
326	3	83.97	123.49	93.57	53.79	131.98	75.50	211.00	N/A	10,000	9,356
340	1	139.93	139.93	139.93			139.93	139.93	N/A	15,000	20,990
344	9	92.66	122.87	93.06	47.27	132.03	73.11	386.80	73.40 to 115.63	21,711	20,204
351	2	96.38	96.38	97.53	4.54	98.82	92.00	100.75	N/A	4,750	4,632
353	5	98.21	92.82	99.16	9.37	93.61	71.93	105.80	N/A	17,400	17,253
386	1	95.66	95.66	95.66			95.66	95.66	N/A	50,000	47,830
396	5	99.29	99.31	99.32	0.09	100.00	99.16	99.48	N/A	2,500,000	2,482,912
406	2	57.11	57.11	67.56	67.12	84.53	18.78	95.44	N/A	27,500	18,580
420	1	109.93	109.93	109.93			109.93	109.93	N/A	15,000	16,490
421	3	108.59	90.52	79.60	17.87	113.71	52.37	110.60	N/A	381,666	303,820
442	1	391.83	391.83	391.83			391.83	391.83	N/A	6,000	23,510
446	1	157.13	157.13	157.13			157.13	157.13	N/A	15,000	23,570
456	1	57.95	57.95	57.95			57.95	57.95	N/A	42,000	24,340
528	4	74.84	64.95	59.27	32.76	109.58	18.06	92.07	N/A	17,000	10,076
531	2	79.36	79.36	83.27	7.44	95.30	73.45	85.26	N/A	82,568	68,755
ALL	51	92.66	103.86	90.34	39.09	114.96	18.06	391.83	86.86 to 99.25	330,608	298,663

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	51	92.66	103.86	90.34	39.09	114.96	18.06	391.83	86.86 to 99.25	330,608	298,663
04											
ALL	51	92.66	103.86	90.34	39.09	114.96	18.06	391.83	86.86 to 99.25	330,608	298,663

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified
 Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	101	MEDIAN:	73	COV:	25.36	95% Median C.I.:	68.68 to 76.07	(!: Derived)
(AgLand) TOTAL Sales Price:	19,497,197	WGT. MEAN:	73	STD:	18.44	95% Wgt. Mean C.I.:	69.06 to 76.38	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	19,550,197	MEAN:	73	AVG.ABS.DEV:	13.50	95% Mean C.I.:	69.11 to 76.31	
(AgLand) TOTAL Assessed Value:	14,217,414							
AVG. Adj. Sales Price:	193,566	COD:	18.46	MAX Sales Ratio:	131.69			
AVG. Assessed Value:	140,766	PRD:	99.98	MIN Sales Ratio:	27.21			

Printed: 02/24/2007 16:51:27

DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	1	131.69	131.69	131.69			131.69	131.69	N/A	76,000	100,085
10/01/03 TO 12/31/03	5	75.08	75.23	76.03	3.47	98.95	70.89	80.98	N/A	214,880	163,367
01/01/04 TO 03/31/04	17	76.90	77.48	78.39	13.27	98.83	39.42	109.30	71.64 to 88.72	269,284	211,103
04/01/04 TO 06/30/04	9	76.52	78.44	77.29	15.10	101.49	59.39	110.64	60.73 to 91.32	212,951	164,581
07/01/04 TO 09/30/04	6	69.69	67.49	69.61	14.47	96.96	46.13	81.40	46.13 to 81.40	389,651	271,222
10/01/04 TO 12/31/04	8	77.39	72.27	76.32	23.57	94.69	39.69	107.50	39.69 to 107.50	174,705	133,338
01/01/05 TO 03/31/05	11	67.86	64.25	66.19	13.65	97.07	42.00	76.92	42.33 to 76.19	176,603	116,902
04/01/05 TO 06/30/05	8	77.27	78.93	74.41	11.08	106.07	64.42	96.08	64.42 to 96.08	157,000	116,819
07/01/05 TO 09/30/05	8	60.75	62.10	61.00	27.42	101.80	27.21	110.34	27.21 to 110.34	161,308	98,405
10/01/05 TO 12/31/05	8	74.39	78.80	81.15	17.27	97.10	55.94	118.10	55.94 to 118.10	123,938	100,579
01/01/06 TO 03/31/06	13	64.58	68.14	60.78	26.01	112.12	44.16	122.30	47.23 to 87.26	143,399	87,155
04/01/06 TO 06/30/06	7	73.99	68.37	71.64	14.49	95.43	44.26	83.52	44.26 to 83.52	117,861	84,440
<u>Study Years</u>											
07/01/03 TO 06/30/04	32	76.52	79.09	78.31	14.23	100.99	39.42	131.69	72.09 to 82.58	238,900	187,090
07/01/04 TO 06/30/05	33	73.40	70.34	70.87	16.69	99.25	39.69	107.50	64.73 to 76.92	210,127	148,925
07/01/05 TO 06/30/06	36	68.12	69.21	66.70	23.13	103.76	27.21	122.30	58.22 to 75.24	138,088	92,110
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	40	76.52	75.15	75.89	16.05	99.02	39.42	110.64	71.69 to 80.90	255,749	194,100
01/01/05 TO 12/31/05	35	72.71	70.44	69.56	18.11	101.26	27.21	118.10	64.42 to 76.07	156,588	108,924
<u>ALL</u>											
	101	73.15	72.71	72.72	18.46	99.98	27.21	131.69	68.68 to 76.07	193,566	140,766

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified
 Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	101	MEDIAN:	73	COV:	25.36	95% Median C.I.:	68.68 to 76.07	(!: Derived)
(AgLand) TOTAL Sales Price:	19,497,197	WGT. MEAN:	73	STD:	18.44	95% Wgt. Mean C.I.:	69.06 to 76.38	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	19,550,197	MEAN:	73	AVG.ABS.DEV:	13.50	95% Mean C.I.:	69.11 to 76.31	
(AgLand) TOTAL Assessed Value:	14,217,414							
AVG. Adj. Sales Price:	193,566	COD:	18.46	MAX Sales Ratio:	131.69			
AVG. Assessed Value:	140,766	PRD:	99.98	MIN Sales Ratio:	27.21			

Printed: 02/24/2007 16:51:27

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1003	5	84.35	88.51	80.69	18.82	109.69	66.28	131.69	N/A	261,901	211,334
1005	4	76.35	76.01	78.48	5.14	96.84	67.97	83.36	N/A	187,181	146,907
1007	2	75.92	75.92	77.47	14.94	98.00	64.58	87.26	N/A	92,690	71,807
1009	3	75.24	75.19	93.10	31.43	80.76	39.69	110.64	N/A	158,421	147,493
1211	6	77.98	75.23	73.77	15.56	101.98	58.22	91.32	58.22 to 91.32	223,221	164,675
1213	2	67.77	67.77	62.03	19.38	109.25	54.63	80.90	N/A	35,500	22,020
1215	5	65.84	68.26	70.69	6.60	96.56	62.44	75.44	N/A	396,240	280,106
1217	4	50.20	55.64	68.47	26.84	81.26	42.00	80.15	N/A	138,165	94,596
1279	9	71.64	70.01	70.73	5.53	98.99	59.81	78.24	66.36 to 73.40	212,896	150,575
1281	4	75.15	80.51	93.05	15.64	86.52	62.43	109.30	N/A	78,437	72,985
1283	4	84.18	85.83	83.93	10.30	102.26	76.52	98.43	N/A	103,500	86,871
1285	2	85.54	85.54	82.33	29.00	103.90	60.73	110.34	N/A	212,500	174,945
1487	3	72.09	68.87	71.55	14.17	96.24	51.93	82.58	N/A	276,000	197,490
1489	3	76.86	80.71	83.24	5.56	96.96	76.23	89.04	N/A	239,600	199,435
1491	6	79.54	79.04	79.02	7.81	100.02	64.73	88.72	64.73 to 88.72	222,563	175,867
1493	2	84.53	84.53	80.39	13.52	105.14	73.10	95.95	N/A	258,500	207,815
1559	1	67.86	67.86	67.86			67.86	67.86	N/A	75,240	51,055
1561	5	88.13	96.08	83.87	20.09	114.55	70.89	122.30	N/A	242,301	203,227
1563	3	76.90	71.30	77.51	10.89	91.99	55.94	81.06	N/A	197,481	153,063
1565	7	48.68	51.51	49.48	12.30	104.10	44.16	63.27	44.16 to 63.27	254,432	125,900
935	8	74.67	76.23	83.36	16.81	91.44	39.42	107.50	39.42 to 107.50	82,847	69,065
937	3	58.93	61.03	67.84	16.79	89.95	47.23	76.92	N/A	129,968	88,175
939	3	61.46	58.67	54.97	12.08	106.73	46.13	68.41	N/A	253,555	139,371
941	7	56.17	59.85	55.74	28.75	107.37	27.21	83.52	27.21 to 83.52	135,080	75,293
ALL	101	73.15	72.71	72.72	18.46	99.98	27.21	131.69	68.68 to 76.07	193,566	140,766

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	32	72.41	72.50	73.72	17.06	98.34	42.00	131.69	64.42 to 78.24	246,412	181,666
2	19	63.27	67.60	65.79	22.99	102.75	44.16	110.34	50.61 to 82.58	221,302	145,593
3	24	74.73	80.75	79.50	16.47	101.57	55.94	122.30	70.89 to 88.13	182,060	144,736
4	19	73.15	65.34	64.87	22.97	100.72	27.21	107.50	47.23 to 76.92	107,764	69,909
5	7	77.67	80.01	80.12	5.30	99.87	75.08	91.32	75.08 to 91.32	149,037	119,408
ALL	101	73.15	72.71	72.72	18.46	99.98	27.21	131.69	68.68 to 76.07	193,566	140,766

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified
 Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	101	MEDIAN:	73	COV:	25.36	95% Median C.I.:	68.68 to 76.07	(!: Derived)
(AgLand) TOTAL Sales Price:	19,497,197	WGT. MEAN:	73	STD:	18.44	95% Wgt. Mean C.I.:	69.06 to 76.38	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	19,550,197	MEAN:	73	AVG.ABS.DEV:	13.50	95% Mean C.I.:	69.11 to 76.31	
(AgLand) TOTAL Assessed Value:	14,217,414							
AVG. Adj. Sales Price:	193,566	COD:	18.46	MAX Sales Ratio:	131.69			
AVG. Assessed Value:	140,766	PRD:	99.98	MIN Sales Ratio:	27.21			

Printed: 02/24/2007 16:51:27

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
2	101	73.15	72.71	72.72	18.46	99.98	27.21	131.69	68.68 to 76.07	193,566	140,766
ALL	101	73.15	72.71	72.72	18.46	99.98	27.21	131.69	68.68 to 76.07	193,566	140,766

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0006	9	76.52	76.51	75.77	16.26	100.98	58.22	110.34	59.39 to 86.51	213,592	161,829
02-0009	24	69.10	69.42	71.22	17.71	97.47	42.00	109.30	61.46 to 77.67	230,443	164,126
02-0018	26	75.72	73.29	70.43	20.76	104.05	44.16	122.30	63.03 to 82.58	214,562	151,125
02-0049	15	73.88	72.89	82.69	21.39	88.15	39.42	110.64	58.93 to 87.26	98,444	81,406
06-0001	1	70.89	70.89	70.89			70.89	70.89	N/A	334,400	237,055
45-0029	1	91.32	91.32	91.32			91.32	91.32	N/A	22,000	20,090
54-0013	5	73.99	69.93	69.62	10.53	100.45	49.96	80.39	N/A	98,175	68,352
59-0080	9	73.10	75.25	75.32	6.56	99.90	66.36	95.95	68.68 to 78.24	211,922	159,617
70-0005	11	73.13	72.85	71.53	24.56	101.84	27.21	131.69	47.68 to 87.11	207,942	148,734
NonValid School											
ALL	101	73.15	72.71	72.72	18.46	99.98	27.21	131.69	68.68 to 76.07	193,566	140,766

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	67.97	67.97	67.97			67.97	67.97	N/A	15,000	10,195
10.01 TO 30.00	2	63.98	63.98	53.43	33.84	119.74	42.33	85.63	N/A	15,599	8,335
30.01 TO 50.00	11	73.99	67.06	64.11	17.04	104.59	39.69	91.32	42.00 to 80.90	37,577	24,091
50.01 TO 100.00	25	73.13	74.25	71.18	22.73	104.32	27.21	131.69	67.86 to 76.52	91,615	65,208
100.01 TO 180.00	43	72.09	70.12	69.63	14.03	100.69	44.26	95.95	64.73 to 75.44	233,976	162,923
180.01 TO 330.00	16	81.19	81.27	79.06	19.58	102.79	44.16	110.64	63.27 to 107.50	331,413	262,027
330.01 TO 650.00	3	76.92	79.59	76.37	6.75	104.22	73.14	88.72	N/A	478,890	365,718
ALL	101	73.15	72.71	72.72	18.46	99.98	27.21	131.69	68.68 to 76.07	193,566	140,766

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified
 Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	101	MEDIAN:	73	COV:	25.36	95% Median C.I.:	68.68 to 76.07	(!: Derived)
(AgLand) TOTAL Sales Price:	19,497,197	WGT. MEAN:	73	STD:	18.44	95% Wgt. Mean C.I.:	69.06 to 76.38	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	19,550,197	MEAN:	73	AVG.ABS.DEV:	13.50	95% Mean C.I.:	69.11 to 76.31	
(AgLand) TOTAL Assessed Value:	14,217,414							
AVG. Adj. Sales Price:	193,566	COD:	18.46	MAX Sales Ratio:	131.69			
AVG. Assessed Value:	140,766	PRD:	99.98	MIN Sales Ratio:	27.21			

Printed: 02/24/2007 16:51:27

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	7	68.68	68.68	67.50	7.24	101.75	58.22	76.06	58.22 to 76.06	76,626	51,722
DRY-N/A	13	75.44	77.84	76.09	20.31	102.29	49.96	122.30	59.81 to 95.95	155,831	118,579
GRASS	25	71.64	68.91	65.58	20.59	105.07	42.00	118.10	58.07 to 75.21	70,109	45,981
GRASS-N/A	15	76.92	70.31	76.66	21.74	91.72	27.21	109.30	51.93 to 86.51	163,296	125,175
IRRGTD	2	78.75	78.75	79.84	2.83	98.63	76.52	80.98	N/A	314,000	250,710
IRRGTD-N/A	39	73.14	74.78	72.26	16.81	103.49	46.13	131.69	66.36 to 78.24	311,738	225,263
ALL	101	73.15	72.71	72.72	18.46	99.98	27.21	131.69	68.68 to 76.07	193,566	140,766

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	14	73.69	74.86	74.40	16.19	100.62	49.96	122.30	59.81 to 81.06	107,217	79,766
DRY-N/A	6	71.82	74.10	74.15	17.96	99.93	50.61	110.34	50.61 to 110.34	176,856	131,142
GRASS	33	67.86	66.34	63.70	23.76	104.14	27.21	118.10	55.94 to 75.21	78,915	50,269
GRASS-N/A	7	81.40	84.03	85.62	10.92	98.14	68.26	109.30	68.26 to 109.30	228,285	195,465
IRRGTD	29	76.51	76.04	74.32	15.72	102.31	46.13	131.69	66.36 to 83.36	315,035	234,133
IRRGTD-N/A	12	73.94	72.40	68.41	15.62	105.83	46.56	107.50	59.39 to 82.58	304,150	208,067
ALL	101	73.15	72.71	72.72	18.46	99.98	27.21	131.69	68.68 to 76.07	193,566	140,766

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	19	73.99	74.96	74.45	16.99	100.69	49.96	122.30	62.44 to 80.39	131,483	97,884
DRY-N/A	1	68.41	68.41	68.41			68.41	68.41	N/A	64,000	43,780
GRASS	39	72.71	69.13	70.86	21.81	97.55	27.21	118.10	58.93 to 76.07	95,713	67,822
GRASS-N/A	1	81.40	81.40	81.40			81.40	81.40	N/A	469,380	382,070
IRRGTD	39	76.19	75.63	74.03	15.36	102.16	46.13	131.69	66.57 to 80.98	300,405	222,394
IRRGTD-N/A	2	62.12	62.12	57.32	25.04	108.37	46.56	77.67	N/A	535,000	306,648
ALL	101	73.15	72.71	72.72	18.46	99.98	27.21	131.69	68.68 to 76.07	193,566	140,766

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified
 Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	101	MEDIAN:	73	COV:	25.36	95% Median C.I.:	68.68 to 76.07	(! : Derived)
(AgLand) TOTAL Sales Price:	19,497,197	WGT. MEAN:	73	STD:	18.44	95% Wgt. Mean C.I.:	69.06 to 76.38	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	19,550,197	MEAN:	73	AVG.ABS.DEV:	13.50	95% Mean C.I.:	69.11 to 76.31	
(AgLand) TOTAL Assessed Value:	14,217,414							
AVG. Adj. Sales Price:	193,566	COD:	18.46	MAX Sales Ratio:	131.69			
AVG. Assessed Value:	140,766	PRD:	99.98	MIN Sales Ratio:	27.21			

Printed: 02/24/2007 16:51:27

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
5000 TO 9999	1	85.63	85.63	85.63			85.63	85.63	N/A	8,000	6,850	
Total \$ _____												
1 TO 9999	1	85.63	85.63	85.63			85.63	85.63	N/A	8,000	6,850	
10000 TO 29999	7	73.99	70.57	70.56	14.40	100.02	42.33	91.32	42.33 to 91.32	21,259	15,000	
30000 TO 59999	13	73.88	72.41	70.62	23.07	102.54	39.69	118.10	54.63 to 96.08	45,912	32,422	
60000 TO 99999	15	68.41	72.10	72.67	23.64	99.22	39.42	131.69	58.93 to 76.07	76,889	55,877	
100000 TO 149999	12	72.71	65.83	65.77	16.97	100.08	27.21	87.26	49.96 to 76.86	121,845	80,141	
150000 TO 249999	19	76.23	77.42	77.48	19.58	99.92	47.68	110.34	60.73 to 90.57	198,172	153,548	
250000 TO 499999	31	75.44	73.63	73.56	14.01	100.09	46.13	110.64	66.36 to 81.06	328,733	241,827	
500000 +	3	73.14	65.98	66.07	14.44	99.86	46.56	78.24	N/A	741,666	490,045	
ALL _____												
	101	73.15	72.71	72.72	18.46	99.98	27.21	131.69	68.68 to 76.07	193,566	140,766	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
5000 TO 9999	2	63.98	63.98	53.43	33.84	119.74	42.33	85.63	N/A	15,599	8,335	
Total \$ _____												
1 TO 9999	2	63.98	63.98	53.43	33.84	119.74	42.33	85.63	N/A	15,599	8,335	
10000 TO 29999	12	65.20	63.10	57.18	21.60	110.36	39.42	91.32	42.00 to 75.08	35,200	20,128	
30000 TO 59999	20	68.06	68.01	61.87	22.11	109.93	27.21	118.10	58.93 to 76.06	68,441	42,345	
60000 TO 99999	13	73.15	74.02	71.17	13.99	104.01	47.68	122.30	58.22 to 76.86	118,538	84,368	
100000 TO 149999	12	68.93	73.48	68.47	21.71	107.31	50.61	131.69	59.81 to 83.52	178,371	122,136	
150000 TO 249999	25	76.19	75.72	72.70	16.66	104.14	46.13	110.34	66.36 to 81.06	274,400	199,501	
250000 TO 499999	16	81.19	80.51	78.06	10.11	103.14	46.56	110.64	75.44 to 87.11	389,143	303,758	
500000 +	1	73.14	73.14	73.14			73.14	73.14	N/A	960,000	702,190	
ALL _____												
	101	73.15	72.71	72.72	18.46	99.98	27.21	131.69	68.68 to 76.07	193,566	140,766	

2007 Assessment Survey for Antelope County

I. General Information

A. Staffing and Funding Information

1. Deputy(ies) on staff: **1**
2. Appraiser(s) on staff: **0**
3. Other full-time employees: **1**
4. Other part-time employees: **0**
5. Number of shared employees: **Temporary employees are hired as needed and as budget allows**
6. Assessor's requested budget for current fiscal year: **\$92,475**
7. Part of the budget that is dedicated to the computer system: **N/A**
8. Adopted budget, or granted budget if different from above: **\$92,475**
9. Amount of total budget set aside for appraisal work: **N/A**
10. Amount of the total budget set aside for education/workshops: **N/A**
11. Appraisal/Reappraisal budget, if not part of the total budget: **\$29,050**
12. Other miscellaneous funds: **N/A**
13. Total budget: **\$121,525**
 - a. Was any of last year's budget not used? **Yes**

B. Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1. Data collection done by: **Assessor and Staff**
2. Valuation done by: **Assessor**

3. Pickup work done by: **Assessor and Staff**

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential				276*

*Number includes commercial and agricultural permits.

4. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class? **2002-2006 depending on subclass**
5. What was the last year the depreciation schedule for this property class was developed using market-derived information? **2005 depending on subclass**
6. What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class? **2006**
7. Number of market areas/neighborhoods for this property class: **9**
8. How are these defined? **Areas are defined by location. Areas include Brunswick, Clearwater, Elgin, Neligh, Oakdale, Orchard, Royal, Rural, and Tilden.**
9. Is "Assessor Location" a usable valuation identity? **Yes**
10. Does the location "suburban" mean something other than rural residential? (*that is, does the "suburban" location have its own market?*) **The Neligh and Elgin assessor locations include the one mile zoning jurisdiction outside the city limits.**
11. Are the county's ag residential and rural residential improvements classified and valued in the same manner? **Yes**

C. Commercial/Industrial Appraisal Information

1. Data collection done by: **Assessor and Staff**
2. Valuation done by: **Assessor**
3. Pickup work done by: **Assessor and Staff**

Property Type	# of Permits	# of Info. Statements	Other	Total
Commercial				276*

*Number includes residential and agricultural permits.

4. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class? **Each subclass is updated as part of the reappraisal cycle.**
5. When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information? **2006**
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? **2001**
7. When was the last time that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class? **2006**
8. Number of market areas/neighborhoods for this property class? **9**
9. How are these defined? **Areas are defined by location. Areas include Brunswick, Clearwater, Elgin, Neligh, Oakdale, Orchard, Royal, Rural, and Tilden.**
10. Is “Assessor Location” a usable valuation identity? **Yes**
11. Does the location “suburban” mean something other than rural commercial? (*that is, does the “suburban” location have its own market?*) **The assessor location ‘Neligh’ includes the suburban area.**

D. Agricultural Appraisal Information

1. Data collection done by: **Deputy Assessor**
2. Valuation done by: **Assessor**
3. Pickup work done by whom: **Assessor and Deputy Assessor**

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural				1213*

*937 were agricultural land only; 276 include residential & commercial building permits .

3. Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages? **Yes**

How is the agricultural land defined? **Regardless of size the parcel must be used predominately as agricultural.**

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? **N/A**
6. What is the date of the soil survey currently used? **1978**
7. What date was the last countywide land use study completed? **2006**
 - a. By what method? (Physical inspection, FSA maps, etc.) **Aerial Photography, GIS, and review of information on the Department of Natural Resources website.**
 - b. By whom? **Deputy Assessor**
 - c. What proportion is complete / implemented at this time? **80%**
8. Number of market areas/neighborhoods for this property class: **5**
9. How are these defined? **These areas are defined by topography and similar soil characteristics, and delineated by section lines.**
10. Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county? **No**

E. Computer, Automation Information and GIS

1. Administrative software: **TerraScan**
2. CAMA software: **TerraScan**
3. Cadastral maps or GIS software:
 - a. Who maintains the Cadastral Maps? **Staff**
4. Does the county have GIS software? **Yes**
 - a. Who maintains the GIS software and maps? **Deputy Assessor**
5. Personal Property software: **TerraScan**

F. Zoning Information

1. Does the county have zoning? **Yes**

- a. If so, is the zoning county wide? **Yes**
- b. What municipalities in the county are zoned? **Elgin, Neligh, Tilden**
- c. When was zoning implemented? **1999**

G. Contracted Services

- 1. Appraisal Services: **None**
- 2. Other Services: **None**

H. Additional comments or further explanations on any item from A through G:

The Antelope County Assessor was interviewed for the information contained in this report.

II. Assessment Actions

2006 Assessment Actions taken to address the following property classes/subclasses:

Residential

For 2007, residential assessment actions reported by the county included a review of the town of Tilden and a market analysis of Elgin City and Clearwater Village was conducted. The town of Oakdale was physically reviewed by the assessor's office and new photos were taken of the improvements. A market study of Oakdale was also completed, which led the assessor to reduce all improvement values by 15% to move the level of value for the town within the acceptable range.

The assessor also revalued the rural residential parcels and increased medium sized home acreages and non-home acreages. Market information available for recreational land was also reviewed and values were increased based on market activity. The pick-up work of new and omitted construction was also completed by the county.

Commercial

The Assessor conducted a market study of the commercial class of property and identified the town of Neligh as having a low level of value. Nursing homes and assisted living facilities were revalued. In the rural commercial area, hog farrowing facilities were also revalued. The pick-up work of new and omitted construction was also completed by the county.

Agricultural

Agricultural land was analyzed by the assessor using market information related to the land capability groupings for each market area. Based on that market information, the assessor adjusted values accordingly. In Market Area One, irrigated values were decreased, while all other values were increased. In Market Area Two, irrigated was decreased and groupings of dry land, CRP, and grass were increased. Market Area Three received a decrease to irrigated, dry, and CRP land. Market Area Four values were increased significantly for irrigated, and reduced for dry, grass, and CRP. The most notable changes in Market Area Five were reductions to grass land values.

County 2 - Antelope

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 6,937	Value 796,668,930	Total Growth 4,174,470 (Sum 17, 25, & 41)
--	----------------------	--------------------------	---

Schedule I: Non-Agricultural Records (Res and Rec)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	308	440,835	13	63,420	74	769,650	395	1,273,905	
2. Res Improv Land	1,815	3,299,240	110	1,372,315	239	3,233,655	2,164	7,905,210	
3. Res Improvements	1,827	69,377,605	115	8,776,465	246	15,345,085	2,188	93,499,155	
4. Res Total	2,135	73,117,680	128	10,212,200	320	19,348,390	2,583	102,678,270	2,980,775
% of Total	82.65	71.21	4.95	9.94	12.38	18.84	37.23	12.88	71.40
5. Rec UnImp Land	0	0	1	40,850	16	1,330,505	17	1,371,355	
6. Rec Improv Land	0	0	1	26,155	11	630,955	12	657,110	
7. Rec Improvements	0	0	5	47,810	16	921,750	21	969,560	
8. Rec Total	0	0	6	114,815	32	2,883,210	38	2,998,025	60,960
% of Total	0.00	0.00	15.78	3.82	84.21	96.17	0.54	0.37	1.46
Res+Rec Total	2,135	73,117,680	134	10,327,015	352	22,231,600	2,621	105,676,295	3,041,735
% of Total	81.45	69.19	5.11	9.77	13.42	21.03	37.78	13.26	72.86

County 2 - Antelope

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 6,937	Value 796,668,930	Total Growth 4,174,470 (Sum 17, 25, & 41)
--	----------------------	--------------------------	---

Schedule I: Non-Agricultural Records (Com and Ind)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
9. Comm UnImp Land	79	253,315	4	13,360	11	141,225	94	407,900	
10. Comm Improv Land	349	1,745,285	17	328,320	41	1,574,395	407	3,648,000	
11. Comm Improvements	358	15,556,485	19	1,681,090	53	38,549,100	430	55,786,675	
12. Comm Total	437	17,555,085	23	2,022,770	64	40,264,720	524	59,842,575	1,132,735
% of Total	83.39	29.33	4.38	3.38	12.21	67.28	7.55	7.51	27.13
13. Ind UnImp Land	0	0	0	0	0	0	0	0	
14. Ind Improv Land	3	36,105	0	0	2	29,070	5	65,175	
15. Ind Improvements	3	425,790	0	0	2	85,875	5	511,665	
16. Ind Total	3	461,895	0	0	2	114,945	5	576,840	0
% of Total	60.00	80.07	0.00	0.00	40.00	19.92	0.07	0.07	0.00
Comm+Ind Total	440	18,016,980	23	2,022,770	66	40,379,665	529	60,419,415	1,132,735
% of Total	83.17	29.81	4.34	3.34	12.47	66.83	7.62	7.58	27.13
17. Taxable Total	2,575	91,134,660	157	12,349,785	418	62,611,265	3,150	166,095,710	4,174,470
% of Total	81.74	54.86	4.98	6.21	13.26	13.38	45.40	20.84	** **

County 2 - Antelope

2007 County Abstract of Assessment for Real Property, Form 45

Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	31,030	1,371,445	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	31,030	1,371,445
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	31,030	1,371,445

Schedule III: Mineral Interest Records

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

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	261	3	215	479

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	20	227,145	21	1,656,370	2,468	341,837,840	2,509	343,721,355
28. Ag-Improved Land	7	76,785	97	13,053,365	1,098	221,865,455	1,202	234,995,605
29. Ag-Improvements	8	322,550	97	5,499,555	1,173	46,034,155	1,278	51,856,260
30. Ag-Total Taxable							3,787	630,573,220

County 2 - Antelope

2007 County Abstract of Assessment for Real Property, Form 45

Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	1	1.060	5,665	
32. HomeSite Improv Land	6	6.000	32,160	90	91.560	493,120	
33. HomeSite Improvements	6		307,635	92		4,927,145	
34. HomeSite Total							
35. FarmSite UnImp Land	2	1.690	1,240	7	14.000	10,290	
36. FarmSite Impr Land	5	5.000	3,675	88	263.610	216,790	
37. FarmSite Improv	4		14,915	59		572,410	
38. FarmSite Total							
39. Road & Ditches		2.000			224.500		
40. Other-Non Ag Use		2.000	650		56.000	21,615	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	21	30.000	111,250	22	31.060	116,915	
32. HomeSite Improv Land	747	782.190	4,195,110	843	879.750	4,720,390	
33. HomeSite Improvements	772		32,073,385	870		37,308,165	0
34. HomeSite Total				892	910.810	42,145,470	
35. FarmSite UnImp Land	318	655.250	487,205	327	670.940	498,735	
36. FarmSite Impr Land	1,041	3,921.810	3,222,980	1,134	4,190.420	3,443,445	
37. FarmSite Improv	943		13,960,770	1,006		14,548,095	0
38. FarmSite Total				1,333	4,861.360	18,490,275	
39. Road & Ditches		10,674.940			10,901.440		
40. Other-Non Ag Use		1,805.970	560,790		1,863.970	583,055	
41. Total Section VI				2,225	18,537.580	61,218,800	0

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	8	978.120	298,645	8	978.120	298,645

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	0	0.000	0
44. Recapture Val			0			0
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	0	0.000	0	0	0.000	0
44. Recapture Val			0			0

County 2 - Antelope

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	115.000	300,725	3,530.280	9,231,690	3,645.280	9,532,415
46. 1A	0.000	0	44.320	115,895	6,942.720	18,155,225	6,987.040	18,271,120
47. 2A1	0.000	0	174.000	455,010	4,083.310	10,677,865	4,257.310	11,132,875
48. 2A	0.000	0	54.300	105,885	2,604.550	5,078,875	2,658.850	5,184,760
49. 3A1	37.790	57,820	709.640	1,085,755	36,268.430	55,490,685	37,015.860	56,634,260
50. 3A	42.820	57,590	872.300	1,173,245	45,223.250	60,825,315	46,138.370	62,056,150
51. 4A1	0.000	0	17.000	20,230	7,053.420	8,393,560	7,070.420	8,413,790
52. 4A	0.000	0	8.000	6,560	937.970	769,135	945.970	775,695
53. Total	80.610	115,410	1,994.560	3,263,305	106,643.930	168,622,350	108,719.100	172,001,065
Dryland:								
54. 1D1	0.000	0	41.000	107,215	1,431.040	3,742,170	1,472.040	3,849,385
55. 1D	1.000	1,590	3.000	4,770	2,595.610	4,127,035	2,599.610	4,133,395
56. 2D1	0.000	0	35.000	35,350	1,591.070	1,606,995	1,626.070	1,642,345
57. 2D	0.000	0	9.300	8,605	1,297.110	1,199,845	1,306.410	1,208,450
58. 3D1	17.300	15,830	291.900	267,090	14,669.130	13,422,290	14,978.330	13,705,210
59. 3D	24.520	15,815	497.870	321,135	14,502.600	9,354,220	15,024.990	9,691,170
60. 4D1	0.000	0	2.000	1,290	1,294.720	835,100	1,296.720	836,390
61. 4D	0.000	0	2.000	810	189.500	76,745	191.500	77,555
62. Total	42.820	33,235	882.070	746,265	37,570.780	34,364,400	38,495.670	35,143,900
Grass:								
63. 1G1	0.000	0	0.500	540	239.230	281,755	239.730	282,295
64. 1G	8.000	8,640	0.000	0	529.370	578,660	537.370	587,300
65. 2G1	0.000	0	9.000	8,560	481.100	483,715	490.100	492,275
66. 2G	0.000	0	14.470	14,760	1,062.850	1,057,630	1,077.320	1,072,390
67. 3G1	3.000	2,910	30.260	28,740	4,393.850	4,116,770	4,427.110	4,148,420
68. 3G	2.000	1,430	47.500	32,335	17,903.070	12,459,605	17,952.570	12,493,370
69. 4G1	0.000	0	8.000	5,505	5,853.990	4,079,440	5,861.990	4,084,945
70. 4G	0.000	0	0.000	0	1,983.880	785,615	1,983.880	785,615
71. Total	13.000	12,980	109.730	90,440	32,447.340	23,843,190	32,570.070	23,946,610
72. Waste	0.000	0	0.000	0	268.000	42,680	268.000	42,680
73. Other	0.000	0	123.000	49,200	5,097.550	2,039,020	5,220.550	2,088,220
74. Exempt	0.000		0.000		432.700		432.700	
75. Total	136.430	161,625	3,109.360	4,149,210	182,027.600	228,911,640	185,273.390	233,222,475

County 2 - Antelope

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	7.000	11,935	42.000	71,610	1,796.830	3,063,590	1,845.830	3,147,135
46. 1A	0.000	0	0.000	0	3,433.690	5,339,400	3,433.690	5,339,400
47. 2A1	0.000	0	0.000	0	3,538.900	5,255,280	3,538.900	5,255,280
48. 2A	6.000	8,910	0.000	0	1,350.160	2,004,995	1,356.160	2,013,905
49. 3A1	0.000	0	9.000	13,365	12,297.640	18,262,030	12,306.640	18,275,395
50. 3A	0.000	0	10.010	13,765	16,337.980	22,464,795	16,347.990	22,478,560
51. 4A1	1.000	915	0.000	0	6,525.300	5,970,655	6,526.300	5,971,570
52. 4A	0.000	0	0.000	0	6,189.330	5,663,250	6,189.330	5,663,250
53. Total	14.000	21,760	61.010	98,740	51,469.830	68,023,995	51,544.840	68,144,495
Dryland:								
54. 1D1	3.000	4,035	32.000	43,040	673.070	905,275	708.070	952,350
55. 1D	5.000	6,725	6.000	8,070	1,182.490	1,590,460	1,193.490	1,605,255
56. 2D1	0.000	0	7.000	9,415	1,227.280	1,650,700	1,234.280	1,660,115
57. 2D	3.000	4,035	8.000	10,760	431.400	580,230	442.400	595,025
58. 3D1	0.000	0	25.520	30,115	4,810.820	5,676,765	4,836.340	5,706,880
59. 3D	0.000	0	15.000	13,425	4,533.920	4,057,895	4,548.920	4,071,320
60. 4D1	2.000	1,050	6.000	3,150	1,090.170	572,360	1,098.170	576,560
61. 4D	0.000	0	0.000	0	600.200	267,095	600.200	267,095
62. Total	13.000	15,845	99.520	117,975	14,549.350	15,300,780	14,661.870	15,434,600
Grass:								
63. 1G1	4.300	2,505	22.150	16,510	136.200	126,545	162.650	145,560
64. 1G	3.210	2,625	1.000	1,005	251.600	243,345	255.810	246,975
65. 2G1	0.000	0	7.000	5,090	237.390	226,555	244.390	231,645
66. 2G	0.000	0	5.000	4,150	251.890	218,120	256.890	222,270
67. 3G1	0.000	0	13.390	10,365	2,307.450	1,942,395	2,320.840	1,952,760
68. 3G	0.000	0	48.300	24,725	7,415.690	4,595,495	7,463.990	4,620,220
69. 4G1	0.000	0	25.000	9,290	8,207.950	3,318,935	8,232.950	3,328,225
70. 4G	6.700	1,010	136.230	39,820	19,811.860	6,534,660	19,954.790	6,575,490
71. Total	14.210	6,140	258.070	110,955	38,620.030	17,206,050	38,892.310	17,323,145
72. Waste	0.000	0	0.000	0	386.230	125,530	386.230	125,530
73. Other	0.000	0	22.000	7,150	2,107.540	684,980	2,129.540	692,130
74. Exempt	0.000		0.000		491.440		491.440	
75. Total	41.210	43,745	440.600	334,820	107,132.980	101,341,335	107,614.790	101,719,900

County 2 - Antelope

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	145.400	284,255	6,579.460	12,862,850	6,724.860	13,147,105
46. 1A	0.000	0	1,478.940	2,832,160	19,707.730	37,740,335	21,186.670	40,572,495
47. 2A1	0.000	0	65.500	96,285	3,799.460	5,585,215	3,864.960	5,681,500
48. 2A	0.000	0	1.000	1,425	478.000	681,150	479.000	682,575
49. 3A1	0.000	0	415.290	591,790	7,157.290	10,199,175	7,572.580	10,790,965
50. 3A	0.000	0	194.000	273,540	14,855.110	20,945,705	15,049.110	21,219,245
51. 4A1	0.000	0	65.000	47,450	3,332.650	2,432,830	3,397.650	2,480,280
52. 4A	0.000	0	110.000	63,250	1,755.190	1,009,245	1,865.190	1,072,495
53. Total	0.000	0	2,475.130	4,190,155	57,664.890	91,456,505	60,140.020	95,646,660
Dryland:								
54. 1D1	1.620	3,015	88.900	165,355	2,406.210	4,475,560	2,496.730	4,643,930
55. 1D	18.160	28,510	474.530	745,010	8,909.260	13,987,480	9,401.950	14,761,000
56. 2D1	0.000	0	29.000	44,080	1,754.120	2,666,250	1,783.120	2,710,330
57. 2D	0.000	0	16.920	20,220	267.200	319,305	284.120	339,525
58. 3D1	5.000	5,825	109.600	127,685	3,087.590	3,597,055	3,202.190	3,730,565
59. 3D	2.050	1,765	125.000	107,500	8,697.680	7,479,985	8,824.730	7,589,250
60. 4D1	0.000	0	137.000	90,420	3,397.160	2,242,130	3,534.160	2,332,550
61. 4D	0.000	0	61.740	34,575	1,298.710	727,285	1,360.450	761,860
62. Total	26.830	39,115	1,042.690	1,334,845	29,817.930	35,495,050	30,887.450	36,869,010
Grass:								
63. 1G1	2.000	1,600	21.000	16,800	407.230	318,290	430.230	336,690
64. 1G	18.700	14,955	96.610	77,665	2,413.470	2,078,665	2,528.780	2,171,285
65. 2G1	0.000	0	15.000	12,000	861.820	685,770	876.820	697,770
66. 2G	0.000	0	1.040	830	217.670	167,410	218.710	168,240
67. 3G1	0.410	330	119.290	96,080	1,751.260	1,456,975	1,870.960	1,553,385
68. 3G	0.000	0	101.400	81,185	5,564.370	4,461,520	5,665.770	4,542,705
69. 4G1	0.000	0	361.340	184,335	6,439.070	3,278,610	6,800.410	3,462,945
70. 4G	1.000	355	444.850	153,310	11,626.630	3,785,195	12,072.480	3,938,860
71. Total	22.110	17,240	1,160.530	622,205	29,281.520	16,232,435	30,464.160	16,871,880
72. Waste	0.000	0	0.000	0	78.000	26,700	78.000	26,700
73. Other	1.500	535	18.460	6,555	865.950	307,410	885.910	314,500
74. Exempt	0.000		9.550		281.810		291.360	
75. Total	50.440	56,890	4,696.810	6,153,760	117,708.290	143,518,100	122,455.540	149,728,750

County 2 - Antelope

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 4

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	42.000	81,900	1,764.910	3,441,565	1,806.910	3,523,465
46. 1A	0.000	0	7.000	13,650	1,289.020	2,513,590	1,296.020	2,527,240
47. 2A1	0.000	0	49.000	95,550	2,623.120	5,115,065	2,672.120	5,210,615
48. 2A	0.000	0	34.000	66,300	3,571.560	6,964,545	3,605.560	7,030,845
49. 3A1	0.000	0	94.000	183,300	8,796.830	17,153,815	8,890.830	17,337,115
50. 3A	0.000	0	34.000	40,290	3,516.900	4,167,525	3,550.900	4,207,815
51. 4A1	0.000	0	19.000	13,775	999.300	724,495	1,018.300	738,270
52. 4A	0.000	0	0.000	0	658.320	457,535	658.320	457,535
53. Total	0.000	0	279.000	494,765	23,219.960	40,538,135	23,498.960	41,032,900
Dryland:								
54. 1D1	0.000	0	271.970	214,855	1,144.840	904,425	1,416.810	1,119,280
55. 1D	0.000	0	160.280	120,210	1,004.170	753,140	1,164.450	873,350
56. 2D1	0.000	0	53.000	33,655	1,205.470	765,480	1,258.470	799,135
57. 2D	0.000	0	184.290	103,205	2,426.410	1,358,790	2,610.700	1,461,995
58. 3D1	0.000	0	587.620	299,690	5,058.120	2,579,625	5,645.740	2,879,315
59. 3D	0.000	0	121.000	61,710	1,996.220	1,018,075	2,117.220	1,079,785
60. 4D1	0.000	0	28.000	14,280	622.360	317,405	650.360	331,685
61. 4D	0.000	0	21.000	8,715	162.260	67,340	183.260	76,055
62. Total	0.000	0	1,427.160	856,320	13,619.850	7,764,280	15,047.010	8,620,600
Grass:								
63. 1G1	0.000	0	26.000	21,140	301.630	242,410	327.630	263,550
64. 1G	0.000	0	39.000	28,155	591.510	423,880	630.510	452,035
65. 2G1	0.000	0	7.000	4,505	1,022.240	641,825	1,029.240	646,330
66. 2G	0.000	0	51.500	30,180	3,789.240	2,235,030	3,840.740	2,265,210
67. 3G1	0.000	0	104.040	58,100	3,862.020	2,156,445	3,966.060	2,214,545
68. 3G	0.000	0	74.460	34,500	4,619.280	2,166,730	4,693.740	2,201,230
69. 4G1	0.000	0	57.000	25,520	5,646.290	2,465,340	5,703.290	2,490,860
70. 4G	0.000	0	23.000	8,395	14,702.890	5,035,255	14,725.890	5,043,650
71. Total	0.000	0	382.000	210,495	34,535.100	15,366,915	34,917.100	15,577,410
72. Waste	0.000	0	11.000	4,125	116.310	43,620	127.310	47,745
73. Other	0.000	0	74.270	27,855	1,381.490	518,085	1,455.760	545,940
74. Exempt	0.000		0.000		2,133.530		2,133.530	
75. Total	0.000	0	2,173.430	1,593,560	72,872.710	64,231,035	75,046.140	65,824,595

County 2 - Antelope

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 5

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	201.000	326,625	1,713.940	2,785,155	1,914.940	3,111,780
46. 1A	0.000	0	4.000	6,000	348.330	522,495	352.330	528,495
47. 2A1	0.000	0	2.000	3,000	301.280	451,920	303.280	454,920
48. 2A	0.000	0	141.000	211,500	530.380	795,570	671.380	1,007,070
49. 3A1	0.000	0	73.070	94,990	527.970	686,360	601.040	781,350
50. 3A	0.000	0	122.000	122,000	1,038.910	1,038,905	1,160.910	1,160,905
51. 4A1	0.000	0	70.000	48,650	939.000	652,605	1,009.000	701,255
52. 4A	0.000	0	38.000	18,620	330.550	161,970	368.550	180,590
53. Total	0.000	0	651.070	831,385	5,730.360	7,094,980	6,381.430	7,926,365
Dryland:								
54. 1D1	0.000	0	102.000	150,960	945.740	1,399,690	1,047.740	1,550,650
55. 1D	0.000	0	19.000	14,820	182.130	142,060	201.130	156,880
56. 2D1	0.000	0	3.000	2,340	178.440	139,180	181.440	141,520
57. 2D	0.000	0	86.000	67,080	974.650	760,230	1,060.650	827,310
58. 3D1	0.000	0	49.000	27,440	460.480	257,865	509.480	285,305
59. 3D	0.000	0	20.000	11,200	446.810	250,215	466.810	261,415
60. 4D1	0.000	0	6.000	2,610	110.000	47,850	116.000	50,460
61. 4D	0.000	0	19.700	8,075	37.960	15,565	57.660	23,640
62. Total	0.000	0	304.700	284,525	3,336.210	3,012,655	3,640.910	3,297,180
Grass:								
63. 1G1	0.000	0	31.000	27,640	185.730	117,910	216.730	145,550
64. 1G	0.000	0	6.000	3,540	58.440	30,510	64.440	34,050
65. 2G1	0.000	0	6.990	2,375	112.500	50,395	119.490	52,770
66. 2G	5.940	3,505	185.540	115,020	879.410	483,140	1,070.890	601,665
67. 3G1	0.000	0	76.000	28,685	692.820	300,290	768.820	328,975
68. 3G	0.000	0	184.530	77,485	4,812.910	1,939,845	4,997.440	2,017,330
69. 4G1	0.090	35	274.380	103,700	3,643.170	1,372,590	3,917.640	1,476,325
70. 4G	1.000	405	498.820	118,495	4,717.620	1,399,590	5,217.440	1,518,490
71. Total	7.030	3,945	1,263.260	476,940	15,102.600	5,694,270	16,372.890	6,175,155
72. Waste	0.000	0	137.880	129,550	1,485.200	1,236,610	1,623.080	1,366,160
73. Other	0.000	0	21.000	8,505	210.700	85,335	231.700	93,840
74. Exempt	25.000		0.000		367.020		392.020	
75. Total	7.030	3,945	2,377.910	1,730,905	25,865.070	17,123,850	28,250.010	18,858,700

County 2 - Antelope

2007 County Abstract of Assessment for Real Property, Form 45

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	94.610	137,170	5,460.770	8,878,350	244,728.970	375,735,965	250,284.350	384,751,485
77.Dry Land	82.650	88,195	3,756.140	3,339,930	98,894.120	95,937,165	102,732.910	99,365,290
78.Grass	56.350	40,305	3,173.590	1,511,035	149,986.590	78,342,860	153,216.530	79,894,200
79.Waste	0.000	0	148.880	133,675	2,333.740	1,475,140	2,482.620	1,608,815
80.Other	1.500	535	258.730	99,265	9,663.230	3,634,830	9,923.460	3,734,630
81.Exempt	25.000	0	9.550	0	3,706.500	0	3,741.050	0
82.Total	235.110	266,205	12,798.110	13,962,255	505,606.650	555,125,960	518,639.870	569,354,420

2007 Agricultural Land Detail

County 2 - Antelope

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	3,645.280	3.35%	9,532,415	5.54%	2,615.002
1A	6,987.040	6.43%	18,271,120	10.62%	2,615.001
2A1	4,257.310	3.92%	11,132,875	6.47%	2,615.002
2A	2,658.850	2.45%	5,184,760	3.01%	1,950.000
3A1	37,015.860	34.05%	56,634,260	32.93%	1,529.999
3A	46,138.370	42.44%	62,056,150	36.08%	1,345.000
4A1	7,070.420	6.50%	8,413,790	4.89%	1,189.998
4A	945.970	0.87%	775,695	0.45%	819.999
Irrigated Total	108,719.100	100.00%	172,001,065	100.00%	1,582.068

Dry:

1D1	1,472.040	3.82%	3,849,385	10.95%	2,615.000
1D	2,599.610	6.75%	4,133,395	11.76%	1,590.005
2D1	1,626.070	4.22%	1,642,345	4.67%	1,010.008
2D	1,306.410	3.39%	1,208,450	3.44%	925.015
3D1	14,978.330	38.91%	13,705,210	39.00%	915.002
3D	15,024.990	39.03%	9,691,170	27.58%	645.003
4D1	1,296.720	3.37%	836,390	2.38%	645.004
4D	191.500	0.50%	77,555	0.22%	404.986
Dry Total	38,495.670	100.00%	35,143,900	100.00%	912.931

Grass:

1G1	239.730	0.74%	282,295	1.18%	1,177.553
1G	537.370	1.65%	587,300	2.45%	1,092.915
2G1	490.100	1.50%	492,275	2.06%	1,004.437
2G	1,077.320	3.31%	1,072,390	4.48%	995.423
3G1	4,427.110	13.59%	4,148,420	17.32%	937.049
3G	17,952.570	55.12%	12,493,370	52.17%	695.909
4G1	5,861.990	18.00%	4,084,945	17.06%	696.852
4G	1,983.880	6.09%	785,615	3.28%	395.999
Grass Total	32,570.070	100.00%	23,946,610	100.00%	735.233

Irrigated Total	108,719.100	58.68%	172,001,065	73.75%	1,582.068
Dry Total	38,495.670	20.78%	35,143,900	15.07%	912.931
Grass Total	32,570.070	17.58%	23,946,610	10.27%	735.233
Waste	268.000	0.14%	42,680	0.02%	159.253
Other	5,220.550	2.82%	2,088,220	0.90%	400.000
Exempt	432.700	0.23%			
Market Area Total	185,273.390	100.00%	233,222,475	100.00%	1,258.801

As Related to the County as a Whole

Irrigated Total	108,719.100	43.44%	172,001,065	44.70%	
Dry Total	38,495.670	37.47%	35,143,900	35.37%	
Grass Total	32,570.070	21.26%	23,946,610	29.97%	
Waste	268.000	10.80%	42,680	2.65%	
Other	5,220.550	52.61%	2,088,220	55.92%	
Exempt	432.700	11.57%			
Market Area Total	185,273.390	35.72%	233,222,475	40.96%	

2007 Agricultural Land Detail

County 2 - Antelope

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,845.830	3.58%	3,147,135	4.62%	1,704.997
1A	3,433.690	6.66%	5,339,400	7.84%	1,555.003
2A1	3,538.900	6.87%	5,255,280	7.71%	1,485.003
2A	1,356.160	2.63%	2,013,905	2.96%	1,485.005
3A1	12,306.640	23.88%	18,275,395	26.82%	1,485.002
3A	16,347.990	31.72%	22,478,560	32.99%	1,375.004
4A1	6,526.300	12.66%	5,971,570	8.76%	915.000
4A	6,189.330	12.01%	5,663,250	8.31%	915.002
Irrigated Total	51,544.840	100.00%	68,144,495	100.00%	1,322.043

Dry:

1D1	708.070	4.83%	952,350	6.17%	1,344.994
1D	1,193.490	8.14%	1,605,255	10.40%	1,345.009
2D1	1,234.280	8.42%	1,660,115	10.76%	1,345.006
2D	442.400	3.02%	595,025	3.86%	1,344.993
3D1	4,836.340	32.99%	5,706,880	36.97%	1,179.999
3D	4,548.920	31.03%	4,071,320	26.38%	895.008
4D1	1,098.170	7.49%	576,560	3.74%	525.018
4D	600.200	4.09%	267,095	1.73%	445.010
Dry Total	14,661.870	100.00%	15,434,600	100.00%	1,052.703

Grass:

1G1	162.650	0.42%	145,560	0.84%	894.927
1G	255.810	0.66%	246,975	1.43%	965.462
2G1	244.390	0.63%	231,645	1.34%	947.849
2G	256.890	0.66%	222,270	1.28%	865.234
3G1	2,320.840	5.97%	1,952,760	11.27%	841.402
3G	7,463.990	19.19%	4,620,220	26.67%	619.001
4G1	8,232.950	21.17%	3,328,225	19.21%	404.256
4G	19,954.790	51.31%	6,575,490	37.96%	329.519
Grass Total	38,892.310	100.00%	17,323,145	100.00%	445.413

Irrigated Total	51,544.840	47.90%	68,144,495	66.99%	1,322.043
Dry Total	14,661.870	13.62%	15,434,600	15.17%	1,052.703
Grass Total	38,892.310	36.14%	17,323,145	17.03%	445.413
Waste	386.230	0.36%	125,530	0.12%	325.013
Other	2,129.540	1.98%	692,130	0.68%	325.013
Exempt	491.440	0.46%			
Market Area Total	107,614.790	100.00%	101,719,900	100.00%	945.222

As Related to the County as a Whole

Irrigated Total	51,544.840	20.59%	68,144,495	17.71%	
Dry Total	14,661.870	14.27%	15,434,600	15.53%	
Grass Total	38,892.310	25.38%	17,323,145	21.68%	
Waste	386.230	15.56%	125,530	7.80%	
Other	2,129.540	21.46%	692,130	18.53%	
Exempt	491.440	13.14%			
Market Area Total	107,614.790	20.75%	101,719,900	17.87%	

2007 Agricultural Land Detail

County 2 - Antelope

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	6,724.860	11.18%	13,147,105	13.75%	1,955.000
1A	21,186.670	35.23%	40,572,495	42.42%	1,915.001
2A1	3,864.960	6.43%	5,681,500	5.94%	1,470.002
2A	479.000	0.80%	682,575	0.71%	1,425.000
3A1	7,572.580	12.59%	10,790,965	11.28%	1,425.005
3A	15,049.110	25.02%	21,219,245	22.19%	1,409.999
4A1	3,397.650	5.65%	2,480,280	2.59%	729.998
4A	1,865.190	3.10%	1,072,495	1.12%	575.005
Irrigated Total	60,140.020	100.00%	95,646,660	100.00%	1,590.399

Dry:

1D1	2,496.730	8.08%	4,643,930	12.60%	1,860.004
1D	9,401.950	30.44%	14,761,000	40.04%	1,569.993
2D1	1,783.120	5.77%	2,710,330	7.35%	1,519.993
2D	284.120	0.92%	339,525	0.92%	1,195.005
3D1	3,202.190	10.37%	3,730,565	10.12%	1,165.004
3D	8,824.730	28.57%	7,589,250	20.58%	859.997
4D1	3,534.160	11.44%	2,332,550	6.33%	660.001
4D	1,360.450	4.40%	761,860	2.07%	560.005
Dry Total	30,887.450	100.00%	36,869,010	100.00%	1,193.656

Grass:

1G1	430.230	1.41%	336,690	2.00%	782.581
1G	2,528.780	8.30%	2,171,285	12.87%	858.629
2G1	876.820	2.88%	697,770	4.14%	795.796
2G	218.710	0.72%	168,240	1.00%	769.237
3G1	1,870.960	6.14%	1,553,385	9.21%	830.260
3G	5,665.770	18.60%	4,542,705	26.92%	801.780
4G1	6,800.410	22.32%	3,462,945	20.52%	509.225
4G	12,072.480	39.63%	3,938,860	23.35%	326.267
Grass Total	30,464.160	100.00%	16,871,880	100.00%	553.827

Irrigated Total	60,140.020	49.11%	95,646,660	63.88%	1,590.399
Dry Total	30,887.450	25.22%	36,869,010	24.62%	1,193.656
Grass Total	30,464.160	24.88%	16,871,880	11.27%	553.827
Waste	78.000	0.06%	26,700	0.02%	342.307
Other	885.910	0.72%	314,500	0.21%	355.002
Exempt	291.360	0.24%			
Market Area Total	122,455.540	100.00%	149,728,750	100.00%	1,222.719

As Related to the County as a Whole

Irrigated Total	60,140.020	24.03%	95,646,660	24.86%	
Dry Total	30,887.450	30.07%	36,869,010	37.10%	
Grass Total	30,464.160	19.88%	16,871,880	21.12%	
Waste	78.000	3.14%	26,700	1.66%	
Other	885.910	8.93%	314,500	8.42%	
Exempt	291.360	7.79%			
Market Area Total	122,455.540	23.61%	149,728,750	26.30%	

2007 Agricultural Land Detail

County 2 - Antelope

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,806.910	7.69%	3,523,465	8.59%	1,949.994
1A	1,296.020	5.52%	2,527,240	6.16%	1,950.000
2A1	2,672.120	11.37%	5,210,615	12.70%	1,949.992
2A	3,605.560	15.34%	7,030,845	17.13%	1,950.000
3A1	8,890.830	37.83%	17,337,115	42.25%	1,949.999
3A	3,550.900	15.11%	4,207,815	10.25%	1,184.999
4A1	1,018.300	4.33%	738,270	1.80%	725.002
4A	658.320	2.80%	457,535	1.12%	695.003
Irrigated Total	23,498.960	100.00%	41,032,900	100.00%	1,746.158

Dry:

1D1	1,416.810	9.42%	1,119,280	12.98%	790.000
1D	1,164.450	7.74%	873,350	10.13%	750.010
2D1	1,258.470	8.36%	799,135	9.27%	635.005
2D	2,610.700	17.35%	1,461,995	16.96%	560.001
3D1	5,645.740	37.52%	2,879,315	33.40%	509.997
3D	2,117.220	14.07%	1,079,785	12.53%	510.001
4D1	650.360	4.32%	331,685	3.85%	510.002
4D	183.260	1.22%	76,055	0.88%	415.011
Dry Total	15,047.010	100.00%	8,620,600	100.00%	572.911

Grass:

1G1	327.630	0.94%	263,550	1.69%	804.413
1G	630.510	1.81%	452,035	2.90%	716.935
2G1	1,029.240	2.95%	646,330	4.15%	627.968
2G	3,840.740	11.00%	2,265,210	14.54%	589.784
3G1	3,966.060	11.36%	2,214,545	14.22%	558.374
3G	4,693.740	13.44%	2,201,230	14.13%	468.971
4G1	5,703.290	16.33%	2,490,860	15.99%	436.740
4G	14,725.890	42.17%	5,043,650	32.38%	342.502
Grass Total	34,917.100	100.00%	15,577,410	100.00%	446.125

Irrigated Total	23,498.960	31.31%	41,032,900	62.34%	1,746.158
Dry Total	15,047.010	20.05%	8,620,600	13.10%	572.911
Grass Total	34,917.100	46.53%	15,577,410	23.67%	446.125
Waste	127.310	0.17%	47,745	0.07%	375.029
Other	1,455.760	1.94%	545,940	0.83%	375.020
Exempt	2,133.530	2.84%			
Market Area Total	75,046.140	100.00%	65,824,595	100.00%	877.121

As Related to the County as a Whole

Irrigated Total	23,498.960	9.39%	41,032,900	10.66%	
Dry Total	15,047.010	14.65%	8,620,600	8.68%	
Grass Total	34,917.100	22.79%	15,577,410	19.50%	
Waste	127.310	5.13%	47,745	2.97%	
Other	1,455.760	14.67%	545,940	14.62%	
Exempt	2,133.530	57.03%			
Market Area Total	75,046.140	14.47%	65,824,595	11.56%	

2007 Agricultural Land Detail

County 2 - Antelope

Market Area: **5**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,914.940	30.01%	3,111,780	39.26%	1,625.001
1A	352.330	5.52%	528,495	6.67%	1,500.000
2A1	303.280	4.75%	454,920	5.74%	1,500.000
2A	671.380	10.52%	1,007,070	12.71%	1,500.000
3A1	601.040	9.42%	781,350	9.86%	1,299.996
3A	1,160.910	18.19%	1,160,905	14.65%	999.995
4A1	1,009.000	15.81%	701,255	8.85%	695.000
4A	368.550	5.78%	180,590	2.28%	490.001
Irrigated Total	6,381.430	100.00%	7,926,365	100.00%	1,242.098
Dry:					
1D1	1,047.740	28.78%	1,550,650	47.03%	1,479.995
1D	201.130	5.52%	156,880	4.76%	779.993
2D1	181.440	4.98%	141,520	4.29%	779.982
2D	1,060.650	29.13%	827,310	25.09%	780.002
3D1	509.480	13.99%	285,305	8.65%	559.992
3D	466.810	12.82%	261,415	7.93%	560.003
4D1	116.000	3.19%	50,460	1.53%	435.000
4D	57.660	1.58%	23,640	0.72%	409.989
Dry Total	3,640.910	100.00%	3,297,180	100.00%	905.592
Grass:					
1G1	216.730	1.32%	145,550	2.36%	671.572
1G	64.440	0.39%	34,050	0.55%	528.398
2G1	119.490	0.73%	52,770	0.85%	441.626
2G	1,070.890	6.54%	601,665	9.74%	561.836
3G1	768.820	4.70%	328,975	5.33%	427.896
3G	4,997.440	30.52%	2,017,330	32.67%	403.672
4G1	3,917.640	23.93%	1,476,325	23.91%	376.840
4G	5,217.440	31.87%	1,518,490	24.59%	291.041
Grass Total	16,372.890	100.00%	6,175,155	100.00%	377.157
Irrigated Total	6,381.430	22.59%	7,926,365	42.03%	1,242.098
Dry Total	3,640.910	12.89%	3,297,180	17.48%	905.592
Grass Total	16,372.890	57.96%	6,175,155	32.74%	377.157
Waste	1,623.080	5.75%	1,366,160	7.24%	841.708
Other	231.700	0.82%	93,840	0.50%	405.006
Exempt	392.020	1.39%			
Market Area Total	28,250.010	100.00%	18,858,700	100.00%	667.564

As Related to the County as a Whole

Irrigated Total	6,381.430	2.55%	7,926,365	2.06%	
Dry Total	3,640.910	3.54%	3,297,180	3.32%	
Grass Total	16,372.890	10.69%	6,175,155	7.73%	
Waste	1,623.080	65.38%	1,366,160	84.92%	
Other	231.700	2.33%	93,840	2.51%	
Exempt	392.020	10.48%			
Market Area Total	28,250.010	5.45%	18,858,700	3.31%	

2007 Agricultural Land Detail

County 2 - Antelope

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	94.610	137,170	5,460.770	8,878,350	244,728.970	375,735,965
Dry	82.650	88,195	3,756.140	3,339,930	98,894.120	95,937,165
Grass	56.350	40,305	3,173.590	1,511,035	149,986.590	78,342,860
Waste	0.000	0	148.880	133,675	2,333.740	1,475,140
Other	1.500	535	258.730	99,265	9,663.230	3,634,830
Exempt	25.000	0	9.550	0	3,706.500	0
Total	235.110	266,205	12,798.110	13,962,255	505,606.650	555,125,960

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	250,284.350	384,751,485	250,284.350	48.26%	384,751,485	67.58%	1,537.257
Dry	102,732.910	99,365,290	102,732.910	19.81%	99,365,290	17.45%	967.219
Grass	153,216.530	79,894,200	153,216.530	29.54%	79,894,200	14.03%	521.446
Waste	2,482.620	1,608,815	2,482.620	0.48%	1,608,815	0.28%	648.031
Other	9,923.460	3,734,630	9,923.460	1.91%	3,734,630	0.66%	376.343
Exempt	3,741.050	0	3,741.050	0.72%	0	0.00%	0.000
Total	518,639.870	569,354,420	518,639.870	100.00%	569,354,420	100.00%	1,097.783

* Department of Property Assessment & Taxation Calculates

Antelope County Assessor's Office
501 Main Street, Room #7
Neligh NE 68756-1473

July 20, 2006

COPY

Merlin Bolling, Chairman
Antelope County Board of Equalization
501 Main Street
Neligh NE 68756

RE: 3-Year Plan of Assessment

Dear Merlin Bolling,

Pursuant to section 77-1311, as amended by 2001 Neb. Laws LB 170, Section 5, and by 2005 Neb. Laws LB 263, Section 8 please find enclosed for your inspection & consideration the Antelope County Assessor's 3-Year Plan of Assessment. Please take this report into consideration when determining the Assessor's Office Budget.

Respectfully Yours,



Julie A. Harrison

Julie A. Harrison
Antelope County Assessor

RECEIVED

NOV 03 2006

NEBRASKA DEPARTMENT OF
PROPERTY ASSESSMENT & TAXATION

Antelope County's 3 Year Plan of Assessment (2007-2009) July 20, 2006

COPY

Introduction

This plan of assessment is required by law, pursuant to section 77-1311, as amended by 2001 Neb. Laws LB 170, Section 5, and as amended by 2005 Neb. Laws LB 263, Section 8. It is to be submitted to the Antelope County Board of Equalization on or before July 31st, and the Department of Property Assessment & Taxation on or before October 31st, and every three years thereafter. The assessor shall update the plan yearly between the adoption of each three-year plan. The plan and any update will describe all the duties of the Antelope County Assessor. It shall indicate the classes or subclasses of real property that the Antelope County Assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value of quality of assessment practices required by law and the resources necessary to complete those actions.

General Description of the Value Base of Antelope County

As reported on the 2006 County Abstract, Antelope County has a total count of 6,907 parcels. The residential parcel count is approximately 47% of the total; the Commercial/Industrial is 8% of the total base. The agricultural parcels account for 45% of the base. The total Antelope County valuation as reported on abstract, excluding centrally assessed property, is 777,612,820. The residential class value is 13% of the total; the commercial/industrial class value is 6%, the agricultural land accounts for 81% of the real property value. The total personal property value is 50,873,402. Antelope County handled 1,086 personal property schedules in 2006. Centrally assessed property adds approximately another 5 million dollars to the value for a total County valuation of almost 833 million.

Staff/Training/Budget

The staff of the Antelope County Assessor's office consists of the Assessor, the Deputy, and one full-time clerk. Two temporary part-time seasonal clerks have also been employed during the summer. The plan is to continue with temporary seasonal part-time help during revaluation, pick-up work, and other extraordinarily busy times. The Assessor compiles all reports, values all real property, inspects real property, maintains the sales file, makes corrections to the property records cards as dictated by 521's, death certificates, and court judgments, prices all improvements, updates cadastral maps, manages office finances, and supervises all other duties. The Deputy assists the Assessor in all decision-making, is responsible for the creation, operation & maintenance of our GIS database, which includes the digitizing of parcels, the application of current land use layers, and the calculation of agricultural land use acres, maintains agricultural land use files, updates cadastral maps, and assists in the administration of other duties. The full-time clerk manages personal property files, centrally assessed files, oversees the homestead exemption program, handles the permissive exemptions, maintains the policies and procedures manual, the public relations manual, and the agricultural sales book, updates the web-site, reports office inventory, compiles the annual inventory list, and assists the Assessor with all reports. The part-time temporary employees assist the others in the office to complete their duties, especially field work. The Assessor and Deputy hold their assessor's certificate, and complete the required hours to maintain them.

If a contract is executed with an outside appraiser for annual maintenance and pick-up work or major revaluations, the assessor compiles the models for, and applies the values herself.

The assessor's budget is in two parts. For the 2005-2006 fiscal year the General Fund Budget was \$96,500 and the assessor's Re-Appraisal Fund budget was \$37,550. The budget for 2006-2007 has not been decided at this time. The Assessor plans to decrease her request on both accounts. This decrease is possible due to the successful replacement of a permanent, full-time employee to seasonal help. In addition to this change, there is no large-scale reappraisal, which would require outside help, slated for 2007.

Public Relations

Every year in October, County Government Day is held, and the assessor's office is an active educator in this process, with the hopes of starting the education of the public at a younger age. Open communication with the local newspapers and the use of advertisements also help in the interpretive process. A yearly manual of all public relation endeavors is kept in the office. Every year this manual is reviewed and analyzed with the expectation of improving our techniques in the future.

Cadastral Maps

The cadastral maps are dated 1967 and are kept current with parcel identification according to regulation 10-004.03. The accompanying page of parcel owners and legal descriptions was never a part of the cadastral mapping in Antelope County. Ownership could be determined by locating the property record card, which contains the corresponding information. In 2002 a complete renovation of the cadastral maps began. Every map was checked parcel by parcel, and drawn according to deed of record. An index for ownership was developed. The rural maps were completed by 2003. Updating has begun on the urban cadastrals. To date, the villages and half of Elgin City are complete.

In addition to the hard copy cadastral maps, ownership is being tracked on the ESRI Arc-GIS computer program as of 2004. This is kept current with land transfers.

Procedure Manuals

In 1999 the current assessor developed a policy and procedure manual for the Antelope County Assessor's Office. This manual adheres to statute, regulation, and directive. It contains instructions for the performance of almost all duties of the office. It is constantly being revised to reflect the changes which occur in the Assessor's Office.

Property Record Cards

The property record cards contain all information required by regulation 10-004, which include 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. An aerial photo of the agricultural land is also included. The cards are in good condition, and are updated and/or replaced as needed.

Report Generation

COPY

Reports are filed accurately and in a timely manner. Following is a list of the reports required and submitted by the Antelope County Assessor's Office annually. The Antelope County Assessor plans on submitting these every year for the next three years, 2007-2009:

- Real Property Abstract - Reg 60-004.02 – Due March 19th
- Assessed Values Update – Due March 19th
- Assessor Survey – Due March 19th
- Personal Property Abstract – Due June 15th
- Protest Valuation Support – Due Prior to July 25th
- Certification of Values to Political Subdivisions – Due August 20th
- School District Taxable Value Report – Due August 25th
- 3 Year Plan of Assessment or Update – Submitted to the County Board of Equalization by July 31st, and submitted the Department of Property Assessment & Taxation on or before October 31st
- Average Assessed Value Report – Due September 1st
- Permissive Exemption List – September 30th
- Trustee List – Due September 30th
- Board of Educational Lands & Funds Report – Due November 18th
- Tax Roll – Delivered to Treasurer by November 22nd
- Print Bills - Deliver to Treasurer –November 22nd
- Certificate of Taxes Levied – Due December 1st
- Homestead Exemption Tax Loss Report – Due December 1st
- Report of Exempt Property and Government Owned Taxable Property – Due December 1st
- Tax List Corrections – Reg 10-00.09A
- Sales Information to DPAT – Due every month

Homestead Exemptions

Homestead exemptions are accepted and processed according to State Statute 77-3510 through 77-3528. Applications are accepted from February 1st through June 30th. Approximately 500 homestead exemptions were filed in the Antelope County Assessor's Office in 2006. The Antelope County Assessor's office arranged for staff members of Goldenrod Hills to be available for assistance without fee to filers in the completion of the income portion of their homestead applications. This assistance was offered from 10 a.m. to 3 p.m. on February 16, March 9 & 23, April 6 & 20, May 11, and June 1 & 22. Dates for assistance are publicized in all local newspapers throughout the filing period. The Antelope County Assessor's Office telephones all prior-year applicants who have not yet submitted their application as the filing deadline approaches, which usually begins one month prior to the deadline to allow for the scheduling of assistance with the income forms if needed. The Antelope County Assessor's Office works in conjunction with the Antelope County Veteran's Service Officer to insure that all qualifying applicants receive the exemption status that is most applicable to their situation. The Antelope County Assessor plans on accepting & processing homestead exemptions, arranging for assistance with the completion of required forms, performing telephone reminders, and working with the Veteran's Service Officer every year for the next three years.

Personal Property

All personal property is handled according to Regulation 20. All schedules are to be filed by May 1st to be considered timely. From May 1st to July 31st, all schedules received by the office receive a 10% penalty. After July 31st, a 25% penalty is assessed. Reminder postcards are sent at the

beginning of the personal property season, usually by February 1. Then again in the middle of April reminders are sent. Advertisements are placed in the county newspapers prior to all postcard mailings to remind taxpayers that it is personal property filing time. This has both cut our form costs by about 50%, and increased the timely filings in Antelope County. The taxpayer's federal income tax depreciation schedule is used as a basis for the personal property schedule. Local accountants, upon request, are provided with a list of taxpayers, and then request their clients' forms in advance, which they complete and return to our office. The personal property abstract is due, and completed by June 15th. The Antelope County Assessor's Office anticipates this process to continue throughout the next three years.

Centrally Assessed/Railroad Property

Centrally assessed values are expected from the State Department of Property Assessment & Taxation by August 12th. The approximate number of schedules is 10 public service schedules and 1 railroad schedule. The values provided are entered into the computer and balanced by Assessor's Office staff. The Antelope County Assessor's Office anticipates no changes in this process over the next three years.

Permissive Exemptions

Permissive exemption forms are prepared by Assessor's Office staff, and mailed to all entities that were permissively tax exempt the previous year by December 1st (approximately 50 forms). These forms are received back into the office by the end of the calendar year. The Assessor reviews all of the applications, brings the applications before the County Board, and makes recommendations as to their qualifications.

Levies

The assessor enters all certified levy rates from the county clerk into the Terrascan system that are necessary for billing and distribution of funds.

County Board of Equalization

The Assessor prepares all evidence to support her values during County Board of Equalization hearings, and attends the hearings to defend her values.

TERC Appeals

The Assessor prepares all evidence to support her values during Tax Equalization & Review Commission hearings, and attends the hearings to defend her values.

TERC Statewide Equalization Hearings

The assessor prepares for and attends hearings held by TERC for statewide equalization. She defends her values and/or actions. If necessary she implements TERC orders.

Real Property Assessment Requirements

All real property in the State of Nebraska is subject to property taxation unless expressly exempted by Nebraska Constitution, or is permitted by the constitution and legislation adopted

by the legislature. All real property is to be valued according to market value. Residential, Commercial, Industrial, and Recreational properties are to be valued at 100% of market value. Agricultural land is to be valued at 80%.

Definitions (DPAT Reg. 50, Assessment Process Regulations)

Appraisal – The written opinion the monetary value of property. An appraisal must include an adequate description of the property as of January 1 of any given year, and shall be supported by an analysis of relevant data. All appraisals shall meet the standards set forth in USPAP (001.02).

Reappraisal – Appraisal, Reappraisal & Mass Appraisal are interchangeable terms, except that reappraisal may mean a subsequent appraisal (001.02).

Mass Appraisal - Appraisal, Reappraisal & Mass Appraisal are interchangeable terms, except that reappraisal may mean a subsequent appraisal (001.02).

Appraisal Process – A systematic analysis of the factors that affect the value of real property:

- 1) Define the Problem
- 2) Plan the Necessary Work
- 3) Gather the Necessary Data
- 4) Classify the Data
- 5) Analyze the Data
- 6) Interpret Data into a Written Opinion of Value
- 7) Value Defense

It is the function for determining assessed value. It shall include the grouping of similar properties so that all properties within a class or subclass are collectively examined and valued (001.03).

Appraisal Update – An appraisal in which all or part of the data collection process is determined to be unnecessary, but there is a need to adjust values on all of the properties within a defined class or sub-class. (i.e. recalibration of a market model, implementation of more current cost data, adjustments to value by a percentage.) (001.05)

Appraisal Maintenance (Pick-Up Work) – The collection of specific data relating to new construction, re-modeling, additions, alterations, and removals of existing buildings or structures. The value of property analyzed in an appraisal maintenance project shall be equalized with comparable properties (001.06).

Appraisal or Assessed Value Adjustment – An appraisal update, in which the reported value of real property is modified by a percentage as determined to be appropriate during the gathering and analysis of data, applied uniformly to all property within a defined class or subclass of property.

See the State of Nebraska Department of Property Assessment and Taxation Regulation 50, Assessment Process Regulations for any additional definitions.

Real Property History

Real property is updated annually through maintenance and pick-up work. In the 2001 valuation year, pick-up work was performed on approximately 229 parcels. A Reappraisal of Antelope

County's five small towns and all commercial property was completed, and the re-assessment of land use in 277 parcels. For 2002 a complete residential revaluation of Neligh City (1177 parcels) and of Orchard Village (256 parcels) was completed. For 2003, Commercial values in Neligh were re-studied. Pick-up work was performed on approximately 301 urban parcels, and on 211 parcels of agricultural land. A residential reappraisal was performed in Elgin City. In 2004 a complete rural revaluation commenced, and was completed in 2005 (approximately 2500 parcels). Adjustments were made to Orchard, Tilden, and Oakdale Village residential. All pick-up work of structures was completed for the year (126 parcels). All land in range 5 was reviewed for current land use, in addition to all pick up work (945 parcels). In 2006 Neligh & Orchard Residential properties were revalued (approximately 883 & 256 parcels respectively). All irrigation wells were researched through the Nebraska Department of Natural Resources, and approximately 2605 parcels were re-worked for current land use.

All pick-up and maintenance field work is slated for completion in mid-February to allow time for computer data entry and value generation. An onsite inspection is performed on every property to be revalued. The property is measured, data is confirmed and/or corrected, and property quality & condition is noted along with any other outstanding facts. A photograph is taken of each property. With owner accompaniment an interior inspection is performed. If that is denied then it is assumed that the interior condition of the property is the same as the exterior, unless evidence leads us elsewhere. Countywide zoning was adopted by the Antelope County Board of Equalization in 1999, and the assessor's office works in conjunction with the zoning administrator with the filing of building permits.

Residential History

All properties are priced using the current Marshall & Swift table via the Terrascan system. All towns have been priced with current depreciation as derived from the market. The listing of the property in Tilden, Oakdale, Orchard, and Clearwater was performed by Blaser Appraisal. Neligh and Elgin Cities were listed by the Assessor and one clerk. Royal and Brunswick Villages were listed by assessor's office staff; the Assessor has & will continue to model & set values. Current models, along with a listing of every residential property in each village, showing how that property fits into the model, are kept as a permanent record available for all to inspect. These records have proven to be very helpful in explaining how the valuation process works to the taxpayers. Antelope County residential property is currently being re-evaluated on a 3-year cycle for the possibility of market changes and therefore assessed value. The three-year cycle may be readjusted according to changing needs, and market indicators. Some of the smaller towns have less than 10 sales in a three-year period, and revaluation may prove to be an impossibility.

Proposed Timeline

**The timeline is subject to change as are the statistics, regulations, and statutes.*

2006-

Neligh Residential Update: (approximately 883 parcels)

- 1) Statistics were reviewed for Neligh Residential.
- 2) Market influences were studied. Preliminary studies indicated that the houses built after 1950, and all lots are assessed under market value. A complete revaluation was deemed necessary. However, market data was lacking for lots.
- 3) Property was reappraised.
- 4) Properties were grouped into comparable sub-classes.

- 5) Values were set by the Assessor, according to the market data.

Orchard Residential Update:

(approximately 292 parcels)

COPY

- 1) Statistics were reviewed for Orchard Residential.
- 2) Market influences were studied.
- 3) Property was reappraised.
- 4) Properties were grouped into comparable sub-classes.
- 5) Values were set by the Assessor, according to market data.

**"Small Town" Residential Update:
(Brunswick, Royal & Clearwater)**

(approximately 726 parcels)

- 1) Statistics were reviewed for "Small Town" Residential.
- 2) Market influences were studied.
- 3) Property was not reappraised as it was deemed unnecessary.

Pick-up Work:

Onsite inspections were performed by the Assessor and the Deputy. There were 342 residential properties which were reviewed during annual maintenance and pick-up work of new construction.

Statistical Indicators:

Measures of central tendency according to the Reports and Opinions of the Property Tax Administrator were as follows:

Residential

Median – 97.68

COD – 33.47

PRD – 113.39

Value Defense (For All Property Types):

Approximately 425 taxpayers came to and/or phoned the assessor's office with questions/concerns regarding their valuation. All supporting documentation was consulted.

85 Antelope County Taxpayers protested 137 properties.

The Antelope County Board of Equalization met on July 12th – 14th to hear protests. The total value of the protested properties was 22,615,880 prior to protest. Taxpayers requested a total change of -9,373,002. The Assessor recommended changes in the amount of -390,410. The Board approved total changes in the amount of -3,502,075.

2007-

Tilden Residential Update:

(approximately 189 parcels)

- 1) Statistics will be reviewed for Tilden Residential.
- 2) Market influences will be studied.
- 3) Property may be reappraised or updated as deemed necessary.

- 4) Properties will be grouped into comparable sub-classes.
- 5) Values will be set by the Assessor.

Elgin Residential Update:
(approximately 476 parcels)

COPY

- 1) Statistics will be reviewed for Elgin Residential.
- 2) Market influences will be studied.
- 3) Property may be reappraised or updated as deemed necessary.
- 4) Properties will be grouped into comparable sub-classes.
- 5) Values will be set by the Assessor.

Pick-up Work

- 1) The Assessor & Deputy will gather data.
- 2) Data will be entered into the Terra Scan program.
- 3) Property will be valued like all comparable property by the Assessor.

Value Defense:

All taxpayers will receive the explanations necessary regarding their questions/concerns. Models and other supporting documentation will be consulted.

The Antelope County Board of Equalization will meet prior to July 25th to hear protests. TERC cases resulting from these protests will be addressed accordingly.

2008-

Rural Residential Update:
(approximately 2500 parcels)

- 6) Statistics will be reviewed for Rural Residential.
- 7) Market influences will be studied.
- 8) Property may be reappraised or updated as deemed necessary.
- 9) Properties will be grouped into comparable sub-classes.
- 10) Values will be set by the Assessor.

Pick-up Work

- 1) The Assessor and Deputy will gather data.
- 2) Data will be entered into the Terra Scan program.
- 3) Property will be valued like all comparable property by the Assessor.

Value Defense:

All taxpayers will receive the explanations necessary regarding their questions/concerns. Models and other supporting documentation will be consulted.

The Antelope County Board of Equalization will meet prior to July 25th to hear protests. TERC cases resulting from these protests will be addressed accordingly.

2009-

COPY

Neligh Residential Update: (approximately 883 parcels)

- 6) Statistics will be reviewed for Neligh Residential.
- 7) Market influences will be studied.
- 8) Property will be reappraised.
- 9) Properties will be grouped into comparable sub-classes.
- 10) Values will be set by the Assessor, according to the market data.

Orchard Residential Update: (approximately 292 parcels)

- 6) Statistics will be reviewed for Orchard Residential.
- 7) Market influences will be studied.
- 8) Property will be reappraised.
- 9) Properties will be grouped into comparable sub-classes.
- 10) Values will be set by the Assessor, according to market data.

"Small Town" Residential Update: **(Brunswick, Royal & Clearwater)** (approximately 726 parcels)

- 4) Statistics will be reviewed for "Small Town" Residential.
- 5) Market influences will be studied.
- 6) Property will be reappraised or updated as it is deemed necessary.

Pick-up Work

- 1) The Assessor and Deputy will gather data.
- 2) Data will be entered into the Terra Scan program.
- 3) Property will be valued like all comparable property by the Assessor.

Value Defense:

All taxpayers will receive the explanations necessary regarding their questions/concerns. Models and other supporting documentation will be consulted.

The Antelope County Board of Equalization will meet prior to July 25th to hear protests. TERC cases resulting from these protests will be addressed accordingly.

Commercial

Commercial History

All commercial property in Antelope County was revalued as part of a complete commercial reappraisal performed by Great Plains Appraisal in the year 2001. Records reveal 3 approaches to value: market, income, and cost. During the protest process in 2001 some discrepancies were found, and a review of this work is planned as the residential reviews are performed. Any inconsistencies found will be cleared up at that time.

COPY

Commercial property was re-aligned in Neligh in 2002. For the 2003 valuation year the Antelope County Assessor's Office reviewed commercial property in Elgin, as the residential review was performed. The office studied rural commercial property in 2003, as requested by the Department of Property Assessment & Taxation in their 2002 Progress Report. However, the Antelope County Assessor's Office noted that there were only 3 sales of rural improved commercial property and 3 sales of rural vacant land in the qualified commercial roster, which makes up a disproportionate fraction of the base, and indicators were unreliable. In addition, commercial property only accounts for 6% of Antelope County's total property value base. It is difficult to determine an assessment level from such a sparse sales data base.

Proposed Timeline

**The timeline is subject to change as are the statistics, regulations, and statutes.*

2006-

Neligh Commercial Update:
(approximately 77 parcels)

- 1) Statistics were reviewed for Neligh Commercial
- 2) Market influences were studied.
- 3) Property was not reappraised or updated as it was deemed unnecessary/impossible. There were only 10 arms length transactions, and for the most part, each sale represented a different sub-class of commercial property.
- 4) TERC proposed an increase to Neligh Commercial property. The assessor attended the show-cause hearing & successfully argued against this adjustment.

Orchard Commercial Update:
(approximately 46 parcels)

- 1) Statistics were reviewed for Orchard Commercial. However, there were not an adequate number of sales to determine market.
- 2) Market influences were studied.
- 3) Property was not reappraised or updated as it was deemed unnecessary/impossible.

"Small Town" Commercial Update:
(Oakdale, Brunswick, Royal & Clearwater)
(approximately 65 parcels)

- 4) Statistics were reviewed for "Small Town" Commercial. However, there were not an adequate number of sales to determine market.
- 5) Market influences were studied.
- 6) Property was not reappraised or updated as it was deemed unnecessary/impossible.

Statistical Indicators:

Measures of central tendency according to the Reports and Opinions of the Property Tax Administrator were as follows:

Commercial
Median – 95.37
COD – 34.77
PRD – 106.01

Pick-up Work
(approximately 12 parcels)

COPY

- 1) The Assessor and Deputy gathered data.
- 2) Data was entered into the Terra Scan program.
- 3) Property was valued like all comparable property by the Assessor.

Value Defense (For All Property Types):

Approximately 425 taxpayers came to and/or phoned the assessor's office with questions/concerns regarding their valuation. All supporting documentation was consulted.

85 Antelope County Taxpayers protested 137 properties.

The Antelope County Board of Equalization met on July 12th – 14th to hear protests. The total value of the protested properties was 22,615,880 prior to protest. Taxpayers requested a total change of -9,373,002. The Assessor recommended changes in the amount of -390,410. The Board approved total changes in the amount of -3,502,075.

2007-

Tilden Commercial Update:
(approximately 31 parcels)

- 1) Statistics will be reviewed for Tilden Commercial.
- 2) Market influences will be studied.
- 3) Property may be reappraised or updated as deemed necessary.
- 4) Properties will be grouped into comparable sub-classes.
- 5) Values will be set by the Assessor.

Elgin Commercial Update:
(approximately 41 parcels)

- 6) Statistics will be reviewed for Elgin Commercial.
- 7) Market influences will be studied.
- 8) Property may be reappraised or updated as deemed necessary.
- 9) Properties will be grouped into comparable sub-classes.
- 10) Values will be set by the Assessor.

Pick-up Work

- 1) The Assessor and Deputy will gather data.
- 2) Data will be entered into the Terra Scan program.
- 3) Property will be valued like all comparable property by the Assessor.

Value Defense:

All taxpayers will receive the explanations necessary regarding their questions/concerns. Models and other supporting documentation will be consulted.

The Antelope County Board of Equalization will meet prior to July 25th to hear protests. TERC cases resulting from these protests will be addressed accordingly.

2008-

COPY

Rural Commercial Update: (approximately 89 parcels)

- 1) Statistics will be reviewed for Rural Commercial.
- 2) Market influences will be studied.
- 3) Property may be reappraised or updated as deemed necessary.
- 4) Properties will be grouped into comparable sub-classes.
- 5) Values will be set by the Assessor.

Pick-up Work

- 1) An outside appraisal firm will be contracted, or the Assessor and a part-time temporary employee to gather data.
- 2) Data will be entered into the Terra Scan program.
- 3) Property will be valued like all comparable property by the Assessor.

Value Defense:

All taxpayers will receive the explanations necessary regarding their questions/concerns. Models and other supporting documentation will be consulted.
The Antelope County Board of Equalization will meet prior to July 25th to hear protests.
TERC cases resulting from these protests will be addressed accordingly.

2009-

Neligh Commercial Update: (approximately 77 parcels)

- 1) Statistics will be reviewed for Neligh Commercial
- 2) Market influences will be studied.
- 3) Property will be reappraised or updated as it is deemed necessary.
- 4) Properties will be grouped into comparable sub-classes.
- 5) Values will be set by the Assessor.

Orchard Commercial Update: (approximately 25 parcels)

- 1) Statistics will be reviewed for Orchard Commercial. However, there may not be an adequate number of sales to determine market.
- 2) Market influences will be studied.
- 3) Property may be reappraised or updated as deemed necessary.
- 4) Properties will be grouped into comparable sub-classes.
- 5) Values will be set by the Assessor.

Pick-up Work

- 1) The Assessor and Deputy will gather data.
- 2) Data will be entered into the Terra Scan program.
- 3) Property will be valued like all comparable property by the Assessor.

COPY

Value Defense:

All taxpayers will receive the explanations necessary regarding their questions/concerns. Models and other supporting documentation will be consulted.

The Antelope County Board of Equalization will meet prior to July 25th to hear protests. TERC cases resulting from these protests will be addressed accordingly.

Agricultural

Agricultural History

All school land was valued according to soil types & land use for 2001. In addition, all CRP land was re-categorized as CRP grass in order to allow for a complete market study of CRP ground. The soil survey being used was compiled in 1978, and the 1995 soil conversion as dictated by the Property Tax Administrator is also being used. Two hundred eleven land use changes were calculated in 2002, and this amount is fairly typical for Antelope County. In 2002 a hard copy of the aerial photos of all parcels were purchased from the FSA, because the FSA is planning on converting to GIS, and will no longer have hard copies. A complete re-assessment of land use of parcels that have not been researched within the last 6 years began in 2003. It was the plan that in 2003 range 5 would be addressed. In 2004 range 6, then range 7 in 2005, and finally range 8 in 2006. This plan, however, proved to be a little too ambitious. It appears that each range may take at least two years to complete, in addition to all other required tasks. For 2005 goals we re-established. A focus was set to research all wells, instead of working range by range. In 2006 all wells were researched through the Nebraska Department of Natural Resources, and parcels were re-worked accordingly. For 2007, our focus will be on Market Area 5, the river market area. If this is completed, then Market Area 4, the northern tier of townships will be addressed. Agricultural land values are set according to market, with the aid of a homegrown spreadsheet.

Proposed Timeline

**The timeline is subject to change as are the statistics, regulations, and statutes.*

2006-

Pick-up Work:

- 1) Mary Bauer, Deputy Assessor researched all land use changes. (2605 changes were made.)
- 2) The parcels were digitized.
- 3) Land use was drawn in ESRI Arc GIS.
- 4) The parcels were calculated with AgCalc.
- 5) The data was entered into the Terra Scan system by staff.

Computer Data Entry:

Our discovery methods changed in 2004. The ESRI Arc GIS was implemented in Antelope County. Several layers were installed: Wells, Centerlines, Streams, Elevation Count, Railroad, Soils, Parcels, Land Use, Township, Sections, County, Fire Districts, Wetlands, Market Areas, School Districts, Municipal Boundaries, and Aerial Slides.

Mary Bauer, Deputy Assessor, is digitizing every parcel, and drawing the land use. Then AgCalc is used to calculate the number of acres for each land use in each soil type. This information is then entered into the Terra Scan System. All of range 5 was completed. In 2005 the Nebraska

COPY

Department of Natural Resources was consulted regarding registered wells. For the 2006 valuation year registered irrigation wells were researched, and land use changed accordingly (approximately 2605 parcels).

Market Analysis:

A market analysis of Antelope County's agricultural land sales was performed by the Assessor. A homegrown spreadsheet is used to aid in the mathematical equations. If Terrascan's value calculation program is fixed, it will be used. Values will be set according to market by capability unit in each market area.

Statistical Indicators:

Measures of central tendency according to the Reports and Opinions of the Property Tax Administrator were as follows:

Agricultural
Median – 76.37
COD – 17.29
PRD – 100.64

Value Defense (For all Property Types):

Approximately 425 taxpayers came to or phoned the assessor's office with questions/concerns regarding their valuation. All supporting documentation was consulted.

85 Antelope County Taxpayers protested 137 properties.

The Antelope County Board of Equalization met on July 12th-14th to hear protests. The total value of the protested properties was 22,615,880 prior to protest. Taxpayers requested a total change of -9,373,002. The Assessor recommended changes in the amount of -390,410. The Board approved total changes in the amount of -3,502,075.

2007-

Pick-up Work

- 1) Mary Bauer, Deputy Assessor will research all land use changes.
- 2) The parcels will be digitized.
- 3) Land use will be drawn in ESRI Arc GIS.
- 4) The parcels will be calculated with AgCalc.
- 5) The data will be entered into the Terra Scan system.

Computer Data Entry:

Mary Bauer, Deputy Assessor, will digitize every parcel, and draw the land use. Then AgCalc will be used to calculate the number of acres of each land use in each soil type. This information will be entered into the Terra Scan System. Market Area 5, the river area, will be re-worked, in addition to all land use changes. Market Area 4, the northern tier of townships will be the next area targeted for completion, if time permits.

Market Analysis:

A market analysis of Antelope County's agricultural land sales will be performed by the Assessor. A homegrown spreadsheet or the Terra Scan system will be used to aid in the mathematical equations. Values will be set according to market by capability unit in each market area.

Value Defense:

All taxpayers will receive the explanations necessary regarding their questions/concerns. Models and other supporting documentation will be consulted.

The Antelope County Board of Equalization will meet prior to July 25th to hear protests. TERC cases resulting from these protests will be addressed accordingly.

2008-

Pick-up Work

- 1) Mary Bauer, Deputy Assessor will research all land use changes.
- 2) The parcels will be digitized.
- 3) Land use will be drawn in ESRI Arc GIS.
- 4) The parcels will be calculated with AgCalc.
- 5) The data will be entered into the Terra Scan system.

Computer Data Entry:

Mary Bauer, Deputy Assessor, will digitize every parcel, and draw the land use. Then AgCalc will be used to calculate the number of acres of each land use in each soil type. This information will be entered into the Terra Scan System. Market Area 4 will be completed & work in Market Area 1 will commence, in addition to all land use changes.

Market Analysis:

A market analysis of Antelope County's agricultural land sales will be performed by the Assessor. A homegrown spreadsheet or the Terra Scan system will be used to aid in the mathematical equations. Values will be set according to market by capability unit in each market area.

Value Defense:

All taxpayers will receive the explanations necessary regarding their questions/concerns. Models and other supporting documentation will be consulted.

The Antelope County Board of Equalization will meet prior to July 25th to hear protests. TERC cases resulting from these protests will be addressed accordingly

2009-

Pick-up Work

- 6) Mary Bauer, Deputy Assessor will research all land use changes (approximately 200 parcels on average).
- 7) The parcels will be digitized.
- 8) Land use will be drawn in ESRI Arc GIS.
- 9) The parcels will be calculated with AgCalc.
- 10) The data will be entered into the Terra Scan system.

Computer Data Entry:

Mary Bauer, Deputy Assessor, will digitize every parcel, and draw the land use. Then AgCalc will be used to calculate the number of acres of each land use in each soil type. This information will

COPY

be entered into the Terra Scan System. Work in Market Area 1 will continue, in addition to all land use changes.

Market Analysis:

A market analysis of Antelope County's agricultural land sales will be performed by the Assessor. A homegrown spreadsheet or the Terra Scan system will be used to aid in the mathematical equations. Values will be set according to market by capability unit in each market area.

Value Defense:

All taxpayers will receive the explanations necessary regarding their questions/concerns. Models and other supporting documentation will be consulted.

The Antelope County Board of Equalization will meet prior to July 25th to hear protests. TERC cases resulting from these protests will be addressed accordingly

Sales Review

Real estate transfer statements are filed according to Reg 12-003 in as timely of a manner as possible. The Assessor completes the transactions required by the deeds. All sales are processed on the Terrascan system, and green sheets are accurately generated through this process. The assessor verifies all residential, commercial, and agricultural sales that are outliers by phone. When phone contact is impossible, the assessor's best judgement is used. All sales are considered to be arms-length transactions, unless evidence is provided to the contrary. The Assessor maintains a sales book for all property types. All agricultural sales are compiled in a spreadsheet to allow for value setting according to the market.

Conclusion

Good record keeping is imperative. The Terrascan computer system has proven to be wonderful tool. Initially many of the fields were blank, as this data was not available with the MIPS system used previously. Map numbers, zoning codes, situs addresses, and cadastral references have entered. Rural improvements, commercial, and urban residential improvements were entered by 2005. Photographs were also added in 2005 for Rural Residential. Elgin and Neligh photographs were entered for 2006. As a general rule, all photographs will be available through the Terrascan System by 2007. In addition, deed references are currently being added.

Each year a statistical study is done to determine if values are within range, and which types of revaluations are needed. The Assessor must prioritize her work due to budget, time, and personnel constraints. It is only because of the very devoted staff of the Antelope County Assessor's Office that all of this is possible.

For more information see 2006 Reports & Opinions of the Property Tax Administrator, 2006 Antelope County Abstract, and 2006 Assessor Survey.

I attest this to be true and accurate to the best of my knowledge and ability.

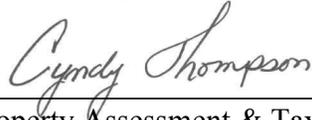
Julie A. Harrison
Antelope County Assessor

Certification

This is to certify that the 2007 Reports and Opinions of the Property Tax Administrator have been sent to the following:

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the Antelope County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 8006.

Dated this 9th day of April, 2007.



Property Assessment & Taxation