

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

05 Blaine

Residential Real Property - Current

Number of Sales		11	COD	16.69
Total Sales Price	\$	144750	PRD	99.75
Total Adj. Sales Price	\$	144750	COV	25.11
Total Assessed Value	\$	136057	STD	23.54
Avg. Adj. Sales Price	\$	13159.09	Avg. Abs. Dev.	16.36
Avg. Assessed Value	\$	12368.82	Min	46.67
Median		98.00	Max	128.87
Wgt. Mean		93.99	95% Median C.I.	69.40 to 127.17
Mean		93.76	95% Wgt. Mean C.I.	83.87 to 104.11
			95% Mean C.I.	77.94 to 109.57
% of Value of the Class of all Real Property Value in the County				2.26
% of Records Sold in the Study Period				6.4
% of Value Sold in the Study Period				5.18
Average Assessed Value of the Base				15,284

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	11	98.00	16.69	99.75
2006	7	98.88	10.27	100.66
2005	7	93.61	136.65	351.73
2004	7	98.00	16.17	121.75
2003	15	95	44.55	137.44
2002	20	94	59.17	154.85
2001	12	85	35.76	120.79

2007 Commission Summary

05 Blaine

Commercial Real Property - Current

Number of Sales		1	COD	0.00
Total Sales Price	\$	75000	PRD	99.98
Total Adj. Sales Price	\$	75000	COV	0.00
Total Assessed Value	\$	15910	STD	0.00
Avg. Adj. Sales Price	\$	75000.00	Avg. Abs. Dev.	0.00
Avg. Assessed Value	\$	15910.00	Min	21.21
Median		21.21	Max	21.21
Wgt. Mean		21.21	95% Median C.I.	N/A
Mean		21.21	95% Wgt. Mean C.I.	N/A
			95% Mean C.I.	N/A
% of Value of the Class of all Real Property Value in the County				0.46
% of Records Sold in the Study Period				2.38
% of Value Sold in the Study Period				2.97
Average Assessed Value of the Base				12,737

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	1	21.21	0.00	99.98
2006	0	0.00	0.00	0.00
2005	0	0.00	0.00	0.00
2004	2	526.75	62.16	136.31
2003				
2002	1	41	0	100
2001	2	66	38.03	131.12

2007 Commission Summary

05 Blaine

Agricultural Land - Current

Number of Sales	15	COD	9.47
Total Sales Price	\$ 3381555	PRD	98.55
Total Adj. Sales Price	\$ 3366555	COV	14.60
Total Assessed Value	\$ 2664721	STD	11.39
Avg. Adj. Sales Price	\$ 224437.00	Avg. Abs. Dev.	7.14
Avg. Assessed Value	\$ 177648.07	Min	55.11
Median	75.39	Max	104.00
Wgt. Mean	79.15	95% Median C.I.	72.25 to 83.93
Mean	78.00	95% Wgt. Mean C.I.	74.45 to 83.86
		95% Mean C.I.	71.70 to 84.31
% of Value of the Class of all Real Property Value in the County			97.33
% of Records Sold in the Study Period			1.17
% of Value Sold in the Study Period			15.69
Average Assessed Value of the Base			88,221

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2007	15	75.39	9.47	98.55
2006	10	75.22	11.91	100.20
2005	6	82.73	18.92	102.18
2004	8	82.73	38.78	117.58
2003	12	82	33.35	110.24
2002	9	74	38.56	108.89
2001	11	75	28.63	96.1

2007 Opinions of the Property Tax Administrator for Blaine 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 Blaine County is 98% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Blaine County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

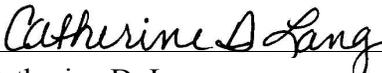
It is my opinion that the level of value of the class of commercial real property in Blaine County is 100% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Blaine County is not in compliance with generally accepted mass appraisal practices.

Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Blaine County is 75% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Blaine 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 Blaine County**

Residential Real Property

I. Correlation

RESIDENTIAL: The measures of central tendency are within the range and as well the trended preliminary ratio indicates support for the median. For purposes of direct equalization, the median will be used to describe the overall level of value for the residential property class. The percent increase to the sales base is basically due to lot valuation changes in the Village of Dunning. There were seven sales in the study period for the sales base of which five were in Dunning. The impact to the assessed base is not affected nearly as much since the changes occurred in the Village of Dunning only. The Price-Related Differential is within the range and the Coefficient of Dispersion is just slightly above the range. It is believed the County has attained uniform and proportionate assessments. The assessment actions for 2007 support the change in statistics from the preliminary to the final statistics.

The best indication of the level of value for Blaine County Residential is the R&O Median of 98 percent, based on my judgment and the information available to me.

**2007 Correlation Section
for Blaine 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	19	11	57.89
2006	16	7	43.75
2005	17	7	41.18
2004	14	7	50
2003	20	15	75
2002	23	20	86.96
2001	16	12	75

RESIDENTIAL: The percent of sales used for 2007 increased from 2006 and whereas the assessor continues to review sales it is believed that the measurement of the residential class was done as fairly as possible

**2007 Correlation Section
for Blaine 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 Blaine 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	95.70	0.97	96.63	98.00
2006	94.78	73.33	164.28	98.88
2005	93.61	4.04	97.39	93.61
2004	180.00	-10.12	161.78	98.00
2003	95	-1.4	93.67	95
2002	71	29.41	91.88	94
2001	85	1.5	86.28	85

RESIDENTIAL: The Trended Preliminary Ratio is relatively close to the R&O Median lending support to each other.

**2007 Correlation Section
for Blaine 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 Blaine 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)
6.34	2007	0.97
23.77	2006	73.33
0	2005	4.04
-30.05	2004	-10.12
0	2003	-1.4
30.63	2002	29.41
0.5	2001	1.5

RESIDENTIAL: Within the sales file study period, there were seven sales of which five were in Dunning where lot values were increased for 2007. The percent change in the base assessed value would not be impacted nearly as much since lot values were changed only in the Village of Dunning for 2007.

2007 Correlation Section for Blaine 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 Blaine County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	98.00	93.99	93.76

RESIDENTIAL: All measures of centrally tendency are within the acceptable range. For direct equalization purposes, the median will be used to express the level of value; which is somewhat supported by the Trended Preliminary Ratio.

**2007 Correlation Section
for Blaine 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	16.69	99.75
Difference	1.69	0

RESIDENTIAL: Although the coefficient of dispersion is just slightly above the acceptable range, it is believed that the assessor has attained uniform and proportionate assessments in the residential class of property for tax year 2007.

**2007 Correlation Section
for Blaine 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	11	11	0
Median	95.70	98.00	2.3
Wgt. Mean	91.24	93.99	2.75
Mean	87.62	93.76	6.14
COD	18.75	16.69	-2.06
PRD	96.04	99.75	3.71
Min Sales Ratio	31.33	46.67	15.34
Max Sales Ratio	135.52	128.87	-6.65

RESIDENTIAL: The above table is reflective of the actions of the assessor within the residential class of property for 2007. The only action taken to this class of property, other than some clean up work of the 2006 appraisal was the land in the Village of Dunning which was revalued for 2007.

**2007 Correlation Section
for Blaine County**

Commerical Real Property

I. Correlation

COMMERCIAL: There is one sale in the qualified commercial sales file and it is believed that the sample to the population may be unreliable. There is no further information available that would indicate that Blaine County has not met the acceptable level of value for the commercial class of property for assessment year 2007. The reported assessment actions for 2007 support the statistics from the preliminary to the final statistics in that there were no assessment action in this class. The county has not reviewed commercial property for several years and therefore a question of uniform and proportionate assessments exists.

Based on my best judgment and the information available to me, the best estimate of the level of value in the commercial class is 100 percent.

**2007 Correlation Section
for Blaine 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	3	1	33.33
2006	2	0	0
2005	1	0	0
2004	2	2	100
2003			
2002	1	1	100
2001	2	2	100

COMMERCIAL: There are only three commercial sales in the county in the three-year study period. The only qualified sale is the Post Office in the Village of Dunning. The other two sales were a Treasurer's tax sale and a church that was converted to an office/residential property.

**2007 Correlation Section
for Blaine 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.

Gloudeans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 315.

**2007 Correlation Section
for Blaine 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	21.21	0	21.21	21.21
2006	0.00	-4.02	0	0.00
2005	0.00	4.03	0	0.00
2004	526.75	-3.54	508.1	526.75
2003				
2002	41	0.94	41.39	0
2001	0	-0.75	0	0

COMMERCIAL: There is one sale in the qualified profile for the commercial property. Blaine County experiences very few commercial properties thus few sales.

**2007 Correlation Section
for Blaine 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 Blaine 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)
0	2007	0
N/A	2006	-4.02
0	2005	4.03
0	2004	-3.54
	2003	
0	2002	0.94
0	2001	-0.75

COMMERCIAL: There were no valuation changes within the commercial class of property for 2007 therefore neither the sales file or the assessed base reflect any changes.

2007 Correlation Section for Blaine 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 Blaine County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	21.21	21.21	21.21

COMMERCIAL: There was only one qualified sale in the sales file.

**2007 Correlation Section
for Blaine 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	0.00	99.98
Difference	0	0

COMMERCIAL: One qualified sale is represented in the sales file.

**2007 Correlation Section
for Blaine 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	1	1	0
Median	21.21	21.21	0
Wgt. Mean	21.21	21.21	0
Mean	21.21	21.21	0
COD	0.00	0.00	0
PRD	99.98	99.98	0
Min Sales Ratio	21.21	21.21	0
Max Sales Ratio	21.21	21.21	0

COMMERCIAL: The above table reflects the reported action that there were no valuation changes to this class of property for 2007.

**2007 Correlation Section
for Blaine County**

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: The sales utilization table indicates that county has utilized a high proportion of the total sales for development of the qualified sales analysis. The measures of central tendency indicate the median is within the range while the mean and weighted mean are slightly high; the Trended Preliminary Ratio also supports the median indicating the level of value county-wide is within the acceptable range. The percent change in assessed value for both sold and unsold properties is consistent suggesting that sold and unsold parcels were appraised similarly. The Price-Related Differential and the Coefficient of Dispersion are both within the acceptable range demonstrating uniform and proportionate assessment for 2007. The reported assessment actions for 2007 support the statistics from the preliminary to the final analysis.

Based on the information provided to me and my judgment, indication is the R&O Median best describes the level of value for the unimproved agricultural property.

**2007 Correlation Section
for Blaine 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	16	15	93.75
2006	10	10	100
2005	8	6	75
2004	11	8	72.73
2003	24	12	50
2002	23	9	39.13
2001	19	11	57.89

AGRICULTURAL UNIMPROVED: A review of the above table indicates that the assessor has utilized a high proportion of the available unimproved agricultural sales for the statistical measurement of the agricultural property class.

**2007 Correlation Section
for Blaine 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 Blaine 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	75.39	0	75.39	75.39
2006	48.13	50.54	72.46	75.22
2005	82.73	0	82.73	82.73
2004	86.34	-0.12	86.23	82.73
2003	82	-0.05	81.96	82
2002	63	5.52	66.48	74
2001	61	30.2	79.42	75

AGRICULTURAL UNIMPROVED: As shown in the table above, there is no difference between the Trended Preliminary Ratio and the R & O Median, indicating strong support for each other.

**2007 Correlation Section
for Blaine 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 Blaine 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)
0	2007	0
56.36	2006	50.54
0	2005	0
-1.3	2004	-0.12
0	2003	-0.05
12.57	2002	5.52
22.61	2001	30.2

AGRICULTURAL UNIMPROVED: After review of the percent change report, it appears that Blaine County has appraised sold parcels similarly to unsold parcels. These statistics are consistent with the reported assessment action that there were no adjustments to the unimproved agricultural property for 2007.

2007 Correlation Section for Blaine 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 Blaine County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	75.39	79.15	78.00

AGRICULTURAL UNIMPROVED: A review of the three measures of central tendency indicates that only the median is within the acceptable range. Hypothetically removing one or two outliers does not move these measures closer to the median.

**2007 Correlation Section
for Blaine 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	9.47	98.55
Difference	0	0

AGRICULTURAL UNIMPROVED: Both qualitative measures are within the acceptable range indicating assessment uniformity within the unimproved agricultural class of property.

**2007 Correlation Section
for Blaine 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	15	15	0
Median	75.39	75.39	0
Wgt. Mean	79.15	79.15	0
Mean	78.00	78.00	0
COD	9.47	9.47	0
PRD	98.55	98.55	0
Min Sales Ratio	55.11	55.11	0
Max Sales Ratio	104.00	104.00	0

AGRICULTURAL UNIMPROVED: The above table reflects no change from the Preliminary to the R&O Statistics. This is indicative of the assessment actions for 2007 within the agricultural property class.

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

05 Blaine

	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	2,583,887	2,628,770	44,883	1.74	19,728	0.97
2. Recreational	0	0	0		0	
3. Ag-Homesite Land, Ag-Res Dwellings	4,861,271	4,921,301	60,030	1.23	*-----	1.23
4. Total Residential (sum lines 1-3)	7,445,158	7,550,071	104,913	1.41	19,728	1.14
5. Commercial	534,950	534,950	0	0	0	0
6. Industrial	0	0	0		0	
7. Ag-Farmsite Land, Outbuildings	3,037,833	3,154,376	116,543	3.84	136,601	-0.66
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	3,572,783	3,689,326	116,543	3.26	0	3.26
10. Total Non-Agland Real Property	11,017,941	11,239,397	221,456	2.01	156,329	0.59
11. Irrigated	4,775,405	4,775,405	0	0		
12. Dryland	430,482	430,482	0	0		
13. Grassland	99,811,146	99,810,675	-471	0		
14. Wasteland	119,744	119,744	0	0		
15. Other Agland	95,025	95,025	0	0		
16. Total Agricultural Land	105,231,802	105,231,331	-471	0		
17. Total Value of All Real Property (Locally Assessed)	116,249,743	116,470,728	220,985	0.19	156,329	0.06

*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

NUMBER of Sales:	11	MEDIAN:	98	COV:	25.11	95% Median C.I.:	69.40 to 127.17	(! : Derived)
TOTAL Sales Price:	144,750	WGT. MEAN:	94	STD:	23.54	95% Wgt. Mean C.I.:	83.87 to 104.11	
TOTAL Adj.Sales Price:	144,750	MEAN:	94	AVG.ABS.DEV:	16.36	95% Mean C.I.:	77.94 to 109.57	
TOTAL Assessed Value:	136,057							
AVG. Adj. Sales Price:	13,159	COD:	16.69	MAX Sales Ratio:	128.87			
AVG. Assessed Value:	12,368	PRD:	99.75	MIN Sales Ratio:	46.67			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/04 TO 09/30/04	2	100.95	100.95	100.09	1.14	100.86	99.80	102.10	N/A	20,000	20,017
10/01/04 TO 12/31/04	2	94.50	94.50	90.72	4.45	104.16	90.29	98.70	N/A	9,750	8,845
01/01/05 TO 03/31/05											
04/01/05 TO 06/30/05											
07/01/05 TO 09/30/05	2	87.77	87.77	122.50	46.83	71.65	46.67	128.87	N/A	6,775	8,299
10/01/05 TO 12/31/05	1	79.04	79.04	79.04			79.04	79.04	N/A	22,500	17,783
01/01/06 TO 03/31/06	2	80.34	80.34	88.28	13.62	91.00	69.40	91.28	N/A	23,750	20,967
04/01/06 TO 06/30/06	2	112.59	112.59	118.59	12.95	94.94	98.00	127.17	N/A	850	1,008
____Study Years____											
07/01/04 TO 06/30/05	4	99.25	97.72	97.02	3.25	100.73	90.29	102.10	N/A	14,875	14,431
07/01/05 TO 06/30/06	7	91.28	91.49	91.89	24.87	99.57	46.67	128.87	46.67 to 128.87	12,178	11,190
____Calendar Yrs____											
01/01/05 TO 12/31/05	3	79.04	84.86	95.37	34.67	88.98	46.67	128.87	N/A	12,016	11,460
____ALL____											
	11	98.00	93.76	93.99	16.69	99.75	46.67	128.87	69.40 to 127.17	13,159	12,368

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
BREWSTER	4	84.67	84.36	82.44	11.97	102.32	69.40	98.70	N/A	12,125	9,996
DUNNING	7	99.80	99.13	99.82	17.49	99.31	46.67	128.87	46.67 to 128.87	13,750	13,724
____ALL____											
	11	98.00	93.76	93.99	16.69	99.75	46.67	128.87	69.40 to 127.17	13,159	12,368

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	11	98.00	93.76	93.99	16.69	99.75	46.67	128.87	69.40 to 127.17	13,159	12,368
____ALL____											
	11	98.00	93.76	93.99	16.69	99.75	46.67	128.87	69.40 to 127.17	13,159	12,368

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	9	98.70	98.52	94.33	14.40	104.44	69.40	128.87	79.04 to 127.17	15,911	15,008
2	2	72.34	72.34	63.23	35.48	114.41	46.67	98.00	N/A	775	490
____ALL____											
	11	98.00	93.76	93.99	16.69	99.75	46.67	128.87	69.40 to 127.17	13,159	12,368

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

NUMBER of Sales:	11	MEDIAN:	98	COV:	25.11	95% Median C.I.:	69.40 to 127.17	(! : Derived)
TOTAL Sales Price:	144,750	WGT. MEAN:	94	STD:	23.54	95% Wgt. Mean C.I.:	83.87 to 104.11	
TOTAL Adj.Sales Price:	144,750	MEAN:	94	AVG.ABS.DEV:	16.36	95% Mean C.I.:	77.94 to 109.57	
TOTAL Assessed Value:	136,057							
AVG. Adj. Sales Price:	13,159	COD:	16.69	MAX Sales Ratio:	128.87			
AVG. Assessed Value:	12,368	PRD:	99.75	MIN Sales Ratio:	46.67			

Printed: 03/27/2007 22:29:50

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	10	94.64	90.42	93.72	15.93	96.48	46.67	128.87	69.40 to 102.10	14,355	13,453
06											
07	1	127.17	127.17	127.17			127.17	127.17	N/A	1,200	1,526
ALL	11	98.00	93.76	93.99	16.69	99.75	46.67	128.87	69.40 to 127.17	13,159	12,368

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071	11	98.00	93.76	93.99	16.69	99.75	46.67	128.87	69.40 to 127.17	13,159	12,368
21-0015											
21-0084											
58-0025											
NonValid School											
ALL	11	98.00	93.76	93.99	16.69	99.75	46.67	128.87	69.40 to 127.17	13,159	12,368

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	3	98.00	81.12	77.14	17.70	105.17	46.67	98.70	N/A	850	655
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	1	99.80	99.80	99.80			99.80	99.80	N/A	35,000	34,929
1920 TO 1939	5	91.28	94.14	92.49	18.08	101.78	69.40	128.87	N/A	17,500	16,186
1940 TO 1949											
1950 TO 1959											
1960 TO 1969	1	90.29	90.29	90.29			90.29	90.29	N/A	18,500	16,704
1970 TO 1979	1	127.17	127.17	127.17			127.17	127.17	N/A	1,200	1,526
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	11	98.00	93.76	93.99	16.69	99.75	46.67	128.87	69.40 to 127.17	13,159	12,368

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

NUMBER of Sales:	11	MEDIAN:	98	COV:	25.11	95% Median C.I.:	69.40 to 127.17	(! : Derived)
TOTAL Sales Price:	144,750	WGT. MEAN:	94	STD:	23.54	95% Wgt. Mean C.I.:	83.87 to 104.11	
TOTAL Adj.Sales Price:	144,750	MEAN:	94	AVG.ABS.DEV:	16.36	95% Mean C.I.:	77.94 to 109.57	
TOTAL Assessed Value:	136,057							
AVG. Adj. Sales Price:	13,159	COD:	16.69	MAX Sales Ratio:	128.87			
AVG. Assessed Value:	12,368	PRD:	99.75	MIN Sales Ratio:	46.67			

Printed: 03/27/2007 22:29:50

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	4	98.35	92.64	93.15	20.64	99.45	46.67	127.17	N/A	937	873
5000 TO 9999	2	85.75	85.75	83.62	19.07	102.55	69.40	102.10	N/A	5,750	4,808
Total \$ _____											
1 TO 9999	6	98.35	90.34	85.96	19.30	105.09	46.67	127.17	46.67 to 127.17	2,541	2,184
10000 TO 29999	3	90.29	99.40	94.57	18.40	105.11	79.04	128.87	N/A	17,833	16,865
30000 TO 59999	2	95.54	95.54	95.20	4.46	100.36	91.28	99.80	N/A	38,000	36,176
ALL _____											
	11	98.00	93.76	93.99	16.69	99.75	46.67	128.87	69.40 to 127.17	13,159	12,368

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	5	98.00	87.99	78.09	22.41	112.68	46.67	127.17	N/A	2,050	1,600
5000 TO 9999	1	102.10	102.10	102.10			102.10	102.10	N/A	5,000	5,105
Total \$ _____											
1 TO 9999	6	98.35	90.34	85.96	19.30	105.09	46.67	127.17	46.67 to 127.17	2,541	2,184
10000 TO 29999	3	90.29	99.40	94.57	18.40	105.11	79.04	128.87	N/A	17,833	16,865
30000 TO 59999	2	95.54	95.54	95.20	4.46	100.36	91.28	99.80	N/A	38,000	36,176
ALL _____											
	11	98.00	93.76	93.99	16.69	99.75	46.67	128.87	69.40 to 127.17	13,159	12,368

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	98.00	81.12	77.14	17.70	105.17	46.67	98.70	N/A	850	655
10	2	108.73	108.73	92.54	16.96	117.50	90.29	127.17	N/A	9,850	9,115
20	3	91.28	87.59	89.60	11.94	97.76	69.40	102.10	N/A	17,500	15,679
30	3	99.80	102.57	98.32	16.64	104.33	79.04	128.87	N/A	23,333	22,940
ALL _____											
	11	98.00	93.76	93.99	16.69	99.75	46.67	128.87	69.40 to 127.17	13,159	12,368

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	98.00	81.12	77.14	17.70	105.17	46.67	98.70	N/A	850	655
100	2	108.73	108.73	92.54	16.96	117.50	90.29	127.17	N/A	9,850	9,115
101	5	91.28	94.14	92.49	18.08	101.78	69.40	128.87	N/A	17,500	16,186
106	1	99.80	99.80	99.80			99.80	99.80	N/A	35,000	34,929
ALL _____											
	11	98.00	93.76	93.99	16.69	99.75	46.67	128.87	69.40 to 127.17	13,159	12,368

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

NUMBER of Sales:	11	MEDIAN:	98	COV:	25.11	95% Median C.I.:	69.40 to 127.17	(!: Derived)
TOTAL Sales Price:	144,750	WGT. MEAN:	94	STD:	23.54	95% Wgt. Mean C.I.:	83.87 to 104.11	
TOTAL Adj.Sales Price:	144,750	MEAN:	94	AVG.ABS.DEV:	16.36	95% Mean C.I.:	77.94 to 109.57	
TOTAL Assessed Value:	136,057							
AVG. Adj. Sales Price:	13,159	COD:	16.69	MAX Sales Ratio:	128.87			
AVG. Assessed Value:	12,368	PRD:	99.75	MIN Sales Ratio:	46.67			

Printed: 03/27/2007 22:29:50

CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	98.00	81.12	77.14	17.70	105.17	46.67	98.70	N/A	850	655
20	4	114.64	106.89	108.14	18.44	98.84	69.40	128.87	N/A	6,300	6,812
30	2	85.16	85.16	86.94	7.19	97.95	79.04	91.28	N/A	31,750	27,603
40	1	99.80	99.80	99.80			99.80	99.80	N/A	35,000	34,929
50	1	90.29	90.29	90.29			90.29	90.29	N/A	18,500	16,704
ALL	11	98.00	93.76	93.99	16.69	99.75	46.67	128.87	69.40 to 127.17	13,159	12,368

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:	1	MEDIAN:	21	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	75,000	WGT. MEAN:	21	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	75,000	MEAN:	21	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	15,910						
AVG. Adj. Sales Price:	75,000	COD:	0.00	MAX Sales Ratio:	21.21		
AVG. Assessed Value:	15,910	PRD:	99.98	MIN Sales Ratio:	21.21		

Printed: 03/27/2007 22:29:57

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____	_____										
07/01/03 TO 09/30/03											
10/01/03 TO 12/31/03											
01/01/04 TO 03/31/04											
04/01/04 TO 06/30/04											
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05											
04/01/05 TO 06/30/05											
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
04/01/06 TO 06/30/06											
____Study Years____	_____										
07/01/03 TO 06/30/04											
07/01/04 TO 06/30/05											
07/01/05 TO 06/30/06	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
____Calendar Yrs____	_____										
01/01/04 TO 12/31/04											
01/01/05 TO 12/31/05											
____ALL____	_____										
	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DUNNING	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
____ALL____	_____										
	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

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	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
____ALL____	_____										
	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

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	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
____ALL____	_____										
	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

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:	1	MEDIAN:	21	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	75,000	WGT. MEAN:	21	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	75,000	MEAN:	21	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	15,910						
AVG. Adj. Sales Price:	75,000	COD:	0.00	MAX Sales Ratio:	21.21		
AVG. Assessed Value:	15,910	PRD:	99.98	MIN Sales Ratio:	21.21		

Printed: 03/27/2007 22:29:57

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
21-0015											
21-0084											
58-0025											
NonValid School											
ALL	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

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	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
Prior TO 1860											
1860 TO 1899											
1900 TO 1919											
1920 TO 1939											
1940 TO 1949											
1950 TO 1959											
1960 TO 1969											
1970 TO 1979											
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
60000 TO 99999	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
ALL	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

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:	1	MEDIAN:	21	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	75,000	WGT. MEAN:	21	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	75,000	MEAN:	21	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	15,910						
AVG. Adj. Sales Price:	75,000	COD:	0.00	MAX Sales Ratio:	21.21		
AVG. Assessed Value:	15,910	PRD:	99.98	MIN Sales Ratio:	21.21		

Printed: 03/27/2007 22:29:57

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____ Low \$ _____	_____										
_____ Total \$ _____											
10000 TO 29999	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
_____ ALL _____	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
_____ ALL _____	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
_____ ALL _____	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

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	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
04											
_____ ALL _____	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

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:	15	MEDIAN:	75	COV:	14.60	95% Median C.I.:	72.25 to 83.93	(! : Derived)
(AgLand) TOTAL Sales Price:	3,381,555	WGT. MEAN:	79	STD:	11.39	95% Wgt. Mean C.I.:	74.45 to 83.86	
(AgLand) TOTAL Adj.Sales Price:	3,366,555	MEAN:	78	AVG.ABS.DEV:	7.14	95% Mean C.I.:	71.70 to 84.31	
(AgLand) TOTAL Assessed Value:	2,664,721							
AVG. Adj. Sales Price:	224,437	COD:	9.47	MAX Sales Ratio:	104.00			
AVG. Assessed Value:	177,648	PRD:	98.55	MIN Sales Ratio:	55.11			

Printed: 03/27/2007 22:30:16

DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____	_____										
07/01/03 TO 09/30/03											
10/01/03 TO 12/31/03											
01/01/04 TO 03/31/04											
04/01/04 TO 06/30/04											
07/01/04 TO 09/30/04	1	83.93	83.93	83.93			83.93	83.93	N/A	382,561	321,083
10/01/04 TO 12/31/04	1	77.50	77.50	77.50			77.50	77.50	N/A	228,000	176,710
01/01/05 TO 03/31/05	1	55.11	55.11	55.11			55.11	55.11	N/A	102,338	56,400
04/01/05 TO 06/30/05	5	75.05	75.12	75.37	0.61	99.67	74.45	76.02	N/A	302,411	227,922
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05	3	96.29	90.64	97.82	11.21	92.66	71.63	104.00	N/A	106,966	104,637
01/01/06 TO 03/31/06	3	72.25	73.18	72.99	2.81	100.25	70.59	76.69	N/A	130,233	95,059
04/01/06 TO 06/30/06	1	86.47	86.47	86.47			86.47	86.47	N/A	430,000	371,824
____Study Years____	_____										
07/01/03 TO 06/30/04											
07/01/04 TO 06/30/05	8	75.22	74.02	76.13	5.58	97.23	55.11	83.93	55.11 to 83.93	278,119	211,725
07/01/05 TO 06/30/06	7	76.69	82.56	85.05	13.47	97.07	70.59	104.00	70.59 to 104.00	163,085	138,702
____Calendar Yrs____	_____										
01/01/04 TO 12/31/04	2	80.72	80.72	81.53	3.98	99.00	77.50	83.93	N/A	305,280	248,896
01/01/05 TO 12/31/05	9	75.05	78.07	78.02	11.23	100.06	55.11	104.00	71.63 to 96.29	215,032	167,769
____ALL____	_____										
	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1453	7	75.39	73.81	76.11	6.07	96.98	55.11	83.93	55.11 to 83.93	278,253	211,765
1459	1	104.00	104.00	104.00			104.00	104.00	N/A	140,700	146,323
1461	1	96.29	96.29	96.29			96.29	96.29	N/A	156,200	150,400
1591	1	74.68	74.68	74.68			74.68	74.68	N/A	148,383	110,810
1593	1	86.47	86.47	86.47			86.47	86.47	N/A	430,000	371,824
1733	1	77.50	77.50	77.50			77.50	77.50	N/A	228,000	176,710
1735	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
1881	2	71.42	71.42	71.73	1.16	99.56	70.59	72.25	N/A	145,750	104,552
____ALL____	_____										
	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648

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:	15	MEDIAN:	75	COV:	14.60	95% Median C.I.:	72.25 to 83.93	(! : Derived)
(AgLand) TOTAL Sales Price:	3,381,555	WGT. MEAN:	79	STD:	11.39	95% Wgt. Mean C.I.:	74.45 to 83.86	
(AgLand) TOTAL Adj.Sales Price:	3,366,555	MEAN:	78	AVG.ABS.DEV:	7.14	95% Mean C.I.:	71.70 to 84.31	
(AgLand) TOTAL Assessed Value:	2,664,721							
AVG. Adj. Sales Price:	224,437	COD:	9.47	MAX Sales Ratio:	104.00			
AVG. Assessed Value:	177,648	PRD:	98.55	MIN Sales Ratio:	55.11			

Printed: 03/27/2007 22:30:16

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648
____ALL____	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648

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	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648
____ALL____	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071	14	75.71	79.64	79.91	8.20	99.66	70.59	104.00	72.25 to 86.47	233,158	186,308
21-0015	1	55.11	55.11	55.11			55.11	55.11	N/A	102,338	56,400
21-0084											
58-0025											
NonValid School											
____ALL____	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
50.01 TO 100.00	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
180.01 TO 330.00	4	72.52	69.21	69.08	8.77	100.19	55.11	76.69	N/A	97,911	67,633
330.01 TO 650.00	5	75.05	84.45	83.04	14.22	101.70	72.25	104.00	N/A	169,402	140,676
650.01 +	5	77.50	79.86	79.55	4.90	100.39	75.39	86.47	N/A	420,779	334,722
____ALL____	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648

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
GRASS	14	75.71	78.46	79.21	9.75	99.06	55.11	104.00	72.25 to 86.47	238,753	189,109
GRASS-N/A	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
____ALL____	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648

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
GRASS	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648
____ALL____	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648

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:	15	MEDIAN:	75	COV:	14.60	95% Median C.I.:	72.25 to 83.93	(! : Derived)
(AgLand) TOTAL Sales Price:	3,381,555	WGT. MEAN:	79	STD:	11.39	95% Wgt. Mean C.I.:	74.45 to 83.86	
(AgLand) TOTAL Adj.Sales Price:	3,366,555	MEAN:	78	AVG.ABS.DEV:	7.14	95% Mean C.I.:	71.70 to 84.31	
(AgLand) TOTAL Assessed Value:	2,664,721							
AVG. Adj. Sales Price:	224,437	COD:	9.47	MAX Sales Ratio:	104.00			
AVG. Assessed Value:	177,648	PRD:	98.55	MIN Sales Ratio:	55.11			

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MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648
ALL	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
60000 TO 99999	2	73.64	73.64	73.79	4.14	99.80	70.59	76.69	N/A	94,600	69,802
100000 TO 149999	4	74.57	77.06	78.95	16.47	97.61	55.11	104.00	N/A	122,881	97,016
150000 TO 249999	4	76.28	80.27	79.26	8.68	101.27	72.25	96.29	N/A	196,482	155,739
250000 TO 499999	3	83.93	82.14	82.37	4.15	99.72	76.02	86.47	N/A	394,506	324,969
500000 +	1	75.39	75.39	75.39			75.39	75.39	N/A	692,380	521,997
ALL	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
30000 TO 59999	1	55.11	55.11	55.11			55.11	55.11	N/A	102,338	56,400
60000 TO 99999	3	74.45	73.91	74.02	2.73	99.86	70.59	76.69	N/A	96,435	71,378
100000 TO 149999	3	74.68	83.64	82.09	14.17	101.90	72.25	104.00	N/A	163,527	134,236
150000 TO 249999	3	77.50	82.95	81.68	9.14	101.55	75.05	96.29	N/A	194,810	159,128
250000 TO 499999	3	83.93	82.14	82.37	4.15	99.72	76.02	86.47	N/A	394,506	324,969
500000 +	1	75.39	75.39	75.39			75.39	75.39	N/A	692,380	521,997
ALL	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648

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

NUMBER of Sales:	11	MEDIAN:	96	COV:	29.69	95% Median C.I.:	65.80 to 100.33	(! : Derived)
TOTAL Sales Price:	144,750	WGT. MEAN:	91	STD:	26.01	95% Wgt. Mean C.I.:	76.64 to 105.83	
TOTAL Adj.Sales Price:	144,750	MEAN:	88	AVG.ABS.DEV:	17.95	95% Mean C.I.:	70.14 to 105.09	
TOTAL Assessed Value:	132,063							
AVG. Adj. Sales Price:	13,159	COD:	18.75	MAX Sales Ratio:	135.52			
AVG. Assessed Value:	12,005	PRD:	96.04	MIN Sales Ratio:	31.33			

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/04 TO 09/30/04	2	99.10	99.10	99.27	0.23	99.83	98.88	99.33	N/A	20,000	19,854
10/01/04 TO 12/31/04	2	97.20	97.20	95.85	1.54	101.41	95.70	98.70	N/A	9,750	9,345
01/01/05 TO 03/31/05											
04/01/05 TO 06/30/05											
07/01/05 TO 09/30/05	2	83.43	83.43	127.45	62.45	65.46	31.33	135.52	N/A	6,775	8,634
10/01/05 TO 12/31/05	1	80.90	80.90	80.90			80.90	80.90	N/A	22,500	18,203
01/01/06 TO 03/31/06	2	78.66	78.66	77.17	2.61	101.92	76.61	80.71	N/A	23,750	18,329
04/01/06 TO 06/30/06	2	83.07	83.07	90.18	20.78	92.11	65.80	100.33	N/A	850	766
____Study Years____											
07/01/04 TO 06/30/05	4	98.79	98.15	98.15	0.96	100.00	95.70	99.33	N/A	14,875	14,600
07/01/05 TO 06/30/06	7	80.71	81.60	86.41	25.31	94.44	31.33	135.52	31.33 to 135.52	12,178	10,523
____Calendar Yrs____											
01/01/05 TO 12/31/05	3	80.90	82.58	98.40	42.93	83.93	31.33	135.52	N/A	12,016	11,824
____ALL____											
	11	95.70	87.62	91.24	18.75	96.04	31.33	135.52	65.80 to 100.33	13,159	12,005

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BREWSTER	4	88.30	89.00	86.89	9.28	102.44	80.71	98.70	N/A	12,125	10,535
DUNNING	7	98.88	86.83	93.43	23.32	92.94	31.33	135.52	31.33 to 135.52	13,750	12,846
____ALL____											
	11	95.70	87.62	91.24	18.75	96.04	31.33	135.52	65.80 to 100.33	13,159	12,005

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	11	95.70	87.62	91.24	18.75	96.04	31.33	135.52	65.80 to 100.33	13,159	12,005
____ALL____											
	11	95.70	87.62	91.24	18.75	96.04	31.33	135.52	65.80 to 100.33	13,159	12,005

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	8	97.29	96.00	91.71	12.87	104.67	76.61	135.52	76.61 to 135.52	17,775	16,302
2	3	65.80	65.28	64.51	34.13	101.19	31.33	98.70	N/A	850	548
____ALL____											
	11	95.70	87.62	91.24	18.75	96.04	31.33	135.52	65.80 to 100.33	13,159	12,005

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

NUMBER of Sales:	11	MEDIAN:	96	COV:	29.69	95% Median C.I.:	65.80 to 100.33	(! : Derived)
TOTAL Sales Price:	144,750	WGT. MEAN:	91	STD:	26.01	95% Wgt. Mean C.I.:	76.64 to 105.83	
TOTAL Adj.Sales Price:	144,750	MEAN:	88	AVG.ABS.DEV:	17.95	95% Mean C.I.:	70.14 to 105.09	
TOTAL Assessed Value:	132,063							
AVG. Adj. Sales Price:	13,159	COD:	18.75	MAX Sales Ratio:	135.52			
AVG. Assessed Value:	12,005	PRD:	96.04	MIN Sales Ratio:	31.33			

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	9	80.90	85.31	90.49	24.44	94.28	31.33	135.52	65.80 to 99.33	13,894	12,572
06											
07	2	98.02	98.02	95.98	2.36	102.12	95.70	100.33	N/A	9,850	9,454
ALL	11	95.70	87.62	91.24	18.75	96.04	31.33	135.52	65.80 to 100.33	13,159	12,005

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071	11	95.70	87.62	91.24	18.75	96.04	31.33	135.52	65.80 to 100.33	13,159	12,005
21-0015											
21-0084											
58-0025											
NonValid School											
ALL	11	95.70	87.62	91.24	18.75	96.04	31.33	135.52	65.80 to 100.33	13,159	12,005

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	3	65.80	65.28	64.51	34.13	101.19	31.33	98.70	N/A	850	548
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	1	99.33	99.33	99.33			99.33	99.33	N/A	35,000	34,765
1920 TO 1939	5	80.90	94.52	87.71	19.06	107.77	76.61	135.52	N/A	17,500	15,349
1940 TO 1949											
1950 TO 1959											
1960 TO 1969	1	95.70	95.70	95.70			95.70	95.70	N/A	18,500	17,704
1970 TO 1979	1	100.33	100.33	100.33			100.33	100.33	N/A	1,200	1,204
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	11	95.70	87.62	91.24	18.75	96.04	31.33	135.52	65.80 to 100.33	13,159	12,005

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

NUMBER of Sales:	11	MEDIAN:	96	COV:	29.69	95% Median C.I.:	65.80 to 100.33	(! : Derived)
TOTAL Sales Price:	144,750	WGT. MEAN:	91	STD:	26.01	95% Wgt. Mean C.I.:	76.64 to 105.83	
TOTAL Adj.Sales Price:	144,750	MEAN:	88	AVG.ABS.DEV:	17.95	95% Mean C.I.:	70.14 to 105.09	
TOTAL Assessed Value:	132,063							
AVG. Adj. Sales Price:	13,159	COD:	18.75	MAX Sales Ratio:	135.52			
AVG. Assessed Value:	12,005	PRD:	96.04	MIN Sales Ratio:	31.33			

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	4	82.25	74.04	75.97	30.97	97.46	31.33	100.33	N/A	937	712
5000 TO 9999	2	89.79	89.79	88.61	10.12	101.34	80.71	98.88	N/A	5,750	5,095
Total \$ _____											
1 TO 9999	6	89.71	79.29	85.50	22.31	92.74	31.33	100.33	31.33 to 100.33	2,541	2,173
10000 TO 29999	3	95.70	104.04	98.78	19.02	105.33	80.90	135.52	N/A	17,833	17,615
30000 TO 59999	2	87.97	87.97	87.08	12.91	101.03	76.61	99.33	N/A	38,000	33,088
ALL _____											
	11	95.70	87.62	91.24	18.75	96.04	31.33	135.52	65.80 to 100.33	13,159	12,005

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	5	98.70	79.01	89.06	20.68	88.71	31.33	100.33	N/A	1,750	1,558
5000 TO 9999	1	80.71	80.71	80.71			80.71	80.71	N/A	6,500	5,246
Total \$ _____											
1 TO 9999	6	89.71	79.29	85.50	22.31	92.74	31.33	100.33	31.33 to 100.33	2,541	2,173
10000 TO 29999	3	95.70	104.04	98.78	19.02	105.33	80.90	135.52	N/A	17,833	17,615
30000 TO 59999	2	87.97	87.97	87.08	12.91	101.03	76.61	99.33	N/A	38,000	33,088
ALL _____											
	11	95.70	87.62	91.24	18.75	96.04	31.33	135.52	65.80 to 100.33	13,159	12,005

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	65.80	65.28	64.51	34.13	101.19	31.33	98.70	N/A	850	548
10	2	98.02	98.02	95.98	2.36	102.12	95.70	100.33	N/A	9,850	9,454
20	3	80.71	85.40	79.24	9.20	107.77	76.61	98.88	N/A	17,500	13,867
30	3	99.33	105.25	99.87	18.33	105.39	80.90	135.52	N/A	23,333	23,302
ALL _____											
	11	95.70	87.62	91.24	18.75	96.04	31.33	135.52	65.80 to 100.33	13,159	12,005

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	65.80	65.28	64.51	34.13	101.19	31.33	98.70	N/A	850	548
100	2	98.02	98.02	95.98	2.36	102.12	95.70	100.33	N/A	9,850	9,454
101	5	80.90	94.52	87.71	19.06	107.77	76.61	135.52	N/A	17,500	15,349
106	1	99.33	99.33	99.33			99.33	99.33	N/A	35,000	34,765
ALL _____											
	11	95.70	87.62	91.24	18.75	96.04	31.33	135.52	65.80 to 100.33	13,159	12,005

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

NUMBER of Sales:	11	MEDIAN:	96	COV:	29.69	95% Median C.I.:	65.80 to 100.33	(!: Derived)
TOTAL Sales Price:	144,750	WGT. MEAN:	91	STD:	26.01	95% Wgt. Mean C.I.:	76.64 to 105.83	
TOTAL Adj.Sales Price:	144,750	MEAN:	88	AVG.ABS.DEV:	17.95	95% Mean C.I.:	70.14 to 105.09	
TOTAL Assessed Value:	132,063							
AVG. Adj. Sales Price:	13,159	COD:	18.75	MAX Sales Ratio:	135.52			
AVG. Assessed Value:	12,005	PRD:	96.04	MIN Sales Ratio:	31.33			

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CONDITION											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	65.80	65.28	64.51	34.13	101.19	31.33	98.70	N/A	850	548
20	4	99.60	103.86	112.44	14.12	92.37	80.71	135.52	N/A	6,300	7,083
30	2	78.76	78.76	78.13	2.72	100.79	76.61	80.90	N/A	31,750	24,807
40	1	99.33	99.33	99.33			99.33	99.33	N/A	35,000	34,765
50	1	95.70	95.70	95.70			95.70	95.70	N/A	18,500	17,704
<u>ALL</u>	<u>11</u>	<u>95.70</u>	<u>87.62</u>	<u>91.24</u>	<u>18.75</u>	<u>96.04</u>	<u>31.33</u>	<u>135.52</u>	<u>65.80 to 100.33</u>	<u>13,159</u>	<u>12,005</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

NUMBER of Sales:	1	MEDIAN:	21	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	75,000	WGT. MEAN:	21	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	75,000	MEAN:	21	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	15,910						
AVG. Adj. Sales Price:	75,000	COD:	0.00	MAX Sales Ratio:	21.21		
AVG. Assessed Value:	15,910	PRD:	99.98	MIN Sales Ratio:	21.21		

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/03 TO 09/30/03											
10/01/03 TO 12/31/03											
01/01/04 TO 03/31/04											
04/01/04 TO 06/30/04											
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05											
04/01/05 TO 06/30/05											
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
04/01/06 TO 06/30/06											
____Study Years____											
07/01/03 TO 06/30/04											
07/01/04 TO 06/30/05											
07/01/05 TO 06/30/06	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
____Calendar Yrs____											
01/01/04 TO 12/31/04											
01/01/05 TO 12/31/05											
____ALL____	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DUNNING	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
____ALL____	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

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	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
____ALL____	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

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	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
____ALL____	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

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:	1	MEDIAN:	21	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	75,000	WGT. MEAN:	21	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	75,000	MEAN:	21	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	15,910						
AVG. Adj. Sales Price:	75,000	COD:	0.00	MAX Sales Ratio:	21.21		
AVG. Assessed Value:	15,910	PRD:	99.98	MIN Sales Ratio:	21.21		

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
21-0015											
21-0084											
58-0025											
NonValid School											
ALL	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

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	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
Prior TO 1860											
1860 TO 1899											
1900 TO 1919											
1920 TO 1939											
1940 TO 1949											
1950 TO 1959											
1960 TO 1969											
1970 TO 1979											
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
60000 TO 99999	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
ALL	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

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:	1	MEDIAN:	21	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	75,000	WGT. MEAN:	21	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	75,000	MEAN:	21	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	15,910						
AVG. Adj. Sales Price:	75,000	COD:	0.00	MAX Sales Ratio:	21.21		
AVG. Assessed Value:	15,910	PRD:	99.98	MIN Sales Ratio:	21.21		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____ Low \$ _____	_____										
_____ Total \$ _____	_____										
10000 TO 29999	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
_____ ALL _____	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
_____ ALL _____	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
_____ ALL _____	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

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	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910
04											
_____ ALL _____	1	21.21	21.21	21.21			21.21	21.21	N/A	75,000	15,910

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:	15	MEDIAN:	75	COV:	14.60	95% Median C.I.:	72.25 to 83.93	(! : Derived)
(AgLand) TOTAL Sales Price:	3,381,555	WGT. MEAN:	79	STD:	11.39	95% Wgt. Mean C.I.:	74.45 to 83.86	
(AgLand) TOTAL Adj.Sales Price:	3,366,555	MEAN:	78	AVG.ABS.DEV:	7.14	95% Mean C.I.:	71.70 to 84.31	
(AgLand) TOTAL Assessed Value:	2,664,721							
AVG. Adj. Sales Price:	224,437	COD:	9.47	MAX Sales Ratio:	104.00			
AVG. Assessed Value:	177,648	PRD:	98.55	MIN Sales Ratio:	55.11			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/03 TO 09/30/03											
10/01/03 TO 12/31/03											
01/01/04 TO 03/31/04											
04/01/04 TO 06/30/04											
07/01/04 TO 09/30/04	1	83.93	83.93	83.93			83.93	83.93	N/A	382,561	321,083
10/01/04 TO 12/31/04	1	77.50	77.50	77.50			77.50	77.50	N/A	228,000	176,710
01/01/05 TO 03/31/05	1	55.11	55.11	55.11			55.11	55.11	N/A	102,338	56,400
04/01/05 TO 06/30/05	5	75.05	75.12	75.37	0.61	99.67	74.45	76.02	N/A	302,411	227,922
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05	3	96.29	90.64	97.82	11.21	92.66	71.63	104.00	N/A	106,966	104,637
01/01/06 TO 03/31/06	3	72.25	73.18	72.99	2.81	100.25	70.59	76.69	N/A	130,233	95,059
04/01/06 TO 06/30/06	1	86.47	86.47	86.47			86.47	86.47	N/A	430,000	371,824
____Study Years____											
07/01/03 TO 06/30/04											
07/01/04 TO 06/30/05	8	75.22	74.02	76.13	5.58	97.23	55.11	83.93	55.11 to 83.93	278,119	211,725
07/01/05 TO 06/30/06	7	76.69	82.56	85.05	13.47	97.07	70.59	104.00	70.59 to 104.00	163,085	138,702
____Calendar Yrs____											
01/01/04 TO 12/31/04	2	80.72	80.72	81.53	3.98	99.00	77.50	83.93	N/A	305,280	248,896
01/01/05 TO 12/31/05	9	75.05	78.07	78.02	11.23	100.06	55.11	104.00	71.63 to 96.29	215,032	167,769
____ALL____											
	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1453	7	75.39	73.81	76.11	6.07	96.98	55.11	83.93	55.11 to 83.93	278,253	211,765
1459	1	104.00	104.00	104.00			104.00	104.00	N/A	140,700	146,323
1461	1	96.29	96.29	96.29			96.29	96.29	N/A	156,200	150,400
1591	1	74.68	74.68	74.68			74.68	74.68	N/A	148,383	110,810
1593	1	86.47	86.47	86.47			86.47	86.47	N/A	430,000	371,824
1733	1	77.50	77.50	77.50			77.50	77.50	N/A	228,000	176,710
1735	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
1881	2	71.42	71.42	71.73	1.16	99.56	70.59	72.25	N/A	145,750	104,552
____ALL____											
	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648

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:	15	MEDIAN:	75	COV:	14.60	95% Median C.I.:	72.25 to 83.93	(! : Derived)
(AgLand) TOTAL Sales Price:	3,381,555	WGT. MEAN:	79	STD:	11.39	95% Wgt. Mean C.I.:	74.45 to 83.86	
(AgLand) TOTAL Adj.Sales Price:	3,366,555	MEAN:	78	AVG.ABS.DEV:	7.14	95% Mean C.I.:	71.70 to 84.31	
(AgLand) TOTAL Assessed Value:	2,664,721							
AVG. Adj. Sales Price:	224,437	COD:	9.47	MAX Sales Ratio:	104.00			
AVG. Assessed Value:	177,648	PRD:	98.55	MIN Sales Ratio:	55.11			

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AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648	
____ALL____	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648	
____ALL____	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648	

SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
05-0071	14	75.71	79.64	79.91	8.20	99.66	70.59	104.00	72.25 to 86.47	233,158	186,308	
21-0015	1	55.11	55.11	55.11			55.11	55.11	N/A	102,338	56,400	
21-0084												
58-0025												
NonValid School												
____ALL____	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648	

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
50.01 TO 100.00	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190	
180.01 TO 330.00	4	72.52	69.21	69.08	8.77	100.19	55.11	76.69	N/A	97,911	67,633	
330.01 TO 650.00	5	75.05	84.45	83.04	14.22	101.70	72.25	104.00	N/A	169,402	140,676	
650.01 +	5	77.50	79.86	79.55	4.90	100.39	75.39	86.47	N/A	420,779	334,722	
____ALL____	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
GRASS	14	75.71	78.46	79.21	9.75	99.06	55.11	104.00	72.25 to 86.47	238,753	189,109	
GRASS-N/A	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190	
____ALL____	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648	

MAJORITY LAND USE > 80%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
GRASS	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648	
____ALL____	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648	

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:	15	MEDIAN:	75	COV:	14.60	95% Median C.I.:	72.25 to 83.93	(! : Derived)
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(AgLand) TOTAL Assessed Value:	2,664,721							
AVG. Adj. Sales Price:	224,437	COD:	9.47	MAX Sales Ratio:	104.00			
AVG. Assessed Value:	177,648	PRD:	98.55	MIN Sales Ratio:	55.11			

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MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648
ALL	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
60000 TO 99999	2	73.64	73.64	73.79	4.14	99.80	70.59	76.69	N/A	94,600	69,802
100000 TO 149999	4	74.57	77.06	78.95	16.47	97.61	55.11	104.00	N/A	122,881	97,016
150000 TO 249999	4	76.28	80.27	79.26	8.68	101.27	72.25	96.29	N/A	196,482	155,739
250000 TO 499999	3	83.93	82.14	82.37	4.15	99.72	76.02	86.47	N/A	394,506	324,969
500000 +	1	75.39	75.39	75.39			75.39	75.39	N/A	692,380	521,997
ALL	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	1	71.63	71.63	71.63			71.63	71.63	N/A	24,000	17,190
30000 TO 59999	1	55.11	55.11	55.11			55.11	55.11	N/A	102,338	56,400
60000 TO 99999	3	74.45	73.91	74.02	2.73	99.86	70.59	76.69	N/A	96,435	71,378
100000 TO 149999	3	74.68	83.64	82.09	14.17	101.90	72.25	104.00	N/A	163,527	134,236
150000 TO 249999	3	77.50	82.95	81.68	9.14	101.55	75.05	96.29	N/A	194,810	159,128
250000 TO 499999	3	83.93	82.14	82.37	4.15	99.72	76.02	86.47	N/A	394,506	324,969
500000 +	1	75.39	75.39	75.39			75.39	75.39	N/A	692,380	521,997
ALL	15	75.39	78.00	79.15	9.47	98.55	55.11	104.00	72.25 to 83.93	224,437	177,648

2007 Assessment Survey for Blaine County
December 18, 2006

I. General Information

A. Staffing and Funding Information

- 1. Deputy(ies) on staff:** 0
- 2. Appraiser(s) on staff:** 0
- 3. Other full-time employees:** 1
- 4. Other part-time employees:** 1
- 5. Number of shared employees:** 0
- 6. Assessor's requested budget for current fiscal year:** \$15,650
- 7. Part of the budget that is dedicated to the computer system:** \$4,380
- 8. Adopted budget, or granted budget if different from above:** NA
- 9. Amount of total budget set aside for appraisal work:** \$6,000
- 10. Amount of the total budget set aside for education/workshops:** \$1,000
- 11. Appraisal/Reappraisal budget, if not part of the total budget:** NA
- 12. Other miscellaneous funds:** \$3,500 (Cadastral mapping & supplies)
- 13. Total budget:** \$15,650

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, Assistant and possibly Appraiser
- 2. Valuation done by:** Assessor with assistance from the Appraiser

3. Pickup work done by: Assessor, assistant and appraiser

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential		1	5	6

4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** 2003 – Villages; 1989 – Rural Residential and Acreages
5. **What was the last year the depreciation schedule for this property class was developed using market-derived information?** 2006 – Villages; 1991 Remainder of the County.
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 – Using replacement cost new less depreciation derived from the few sales the county experiences.
7. **Number of market areas/neighborhoods for this property class:** 1
8. **How are these defined?** By similar characteristics
9. **Is “Assessor Location” a usable valuation identity?** Yes
10. **Does the assessor location “suburban” mean something other than rural residential?** No
11. **Are the county’s ag residential and rural residential improvements classified and valued in the same manner?** Yes as far as classification; however currently urban residential and rural residential are on different Marshall & Swift costing.

C. Commercial/Industrial Appraisal Information

1. **Data collection done by:** Assessor, assistant and appraiser
2. **Valuation done by:** Assessor with assistance from the appraiser
3. **Pickup work done by whom:** Assessor, assistant and appraiser

Property Type	# of Permits	# of Info. Statements	Other	Total
Commercial			0	0

4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** 1989
5. **When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information?** 1991
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?** NA
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?** NA
8. **Number of market areas/neighborhoods for this property class?** 1
9. **How are these defined?** There are very few commercial properties in the county. Similar characteristics are considered.
10. **Is “Assessor Location” a usable valuation identity?** There are too few commercial properties to rely on specific locations for assistance in valuing.
11. **Does the assessor location “suburban” mean something other than rural commercial?** No

D. Agricultural Appraisal Information

1. **Data collection done by:** Assessor, assistant and sometimes appraiser
2. **Valuation done by:** Assessor with assistance from appraiser
3. **Pickup work done by whom:** Assessor, assistant or appraiser

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural			2	2

4. **Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?** No

How is your agricultural land defined? NA

5. **When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?** NA
6. **What is the date of the soil survey currently used?** 1993

- 7. What date was the last countywide land use study completed?** Land use is updated annually. Blaine County has minimal irrigation and dry cropland.
- a. By what method? (Physical inspection, FSA maps, etc.)** Physical inspection
 - b. By whom?** Assessor
 - c. What proportion is complete / implemented at this time?** All
- 8. Number of market areas/neighborhoods for this property class:** 1
- 9. How are these defined?** Entire County –for agricultural purposes land classification groups.
- 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: Are they currently being used? (1992)** Yes
 - a. Who maintains the Cadastral Maps?** The County has contracted with Miller & Associates to bring the Cadastral Maps up-to-date and the process is still on-going.
- 4. Does the county have GIS software?** No
 - a. Who maintains the GIS software and maps?** NA
- 5. Personal Property software:** TerraScan

F. Zoning Information

- 1. Does the county have zoning?** No
 - a. If so, is the zoning countywide?** NA
 - b. What municipalities in the county are zoned?** NA
 - c. When was zoning implemented?** NA

G. Contracted Services

1. **Appraisal Services:** The County contracted with an appraiser to review the residential depreciation and to revalue the lots in the Village of Dunning.
2. **Other Services:** Miller & Associates for Cadastral Map updating & TerraScan

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

The Assessor's 2006 Plan of Assessment indicates that data collection and updated values for rural residential properties would be completed for 2007, this was not accomplished.

II. Assessment Actions

2007 Assessment Actions taken to address the following property classes/subclasses:

- 1. Residential** – Land values were updated in the Village of Dunning for assessment year 2007. There were no additional valuation changes to the remainder of the residential properties except for general maintenance.
- 2. Commercial** – There were no significant changes in commercial valuations for 2007.
- 3. Agricultural** – Agricultural valuations remained status quo for assessment year 2007.

County 5 - Blaine

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 1,502	Value 116,470,728	Total Growth (Sum 17, 25, & 41)	156,329
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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	48	49,450	0	0	0	0	48	49,450	
2. Res Improv Land	109	208,261	1	10,642	7	33,187	117	252,090	
3. Res Improvements	109	1,883,357	1	1,510	14	442,363	124	2,327,230	
4. Res Total	157	2,141,068	1	12,152	14	475,550	172	2,628,770	19,728
% of Total	91.27	81.44	0.58	0.46	8.13	18.09	11.45	2.25	12.61
5. Rec UnImp Land	0	0	0	0	0	0	0	0	
6. Rec Improv Land	0	0	0	0	0	0	0	0	
7. Rec Improvements	0	0	0	0	0	0	0	0	
8. Rec Total	0	0	0	0	0	0	0	0	0
% of Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res+Rec Total	157	2,141,068	1	12,152	14	475,550	172	2,628,770	19,728
% of Total	91.27	81.44	0.58	0.46	8.13	18.09	11.45	2.25	12.61

County 5 - Blaine

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 1,502	Value 116,470,728	Total Growth (Sum 17, 25, & 41)	156,329
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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	4	5,606	0	0	1	56	5	5,662	
10. Comm Improv Land	22	23,813	0	0	2	2,522	24	26,335	
11. Comm Improvements	24	356,078	0	0	13	146,875	37	502,953	
12. Comm Total	28	385,497	0	0	14	149,453	42	534,950	0
% of Total	66.66	72.06	0.00	0.00	33.33	27.93	2.79	0.45	0.00
13. Ind UnImp Land	0	0	0	0	0	0	0	0	
14. Ind Improv Land	0	0	0	0	0	0	0	0	
15. Ind Improvements	0	0	0	0	0	0	0	0	
16. Ind Total	0	0	0	0	0	0	0	0	0
% of Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Comm+Ind Total	28	385,497	0	0	14	149,453	42	534,950	0
% of Total	66.66	72.06	0.00	0.00	33.33	27.93	2.79	0.45	0.00
17. Taxable Total	185	2,526,565	1	12,152	28	625,003	214	3,163,720	19,728
% of Total	86.44	79.86	0.46	0.38	13.08	15.03	14.24	2.71	12.61

County 5 - Blaine

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	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

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

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	34	0	33	67

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,087	90,233,164	1,087	90,233,164
28. Ag-Improved Land	2	16,856	0	0	195	15,978,611	197	15,995,467
29. Ag-Improvements	2	122,624	0	0	199	6,955,753	201	7,078,377
30. Ag-Total Taxable							1,288	113,307,008

County 5 - Blaine

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	0	0.000	0	
32. HomeSite Improv Land	2	2.000	3,000	0	0.000	0	
33. HomeSite Improvements	2		114,254	0		0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	0	0.000	0	
36. FarmSite Impr Land	1	4.000	6,000	0	0.000	0	
37. FarmSite Improv	1		8,370	0		0	
38. FarmSite Total							
39. Road & Ditches		0.000			0.000		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	
31. HomeSite UnImp Land	10	10.000	15,000	10	10.000	15,000	
32. HomeSite Improv Land	155	177.820	266,730	157	179.820	269,730	
33. HomeSite Improvements	154		4,522,317	156		4,636,571	136,601
34. HomeSite Total				166	189.820	4,921,301	
35. FarmSite UnImp Land	14	31.280	38,920	14	31.280	38,920	
36. FarmSite Impr Land	146	445.100	667,650	147	449.100	673,650	
37. FarmSite Improv	187		2,433,436	188		2,441,806	0
38. FarmSite Total				202	480.380	3,154,376	
39. Road & Ditches		160.560			160.560		
40. Other-Non Ag Use		26.000	0		26.000	0	
41. Total Section VI				368	856.760	8,075,677	136,601

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	0	0.000	0	0	0.000	0

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 5 - Blaine

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	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	780.000	460,200	780.000	460,200
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	37.000	21,830	37.000	21,830
49. 3A1	0.000	0	0.000	0	690.000	396,750	690.000	396,750
50. 3A	0.000	0	0.000	0	1,622.000	908,320	1,622.000	908,320
51. 4A1	0.000	0	0.000	0	5,084.740	2,542,370	5,084.740	2,542,370
52. 4A	0.000	0	0.000	0	959.000	445,935	959.000	445,935
53. Total	0.000	0	0.000	0	9,172.740	4,775,405	9,172.740	4,775,405
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	200.000	93,000	200.000	93,000
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	109.000	32,700	109.000	32,700
59. 3D	0.000	0	0.000	0	163.000	45,640	163.000	45,640
60. 4D1	0.000	0	0.000	0	950.730	223,422	950.730	223,422
61. 4D	0.000	0	0.000	0	152.000	35,720	152.000	35,720
62. Total	0.000	0	0.000	0	1,574.730	430,482	1,574.730	430,482
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	464.500	139,350	464.500	139,350
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	2,062.000	567,052	2,062.000	567,052
67. 3G1	0.000	0	0.000	0	2,675.040	628,635	2,675.040	628,635
68. 3G	0.000	0	0.000	0	5,555.150	1,305,461	5,555.150	1,305,461
69. 4G1	1.430	336	0.000	0	107,710.390	25,311,967	107,711.820	25,312,303
70. 4G	32.000	7,520	0.000	0	305,746.070	71,850,354	305,778.070	71,857,874
71. Total	33.430	7,856	0.000	0	424,213.150	99,802,819	424,246.580	99,810,675
72. Waste	0.000	0	0.000	0	4,798.690	119,744	4,798.690	119,744
73. Other	0.000	0	0.000	0	1,934.500	95,025	1,934.500	95,025
74. Exempt	0.000		0.000		10,693.500		10,693.500	
75. Total	33.430	7,856	0.000	0	441,693.810	105,223,475	441,727.240	105,231,331

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	0.000	0	0.000	0	9,172.740	4,775,405	9,172.740	4,775,405
77.Dry Land	0.000	0	0.000	0	1,574.730	430,482	1,574.730	430,482
78.Grass	33.430	7,856	0.000	0	424,213.150	99,802,819	424,246.580	99,810,675
79.Waste	0.000	0	0.000	0	4,798.690	119,744	4,798.690	119,744
80.Other	0.000	0	0.000	0	1,934.500	95,025	1,934.500	95,025
81.Exempt	0.000	0	0.000	0	10,693.500	0	10,693.500	0
82.Total	33.430	7,856	0.000	0	441,693.810	105,223,475	441,727.240	105,231,331

2007 Agricultural Land Detail

County 5 - Blaine

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	780.000	8.50%	460,200	9.64%	590.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	37.000	0.40%	21,830	0.46%	590.000
3A1	690.000	7.52%	396,750	8.31%	575.000
3A	1,622.000	17.68%	908,320	19.02%	560.000
4A1	5,084.740	55.43%	2,542,370	53.24%	500.000
4A	959.000	10.45%	445,935	9.34%	465.000
Irrigated Total	9,172.740	100.00%	4,775,405	100.00%	520.608

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	200.000	12.70%	93,000	21.60%	465.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	0.000	0.00%	0	0.00%	0.000
3D1	109.000	6.92%	32,700	7.60%	300.000
3D	163.000	10.35%	45,640	10.60%	280.000
4D1	950.730	60.37%	223,422	51.90%	235.000
4D	152.000	9.65%	35,720	8.30%	235.000
Dry Total	1,574.730	100.00%	430,482	100.00%	273.368

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	464.500	0.11%	139,350	0.14%	300.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	2,062.000	0.49%	567,052	0.57%	275.000
3G1	2,675.040	0.63%	628,635	0.63%	235.000
3G	5,555.150	1.31%	1,305,461	1.31%	235.000
4G1	107,711.820	25.39%	25,312,303	25.36%	235.000
4G	305,778.070	72.08%	71,857,874	71.99%	235.000
Grass Total	424,246.580	100.00%	99,810,675	100.00%	235.265

Irrigated Total	9,172.740	2.08%	4,775,405	4.54%	520.608
Dry Total	1,574.730	0.36%	430,482	0.41%	273.368
Grass Total	424,246.580	96.04%	99,810,675	94.85%	235.265
Waste	4,798.690	1.09%	119,744	0.11%	24.953
Other	1,934.500	0.44%	95,025	0.09%	49.121
Exempt	10,693.500	2.42%			
Market Area Total	441,727.240	100.00%	105,231,331	100.00%	238.226

As Related to the County as a Whole

Irrigated Total	9,172.740	100.00%	4,775,405	100.00%
Dry Total	1,574.730	100.00%	430,482	100.00%
Grass Total	424,246.580	100.00%	99,810,675	100.00%
Waste	4,798.690	100.00%	119,744	100.00%
Other	1,934.500	100.00%	95,025	100.00%
Exempt	10,693.500	100.00%		
Market Area Total	441,727.240	100.00%	105,231,331	100.00%

2007 Agricultural Land Detail

County 5 - Blaine

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	0.000	0	9,172.740	4,775,405
Dry	0.000	0	0.000	0	1,574.730	430,482
Grass	33.430	7,856	0.000	0	424,213.150	99,802,819
Waste	0.000	0	0.000	0	4,798.690	119,744
Other	0.000	0	0.000	0	1,934.500	95,025
Exempt	0.000	0	0.000	0	10,693.500	0
Total	33.430	7,856	0.000	0	441,693.810	105,223,475

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	9,172.740	4,775,405	9,172.740	2.08%	4,775,405	4.54%	520.608
Dry	1,574.730	430,482	1,574.730	0.36%	430,482	0.41%	273.368
Grass	424,246.580	99,810,675	424,246.580	96.04%	99,810,675	94.85%	235.265
Waste	4,798.690	119,744	4,798.690	1.09%	119,744	0.11%	24.953
Other	1,934.500	95,025	1,934.500	0.44%	95,025	0.09%	49.121
Exempt	10,693.500	0	10,693.500	2.42%	0	0.00%	0.000
Total	441,727.240	105,231,331	441,727.240	100.00%	105,231,331	100.00%	238.226

* Department of Property Assessment & Taxation Calculates

2006 Plan of Assessment for BLAINE COUNTY
Years: 2007, 2008, 2009
Date: June 15, 2006

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax 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 (Reissue 2003).

Assessment levels required for real property are as follows.

- (1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
 - (2) 80% of actual value for agricultural land and horticultural land; and
 - (3) 80% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 80% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.
- Reference, Neb. Rev. Stat. 77-201 (R.S. Supp 2004).

General Description of Real Property in Blaine County

Per the 2006 County Abstract, Blaine County consists of the following real property types;

Type	Parcel	% Total Parcels	% Taxable Value Base
Residential	172	11	2
Commercial	42	3	1
Agricultural	1283	86	97
Taxable acres---- 441,813.56			

Other pertinent facts: 86% of Blaine County is agricultural, and of the 86%- 97.4% consists primarily of grassland. Eleven percent is classified residential and 3 percent is classified

commercial. Blaine County has no industrial, recreational, or special value property types in current assessment year. For assessment year 2006 -0 information statements were filed with the county reporting a new addition to a property.

For more information see 2006 Reports and Opinions, Abstract and Assessor Survey

Current Resources

A. Staff/Budget/Training

Assessor, 1 assistant, and 1 data collection assistant

The budget for the fiscal year was \$15,150. There is a planned increase for the 2006-07 budget year.

The assessor attends all mandatory meetings, the spring and fall workshop, and the west central district meetings as time permits. The assessor also plans to attend a mapping class if offered by the Department. Approved books are kept in the office as reference for assessment issues and the assessor refers to the assessor's manual for procedural clarification.

B. Cadastral Maps

In 2006, Blaine County signed a contract with Miller and Associates to produce plat maps for the villages of Dunning and Brewster. A small portion of the Village of Halsey is in Blaine County. It is planned that a plat be developed showing those properties also. Miller and Associates will produce base maps with the capability to update ownership changes. The cadastrals will be updated by Miller and Associates.

C. Property Record Cards

Property record cards are kept electronically. They include photos, sketches, changes in property, and appraisal information. Historical files are also kept in the office in the form of paper files. Historical information contained in the paper files are being carried forward to the electronic files. These historical files are updated with print-offs of the current appraisal information and are used for easy access to the public.

D. Software

Electronic files are kept on Terrascan. Village maps will be updated with change in ownership using Arc View.

E. Web Access

Not available at this time

Current Assessment Procedures for Real Property

A. Discover, List, & Inventory All Property

521 transfer forms are filed with each change of ownership. A complete reappraisal is in progress. On site- inspections are done. Changes in ownership are entered into Terra Scan via the Sales file. Sales are reviewed by both buyer and seller by filling out a Sales Verification Questionnaire. Sales prices are adjusted if necessary.

B. Data Collection

2 days per month the Assessor along with her assistant physically inspects property. Residential properties inspections within the villages are complete for 2006. Sketches are drawn on site. Buildings are re-measured if necessary. Appraisal information is collected. Data is taken back to the office and appraisal information, sketches and photos are entered into the electronic file.

C. Review Assessment Sales Ration Studies before Assessment Actions

Ration Studies are done through a combination of assessor, field liaison, and contracted appraiser to make sure ratios are in line with accepted standards. Larry Rexroth implemented depreciation schedules for the villages for the 2006 assessment year. I also contact any of the professionals we have at our disposal, including our contracted appraiser, field liaison, Nebraska Department of Revenue, and PAT when questions or concerns arise.

D. Approaches to Value

Market Approach; Sales Comparison-Assessor and Appraisal service runs ratio studies using Marshall and Swift.

Cost Approach-Appraisal Service runs ratio studies
Income Approach-Appraisal Service runs ratio studies

E. Reconciliation of Final Value and documentation

Reports are filed and records are kept in house

F. Review assessment sales ration studies after assessment actions.

G. Notices and Public Relations

Notices are sent out pursuant to statute. A flier showing a map of land sales will be included in COV notices. Letters are sent to property owners before doing on-site inspections.

Level of Value, Quality, and Uniformity for assessment year 2005

Statistics

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	98.88	10.27	100.66
Commercial	00.00	00.00	00.00
Agricultural	75.22	11.91	100.20

For more information regarding statistical measures, see 2006 Reports and Opinions.

Assessment Actions Planned for the Assessment Year 2007.

Residential

The re-appraisal for the villages of Brewster, Dunning, and Halsey are complete with current depreciation and costing tables applied to properties.

Rural Residential

Properties bordering the villages will be completed with depreciation applied. These will be the smaller acreages that will be included in the depreciation study.

Physical inspection is on-going with approximately ½ of the rural county completed of data collection. Data is being entered into TerraScan and will be implemented for 2007

Commercial

Data will be collected as we are working in a specific area. These properties will not be re-valued this year.

Agricultural

Analyze agricultural sales to determine market value, and implement new values if indicated.

2008

Residential

Off-site inspection of villages.

Rural Residential

To keep re-appraisal current we plan to physically inspect one-third of the properties on a three year rotation.

Commercial

Implement new replacement cost, less depreciation, from information gathered from 2007

Rural

Analyze agricultural sales to determine market value, and implement new values as indicated.

2009**Residential**

Maintain current appraisal by physical off-site inspection of the Villages.

Rural Residential

Off-site inspection of 1/3 of the rural residential properties.

Commercial

Off-site inspection to maintain current appraisal.

Agricultural

Analyze agricultural sales to determine market value, and implement new values as indicated.

*Note: Pickup work will be completed in each property class annually. Sales will be reviewed to keep values current.

DUTIES AND RESPONSIBILITIES**1. Record Maintenance, Mapping updates, & Ownership changes****2 Annually prepare and file Assessor Administrative Reports required by law/regulation**

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

3. Personal Property

Administer annual filing if Blaine County schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

4. Permissive Exemptions

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

5. Taxable Government Owned Property

Annual review of government owned property not used for public purpose, send notices of intent to tax, etc.

6. Homesteads Exemptions

Administer Blaine County annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

7. Centrally Assessed

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

8. Tax Increment Financing

management of record/valuation information for properties I community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax. Not applicable to Blaine County

9. Tax Districts and Tax Rates

management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.

10. Tax Lists

Prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.

11. Tax List Corrections

prepare tax list correction documents for county board approval.

12. County Board of Equalization

attend hearings, defend values, and/or implement orders of the TERC.

13. TERC Appeals

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

14. TERC Statewide Equalization

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

15. Education

Assessor and/or Appraisal Education-attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification an/or appraiser license, (20 hours of continuing education required annually, for a total of 60 hours prior to filing for new term of office.)

Respectfully submitted:

Assessor Signature: April Wescott

Date: October 27, 2006

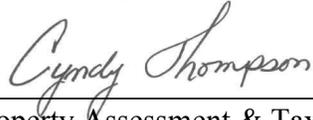
Copy distribution: Submit the plan to county board of equalization on or before July 31 of each year. Mail a copy of the plan and any amendments to Dept. of Property and Taxation on or before October 31 of each year.

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 Blaine County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 8037.

Dated this 9th day of April, 2007.



Property Assessment & Taxation