

## 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.

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## 2007 Commission Summary

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### Residential Real Property - Current

<b>Number of Sales</b>		<b>365</b>	<b>COD</b>	<b>17.84</b>
Total Sales Price	\$	18251259	<b>PRD</b>	<b>111.34</b>
Total Adj. Sales Price	\$	18274259	COV	30.10
Total Assessed Value	\$	16398537	STD	30.07
Avg. Adj. Sales Price	\$	50066.46	Avg. Abs. Dev.	17.19
Avg. Assessed Value	\$	44927.50	Min	35.60
<b>Median</b>		<b>96.36</b>	Max	331.67
Wgt. Mean		89.74	95% Median C.I.	95.50 to 97.66
Mean		99.91	95% Wgt. Mean C.I.	87.22 to 92.25
			95% Mean C.I.	96.83 to 103.00
% of Value of the Class of all Real Property Value in the County				16.55
% of Records Sold in the Study Period				7.61
% of Value Sold in the Study Period				9.16
Average Assessed Value of the Base				37,314

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### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>365</b>	<b>96.36</b>	<b>17.84</b>	<b>111.34</b>
<b>2006</b>	439	96.55	33.81	119.78
<b>2005</b>	428	97.06	33.72	117.28
<b>2004</b>	342	94.43	35.24	117.34
<b>2003</b>	402	93	43.7	123.01
<b>2002</b>	445	94	53.3	136.05
<b>2001</b>	298	96	61.51	144.81

## 2007 Commission Summary

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### Commercial Real Property - Current

<b>Number of Sales</b>		<b>62</b>	<b>COD</b>	<b>13.00</b>
Total Sales Price	\$	6122235	<b>PRD</b>	<b>127.24</b>
Total Adj. Sales Price	\$	6139235	COV	22.41
Total Assessed Value	\$	4652842	STD	21.61
Avg. Adj. Sales Price	\$	99019.92	Avg. Abs. Dev.	12.77
Avg. Assessed Value	\$	75045.84	Min	31.64
<b>Median</b>		<b>98.22</b>	Max	165.74
Wgt. Mean		75.79	95% Median C.I.	96.72 to 98.98
Mean		96.44	95% Wgt. Mean C.I.	55.35 to 96.23
			95% Mean C.I.	91.06 to 101.82
% of Value of the Class of all Real Property Value in the County				5
% of Records Sold in the Study Period				8.12
% of Value Sold in the Study Period				8.6
Average Assessed Value of the Base				70,799

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### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>62</b>	<b>98.22</b>	<b>13.00</b>	<b>127.24</b>
<b>2006</b>	59	98.98	24.40	111.71
<b>2005</b>	46	86.07	33.22	97.75
<b>2004</b>	53	93.96	37.44	108.38
<b>2003</b>	58	95	40.87	103.62
<b>2002</b>	67	97	50.77	111.84
<b>2001</b>	76	98	85.48	138.34

## 2007 Commission Summary

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### Agricultural Land - Current

<b>Number of Sales</b>		<b>140</b>	<b>COD</b>	<b>20.55</b>
Total Sales Price	\$	21307631	<b>PRD</b>	<b>101.62</b>
Total Adj. Sales Price	\$	21332631	COV	29.45
Total Assessed Value	\$	15030867	STD	21.09
Avg. Adj. Sales Price	\$	152375.94	Avg. Abs. Dev.	14.56
Avg. Assessed Value	\$	107363.34	Min	17.78
<b>Median</b>		<b>70.85</b>	Max	166.32
Wgt. Mean		70.46	95% Median C.I.	68.33 to 72.66
Mean		71.60	95% Wgt. Mean C.I.	66.51 to 74.41
			95% Mean C.I.	68.11 to 75.09
% of Value of the Class of all Real Property Value in the County				78.83
% of Records Sold in the Study Period				1.61
% of Value Sold in the Study Period				0.01
Average Assessed Value of the Base				98,164

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### Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>140</b>	<b>70.85</b>	<b>20.55</b>	<b>101.62</b>
<b>2006</b>	166	75.54	22.34	102.50
<b>2005</b>	149	73.97	17.24	102.32
<b>2004</b>	134	75.70	15.49	100.46
<b>2003</b>	134	75	18.23	98.76
<b>2002</b>	140	74	19.2	98.26
<b>2001</b>	160	74	10.29	101.49

## **2007 Opinions of the Property Tax Administrator for Custer County**

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

### **Commercial Real Property**

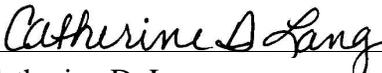
It is my opinion that the level of value of the class of commercial real property in Custer County is 98% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Custer County is in compliance with generally accepted mass appraisal practices.

### **Agricultural Land**

It is my opinion that the level of value of the class of agricultural land in Custer County is 71% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Custer County is in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.



  
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Catherine D. Lang  
Property Tax Administrator

**2007 Correlation Section  
for Custer County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL: The overall residential statistics support the actions taken by Custer County. For direct equalization purposes the R&O Median will be used in determining the level of value and is supported by the trended preliminary ratio. The qualitative measures are above the prescribed standards but upon reviewing past history these measures have greatly improved indicating more uniform and proportionate treatment within the residential class of property.

However, the subclass Location: Urban, Suburban, and Rural strata 2 suburban is showing a median of 90.36. Upon an examination of the suburban sales it is the opinion of the assessor that there is one sale (book 216 page 131 sale date 05-24-05) just outside of Broken Bow that should be considered an outlier for the following reason:

It is a high dollar sale of a 1970 ranch style home on a small 1.40 acre acreage consisting of a 1344 square foot home with full finished basement of 1344 square feet, a 672 square foot attached garage, a detached garage and two small outbuildings that sold for \$199,900 on 05/24/05.

Compared to the next high dollar sale in the analysis, also near Broken Bow, of a 1966 ranch style home on a 3.10 acre acreage consisting of 2185 square foot of living area on the main level, a partial fully finished basement of 1106 square feet, a 700 square foot attached garage, and 2 outbuildings that sold for \$190,000 on 03/22/06.

There is a difference of 841 square feet of living area between the two properties, it cannot be determined through the sales verification what the determining factor was in paying the agreed upon sale price. If this sale is hypothetically removed the effects are mitigated and the median becomes 91.83%, the COD 17.39, and the PRD 103.84.

Twelve of the seventeen suburban sales are surrounding Broken Bow and cannot be compared to the other five that are influenced by the surrounding small towns and rural area they are in proximity to. As noted in the 2007 Assessment Survey the suburban area around Broken Bow was reviewed and adjusted to market, an analysis of just the 12 suburban Broken Bow sales reveals a median of 93.29, COD of 18.29 and PRD of 108.11, including the outlier. Removing it does not change the median but the qualitative measures are improved, the COD is 16.60 and the PRD is 106.73.

Removing the information, although the sale may be arm's length and an extreme outlier, is not convincing enough to determine that the county has not done their job. There is no recommendation to adjust the substrata Location: Urban, Suburban, and Rural strata 2 suburban.

The adopted three-year plan, preliminary statistics, the 2007 Reports and Opinions statistics, and the 2007 Assessment Survey all support that Custer County has achieved an acceptable overall level of value.

**2007 Correlation Section  
for Custer County**

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**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.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>506</b>	<b>365</b>	<b>72.13</b>
<b>2006</b>	<b>547</b>	<b>439</b>	<b>80.26</b>
<b>2005</b>	<b>533</b>	<b>428</b>	<b>80.3</b>
<b>2004</b>	<b>475</b>	<b>342</b>	<b>72</b>
<b>2003</b>	<b>487</b>	<b>402</b>	<b>82.55</b>
<b>2002</b>	<b>521</b>	<b>445</b>	<b>85.41</b>
<b>2001</b>	<b>527</b>	<b>298</b>	<b>56.55</b>

RESIDENTIAL: The above table is illustrating a possible pattern, two years at a static level and the third year a decline in the sales usage, or perhaps this is just coincidental. But for assessment year 2007 approximately 8% of the sales were disqualified as substantially improved since time of sale, and 19% of the sales were coded as a (4) and disqualified through the sales verification process. Of this 19% approximately 34% or 32 sales involved family transactions, 7% partial interests, 28% legal action (divorce, sheriff sale, foreclosure, etc.) and 31% or 29 sales were a mixture of such things as trust deeds, gifts, exemptions, estates, and corrective deeds. However, there is still a sufficient number of sales to do an adequate measurement of the residential class of property.

**2007 Correlation Section  
for Custer County**

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**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 Custer County**

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**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio Continued**

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>94.47</b>	<b>3.39</b>	<b>97.68</b>	<b>96.36</b>
<b>2006</b>	<b>90.95</b>	<b>8.18</b>	<b>98.39</b>	<b>96.55</b>
<b>2005</b>	<b>91.43</b>	<b>10.35</b>	<b>100.89</b>	<b>97.06</b>
<b>2004</b>	<b>93.72</b>	<b>5.21</b>	<b>98.6</b>	<b>94.43</b>
<b>2003</b>	<b>91</b>	<b>1.38</b>	<b>92.26</b>	<b>93</b>
<b>2002</b>	<b>93</b>	<b>1.55</b>	<b>94.44</b>	<b>94</b>
<b>2001</b>	<b>94</b>	<b>2.05</b>	<b>95.93</b>	<b>96</b>

RESIDENTIAL: There appears to be a relatively strong correlation between the Trended Preliminary Ratio and the R&O Median, the difference is less than two points (1.32). Therefore, the two figures tend to support each other and support the assessment actions for 2007.

**2007 Correlation Section  
for Custer County**

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**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 Custer County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>6.51</b>	<b>2007</b>	<b>3.39</b>
<b>9.98</b>	<b>2006</b>	<b>8.18</b>
<b>15.31</b>	<b>2005</b>	<b>10.35</b>
<b>1.91</b>	<b>2004</b>	<b>5.21</b>
<b>2.41</b>	<b>2003</b>	<b>1.38</b>
<b>0.99</b>	<b>2002</b>	<b>1.55</b>
<b>1.63</b>	<b>2001</b>	<b>2.05</b>

RESIDENTIAL: There is a 3.12 point difference in the percent change in the sales file compared to the percent change in the base (excluding growth). The sales file is more reflective of the assessment actions as stated in the 2007 Assessment Survey. The residential improvements in Anselmo, Ansley, Arnold, Mason City, Merna, and Sargent as well as the suburban area around Broken Bow were updated to the July 2004 costing tables with the depreciation adjusted to market. Land values were also changed to the square foot method in Anselmo, Arnold, and Merna. Since Broken Bow and the rural residential were not changed the percent change in the base would not be as effected.

## 2007 Correlation Section for Custer County

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### 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 Custer County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>96.36</b>	<b>89.74</b>	<b>99.91</b>

RESIDENTIAL: Of the three measures of central tendency the median and arithmetic mean are within the standard. The median measure of central tendency will be used in determining the level of value for Custer County and is supported by the trended preliminary ratio.

**2007 Correlation Section  
for Custer County**

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**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.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>17.84</b>	<b>111.34</b>
<b>Difference</b>	<b>2.84</b>	<b>8.34</b>

**RESIDENTIAL:** Both measures of dispersion, the coefficient of dispersion and the price related differential, are above the acceptable standards. However when reviewing historical qualitative data these measures have greatly improved over the last seven years, giving indication there is more uniform and proportionate treatment within the residential class of property.

**2007 Correlation Section  
for Custer County**

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**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.

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>370</b>	<b>365</b>	<b>-5</b>
<b>Median</b>	<b>94.47</b>	<b>96.36</b>	<b>1.89</b>
<b>Wgt. Mean</b>	<b>85.76</b>	<b>89.74</b>	<b>3.98</b>
<b>Mean</b>	<b>95.79</b>	<b>99.91</b>	<b>4.12</b>
<b>COD</b>	<b>22.87</b>	<b>17.84</b>	<b>-5.03</b>
<b>PRD</b>	<b>111.69</b>	<b>111.34</b>	<b>-0.35</b>
<b>Min Sales Ratio</b>	<b>10.59</b>	<b>35.60</b>	<b>25.01</b>
<b>Max Sales Ratio</b>	<b>360.83</b>	<b>331.67</b>	<b>-29.16</b>

RESIDENTIAL: After reviewing the three-year plan of assessment, the preliminary statistics, the reported assessment actions and the 2007 R&O Statistics, it appears that all statistical measures are an accurate reflection of the assessment actions taken in Custer County for the residential class of property for assessment year 2007. Five sales were removed from the R&O statistics that were substantially improved since time of sale. The residential improvements in Anselmo, Ansley, Arnold, Mason City, Merna, and Sargent as well as the suburban area around Broken Bow were updated to the July 2004 costing tables with the depreciation adjusted to market. Land values were also changed to the square foot method in Anselmo, Anrold, and Merna. Nothing major was done to the remainder of the county.

**2007 Correlation Section  
for Custer County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL: The commercial statistics support the assessment actions taken by Custer County. For direct equalization purposes the R&O Median will be used in determining the level of value and is supported by the trended preliminary ratio. The qualitative measures are being influenced by an extreme outlier and when the sales is hypothetically removed and the effect is mitigated the measures of dispersion are indicating uniform and proportionate treatment within the commercial class of property. The adopted three-year plan, preliminary statistics, the 2007 Reports and Opinions statistics, and the 2007 Assessment Survey all support that Custer County has achieved an acceptable level of value.

There will be no recommended adjustments to the commercial class of property.

**2007 Correlation Section  
for Custer County**

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**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.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>106</b>	<b>62</b>	<b>58.49</b>
<b>2006</b>	<b>88</b>	<b>59</b>	<b>67.05</b>
<b>2005</b>	<b>86</b>	<b>46</b>	<b>53.49</b>
<b>2004</b>	<b>88</b>	<b>53</b>	<b>60.23</b>
<b>2003</b>	<b>93</b>	<b>58</b>	<b>62.37</b>
<b>2002</b>	<b>93</b>	<b>67</b>	<b>72.04</b>
<b>2001</b>	<b>112</b>	<b>76</b>	<b>67.86</b>

COMMERCIAL: The above table indicates that over the past seven years there has been a continuous up and down movement in the percent of sales used. In examining the sales that have been disqualified 19% were coded (3) substantially improved since time of sale, and 23% coded (4) and disqualified after sales verification. Of this 23%, approximately 27% involved family transactions, 14% partial interests, 14% legal action (foreclosure, sheriff sales) and 45% or 10 sales a mixture of exemptions, corrective deeds, and sales to the railroad. Still the actual number of qualified sales is up from previous years, indicating there are sufficient sales to do an adequate measurement of the commercial class of property.

**2007 Correlation Section  
for Custer County**

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**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 Custer County**

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**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio Continued**

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>98.22</b>	<b>0.63</b>	<b>98.84</b>	<b>98.22</b>
<b>2006</b>	<b>92.60</b>	<b>18.14</b>	<b>109.4</b>	<b>98.98</b>
<b>2005</b>	<b>78.07</b>	<b>6.18</b>	<b>82.89</b>	<b>86.07</b>
<b>2004</b>	<b>90.22</b>	<b>0.19</b>	<b>90.39</b>	<b>93.96</b>
<b>2003</b>	<b>95</b>	<b>-0.7</b>	<b>94.34</b>	<b>95</b>
<b>2002</b>	<b>98</b>	<b>-0.11</b>	<b>97.89</b>	<b>97</b>
<b>2001</b>	<b>98</b>	<b>1.26</b>	<b>99.23</b>	<b>98</b>

COMMERCIAL: There is a strong correlation between the Trended Preliminary Ratio and the R&O Median, the difference is less than one point (0.62). Therefore, the two figures are very supportive of one another and support the assessment actions for 2007.

**2007 Correlation Section  
for Custer County**

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**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 Custer County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>0.64</b>	<b>2007</b>	<b>0.63</b>
<b>24.1</b>	<b>2006</b>	<b>18.14</b>
<b>20</b>	<b>2005</b>	<b>6.18</b>
<b>1.87</b>	<b>2004</b>	<b>0.19</b>
<b>5.1</b>	<b>2003</b>	<b>-0.7</b>
<b>-2.65</b>	<b>2002</b>	<b>-0.11</b>
<b>-3.96</b>	<b>2001</b>	<b>1.26</b>

COMMERCIAL: There is virtually little difference between the percent change in the sales file and the percent change in the base (excluding growth), supporting the assessment actions and indicating that the sold and unsold properties are being treated in a uniform and proportionate manner. The slight change in the sample and the population is due to the re-pricing of lot values in Merna, and the appraisal of the school that sold in Merna on 06/10/06, for closing purposes a flat value had previously been applied to the property.

## 2007 Correlation Section for Custer County

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### **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 Custer County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>98.22</b>	<b>75.79</b>	<b>96.44</b>

COMMERCIAL: Of the three measures of central tendency the median and arithmetic mean are within the prescribed parameter. The weighted mean is being effected by one high dollar sale in the amount of \$2,750,000 (a care home for the elderly) book 216 page 995 sale date 03/14/06. When this sale is hypothetically removed the effects are mitigated and the weighted mean is 93.45, median 98.23, and mean 97.13 and all three measures are then within the standard. The median will be used in determining the level of value for the commercial class of property and is supported by the trended preliminary ratio.

**2007 Correlation Section  
for Custer County**

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**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.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>13.00</b>	<b>127.24</b>
<b>Difference</b>	<b>0</b>	<b>24.24</b>

COMMERCIAL: Of the two qualitative measures only the coefficient of dispersion would appear to be within the acceptable range. However, it is believed one outlier is having an effect on these measures, book 216 page 995 sale date 03/14/06. When this sale is hypothetically removed the effects are mitigated and both measures are improved; the COD is 12.48 and the PRD is 103.94, indicating that assessment practices are creating better equalization, and when compared to historical data is showing an improvement.

**2007 Correlation Section  
for Custer County**

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**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.

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>62</b>	<b>62</b>	<b>0</b>
<b>Median</b>	<b>98.22</b>	<b>98.22</b>	<b>0</b>
<b>Wgt. Mean</b>	<b>75.47</b>	<b>75.79</b>	<b>0.32</b>
<b>Mean</b>	<b>96.12</b>	<b>96.44</b>	<b>0.32</b>
<b>COD</b>	<b>14.41</b>	<b>13.00</b>	<b>-1.41</b>
<b>PRD</b>	<b>127.36</b>	<b>127.24</b>	<b>-0.12</b>
<b>Min Sales Ratio</b>	<b>28.56</b>	<b>31.64</b>	<b>3.08</b>
<b>Max Sales Ratio</b>	<b>194.93</b>	<b>165.74</b>	<b>-29.19</b>

COMMERCIAL: After reviewing the three-year plan of assessment, the preliminary statistics, the reported assessment actions and the 2007 R&O Statistics, it appears that all statistical measures are an accurate reflection of the assessment actions taken in Custer County for the commercial class of property. As the assessor was reviewing the residential properties in Merna the few commercial lots were re-priced by the square foot method as well. Also the school in Mason City had sold on 06/10/06, for closing purposes a flat value had been applied to the property. In 2007 it was appraised by the contracted appraiser and the change in value is reflected in the sales file. Nothing further was done within the commercial class of property for assessment year 2007.

**2007 Correlation Section  
for Custer County**

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**Agricultural Land**

**I. Correlation**

AGRICULTURAL UNIMPROVED: The agricultural unimproved statistics support the assessment actions taken by Custer County. For direct equalization purposes the R&O Median will be used in determining the level of value and is supported by the trended preliminary ratio. The qualitative measures are indicating uniform and proportionate treatment within the agricultural unimproved class of property. The adopted three-year plan, preliminary statistics, the 2007 Reports and Opinions statistics, and the 2007 Assessment Survey all support that Custer County has achieved an acceptable level of value.

There will be no recommended adjustments to the agricultural unimproved class of property.

**2007 Correlation Section  
for Custer County**

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**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.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>270</b>	<b>140</b>	<b>51.85</b>
<b>2006</b>	<b>264</b>	<b>166</b>	<b>62.88</b>
<b>2005</b>	<b>261</b>	<b>149</b>	<b>57.09</b>
<b>2004</b>	<b>240</b>	<b>134</b>	<b>55.83</b>
<b>2003</b>	<b>257</b>	<b>134</b>	<b>52.14</b>
<b>2002</b>	<b>248</b>	<b>140</b>	<b>56.45</b>
<b>2001</b>	<b>281</b>	<b>160</b>	<b>56.94</b>

**AGRICULTURAL UNIMPROVED:** From the table there continues to be over fifty-percent of the qualified sales used in the measurement of the agricultural unimproved class of property. In examining the sales that have been disqualified 14% were coded (3) substantially improved since time of sale, and 34% coded (4) and disqualified after sales verification. Of this 34%, approximately 48% or 44 sales involved family transactions, 23% or 21 sales were partial interests, 2% legal action (foreclosure, sheriff sales), 16% land exchanges, and 11% a mixture of land use changes, gifts, and corrective deeds. The actual number of qualified sales is adequate enough for the measurement of the agricultural unimproved class of property.

**2007 Correlation Section  
for Custer County**

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**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 Custer County**

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**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio Continued**

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>71.50</b>	<b>1.75</b>	<b>72.75</b>	<b>70.85</b>
<b>2006</b>	<b>70.78</b>	<b>13.11</b>	<b>80.06</b>	<b>75.54</b>
<b>2005</b>	<b>73.06</b>	<b>0.35</b>	<b>73.32</b>	<b>73.97</b>
<b>2004</b>	<b>70.77</b>	<b>5</b>	<b>74.31</b>	<b>75.70</b>
<b>2003</b>	<b>72</b>	<b>5.61</b>	<b>76.04</b>	<b>75</b>
<b>2002</b>	<b>72</b>	<b>2.84</b>	<b>74.04</b>	<b>74</b>
<b>2001</b>	<b>74</b>	<b>1.99</b>	<b>75.47</b>	<b>74</b>

AGRICULTURAL UNIMPROVED: There appears to be a relatively strong correlation between the Trended Preliminary Ratio and the R&O Median, the difference is less than two points (1.90). Therefore, the two figures tend to support each other and support the assessment actions for 2007.

**2007 Correlation Section  
for Custer County**

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**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 Custer County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>1.35</b>	<b>2007</b>	<b>1.75</b>
<b>7.55</b>	<b>2006</b>	<b>13.11</b>
<b>3.08</b>	<b>2005</b>	<b>0.35</b>
<b>7.66</b>	<b>2004</b>	<b>5</b>
<b>5.88</b>	<b>2003</b>	<b>5.64</b>
<b>1.04</b>	<b>2002</b>	<b>2.84</b>
<b>1.38</b>	<b>2001</b>	<b>1.99</b>

AGRICULTURAL UNIMPROVED: There is virtually little difference between the percent change in the sales file and the percent change in the base (excluding growth), supporting the assessment actions and indicating that the sold and unsold properties are being treated in a uniform and proportionate manner.

## 2007 Correlation Section for Custer County

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### 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 Custer County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>70.85</b>	<b>70.46</b>	<b>71.60</b>

AGRICULTURAL UNIMPROVED: There is a strong correlation between all three measures of central tendency and they are all supported by the trended preliminary ratio and within the acceptable range. The median will be used in determining the level of value for the agricultural unimproved class of property.

**2007 Correlation Section  
for Custer County**

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**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.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>20.55</b>	<b>101.62</b>
<b>Difference</b>	<b>0.55</b>	<b>0</b>

**AGRICULTURAL UNIMPROVED:** For the most part both measures of dispersion are demonstrating that there is uniform and proportionate treatment within the agricultural unimproved class of property even though the coefficient of dispersion is slightly above the standard.

**2007 Correlation Section  
for Custer County**

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**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.

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>140</b>	<b>140</b>	<b>0</b>
<b>Median</b>	<b>71.50</b>	<b>70.85</b>	<b>-0.65</b>
<b>Wgt. Mean</b>	<b>70.89</b>	<b>70.46</b>	<b>-0.43</b>
<b>Mean</b>	<b>71.83</b>	<b>71.60</b>	<b>-0.23</b>
<b>COD</b>	<b>21.05</b>	<b>20.55</b>	<b>-0.5</b>
<b>PRD</b>	<b>101.33</b>	<b>101.62</b>	<b>0.29</b>
<b>Min Sales Ratio</b>	<b>17.78</b>	<b>17.78</b>	<b>0</b>
<b>Max Sales Ratio</b>	<b>166.32</b>	<b>166.32</b>	<b>0</b>

AGRICULTURAL UNIMPROVED: After reviewing the three-year plan of assessment, the preliminary statistics, the reported assessment actions and the 2007 R&O Statistics, it appears that all statistical measures are an accurate reflection of the assessment actions taken in Custer County for the agricultural unimproved class of property for assessment year 2007. The above table reflects the assessment actions within the agricultural unimproved class of property.

For assessment year 2007 a market analysis was done for each of the six market areas. It was determined that there would be no changes to market areas one and five; in market area two the 4G1 will decrease from 185 to 180 and 4G from 180 to 170; in market area three the dry land capability group 2D will increase from 445 to 460 and three grassland capability groups will increase: 3G from 310 to 325, 4G1 from 305 to 320, and 4G from 300 to 315; in market area four all three land classification groups will increase, the irrigated will have an approximate 1% increase, the dry land will have an approximate 8% to 15% increase, and the grassland will have an approximate increase of 1% to 7%; and in market area six the three irrigated capability groups 1A, 2A1, and 2A will decrease by 10%, the dry land values will remain the same, and all grassland capability groups will be decreased anywhere from approximately 10% to 14%.

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

21 Custer

	<b>2006 CTL County Total</b>	<b>2007 Form 45 County Total</b>	<b>Value Difference (2007 Form 45 - 2006 CTL)</b>	<b>Percent Change</b>	<b>2007 Growth (New Construction Value)</b>	<b>% Change excl. Growth</b>
1. Residential	172,338,208	179,033,104	6,694,896	3.88	848,068	3.39
2. Recreational	0	0	0		0	
3. Ag-Homesite Land, Ag-Res Dwellings	67,112,216	68,773,142	1,660,926	2.47	*-----	2.47
<b>4. Total Residential (sum lines 1-3)</b>	<b>239,450,424</b>	<b>247,806,246</b>	<b>8,355,822</b>	<b>3.49</b>	<b>848,068</b>	<b>3.14</b>
5. Commercial	47,589,887	48,315,211	725,324	1.52	390,998	0.7
6. Industrial	5,774,935	5,774,935	0	0	0	0
7. Ag-Farmsite Land, Outbuildings	33,756,444	34,131,200	374,756	1.11	1,043,857	-1.98
8. Minerals	0	0	0		0	
<b>9. Total Commercial (sum lines 5-8)</b>	<b>87,121,266</b>	<b>88,221,346</b>	<b>1,100,080</b>	<b>1.26</b>	<b>390,998</b>	<b>0.81</b>
<b>10. Total Non-Agland Real Property</b>	<b>326,571,690</b>	<b>336,027,592</b>	<b>9,455,902</b>	<b>2.9</b>	<b>2,282,923</b>	<b>2.2</b>
11. Irrigated	282,661,315	306,708,355	24,047,040	8.51		
12. Dryland	86,968,049	81,583,878	-5,384,171	-6.19		
13. Grassland	364,728,290	358,920,850	-5,807,440	-1.59		
14. Wasteland	319,202	313,463	-5,739	-1.8		
15. Other Agland	11,601	11,600	-1	-0.01		
<b>16. Total Agricultural Land</b>	<b>734,688,457</b>	<b>747,538,146</b>	<b>12,849,689</b>	<b>1.75</b>		
<b>17. Total Value of All Real Property (Locally Assessed)</b>	<b>1,061,260,147</b>	<b>1,083,565,738</b>	<b>22,305,591</b>	<b>2.1</b>	<b>2,282,923</b>	<b>1.89</b>

\*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:	365	<b>MEDIAN:</b>	<b>96</b>	COV:	30.10	95% Median C.I.:	95.50 to 97.66	(! : Derived)
TOTAL Sales Price:	18,251,259	WGT. MEAN:	90	STD:	30.07	95% Wgt. Mean C.I.:	87.22 to 92.25	
TOTAL Adj.Sales Price:	18,274,259	MEAN:	100	AVG.ABS.DEV:	17.19	95% Mean C.I.:	96.83 to 103.00	
TOTAL Assessed Value:	16,398,537							
AVG. Adj. Sales Price:	50,066	COD:	17.84	MAX Sales Ratio:	331.67			
AVG. Assessed Value:	44,927	PRD:	111.34	MIN Sales Ratio:	35.60			

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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	55	98.12	103.59	96.75	12.37	107.07	62.38	190.96	95.52 to 99.94	41,923	40,560
10/01/04 TO 12/31/04	37	95.73	97.61	92.47	17.68	105.56	46.33	183.34	93.29 to 99.77	46,087	42,619
01/01/05 TO 03/31/05	36	97.44	98.54	92.71	15.16	106.29	60.82	172.63	93.62 to 100.13	57,819	53,603
04/01/05 TO 06/30/05	51	93.51	91.68	83.57	15.66	109.70	53.48	143.88	85.89 to 98.11	54,924	45,899
07/01/05 TO 09/30/05	52	95.02	100.12	91.59	15.72	109.31	35.60	273.11	93.73 to 96.91	46,419	42,514
10/01/05 TO 12/31/05	38	99.57	115.10	93.12	24.86	123.60	70.30	331.67	95.62 to 106.12	47,407	44,146
01/01/06 TO 03/31/06	46	96.75	95.62	87.52	20.11	109.25	38.44	232.20	91.47 to 100.20	54,943	48,087
04/01/06 TO 06/30/06	50	95.25	99.14	84.15	21.68	117.81	46.05	201.88	86.21 to 98.29	52,757	44,396
____Study Years____											
07/01/04 TO 06/30/05	179	96.89	97.95	90.83	14.99	107.83	46.33	190.96	95.14 to 98.38	49,685	45,130
07/01/05 TO 06/30/06	186	95.96	101.80	88.70	20.55	114.78	35.60	331.67	94.93 to 97.79	50,433	44,732
____Calendar Yrs____											
01/01/05 TO 12/31/05	177	95.95	100.58	89.68	17.85	112.16	35.60	331.67	94.68 to 98.05	51,400	46,095
____ALL____											
	365	96.36	99.91	89.74	17.84	111.34	35.60	331.67	95.50 to 97.66	50,066	44,927

**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ANSELMO	8	98.05	100.26	96.50	17.71	103.89	42.27	141.56	42.27 to 141.56	17,050	16,453
ANSLEY	24	99.72	102.28	100.26	10.52	102.02	53.80	147.24	98.29 to 105.79	34,556	34,644
ARNOLD	36	98.51	109.92	101.08	15.40	108.75	72.39	232.20	97.17 to 100.55	31,347	31,686
BERWYN	1	97.09	97.09	97.09			97.09	97.09	N/A	14,000	13,593
BROKEN BOW	157	94.42	95.89	88.13	16.13	108.81	38.44	190.96	93.45 to 95.50	63,904	56,317
CALLAWAY	49	92.14	96.30	87.41	23.36	110.17	35.60	273.11	87.17 to 99.60	47,542	41,556
COMSTOCK	4	106.28	118.11	106.55	14.14	110.85	102.38	157.50	N/A	15,550	16,567
MASON CITY	5	108.23	107.45	103.01	7.47	104.31	95.14	117.88	N/A	14,300	14,730
MERNA	19	97.66	106.32	94.31	16.87	112.74	72.43	196.70	91.13 to 102.68	40,092	37,809
OCONTO	4	86.23	83.45	88.01	14.24	94.81	62.38	98.95	N/A	18,625	16,392
RURAL RES	27	97.23	99.67	83.96	23.95	118.71	53.23	181.61	80.48 to 106.12	76,895	64,558
SARGENT	31	99.60	107.38	97.20	19.74	110.47	47.00	331.67	93.94 to 103.00	24,427	23,743
____ALL____											
	365	96.36	99.91	89.74	17.84	111.34	35.60	331.67	95.50 to 97.66	50,066	44,927

**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

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TOTAL Assessed Value:	16,398,537							
AVG. Adj. Sales Price:	50,066	COD:	17.84	MAX Sales Ratio:	331.67			
AVG. Assessed Value:	44,927	PRD:	111.34	MIN Sales Ratio:	35.60			

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**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	321	96.89	100.53	91.29	17.13	110.13	35.60	331.67	95.54 to 98.12	44,903	40,992
2	17	90.36	88.55	83.91	18.68	105.53	58.98	172.63	67.01 to 95.93	104,935	88,051
3	27	97.23	99.67	83.96	23.95	118.71	53.23	181.61	80.48 to 106.12	76,895	64,558
ALL	365	96.36	99.91	89.74	17.84	111.34	35.60	331.67	95.50 to 97.66	50,066	44,927

**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	342	96.54	100.12	89.84	16.96	111.45	38.44	331.67	95.60 to 97.83	52,707	47,352
2	23	94.77	96.73	82.20	30.69	117.69	35.60	181.61	70.30 to 103.13	10,790	8,869
ALL	365	96.36	99.91	89.74	17.84	111.34	35.60	331.67	95.50 to 97.66	50,066	44,927

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	359	96.36	99.91	90.23	17.72	110.73	35.60	331.67	95.50 to 97.79	49,507	44,671
06											
07	6	93.72	99.82	72.13	25.56	138.38	62.90	169.37	62.90 to 169.37	83,500	60,228
ALL	365	96.36	99.91	89.74	17.84	111.34	35.60	331.67	95.50 to 97.66	50,066	44,927

**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:	365	<b>MEDIAN:</b>	<b>96</b>	COV:	30.10	95% Median C.I.:	95.50 to 97.66	(! : Derived)
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TOTAL Assessed Value:	16,398,537							
AVG. Adj. Sales Price:	50,066	COD:	17.84	MAX Sales Ratio:	331.67			
AVG. Assessed Value:	44,927	PRD:	111.34	MIN Sales Ratio:	35.60			

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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											
21-0015	33	97.95	103.14	89.07	16.49	115.79	42.27	196.70	95.47 to 100.88	45,625	40,640
21-0025	161	94.68	96.69	88.57	16.97	109.16	38.44	190.96	93.51 to 95.54	63,714	56,432
21-0044	29	99.54	102.80	90.11	13.42	114.08	53.23	181.61	97.09 to 105.29	39,349	35,457
21-0084	32	99.11	107.05	97.14	19.31	110.19	47.00	331.67	93.94 to 103.00	27,382	26,600
21-0089	39	98.90	108.39	99.63	15.29	108.80	63.87	232.20	97.17 to 100.55	31,756	31,639
21-0180	59	92.14	95.15	88.40	21.61	107.63	35.60	273.11	87.17 to 97.29	49,526	43,781
24-0011											
24-0020	1	69.28	69.28	69.28			69.28	69.28	N/A	130,000	90,058
24-0101	2	89.45	89.45	90.25	10.62	99.12	79.95	98.95	N/A	20,750	18,726
58-0025											
82-0015	4	112.54	100.60	77.27	14.90	130.18	59.43	117.88	N/A	22,250	17,193
88-0005	5	108.77	119.78	109.31	14.31	109.58	102.38	157.50	N/A	14,440	15,783
88-0021											
NonValid School											
ALL	365	96.36	99.91	89.74	17.84	111.34	35.60	331.67	95.50 to 97.66	50,066	44,927

**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	49	99.16	98.69	90.36	28.16	109.21	35.60	190.96	93.29 to 106.12	29,199	26,385
Prior TO 1860											
1860 TO 1899	5	95.42	88.59	83.34	15.94	106.30	52.09	112.19	N/A	52,080	43,405
1900 TO 1919	69	98.29	108.16	93.24	18.91	116.00	53.80	331.67	95.60 to 101.05	32,442	30,250
1920 TO 1939	97	96.93	103.39	93.88	20.88	110.13	46.05	273.11	93.73 to 99.15	32,478	30,490
1940 TO 1949	29	97.46	101.98	92.94	15.29	109.73	62.76	185.25	93.62 to 100.55	42,648	39,635
1950 TO 1959	27	95.73	95.47	92.18	9.20	103.57	63.28	124.56	93.04 to 99.67	60,388	55,668
1960 TO 1969	25	93.52	89.90	88.17	7.64	101.97	55.81	102.93	91.13 to 95.80	80,010	70,542
1970 TO 1979	35	98.12	95.91	89.48	10.78	107.18	58.98	169.37	95.54 to 99.57	80,584	72,105
1980 TO 1989	17	93.24	89.47	83.50	10.80	107.16	53.23	107.90	78.82 to 99.33	102,335	85,447
1990 TO 1994	3	94.68	93.39	93.04	2.84	100.38	88.72	96.78	N/A	116,500	108,393
1995 TO 1999	6	92.47	88.95	82.92	9.15	107.27	62.90	98.77	62.90 to 98.77	149,750	124,170
2000 TO Present	3	71.90	74.15	73.53	8.44	100.85	66.17	84.38	N/A	172,833	127,080
ALL	365	96.36	99.91	89.74	17.84	111.34	35.60	331.67	95.50 to 97.66	50,066	44,927

**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:	365	<b>MEDIAN:</b>	<b>96</b>	COV:	30.10	95% Median C.I.:	95.50 to 97.66	(! : Derived)
TOTAL Sales Price:	18,251,259	WGT. MEAN:	90	STD:	30.07	95% Wgt. Mean C.I.:	87.22 to 92.25	
TOTAL Adj.Sales Price:	18,274,259	MEAN:	100	AVG.ABS.DEV:	17.19	95% Mean C.I.:	96.83 to 103.00	
TOTAL Assessed Value:	16,398,537							
AVG. Adj. Sales Price:	50,066	COD:	17.84	MAX Sales Ratio:	331.67			
AVG. Assessed Value:	44,927	PRD:	111.34	MIN Sales Ratio:	35.60			

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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	22	103.00	114.56	106.13	38.05	107.94	35.60	331.67	87.17 to 128.00	2,390	2,537
5000 TO 9999	30	126.68	135.00	131.87	29.51	102.37	62.38	273.11	100.33 to 150.54	7,150	9,429
Total \$ _____											
1 TO 9999	52	112.17	126.35	126.80	35.31	99.64	35.60	331.67	99.94 to 129.00	5,136	6,513
10000 TO 29999	99	101.05	105.83	104.72	16.16	101.06	46.66	185.25	99.59 to 104.56	18,577	19,455
30000 TO 59999	95	95.11	95.42	95.09	11.25	100.34	38.44	172.63	93.73 to 97.66	43,049	40,935
60000 TO 99999	73	95.14	90.16	89.95	8.35	100.23	52.09	106.93	93.09 to 96.26	76,751	69,036
100000 TO 149999	36	88.15	84.85	84.99	13.69	99.83	55.81	121.73	77.68 to 95.42	123,152	104,670
150000 TO 249999	7	77.20	75.85	75.66	12.00	100.25	58.98	95.80	58.98 to 95.80	167,771	126,937
250000 TO 499999	3	62.90	62.68	63.23	9.89	99.13	53.23	71.90	N/A	289,166	182,833
ALL _____											
	365	96.36	99.91	89.74	17.84	111.34	35.60	331.67	95.50 to 97.66	50,066	44,927

**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	24	97.02	104.34	86.08	37.32	121.21	35.60	331.67	70.30 to 120.20	3,012	2,592
5000 TO 9999	22	100.12	109.02	97.17	29.45	112.20	46.66	196.70	91.84 to 127.31	7,846	7,624
Total \$ _____											
1 TO 9999	46	99.53	106.58	93.90	33.18	113.51	35.60	331.67	92.40 to 103.82	5,324	4,999
10000 TO 29999	110	101.04	110.73	101.57	19.95	109.03	38.44	273.11	99.54 to 104.56	19,053	19,352
30000 TO 59999	104	95.02	95.57	91.74	12.77	104.18	52.09	180.68	93.49 to 97.65	46,695	42,837
60000 TO 99999	76	94.91	91.16	88.58	10.59	102.91	55.81	172.63	93.09 to 96.26	86,620	76,732
100000 TO 149999	25	89.33	86.57	84.18	11.27	102.84	53.23	104.20	79.99 to 96.06	141,860	119,411
150000 TO 249999	4	83.85	88.08	81.04	24.67	108.69	62.90	121.73	N/A	236,875	191,965
ALL _____											
	365	96.36	99.91	89.74	17.84	111.34	35.60	331.67	95.50 to 97.66	50,066	44,927

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	48	96.83	99.29	83.65	31.59	118.70	35.60	331.67	87.17 to 104.20	35,434	29,641
10	1	90.36	90.36	90.36			90.36	90.36	N/A	47,000	42,471
20	142	98.69	105.03	94.45	19.37	111.20	46.05	273.11	96.14 to 99.99	32,448	30,648
30	169	95.62	96.16	88.97	12.45	108.08	52.09	232.20	94.28 to 96.57	65,252	58,054
40	5	93.26	89.27	86.42	7.32	103.30	71.90	97.83	N/A	178,200	154,004
ALL _____											
	365	96.36	99.91	89.74	17.84	111.34	35.60	331.67	95.50 to 97.66	50,066	44,927

**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:	365	<b>MEDIAN:</b>	<b>96</b>	COV:	30.10	95% Median C.I.:	95.50 to 97.66	(! : Derived)
TOTAL Sales Price:	18,251,259	WGT. MEAN:	90	STD:	30.07	95% Wgt. Mean C.I.:	87.22 to 92.25	
TOTAL Adj.Sales Price:	18,274,259	MEAN:	100	AVG.ABS.DEV:	17.19	95% Mean C.I.:	96.83 to 103.00	
TOTAL Assessed Value:	16,398,537							
AVG. Adj. Sales Price:	50,066	COD:	17.84	MAX Sales Ratio:	331.67			
AVG. Assessed Value:	44,927	PRD:	111.34	MIN Sales Ratio:	35.60			

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<b>STYLE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	41	99.16	98.84	90.46	23.87	109.27	35.60	181.61	93.29 to 106.12		31,777	28,744
100	9	95.62	105.44	83.08	21.58	126.92	62.90	169.37	85.89 to 144.47		76,166	63,276
101	239	96.50	100.07	89.91	15.90	111.30	46.05	273.11	95.26 to 98.12		52,718	47,398
102	7	96.57	98.76	87.88	21.09	112.38	52.09	136.92	52.09 to 136.92		51,885	45,595
104	61	95.73	99.03	91.77	13.97	107.91	62.76	232.20	94.28 to 97.83		49,353	45,289
106	8	70.41	102.28	76.91	76.76	132.97	38.44	331.67	38.44 to 331.67		39,062	30,044
ALL												
	365	96.36	99.91	89.74	17.84	111.34	35.60	331.67	95.50 to 97.66		50,066	44,927

<b>CONDITION</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	47	98.15	100.06	88.41	31.06	113.18	35.60	331.67	91.84 to 104.20		29,433	26,022
10	3	95.73	126.34	107.28	41.95	117.77	81.40	201.88	N/A		18,466	19,810
20	12	115.27	115.61	112.30	21.07	102.95	53.80	183.34	94.65 to 143.23		14,975	16,816
30	254	96.92	100.07	91.00	14.57	109.96	46.05	273.11	95.62 to 98.10		49,200	44,775
40	48	94.28	93.66	85.17	16.56	109.97	58.98	153.98	85.64 to 96.20		84,183	71,703
50	1	84.43	84.43	84.43			84.43	84.43	N/A		118,000	99,628
ALL												
	365	96.36	99.91	89.74	17.84	111.34	35.60	331.67	95.50 to 97.66		50,066	44,927

**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:	62	<b>MEDIAN:</b>	<b>98</b>	COV:	22.41	95% Median C.I.:	96.72 to 98.98	(! : Derived)
TOTAL Sales Price:	6,122,235	WGT. MEAN:	76	STD:	21.61	95% Wgt. Mean C.I.:	55.35 to 96.23	
TOTAL Adj.Sales Price:	6,139,235	MEAN:	96	AVG.ABS.DEV:	12.77	95% Mean C.I.:	91.06 to 101.82	
TOTAL Assessed Value:	4,652,842							
AVG. Adj. Sales Price:	99,019	COD:	13.00	MAX Sales Ratio:	165.74			
AVG. Assessed Value:	75,045	PRD:	127.24	MIN Sales Ratio:	31.64			

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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
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	4	103.08	99.03	108.35	11.93	91.40	75.80	114.15	N/A	10,125	10,970
10/01/03 TO 12/31/03	1	98.94	98.94	98.94			98.94	98.94	N/A	52,500	51,941
01/01/04 TO 03/31/04	4	99.05	100.29	101.68	1.94	98.64	97.77	105.30	N/A	48,125	48,931
04/01/04 TO 06/30/04	4	95.73	98.44	92.79	12.44	106.10	79.83	122.49	N/A	45,500	42,218
07/01/04 TO 09/30/04	5	98.34	98.33	98.56	0.41	99.76	97.79	98.88	N/A	41,900	41,297
10/01/04 TO 12/31/04	8	99.62	106.94	100.22	9.58	106.70	92.58	165.74	92.58 to 165.74	26,918	26,978
01/01/05 TO 03/31/05	5	99.66	105.48	88.63	22.25	119.02	74.00	154.67	N/A	100,260	88,861
04/01/05 TO 06/30/05	8	98.61	105.09	102.33	8.43	102.70	95.15	151.61	95.15 to 151.61	20,437	20,912
07/01/05 TO 09/30/05	5	98.03	91.26	87.83	7.99	103.90	66.53	99.64	N/A	70,422	61,854
10/01/05 TO 12/31/05	5	98.80	96.12	97.28	10.61	98.81	66.71	109.92	N/A	65,900	64,109
01/01/06 TO 03/31/06	7	79.66	76.45	65.00	12.96	117.61	54.03	96.58	54.03 to 96.58	536,357	348,633
04/01/06 TO 06/30/06	6	86.31	83.63	60.45	29.08	138.33	31.64	143.68	31.64 to 143.68	24,329	14,707
<u>Study Years</u>											
07/01/03 TO 06/30/04	13	98.94	99.23	98.49	8.24	100.76	75.80	122.49	93.24 to 108.50	35,961	35,416
07/01/04 TO 06/30/05	26	98.93	104.43	94.89	10.07	110.06	74.00	165.74	97.84 to 99.98	41,909	39,766
07/01/05 TO 06/30/06	23	89.97	85.82	68.93	18.80	124.50	31.64	143.68	77.41 to 98.03	199,221	137,326
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	21	98.88	102.00	98.44	6.64	103.62	79.83	165.74	97.84 to 99.84	38,064	37,472
01/01/05 TO 12/31/05	23	98.80	100.22	92.20	11.91	108.70	66.53	154.67	96.72 to 100.03	58,539	53,975
<u>ALL</u>											
	62	98.22	96.44	75.79	13.00	127.24	31.64	165.74	96.72 to 98.98	99,019	75,045

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ANSELMO	2	113.53	113.53	84.01	45.99	135.13	61.31	165.74	N/A	11,500	9,661
ANSLEY	9	97.77	102.69	108.00	12.86	95.09	75.80	143.68	89.97 to 114.65	18,552	20,036
ARNOLD	1	95.15	95.15	95.15			95.15	95.15	N/A	10,000	9,515
BROKEN BOW	26	98.19	93.18	67.50	10.72	138.05	54.03	151.61	87.63 to 99.12	166,446	112,345
CALLAWAY	5	99.98	101.06	102.12	3.06	98.96	96.72	109.92	N/A	22,970	23,457
MASON CITY	4	95.37	105.70	94.24	21.75	112.17	77.41	154.67	N/A	26,325	24,808
MERNA	6	88.75	83.67	73.46	22.55	113.90	31.64	114.15	31.64 to 114.15	34,500	25,343
OCONTO	1	98.78	98.78	98.78			98.78	98.78	N/A	65,000	64,210
SARGENT	8	98.59	97.63	97.36	9.58	100.28	60.16	122.49	60.16 to 122.49	139,937	136,239
<u>ALL</u>											
	62	98.22	96.44	75.79	13.00	127.24	31.64	165.74	96.72 to 98.98	99,019	75,045

**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:	62	<b>MEDIAN:</b>	<b>98</b>	COV:	22.41	95% Median C.I.:	96.72 to 98.98	(! : Derived)
TOTAL Sales Price:	6,122,235	WGT. MEAN:	76	STD:	21.61	95% Wgt. Mean C.I.:	55.35 to 96.23	
TOTAL Adj.Sales Price:	6,139,235	MEAN:	96	AVG.ABS.DEV:	12.77	95% Mean C.I.:	91.06 to 101.82	
TOTAL Assessed Value:	4,652,842							
AVG. Adj. Sales Price:	99,019	COD:	13.00	MAX Sales Ratio:	165.74			
AVG. Assessed Value:	75,045	PRD:	127.24	MIN Sales Ratio:	31.64			

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**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	57	98.03	95.44	74.14	12.19	128.73	31.64	165.74	96.58 to 98.97	101,249	75,063
2	5	107.20	107.79	101.69	18.80	106.00	66.71	151.61	N/A	73,600	74,843
ALL	62	98.22	96.44	75.79	13.00	127.24	31.64	165.74	96.72 to 98.98	99,019	75,045

**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	57	98.22	95.37	75.58	11.86	126.19	31.64	165.74	96.72 to 98.97	107,130	80,970
2	5	107.20	108.56	114.46	22.15	94.85	75.80	154.67	N/A	6,560	7,508
ALL	62	98.22	96.44	75.79	13.00	127.24	31.64	165.74	96.72 to 98.98	99,019	75,045

**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											
21-0015	7	79.66	90.00	67.16	36.78	134.00	31.64	165.74	31.64 to 165.74	25,285	16,983
21-0025	27	98.34	93.40	67.88	10.34	137.60	54.03	151.61	87.63 to 99.12	162,244	110,128
21-0044	9	97.77	102.69	108.00	12.86	95.09	75.80	143.68	89.97 to 114.65	18,552	20,036
21-0084	7	98.23	94.08	96.79	7.46	97.20	60.16	107.20	60.16 to 107.20	156,428	151,415
21-0089	1	95.15	95.15	95.15			95.15	95.15	N/A	10,000	9,515
21-0180	7	99.98	103.80	103.50	5.57	100.28	96.72	122.49	96.72 to 122.49	29,192	30,215
24-0011											
24-0020											
24-0101											
58-0025											
82-0015	4	95.37	105.70	94.24	21.75	112.17	77.41	154.67	N/A	26,325	24,808
88-0005											
88-0021											
NonValid School											
ALL	62	98.22	96.44	75.79	13.00	127.24	31.64	165.74	96.72 to 98.98	99,019	75,045

**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:	62	<b>MEDIAN:</b>	<b>98</b>	COV:	22.41	95% Median C.I.:	96.72 to 98.98	(!: Derived)
TOTAL Sales Price:	6,122,235	WGT. MEAN:	76	STD:	21.61	95% Wgt. Mean C.I.:	55.35 to 96.23	
TOTAL Adj.Sales Price:	6,139,235	MEAN:	96	AVG.ABS.DEV:	12.77	95% Mean C.I.:	91.06 to 101.82	
TOTAL Assessed Value:	4,652,842							
AVG. Adj. Sales Price:	99,019	COD:	13.00	MAX Sales Ratio:	165.74			
AVG. Assessed Value:	75,045	PRD:	127.24	MIN Sales Ratio:	31.64			

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	49	98.03	96.78	73.62	12.38	131.46	54.03	165.74	96.72 to 98.97	110,535	81,374
Prior TO 1860	2	99.07	99.07	99.40	0.78	99.67	98.30	99.84	N/A	26,500	26,341
1860 TO 1899											
1900 TO 1919											
1920 TO 1939	3	105.30	102.10	101.70	5.06	100.40	92.51	108.50	N/A	44,666	45,424
1940 TO 1949	4	94.09	98.01	93.76	22.75	104.53	60.16	143.68	N/A	38,493	36,090
1950 TO 1959											
1960 TO 1969											
1970 TO 1979	1	31.64	31.64	31.64			31.64	31.64	N/A	72,500	22,939
1980 TO 1989	1	109.92	109.92	109.92			109.92	109.92	N/A	27,500	30,228
1990 TO 1994											
1995 TO 1999											
2000 TO Present	2	99.39	99.39	98.93	0.59	100.46	98.80	99.98	N/A	141,000	139,497
ALL	62	98.22	96.44	75.79	13.00	127.24	31.64	165.74	96.72 to 98.98	99,019	75,045

**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	98.59	106.91	98.03	24.37	109.05	75.80	154.67	N/A	1,450	1,421
5000 TO 9999	7	98.23	107.95	105.66	25.94	102.17	60.16	165.74	60.16 to 165.74	6,710	7,090
Total \$											
1 TO 9999	11	98.23	107.57	104.82	25.40	102.62	60.16	165.74	75.80 to 154.67	4,797	5,029
10000 TO 29999	19	97.79	96.91	96.53	13.26	100.39	61.31	151.61	79.66 to 102.98	17,894	17,274
30000 TO 59999	18	98.97	97.69	97.60	1.90	100.09	87.63	100.38	98.03 to 99.40	41,831	40,825
60000 TO 99999	7	98.78	85.09	84.70	20.37	100.45	31.64	114.65	31.64 to 114.65	77,642	65,766
100000 TO 149999	3	93.03	92.38	92.61	5.45	99.75	84.44	99.66	N/A	116,666	108,041
150000 TO 249999	1	74.00	74.00	74.00			74.00	74.00	N/A	200,000	148,009
250000 TO 499999	1	98.80	98.80	98.80			98.80	98.80	N/A	250,000	247,002
500000 +	2	75.31	75.31	64.52	28.25	116.72	54.03	96.58	N/A	1,825,000	1,177,474
ALL	62	98.22	96.44	75.79	13.00	127.24	31.64	165.74	96.72 to 98.98	99,019	75,045

**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:	62	<b>MEDIAN:</b>	<b>98</b>	COV:	22.41	95% Median C.I.:	96.72 to 98.98	(! : Derived)
TOTAL Sales Price:	6,122,235	WGT. MEAN:	76	STD:	21.61	95% Wgt. Mean C.I.:	55.35 to 96.23	
TOTAL Adj.Sales Price:	6,139,235	MEAN:	96	AVG.ABS.DEV:	12.77	95% Mean C.I.:	91.06 to 101.82	
TOTAL Assessed Value:	4,652,842							
AVG. Adj. Sales Price:	99,019	COD:	13.00	MAX Sales Ratio:	165.74			
AVG. Assessed Value:	75,045	PRD:	127.24	MIN Sales Ratio:	31.64			

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	7	89.97	95.31	81.81	22.23	116.50	60.16	154.67	60.16 to 154.67	3,471	2,840
5000 TO 9999	7	97.79	105.78	101.17	14.94	104.56	77.41	165.74	77.41 to 165.74	8,785	8,888
Total \$											
1 TO 9999	14	97.19	100.55	95.69	18.52	105.08	60.16	165.74	77.41 to 108.50	6,128	5,864
10000 TO 29999	18	97.91	94.86	84.20	17.40	112.66	31.64	151.61	79.66 to 99.64	23,193	19,528
30000 TO 59999	17	98.98	99.97	98.99	3.63	100.99	87.63	122.49	98.03 to 100.03	42,056	41,629
60000 TO 99999	7	98.78	92.63	91.32	12.73	101.43	66.53	114.65	66.53 to 114.65	82,428	75,275
100000 TO 149999	3	93.03	88.90	86.18	9.19	103.15	74.00	99.66	N/A	148,000	127,544
150000 TO 249999	1	98.80	98.80	98.80			98.80	98.80	N/A	250,000	247,002
500000 +	2	75.31	75.31	64.52	28.25	116.72	54.03	96.58	N/A	1,825,000	1,177,474
ALL	62	98.22	96.44	75.79	13.00	127.24	31.64	165.74	96.72 to 98.98	99,019	75,045

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	5	107.20	108.56	114.46	22.15	94.85	75.80	154.67	N/A	6,560	7,508
10	17	98.34	98.76	92.57	10.11	106.68	31.64	143.68	97.65 to 102.98	32,519	30,104
15	2	87.60	87.60	77.77	23.85	112.65	66.71	108.50	N/A	17,000	13,221
20	35	97.03	93.55	72.24	12.87	129.50	54.03	165.74	92.51 to 98.88	148,417	107,222
30	3	99.12	102.61	99.79	3.74	102.83	98.80	109.92	N/A	108,333	108,103
ALL	62	98.22	96.44	75.79	13.00	127.24	31.64	165.74	96.72 to 98.98	99,019	75,045

**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:	62	<b>MEDIAN:</b>	<b>98</b>	COV:	22.41	95% Median C.I.:	96.72 to 98.98	(! : Derived)
TOTAL Sales Price:	6,122,235	WGT. MEAN:	76	STD:	21.61	95% Wgt. Mean C.I.:	55.35 to 96.23	
TOTAL Adj.Sales Price:	6,139,235	MEAN:	96	AVG.ABS.DEV:	12.77	95% Mean C.I.:	91.06 to 101.82	
TOTAL Assessed Value:	4,652,842							
AVG. Adj. Sales Price:	99,019	COD:	13.00	MAX Sales Ratio:	165.74			
AVG. Assessed Value:	75,045	PRD:	127.24	MIN Sales Ratio:	31.64			

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	8	99.75	105.08	102.01	16.02	103.00	75.80	154.67	75.80 to 154.67	25,100	25,604
299	1	100.03	100.03	100.03			100.03	100.03	N/A	30,000	30,010
300	3	79.83	81.03	73.24	12.61	110.63	66.53	96.72	N/A	60,333	44,187
326	2	93.87	93.87	93.23	1.37	100.69	92.58	95.15	N/A	20,000	18,645
330	2	75.31	75.31	64.52	28.25	116.72	54.03	96.58	N/A	1,825,000	1,177,474
340	1	165.74	165.74	165.74			165.74	165.74	N/A	5,000	8,287
343	1	114.65	114.65	114.65			114.65	114.65	N/A	80,000	91,718
344	3	99.64	102.81	101.81	3.69	100.98	98.88	109.92	N/A	35,833	36,482
346	1	98.78	98.78	98.78			98.78	98.78	N/A	65,000	64,210
349	1	100.38	100.38	100.38			100.38	100.38	N/A	35,350	35,483
350	3	114.15	118.56	110.46	13.39	107.33	97.84	143.68	N/A	17,491	19,322
352	2	94.87	94.87	93.72	10.99	101.23	84.44	105.30	N/A	95,500	89,502
353	14	98.96	94.82	89.62	6.27	105.81	61.31	108.50	93.03 to 99.40	48,500	43,464
404	1	151.61	151.61	151.61			151.61	151.61	N/A	11,000	16,677
406	4	91.24	83.97	89.11	9.76	94.23	60.16	93.24	N/A	18,375	16,374
426	1	97.99	97.99	97.99			97.99	97.99	N/A	25,000	24,497
442	2	98.00	98.00	98.10	0.23	99.89	97.77	98.22	N/A	37,500	36,788
451	2	92.99	92.99	92.68	5.76	100.33	87.63	98.34	N/A	47,750	44,253
470	5	98.03	91.05	96.97	7.88	93.90	79.66	99.12	N/A	78,522	76,141
471	1	66.71	66.71	66.71			66.71	66.71	N/A	25,000	16,677
476	1	31.64	31.64	31.64			31.64	31.64	N/A	72,500	22,939
528	3	97.65	91.68	95.19	7.70	96.31	77.41	99.98	N/A	17,333	16,499
ALL	62	98.22	96.44	75.79	13.00	127.24	31.64	165.74	96.72 to 98.98	99,019	75,045

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	1	98.34	98.34	98.34			98.34	98.34	N/A	45,000	44,253
03	61	98.22	96.41	75.62	13.22	127.48	31.64	165.74	96.72 to 98.98	99,905	75,550
04											
ALL	62	98.22	96.44	75.79	13.00	127.24	31.64	165.74	96.72 to 98.98	99,019	75,045

**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:	140	<b>MEDIAN:</b>	<b>71</b>	COV:	29.45	95% Median C.I.:	68.33 to 72.66	(! : Derived)
(AgLand) TOTAL Sales Price:	21,307,631	WGT. MEAN:	70	STD:	21.09	95% Wgt. Mean C.I.:	66.51 to 74.41	
(AgLand) TOTAL Adj.Sales Price:	21,332,631	MEAN:	72	AVG.ABS.DEV:	14.56	95% Mean C.I.:	68.11 to 75.09	
(AgLand) TOTAL Assessed Value:	15,030,867							
AVG. Adj. Sales Price:	152,375	COD:	20.55	MAX Sales Ratio:	166.32			
AVG. Assessed Value:	107,363	PRD:	101.62	MIN Sales Ratio:	17.78			

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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
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	3	86.94	88.91	87.42	11.33	101.71	75.12	104.68	N/A	318,321	278,268
10/01/03 TO 12/31/03	6	76.42	84.64	83.39	24.64	101.49	60.65	137.71	60.65 to 137.71	89,258	74,435
01/01/04 TO 03/31/04	19	79.85	82.71	76.90	13.79	107.56	57.49	139.07	75.51 to 88.82	137,958	106,091
04/01/04 TO 06/30/04	18	72.16	72.48	75.25	25.52	96.31	17.78	113.19	66.89 to 85.49	144,599	108,814
07/01/04 TO 09/30/04	10	68.13	69.14	63.39	31.00	109.07	22.46	166.32	34.14 to 72.66	159,064	100,826
10/01/04 TO 12/31/04	11	67.53	68.45	61.22	15.79	111.82	49.09	94.29	52.47 to 86.44	144,547	88,485
01/01/05 TO 03/31/05	13	75.06	78.72	81.70	22.24	96.35	39.40	119.06	57.71 to 103.10	154,207	125,985
04/01/05 TO 06/30/05	14	67.44	70.37	68.89	15.75	102.15	53.51	93.24	58.16 to 86.45	110,423	76,065
07/01/05 TO 09/30/05	9	60.49	58.89	60.92	13.63	96.67	46.23	72.83	47.82 to 68.79	109,250	66,551
10/01/05 TO 12/31/05	10	68.02	62.96	65.91	16.08	95.53	39.24	85.37	43.11 to 74.18	186,346	122,818
01/01/06 TO 03/31/06	12	62.40	61.24	58.38	15.75	104.91	31.14	82.64	57.34 to 70.70	173,984	101,564
04/01/06 TO 06/30/06	15	70.61	68.39	69.26	14.57	98.74	23.75	89.56	63.35 to 77.39	196,819	136,319
<u>Study Years</u>											
07/01/03 TO 06/30/04	46	78.26	79.36	78.28	19.74	101.39	17.78	139.07	71.91 to 85.46	145,967	114,257
07/01/04 TO 06/30/05	48	69.76	71.94	69.59	21.74	103.37	22.46	166.32	63.32 to 72.99	140,235	97,590
07/01/05 TO 06/30/06	46	66.78	63.49	64.55	15.86	98.36	23.75	89.56	58.78 to 70.29	171,452	110,667
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	58	72.53	74.49	70.87	22.37	105.12	17.78	166.32	70.80 to 77.15	144,908	102,689
01/01/05 TO 12/31/05	46	68.38	68.87	70.81	19.20	97.27	39.24	119.06	60.66 to 72.66	139,072	98,475
<u>ALL</u>											
	140	70.85	71.60	70.46	20.55	101.62	17.78	166.32	68.33 to 72.66	152,375	107,363

**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:	140	<b>MEDIAN:</b>	<b>71</b>	COV:	29.45	95% Median C.I.:	68.33 to 72.66	(! : Derived)
(AgLand) TOTAL Sales Price:	21,307,631	WGT. MEAN:	70	STD:	21.09	95% Wgt. Mean C.I.:	66.51 to 74.41	
(AgLand) TOTAL Adj.Sales Price:	21,332,631	MEAN:	72	AVG.ABS.DEV:	14.56	95% Mean C.I.:	68.11 to 75.09	
(AgLand) TOTAL Assessed Value:	15,030,867							
AVG. Adj. Sales Price:	152,375	COD:	20.55	MAX Sales Ratio:	166.32			
AVG. Assessed Value:	107,363	PRD:	101.62	MIN Sales Ratio:	17.78			

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GEO CODE / TOWNSHIP #	RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
	2019	1	110.50	110.50	110.50			110.50	110.50	N/A	37,954	41,940
	2023	1	54.95	54.95	54.95			54.95	54.95	N/A	71,550	39,320
	2025	1	52.47	52.47	52.47			52.47	52.47	N/A	221,568	116,255
	2027	3	68.19	73.59	71.75	12.28	102.57	63.73	88.85	N/A	63,105	45,277
	2029	4	78.66	75.73	57.83	23.66	130.97	49.09	96.52	N/A	110,000	63,608
	2033	4	89.38	91.87	100.12	12.72	91.75	75.50	113.19	N/A	196,641	196,885
	2151	1	58.16	58.16	58.16			58.16	58.16	N/A	205,200	119,337
	2153	2	79.13	79.13	73.17	13.17	108.15	68.71	89.56	N/A	87,500	64,028
	2155	2	70.10	70.10	72.21	3.64	97.09	67.55	72.66	N/A	227,607	164,353
	2157	3	60.66	64.21	68.32	5.86	93.98	60.65	71.31	N/A	76,486	52,252
	2161	3	31.14	40.72	49.67	46.60	81.99	23.75	67.28	N/A	170,877	84,875
	2301	1	82.80	82.80	82.80			82.80	82.80	N/A	48,842	40,443
	2303	5	69.54	68.48	67.05	8.41	102.13	57.49	76.46	N/A	204,200	136,918
	2305	1	66.68	66.68	66.68			66.68	66.68	N/A	90,932	60,629
	2307	2	73.00	73.00	58.34	20.95	125.12	57.71	88.29	N/A	127,652	74,478
	2309	1	50.00	50.00	50.00			50.00	50.00	N/A	73,500	36,747
	2311	2	74.63	74.63	73.99	7.60	100.87	68.96	80.31	N/A	293,430	217,109
	2315	1	103.10	103.10	103.10			103.10	103.10	N/A	4,260	4,392
	2317	4	74.92	72.57	75.98	11.46	95.51	54.97	85.46	N/A	109,132	82,914
	2441	4	73.41	85.50	73.95	28.49	115.62	57.48	137.71	N/A	239,808	177,339
	2445	2	71.67	71.67	71.59	0.27	100.11	71.48	71.86	N/A	80,750	57,811
	2447	3	55.50	53.24	34.53	41.24	154.20	17.78	86.45	N/A	142,866	49,330
	2449	2	67.10	67.10	62.81	12.40	106.82	58.78	75.42	N/A	247,840	155,678
	2453	2	135.50	135.50	114.25	22.75	118.60	104.68	166.32	N/A	212,482	242,760
	2455	5	77.15	76.05	79.39	23.68	95.78	39.24	103.97	N/A	225,236	178,824
	2591	1	47.82	47.82	47.82			47.82	47.82	N/A	106,400	50,881
	2593	2	79.29	79.29	81.61	6.44	97.16	74.18	84.40	N/A	146,473	119,538
	2595	2	48.88	48.88	49.85	15.09	98.05	41.50	56.25	N/A	265,000	132,094
	2597	2	83.54	83.54	85.42	22.32	97.80	64.89	102.19	N/A	109,000	93,110
	2599	5	71.91	71.13	90.47	19.70	78.62	34.93	100.55	N/A	64,050	57,947
	2601	2	58.42	58.42	65.89	20.87	88.66	46.23	70.61	N/A	77,500	51,064
	2603	1	22.46	22.46	22.46			22.46	22.46	N/A	50,250	11,285
	2605	4	67.21	59.71	58.72	13.68	101.68	34.14	70.29	N/A	270,874	159,068
	2607	5	70.91	72.16	73.26	8.16	98.49	60.49	86.28	N/A	271,297	198,760
	2733	2	62.27	62.27	62.64	5.60	99.40	58.78	65.75	N/A	247,099	154,784
	2735	6	72.55	74.33	64.95	18.95	114.44	38.67	97.12	38.67 to 97.12	68,729	44,639
	2741	2	64.77	64.77	66.88	5.87	96.85	60.97	68.57	N/A	137,350	91,858
	2743	1	139.07	139.07	139.07			139.07	139.07	N/A	15,070	20,958

**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:	140	<b>MEDIAN:</b>	<b>71</b>	COV:	29.45	95% Median C.I.:	68.33 to 72.66	(! : Derived)
(AgLand) TOTAL Sales Price:	21,307,631	WGT. MEAN:	70	STD:	21.09	95% Wgt. Mean C.I.:	66.51 to 74.41	
(AgLand) TOTAL Adj.Sales Price:	21,332,631	MEAN:	72	AVG.ABS.DEV:	14.56	95% Mean C.I.:	68.11 to 75.09	
(AgLand) TOTAL Assessed Value:	15,030,867							
AVG. Adj. Sales Price:	152,375	COD:	20.55	MAX Sales Ratio:	166.32			
AVG. Assessed Value:	107,363	PRD:	101.62	MIN Sales Ratio:	17.78			

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2745	4	72.93	67.66	77.40	15.99	87.42	39.40	85.37	N/A	89,018	68,897
2747	3	58.46	57.68	56.14	6.88	102.75	51.26	63.32	N/A	174,600	98,014
2749	3	75.51	70.61	70.73	11.86	99.84	54.73	81.60	N/A	124,235	87,870
2889	3	67.43	70.34	67.30	12.62	104.52	59.04	84.56	N/A	141,108	94,971
2891	6	79.60	78.59	77.89	3.96	100.90	71.90	82.75	71.90 to 82.75	220,203	171,518
2897	2	60.77	60.77	69.03	19.58	88.03	48.87	72.66	N/A	88,500	61,091
2899	1	72.40	72.40	72.40			72.40	72.40	N/A	960	695
2901	3	76.80	74.03	75.21	11.97	98.43	58.86	86.44	N/A	86,802	65,286
3029	3	86.03	77.24	78.32	10.92	98.62	58.76	86.94	N/A	105,938	82,973
3031	3	43.41	46.68	46.58	7.99	100.21	43.11	53.51	N/A	187,000	87,105
3033	1	68.44	68.44	68.44			68.44	68.44	N/A	135,000	92,399
3035	1	68.33	68.33	68.33			68.33	68.33	N/A	68,800	47,012
3037	3	77.39	78.32	74.23	8.64	105.51	68.76	88.82	N/A	139,783	103,765
3039	1	57.34	57.34	57.34			57.34	57.34	N/A	258,500	148,220
3041	2	67.03	67.03	65.72	5.48	101.99	63.35	70.70	N/A	178,250	117,144
3043	3	87.28	95.59	93.06	14.75	102.72	80.43	119.06	N/A	262,966	244,706
3045	3	66.92	67.21	66.82	1.43	100.58	65.91	68.79	N/A	81,416	54,403
ALL											
	140	70.85	71.60	70.46	20.55	101.62	17.78	166.32	68.33 to 72.66	152,375	107,363

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	75	70.80	71.05	69.23	23.32	102.62	17.78	166.32	67.28 to 72.40	155,633	107,750
2	6	74.74	76.72	70.31	21.20	109.12	57.49	110.50	57.49 to 110.50	127,823	89,875
3	12	73.00	75.24	71.84	18.56	104.74	52.47	96.52	63.73 to 92.17	105,519	75,803
4	17	68.79	72.38	73.16	17.86	98.93	47.82	119.06	59.04 to 82.64	151,231	110,646
5	19	71.90	67.84	68.65	13.65	98.82	39.24	88.82	63.35 to 77.39	176,211	120,965
6	11	72.99	73.88	77.36	17.62	95.50	49.09	113.19	54.97 to 89.56	155,275	120,123
ALL											
	140	70.85	71.60	70.46	20.55	101.62	17.78	166.32	68.33 to 72.66	152,375	107,363

**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	140	70.85	71.60	70.46	20.55	101.62	17.78	166.32	68.33 to 72.66	152,375	107,363
ALL											
	140	70.85	71.60	70.46	20.55	101.62	17.78	166.32	68.33 to 72.66	152,375	107,363

**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

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AVG. Assessed Value:	107,363	PRD:	101.62	MIN Sales Ratio:	17.78			

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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	110.50	110.50	110.50			110.50	110.50	N/A	37,954	41,940
21-0015	15	58.78	60.78	59.21	22.45	102.64	23.75	102.19	52.47 to 67.28	154,439	91,450
21-0025	23	70.61	63.63	65.23	18.04	97.54	17.78	100.55	57.34 to 72.27	122,279	79,766
21-0044	20	70.55	72.66	66.78	19.60	108.81	34.14	137.71	65.75 to 76.80	158,652	105,943
21-0084	17	71.31	76.99	76.34	19.40	100.86	49.09	113.19	63.73 to 92.17	138,770	105,931
21-0089	17	75.51	78.65	80.55	24.22	97.65	39.24	166.32	58.46 to 93.24	162,554	130,930
21-0180	21	74.18	74.07	71.14	17.60	104.12	39.40	139.07	63.35 to 82.64	187,007	133,041
24-0011											
24-0020	8	68.11	77.37	81.55	18.42	94.88	59.04	119.06	59.04 to 119.06	120,184	98,011
24-0101	6	60.97	59.10	58.07	20.38	101.78	43.11	77.39	43.11 to 77.39	176,500	102,493
58-0025	3	85.49	84.76	85.03	6.93	99.68	75.50	93.28	N/A	121,655	103,439
82-0015	3	86.03	77.24	78.32	10.92	98.62	58.76	86.94	N/A	105,938	82,973
88-0005	4	74.92	72.57	75.98	11.46	95.51	54.97	85.46	N/A	109,132	82,914
88-0021	2	66.81	66.81	68.88	9.46	97.00	60.49	73.13	N/A	401,573	276,591
NonValid School											
ALL	140	70.85	71.60	70.46	20.55	101.62	17.78	166.32	68.33 to 72.66	152,375	107,363

**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	3	76.73	79.14	82.37	6.90	96.08	72.40	88.29	N/A	3,381	2,785
10.01 TO 30.00	6	93.23	76.83	72.95	22.88	105.32	34.93	103.10	34.93 to 103.10	10,280	7,500
30.01 TO 50.00	9	48.87	51.70	46.63	35.07	110.89	22.46	89.56	23.75 to 69.98	43,527	20,296
50.01 TO 100.00	17	71.31	71.82	70.85	14.42	101.37	50.00	139.07	58.86 to 74.18	65,530	46,428
100.01 TO 180.00	38	67.63	65.80	60.05	19.86	109.57	17.78	96.52	58.78 to 75.42	136,522	81,985
180.01 TO 330.00	39	72.59	75.00	69.82	19.70	107.42	34.14	166.32	66.89 to 76.80	171,434	119,691
330.01 TO 650.00	18	71.95	76.99	76.02	17.44	101.27	52.47	119.06	66.63 to 86.28	227,295	172,792
650.01 +	10	76.55	82.80	82.11	18.99	100.84	57.49	113.19	68.96 to 104.68	378,991	311,188
ALL	140	70.85	71.60	70.46	20.55	101.62	17.78	166.32	68.33 to 72.66	152,375	107,363

**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:	140	<b>MEDIAN:</b>	<b>71</b>	COV:	29.45	95% Median C.I.:	68.33 to 72.66	(! : Derived)
(AgLand) TOTAL Sales Price:	21,307,631	WGT. MEAN:	70	STD:	21.09	95% Wgt. Mean C.I.:	66.51 to 74.41	
(AgLand) TOTAL Adj.Sales Price:	21,332,631	MEAN:	72	AVG.ABS.DEV:	14.56	95% Mean C.I.:	68.11 to 75.09	
(AgLand) TOTAL Assessed Value:	15,030,867							
AVG. Adj. Sales Price:	152,375	COD:	20.55	MAX Sales Ratio:	166.32			
AVG. Assessed Value:	107,363	PRD:	101.62	MIN Sales Ratio:	17.78			

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**MAJORITY LAND USE > 95%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	6	66.20	66.81	61.56	19.31	108.52	50.00	88.29	50.00 to 88.29	104,676	64,441
DRY-N/A	15	72.27	73.22	64.40	22.77	113.69	31.14	103.10	58.86 to 96.52	99,639	64,170
GRASS	65	70.61	69.92	68.38	21.84	102.26	17.78	166.32	67.28 to 72.59	130,732	89,391
GRASS-N/A	31	71.70	77.74	79.32	21.17	98.01	41.50	139.07	67.43 to 85.46	170,744	135,442
IRRGTD	1	85.37	85.37	85.37			85.37	85.37	N/A	160,074	136,661
IRRGTD-N/A	22	70.01	67.47	67.23	14.58	100.35	38.67	89.56	58.78 to 76.46	239,054	160,719
ALL											
	140	70.85	71.60	70.46	20.55	101.62	17.78	166.32	68.33 to 72.66	152,375	107,363

**MAJORITY LAND USE > 80%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	10	75.24	75.25	69.73	18.18	107.91	50.00	102.19	54.73 to 97.12	94,428	65,843
DRY-N/A	11	64.32	67.88	58.62	24.48	115.79	31.14	103.10	47.82 to 96.52	107,124	62,798
GRASS	81	70.29	71.33	70.35	22.17	101.39	17.78	166.32	67.55 to 72.40	137,332	96,615
GRASS-N/A	15	74.58	78.48	81.87	18.37	95.85	52.47	119.06	67.43 to 86.28	177,782	145,553
IRRGTD	11	76.46	73.88	72.92	8.64	101.32	57.48	85.37	58.78 to 82.75	235,215	171,523
IRRGTD-N/A	12	61.91	63.08	63.06	16.69	100.03	38.67	89.56	51.26 to 74.18	235,992	148,811
ALL											
	140	70.85	71.60	70.46	20.55	101.62	17.78	166.32	68.33 to 72.66	152,375	107,363

**MAJORITY LAND USE > 50%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	21	72.27	71.39	63.56	21.32	112.31	31.14	103.10	57.71 to 82.64	101,078	64,248
GRASS	95	70.61	72.22	72.55	21.62	99.54	17.78	166.32	68.19 to 72.59	144,982	105,186
GRASS-N/A	1	94.29	94.29	94.29			94.29	94.29	N/A	17,400	16,407
IRRGTD	20	73.66	70.62	69.23	12.10	102.01	49.09	89.56	63.32 to 77.15	241,830	167,413
IRRGTD-N/A	3	58.16	52.44	55.64	12.51	94.24	38.67	60.49	N/A	194,220	108,071
ALL											
	140	70.85	71.60	70.46	20.55	101.62	17.78	166.32	68.33 to 72.66	152,375	107,363

**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:	140	<b>MEDIAN:</b>	<b>71</b>	COV:	29.45	95% Median C.I.:	68.33 to 72.66	(! : Derived)
(AgLand) TOTAL Sales Price:	21,307,631	WGT. MEAN:	70	STD:	21.09	95% Wgt. Mean C.I.:	66.51 to 74.41	
(AgLand) TOTAL Adj.Sales Price:	21,332,631	MEAN:	72	AVG.ABS.DEV:	14.56	95% Mean C.I.:	68.11 to 75.09	
(AgLand) TOTAL Assessed Value:	15,030,867							
AVG. Adj. Sales Price:	152,375	COD:	20.55	MAX Sales Ratio:	166.32			
AVG. Assessed Value:	107,363	PRD:	101.62	MIN Sales Ratio:	17.78			

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	3	76.73	84.08	88.62	13.34	94.88	72.40	103.10	N/A	3,033	2,688	
5000 TO 9999	2	90.23	90.23	90.35	2.15	99.87	88.29	92.17	N/A	5,652	5,106	
Total \$ _____												
1 TO 9999	5	88.29	86.54	89.58	10.45	96.61	72.40	103.10	N/A	4,081	3,655	
10000 TO 29999	9	60.66	71.42	69.70	40.08	102.46	34.93	139.07	39.40 to 97.12	17,139	11,946	
30000 TO 59999	22	71.69	70.09	69.93	20.66	100.24	22.46	110.50	60.65 to 86.44	46,371	32,426	
60000 TO 99999	24	71.25	77.55	76.36	21.00	101.56	50.00	166.32	64.89 to 81.60	78,452	59,907	
100000 TO 149999	23	68.71	67.86	67.79	15.44	100.11	38.67	102.19	65.91 to 72.83	124,536	84,420	
150000 TO 249999	26	71.99	70.14	69.48	16.14	100.96	31.14	100.55	63.32 to 76.80	193,021	134,104	
250000 TO 499999	28	66.96	69.36	70.24	25.33	98.74	17.78	119.06	57.49 to 79.85	315,585	221,671	
500000 +	3	73.13	72.85	72.85	2.20	100.00	70.29	75.12	N/A	511,882	372,897	
ALL												
	140	70.85	71.60	70.46	20.55	101.62	17.78	166.32	68.33 to 72.66	152,375	107,363	

<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	6	74.57	69.14	56.36	27.13	122.68	34.93	103.10	34.93 to 103.10	6,384	3,598	
5000 TO 9999	2	94.65	94.65	95.27	2.62	99.34	92.17	97.12	N/A	8,062	7,681	
Total \$ _____												
1 TO 9999	8	82.51	75.52	67.89	23.82	111.24	34.93	103.10	34.93 to 103.10	6,803	4,618	
10000 TO 29999	15	60.66	63.45	57.08	28.61	111.17	22.46	139.07	48.87 to 69.98	33,854	19,322	
30000 TO 59999	34	71.33	67.97	58.32	22.19	116.55	17.78	110.50	58.76 to 81.60	79,188	46,180	
60000 TO 99999	23	69.54	71.80	68.70	12.36	104.51	41.50	137.71	66.68 to 72.27	118,450	81,374	
100000 TO 149999	26	72.63	73.97	67.98	20.90	108.81	34.14	166.32	59.04 to 79.36	178,060	121,038	
150000 TO 249999	22	68.02	69.50	67.88	14.79	102.39	49.09	100.55	58.78 to 77.15	268,556	182,296	
250000 TO 499999	12	81.59	87.79	85.24	17.00	102.99	70.29	119.06	72.66 to 104.68	401,315	342,068	
ALL												
	140	70.85	71.60	70.46	20.55	101.62	17.78	166.32	68.33 to 72.66	152,375	107,363	

**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:	370	<b>MEDIAN:</b>	<b>94</b>	COV:	35.40	95% Median C.I.:	93.27 to 95.62	(! : Derived)
TOTAL Sales Price:	18,309,509	WGT. MEAN:	86	STD:	33.91	95% Wgt. Mean C.I.:	83.07 to 88.45	
TOTAL Adj.Sales Price:	18,327,398	MEAN:	96	AVG.ABS.DEV:	21.60	95% Mean C.I.:	92.33 to 99.24	
TOTAL Assessed Value:	15,718,016							
AVG. Adj. Sales Price:	49,533	COD:	22.87	MAX Sales Ratio:	360.83			
AVG. Assessed Value:	42,481	PRD:	111.69	MIN Sales Ratio:	10.59			

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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	56	98.29	103.58	97.17	14.62	106.60	61.00	190.96	95.47 to 102.50	41,496	40,320
10/01/04 TO 12/31/04	37	94.68	95.36	89.95	20.07	106.01	46.33	172.50	84.98 to 99.77	46,087	41,455
01/01/05 TO 03/31/05	37	95.14	96.59	86.43	23.66	111.76	44.26	210.25	80.48 to 97.62	56,418	48,762
04/01/05 TO 06/30/05	51	92.29	88.93	81.60	21.03	108.98	10.59	143.88	80.98 to 96.48	54,824	44,735
07/01/05 TO 09/30/05	53	93.52	92.49	86.04	20.76	107.50	26.93	273.11	84.90 to 94.93	45,611	39,242
10/01/05 TO 12/31/05	39	99.16	112.85	91.34	27.56	123.55	60.98	360.83	94.28 to 106.12	46,910	42,847
01/01/06 TO 03/31/06	47	93.09	89.11	83.69	24.19	106.48	24.67	158.90	74.20 to 99.14	53,830	45,050
04/01/06 TO 06/30/06	50	85.94	90.25	74.77	31.55	120.71	17.59	207.63	78.39 to 96.43	52,757	39,444
____Study Years____											
07/01/04 TO 06/30/05	181	95.42	96.34	88.39	19.56	109.00	10.59	210.25	93.54 to 97.29	49,240	43,522
07/01/05 TO 06/30/06	189	93.73	95.26	83.28	25.98	114.38	17.59	360.83	89.46 to 95.26	49,813	41,484
____Calendar Yrs____											
01/01/05 TO 12/31/05	180	94.25	96.73	85.83	23.41	112.71	10.59	360.83	92.29 to 95.62	50,724	43,536
____ALL____											
	370	94.47	95.79	85.76	22.87	111.69	10.59	360.83	93.27 to 95.62	49,533	42,481

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ANSELMO	8	85.75	78.33	66.96	41.25	116.98	17.59	136.53	17.59 to 136.53	17,050	11,417
ANSLEY	25	82.80	89.15	77.02	29.69	115.74	44.26	158.90	67.12 to 105.00	33,318	25,662
ARNOLD	37	96.75	101.78	85.07	28.13	119.65	34.79	210.25	88.83 to 105.61	30,662	26,082
BERWYN	1	78.14	78.14	78.14			78.14	78.14	N/A	14,000	10,940
BROKEN BOW	157	94.68	95.68	87.59	16.58	109.24	38.44	190.96	93.52 to 95.52	63,904	55,972
CALLAWAY	50	93.90	96.09	87.57	24.66	109.73	10.59	273.11	86.21 to 99.94	47,049	41,199
COMSTOCK	4	103.15	99.96	103.44	12.35	96.63	76.44	117.10	N/A	15,550	16,085
MASON CITY	6	88.53	91.32	86.67	20.89	105.37	61.51	135.59	61.51 to 135.59	12,358	10,710
MERNA	20	96.66	104.78	89.20	24.67	117.47	30.64	184.10	90.09 to 103.99	38,987	34,775
OCONTO	4	66.34	66.76	68.35	8.37	97.67	61.00	73.36	N/A	18,625	12,730
RURAL RES	27	96.43	95.32	82.08	25.51	116.13	26.93	181.61	70.30 to 101.07	76,895	63,119
SARGENT	31	88.17	97.80	76.89	35.47	127.20	33.82	360.83	73.62 to 103.00	24,427	18,781
____ALL____											
	370	94.47	95.79	85.76	22.87	111.69	10.59	360.83	93.27 to 95.62	49,533	42,481

**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:	370	<b>MEDIAN:</b>	<b>94</b>	COV:	35.40	95% Median C.I.:	93.27 to 95.62	(!: Derived)
TOTAL Sales Price:	18,309,509	WGT. MEAN:	86	STD:	33.91	95% Wgt. Mean C.I.:	83.07 to 88.45	
TOTAL Adj.Sales Price:	18,327,398	MEAN:	96	AVG.ABS.DEV:	21.60	95% Mean C.I.:	92.33 to 99.24	
TOTAL Assessed Value:	15,718,016							
AVG. Adj. Sales Price:	49,533	COD:	22.87	MAX Sales Ratio:	360.83			
AVG. Assessed Value:	42,481	PRD:	111.69	MIN Sales Ratio:	10.59			

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**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	326	94.47	96.33	86.89	22.60	110.86	10.59	360.83	93.49 to 95.86	44,378	38,562
2	17	84.98	86.13	80.86	23.16	106.52	53.50	172.82	60.98 to 99.11	104,935	84,850
3	27	96.43	95.32	82.08	25.51	116.13	26.93	181.61	70.30 to 101.07	76,895	63,119
ALL	370	94.47	95.79	85.76	22.87	111.69	10.59	360.83	93.27 to 95.62	49,533	42,481

**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	346	94.60	96.61	85.99	22.28	112.34	17.59	360.83	93.51 to 95.91	52,241	44,924
2	24	92.12	84.00	69.22	31.55	121.35	10.59	181.61	63.10 to 99.16	10,490	7,261
ALL	370	94.47	95.79	85.76	22.87	111.69	10.59	360.83	93.27 to 95.62	49,533	42,481

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	364	94.60	95.80	86.16	22.79	111.20	10.59	360.83	93.49 to 95.73	48,973	42,193
06											
07	6	84.25	94.78	71.78	27.09	132.05	63.41	157.78	63.41 to 157.78	83,500	59,933
ALL	370	94.47	95.79	85.76	22.87	111.69	10.59	360.83	93.27 to 95.62	49,533	42,481

**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

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TOTAL Adj.Sales Price:	18,327,398	MEAN:	96	AVG.ABS.DEV:	21.60	95% Mean C.I.:	92.33 to 99.24	
TOTAL Assessed Value:	15,718,016							
AVG. Adj. Sales Price:	49,533	COD:	22.87	MAX Sales Ratio:	360.83			
AVG. Assessed Value:	42,481	PRD:	111.69	MIN Sales Ratio:	10.59			

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<b>SCHOOL DISTRICT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
05-0071												
21-0015	33	96.49	95.51	82.99	24.62	115.08	17.59	184.10	90.09 to 101.69	45,625	37,866	
21-0025	161	94.68	95.83	87.81	17.61	109.14	26.93	190.96	93.62 to 95.54	63,714	55,944	
21-0044	31	79.76	89.58	72.26	31.96	123.97	44.26	181.61	67.12 to 103.13	37,012	26,745	
21-0084	32	89.27	97.77	79.59	34.24	122.84	33.82	360.83	73.62 to 103.00	27,382	21,793	
21-0089	41	98.27	102.08	85.95	27.39	118.76	34.79	210.25	88.83 to 106.12	30,792	26,467	
21-0180	60	92.13	94.65	88.35	23.55	107.13	10.59	273.11	84.80 to 98.77	49,082	43,364	
24-0011												
24-0020	1	59.33	59.33	59.33			59.33	59.33	N/A	130,000	77,133	
24-0101	2	66.34	66.34	66.75	7.42	99.38	61.42	71.26	N/A	20,750	13,851	
58-0025												
82-0015	4	88.53	93.02	74.13	24.98	125.48	59.43	135.59	N/A	22,250	16,493	
88-0005	5	108.29	105.26	106.63	12.77	98.71	76.44	126.48	N/A	14,440	15,398	
88-0021												
NonValid School												
ALL	370	94.47	95.79	85.76	22.87	111.69	10.59	360.83	93.27 to 95.62	49,533	42,481	

<b>YEAR BUILT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	51	95.50	90.79	85.35	30.68	106.37	10.59	190.96	79.17 to 103.00	28,176	24,047	
Prior TO 1860												
1860 TO 1899	5	83.67	76.91	77.96	27.33	98.65	41.17	112.19	N/A	52,080	40,601	
1900 TO 1919	70	95.72	102.07	84.38	28.93	120.97	17.59	360.83	93.51 to 100.13	32,064	27,054	
1920 TO 1939	97	94.21	100.77	89.85	26.62	112.16	39.31	273.11	89.44 to 99.02	32,425	29,133	
1940 TO 1949	31	97.01	101.75	91.02	18.43	111.78	59.33	185.25	93.27 to 103.02	41,380	37,666	
1950 TO 1959	27	93.62	89.80	85.52	14.13	105.01	49.86	124.56	82.36 to 98.22	60,388	51,646	
1960 TO 1969	25	92.29	87.76	85.74	9.09	102.35	55.81	102.93	90.09 to 94.37	80,010	68,603	
1970 TO 1979	35	96.50	91.04	84.68	14.47	107.50	54.13	157.78	83.78 to 99.11	80,584	68,242	
1980 TO 1989	17	84.67	88.45	82.80	13.89	106.82	53.23	126.44	77.65 to 99.33	102,335	84,730	
1990 TO 1994	3	94.68	93.39	93.04	2.84	100.38	88.72	96.78	N/A	116,500	108,393	
1995 TO 1999	6	92.47	90.26	84.18	10.39	107.23	63.41	105.23	63.41 to 105.23	149,750	126,055	
2000 TO Present	3	71.90	74.15	73.53	8.44	100.85	66.17	84.38	N/A	172,833	127,080	
ALL	370	94.47	95.79	85.76	22.87	111.69	10.59	360.83	93.27 to 95.62	49,533	42,481	

**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:	370	<b>MEDIAN:</b>	<b>94</b>	COV:	35.40	95% Median C.I.:	93.27 to 95.62	(! : Derived)
TOTAL Sales Price:	18,309,509	WGT. MEAN:	86	STD:	33.91	95% Wgt. Mean C.I.:	83.07 to 88.45	
TOTAL Adj.Sales Price:	18,327,398	MEAN:	96	AVG.ABS.DEV:	21.60	95% Mean C.I.:	92.33 to 99.24	
TOTAL Assessed Value:	15,718,016							
AVG. Adj. Sales Price:	49,533	COD:	22.87	MAX Sales Ratio:	360.83			
AVG. Assessed Value:	42,481	PRD:	111.69	MIN Sales Ratio:	10.59			

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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	24	98.58	105.06	100.90	36.44	104.12	24.67	360.83	70.30 to 111.50	2,451	2,473
5000 TO 9999	31	126.04	133.40	131.00	29.32	101.83	61.00	273.11	100.00 to 155.39	7,113	9,318
Total \$ _____											
1 TO 9999	55	104.21	121.03	124.66	37.43	97.09	24.67	360.83	98.00 to 126.04	5,079	6,331
10000 TO 29999	101	102.16	103.12	100.82	22.87	102.28	10.59	194.83	98.21 to 106.12	18,614	18,767
30000 TO 59999	95	93.01	89.45	89.15	16.93	100.34	17.59	172.82	85.64 to 93.94	43,049	38,379
60000 TO 99999	73	92.29	84.67	84.63	13.56	100.05	30.64	106.93	85.67 to 95.14	76,751	64,951
100000 TO 149999	36	86.04	83.11	83.09	15.89	100.03	55.81	121.73	71.52 to 95.42	123,152	102,327
150000 TO 249999	7	77.20	72.96	72.62	15.33	100.46	53.50	94.68	53.50 to 94.68	167,771	121,838
250000 TO 499999	3	63.41	62.85	63.42	9.81	99.10	53.23	71.90	N/A	289,166	183,375
ALL _____											
	370	94.47	95.79	85.76	22.87	111.69	10.59	360.83	93.27 to 95.62	49,533	42,481

**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	28	93.59	93.15	75.61	37.30	123.19	10.59	360.83	68.89 to 103.00	3,412	2,580
5000 TO 9999	30	95.09	97.32	71.26	37.80	136.56	17.59	184.10	80.23 to 114.68	11,210	7,988
Total \$ _____											
1 TO 9999	58	94.72	95.30	72.22	37.42	131.96	10.59	360.83	80.23 to 100.00	7,446	5,377
10000 TO 29999	114	100.87	105.11	89.61	27.00	117.29	30.64	273.11	96.05 to 105.91	22,024	19,737
30000 TO 59999	100	93.19	92.53	87.00	16.66	106.36	49.86	194.83	89.53 to 94.42	48,732	42,396
60000 TO 99999	72	93.57	88.93	85.41	12.74	104.13	53.50	172.82	89.26 to 95.47	89,798	76,692
100000 TO 149999	22	91.62	87.45	84.79	11.05	103.14	53.23	105.23	79.99 to 96.78	140,840	119,419
150000 TO 249999	4	83.29	87.93	80.99	24.34	108.57	63.41	121.73	N/A	236,875	191,842
ALL _____											
	370	94.47	95.79	85.76	22.87	111.69	10.59	360.83	93.27 to 95.62	49,533	42,481

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	50	95.18	91.80	79.56	33.91	115.39	10.59	360.83	68.89 to 101.07	34,142	27,162
10	1	90.36	90.36	90.36			90.36	90.36	N/A	47,000	42,471
20	145	98.21	101.71	90.26	24.02	112.68	30.64	273.11	94.93 to 100.00	32,100	28,974
30	169	93.27	92.07	84.68	18.10	108.74	17.59	210.25	89.33 to 94.32	65,252	55,252
40	5	93.90	90.66	87.37	8.61	103.76	71.90	105.23	N/A	178,200	155,690
ALL _____											
	370	94.47	95.79	85.76	22.87	111.69	10.59	360.83	93.27 to 95.62	49,533	42,481

**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

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TOTAL Sales Price:	18,309,509	WGT. MEAN:	86	STD:	33.91	95% Wgt. Mean C.I.:	83.07 to 88.45	
TOTAL Adj.Sales Price:	18,327,398	MEAN:	96	AVG.ABS.DEV:	21.60	95% Mean C.I.:	92.33 to 99.24	
TOTAL Assessed Value:	15,718,016							
AVG. Adj. Sales Price:	49,533	COD:	22.87	MAX Sales Ratio:	360.83			
AVG. Assessed Value:	42,481	PRD:	111.69	MIN Sales Ratio:	10.59			

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<b>STYLE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	42	96.35	90.14	85.00	26.24	106.05	10.59	181.61	84.03 to 103.00		31,106	26,440
100	9	94.68	100.74	82.05	23.58	122.79	63.41	157.78	73.62 to 144.47		76,166	62,492
101	242	94.32	97.26	86.20	21.39	112.83	34.79	273.11	93.24 to 96.49		52,258	45,046
102	7	82.37	90.21	81.37	28.59	110.87	52.09	136.92	52.09 to 136.92		51,885	42,219
104	61	94.42	93.00	86.57	19.58	107.43	17.59	194.83	89.83 to 96.43		49,353	42,723
106	9	61.51	100.90	76.82	83.51	131.35	38.44	360.83	46.20 to 126.04		35,016	26,898
<u>ALL</u>												
	370	94.47	95.79	85.76	22.87	111.69	10.59	360.83	93.27 to 95.62		49,533	42,481

<b>CONDITION</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	49	95.47	92.38	83.24	33.81	110.97	10.59	360.83	70.30 to 101.07		28,359	23,607
10	3	81.40	102.21	46.33	77.82	220.61	17.59	207.63	N/A		18,466	8,555
20	13	112.66	109.68	104.21	25.09	105.24	34.79	163.00	80.23 to 143.23		14,284	14,886
30	256	94.40	96.45	86.76	20.31	111.16	30.64	273.11	93.27 to 96.06		48,976	42,493
40	48	91.71	91.84	83.25	19.41	110.31	54.13	153.98	79.99 to 95.54		84,183	70,086
50	1	84.43	84.43	84.43			84.43	84.43	N/A		118,000	99,628
<u>ALL</u>												
	370	94.47	95.79	85.76	22.87	111.69	10.59	360.83	93.27 to 95.62		49,533	42,481

**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:	62	<b>MEDIAN:</b>	<b>98</b>	COV:	25.53	95% Median C.I.:	96.58 to 98.98	(! : Derived)
TOTAL Sales Price:	6,122,235	WGT. MEAN:	75	STD:	24.54	95% Wgt. Mean C.I.:	55.25 to 95.68	
TOTAL Adj.Sales Price:	6,136,791	MEAN:	96	AVG.ABS.DEV:	14.15	95% Mean C.I.:	90.01 to 102.22	
TOTAL Assessed Value:	4,631,252							
AVG. Adj. Sales Price:	98,980	COD:	14.41	MAX Sales Ratio:	194.93			
AVG. Assessed Value:	74,697	PRD:	127.36	MIN Sales Ratio:	28.56			

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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
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	4	103.08	98.49	107.24	11.41	91.84	75.80	112.01	N/A	10,125	10,857
10/01/03 TO 12/31/03	1	98.94	98.94	98.94			98.94	98.94	N/A	52,500	51,941
01/01/04 TO 03/31/04	4	99.05	100.29	101.68	1.94	98.64	97.77	105.30	N/A	48,125	48,931
04/01/04 TO 06/30/04	4	95.73	98.44	92.79	12.44	106.10	79.83	122.49	N/A	45,500	42,218
07/01/04 TO 09/30/04	5	98.34	97.96	98.35	0.79	99.61	96.01	98.88	N/A	41,900	41,208
10/01/04 TO 12/31/04	8	99.62	105.89	100.03	8.53	105.86	92.58	157.36	92.58 to 157.36	26,918	26,926
01/01/05 TO 03/31/05	5	99.66	105.48	88.63	22.25	119.02	74.00	154.67	N/A	100,260	88,861
04/01/05 TO 06/30/05	8	98.61	110.51	103.88	13.92	106.38	95.15	194.93	95.15 to 194.93	20,132	20,912
07/01/05 TO 09/30/05	5	98.03	91.26	87.83	7.99	103.90	66.53	99.64	N/A	70,422	61,854
10/01/05 TO 12/31/05	5	98.80	96.12	97.28	10.61	98.81	66.71	109.92	N/A	65,900	64,109
01/01/06 TO 03/31/06	7	77.31	75.78	64.98	12.96	116.62	54.03	96.58	54.03 to 96.58	536,357	348,512
04/01/06 TO 06/30/06	6	71.86	75.93	47.14	41.06	161.05	28.56	143.68	28.56 to 143.68	24,329	11,469
<u>Study Years</u>											
07/01/03 TO 06/30/04	13	98.94	99.06	98.39	8.08	100.69	75.80	122.49	93.24 to 108.50	35,961	35,382
07/01/04 TO 06/30/05	26	98.93	105.71	95.02	11.50	111.25	74.00	194.93	97.79 to 99.98	41,815	39,733
07/01/05 TO 06/30/06	23	87.63	83.60	68.49	21.46	122.07	28.56	143.68	66.71 to 98.03	199,221	136,444
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	21	98.88	101.52	98.34	6.32	103.24	79.83	157.36	97.79 to 99.84	38,064	37,430
01/01/05 TO 12/31/05	23	98.80	102.10	92.37	13.81	110.54	66.53	194.93	96.72 to 100.03	58,433	53,975
<u>ALL</u>											
	62	98.22	96.12	75.47	14.41	127.36	28.56	194.93	96.58 to 98.98	98,980	74,697

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ANSELMO	2	109.22	109.22	82.00	44.08	133.18	61.07	157.36	N/A	11,500	9,430
ANSLEY	9	97.77	102.69	108.00	12.86	95.09	75.80	143.68	89.97 to 114.65	18,552	20,036
ARNOLD	1	95.15	95.15	95.15			95.15	95.15	N/A	10,000	9,515
BROKEN BOW	26	98.19	94.85	67.53	12.42	140.44	54.03	194.93	87.63 to 99.12	166,352	112,345
CALLAWAY	5	99.98	101.06	102.12	3.06	98.96	96.72	109.92	N/A	22,970	23,457
MASON CITY	4	87.82	94.98	77.95	35.83	121.85	49.63	154.67	N/A	26,325	20,520
MERNA	6	86.66	81.71	71.54	23.83	114.22	28.56	112.01	28.56 to 112.01	34,500	24,680
OCONTO	1	98.79	98.79	98.79			98.79	98.79	N/A	65,000	64,213
SARGENT	8	98.59	97.63	97.36	9.58	100.28	60.16	122.49	60.16 to 122.49	139,937	136,239
<u>ALL</u>											
	62	98.22	96.12	75.47	14.41	127.36	28.56	194.93	96.58 to 98.98	98,980	74,697

**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:	62	<b>MEDIAN:</b>	<b>98</b>	COV:	25.53	95% Median C.I.:	96.58 to 98.98	(! : Derived)
TOTAL Sales Price:	6,122,235	WGT. MEAN:	75	STD:	24.54	95% Wgt. Mean C.I.:	55.25 to 95.68	
TOTAL Adj.Sales Price:	6,136,791	MEAN:	96	AVG.ABS.DEV:	14.15	95% Mean C.I.:	90.01 to 102.22	
TOTAL Assessed Value:	4,631,252							
AVG. Adj. Sales Price:	98,980	COD:	14.41	MAX Sales Ratio:	194.93			
AVG. Assessed Value:	74,697	PRD:	127.36	MIN Sales Ratio:	28.56			

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**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	57	98.03	94.33	73.76	12.94	127.88	28.56	157.36	96.01 to 98.97	101,249	74,684
2	5	107.20	116.46	102.37	26.88	113.76	66.71	194.93	N/A	73,111	74,843
ALL	62	98.22	96.12	75.47	14.41	127.36	28.56	194.93	96.58 to 98.98	98,980	74,697

**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	57	98.22	95.02	75.26	13.39	126.26	28.56	194.93	96.58 to 98.97	107,087	80,591
2	5	107.20	108.56	114.46	22.15	94.85	75.80	154.67	N/A	6,560	7,508
ALL	62	98.22	96.12	75.47	14.41	127.36	28.56	194.93	96.58 to 98.98	98,980	74,697

**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											
21-0015	7	77.31	87.09	64.66	36.67	134.70	28.56	157.36	28.56 to 157.36	25,285	16,348
21-0025	27	98.34	95.00	67.92	11.97	139.88	54.03	194.93	87.63 to 99.12	162,154	110,128
21-0044	9	97.77	102.69	108.00	12.86	95.09	75.80	143.68	89.97 to 114.65	18,552	20,036
21-0084	7	98.23	94.08	96.79	7.46	97.20	60.16	107.20	60.16 to 107.20	156,428	151,415
21-0089	1	95.15	95.15	95.15			95.15	95.15	N/A	10,000	9,515
21-0180	7	99.98	103.80	103.50	5.57	100.28	96.72	122.49	96.72 to 122.49	29,192	30,215
24-0011											
24-0020											
24-0101											
58-0025											
82-0015	4	87.82	94.98	77.95	35.83	121.85	49.63	154.67	N/A	26,325	20,520
88-0005											
88-0021											
NonValid School											
ALL	62	98.22	96.12	75.47	14.41	127.36	28.56	194.93	96.58 to 98.98	98,980	74,697

**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

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TOTAL Adj.Sales Price:	6,136,791	MEAN:	96	AVG.ABS.DEV:	14.15	95% Mean C.I.:	90.01 to 102.22	
TOTAL Assessed Value:	4,631,252							
AVG. Adj. Sales Price:	98,980	COD:	14.41	MAX Sales Ratio:	194.93			
AVG. Assessed Value:	74,697	PRD:	127.36	MIN Sales Ratio:	28.56			

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	49	98.03	97.31	73.61	13.20	132.20	54.03	194.93	96.58 to 98.97	110,486	81,329
Prior TO 1860	2	99.07	99.07	99.40	0.78	99.67	98.30	99.84	N/A	26,500	26,341
1860 TO 1899											
1900 TO 1919											
1920 TO 1939	3	105.30	87.81	88.90	18.64	98.78	49.63	108.50	N/A	44,666	39,706
1940 TO 1949	4	94.09	98.01	93.76	22.75	104.53	60.16	143.68	N/A	38,493	36,090
1950 TO 1959											
1960 TO 1969											
1970 TO 1979	1	28.56	28.56	28.56			28.56	28.56	N/A	72,500	20,706
1980 TO 1989	1	109.92	109.92	109.92			109.92	109.92	N/A	27,500	30,228
1990 TO 1994											
1995 TO 1999											
2000 TO Present	2	99.39	99.39	98.93	0.59	100.46	98.80	99.98	N/A	141,000	139,497
ALL	62	98.22	96.12	75.47	14.41	127.36	28.56	194.93	96.58 to 98.98	98,980	74,697

**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	98.59	106.91	98.03	24.37	109.05	75.80	154.67	N/A	1,450	1,421
5000 TO 9999	8	103.37	117.78	118.66	32.25	99.26	60.16	194.93	60.16 to 194.93	6,941	8,236
Total \$											
1 TO 9999	12	102.72	114.16	116.71	29.44	97.81	60.16	194.93	82.64 to 154.67	5,110	5,964
10000 TO 29999	18	97.71	93.38	94.15	11.20	99.18	61.07	122.49	77.41 to 99.64	18,277	17,208
30000 TO 59999	18	98.97	95.30	95.32	4.31	99.98	49.63	100.38	98.03 to 99.40	41,831	39,872
60000 TO 99999	7	98.79	84.65	84.29	20.81	100.42	28.56	114.65	28.56 to 114.65	77,642	65,448
100000 TO 149999	3	93.03	92.38	92.61	5.45	99.75	84.44	99.66	N/A	116,666	108,041
150000 TO 249999	1	74.00	74.00	74.00			74.00	74.00	N/A	200,000	148,009
250000 TO 499999	1	98.80	98.80	98.80			98.80	98.80	N/A	250,000	247,002
500000 +	2	75.31	75.31	64.52	28.25	116.72	54.03	96.58	N/A	1,825,000	1,177,474
ALL	62	98.22	96.12	75.47	14.41	127.36	28.56	194.93	96.58 to 98.98	98,980	74,697

**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:	62	<b>MEDIAN:</b>	<b>98</b>	COV:	25.53	95% Median C.I.:	96.58 to 98.98	(!: Derived)
TOTAL Sales Price:	6,122,235	WGT. MEAN:	75	STD:	24.54	95% Wgt. Mean C.I.:	55.25 to 95.68	
TOTAL Adj.Sales Price:	6,136,791	MEAN:	96	AVG.ABS.DEV:	14.15	95% Mean C.I.:	90.01 to 102.22	
TOTAL Assessed Value:	4,631,252							
AVG. Adj. Sales Price:	98,980	COD:	14.41	MAX Sales Ratio:	194.93			
AVG. Assessed Value:	74,697	PRD:	127.36	MIN Sales Ratio:	28.56			

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	7	89.97	95.31	81.81	22.23	116.50	60.16	154.67	60.16 to 154.67	3,471	2,840
5000 TO 9999	7	97.79	104.58	100.49	13.71	104.08	77.41	157.36	77.41 to 157.36	8,785	8,828
Total \$ _____											
1 TO 9999	14	97.19	99.95	95.20	17.90	104.99	60.16	157.36	77.41 to 108.50	6,128	5,834
10000 TO 29999	19	97.77	94.13	80.73	21.85	116.59	28.56	194.93	77.31 to 99.64	23,949	19,334
30000 TO 59999	16	99.02	100.44	99.37	3.45	101.07	87.63	122.49	98.22 to 100.03	42,185	41,918
60000 TO 99999	7	98.79	92.63	91.32	12.73	101.43	66.53	114.65	66.53 to 114.65	82,428	75,276
100000 TO 149999	3	93.03	88.90	86.18	9.19	103.15	74.00	99.66	N/A	148,000	127,544
150000 TO 249999	1	98.80	98.80	98.80			98.80	98.80	N/A	250,000	247,002
500000 +	2	75.31	75.31	64.52	28.25	116.72	54.03	96.58	N/A	1,825,000	1,177,474
ALL _____											
	62	98.22	96.12	75.47	14.41	127.36	28.56	194.93	96.58 to 98.98	98,980	74,697

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	5	107.20	108.56	114.46	22.15	94.85	75.80	154.67	N/A	6,560	7,508
10	17	98.34	98.34	92.01	10.28	106.88	28.56	143.68	96.72 to 102.98	32,519	29,920
15	2	87.60	87.60	77.77	23.85	112.65	66.71	108.50	N/A	17,000	13,221
20	35	97.03	93.19	71.92	15.31	129.56	49.63	194.93	89.97 to 98.88	148,347	106,694
30	3	99.12	102.61	99.79	3.74	102.83	98.80	109.92	N/A	108,333	108,103
ALL _____											
	62	98.22	96.12	75.47	14.41	127.36	28.56	194.93	96.58 to 98.98	98,980	74,697

**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:	62	<b>MEDIAN:</b>	<b>98</b>	COV:	25.53	95% Median C.I.:	96.58 to 98.98	(! : Derived)
TOTAL Sales Price:	6,122,235	WGT. MEAN:	75	STD:	24.54	95% Wgt. Mean C.I.:	55.25 to 95.68	
TOTAL Adj.Sales Price:	6,136,791	MEAN:	96	AVG.ABS.DEV:	14.15	95% Mean C.I.:	90.01 to 102.22	
TOTAL Assessed Value:	4,631,252							
AVG. Adj. Sales Price:	98,980	COD:	14.41	MAX Sales Ratio:	194.93			
AVG. Assessed Value:	74,697	PRD:	127.36	MIN Sales Ratio:	28.56			

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	8	99.75	105.08	102.01	16.02	103.00	75.80	154.67	75.80 to 154.67	25,100	25,604
299	1	100.03	100.03	100.03			100.03	100.03	N/A	30,000	30,010
300	3	79.83	81.03	73.24	12.61	110.63	66.53	96.72	N/A	60,333	44,187
326	2	93.87	93.87	93.23	1.37	100.69	92.58	95.15	N/A	20,000	18,645
330	2	75.31	75.31	64.52	28.25	116.72	54.03	96.58	N/A	1,825,000	1,177,474
340	1	157.36	157.36	157.36			157.36	157.36	N/A	5,000	7,868
343	1	114.65	114.65	114.65			114.65	114.65	N/A	80,000	91,718
344	3	99.64	102.81	101.81	3.69	100.98	98.88	109.92	N/A	35,833	36,482
346	1	98.79	98.79	98.79			98.79	98.79	N/A	65,000	64,213
349	1	100.38	100.38	100.38			100.38	100.38	N/A	35,350	35,483
350	3	112.01	117.23	108.75	14.19	107.80	96.01	143.68	N/A	17,491	19,022
352	2	94.87	94.87	93.72	10.99	101.23	84.44	105.30	N/A	95,500	89,502
353	14	98.96	94.80	89.61	6.29	105.80	61.07	108.50	93.03 to 99.40	48,500	43,461
404	1	194.93	194.93	194.92			194.93	194.93	N/A	8,556	16,677
406	4	75.07	73.25	65.77	24.45	111.37	49.63	93.24	N/A	18,375	12,086
426	1	97.99	97.99	97.99			97.99	97.99	N/A	25,000	24,497
442	2	98.00	98.00	98.10	0.23	99.89	97.77	98.22	N/A	37,500	36,788
451	2	92.99	92.99	92.68	5.76	100.33	87.63	98.34	N/A	47,750	44,253
470	5	98.03	90.11	96.75	8.83	93.14	77.31	99.12	N/A	78,522	75,971
471	1	66.71	66.71	66.71			66.71	66.71	N/A	25,000	16,677
476	1	28.56	28.56	28.56			28.56	28.56	N/A	72,500	20,706
528	3	97.65	91.68	95.19	7.70	96.31	77.41	99.98	N/A	17,333	16,499
<u>ALL</u>											
	62	98.22	96.12	75.47	14.41	127.36	28.56	194.93	96.58 to 98.98	98,980	74,697

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	1	98.34	98.34	98.34			98.34	98.34	N/A	45,000	44,253
03	61	98.22	96.08	75.30	14.64	127.60	28.56	194.93	96.58 to 98.98	99,865	75,196
04											
<u>ALL</u>											
	62	98.22	96.12	75.47	14.41	127.36	28.56	194.93	96.58 to 98.98	98,980	74,697

**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:	140	<b>MEDIAN:</b>	<b>72</b>	COV:	30.20	95% Median C.I.:	68.44 to 73.13	(!: Derived)
(AgLand) TOTAL Sales Price:	21,196,532	WGT. MEAN:	71	STD:	21.69	95% Wgt. Mean C.I.:	66.73 to 75.06	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	21,377,088	MEAN:	72	AVG.ABS.DEV:	15.05	95% Mean C.I.:	68.24 to 75.43	
(AgLand) TOTAL Assessed Value:	15,154,853							
AVG. Adj. Sales Price:	152,693	COD:	21.05	MAX Sales Ratio:	166.32			
AVG. Assessed Value:	108,248	PRD:	101.33	MIN Sales Ratio:	17.78			

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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
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	3	86.94	88.91	87.42	11.33	101.71	75.12	104.68	N/A	318,321	278,268
10/01/03 TO 12/31/03	6	77.59	85.02	84.32	24.77	100.84	60.65	137.71	60.65 to 137.71	89,258	75,261
01/01/04 TO 03/31/04	18	80.72	83.08	77.69	14.28	106.94	60.59	139.07	75.67 to 87.67	141,672	110,063
04/01/04 TO 06/30/04	18	72.16	73.39	76.19	26.79	96.33	17.78	122.35	66.89 to 93.06	144,599	110,165
07/01/04 TO 09/30/04	10	69.63	70.06	64.01	31.00	109.44	22.46	166.32	34.14 to 75.62	159,064	101,822
10/01/04 TO 12/31/04	12	69.16	71.95	65.73	18.37	109.46	51.02	94.29	58.78 to 86.44	145,835	95,859
01/01/05 TO 03/31/05	13	75.06	78.46	81.93	21.89	95.76	39.40	123.38	57.71 to 103.10	154,207	126,346
04/01/05 TO 06/30/05	14	70.48	71.94	71.25	15.55	100.96	53.51	93.24	59.53 to 86.45	107,248	76,419
07/01/05 TO 09/30/05	9	60.49	56.78	58.83	14.15	96.52	42.98	72.83	46.23 to 66.38	109,250	64,272
10/01/05 TO 12/31/05	10	67.35	63.03	65.74	15.71	95.87	39.24	85.37	43.11 to 72.72	186,346	122,506
01/01/06 TO 03/31/06	12	60.73	59.31	56.79	16.39	104.45	24.55	76.59	53.31 to 70.70	173,984	98,800
04/01/06 TO 06/30/06	15	70.61	67.93	68.91	15.92	98.58	20.83	86.28	63.35 to 80.31	196,819	135,621
<u>Study Years</u>											
07/01/03 TO 06/30/04	45	76.80	79.85	79.03	21.05	101.04	17.78	139.07	71.91 to 84.73	147,631	116,677
07/01/04 TO 06/30/05	49	71.90	73.29	71.29	21.23	102.81	22.46	166.32	67.53 to 75.42	139,731	99,610
07/01/05 TO 06/30/06	46	64.79	62.44	63.69	17.32	98.02	20.83	86.28	58.76 to 70.29	171,452	109,205
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	58	73.77	75.53	72.20	22.77	104.60	17.78	166.32	71.48 to 78.68	146,440	105,735
01/01/05 TO 12/31/05	46	68.72	68.88	71.08	19.60	96.90	39.24	123.38	60.66 to 72.83	138,106	98,171
<u>ALL</u>											
	140	71.50	71.83	70.89	21.05	101.33	17.78	166.32	68.44 to 73.13	152,693	108,248

**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:	140	<b>MEDIAN:</b>	<b>72</b>	COV:	30.20	95% Median C.I.:	68.44 to 73.13	(!: Derived)
(AgLand) TOTAL Sales Price:	21,196,532	WGT. MEAN:	71	STD:	21.69	95% Wgt. Mean C.I.:	66.73 to 75.06	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	21,377,088	MEAN:	72	AVG.ABS.DEV:	15.05	95% Mean C.I.:	68.24 to 75.43	
(AgLand) TOTAL Assessed Value:	15,154,853							
AVG. Adj. Sales Price:	152,693	COD:	21.05	MAX Sales Ratio:	166.32			
AVG. Assessed Value:	108,248	PRD:	101.33	MIN Sales Ratio:	17.78			

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GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2019	1	116.07	116.07	116.07			116.07	116.07	N/A	37,954	44,055
2023	1	54.95	54.95	54.95			54.95	54.95	N/A	71,550	39,320
2025	1	51.02	51.02	51.02			51.02	51.02	N/A	221,568	113,035
2027	3	73.49	74.65	72.74	8.55	102.63	65.81	84.66	N/A	63,105	45,903
2029	4	76.74	75.52	61.41	20.57	122.98	54.41	94.19	N/A	110,000	67,548
2033	4	88.77	95.97	105.90	13.22	90.62	84.00	122.35	N/A	196,641	208,250
2151	2	75.67	75.67	73.67	21.33	102.71	59.53	91.81	N/A	182,600	134,526
2153	2	80.20	80.20	77.58	5.71	103.38	75.62	84.78	N/A	87,500	67,881
2155	2	70.10	70.10	72.21	3.64	97.09	67.55	72.66	N/A	227,607	164,353
2157	3	60.66	64.21	68.32	5.86	93.98	60.65	71.31	N/A	76,486	52,252
2161	3	24.55	37.10	46.25	61.24	80.22	20.83	65.93	N/A	170,877	79,033
2301	1	87.67	87.67	87.67			87.67	87.67	N/A	48,842	42,822
2303	5	67.87	68.39	67.71	8.21	101.01	60.59	76.40	N/A	204,200	138,259
2305	1	68.69	68.69	68.69			68.69	68.69	N/A	90,932	62,460
2307	2	73.00	73.00	58.34	20.95	125.12	57.71	88.29	N/A	127,652	74,478
2309	1	50.00	50.00	50.00			50.00	50.00	N/A	73,500	36,747
2311	2	74.63	74.63	73.99	7.60	100.87	68.96	80.31	N/A	293,430	217,109
2315	1	103.10	103.10	103.10			103.10	103.10	N/A	4,260	4,392
2317	4	82.30	79.24	82.98	12.97	95.50	58.45	93.92	N/A	109,132	90,555
2441	4	73.41	85.50	73.95	28.49	115.62	57.48	137.71	N/A	239,808	177,339
2445	2	71.67	71.67	71.59	0.27	100.11	71.48	71.86	N/A	80,750	57,811
2447	3	55.50	53.24	34.53	41.24	154.20	17.78	86.45	N/A	142,866	49,330
2449	2	67.10	67.10	62.81	12.40	106.82	58.78	75.42	N/A	247,840	155,678
2453	2	135.50	135.50	114.25	22.75	118.60	104.68	166.32	N/A	212,482	242,760
2455	5	77.15	76.05	79.39	23.68	95.78	39.24	103.97	N/A	225,236	178,824
2591	1	42.98	42.98	42.98			42.98	42.98	N/A	106,400	45,730
2593	2	79.72	79.72	82.90	8.79	96.17	72.72	86.73	N/A	146,473	121,432
2595	2	48.88	48.88	49.85	15.09	98.05	41.50	56.25	N/A	265,000	132,094
2597	2	83.54	83.54	85.42	22.32	97.80	64.89	102.19	N/A	109,000	93,110
2599	5	71.91	71.13	90.47	19.70	78.62	34.93	100.55	N/A	64,050	57,947
2601	2	58.42	58.42	65.89	20.87	88.66	46.23	70.61	N/A	77,500	51,064
2603	1	22.46	22.46	22.46			22.46	22.46	N/A	50,250	11,285
2605	4	67.21	59.71	58.72	13.68	101.68	34.14	70.29	N/A	270,874	159,068
2607	5	70.91	72.16	73.26	8.16	98.49	60.49	86.28	N/A	271,297	198,760
2733	2	62.27	62.27	62.64	5.60	99.40	58.78	65.75	N/A	247,099	154,784
2735	6	72.55	74.33	64.95	18.95	114.44	38.67	97.12	38.67 to 97.12	68,729	44,639
2741	2	64.77	64.77	66.88	5.87	96.85	60.97	68.57	N/A	137,350	91,858
2743	1	139.07	139.07	139.07			139.07	139.07	N/A	15,070	20,958

**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:	140	<b>MEDIAN:</b>	<b>72</b>	COV:	30.20	95% Median C.I.:	68.44 to 73.13	(!: Derived)		
(AgLand)	TOTAL Sales Price:	21,196,532	WGT. MEAN:	71	STD:	21.69	95% Wgt. Mean C.I.:	66.73 to 75.06	(!: land+NAT=0)		
(AgLand)	TOTAL Adj.Sales Price:	21,377,088	MEAN:	72	AVG.ABS.DEV:	15.05	95% Mean C.I.:	68.24 to 75.43			
(AgLand)	TOTAL Assessed Value:	15,154,853									
	AVG. Adj. Sales Price:	152,693	COD:	21.05	MAX Sales Ratio:	166.32					
	AVG. Assessed Value:	108,248	PRD:	101.33	MIN Sales Ratio:	17.78					
2745	4	72.93	67.66	77.40	15.99	87.42	39.40	85.37	N/A	89,018	68,897
2747	3	60.76	62.61	58.20	18.50	107.58	46.67	80.39	N/A	159,785	92,990
2749	2	62.18	62.18	66.13	21.70	94.02	48.68	75.67	N/A	150,803	99,730
2889	3	62.67	65.07	62.00	13.79	104.96	53.31	79.23	N/A	141,108	87,484
2891	6	77.64	78.24	78.63	4.80	99.51	71.90	84.47	71.90 to 84.47	220,203	173,139
2897	2	60.77	60.77	69.03	19.58	88.03	48.87	72.66	N/A	88,500	61,091
2899	1	72.40	72.40	72.40			72.40	72.40	N/A	960	695
2901	3	76.80	74.03	75.21	11.97	98.43	58.86	86.44	N/A	86,802	65,286
3029	3	86.03	77.24	78.32	10.92	98.62	58.76	86.94	N/A	105,938	82,973
3031	3	43.41	46.68	46.58	7.99	100.21	43.11	53.51	N/A	187,000	87,105
3033	1	68.44	68.44	68.44			68.44	68.44	N/A	135,000	92,399
3035	1	68.33	68.33	68.33			68.33	68.33	N/A	68,800	47,012
3037	3	77.39	78.32	74.23	8.64	105.51	68.76	88.82	N/A	139,783	103,765
3039	1	57.34	57.34	57.34			57.34	57.34	N/A	258,500	148,220
3041	2	67.03	67.03	65.72	5.48	101.99	63.35	70.70	N/A	178,250	117,144
3043	3	84.73	94.33	90.79	19.08	103.90	74.87	123.38	N/A	262,966	238,743
3045	3	63.83	64.08	63.48	2.27	100.95	62.03	66.38	N/A	81,416	51,680
_____ALL_____											
	140	71.50	71.83	70.89	21.05	101.33	17.78	166.32	68.44 to 73.13	152,693	108,248

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<b>AREA (MARKET)</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	74	71.11	72.49	70.33	22.31	103.07	17.78	166.32	67.55 to 72.66	156,667	110,188
2	6	77.71	80.08	73.28	21.54	109.28	60.59	116.07	60.59 to 116.07	127,823	93,672
3	14	66.84	66.70	63.45	26.11	105.13	20.83	94.19	51.02 to 88.42	107,522	68,222
4	16	69.55	69.63	71.00	19.86	98.07	42.98	123.38	53.31 to 79.23	153,462	108,960
5	19	71.90	68.04	69.03	13.94	98.57	39.24	88.82	63.35 to 77.39	176,211	121,640
6	11	78.68	79.19	83.68	17.27	94.64	54.41	122.35	58.45 to 93.92	155,275	129,931
_____ALL_____											
	140	71.50	71.83	70.89	21.05	101.33	17.78	166.32	68.44 to 73.13	152,693	108,248

<b>STATUS: IMPROVED, UNIMPROVED &amp; IOLL</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	140	71.50	71.83	70.89	21.05	101.33	17.78	166.32	68.44 to 73.13	152,693	108,248
_____ALL_____											
	140	71.50	71.83	70.89	21.05	101.33	17.78	166.32	68.44 to 73.13	152,693	108,248

**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:	140	<b>MEDIAN:</b>	<b>72</b>	COV:	30.20	95% Median C.I.:	68.44 to 73.13	(!: Derived)
(AgLand) TOTAL Sales Price:	21,196,532	WGT. MEAN:	71	STD:	21.69	95% Wgt. Mean C.I.:	66.73 to 75.06	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	21,377,088	MEAN:	72	AVG.ABS.DEV:	15.05	95% Mean C.I.:	68.24 to 75.43	
(AgLand) TOTAL Assessed Value:	15,154,853							
AVG. Adj. Sales Price:	152,693	COD:	21.05	MAX Sales Ratio:	166.32			
AVG. Assessed Value:	108,248	PRD:	101.33	MIN Sales Ratio:	17.78			

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<b>SCHOOL DISTRICT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
05-0071	1	116.07	116.07	116.07			116.07	116.07	N/A	37,954	44,055	
21-0015	15	60.59	60.30	58.87	22.91	102.42	20.83	102.19	51.02 to 68.69	154,439	90,925	
21-0025	23	70.61	63.63	65.23	18.04	97.54	17.78	100.55	57.34 to 72.27	122,279	79,766	
21-0044	20	70.55	72.66	66.78	19.60	108.81	34.14	137.71	65.75 to 76.80	158,652	105,943	
21-0084	18	74.56	78.65	79.97	17.49	98.35	54.41	122.35	65.81 to 88.42	139,949	111,916	
21-0089	16	75.13	78.02	80.04	26.77	97.48	39.24	166.32	60.76 to 93.24	168,270	134,687	
21-0180	21	74.87	74.34	71.20	17.15	104.42	39.40	139.07	70.70 to 82.75	184,891	131,633	
24-0011												
24-0020	8	65.10	74.44	79.37	21.48	93.79	53.31	123.38	53.31 to 123.38	120,184	95,392	
24-0101	6	60.97	59.10	58.07	20.38	101.78	43.11	77.39	43.11 to 77.39	176,500	102,493	
58-0025	3	84.48	87.18	86.90	3.57	100.32	84.00	93.06	N/A	121,655	105,724	
82-0015	3	86.03	77.24	78.32	10.92	98.62	58.76	86.94	N/A	105,938	82,973	
88-0005	4	82.30	79.24	82.98	12.97	95.50	58.45	93.92	N/A	109,132	90,555	
88-0021	2	66.81	66.81	68.88	9.46	97.00	60.49	73.13	N/A	401,573	276,591	
NonValid School												
ALL	140	71.50	71.83	70.89	21.05	101.33	17.78	166.32	68.44 to 73.13	152,693	108,248	

<b>ACRES IN SALE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0.01 TO 10.00	3	76.73	79.14	82.37	6.90	96.08	72.40	88.29	N/A	3,381	2,785	
10.01 TO 30.00	6	91.36	76.21	72.59	24.04	104.99	34.93	103.10	34.93 to 103.10	10,280	7,462	
30.01 TO 50.00	9	48.87	50.84	45.77	34.62	111.08	20.83	84.78	22.46 to 69.98	43,527	19,921	
50.01 TO 100.00	17	71.86	72.79	71.99	13.70	101.12	50.00	139.07	60.65 to 75.06	65,530	47,172	
100.01 TO 180.00	37	66.38	65.06	59.75	21.05	108.89	17.78	94.19	58.78 to 75.42	137,089	81,905	
180.01 TO 330.00	40	72.63	75.78	70.55	21.20	107.41	34.14	166.32	67.53 to 77.39	171,148	120,744	
330.01 TO 650.00	18	72.75	77.32	76.29	18.13	101.35	51.02	123.38	65.93 to 86.28	227,295	173,404	
650.01 +	10	73.77	83.70	82.82	20.09	101.06	60.59	122.35	68.96 to 104.68	378,991	313,893	
ALL	140	71.50	71.83	70.89	21.05	101.33	17.78	166.32	68.44 to 73.13	152,693	108,248	

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

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**MAJORITY LAND USE > 95%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	6	66.20	65.80	60.54	20.83	108.69	48.68	88.29	48.68 to 88.29	104,676	63,367
DRY-N/A	14	71.49	70.67	61.07	24.79	115.72	24.55	103.10	53.31 to 97.12	101,677	62,094
GRASS	65	70.80	70.34	68.77	22.42	102.27	17.78	166.32	65.93 to 72.66	130,732	89,910
GRASS-N/A	32	71.81	78.35	80.04	22.00	97.89	41.50	139.07	66.89 to 86.28	170,408	136,388
IRRGTD	1	85.37	85.37	85.37			85.37	85.37	N/A	160,074	136,661
IRRGTD-N/A	22	72.93	68.55	68.27	13.73	100.41	38.67	84.78	58.78 to 77.15	237,034	161,821
ALL	140	71.50	71.83	70.89	21.05	101.33	17.78	166.32	68.44 to 73.13	152,693	108,248

**MAJORITY LAND USE > 80%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	9	75.06	73.87	68.02	20.18	108.59	48.68	102.19	50.00 to 97.12	97,020	65,996
DRY-N/A	11	62.53	65.40	55.63	26.46	117.55	24.55	103.10	42.98 to 94.19	107,124	59,595
GRASS	81	70.61	71.76	70.99	22.74	101.08	17.78	166.32	67.55 to 72.59	137,332	97,495
GRASS-N/A	16	74.72	79.15	81.77	19.16	96.80	51.02	123.38	64.89 to 93.92	176,671	144,467
IRRGTD	11	76.40	74.88	73.79	8.28	101.48	57.48	85.37	58.78 to 84.47	235,215	173,571
IRRGTD-N/A	12	62.77	64.15	64.12	17.61	100.03	38.67	84.78	54.41 to 75.12	232,288	148,953
ALL	140	71.50	71.83	70.89	21.05	101.33	17.78	166.32	68.44 to 73.13	152,693	108,248

**MAJORITY LAND USE > 50%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	20	71.49	69.21	60.91	23.14	113.63	24.55	103.10	57.34 to 76.59	102,577	62,475
GRASS	96	70.85	72.76	73.15	22.28	99.46	17.78	166.32	67.87 to 72.66	145,138	106,168
GRASS-N/A	1	94.29	94.29	94.29			94.29	94.29	N/A	17,400	16,407
IRRGTD	20	75.37	71.74	70.32	11.13	102.02	46.67	85.37	65.05 to 78.69	239,608	168,484
IRRGTD-N/A	3	59.53	52.90	56.13	12.22	94.24	38.67	60.49	N/A	194,220	109,011
ALL	140	71.50	71.83	70.89	21.05	101.33	17.78	166.32	68.44 to 73.13	152,693	108,248

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

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(AgLand) TOTAL Assessed Value:	15,154,853							
AVG. Adj. Sales Price:	152,693	COD:	21.05	MAX Sales Ratio:	166.32			
AVG. Assessed Value:	108,248	PRD:	101.33	MIN Sales Ratio:	17.78			

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	3	76.73	84.08	88.62	13.34	94.88	72.40	103.10	N/A	3,033	2,688	
5000 TO 9999	2	88.36	88.36	88.36	0.07	100.00	88.29	88.42	N/A	5,652	4,994	
Total \$ _____												
1 TO 9999	5	88.29	85.79	88.47	9.60	96.96	72.40	103.10	N/A	4,081	3,610	
10000 TO 29999	9	60.76	71.68	70.00	39.61	102.40	34.93	139.07	39.40 to 97.12	17,139	11,997	
30000 TO 59999	22	71.88	69.92	69.65	20.15	100.39	20.83	116.07	60.65 to 84.73	46,371	32,297	
60000 TO 99999	23	70.80	77.34	76.16	21.43	101.56	50.00	166.32	64.89 to 79.23	78,772	59,991	
100000 TO 149999	23	70.61	67.60	67.50	17.15	100.15	38.67	102.19	62.53 to 75.42	124,536	84,058	
150000 TO 249999	27	74.58	71.67	70.76	17.13	101.28	24.55	100.55	63.35 to 80.39	190,152	134,555	
250000 TO 499999	28	66.28	69.90	70.77	26.06	98.77	17.78	123.38	57.71 to 77.15	315,585	223,336	
500000 +	3	73.13	72.85	72.85	2.20	100.00	70.29	75.12	N/A	511,882	372,897	
ALL												
	140	71.50	71.83	70.89	21.05	101.33	17.78	166.32	68.44 to 73.13	152,693	108,248	

<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	6	74.57	69.14	56.36	27.13	122.68	34.93	103.10	34.93 to 103.10	6,384	3,598	
5000 TO 9999	2	92.77	92.77	93.88	4.69	98.82	88.42	97.12	N/A	8,062	7,569	
Total \$ _____												
1 TO 9999	8	82.51	75.05	67.47	23.25	111.23	34.93	103.10	34.93 to 103.10	6,803	4,590	
10000 TO 29999	15	60.76	63.99	57.61	28.83	111.07	20.83	139.07	48.87 to 71.52	33,854	19,504	
30000 TO 59999	32	69.57	66.21	55.79	23.96	118.67	17.78	116.07	55.50 to 76.59	79,512	44,361	
60000 TO 99999	25	68.69	71.38	67.84	14.08	105.22	41.50	137.71	65.81 to 72.27	119,960	81,378	
100000 TO 149999	27	75.67	75.56	68.98	20.84	109.54	34.14	166.32	59.53 to 84.48	179,681	123,948	
150000 TO 249999	20	67.69	70.36	68.71	13.88	102.41	54.41	100.55	60.59 to 76.40	265,112	182,157	
250000 TO 499999	12	78.94	85.29	82.32	15.58	103.61	70.29	123.38	72.66 to 103.97	391,349	322,160	
500000 +	1	122.35	122.35	122.35			122.35	122.35	N/A	421,600	515,829	
ALL												
	140	71.50	71.83	70.89	21.05	101.33	17.78	166.32	68.44 to 73.13	152,693	108,248	

**2007 Assessment Survey for Custer County**  
*March 19, 2007*

**I. General Information**

**A. Staffing and Funding Information**

- 1. Deputy(ies) on staff:** 1
- 2. Appraiser(s) on staff:** 0
- 3. Other full-time employees:** 2 clerks  
*(Does not include anyone counted in 1 and 2 above)*
- 4. Other part-time employees:** 1 part-time clerk and 2 part-time listers  
*(Does not include anyone counted in 1 through 3 above)*
- 5. Number of shared employees:** 1 employee shared with the Register of Deeds  
*(Employees who are shared between the assessor's office and other county offices—will not include anyone counted in 1 through 4 above).*
- 6. Assessor's requested budget for current fiscal year:** \$ 132,413  
*(This would be the "total budget" for the assessor's office)*
- 7. Part of the budget that is dedicated to the computer system** *(How much is particularly part of the assessor budget, versus the amount that is part of the county budget?):* The clerk controls a budget for the computer system of the entire courthouse.
- 8. Adopted budget, or granted budget if different from above:** \$ 130,913
- 9. Amount of total budget set aside for appraisal work:** \$ - 0 -
- 10. Amount of the total budget set aside for education/workshops:** \$ 1,900
- 11. Appraisal/Reappraisal budget, if not part of the total budget:** \$ 65,050 is levied separately from the assessor budget. The listers are funded through this budget.
- 12. Other miscellaneous funds:** \$ - 0 -  
*(Any amount not included in any of the above for equipping, staffing and funding the appraisal/assessment function. This would include any County Board, or general fund monies set aside for reappraisal, etc. If the assessor is ex-officio, this can be an estimate.)*

**13. Total budget:** \$ 195,963

- a. Was any of last year's budget not used?** Yes - \$ 16,533; \$ 1,533 from the appraisal budget and \$ 15,000 from the assessor's budget.

**B. Residential Appraisal Information**

*(Includes Urban, Suburban and Rural Residential)*

- 1. Data collection done by:** 2 part-time listers
- 2. Valuation done by:** The assessor makes the final determination of value.
- 3. Pickup work done by:** All pickup work will be done by the part-time listers.

<b>Property Type</b>	<b># of Permits</b>	<b># of Info. Statements</b>	<b>Other</b>	<b>Total</b>
Residential	32	0	0	32

- 4. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** Older tables had previously been used throughout the county, as scheduled reviews and physical inspections are completed the residential properties will be re-priced with July of 2004 costing tables. Most all of the residential property class will be on this costing table with the exception of Berwyn, Comstock, and Oconto.
- 5. What was the last year the depreciation schedule for this property class was developed using market-derived information?** This would vary by town depending upon the statistical analyses and re-calibration of depreciation tables manually prepared by the assessor using data derived from the market. The new depreciation tables are not entered into the CAMA system, instead the assessor will manually override the CAMA generated depreciation as the parcels are reviewed.
- 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?** Sales are used to established depreciation as part of the cost approach to value. The sales comparison approach as it pertains to the use of plus or minus adjustments to comparable properties to arrive at a value for a subject property is not utilized. The TerraScan CAMA System currently used by the assessor has this capability, but the assessor is not familiar with the procedures it would take to set parameters to pull comparables for subject properties.
- 7. Number of market areas/neighborhoods for this property class:** There are eleven towns or villages, the suburban area which is designated as a three mile area outside the city limits of Broken Bow and a one mile area outside the limits of each of the other towns or villages, and the rural area out in the remainder of the county.

**8. How are these defined?** These areas are defined by the political boundaries of each town or village, the suburban area is that area outside of the city limits where a city may be granted legal zoning jurisdiction for a specific area based on the class of the city, and the rural area is anything past these described boundaries, including unincorporated villages. Each town is uniquely different in its distance from Broken Bow and its proximity to major highways.

**9. Is “Assessor Location” a usable valuation identity?** Yes

**10. Does the assessor location “suburban” mean something other than rural residential?** *(that is, does the “suburban” location have its own market?)* Suburban properties seem to experience similar market influences as those properties located within the town or village they are associated with. Therefore under the substrata “Assessor Location” the suburban sales have been included with the adjoining town or village.

**11. Are the county’s ag residential and rural residential improvements classified and valued in the same manner?** The assessor stated they were.

**C. Commercial/Industrial Appraisal Information**

**1. Data collection done by:** A private appraisal company will do the data collection for the commercial class of property.

**2. Valuation done by:** The appraisal company will establish an initial value, however ultimately the assessor will be responsible for setting the final estimate of value.

**3. Pickup work done by whom:** The appraisal company with the possible assistance of one of the part-time listers.

Property Type	# of Permits	# of Info. Statements	Other	Total
Commercial	3	0	0	3

**4. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** June of 2004 costing tables (this date was verified within the CAMA system).

**5. When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information?** The appraisal firm established new depreciation tables in 2006. The new tables were not entered into the CAMA system. The assessor manually overrode the CAMA generated depreciation as the parcels are reviewed.

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?** The income approach will be utilized on some properties where rents and income and expense data can be obtained from the market. However, there is not enough data available for the income approach to be utilized for all properties.
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?** Sales are used to established depreciation as part of the cost approach to value. The TerraScan CAMA System currently used by the assessor has the capability, but the assessor is not familiar with the procedures it would take to set parameters to pull comparables for subject properties. The appraisal service did do a spreadsheet analysis.
8. **Number of market areas/neighborhoods for this property class?** There are eleven towns or villages, the suburban area which is designated as a three mile area outside the city limits of Broken Bow and a one mile area outside the limits of each of the other towns or villages, and the rural area out in the remainder of the county.
9. **How are these defined?** These areas are defined by the political boundaries of each town or village, the suburban area is that area outside of the city limits where a city may be granted legal zoning jurisdiction for a specific area based on the class of the city, and the rural area is anything past these described boundaries, including unincorporated villages. Each town is uniquely different in its distance from Broken Bow and its proximity to major highways.
10. **Is “Assessor Location” a usable valuation identity?** Yes
11. **Does the assessor location “suburban” mean something other than rural commercial?** (*that is, does the “suburban” location have its own market?*)  
Suburban properties seem to experience similar market influences as those properties located within the town or village they are associated with. Therefore under the substrata “Assessor Location” the suburban sales have been included with the adjoining town or village.

**D. Agricultural Appraisal Information**

1. **Data collection done by:** 2 part-time listers
2. **Valuation done by:** The assessor makes the final determination of value.
3. **Pickup work done by whom:** All pickup work will be done by the part-time listers.

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	12	0	0	12

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

**How is your agricultural land defined?** A parcel of land used exclusively for the production of agricultural products. (See section H for further definitions.)

**5. When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?** The income approach is not utilized in the valuation of the rural agricultural out-buildings or agricultural land.

**6. What is the date of the soil survey currently used? - 1998**

**7. What date was the last countywide land use study completed?** It is not known when the last time the county was driven for the sole purpose of reviewing land use. The office procedure is to handle this on a continuing basis from all forms of discovery, including but not limited to, while doing pickup work, re-appraisal work, requested inspections, property protests and so on.

**a. By what method? (Physical inspection, FSA maps, etc.)** Through discovery by, including but not limited to, physical inspection, FSA maps, well registrations, taxpayers, real estate agents, personal property listings, and so forth.

**b. By whom?** Office staff and the part-time listers.

**c. What proportion is complete / implemented at this time?** Again, land use within the county is monitored on a continual basis.

**8. Number of market areas/neighborhoods for this property class:** Six agricultural market areas have been established within Custer County.

**9. How are these defined?** Each is described below:

Market Area 1 – this is the predominant market area and is considered the better farm ground. It is made up of harder soils and has the best irrigation potential.

Market Area 2 – is the Sandhills and best suited for pasture only. The bulk of this land consists of a soil type known as valentine sand.

Market Area 3 – is considered a buffer zone between the better farmland and the Sandhills. This ground is still sandy but the loamier soils are starting to show up to start farming. The sales will start to show that a higher amount will be paid in this area than in area two, but still less than what would be paid in area one.

Market Area 4 – this area has a carryover market influence from Lincoln County. It is farm ground with deep wells.

Market Area 5 – this area is primarily canyons with some farming done on the plateaus. The bulk of the sales will be for grass. This area lies south of the South Loup River in the southern part of the county.

Market Area 6 – this area is north of the Middle Loup River in the northern part of the county and will show a slight variance from market area one because of being north of the river.

- 10. Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county? Not at this time.**

**E. Computer, Automation Information and GIS**

**1. Administrative software:** TerraScan

**2. CAMA software:** TerraScan

**3. Cadastral maps: Are they currently being used? Yes**

**a. Who maintains the Cadastral Maps?** These maps are not digitized and the maintenance is between the Assessors Office and Register of Deeds. The maps were flown in the 1970's.

**4. Does the county have GIS software? Not-applicable.**

**a. Who maintains the GIS software and maps? Not-applicable.**

**5. Personal Property software:** TerraScan

**F. Zoning Information**

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

**a. If so, is the zoning countywide? Yes**

**b. What municipalities in the county are zoned? Broken Bow only.**

**2. When was zoning implemented? 2005**

## **G. Contracted Services**

- 1. Appraisal Services:** *(are these contracted, or conducted “in-house?”)* The commercial class of real property is contracted through a private appraisal company and the remainder of the appraisal work is done in-house.
- 2. Other Services:** There are none.

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

From section D, question number 4:

Rural Acreages – A parcel of land under 40 acres that has no influence of adjoining agricultural parcels under the same ownership.

Suburban – An area outside the limits of an incorporated city or village but within the legal jurisdiction of an incorporated city or village. An area of residential expansion shall be valued as suburban; Broken Bow shall be within 3 miles of the city and all other towns and villages shall be within 1 mile.

Urban – A parcel of real property located within the limits of an incorporated city or village.

## II. Assessment Actions

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

- 1. Residential** – Nothing was done within the towns of Berwyn, Callaway, Comstock, and Oconto. All improvements in the rural area have now been reviewed; this includes rural residential homes and agricultural homes and outbuildings. The following is a breakdown of what was done to the remainder of the residential class of property:

Anselmo – Reviewed, a lister physically inspected each property. Land values were valued using the square foot method, improvements were re-priced using the July 2004 costing tables and depreciation was adjusted to market.

Ansley – After reviewing Ansley's sales decided to remove the economic depreciation and updated the records to the latest replacement cost new (July 2004) and adjusted the depreciation to market.

Arnold - Reviewed, a lister physically inspected each property. Land values were valued using the square foot method, improvements were re-priced using the July 2004 costing tables and depreciation was adjusted to market.

Broken Bow – Nothing was done within the city limits; however, the suburban properties surrounding Broken Bow were reviewed and adjusted to market.

Mason City – The records were updated with the July 2004 costing tables and the depreciation was adjusted according to market.

Merna – The lots values were re-priced using the square foot method and adjusted the depreciation to market, 2004 costing tables had been implemented last year.

Sargent - The records were updated with the July 2004 costing tables and the depreciation was adjusted according to market.

- 2. Commercial** – Nothing other than routine maintenance had been planned within the commercial class of property. As part of the maintenance the school in Mason City had sold on 06/10/06, for closing purposes a flat value had been applied to the property, for 2007 the school was appraised by the contracted appraiser. Also, as the assessor was reviewing Merna residential the few commercial lot values were re-priced as well by the square foot method.
- 3. Agricultural** – A market analysis was done within each market area, as a result the following will occur:

Market Area 1 – no change

Market Area 2 – 4G1 will be decreased from 185 to 180, 4G will be decreased from 180 to 170.

Market Area 3 – The dry land capability group 2D increased from 445 to 460. Three grassland capability groups increased; 3G from 310 to 325, 4G1 from 305 to 320, and 4G from 300 to 315.

Market Area 4 – All three land classifications groups will increase. The irrigated land will have an approximate increase of 1%, the dry land will have an approximate increase of 8% to 15%, and the grassland will have an approximate increase of 1% to 7%.

Market Area 5 – no change

Market Area 6 – The irrigated land capability groups 1A, 2A1, and 2A will be decreased by approximately 10%, the dry land values will remain the same, and all grassland capability groups will be decreased anywhere from approximately 10% to 14%.

County 21 - Custer

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 14,253	<b>Value</b> 1,083,565,738	<b>Total Growth</b> 2,282,923 (Sum 17, 25, & 41)
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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	703	1,179,517	159	1,279,867	85	782,799	947	3,242,183	
2. Res Improv Land	3,188	10,583,912	313	5,447,015	250	4,959,796	3,751	20,990,723	
3. Res Improvements	3,250	113,104,532	315	22,010,847	286	19,684,819	3,851	154,800,198	
4. Res Total	3,953	124,867,961	474	28,737,729	371	25,427,414	4,798	179,033,104	848,068
% of Total	82.38	69.74	9.87	16.05	7.73	14.20	33.66	16.52	37.14
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	3,953	124,867,961	474	28,737,729	371	25,427,414	4,798	179,033,104	848,068
% of Total	82.38	69.74	9.87	16.05	7.73	14.20	33.66	16.52	37.14

County 21 - Custer

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 14,253	<b>Value</b> 1,083,565,738	<b>Total Growth</b> 2,282,923 (Sum 17, 25, & 41)
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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	105	357,076	17	110,018	2	6,265	124	473,359	
10. Comm Improv Land	532	5,852,196	58	933,121	7	154,864	597	6,940,181	
11. Comm Improvements	558	31,755,471	62	6,428,704	16	2,717,496	636	40,901,671	
12. Comm Total	663	37,964,743	79	7,471,843	18	2,878,625	760	48,315,211	390,998
% of Total	87.23	78.57	10.39	15.46	2.36	5.95	5.33	4.45	17.12
13. Ind UnImp Land	0	0	0	0	0	0	0	0	
14. Ind Improv Land	2	85,361	2	303,131	0	0	4	388,492	
15. Ind Improvements	2	241,395	2	5,145,048	0	0	4	5,386,443	
16. Ind Total	2	326,756	2	5,448,179	0	0	4	5,774,935	0
% of Total	50.00	5.65	50.00	94.34	0.00	0.00	0.02	0.53	0.00
Comm+Ind Total	665	38,291,499	81	12,920,022	18	2,878,625	764	54,090,146	390,998
% of Total	87.04	70.79	10.60	23.88	2.35	5.32	5.36	4.99	17.12
17. Taxable Total	4,618	163,159,460	555	41,657,751	389	28,306,039	5,562	233,123,250	1,239,066
% of Total	83.02	69.98	9.97	12.32	6.99	10.90	39.02	21.51	54.27

**County 21 - Custer**

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**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	2	146,350	1,858,662	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	2	146,350	1,858,662
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>2</b>	<b>146,350</b>	<b>1,858,662</b>

**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	Records	Value
23. Mineral Interest-Producing	0	0	0	0	0	0
24. Mineral Interest-Non-Producing	0	0	0	0	0	0
<b>25. Mineral Interest Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Schedule IV: Exempt Records: Non-Agricultural**

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	502	39	530	<b>1,071</b>

**Schedule V: Agricultural Records**

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	9	116,838	9	97,717	6,644	515,335,706	6,662	515,550,261
28. Ag-Improved Land	0	0	4	73,806	1,965	244,709,660	1,969	244,783,466
29. Ag-Improvements	3	32,352	4	19,960	2,022	90,056,449	2,029	90,108,761
<b>30. Ag-Total Taxable</b>							<b>8,691</b>	<b>850,442,488</b>

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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	0	0.000	0	0	0.000	0	
33. HomeSite Improvements	0		0	0		0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	7	48.060	86,000	
36. FarmSite Impr Land	0	0.000	0	4	26.300	32,173	
37. FarmSite Improv	3		32,352	4		19,960	
38. FarmSite Total							
39. Road & Ditches		0.000			3.100		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	16	24.000	105,631	16	24.000	105,631	
32. HomeSite Improv Land	1,336	1,405.780	8,637,136	1,336	1,405.780	8,637,136	
33. HomeSite Improvements	1,331		60,030,375	1,331		60,030,375	1,043,857
34. HomeSite Total				1,347	1,429.780	68,773,142	
35. FarmSite UnImp Land	25	75.000	77,602	32	123.060	163,602	
36. FarmSite Impr Land	1,494	2,482.210	3,857,039	1,498	2,508.510	3,889,212	
37. FarmSite Improv	1,896		30,026,074	1,903		30,078,386	0
38. FarmSite Total				1,935	2,631.570	34,131,200	
39. Road & Ditches		16,045.560			16,048.660		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				3,282	20,110.010	102,904,342	1,043,857

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	13	2,353.070	222,846	13	2,353.070	222,846

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

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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	7.580	4,260	0.000	0	61,399.570	106,571,730	61,407.150	106,575,990
47. 2A1	0.000	0	0.000	0	8,317.330	12,719,425	8,317.330	12,719,425
48. 2A	0.000	0	10.000	13,940	19,663.710	27,166,017	19,673.710	27,179,957
49. 3A1	0.000	0	0.000	0	11,560.610	14,845,796	11,560.610	14,845,796
50. 3A	0.000	0	0.000	0	3,216.550	3,678,156	3,216.550	3,678,156
51. 4A1	0.000	0	5.200	5,964	20,487.470	23,035,448	20,492.670	23,041,412
52. 4A	0.000	0	0.000	0	21,818.930	22,338,478	21,818.930	22,338,478
53. Total	7.580	4,260	15.200	19,904	146,464.170	210,355,050	146,486.950	210,379,214
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	46.550	31,142	30.000	20,070	31,312.730	20,951,886	31,389.280	21,003,098
56. 2D1	0.000	0	6.000	3,720	5,805.850	3,599,624	5,811.850	3,603,344
57. 2D	6.000	3,612	4.000	2,408	13,300.420	8,013,725	13,310.420	8,019,745
58. 3D1	6.000	3,318	0.000	0	15,547.780	8,597,929	15,553.780	8,601,247
59. 3D	0.000	0	0.000	0	901.920	413,536	901.920	413,536
60. 4D1	2.000	664	0.000	0	21,955.400	7,289,198	21,957.400	7,289,862
61. 4D	8.000	2,304	0.000	0	17,004.720	4,897,347	17,012.720	4,899,651
62. Total	68.550	41,040	40.000	26,198	105,828.820	53,763,245	105,937.370	53,830,483
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	1.590	630	4.190	1,659	20,509.560	8,192,293	20,515.340	8,194,582
65. 2G1	14.230	5,479	4.000	1,540	10,328.080	3,976,372	10,346.310	3,983,391
66. 2G	0.000	0	3.000	1,122	21,016.690	7,882,379	21,019.690	7,883,501
67. 3G1	0.000	0	0.000	0	9,168.160	3,347,663	9,168.160	3,347,663
68. 3G	0.000	0	2.000	716	4,151.850	1,490,057	4,153.850	1,490,773
69. 4G1	0.000	0	6.000	2,112	50,053.450	17,601,063	50,059.450	17,603,175
70. 4G	2.260	784	0.000	0	484,505.390	163,784,853	484,507.650	163,785,637
71. Total	18.080	6,893	19.190	7,149	599,733.180	206,274,680	599,770.450	206,288,722
72. Waste	0.000	0	3.000	99	5,413.190	178,303	5,416.190	178,402
73. Other	0.000	0	0.000	0	15.000	11,600	15.000	11,600
74. Exempt	62.760		158.690		3,587.500		3,808.950	
75. Total	94.210	52,193	77.390	53,350	857,454.360	470,582,878	857,625.960	470,688,421

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	39.000	31,200	39.000	31,200
47. 2A1	0.000	0	0.000	0	36.000	21,880	36.000	21,880
48. 2A	0.000	0	0.000	0	92.000	46,268	92.000	46,268
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	135.000	51,535	135.000	51,535
51. 4A1	0.000	0	0.000	0	831.000	315,890	831.000	315,890
52. 4A	0.000	0	0.000	0	852.600	273,113	852.600	273,113
53. Total	0.000	0	0.000	0	1,985.600	739,886	1,985.600	739,886
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	105.500	52,750	105.500	52,750
56. 2D1	0.000	0	0.000	0	49.000	21,560	49.000	21,560
57. 2D	0.000	0	0.000	0	102.000	40,800	102.000	40,800
58. 3D1	0.000	0	0.000	0	46.000	14,030	46.000	14,030
59. 3D	0.000	0	0.000	0	76.600	21,832	76.600	21,832
60. 4D1	0.000	0	0.000	0	226.500	57,758	226.500	57,758
61. 4D	0.000	0	0.000	0	206.200	31,962	206.200	31,962
62. Total	0.000	0	0.000	0	811.800	240,692	811.800	240,692
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	269.250	56,543	269.250	56,543
65. 2G1	0.000	0	0.000	0	400.000	82,000	400.000	82,000
66. 2G	0.000	0	0.000	0	1,437.000	287,400	1,437.000	287,400
67. 3G1	0.000	0	0.000	0	325.540	63,480	325.540	63,480
68. 3G	0.000	0	0.000	0	821.100	156,009	821.100	156,009
69. 4G1	0.000	0	0.000	0	17,360.700	3,124,926	17,360.700	3,124,926
70. 4G	0.000	0	0.000	0	161,669.510	27,481,118	161,669.510	27,481,118
71. Total	0.000	0	0.000	0	182,283.100	31,251,476	182,283.100	31,251,476
72. Waste	0.000	0	0.000	0	779.700	15,594	779.700	15,594
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		161.890		161.890	
75. Total	0.000	0	0.000	0	185,860.200	32,247,648	185,860.200	32,247,648

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	1,961.900	1,858,505	1,961.900	1,858,505
47. 2A1	0.000	0	0.000	0	706.870	644,509	706.870	644,509
48. 2A	0.000	0	0.000	0	2,916.690	2,507,137	2,916.690	2,507,137
49. 3A1	0.000	0	0.000	0	560.610	456,703	560.610	456,703
50. 3A	0.000	0	0.000	0	1,367.020	1,070,527	1,367.020	1,070,527
51. 4A1	0.000	0	0.000	0	2,707.540	1,479,909	2,707.540	1,479,909
52. 4A	0.000	0	0.000	0	2,796.880	1,162,863	2,796.880	1,162,863
53. Total	0.000	0	0.000	0	13,017.510	9,180,153	13,017.510	9,180,153
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	1,509.880	785,138	1,509.880	785,138
56. 2D1	0.000	0	0.000	0	200.160	93,074	200.160	93,074
57. 2D	0.000	0	0.000	0	2,890.150	1,329,468	2,890.150	1,329,468
58. 3D1	0.000	0	0.000	0	596.800	196,944	596.800	196,944
59. 3D	0.000	0	0.000	0	539.740	167,320	539.740	167,320
60. 4D1	0.000	0	0.000	0	2,014.280	614,358	2,014.280	614,358
61. 4D	0.000	0	0.000	0	1,255.530	313,884	1,255.530	313,884
62. Total	0.000	0	0.000	0	9,006.540	3,500,186	9,006.540	3,500,186
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	1,386.550	499,158	1,386.550	499,158
65. 2G1	0.000	0	0.000	0	464.590	162,607	464.590	162,607
66. 2G	0.000	0	0.000	0	5,395.570	1,834,494	5,395.570	1,834,494
67. 3G1	0.000	0	0.000	0	1,611.580	531,822	1,611.580	531,822
68. 3G	0.000	0	0.000	0	2,256.140	733,249	2,256.140	733,249
69. 4G1	0.000	0	0.000	0	10,049.530	3,188,010	10,049.530	3,188,010
70. 4G	0.000	0	0.000	0	52,515.320	14,179,460	52,515.320	14,179,460
71. Total	0.000	0	0.000	0	73,679.280	21,128,800	73,679.280	21,128,800
72. Waste	0.000	0	0.000	0	342.360	8,561	342.360	8,561
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		213.200		213.200	
75. Total	0.000	0	0.000	0	96,045.690	33,817,700	96,045.690	33,817,700

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 4

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	11,465.790	15,818,292	11,465.790	15,818,292
47. 2A1	0.000	0	0.000	0	2,123.640	2,674,290	2,123.640	2,674,290
48. 2A	0.000	0	0.000	0	3,565.910	3,740,413	3,565.910	3,740,413
49. 3A1	0.000	0	0.000	0	4,365.100	3,664,419	4,365.100	3,664,419
50. 3A	0.000	0	0.000	0	423.400	338,787	423.400	338,787
51. 4A1	0.000	0	0.000	0	6,457.370	5,305,522	6,457.370	5,305,522
52. 4A	0.000	0	0.000	0	1,640.240	873,782	1,640.240	873,782
53. Total	0.000	0	0.000	0	30,041.450	32,415,505	30,041.450	32,415,505
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	8,142.370	3,668,648	8,142.370	3,668,648
56. 2D1	0.000	0	0.000	0	1,376.910	564,533	1,376.910	564,533
57. 2D	0.000	0	0.000	0	3,218.040	1,271,128	3,218.040	1,271,128
58. 3D1	0.000	0	0.000	0	7,199.450	2,663,797	7,199.450	2,663,797
59. 3D	0.000	0	0.000	0	141.500	47,403	141.500	47,403
60. 4D1	0.000	0	0.000	0	6,688.140	2,207,086	6,688.140	2,207,086
61. 4D	0.000	0	0.000	0	1,775.800	543,594	1,775.800	543,594
62. Total	0.000	0	0.000	0	28,542.210	10,966,189	28,542.210	10,966,189
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	5,658.560	1,923,910	5,658.560	1,923,910
65. 2G1	0.000	0	0.000	0	1,774.560	541,242	1,774.560	541,242
66. 2G	0.000	0	0.000	0	4,119.940	1,153,585	4,119.940	1,153,585
67. 3G1	0.000	0	0.000	0	3,230.460	856,074	3,230.460	856,074
68. 3G	0.000	0	0.000	0	489.960	127,390	489.960	127,390
69. 4G1	0.000	0	0.000	0	9,960.530	2,533,463	9,960.530	2,533,463
70. 4G	0.000	0	0.000	0	63,300.490	14,740,746	63,300.490	14,740,746
71. Total	0.000	0	0.000	0	88,534.500	21,876,410	88,534.500	21,876,410
72. Waste	0.000	0	0.000	0	731.560	23,411	731.560	23,411
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		624.100		624.100	
75. Total	0.000	0	0.000	0	147,849.720	65,281,515	147,849.720	65,281,515

County 21 - Custer

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 5

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	13,739.800	14,205,199	13,739.800	14,205,199
47. 2A1	0.000	0	0.000	0	2,835.260	2,903,263	2,835.260	2,903,263
48. 2A	0.000	0	0.000	0	5,227.590	4,554,180	5,227.590	4,554,180
49. 3A1	0.000	0	0.000	0	2,017.780	1,699,561	2,017.780	1,699,561
50. 3A	0.000	0	0.000	0	1,214.870	945,320	1,214.870	945,320
51. 4A1	0.000	0	0.000	0	3,633.500	2,682,811	3,633.500	2,682,811
52. 4A	0.000	0	0.000	0	2,271.430	1,435,210	2,271.430	1,435,210
53. Total	0.000	0	0.000	0	30,940.230	28,425,544	30,940.230	28,425,544
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	6,188.100	3,929,455	6,188.100	3,929,455
56. 2D1	0.000	0	0.000	0	1,125.660	692,282	1,125.660	692,282
57. 2D	0.000	0	0.000	0	2,756.780	1,667,859	2,756.780	1,667,859
58. 3D1	0.000	0	0.000	0	2,968.940	1,632,917	2,968.940	1,632,917
59. 3D	0.000	0	0.000	0	452.640	203,688	452.640	203,688
60. 4D1	0.000	0	0.000	0	3,197.230	991,145	3,197.230	991,145
61. 4D	0.000	0	0.000	0	2,079.260	551,011	2,079.260	551,011
62. Total	0.000	0	0.000	0	18,768.610	9,668,357	18,768.610	9,668,357
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	6,094.230	2,437,692	6,094.230	2,437,692
65. 2G1	0.000	0	0.000	0	3,612.140	1,423,184	3,612.140	1,423,184
66. 2G	0.000	0	0.000	0	5,765.740	2,237,109	5,765.740	2,237,109
67. 3G1	0.000	0	0.000	0	3,065.250	1,060,576	3,065.250	1,060,576
68. 3G	0.000	0	0.000	0	1,836.920	627,322	1,836.920	627,322
69. 4G1	0.000	0	0.000	0	12,434.140	4,077,316	12,434.140	4,077,316
70. 4G	0.000	0	0.000	0	148,599.280	45,685,782	148,599.280	45,685,782
71. Total	0.000	0	0.000	0	181,407.700	57,548,981	181,407.700	57,548,981
72. Waste	0.000	0	0.000	0	1,537.150	46,117	1,537.150	46,117
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		699.100		699.100	
75. Total	0.000	0	0.000	0	232,653.690	95,688,999	232,653.690	95,688,999

County 21 - Custer

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 6

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	10,993.100	15,225,441	10,993.100	15,225,441
47. 2A1	0.000	0	0.000	0	624.930	762,415	624.930	762,415
48. 2A	13.000	14,300	0.000	0	4,666.680	5,131,196	4,679.680	5,145,496
49. 3A1	0.000	0	0.000	0	357.820	386,446	357.820	386,446
50. 3A	40.090	43,097	0.000	0	2,005.290	2,155,688	2,045.380	2,198,785
51. 4A1	0.000	0	0.000	0	1,474.250	1,267,513	1,474.250	1,267,513
52. 4A	0.000	0	0.000	0	743.240	581,957	743.240	581,957
<b>53. Total</b>	<b>53.090</b>	<b>57,397</b>	<b>0.000</b>	<b>0</b>	<b>20,865.310</b>	<b>25,510,656</b>	<b>20,918.400</b>	<b>25,568,053</b>
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	1,354.930	887,479	1,354.930	887,479
56. 2D1	0.000	0	0.000	0	62.000	39,060	62.000	39,060
57. 2D	0.000	0	0.000	0	1,422.840	882,161	1,422.840	882,161
58. 3D1	0.000	0	0.000	0	1,117.000	636,690	1,117.000	636,690
59. 3D	0.000	0	0.000	0	282.200	132,634	282.200	132,634
60. 4D1	0.000	0	0.000	0	1,826.950	602,894	1,826.950	602,894
61. 4D	0.000	0	0.000	0	703.760	197,053	703.760	197,053
<b>62. Total</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>6,769.680</b>	<b>3,377,971</b>	<b>6,769.680</b>	<b>3,377,971</b>
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	1,638.920	622,787	1,638.920	622,787
65. 2G1	0.000	0	0.000	0	491.390	184,272	491.390	184,272
66. 2G	0.000	0	0.000	0	2,250.910	832,836	2,250.910	832,836
67. 3G1	0.000	0	0.000	0	1,147.210	412,995	1,147.210	412,995
68. 3G	13.030	4,626	0.000	0	6,800.640	2,418,878	6,813.670	2,423,504
69. 4G1	0.000	0	0.000	0	7,034.120	2,399,617	7,034.120	2,399,617
70. 4G	7.600	2,622	0.000	0	42,500.630	13,947,828	42,508.230	13,950,450
<b>71. Total</b>	<b>20.630</b>	<b>7,248</b>	<b>0.000</b>	<b>0</b>	<b>61,863.820</b>	<b>20,819,213</b>	<b>61,884.450</b>	<b>20,826,461</b>
72. Waste	0.000	0	0.000	0	1,379.290	41,378	1,379.290	41,378
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		22.120		1,165.570		1,187.690	
<b>75. Total</b>	<b>73.720</b>	<b>64,645</b>	<b>0.000</b>	<b>0</b>	<b>90,878.100</b>	<b>49,749,218</b>	<b>90,951.820</b>	<b>49,813,863</b>

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76.Irrigated</b>	60.670	61,657	15.200	19,904	243,314.270	306,626,794	243,390.140	306,708,355
<b>77.Dry Land</b>	68.550	41,040	40.000	26,198	169,727.660	81,516,640	169,836.210	81,583,878
<b>78.Grass</b>	38.710	14,141	19.190	7,149	1,187,501.580	358,899,560	1,187,559.480	358,920,850
<b>79.Waste</b>	0.000	0	3.000	99	10,183.250	313,364	10,186.250	313,463
<b>80.Other</b>	0.000	0	0.000	0	15.000	11,600	15.000	11,600
<b>81.Exempt</b>	62.760	0	180.810	0	6,451.360	0	6,694.930	0
<b>82.Total</b>	167.930	116,838	77.390	53,350	1,610,741.760	747,367,958	<b>1,610,987.080</b>	<b>747,538,146</b>

## 2007 Agricultural Land Detail

### County 21 - Custer

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	61,407.150	41.92%	106,575,990	50.66%	1,735.563
2A1	8,317.330	5.68%	12,719,425	6.05%	1,529.267
2A	19,673.710	13.43%	27,179,957	12.92%	1,381.536
3A1	11,560.610	7.89%	14,845,796	7.06%	1,284.170
3A	3,216.550	2.20%	3,678,156	1.75%	1,143.509
4A1	20,492.670	13.99%	23,041,412	10.95%	1,124.373
4A	21,818.930	14.89%	22,338,478	10.62%	1,023.811
<b>Irrigated Total</b>	<b>146,486.950</b>	<b>100.00%</b>	<b>210,379,214</b>	<b>100.00%</b>	<b>1,436.163</b>

#### Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	31,389.280	29.63%	21,003,098	39.02%	669.116
2D1	5,811.850	5.49%	3,603,344	6.69%	619.999
2D	13,310.420	12.56%	8,019,745	14.90%	602.516
3D1	15,553.780	14.68%	8,601,247	15.98%	553.000
3D	901.920	0.85%	413,536	0.77%	458.506
4D1	21,957.400	20.73%	7,289,862	13.54%	332.000
4D	17,012.720	16.06%	4,899,651	9.10%	287.999
<b>Dry Total</b>	<b>105,937.370</b>	<b>100.00%</b>	<b>53,830,483</b>	<b>100.00%</b>	<b>508.134</b>

#### Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	20,515.340	3.42%	8,194,582	3.97%	399.436
2G1	10,346.310	1.73%	3,983,391	1.93%	385.005
2G	21,019.690	3.50%	7,883,501	3.82%	375.053
3G1	9,168.160	1.53%	3,347,663	1.62%	365.140
3G	4,153.850	0.69%	1,490,773	0.72%	358.889
4G1	50,059.450	8.35%	17,603,175	8.53%	351.645
4G	484,507.650	80.78%	163,785,637	79.40%	338.045
<b>Grass Total</b>	<b>599,770.450</b>	<b>100.00%</b>	<b>206,288,722</b>	<b>100.00%</b>	<b>343.946</b>

<b>Irrigated Total</b>	<b>146,486.950</b>	<b>17.08%</b>	<b>210,379,214</b>	<b>44.70%</b>	<b>1,436.163</b>
<b>Dry Total</b>	<b>105,937.370</b>	<b>12.35%</b>	<b>53,830,483</b>	<b>11.44%</b>	<b>508.134</b>
<b>Grass Total</b>	<b>599,770.450</b>	<b>69.93%</b>	<b>206,288,722</b>	<b>43.83%</b>	<b>343.946</b>
Waste	5,416.190	0.63%	178,402	0.04%	32.938
Other	15.000	0.00%	11,600	0.00%	773.333
Exempt	3,808.950	0.44%			
<b>Market Area Total</b>	<b>857,625.960</b>	<b>100.00%</b>	<b>470,688,421</b>	<b>100.00%</b>	<b>548.827</b>

#### As Related to the County as a Whole

<b>Irrigated Total</b>	<b>146,486.950</b>	<b>60.19%</b>	<b>210,379,214</b>	<b>68.59%</b>	
<b>Dry Total</b>	<b>105,937.370</b>	<b>62.38%</b>	<b>53,830,483</b>	<b>65.98%</b>	
<b>Grass Total</b>	<b>599,770.450</b>	<b>50.50%</b>	<b>206,288,722</b>	<b>57.47%</b>	
Waste	5,416.190	53.17%	178,402	56.91%	
Other	15.000	100.00%	11,600	100.00%	
Exempt	3,808.950	56.89%			
<b>Market Area Total</b>	<b>857,625.960</b>	<b>53.24%</b>	<b>470,688,421</b>	<b>62.97%</b>	

## 2007 Agricultural Land Detail

### County 21 - Custer

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	39.000	1.96%	31,200	4.22%	800.000
2A1	36.000	1.81%	21,880	2.96%	607.777
2A	92.000	4.63%	46,268	6.25%	502.913
3A1	0.000	0.00%	0	0.00%	0.000
3A	135.000	6.80%	51,535	6.97%	381.740
4A1	831.000	41.85%	315,890	42.69%	380.132
4A	852.600	42.94%	273,113	36.91%	320.329
<b>Irrigated Total</b>	<b>1,985.600</b>	<b>100.00%</b>	<b>739,886</b>	<b>100.00%</b>	<b>372.625</b>
<b>Dry:</b>					
1D1	0.000	0.00%	0	0.00%	0.000
1D	105.500	13.00%	52,750	21.92%	500.000
2D1	49.000	6.04%	21,560	8.96%	440.000
2D	102.000	12.56%	40,800	16.95%	400.000
3D1	46.000	5.67%	14,030	5.83%	305.000
3D	76.600	9.44%	21,832	9.07%	285.013
4D1	226.500	27.90%	57,758	24.00%	255.002
4D	206.200	25.40%	31,962	13.28%	155.004
<b>Dry Total</b>	<b>811.800</b>	<b>100.00%</b>	<b>240,692</b>	<b>100.00%</b>	<b>296.491</b>
<b>Grass:</b>					
1G1	0.000	0.00%	0	0.00%	0.000
1G	269.250	0.15%	56,543	0.18%	210.001
2G1	400.000	0.22%	82,000	0.26%	205.000
2G	1,437.000	0.79%	287,400	0.92%	200.000
3G1	325.540	0.18%	63,480	0.20%	194.999
3G	821.100	0.45%	156,009	0.50%	190.000
4G1	17,360.700	9.52%	3,124,926	10.00%	180.000
4G	161,669.510	88.69%	27,481,118	87.94%	169.983
<b>Grass Total</b>	<b>182,283.100</b>	<b>100.00%</b>	<b>31,251,476</b>	<b>100.00%</b>	<b>171.444</b>
<hr/>					
<b>Irrigated Total</b>	<b>1,985.600</b>	<b>1.07%</b>	<b>739,886</b>	<b>2.29%</b>	<b>372.625</b>
<b>Dry Total</b>	<b>811.800</b>	<b>0.44%</b>	<b>240,692</b>	<b>0.75%</b>	<b>296.491</b>
<b>Grass Total</b>	<b>182,283.100</b>	<b>98.08%</b>	<b>31,251,476</b>	<b>96.91%</b>	<b>171.444</b>
Waste	779.700	0.42%	15,594	0.05%	20.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	161.890	0.09%			
<b>Market Area Total</b>	<b>185,860.200</b>	<b>100.00%</b>	<b>32,247,648</b>	<b>100.00%</b>	<b>173.504</b>

#### As Related to the County as a Whole

<b>Irrigated Total</b>	<b>1,985.600</b>	<b>0.82%</b>	<b>739,886</b>	<b>0.24%</b>	
<b>Dry Total</b>	<b>811.800</b>	<b>0.48%</b>	<b>240,692</b>	<b>0.30%</b>	
<b>Grass Total</b>	<b>182,283.100</b>	<b>15.35%</b>	<b>31,251,476</b>	<b>8.71%</b>	
Waste	779.700	7.65%	15,594	4.97%	
Other	0.000	0.00%	0	0.00%	
Exempt	161.890	2.42%			
<b>Market Area Total</b>	<b>185,860.200</b>	<b>11.54%</b>	<b>32,247,648</b>	<b>4.31%</b>	

## 2007 Agricultural Land Detail

### County 21 - Custer

Market Area: **3**

<b>Irrigated:</b>	<b>Acres</b>	<b>% of Acres*</b>	<b>Value</b>	<b>% of Value*</b>	<b>Average Assessed Value*</b>
1A1	0.000	0.00%	0	0.00%	0.000
1A	1,961.900	15.07%	1,858,505	20.24%	947.298
2A1	706.870	5.43%	644,509	7.02%	911.778
2A	2,916.690	22.41%	2,507,137	27.31%	859.582
3A1	560.610	4.31%	456,703	4.97%	814.653
3A	1,367.020	10.50%	1,070,527	11.66%	783.109
4A1	2,707.540	20.80%	1,479,909	16.12%	546.588
4A	2,796.880	21.49%	1,162,863	12.67%	415.771
<b>Irrigated Total</b>	<b>13,017.510</b>	<b>100.00%</b>	<b>9,180,153</b>	<b>100.00%</b>	<b>705.215</b>

**Dry:**

1D1	0.000	0.00%	0	0.00%	0.000
1D	1,509.880	16.76%	785,138	22.43%	520.000
2D1	200.160	2.22%	93,074	2.66%	464.998
2D	2,890.150	32.09%	1,329,468	37.98%	459.999
3D1	596.800	6.63%	196,944	5.63%	330.000
3D	539.740	5.99%	167,320	4.78%	310.001
4D1	2,014.280	22.36%	614,358	17.55%	305.001
4D	1,255.530	13.94%	313,884	8.97%	250.001
<b>Dry Total</b>	<b>9,006.540</b>	<b>100.00%</b>	<b>3,500,186</b>	<b>100.00%</b>	<b>388.627</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	1,386.550	1.88%	499,158	2.36%	360.000
2G1	464.590	0.63%	162,607	0.77%	350.001
2G	5,395.570	7.32%	1,834,494	8.68%	340.000
3G1	1,611.580	2.19%	531,822	2.52%	330.000
3G	2,256.140	3.06%	733,249	3.47%	325.001
4G1	10,049.530	13.64%	3,188,010	15.09%	317.229
4G	52,515.320	71.28%	14,179,460	67.11%	270.006
<b>Grass Total</b>	<b>73,679.280</b>	<b>100.00%</b>	<b>21,128,800</b>	<b>100.00%</b>	<b>286.767</b>

<b>Irrigated Total</b>	<b>13,017.510</b>	<b>13.55%</b>	<b>9,180,153</b>	<b>27.15%</b>	<b>705.215</b>
<b>Dry Total</b>	<b>9,006.540</b>	<b>9.38%</b>	<b>3,500,186</b>	<b>10.35%</b>	<b>388.627</b>
<b>Grass Total</b>	<b>73,679.280</b>	<b>76.71%</b>	<b>21,128,800</b>	<b>62.48%</b>	<b>286.767</b>
Waste	342.360	0.36%	8,561	0.03%	25.005
Other	0.000	0.00%	0	0.00%	0.000
Exempt	213.200	0.22%			
<b>Market Area Total</b>	<b>96,045.690</b>	<b>100.00%</b>	<b>33,817,700</b>	<b>100.00%</b>	<b>352.100</b>

**As Related to the County as a Whole**

<b>Irrigated Total</b>	<b>13,017.510</b>	<b>5.35%</b>	<b>9,180,153</b>	<b>2.99%</b>	
<b>Dry Total</b>	<b>9,006.540</b>	<b>5.30%</b>	<b>3,500,186</b>	<b>4.29%</b>	
<b>Grass Total</b>	<b>73,679.280</b>	<b>6.20%</b>	<b>21,128,800</b>	<b>5.89%</b>	
Waste	342.360	3.36%	8,561	2.73%	
Other	0.000	0.00%	0	0.00%	
Exempt	213.200	3.18%			
<b>Market Area Total</b>	<b>96,045.690</b>	<b>5.96%</b>	<b>33,817,700</b>	<b>4.52%</b>	

## 2007 Agricultural Land Detail

### County 21 - Custer

Market Area: **4**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	11,465.790	38.17%	15,818,292	48.80%	1,379.607
2A1	2,123.640	7.07%	2,674,290	8.25%	1,259.295
2A	3,565.910	11.87%	3,740,413	11.54%	1,048.936
3A1	4,365.100	14.53%	3,664,419	11.30%	839.481
3A	423.400	1.41%	338,787	1.05%	800.158
4A1	6,457.370	21.49%	5,305,522	16.37%	821.622
4A	1,640.240	5.46%	873,782	2.70%	532.715
<b>Irrigated Total</b>	<b>30,041.450</b>	<b>100.00%</b>	<b>32,415,505</b>	<b>100.00%</b>	<b>1,079.025</b>

**Dry:**

1D1	0.000	0.00%	0	0.00%	0.000
1D	8,142.370	28.53%	3,668,648	33.45%	450.562
2D1	1,376.910	4.82%	564,533	5.15%	409.999
2D	3,218.040	11.27%	1,271,128	11.59%	395.000
3D1	7,199.450	25.22%	2,663,797	24.29%	370.000
3D	141.500	0.50%	47,403	0.43%	335.003
4D1	6,688.140	23.43%	2,207,086	20.13%	329.999
4D	1,775.800	6.22%	543,594	4.96%	306.112
<b>Dry Total</b>	<b>28,542.210</b>	<b>100.00%</b>	<b>10,966,189</b>	<b>100.00%</b>	<b>384.209</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	5,658.560	6.39%	1,923,910	8.79%	339.999
2G1	1,774.560	2.00%	541,242	2.47%	305.000
2G	4,119.940	4.65%	1,153,585	5.27%	280.000
3G1	3,230.460	3.65%	856,074	3.91%	265.000
3G	489.960	0.55%	127,390	0.58%	260.000
4G1	9,960.530	11.25%	2,533,463	11.58%	254.350
4G	63,300.490	71.50%	14,740,746	67.38%	232.869
<b>Grass Total</b>	<b>88,534.500</b>	<b>100.00%</b>	<b>21,876,410</b>	<b>100.00%</b>	<b>247.094</b>

<b>Irrigated Total</b>	<b>30,041.450</b>	<b>20.32%</b>	<b>32,415,505</b>	<b>49.65%</b>	<b>1,079.025</b>
<b>Dry Total</b>	<b>28,542.210</b>	<b>19.30%</b>	<b>10,966,189</b>	<b>16.80%</b>	<b>384.209</b>
<b>Grass Total</b>	<b>88,534.500</b>	<b>59.88%</b>	<b>21,876,410</b>	<b>33.51%</b>	<b>247.094</b>
Waste	731.560	0.49%	23,411	0.04%	32.001
Other	0.000	0.00%	0	0.00%	0.000
Exempt	624.100	0.42%			
<b>Market Area Total</b>	<b>147,849.720</b>	<b>100.00%</b>	<b>65,281,515</b>	<b>100.00%</b>	<b>441.539</b>

**As Related to the County as a Whole**

<b>Irrigated Total</b>	<b>30,041.450</b>	<b>12.34%</b>	<b>32,415,505</b>	<b>10.57%</b>	
<b>Dry Total</b>	<b>28,542.210</b>	<b>16.81%</b>	<b>10,966,189</b>	<b>13.44%</b>	
<b>Grass Total</b>	<b>88,534.500</b>	<b>7.46%</b>	<b>21,876,410</b>	<b>6.10%</b>	
Waste	731.560	7.18%	23,411	7.47%	
Other	0.000	0.00%	0	0.00%	
Exempt	624.100	9.32%			
<b>Market Area Total</b>	<b>147,849.720</b>	<b>9.18%</b>	<b>65,281,515</b>	<b>8.73%</b>	

## 2007 Agricultural Land Detail

### County 21 - Custer

Market Area: **5**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	13,739.800	44.41%	14,205,199	49.97%	1,033.872
2A1	2,835.260	9.16%	2,903,263	10.21%	1,023.984
2A	5,227.590	16.90%	4,554,180	16.02%	871.181
3A1	2,017.780	6.52%	1,699,561	5.98%	842.292
3A	1,214.870	3.93%	945,320	3.33%	778.124
4A1	3,633.500	11.74%	2,682,811	9.44%	738.354
4A	2,271.430	7.34%	1,435,210	5.05%	631.853
<b>Irrigated Total</b>	<b>30,940.230</b>	<b>100.00%</b>	<b>28,425,544</b>	<b>100.00%</b>	<b>918.724</b>

**Dry:**

1D1	0.000	0.00%	0	0.00%	0.000
1D	6,188.100	32.97%	3,929,455	40.64%	635.001
2D1	1,125.660	6.00%	692,282	7.16%	615.000
2D	2,756.780	14.69%	1,667,859	17.25%	605.002
3D1	2,968.940	15.82%	1,632,917	16.89%	550.000
3D	452.640	2.41%	203,688	2.11%	450.000
4D1	3,197.230	17.03%	991,145	10.25%	310.001
4D	2,079.260	11.08%	551,011	5.70%	265.003
<b>Dry Total</b>	<b>18,768.610</b>	<b>100.00%</b>	<b>9,668,357</b>	<b>100.00%</b>	<b>515.134</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	6,094.230	3.36%	2,437,692	4.24%	400.000
2G1	3,612.140	1.99%	1,423,184	2.47%	394.000
2G	5,765.740	3.18%	2,237,109	3.89%	388.000
3G1	3,065.250	1.69%	1,060,576	1.84%	345.999
3G	1,836.920	1.01%	627,322	1.09%	341.507
4G1	12,434.140	6.85%	4,077,316	7.08%	327.912
4G	148,599.280	81.91%	45,685,782	79.39%	307.442
<b>Grass Total</b>	<b>181,407.700</b>	<b>100.00%</b>	<b>57,548,981</b>	<b>100.00%</b>	<b>317.235</b>

<b>Irrigated Total</b>	<b>30,940.230</b>	<b>13.30%</b>	<b>28,425,544</b>	<b>29.71%</b>	<b>918.724</b>
<b>Dry Total</b>	<b>18,768.610</b>	<b>8.07%</b>	<b>9,668,357</b>	<b>10.10%</b>	<b>515.134</b>
<b>Grass Total</b>	<b>181,407.700</b>	<b>77.97%</b>	<b>57,548,981</b>	<b>60.14%</b>	<b>317.235</b>
Waste	1,537.150	0.66%	46,117	0.05%	30.001
Other	0.000	0.00%	0	0.00%	0.000
Exempt	699.100	0.30%			
<b>Market Area Total</b>	<b>232,653.690</b>	<b>100.00%</b>	<b>95,688,999</b>	<b>100.00%</b>	<b>411.293</b>

**As Related to the County as a Whole**

<b>Irrigated Total</b>	<b>30,940.230</b>	<b>12.71%</b>	<b>28,425,544</b>	<b>9.27%</b>	
<b>Dry Total</b>	<b>18,768.610</b>	<b>11.05%</b>	<b>9,668,357</b>	<b>11.85%</b>	
<b>Grass Total</b>	<b>181,407.700</b>	<b>15.28%</b>	<b>57,548,981</b>	<b>16.03%</b>	
Waste	1,537.150	15.09%	46,117	14.71%	
Other	0.000	0.00%	0	0.00%	
Exempt	699.100	10.44%			
<b>Market Area Total</b>	<b>232,653.690</b>	<b>14.44%</b>	<b>95,688,999</b>	<b>12.80%</b>	

## 2007 Agricultural Land Detail

### County 21 - Custer

Market Area: **6**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	10,993.100	52.55%	15,225,441	59.55%	1,384.999
2A1	624.930	2.99%	762,415	2.98%	1,220.000
2A	4,679.680	22.37%	5,145,496	20.12%	1,099.540
3A1	357.820	1.71%	386,446	1.51%	1,080.001
3A	2,045.380	9.78%	2,198,785	8.60%	1,075.000
4A1	1,474.250	7.05%	1,267,513	4.96%	859.768
4A	743.240	3.55%	581,957	2.28%	783.000
<b>Irrigated Total</b>	<b>20,918.400</b>	<b>100.00%</b>	<b>25,568,053</b>	<b>100.00%</b>	<b>1,222.275</b>
<b>Dry:</b>					
1D1	0.000	0.00%	0	0.00%	0.000
1D	1,354.930	20.01%	887,479	26.27%	654.999
2D1	62.000	0.92%	39,060	1.16%	630.000
2D	1,422.840	21.02%	882,161	26.12%	620.000
3D1	1,117.000	16.50%	636,690	18.85%	570.000
3D	282.200	4.17%	132,634	3.93%	470.000
4D1	1,826.950	26.99%	602,894	17.85%	330.000
4D	703.760	10.40%	197,053	5.83%	280.000
<b>Dry Total</b>	<b>6,769.680</b>	<b>100.00%</b>	<b>3,377,971</b>	<b>100.00%</b>	<b>498.985</b>
<b>Grass:</b>					
1G1	0.000	0.00%	0	0.00%	0.000
1G	1,638.920	2.65%	622,787	2.99%	379.998
2G1	491.390	0.79%	184,272	0.88%	375.001
2G	2,250.910	3.64%	832,836	4.00%	369.999
3G1	1,147.210	1.85%	412,995	1.98%	359.999
3G	6,813.670	11.01%	2,423,504	11.64%	355.682
4G1	7,034.120	11.37%	2,399,617	11.52%	341.139
4G	42,508.230	68.69%	13,950,450	66.98%	328.182
<b>Grass Total</b>	<b>61,884.450</b>	<b>100.00%</b>	<b>20,826,461</b>	<b>100.00%</b>	<b>336.537</b>
<b>Irrigated Total</b>	<b>20,918.400</b>	<b>23.00%</b>	<b>25,568,053</b>	<b>51.33%</b>	<b>1,222.275</b>
<b>Dry Total</b>	<b>6,769.680</b>	<b>7.44%</b>	<b>3,377,971</b>	<b>6.78%</b>	<b>498.985</b>
<b>Grass Total</b>	<b>61,884.450</b>	<b>68.04%</b>	<b>20,826,461</b>	<b>41.81%</b>	<b>336.537</b>
Waste	1,379.290	1.52%	41,378	0.08%	29.999
Other	0.000	0.00%	0	0.00%	0.000
Exempt	1,187.690	1.31%			
<b>Market Area Total</b>	<b>90,951.820</b>	<b>100.00%</b>	<b>49,813,863</b>	<b>100.00%</b>	<b>547.695</b>

#### As Related to the County as a Whole

<b>Irrigated Total</b>	<b>20,918.400</b>	<b>8.59%</b>	<b>25,568,053</b>	<b>8.34%</b>	
<b>Dry Total</b>	<b>6,769.680</b>	<b>3.99%</b>	<b>3,377,971</b>	<b>4.14%</b>	
<b>Grass Total</b>	<b>61,884.450</b>	<b>5.21%</b>	<b>20,826,461</b>	<b>5.80%</b>	
Waste	1,379.290	13.54%	41,378	13.20%	
Other	0.000	0.00%	0	0.00%	
Exempt	1,187.690	17.74%			
<b>Market Area Total</b>	<b>90,951.820</b>	<b>5.65%</b>	<b>49,813,863</b>	<b>6.66%</b>	

## 2007 Agricultural Land Detail

### County 21 - Custer

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	60.670	61,657	15.200	19,904	243,314.270	306,626,794
Dry	68.550	41,040	40.000	26,198	169,727.660	81,516,640
Grass	38.710	14,141	19.190	7,149	1,187,501.580	358,899,560
Waste	0.000	0	3.000	99	10,183.250	313,364
Other	0.000	0	0.000	0	15.000	11,600
Exempt	62.760	0	180.810	0	6,451.360	0
<b>Total</b>	<b>167.930</b>	<b>116,838</b>	<b>77.390</b>	<b>53,350</b>	<b>1,610,741.760</b>	<b>747,367,958</b>

AgLand	Total Acres	Total Value	Total Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	243,390.140	306,708,355	243,390.140	15.11%	306,708,355	41.03%	1,260.151
Dry	169,836.210	81,583,878	169,836.210	10.54%	81,583,878	10.91%	480.367
Grass	1,187,559.480	358,920,850	1,187,559.480	73.72%	358,920,850	48.01%	302.234
Waste	10,186.250	313,463	10,186.250	0.63%	313,463	0.04%	30.773
Other	15.000	11,600	15.000	0.00%	11,600	0.00%	773.333
Exempt	6,694.930	0	6,694.930	0.42%	0	0.00%	0.000
<b>Total</b>	<b>1,610,987.080</b>	<b>747,538,146</b>	<b>1,610,987.080</b>	<b>100.00%</b>	<b>747,538,146</b>	<b>100.00%</b>	<b>464.024</b>

\* Department of Property Assessment & Taxation Calculates

THE 2006 CUSTER COUNTY PLAN OF ASSESSMENT  
ASSESSMENT YEARS 2007, 2008, AND 2009

Introduction

Pursuant to NE Laws 2005, LB 263, Section 9 the assessor shall submit a plan of assessment, which describes the assessment actions planned for the next assessment year and two years thereafter to the county board of equalization on or before July 31, 2006. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. 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.” NE 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 that 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.

General Description of Real Property in Custer County

Per the 2005 County Abstract, Custer County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value
Base			
Residential	3866	29.04%	16.22%
Commercial	755	5.30%	4.48%

Industrial	4	.03%	.54%
Recreational	0	0%	
Agricultural	8701	61.09%	78.75%
Special Value	0	0%	

Agricultural land-taxable acres were 1,609,854.20 Acres

Other pertinent facts: Custer County is predominately agricultural and 74% is grassland.

For more information see 2005 Reports & Opinions, Abstract and Assessor Survey.

#### Current Resources:

##### A. Staff/Budget/Training:

Assessor/\$37,257.50/I hold the assessor's certificate when I passed the test in the early 1980's. I have attended many of the IAAO courses and classes of the PA&T. I have all the hours needed at this time to keep the certificate current.

Deputy Assessor/\$27,943.13/She also holds the assessor's certificate, passing the test in 2004. She is still working on her hours needed at this time to keep the certificate current.

2 full time clerks/\$22,417.12/One clerk has 5 years experience in the assessor's office and the other is a new employee.

1 part time clerk/\$12.00 an hour/ she works at least 21 hours a week and has worked for the assessor for a lot of years as full time employees only changing to part time in 2004.

2 part time listers/\$12.00 an hour/The listers were hired in the fall of 2004 in place of hiring an appraisal firm to finish up the areas of the county that had not been updated for a number of years.

1 part time cadastral mapper./The cadastral mapper also works with the Register of Deeds part time as a budget cut for 2004/2005.

B. The Cadastral Maps were flown in the 1970 but are in good condition. They are kept current with monthly land sales. The county also used mylar maps to count acres in the different soil types and land use.

C. The Property Record cards list all information required by statute with current photos and sketches.

D. The county uses the TERASCAN software package. There are 5 terminals and 1 public use terminal.

At this time we do not have a GIS program because of budget restraints.

E. The county has a Web site but none of the assessment information is available.

## Current Assessment Procedures for Real Property

- A. Discovery: The County now has zoning and has a zoning administrator. Before any construction is allowed the property owner must file a permit with the zoning administrator and in turn the assessor is notified. At the beginning of the year each property is reviewed for % of completion and valued accordingly. In Real Estate Transfers the name is changed within the month the deed is filed, cadastral maps updated, and a sales review is mailed to the new owner.
- B. Data Collection: The 3 part time lister's travel throughout the different areas each year, measuring each home, and outbuilding, taking new pictures, and interviewing each property owner as to the interior work. Approximately a fifth of the county is reviewed each year. In new construction & remodeling the property is inspected inside and out. As sales occur, the sale is used for 3 years to set property values.
- C. Review assessment sales ratio studies before assessment actions: The area Field Liaison works very hard with the assessor and staff and we are now just learning how to use an excel program to enter sales data to be able to adjust the problem areas. Each year is a learning experience.
- D. Approaches to Value:
  - 1. Market Approach; sales comparison: Using the sales of the various styles, conditions, and ages, I use the information to adjust the depreciation.
  - 2. Cost Approach: The RCN is figured with the July 2004 Marshall and Swift values from the TeraScan software system.
  - 3. Income Approach: income and expense data collection/analysis from the market is done by the Commercial Appraiser that is hired to value commercial and industrial properties.
  - 4. Sales of agricultural land is mapped out and when a trend in sales indicate a market area  
Is required will be the only time areas will change. One market area is set with soil type boundaries and two with natural boundaries such as rivers.

After assessment action, a review of the sales ratio is a top priority.

Notices of valuation changes are mailed to all property owners that have a change of value and notices are also published in the local newspaper.

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

<u>Property Class</u>	<u>Median</u>
Residential	96.82%
Commercial	98.98%

Agricultural Land	76.83%
Special Value Agland	00

For more information regarding statistical measures see 2005 Reports & Opinions.

RESIDENTIAL PLAN: 2007

Arnold, Merna, Anselmo and Comstock will be reviewed and a lister will physically inspect each property. Land values in the villages of Merna and Anselmo will be valued using the square foot method completing the square foot change in all villages.

2008

RCN from the Marshall & Swift cost will be updated to the 2007 and depreciation will be adjusted to reflect the 3-year sales history. Ansley, Mason City, and Sargent will be reviewed and listers will physically inspect each property. Other villages will be inspected if sales indicate a need to do so.

2009

Callaway, Berwyn, and Oconto will be reviewed and a lister will physically inspect each property. Other villages will be inspected if sales indicate a need to do so.

COMMERCIAL PLAN: 2007

Reappraisal of all commercial properties was completed in 2006 by Stanard Appraisal Inc., so only new construction or new commercial properties will need to be revalued.

2008

Only new construction or new commercial properties will need to be revalued unless sales indicate a need for further action.

2009

Only new construction or new commercial properties will need to be revalued unless sales indicate a need for further action.

## AGRICULTURAL LAND AND IMPROVEMENTS:

2007

All irrigated land will be certified to the landowners for the NRD's and new measurements figured if necessary. Land values will be figured at 75 % of sales in a 3-year history and these values will be applied to each parcel in each market area. The improvements in the townships of Ansley, Berwyn, and Myrtle will be physically reviewed by the listers and pictures taken, completing the plan of assessment set by the assessor at the beginning of her term.

2008

Land values will be figured at 75% of sales in a 3-year history and these values will be applied to each parcel in each market area. The listers will start over in the Southwest corner of the county physically reviewing, re-measuring if necessary and taking new pictures. The 2007 Marshal and Swift RCN will be applied to each improvement and the depreciation adjusted to sales in a three history. Hayes, Victoria, Cliff, Kilfoil, and Arnold townships will be the first to be reviewed.

2009

Land values will be figured at 75% of sales in a 3-year history and these values will be applied to each parcel in each market area unless the legislature changes the way Ag-land will be valued. The listers will physically review, re-measuring if necessary and new pictures taken for Triumph, Grant, Custer, Delight, Elim and Wayne townships.

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

I will continue to maintain the parcel records on each property owner making changes monthly of ownership and maintain accurate cadastral maps with ownership changes.

I will continually perform the duties required of me by law to serve the property owners of Custer County and to maintain equality in assessment for all. I will file all the administrative reports required by law/regulations such as abstracts, both real & personal property, the assessors survey, the sales information to PA&T rosters & annual assessed value updates, school district taxable value report, homestead exemption tax loss report, and certificate of taxes levied report. I will certify the value to political subdivisions, and report the current values to the Board of Education Lands & Funds of properties they own and report the exempt property and taxable property owned by governmental subdivisions. I will also report to the county board the annual plan of assessment.

I will continually administer the annual filing of approximately 401 personal property schedules and notify the tax payer of incomplete filings, failure to file and penalties applied.

I will send the applications for annual filings for permissive exemptions, review and make recommendations to the county board.

I will send notices of intent to tax to the governmental owned property not used for public purpose.

I will administer approximately 620 annual filings of applications for homestead exemptions and assist where necessary and continue to monitor approval/denial process and send out denial notification.

I will continue to review the centrally assessed valuation certified by PA&T for railroads and public service entities, and establish assessment records and tax billing for tax list.

I will continue to manage the record/valuation information for properties in community redevelopment projects (TIFF) and administer the reports and allocate the ad valorem tax.

I will continue to manage the tax entity boundaries making changes only when legal changes dictate and review the tax rates used for the tax billing process.

I will continue to prepare tax lists and certify these to the county treasurer for real estate, personal, and centrally assessed.

I will continue to prepare tax list corrections documents for the county boards approval.

I will continue to attend the county board of equalization meetings for valuation protests and assemble and provide necessary information.

I will prepare information and attend taxpayer appeal hearings before TERC to defend county valuations.

I will continue to attend hearing if applicable to the county, defend values and/or implement orders of the TERC.

I will continue to attend meetings, workshops, and educational classes to obtain required hours of continuing education for maintaining my assessors certificate.

#### Conclusion:

The assessor maintains two budgets: the assessor's functions budget and the reappraisal budget. The assessor's office budget will remain almost the same reflecting cost of living raises at \$141,550.00. The reappraisal budget will need to stay the same at \$67,700 with exception to a commercial reappraisal.

Respectfully submitted:

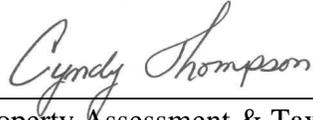
Assessor signature: Connie Braithwaite

## 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 Custer County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 8198.

Dated this 9th day of April, 2007.

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Property Assessment & Taxation