

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

32 Frontier

Residential Real Property - Current

Number of Sales		80	COD	11.43
Total Sales Price	\$	4734470	PRD	99.71
Total Adj. Sales Price	\$	4731970	COV	17.87
Total Assessed Value	\$	4505417	STD	16.96
Avg. Adj. Sales Price	\$	59149.63	Avg. Abs. Dev.	10.75
Avg. Assessed Value	\$	56317.71	Min	26.06
Median		94.06	Max	161.46
Wgt. Mean		95.21	95% Median C.I.	91.50 to 97.84
Mean		94.94	95% Wgt. Mean C.I.	92.40 to 98.02
			95% Mean C.I.	91.22 to 98.66
% of Value of the Class of all Real Property Value in the County				15.53
% of Records Sold in the Study Period				6.8
% of Value Sold in the Study Period				10.24
Average Assessed Value of the Base				37,390

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	80	94.06	11.43	99.71
2006	82	96.36	6.89	100.97
2005	92	95.99	9.46	102.80
2004	95	95.67	22.32	107.72
2003	100	105	29.98	111.09
2002	104	97	29.28	105.99
2001	100	94	30.77	106.69

2007 Commission Summary

32 Frontier

Commercial Real Property - Current

Number of Sales		19	COD	13.92
Total Sales Price	\$	544149	PRD	96.27
Total Adj. Sales Price	\$	540149	COV	18.41
Total Assessed Value	\$	531446	STD	17.44
Avg. Adj. Sales Price	\$	28428.89	Avg. Abs. Dev.	13.07
Avg. Assessed Value	\$	27970.84	Min	49.86
Median		93.92	Max	123.61
Wgt. Mean		98.39	95% Median C.I.	85.03 to 108.01
Mean		94.72	95% Wgt. Mean C.I.	88.54 to 108.23
			95% Mean C.I.	86.31 to 103.12
% of Value of the Class of all Real Property Value in the County				4.71
% of Records Sold in the Study Period				10.22
% of Value Sold in the Study Period				3.98
Average Assessed Value of the Base				71,736

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	19	93.92	13.92	96.27
2006	19	94.16	10.94	110.04
2005	17	94.61	13.31	118.33
2004	14	96.89	39.85	154.95
2003	16	108	29.57	116.96
2002	23	95	36.41	111.86
2001	22	92	33.76	102.82

2007 Commission Summary

32 Frontier

Agricultural Land - Current

Number of Sales	48	COD	13.25
Total Sales Price	\$ 5607513	PRD	97.90
Total Adj. Sales Price	\$ 5525513	COV	20.50
Total Assessed Value	\$ 4076780	STD	14.80
Avg. Adj. Sales Price	\$ 115114.85	Avg. Abs. Dev.	9.94
Avg. Assessed Value	\$ 84932.92	Min	18.81
Median	75.03	Max	100.20
Wgt. Mean	73.78	95% Median C.I.	70.63 to 77.76
Mean	72.23	95% Wgt. Mean C.I.	69.48 to 78.08
		95% Mean C.I.	68.04 to 76.42
% of Value of the Class of all Real Property Value in the County			79.09
% of Records Sold in the Study Period			1.74
% of Value Sold in the Study Period			3.79
Average Assessed Value of the Base			81,179

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2007	48	75.03	13.25	97.90
2006	36	76.29	8.98	101.86
2005	41	77.31	11.16	101.12
2004	42	80.78	15.57	100.67
2003	40	77	18.48	98.61
2002	35	80	17.04	99.84
2001	38	75	19.61	97.97

2007 Opinions of the Property Tax Administrator for Frontier County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me about the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While I rely primarily on the median assessment sales ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the RO. Although my primary resource regarding quality of assessment are the performance standards issued by the IAAO, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Frontier County is 94% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Frontier County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

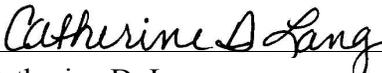
It is my opinion that the level of value of the class of commercial real property in Frontier County is 94% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Frontier County is in compliance with generally accepted mass appraisal practices.

Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Frontier County is 75% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Frontier County is in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.





Catherine D. Lang
Property Tax Administrator

**2007 Correlation Section
for Frontier County**

Residential Real Property

I. Correlation

RESIDENTIAL: A review of the residential 2007 statistical information in Frontier County indicates that all three measures of central tendency are within the acceptable ranges and strongly support each other. The median will be used to represent the overall level of value for the residential property class. Both qualitative measures are also within the acceptable ranges. The assessor was newly elected in 2007 after working and training with the prior assessor for the majority of 2006. The new assessor has shown energetic goals through assessment practices and strong technical knowledge of TerraScan. Frontier County is currently in the process of implementing the GIS system with the current parcel numbers identified. There is not information available that would suggest that the qualified median is not the best representation of the level of value for residential property.

**2007 Correlation Section
for Frontier County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Department periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2007	119	80	67.23
2006	128	82	64.06
2005	124	92	74.19
2004	125	95	76
2003	127	100	78.74
2002	134	104	77.61
2001	130	100	76.92

RESIDENTIAL: Historically Frontier County has used a high portion of the total sales in the development of qualified statistics. The percent for 2007 has increased from 2006. Based on the known assessment practices of the county assessor and thorough verification and review process, it is believed that the county has used an adequate portion of the total sales to determine the level of value and has not excessively trimmed the sample.

**2007 Correlation Section
for Frontier County**

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

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

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

**2007 Correlation Section
for Frontier County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	93.21	-1.88	91.45	94.06
2006	96.36	1.36	97.67	96.36
2005	95.92	-1.57	94.42	95.99
2004	96.63	-1.77	94.92	95.67
2003	98	11.84	109.6	105
2002	90	4.49	94.004	97
2001	90	6.97	96.27	94

RESIDENTIAL: The preliminary median and R&O ratio are relatively close and support the fair treatment of sold and unsold properties in Frontier County. The percent change in assessed value (excluding growth) reflects the assessors actions taken by the assessor to remove a 5% functional depreciation to rental properties county wide.

**2007 Correlation Section
for Frontier County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2007 Preliminary Statistical Reports and the 2007 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2007 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2006 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

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

**2007 Correlation Section
for Frontier County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
3.99	2007	-1.88
0.26	2006	1.36
-2.75	2005	-1.57
-2.11	2004	-1.77
9	2003	12
7.68	2002	4.49
6.53	2001	6.97

RESIDENTIAL: The 3.99 percent change in the total assessed value in the sales file represents the value from an additional qualified residential sale. The assessor changed the property parcel type to residential in 2007 after examining the use of the parcel. In 2006 the sale was an agricultural use and now classified as a rural residential. The percent change in assessed value (excluding growth) accurately supports the assessors action to the residential property class in Frontier County. No overall increases were warranted and minor depreciation was adjusted to rental properties within the county. This is consistent with the assessor's action for 2007 and shows support of the fair treatment between sold and unsold properties.

2007 Correlation Section for Frontier County

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

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

**2007 Correlation Section
for Frontier County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	94.06	95.21	94.94

RESIDENTIAL: All three measures of central tendency are within the acceptable range and show support of each other. For direct equalization purposes the median will be used to describe the level of value for the residential class of property.

**2007 Correlation Section
for Frontier County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	11.43	99.71
Difference	0	0

RESIDENTIAL: Both qualitative measures are within the prescribed parameters for the 2007 assessment year and reflect the proactive assessment practices used by the Frontier County Assessor to equalize the residential property class.

**2007 Correlation Section
for Frontier County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	79	80	1
Median	93.21	94.06	0.85
Wgt. Mean	93.11	95.21	2.1
Mean	93.89	94.94	1.05
COD	11.93	11.43	-0.5
PRD	100.84	99.71	-1.13
Min Sales Ratio	25.76	26.06	0.3
Max Sales Ratio	161.46	161.46	0

RESIDENTIAL: Table VII for residential property in Frontier County shows one additional sale from the preliminary to the final statistics. The new assessor recognized the current use of the parcels in the county and one sale changed from agricultural to rural residential for 2007. The minor changes shown through the statistical information support the reported assessment actions for residential property in Frontier County.

**2007 Correlation Section
for Frontier County**

Commerical Real Property

I. Correlation

COMMERCIAL: An overview of all of the statistical information indicates that the three measures of central tendency are within the acceptable ranges for the commercial class of property for the 2007 assessment year. The qualitative coefficient of dispersion measure is also within the acceptable ranges. Minor statistical changes shown on the tables below reflect the corrections made for lot sizes and property record card data during the implementation of the GIS system. No overall changes were made to the 2007 commercial values. For direct equalization purposes the median measure of central tendency will be used to best describe the level of value for the commercial class of property in Frontier County for the 2007 assessment year.

**2007 Correlation Section
for Frontier County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Department periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2007	27	19	70.37
2006	25	19	76
2005	19	17	89.47
2004	16	14	87.5
2003	19	16	84.21
2002	31	23	74.19
2001	33	22	66.67

COMMERCIAL: Frontier County continues to utilize a high portion of the available commercial sales through a good review process. This indicates that the measurements of the commercial property class were done as fairly as possible and the county has not excessively trimmed the sample.

**2007 Correlation Section
for Frontier County**

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

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

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

**2007 Correlation Section
for Frontier County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	93.92	0.08	94	93.92
2006	94.16	-2.27	92.03	94.16
2005	104.79	-7.21	97.23	94.61
2004	83.13	-11.61	73.48	96.89
2003	109	15.31	125.69	108
2002	89	8.66	96.71	95
2001	94	-0.03	93.97	92

COMMERCIAL: The preliminary median and R&O ratio are identical and support the assessors actions that no overall changes were made to the commercial class of property for 2007.

**2007 Correlation Section
for Frontier County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2007 Preliminary Statistical Reports and the 2007 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2007 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2006 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

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

**2007 Correlation Section
for Frontier County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
12.09	2007	0.08
0	2006	-2.27
-12.93	2005	-7.21
9.71	2004	-11.61
-7	2003	15
16.04	2002	8.66
-0.7	2001	-0.03

COMMERCIAL: The percent change in the total assessed value in the sales file represents minor lot size corrections made to commercial properties. Lot sizes were reviewed for accurate property record card data during the process of implementing the GIS in Frontier County. No overall changes were made to the commercial property class as a whole for 2007. This is supported by the percent change in assessed value (excluding growth).

2007 Correlation Section for Frontier County

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

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

**2007 Correlation Section
for Frontier County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	93.92	98.39	94.72

COMMERCIAL: All three measures of central tendency are within the acceptable range. The median and mean measures of central tendency offer strong support of each other. For direct equalization purposes the median will be used to describe the level of value for the commercial class of property.

**2007 Correlation Section
for Frontier County**

VI. Analysis of R&O COD and PRD

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

- Single-family residences: a COD of 15 percent or less.
- For newer and fairly homogeneous areas: a COD of 10 or less.
- Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.
- Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.
- Rural residential and seasonal properties: a COD of 20 or less.

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

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

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

	COD	PRD
R&O Statistics	13.92	96.27
Difference	0	-1.73

COMMERCIAL: The coefficient of dispersion indicates that uniformity has been achieved but the price-related differential falls below the acceptable range. Based on the known assessment practices in Frontier County for 2007, it is believed that the county has met the standards for uniform and proportionate assessments.

**2007 Correlation Section
for Frontier County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	19	19	0
Median	93.92	93.92	0
Wgt. Mean	95.63	98.39	2.76
Mean	92.11	94.72	2.61
COD	14.51	13.92	-0.59
PRD	96.32	96.27	-0.05
Min Sales Ratio	49.84	49.86	0.02
Max Sales Ratio	120.96	123.61	2.65

COMMERCIAL: A review of the utilization grid information for commercial property in Frontier County indicates only minor changes were made from the preliminary statistics. This is supported by the assessment actions for 2007.

**2007 Correlation Section
for Frontier County**

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: The actions of the newly elected Frontier County Assessor are shown through the six tables for agricultural unimproved land. Major changes in 2007 include changing the three market areas previously used to one market area countywide. The new assessor worked with the Frontier County Board on the agricultural unimproved sales within the three year study period to develop one market area. New values were implemented for each land classification group after a review of a market analysis for agricultural unimproved land sales within Frontier County. Past history indicates that no sales have occurred since prior to July 1, 2001 in the 2006 market area three boundaries. Mass appraisal techniques were analyzed to determine no significant differences in the market throughout the county. Over the three years of the study period characteristics have changed such as the water availability and productivity. The assessor has shown uniform and proportionate mass appraisal techniques such as a thorough sales review process to accurately establish only one market area in Frontier County. The assessor and part-time appraiser also completed a physical review of all agricultural improvements in the county for 2007. Based on the qualified statistics it is believed the county has attained the level of value as shown through the median and has also attained uniform and proportionate assessment practices.

**2007 Correlation Section
for Frontier County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Department periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2007	77	48	62.34
2006	68	36	52.94
2005	82	41	50
2004	81	42	51.85
2003	73	40	54.79
2002	63	35	55.56
2001	59	38	64.41

AGRICULTURAL UNIMPROVED: A review of the history of the total and qualified sales in the agricultural unimproved property class in Frontier County indicates the largest number of qualified sales used since prior to 2001. Likewise the percent of sales used to determine the measurement of the class has also increased. This is a good indicator that the measurements were done as fairly as possible and shows the county has not excessively trimmed the sample.

**2007 Correlation Section
for Frontier County**

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

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

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

**2007 Correlation Section
for Frontier County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	73.63	0.94	74.32	75.03
2006	76.29	-0.03	76.27	76.29
2005	69.44	7.85	74.89	77.31
2004	78.18	-2.72	76.05	80.78
2003	72	6.84	76.92	77
2002	76	3.79	78.88	80
2001	76	-0.88	75.33	75

AGRICULTURAL UNIMPROVED: The differences shown on the utilization grid above reflects the assessors actions to implement new 2007 agricultural land values. Values experienced increases and decreases by each land classification group countywide. The R&O ratio supports the assessors actions to equalize the agricultural unimproved property class in Frontier County for the current assessment year.

**2007 Correlation Section
for Frontier County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2007 Preliminary Statistical Reports and the 2007 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2007 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2006 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

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

**2007 Correlation Section
for Frontier County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
1.89	2007	0.94
0	2006	-0.03
16.43	2005	7.85
-8.85	2004	-2.72
1	2003	7
2.04	2002	3.79
1.29	2001	-0.88

AGRICULTURAL UNIMPROVED: A review of the .95 point spread between the change in the sales file to the percent change in the assessed value base (excluding growth) supports the assessors actions for new 2007 agricultural land values and consolidating all market areas to one for the current assessment year. It appears Frontier County has attained uniformity within the unimproved agricultural property class for 2007 and sold and unsold properties are treated equally.

2007 Correlation Section for Frontier County

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

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

**2007 Correlation Section
for Frontier County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	75.03	73.78	72.23

AGRICULTURAL UNIMPROVED: All three measures of central tendency are within the acceptable range and show good support of each other. For direct equalization purposes the median will be used to describe the level of value for the agricultural unimproved class of property.

**2007 Correlation Section
for Frontier County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	13.25	97.90
Difference	0	-0.1

AGRICULTURAL UNIMPROVED: The price-related differential would technically round to an acceptable range with the coefficient of dispersion being within the parameters. The measures reflect the good assessment practices the assessor took to equalize the agricultural unimproved land class using new 2007 values with one market area countywide in 2007. It is believed that Frontier County has attained uniform and proportionate assessments for 2007 as shown by these measures.

**2007 Correlation Section
for Frontier County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	48	48	0
Median	73.63	75.03	1.4
Wgt. Mean	72.52	73.78	1.26
Mean	70.89	72.23	1.34
COD	13.45	13.25	-0.2
PRD	97.75	97.90	0.15
Min Sales Ratio	15.23	18.81	3.58
Max Sales Ratio	98.69	100.20	1.51

AGRICULTURAL UNIMPROVED: Table VII for agricultural unimproved property in Frontier County reflect the assessment actions taken by the assessor to implement new land values county wide for 2007. This is consistent with the reported statistical measurements.

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

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	2006 CTL County Total	2007 Form 45 County Total	Value Difference (2007 Form 45 - 2006 CTL)	Percent Change	2007 Growth (New Construction Value)	% Change excl. Growth
1. Residential	40,094,900	40,485,577	390,677	0.97	1,115,747	-1.81
2. Recreational	3,465,840	3,521,884	56,044	1.62	151,292	-2.75
3. Ag-Homesite Land, Ag-Res Dwellings	21,707,936	21,695,946	-11,990	-0.06	*-----	-0.06
4. Total Residential (sum lines 1-3)	65,268,676	65,703,407	434,731	0.67	1,267,039	-1.28
5. Commercial	13,275,400	13,342,972	67,572	0.51	56,960	0.08
6. Industrial	0	0	0		0	
7. Ag-Farmsite Land, Outbuildings	11,422,362	10,561,147	-861,215	-7.54	758,269	-14.18
8. Minerals	2,534,800	2,560,930	26,130	1.03	0	1.03
9. Total Commercial (sum lines 5-8)	27,232,562	26,465,049	-767,513	-2.82	56,960	-3.03
10. Total Non-Agland Real Property	92,501,238	92,168,456	-332,782	-0.36	2,082,268	-2.61
11. Irrigated	46,983,301	46,437,906	-545,395	-1.16		
12. Dryland	63,669,408	64,303,176	633,768	1		
13. Grassland	80,130,862	81,841,577	1,710,715	2.13		
14. Wasteland	20615	20,495	-120	-0.58		
15. Other Agland	0	0	0			
16. Total Agricultural Land	190,804,186	192,603,154	1,798,968	0.94		
17. Total Value of All Real Property (Locally Assessed)	283,305,424	284,771,610	1,466,186	0.52	2,082,268	-0.22

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

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	80	MEDIAN:	94	COV:	17.87	95% Median C.I.:	91.50 to 97.84
TOTAL Sales Price:	4,734,470	WGT. MEAN:	95	STD:	16.96	95% Wgt. Mean C.I.:	92.40 to 98.02
TOTAL Adj.Sales Price:	4,731,970	MEAN:	95	AVG.ABS.DEV:	10.75	95% Mean C.I.:	91.22 to 98.66
TOTAL Assessed Value:	4,505,417						
AVG. Adj. Sales Price:	59,149	COD:	11.43	MAX Sales Ratio:	161.46		
AVG. Assessed Value:	56,317	PRD:	99.71	MIN Sales Ratio:	26.06		

Printed: 03/28/2007 15:19:44

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	13	96.82	97.41	97.64	8.17	99.76	84.64	116.15	87.68 to 107.08	47,403	46,287
10/01/04 TO 12/31/04	8	96.42	98.54	95.64	6.56	103.03	91.48	115.10	91.48 to 115.10	79,156	75,705
01/01/05 TO 03/31/05	4	96.56	95.45	97.38	4.59	98.02	87.86	100.83	N/A	38,875	37,857
04/01/05 TO 06/30/05	14	93.39	94.18	91.91	7.38	102.47	70.79	112.92	89.29 to 98.74	43,285	39,784
07/01/05 TO 09/30/05	9	90.03	90.12	91.80	9.91	98.17	61.44	106.92	81.84 to 104.69	62,333	57,223
10/01/05 TO 12/31/05	6	92.06	99.57	95.51	11.99	104.25	86.24	121.28	86.24 to 121.28	61,833	59,056
01/01/06 TO 03/31/06	7	105.33	108.38	108.18	7.45	100.19	96.53	140.13	96.53 to 140.13	82,381	89,118
04/01/06 TO 06/30/06	19	88.55	88.05	90.44	19.14	97.35	26.06	161.46	77.45 to 99.95	63,805	57,708
____Study Years____											
07/01/04 TO 06/30/05	39	94.19	96.28	95.27	7.37	101.07	70.79	116.15	91.51 to 99.47	51,564	49,122
07/01/05 TO 06/30/06	41	93.22	93.66	95.17	15.40	98.41	26.06	161.46	88.49 to 99.95	66,365	63,161
____Calendar Yrs____											
01/01/05 TO 12/31/05	33	93.22	94.21	93.17	8.64	101.12	61.44	121.28	90.00 to 97.84	51,318	47,810
____ALL____											
	80	94.06	94.94	95.21	11.43	99.71	26.06	161.46	91.50 to 97.84	59,149	56,317

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
CURTIS	40	94.52	98.18	96.09	10.68	102.17	61.44	161.46	91.43 to 99.50	53,134	51,058
EUSTIS	15	94.79	98.13	96.55	8.85	101.63	83.60	140.13	91.48 to 103.74	75,333	72,737
MAYWOOD	13	91.51	88.28	91.22	10.00	96.78	44.80	103.65	85.24 to 99.95	47,900	43,692
MEDICINE CREEK	5	81.84	86.42	82.47	13.01	104.79	70.79	112.92	N/A	41,800	34,470
RURAL RES	6	103.17	98.38	98.51	7.17	99.87	74.97	106.92	74.97 to 106.92	106,650	105,062
STOCKVILLE	1	26.06	26.06	26.06			26.06	26.06	N/A	5,000	1,303
____ALL____											
	80	94.06	94.94	95.21	11.43	99.71	26.06	161.46	91.50 to 97.84	59,149	56,317

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	69	94.05	95.26	95.35	11.10	99.90	26.06	161.46	91.50 to 97.84	56,276	53,662
2	1	74.97	74.97	74.97			74.97	74.97	N/A	120,000	89,966
3	10	99.00	94.74	97.79	11.66	96.89	70.79	112.92	77.71 to 106.92	72,890	71,275
____ALL____											
	80	94.06	94.94	95.21	11.43	99.71	26.06	161.46	91.50 to 97.84	59,149	56,317

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	80	MEDIAN:	94	COV:	17.87	95% Median C.I.:	91.50 to 97.84
TOTAL Sales Price:	4,734,470	WGT. MEAN:	95	STD:	16.96	95% Wgt. Mean C.I.:	92.40 to 98.02
TOTAL Adj.Sales Price:	4,731,970	MEAN:	95	AVG.ABS.DEV:	10.75	95% Mean C.I.:	91.22 to 98.66
TOTAL Assessed Value:	4,505,417						
AVG. Adj. Sales Price:	59,149	COD:	11.43	MAX Sales Ratio:	161.46		
AVG. Assessed Value:	56,317	PRD:	99.71	MIN Sales Ratio:	26.06		

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	74	94.49	96.19	95.86	10.51	100.35	26.06	161.46	92.12 to 98.60	61,053	58,524
2	1	44.80	44.80	44.80			44.80	44.80	N/A	5,000	2,240
3	5	81.84	86.42	82.47	13.01	104.79	70.79	112.92	N/A	41,800	34,470
ALL	80	94.06	94.94	95.21	11.43	99.71	26.06	161.46	91.50 to 97.84	59,149	56,317

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	74	94.49	95.83	96.08	10.89	99.75	26.06	161.46	92.12 to 98.60	60,445	58,073
06	5	81.84	86.42	82.47	13.01	104.79	70.79	112.92	N/A	41,800	34,470
07	1	71.23	71.23	71.23			71.23	71.23	N/A	50,000	35,615
ALL	80	94.06	94.94	95.21	11.43	99.71	26.06	161.46	91.50 to 97.84	59,149	56,317

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
32-0046	16	90.77	84.37	89.32	14.50	94.45	26.06	103.65	74.97 to 99.95	51,262	45,788
32-0095	16	95.69	98.57	97.16	8.90	101.45	83.60	140.13	91.48 to 105.16	75,937	73,777
32-0125	43	96.53	98.51	97.28	10.28	101.27	61.44	161.46	92.11 to 101.49	57,855	56,279
33-0018											
33-0021	5	81.84	86.42	82.47	13.01	104.79	70.79	112.92	N/A	41,800	34,470
37-0030											
43-0079											
73-0017											
73-0179											
NonValid School											
ALL	80	94.06	94.94	95.21	11.43	99.71	26.06	161.46	91.50 to 97.84	59,149	56,317

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	80	MEDIAN:	94	COV:	17.87	95% Median C.I.:	91.50 to 97.84
TOTAL Sales Price:	4,734,470	WGT. MEAN:	95	STD:	16.96	95% Wgt. Mean C.I.:	92.40 to 98.02
TOTAL Adj.Sales Price:	4,731,970	MEAN:	95	AVG.ABS.DEV:	10.75	95% Mean C.I.:	91.22 to 98.66
TOTAL Assessed Value:	4,505,417						
AVG. Adj. Sales Price:	59,149	COD:	11.43	MAX Sales Ratio:	161.46		
AVG. Assessed Value:	56,317	PRD:	99.71	MIN Sales Ratio:	26.06		

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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	4	53.12	58.06	59.38	42.61	97.78	26.06	99.95	N/A	5,875	3,488
Prior TO 1860											
1860 TO 1899	10	99.72	99.17	97.49	9.11	101.73	84.64	116.15	86.62 to 110.44	25,492	24,851
1900 TO 1919	17	94.06	100.83	95.53	11.89	105.55	85.24	161.46	88.04 to 108.75	53,220	50,841
1920 TO 1939	15	94.04	94.63	93.97	5.54	100.71	83.60	117.32	90.00 to 96.59	59,146	55,577
1940 TO 1949	3	103.74	101.07	99.79	3.18	101.28	94.79	104.69	N/A	52,666	52,557
1950 TO 1959	4	90.43	91.93	90.97	3.91	101.05	87.35	99.50	N/A	65,425	59,515
1960 TO 1969	10	91.33	95.67	96.79	13.42	98.84	70.79	140.13	77.71 to 110.01	67,050	64,898
1970 TO 1979	12	100.21	96.95	95.04	8.64	102.01	74.97	112.92	88.49 to 105.52	76,791	72,983
1980 TO 1989	3	81.84	82.64	87.48	9.62	94.47	71.23	94.85	N/A	81,666	71,442
1990 TO 1994	1	93.37	93.37	93.37			93.37	93.37	N/A	135,000	126,049
1995 TO 1999											
2000 TO Present	1	105.25	105.25	105.25			105.25	105.25	N/A	269,900	284,078
ALL	80	94.06	94.94	95.21	11.43	99.71	26.06	161.46	91.50 to 97.84	59,149	56,317

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	4	53.12	58.06	59.38	42.61	97.78	26.06	99.95	N/A	5,875	3,488
Total \$											
1 TO 9999	4	53.12	58.06	59.38	42.61	97.78	26.06	99.95	N/A	5,875	3,488
10000 TO 29999	16	96.40	102.96	102.92	13.62	100.04	86.24	161.46	87.86 to 112.92	19,556	20,127
30000 TO 59999	23	97.84	96.47	95.39	10.36	101.14	71.23	121.28	88.82 to 104.69	41,559	39,641
60000 TO 99999	28	93.46	95.49	95.57	7.80	99.92	70.79	140.13	90.89 to 98.93	78,225	74,763
100000 TO 149999	8	91.99	89.69	89.86	4.13	99.80	74.97	94.85	74.97 to 94.85	122,437	110,027
250000 TO 499999	1	105.25	105.25	105.25			105.25	105.25	N/A	269,900	284,078
ALL	80	94.06	94.94	95.21	11.43	99.71	26.06	161.46	91.50 to 97.84	59,149	56,317

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	80	MEDIAN:	94	COV:	17.87	95% Median C.I.:	91.50 to 97.84
TOTAL Sales Price:	4,734,470	WGT. MEAN:	95	STD:	16.96	95% Wgt. Mean C.I.:	92.40 to 98.02
TOTAL Adj.Sales Price:	4,731,970	MEAN:	95	AVG.ABS.DEV:	10.75	95% Mean C.I.:	91.22 to 98.66
TOTAL Assessed Value:	4,505,417						
AVG. Adj. Sales Price:	59,149	COD:	11.43	MAX Sales Ratio:	161.46		
AVG. Assessed Value:	56,317	PRD:	99.71	MIN Sales Ratio:	26.06		

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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	3	44.80	44.10	46.99	26.32	93.85	26.06	61.44	N/A	6,000	2,819
5000 TO 9999	2	93.82	93.82	92.03	6.54	101.94	87.68	99.95	N/A	7,750	7,132
Total \$											
1 TO 9999	5	61.44	63.99	67.83	38.01	94.33	26.06	99.95	N/A	6,700	4,544
10000 TO 29999	16	94.13	98.01	96.99	10.28	101.05	77.71	116.15	87.86 to 110.44	21,493	20,846
30000 TO 59999	24	98.29	98.80	95.32	12.96	103.66	70.79	161.46	88.82 to 105.52	43,452	41,417
60000 TO 99999	28	91.82	93.90	93.38	5.93	100.56	74.97	107.08	90.89 to 97.42	82,403	76,952
100000 TO 149999	6	93.30	100.20	97.53	9.92	102.73	87.10	140.13	87.10 to 140.13	122,416	119,396
250000 TO 499999	1	105.25	105.25	105.25			105.25	105.25	N/A	269,900	284,078
ALL	80	94.06	94.94	95.21	11.43	99.71	26.06	161.46	91.50 to 97.84	59,149	56,317

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	53.12	58.06	59.38	42.61	97.78	26.06	99.95	N/A	5,875	3,488
20	6	97.31	99.96	100.24	12.57	99.73	86.24	116.15	86.24 to 116.15	18,441	18,485
25	12	94.13	94.73	93.04	10.03	101.82	77.45	121.28	86.62 to 103.74	32,729	30,451
30	54	94.42	96.25	94.00	8.94	102.39	70.79	161.46	91.51 to 98.74	66,947	62,933
35	3	93.37	107.83	103.95	17.90	103.73	90.00	140.13	N/A	106,666	110,883
40	1	105.25	105.25	105.25			105.25	105.25	N/A	269,900	284,078
ALL	80	94.06	94.94	95.21	11.43	99.71	26.06	161.46	91.50 to 97.84	59,149	56,317

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	5	61.44	69.03	85.27	46.23	80.96	26.06	112.92	N/A	9,100	7,759
100	2	88.38	88.38	86.15	19.40	102.58	71.23	105.52	N/A	44,250	38,121
101	58	94.13	97.65	95.79	10.44	101.94	70.79	161.46	91.48 to 98.74	61,323	58,741
102	3	90.00	88.35	90.09	4.21	98.07	81.84	93.22	N/A	94,333	84,987
103	1	107.08	107.08	107.08			107.08	107.08	N/A	70,000	74,956
104	10	93.57	93.86	94.48	4.98	99.34	84.64	103.65	86.24 to 100.83	61,520	58,124
111	1	98.93	98.93	98.93			98.93	98.93	N/A	73,000	72,222
ALL	80	94.06	94.94	95.21	11.43	99.71	26.06	161.46	91.50 to 97.84	59,149	56,317

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	80	MEDIAN:	94	COV:	17.87	95% Median C.I.:	91.50 to 97.84
TOTAL Sales Price:	4,734,470	WGT. MEAN:	95	STD:	16.96	95% Wgt. Mean C.I.:	92.40 to 98.02
TOTAL Adj.Sales Price:	4,731,970	MEAN:	95	AVG.ABS.DEV:	10.75	95% Mean C.I.:	91.22 to 98.66
TOTAL Assessed Value:	4,505,417						
AVG. Adj. Sales Price:	59,149	COD:	11.43	MAX Sales Ratio:	161.46		
AVG. Assessed Value:	56,317	PRD:	99.71	MIN Sales Ratio:	26.06		

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CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	53.12	58.06	59.38	42.61	97.78	26.06	99.95	N/A	5,875	3,488
20	6	97.31	99.96	100.24	12.57	99.73	86.24	116.15	86.24 to 116.15	18,441	18,485
25	6	89.99	89.52	89.01	6.06	100.56	77.71	98.60	77.71 to 98.60	23,125	20,584
30	59	95.02	97.66	95.19	10.02	102.60	70.79	161.46	92.12 to 99.47	64,350	61,254
35	5	92.50	92.77	97.08	6.23	95.56	81.84	105.25	N/A	132,480	128,611
ALL	80	94.06	94.94	95.21	11.43	99.71	26.06	161.46	91.50 to 97.84	59,149	56,317

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:	19	MEDIAN:	94	COV:	18.41	95% Median C.I.:	85.03 to 108.01	(! : Derived)
TOTAL Sales Price:	544,149	WGT. MEAN:	98	STD:	17.44	95% Wgt. Mean C.I.:	88.54 to 108.23	
TOTAL Adj.Sales Price:	540,149	MEAN:	95	AVG.ABS.DEV:	13.07	95% Mean C.I.:	86.31 to 103.12	
TOTAL Assessed Value:	531,446							
AVG. Adj. Sales Price:	28,428	COD:	13.92	MAX Sales Ratio:	123.61			
AVG. Assessed Value:	27,970	PRD:	96.27	MIN Sales Ratio:	49.86			

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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
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	3	91.78	94.56	91.54	10.37	103.30	81.68	110.23	N/A	14,333	13,120
10/01/03 TO 12/31/03											
01/01/04 TO 03/31/04	1	98.57	98.57	98.57			98.57	98.57	N/A	75,000	73,927
04/01/04 TO 06/30/04	3	106.06	104.22	103.28	2.96	100.91	98.59	108.01	N/A	26,666	27,541
07/01/04 TO 09/30/04	2	92.29	92.29	95.45	5.43	96.69	87.28	97.30	N/A	23,000	21,952
10/01/04 TO 12/31/04	4	100.77	100.56	110.03	16.65	91.39	79.75	120.96	N/A	34,687	38,167
01/01/05 TO 03/31/05	1	93.92	93.92	93.92			93.92	93.92	N/A	21,000	19,724
04/01/05 TO 06/30/05											
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	2	99.49	99.49	102.98	24.24	96.62	75.37	123.61	N/A	34,950	35,990
04/01/06 TO 06/30/06	3	85.03	74.99	71.06	15.77	105.53	49.86	90.08	N/A	22,166	15,752
<u>Study Years</u>											
07/01/03 TO 06/30/04	7	98.59	99.27	98.95	7.57	100.33	81.68	110.23	81.68 to 110.23	28,285	27,987
07/01/04 TO 06/30/05	7	93.92	97.25	105.13	11.73	92.51	79.75	120.96	79.75 to 120.96	29,392	30,899
07/01/05 TO 06/30/06	5	85.03	84.79	87.42	20.81	97.00	49.86	123.61	N/A	27,280	23,847
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	10	98.58	99.81	103.94	9.80	96.03	79.75	120.96	87.28 to 113.73	33,974	35,312
01/01/05 TO 12/31/05	1	93.92	93.92	93.92			93.92	93.92	N/A	21,000	19,724
<u>ALL</u>											
	19	93.92	94.72	98.39	13.92	96.27	49.86	123.61	85.03 to 108.01	28,428	27,970

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
CURTIS	8	92.00	94.94	100.16	10.99	94.78	79.75	120.96	79.75 to 120.96	24,281	24,320
EUSTIS	8	95.18	92.56	93.53	17.92	98.97	49.86	123.61	49.86 to 123.61	30,300	28,340
MAYWOOD	3	98.59	99.87	106.44	8.94	93.83	87.28	113.73	N/A	34,500	36,720
<u>ALL</u>											
	19	93.92	94.72	98.39	13.92	96.27	49.86	123.61	85.03 to 108.01	28,428	27,970

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	19	93.92	94.72	98.39	13.92	96.27	49.86	123.61	85.03 to 108.01	28,428	27,970
<u>ALL</u>											
	19	93.92	94.72	98.39	13.92	96.27	49.86	123.61	85.03 to 108.01	28,428	27,970

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:	19	MEDIAN:	94	COV:	18.41	95% Median C.I.:	85.03 to 108.01	(! : Derived)
TOTAL Sales Price:	544,149	WGT. MEAN:	98	STD:	17.44	95% Wgt. Mean C.I.:	88.54 to 108.23	
TOTAL Adj.Sales Price:	540,149	MEAN:	95	AVG.ABS.DEV:	13.07	95% Mean C.I.:	86.31 to 103.12	
TOTAL Assessed Value:	531,446							
AVG. Adj. Sales Price:	28,428	COD:	13.92	MAX Sales Ratio:	123.61			
AVG. Assessed Value:	27,970	PRD:	96.27	MIN Sales Ratio:	49.86			

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	19	93.92	94.72	98.39	13.92	96.27	49.86	123.61	85.03 to 108.01	28,428	27,970
ALL	19	93.92	94.72	98.39	13.92	96.27	49.86	123.61	85.03 to 108.01	28,428	27,970

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
32-0046	3	98.59	99.87	106.44	8.94	93.83	87.28	113.73	N/A	34,500	36,720
32-0095	8	95.18	92.56	93.53	17.92	98.97	49.86	123.61	49.86 to 123.61	30,300	28,340
32-0125	8	92.00	94.94	100.16	10.99	94.78	79.75	120.96	79.75 to 120.96	24,281	24,320
33-0018											
33-0021											
37-0030											
43-0079											
73-0017											
73-0179											
NonValid School											
ALL	19	93.92	94.72	98.39	13.92	96.27	49.86	123.61	85.03 to 108.01	28,428	27,970

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	14	89.80	93.19	96.42	16.80	96.66	49.86	123.61	79.75 to 110.23	23,153	22,323
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	1	90.08	90.08	90.08			90.08	90.08	N/A	25,000	22,519
1920 TO 1939											
1940 TO 1949											
1950 TO 1959											
1960 TO 1969											
1970 TO 1979	2	96.25	96.25	97.55	2.42	98.66	93.92	98.57	N/A	48,000	46,825
1980 TO 1989	1	113.73	113.73	113.73			113.73	113.73	N/A	60,000	68,237
1990 TO 1994											
1995 TO 1999	1	98.59	98.59	98.59			98.59	98.59	N/A	35,000	34,505
2000 TO Present											
ALL	19	93.92	94.72	98.39	13.92	96.27	49.86	123.61	85.03 to 108.01	28,428	27,970

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:	19	MEDIAN:	94	COV:	18.41	95% Median C.I.:	85.03 to 108.01	(! : Derived)
TOTAL Sales Price:	544,149	WGT. MEAN:	98	STD:	17.44	95% Wgt. Mean C.I.:	88.54 to 108.23	
TOTAL Adj.Sales Price:	540,149	MEAN:	95	AVG.ABS.DEV:	13.07	95% Mean C.I.:	86.31 to 103.12	
TOTAL Assessed Value:	531,446							
AVG. Adj. Sales Price:	28,428	COD:	13.92	MAX Sales Ratio:	123.61			
AVG. Assessed Value:	27,970	PRD:	96.27	MIN Sales Ratio:	49.86			

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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 \$ _____											
5000 TO 9999	2	98.76	98.76	96.78	11.62	102.04	87.28	110.23	N/A	7,250	7,016
Total \$ _____											
1 TO 9999	2	98.76	98.76	96.78	11.62	102.04	87.28	110.23	N/A	7,250	7,016
10000 TO 29999	10	88.94	89.95	90.53	9.02	99.36	75.37	108.01	79.75 to 106.06	19,814	17,937
30000 TO 59999	5	98.59	98.06	101.75	19.76	96.38	49.86	123.61	N/A	38,500	39,174
60000 TO 99999	2	106.15	106.15	105.31	7.14	100.80	98.57	113.73	N/A	67,500	71,082
ALL _____											
	19	93.92	94.72	98.39	13.92	96.27	49.86	123.61	85.03 to 108.01	28,428	27,970

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
5000 TO 9999	4	86.16	91.06	88.46	8.94	102.94	81.68	110.23	N/A	9,500	8,403
Total \$ _____											
1 TO 9999	4	86.16	91.06	88.46	8.94	102.94	81.68	110.23	N/A	9,500	8,403
10000 TO 29999	9	90.08	86.96	85.39	13.20	101.83	49.86	108.01	75.37 to 106.06	22,738	19,417
30000 TO 59999	3	98.59	106.50	107.05	8.90	99.48	97.30	123.61	N/A	37,500	40,144
60000 TO 99999	3	113.73	111.09	109.54	6.56	101.42	98.57	120.96	N/A	61,666	67,547
ALL _____											
	19	93.92	94.72	98.39	13.92	96.27	49.86	123.61	85.03 to 108.01	28,428	27,970

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
20	14	92.85	93.67	96.46	9.95	97.11	75.37	113.73	81.68 to 108.01	27,315	26,347
25	3	106.06	93.18	95.70	23.18	97.36	49.86	123.61	N/A	31,666	30,306
30	2	104.39	104.39	114.23	15.88	91.38	87.81	120.96	N/A	31,368	35,831
ALL _____											
	19	93.92	94.72	98.39	13.92	96.27	49.86	123.61	85.03 to 108.01	28,428	27,970

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:	19	MEDIAN:	94	COV:	18.41	95% Median C.I.:	85.03 to 108.01	(!: Derived)
TOTAL Sales Price:	544,149	WGT. MEAN:	98	STD:	17.44	95% Wgt. Mean C.I.:	88.54 to 108.23	
TOTAL Adj.Sales Price:	540,149	MEAN:	95	AVG.ABS.DEV:	13.07	95% Mean C.I.:	86.31 to 103.12	
TOTAL Assessed Value:	531,446							
AVG. Adj. Sales Price:	28,428	COD:	13.92	MAX Sales Ratio:	123.61			
AVG. Assessed Value:	27,970	PRD:	96.27	MIN Sales Ratio:	49.86			

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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
297	1	93.92	93.92	93.92			93.92	93.92	N/A	21,000	19,724
300	1	98.57	98.57	98.57			98.57	98.57	N/A	75,000	73,927
344	1	110.23	110.23	110.23			110.23	110.23	N/A	6,000	6,614
350	1	113.73	113.73	113.73			113.73	113.73	N/A	60,000	68,237
353	8	87.56	88.62	91.06	17.86	97.33	49.86	123.61	49.86 to 123.61	26,362	24,005
384	1	87.28	87.28	87.28			87.28	87.28	N/A	8,500	7,419
424	1	108.01	108.01	108.01			108.01	108.01	N/A	20,000	21,602
442	3	87.81	86.45	87.26	4.57	99.07	79.75	91.78	N/A	17,916	15,633
446	1	120.96	120.96	120.96			120.96	120.96	N/A	50,000	60,478
470	1	98.59	98.59	98.59			98.59	98.59	N/A	35,000	34,505
ALL	19	93.92	94.72	98.39	13.92	96.27	49.86	123.61	85.03 to 108.01	28,428	27,970

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	19	93.92	94.72	98.39	13.92	96.27	49.86	123.61	85.03 to 108.01	28,428	27,970
04											
ALL	19	93.92	94.72	98.39	13.92	96.27	49.86	123.61	85.03 to 108.01	28,428	27,970

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:	48	MEDIAN:	75	COV:	20.50	95% Median C.I.:	70.63 to 77.76	(!: Derived)
(AgLand) TOTAL Sales Price:	5,607,513	WGT. MEAN:	74	STD:	14.80	95% Wgt. Mean C.I.:	69.48 to 78.08	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	5,525,513	MEAN:	72	AVG.ABS.DEV:	9.94	95% Mean C.I.:	68.04 to 76.42	
(AgLand) TOTAL Assessed Value:	4,076,780							
AVG. Adj. Sales Price:	115,114	COD:	13.25	MAX Sales Ratio:	100.20			
AVG. Assessed Value:	84,932	PRD:	97.90	MIN Sales Ratio:	18.81			

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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	1	85.57	85.57	85.57			85.57	85.57	N/A	50,600	43,300
10/01/03 TO 12/31/03	4	74.78	72.49	72.33	5.78	100.23	62.93	77.47	N/A	126,875	91,763
01/01/04 TO 03/31/04	4	77.21	76.01	76.68	4.48	99.12	68.02	81.60	N/A	168,439	129,157
04/01/04 TO 06/30/04	2	81.71	81.71	78.47	4.63	104.12	77.93	85.49	N/A	165,000	129,482
07/01/04 TO 09/30/04	1	63.05	63.05	63.05			63.05	63.05	N/A	220,000	138,700
10/01/04 TO 12/31/04	1	80.61	80.61	80.61			80.61	80.61	N/A	125,000	100,765
01/01/05 TO 03/31/05	6	77.44	75.66	72.73	10.95	104.02	56.48	87.19	56.48 to 87.19	82,150	59,749
04/01/05 TO 06/30/05	8	77.10	72.28	71.89	10.90	100.55	57.03	84.55	57.03 to 84.55	112,537	80,899
07/01/05 TO 09/30/05	2	79.13	79.13	81.86	16.21	96.68	66.31	91.96	N/A	50,760	41,550
10/01/05 TO 12/31/05	3	22.66	35.89	50.78	69.70	70.67	18.81	66.19	N/A	139,953	71,065
01/01/06 TO 03/31/06	10	75.27	76.24	81.59	13.60	93.43	48.88	100.20	62.57 to 90.33	134,560	109,791
04/01/06 TO 06/30/06	6	69.63	69.98	70.15	6.20	99.76	64.05	77.76	64.05 to 77.76	59,746	41,910
<u>Study Years</u>											
07/01/03 TO 06/30/04	11	77.34	76.63	75.93	5.93	100.93	62.93	85.57	68.02 to 85.49	141,987	107,813
07/01/04 TO 06/30/05	16	77.10	73.49	71.63	11.00	102.59	56.48	87.19	63.05 to 82.17	108,637	77,822
07/01/05 TO 06/30/06	21	72.00	68.96	73.95	17.86	93.26	18.81	100.20	64.31 to 77.49	105,974	78,365
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	8	77.64	76.39	75.26	6.46	101.50	63.05	85.49	63.05 to 85.49	168,594	126,882
01/01/05 TO 12/31/05	19	72.71	68.32	68.00	18.81	100.47	18.81	91.96	59.63 to 82.17	100,767	68,525
<u>ALL</u>	48	75.03	72.23	73.78	13.25	97.90	18.81	100.20	70.63 to 77.76	115,114	84,932

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:	48	MEDIAN:	75	COV:	20.50	95% Median C.I.:	70.63 to 77.76	(!: Derived)
(AgLand) TOTAL Sales Price:	5,607,513	WGT. MEAN:	74	STD:	14.80	95% Wgt. Mean C.I.:	69.48 to 78.08	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	5,525,513	MEAN:	72	AVG.ABS.DEV:	9.94	95% Mean C.I.:	68.04 to 76.42	
(AgLand) TOTAL Assessed Value:	4,076,780							
AVG. Adj. Sales Price:	115,114	COD:	13.25	MAX Sales Ratio:	100.20			
AVG. Assessed Value:	84,932	PRD:	97.90	MIN Sales Ratio:	18.81			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
3623	3	83.05	82.09	81.30	2.36	100.97	78.66	84.55	N/A	49,366	40,133	
3625	6	64.87	55.66	58.36	35.19	95.37	18.81	87.19	18.81 to 87.19	74,760	43,631	
3629	2	86.78	86.78	83.42	5.97	104.02	81.60	91.96	N/A	174,538	145,607	
3631	4	72.06	74.69	76.97	13.10	97.04	64.31	90.33	N/A	216,125	166,343	
3633	1	85.49	85.49	85.49			85.49	85.49	N/A	23,600	20,175	
3795	3	73.40	72.27	74.97	7.64	96.40	63.29	80.11	N/A	135,098	101,278	
3797	1	62.93	62.93	62.93			62.93	62.93	N/A	140,000	88,100	
3799	2	63.55	63.55	63.24	0.79	100.49	63.05	64.05	N/A	136,465	86,300	
3801	3	77.47	72.04	67.87	11.05	106.15	56.48	82.17	N/A	108,000	73,298	
3803	1	77.07	77.07	77.07			77.07	77.07	N/A	50,000	38,535	
3859	2	88.27	88.27	94.18	13.52	93.72	76.33	100.20	N/A	170,500	160,580	
3861	1	88.02	88.02	88.02			88.02	88.02	N/A	95,000	83,616	
3863	1	74.50	74.50	74.50			74.50	74.50	N/A	120,000	89,398	
3865	2	72.60	72.60	64.67	17.87	112.26	59.63	85.57	N/A	130,300	84,265	
3867	4	69.32	70.16	73.53	8.24	95.41	62.57	79.41	N/A	112,000	82,352	
3869	3	70.63	65.76	59.92	13.63	109.74	48.88	77.76	N/A	47,683	28,573	
4033	1	68.63	68.63	68.63			68.63	68.63	N/A	78,500	53,871	
4035	2	75.18	75.18	75.64	1.30	99.39	74.20	76.16	N/A	142,500	107,790	
4039	5	77.34	75.09	75.28	4.68	99.76	68.02	80.61	N/A	141,160	106,260	
4041	1	72.33	72.33	72.33			72.33	72.33	N/A	22,500	16,275	
ALL												
	48	75.03	72.23	73.78	13.25	97.90	18.81	100.20	70.63 to 77.76	115,114	84,932	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	48	75.03	72.23	73.78	13.25	97.90	18.81	100.20	70.63 to 77.76	115,114	84,932	
ALL												
	48	75.03	72.23	73.78	13.25	97.90	18.81	100.20	70.63 to 77.76	115,114	84,932	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	48	75.03	72.23	73.78	13.25	97.90	18.81	100.20	70.63 to 77.76	115,114	84,932	
ALL												
	48	75.03	72.23	73.78	13.25	97.90	18.81	100.20	70.63 to 77.76	115,114	84,932	

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:	48	MEDIAN:	75	COV:	20.50	95% Median C.I.:	70.63 to 77.76	(! : Derived)
(AgLand) TOTAL Sales Price:	5,607,513	WGT. MEAN:	74	STD:	14.80	95% Wgt. Mean C.I.:	69.48 to 78.08	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	5,525,513	MEAN:	72	AVG.ABS.DEV:	9.94	95% Mean C.I.:	68.04 to 76.42	
(AgLand) TOTAL Assessed Value:	4,076,780							
AVG. Adj. Sales Price:	115,114	COD:	13.25	MAX Sales Ratio:	100.20			
AVG. Assessed Value:	84,932	PRD:	97.90	MIN Sales Ratio:	18.81			

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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)											
32-0046	11	75.55	64.92	63.91	22.05	101.59	18.81	87.19	22.66 to 84.55	76,878	49,132
32-0095	14	68.47	70.83	73.30	12.49	96.63	48.88	90.33	63.29 to 80.11	119,241	87,402
32-0125	4	81.88	83.20	82.56	4.72	100.78	77.07	91.96	N/A	118,519	97,843
33-0018											
33-0021	8	70.48	70.67	69.06	10.22	102.34	59.63	85.57	59.63 to 85.57	130,262	89,954
37-0030											
43-0079											
73-0017	3	76.33	82.95	92.83	12.17	89.36	72.33	100.20	N/A	121,166	112,478
73-0179	8	76.75	76.77	76.43	5.34	100.44	68.02	88.02	68.02 to 88.02	141,350	108,030
NonValid School											
ALL	48	75.03	72.23	73.78	13.25	97.90	18.81	100.20	70.63 to 77.76	115,114	84,932

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
30.01 TO 50.00	2	70.17	70.17	70.06	10.82	100.15	62.57	77.76	N/A	17,250	12,085
50.01 TO 100.00	5	72.33	56.77	40.82	35.55	139.07	18.81	85.49	N/A	42,652	17,410
100.01 TO 180.00	18	71.32	70.93	70.14	12.28	101.14	48.88	91.96	64.05 to 77.07	69,244	48,565
180.01 TO 330.00	8	77.41	76.34	74.31	5.40	102.73	63.05	83.05	63.05 to 83.05	111,300	82,712
330.01 TO 650.00	11	76.16	75.39	75.31	9.35	100.11	59.63	90.33	62.93 to 87.19	183,081	137,878
650.01 +	4	79.77	81.48	81.01	11.81	100.58	66.19	100.20	N/A	281,764	228,253
ALL	48	75.03	72.23	73.78	13.25	97.90	18.81	100.20	70.63 to 77.76	115,114	84,932

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	2	69.69	69.69	66.78	9.53	104.36	63.05	76.33	N/A	153,000	102,172
DRY-N/A	11	77.49	78.74	81.25	8.80	96.91	63.29	100.20	68.63 to 91.96	135,052	109,734
GRASS	12	71.32	67.53	68.21	14.69	99.01	18.81	87.19	62.93 to 77.93	98,670	67,299
GRASS-N/A	21	76.16	71.74	73.41	13.25	97.73	22.66	90.33	66.19 to 80.61	109,042	80,045
IRRGTD-N/A	2	72.25	72.25	68.00	21.83	106.24	56.48	88.02	N/A	130,000	88,405
ALL	48	75.03	72.23	73.78	13.25	97.90	18.81	100.20	70.63 to 77.76	115,114	84,932

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:	48	MEDIAN:	75	COV:	20.50	95% Median C.I.:	70.63 to 77.76	(!: Derived)
(AgLand) TOTAL Sales Price:	5,607,513	WGT. MEAN:	74	STD:	14.80	95% Wgt. Mean C.I.:	69.48 to 78.08	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	5,525,513	MEAN:	72	AVG.ABS.DEV:	9.94	95% Mean C.I.:	68.04 to 76.42	
(AgLand) TOTAL Assessed Value:	4,076,780							
AVG. Adj. Sales Price:	115,114	COD:	13.25	MAX Sales Ratio:	100.20			
AVG. Assessed Value:	84,932	PRD:	97.90	MIN Sales Ratio:	18.81			

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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	3	68.63	69.34	67.16	6.45	103.25	63.05	76.33	N/A	128,166	86,072
DRY-N/A	10	78.07	79.76	81.96	8.47	97.31	63.29	100.20	73.40 to 91.96	140,707	115,321
GRASS	24	71.32	67.46	67.10	16.37	100.54	18.81	87.19	64.05 to 77.76	90,655	60,830
GRASS-N/A	9	77.47	77.54	79.23	7.58	97.86	62.57	90.33	72.33 to 85.57	144,244	114,290
IRRGTD	2	72.25	72.25	68.00	21.83	106.24	56.48	88.02	N/A	130,000	88,405
ALL	48	75.03	72.23	73.78	13.25	97.90	18.81	100.20	70.63 to 77.76	115,114	84,932

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	13	77.34	77.35	78.78	8.99	98.18	63.05	100.20	68.63 to 81.60	137,813	108,571
GRASS	33	72.71	70.21	71.63	14.45	98.01	18.81	90.33	66.31 to 77.76	105,270	75,410
IRRGTD	2	72.25	72.25	68.00	21.83	106.24	56.48	88.02	N/A	130,000	88,405
ALL	48	75.03	72.23	73.78	13.25	97.90	18.81	100.20	70.63 to 77.76	115,114	84,932

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	5	77.76	76.54	77.45	9.04	98.83	62.57	85.49	N/A	21,200	16,419
30000 TO 59999	9	70.63	71.11	71.65	10.38	99.25	57.03	85.57	64.05 to 83.05	47,620	34,119
60000 TO 99999	16	74.88	68.75	69.46	17.93	98.97	18.81	91.96	63.29 to 82.17	79,398	55,150
100000 TO 149999	4	76.96	74.36	74.12	7.34	100.33	62.93	80.61	N/A	129,750	96,169
150000 TO 249999	9	76.16	72.07	72.72	11.39	99.11	56.48	90.33	59.63 to 80.11	201,999	146,887
250000 TO 499999	5	77.93	79.65	79.40	11.11	100.32	66.19	100.20	N/A	276,711	219,707
ALL	48	75.03	72.23	73.78	13.25	97.90	18.81	100.20	70.63 to 77.76	115,114	84,932

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:	48	MEDIAN:	75	COV:	20.50	95% Median C.I.:	70.63 to 77.76	(!: Derived)
(AgLand) TOTAL Sales Price:	5,607,513	WGT. MEAN:	74	STD:	14.80	95% Wgt. Mean C.I.:	69.48 to 78.08	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	5,525,513	MEAN:	72	AVG.ABS.DEV:	9.94	95% Mean C.I.:	68.04 to 76.42	
(AgLand) TOTAL Assessed Value:	4,076,780							
AVG. Adj. Sales Price:	115,114	COD:	13.25	MAX Sales Ratio:	100.20			
AVG. Assessed Value:	84,932	PRD:	97.90	MIN Sales Ratio:	18.81			

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ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
_____ Low \$ _____												
_____ Total \$ _____												
10000 TO 29999	10	65.31	61.18	50.74	24.66	120.58	18.81	85.49	22.66 to 84.55	37,276	18,913	
30000 TO 59999	14	73.06	73.15	72.24	10.14	101.27	48.88	91.96	64.05 to 83.05	64,842	46,839	
60000 TO 99999	9	76.33	75.63	73.45	9.52	102.96	56.48	88.02	62.93 to 87.19	105,488	77,486	
100000 TO 149999	6	72.68	71.34	69.70	10.70	102.36	59.63	80.61	59.63 to 80.61	170,866	119,094	
150000 TO 249999	8	77.71	77.77	77.63	6.08	100.18	66.19	90.33	66.19 to 90.33	251,919	195,553	
250000 TO 499999	1	100.20	100.20	100.20			100.20	100.20	N/A	255,000	255,515	
_____ ALL _____	48	75.03	72.23	73.78	13.25	97.90	18.81	100.20	70.63 to 77.76	115,114	84,932	

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	79	MEDIAN:	93	COV:	18.45	95% Median C.I.:	91.18 to 96.81
TOTAL Sales Price:	4,649,470	WGT. MEAN:	93	STD:	17.32	95% Wgt. Mean C.I.:	90.22 to 95.99
TOTAL Adj.Sales Price:	4,646,970	MEAN:	94	AVG.ABS.DEV:	11.12	95% Mean C.I.:	90.07 to 97.71
TOTAL Assessed Value:	4,326,669						
AVG. Adj. Sales Price:	58,822	COD:	11.93	MAX Sales Ratio:	161.46		
AVG. Assessed Value:	54,767	PRD:	100.84	MIN Sales Ratio:	25.76		

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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	13	96.81	97.40	97.64	8.17	99.76	84.64	116.15	87.68 to 107.07	47,403	46,283
10/01/04 TO 12/31/04	8	97.88	97.33	95.44	4.23	101.99	91.48	103.74	91.48 to 103.74	79,156	75,542
01/01/05 TO 03/31/05	4	96.54	95.42	97.36	4.60	98.01	87.82	100.79	N/A	38,875	37,849
04/01/05 TO 06/30/05	14	93.38	94.17	91.90	7.38	102.47	70.78	112.92	89.26 to 98.74	43,285	39,778
07/01/05 TO 09/30/05	9	90.03	90.18	91.81	9.83	98.23	62.06	106.86	81.84 to 104.69	62,333	57,225
10/01/05 TO 12/31/05	6	92.05	99.57	95.51	11.98	104.26	86.24	121.28	86.24 to 121.28	61,833	59,055
01/01/06 TO 03/31/06	7	105.33	105.93	100.23	9.74	105.69	88.30	140.12	88.30 to 140.12	82,381	82,567
04/01/06 TO 06/30/06	18	84.26	84.54	85.60	21.18	98.76	25.76	161.46	72.43 to 92.12	62,627	53,611
____Study Years____											
07/01/04 TO 06/30/05	39	96.57	96.02	95.19	6.79	100.87	70.78	116.15	92.11 to 99.15	51,564	49,085
07/01/05 TO 06/30/06	40	90.46	91.81	91.52	16.69	100.32	25.76	161.46	87.10 to 96.48	65,899	60,308
____Calendar Yrs____											
01/01/05 TO 12/31/05	33	93.21	94.22	93.16	8.62	101.13	62.06	121.28	89.99 to 97.84	51,318	47,807
____ALL____											
	79	93.21	93.89	93.11	11.93	100.84	25.76	161.46	91.18 to 96.81	58,822	54,767

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
CURTIS	40	94.11	97.18	94.67	10.68	102.65	62.06	161.46	91.18 to 99.45	53,134	50,302
EUSTIS	15	92.47	97.33	95.68	9.76	101.72	83.59	140.12	87.69 to 103.74	75,333	72,081
MAYWOOD	13	94.03	88.55	91.68	12.35	96.59	44.80	113.80	77.06 to 100.44	47,900	43,915
MEDICINE CREEK	5	81.84	86.41	82.46	13.01	104.79	70.78	112.92	N/A	41,800	34,469
RURAL RES	5	96.60	92.20	88.09	8.89	104.66	72.43	106.86	N/A	110,980	97,765
STOCKVILLE	1	25.76	25.76	25.76			25.76	25.76	N/A	5,000	1,288
____ALL____											
	79	93.21	93.89	93.11	11.93	100.84	25.76	161.46	91.18 to 96.81	58,822	54,767

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	69	94.03	94.55	94.40	11.69	100.17	25.76	161.46	91.38 to 98.60	56,276	53,123
2	1	72.43	72.43	72.43			72.43	72.43	N/A	120,000	86,910
3	9	88.82	91.18	89.19	11.83	102.24	70.78	112.92	77.71 to 106.86	71,544	63,807
____ALL____											
	79	93.21	93.89	93.11	11.93	100.84	25.76	161.46	91.18 to 96.81	58,822	54,767

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	79	MEDIAN:	93	COV:	18.45	95% Median C.I.:	91.18 to 96.81
TOTAL Sales Price:	4,649,470	WGT. MEAN:	93	STD:	17.32	95% Wgt. Mean C.I.:	90.22 to 95.99
TOTAL Adj.Sales Price:	4,646,970	MEAN:	94	AVG.ABS.DEV:	11.12	95% Mean C.I.:	90.07 to 97.71
TOTAL Assessed Value:	4,326,669						
AVG. Adj. Sales Price:	58,822	COD:	11.93	MAX Sales Ratio:	161.46		
AVG. Assessed Value:	54,767	PRD:	100.84	MIN Sales Ratio:	25.76		

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	73	94.05	95.07	93.66	10.99	101.51	25.76	161.46	91.48 to 97.84	60,725	56,877
2	1	44.80	44.80	44.80			44.80	44.80	N/A	5,000	2,240
3	5	81.84	86.41	82.46	13.01	104.79	70.78	112.92	N/A	41,800	34,469
ALL	79	93.21	93.89	93.11	11.93	100.84	25.76	161.46	91.18 to 96.81	58,822	54,767

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	73	94.05	94.77	93.91	11.31	100.91	25.76	161.46	91.48 to 97.84	60,109	56,451
06	5	81.84	86.41	82.46	13.01	104.79	70.78	112.92	N/A	41,800	34,469
07	1	66.74	66.74	66.74			66.74	66.74	N/A	50,000	33,370
ALL	79	93.21	93.89	93.11	11.93	100.84	25.76	161.46	91.18 to 96.81	58,822	54,767

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
32-0046	16	92.03	84.12	88.90	16.53	94.63	25.76	113.80	72.43 to 99.95	51,262	45,570
32-0095	15	92.47	97.33	95.68	9.76	101.72	83.59	140.12	87.69 to 103.74	75,333	72,081
32-0125	43	94.15	97.19	94.22	10.45	103.15	62.06	161.46	91.18 to 99.45	57,855	54,510
33-0018											
33-0021	5	81.84	86.41	82.46	13.01	104.79	70.78	112.92	N/A	41,800	34,469
37-0030											
43-0079											
73-0017											
73-0179											
NonValid School											
ALL	79	93.21	93.89	93.11	11.93	100.84	25.76	161.46	91.18 to 96.81	58,822	54,767

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	79	MEDIAN:	93	COV:	18.45	95% Median C.I.:	91.18 to 96.81
TOTAL Sales Price:	4,649,470	WGT. MEAN:	93	STD:	17.32	95% Wgt. Mean C.I.:	90.22 to 95.99
TOTAL Adj.Sales Price:	4,646,970	MEAN:	94	AVG.ABS.DEV:	11.12	95% Mean C.I.:	90.07 to 97.71
TOTAL Assessed Value:	4,326,669						
AVG. Adj. Sales Price:	58,822	COD:	11.93	MAX Sales Ratio:	161.46		
AVG. Assessed Value:	54,767	PRD:	100.84	MIN Sales Ratio:	25.76		

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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	4	53.43	58.14	59.53	42.79	97.67	25.76	99.95	N/A	5,875	3,497
Prior TO 1860											
1860 TO 1899	10	99.69	99.15	97.46	9.09	101.74	84.64	116.15	86.62 to 110.44	25,492	24,843
1900 TO 1919	17	94.06	99.44	94.30	11.79	105.46	77.06	161.46	87.10 to 106.86	53,220	50,186
1920 TO 1939	15	94.05	95.87	95.44	6.51	100.45	83.59	117.32	89.99 to 99.15	59,146	56,449
1940 TO 1949	3	103.74	97.79	95.11	6.35	102.81	84.93	104.69	N/A	52,666	50,092
1950 TO 1959	4	90.41	91.90	90.94	3.89	101.05	87.33	99.45	N/A	65,425	59,497
1960 TO 1969	10	91.33	94.42	95.68	12.25	98.69	70.78	140.12	77.71 to 103.02	67,050	64,152
1970 TO 1979	11	98.93	95.42	93.28	9.77	102.29	71.38	112.92	72.43 to 107.07	76,045	70,934
1980 TO 1989	3	80.81	76.46	78.14	6.23	97.85	66.74	81.84	N/A	81,666	63,814
1990 TO 1994	1	92.23	92.23	92.23			92.23	92.23	N/A	135,000	124,504
1995 TO 1999											
2000 TO Present	1	88.30	88.30	88.30			88.30	88.30	N/A	269,900	238,318
ALL	79	93.21	93.89	93.11	11.93	100.84	25.76	161.46	91.18 to 96.81	58,822	54,767

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	4	53.43	58.14	59.53	42.79	97.67	25.76	99.95	N/A	5,875	3,497
Total \$											
1 TO 9999	4	53.43	58.14	59.53	42.79	97.67	25.76	99.95	N/A	5,875	3,497
10000 TO 29999	16	96.38	102.17	102.00	12.82	100.17	86.24	161.46	87.82 to 110.44	19,556	19,947
30000 TO 59999	23	97.84	95.69	94.47	10.51	101.29	66.74	121.28	88.82 to 103.74	41,559	39,262
60000 TO 99999	27	92.12	94.85	94.87	8.86	99.98	70.78	140.12	89.43 to 98.93	77,974	73,971
100000 TO 149999	8	90.74	87.47	87.28	5.38	100.21	72.43	93.21	72.43 to 93.21	122,437	106,865
250000 TO 499999	1	88.30	88.30	88.30			88.30	88.30	N/A	269,900	238,318
ALL	79	93.21	93.89	93.11	11.93	100.84	25.76	161.46	91.18 to 96.81	58,822	54,767

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	79	MEDIAN:	93	COV:	18.45	95% Median C.I.:	91.18 to 96.81
TOTAL Sales Price:	4,649,470	WGT. MEAN:	93	STD:	17.32	95% Wgt. Mean C.I.:	90.22 to 95.99
TOTAL Adj.Sales Price:	4,646,970	MEAN:	94	AVG.ABS.DEV:	11.12	95% Mean C.I.:	90.07 to 97.71
TOTAL Assessed Value:	4,326,669						
AVG. Adj. Sales Price:	58,822	COD:	11.93	MAX Sales Ratio:	161.46		
AVG. Assessed Value:	54,767	PRD:	100.84	MIN Sales Ratio:	25.76		

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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	3	44.80	44.21	47.18	27.01	93.69	25.76	62.06	N/A	6,000	2,831
5000 TO 9999	2	93.82	93.82	92.03	6.54	101.94	87.68	99.95	N/A	7,750	7,132
Total \$											
1 TO 9999	5	62.06	64.05	67.93	37.73	94.28	25.76	99.95	N/A	6,700	4,551
10000 TO 29999	16	94.11	97.22	96.15	9.45	101.11	77.71	116.15	87.82 to 108.75	21,493	20,666
30000 TO 59999	25	97.84	97.22	93.31	13.48	104.19	66.74	161.46	88.82 to 103.74	44,714	41,723
60000 TO 99999	26	91.81	93.73	93.03	6.55	100.74	72.43	113.80	89.99 to 97.42	82,588	76,834
100000 TO 149999	6	92.35	97.66	94.50	11.85	103.34	80.81	140.12	80.81 to 140.12	122,416	115,688
150000 TO 249999	1	88.30	88.30	88.30			88.30	88.30	N/A	269,900	238,318
ALL	79	93.21	93.89	93.11	11.93	100.84	25.76	161.46	91.18 to 96.81	58,822	54,767

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	53.43	58.14	59.53	42.79	97.67	25.76	99.95	N/A	5,875	3,497
20	6	95.91	97.87	97.65	10.58	100.22	86.24	116.15	86.24 to 116.15	18,441	18,008
25	12	94.11	93.31	90.17	11.54	103.48	71.38	121.28	77.71 to 103.74	32,729	29,510
30	53	94.03	95.61	92.94	9.54	102.87	66.74	161.46	91.38 to 98.74	66,606	61,907
35	3	92.23	107.45	103.47	18.12	103.85	89.99	140.12	N/A	106,666	110,363
40	1	88.30	88.30	88.30			88.30	88.30	N/A	269,900	238,318
ALL	79	93.21	93.89	93.11	11.93	100.84	25.76	161.46	91.18 to 96.81	58,822	54,767

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	5	62.06	69.10	85.35	45.86	80.96	25.76	112.92	N/A	9,100	7,766
100	2	86.13	86.13	83.61	22.51	103.01	66.74	105.52	N/A	44,250	36,998
101	57	92.73	95.98	92.67	10.78	103.58	70.78	161.46	90.03 to 97.84	60,908	56,441
102	3	89.99	88.35	90.09	4.21	98.07	81.84	93.21	N/A	94,333	84,982
103	1	107.07	107.07	107.07			107.07	107.07	N/A	70,000	74,946
104	10	95.75	95.76	96.65	6.12	99.08	84.64	113.80	86.24 to 100.79	61,520	59,458
111	1	98.93	98.93	98.93			98.93	98.93	N/A	73,000	72,222
ALL	79	93.21	93.89	93.11	11.93	100.84	25.76	161.46	91.18 to 96.81	58,822	54,767

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:	79	MEDIAN:	93	COV:	18.45	95% Median C.I.:	91.18 to 96.81
TOTAL Sales Price:	4,649,470	WGT. MEAN:	93	STD:	17.32	95% Wgt. Mean C.I.:	90.22 to 95.99
TOTAL Adj.Sales Price:	4,646,970	MEAN:	94	AVG.ABS.DEV:	11.12	95% Mean C.I.:	90.07 to 97.71
TOTAL Assessed Value:	4,326,669						
AVG. Adj. Sales Price:	58,822	COD:	11.93	MAX Sales Ratio:	161.46		
AVG. Assessed Value:	54,767	PRD:	100.84	MIN Sales Ratio:	25.76		

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

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CONDITION											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	53.43	58.14	59.53	42.79	97.67	25.76	99.95	N/A	5,875	3,497
20	6	95.91	97.87	97.65	10.58	100.22	86.24	116.15	86.24 to 116.15	18,441	18,008
25	6	89.97	89.50	89.00	6.06	100.56	77.71	98.60	77.71 to 98.60	23,125	20,581
30	58	95.75	97.03	94.42	10.58	102.76	66.74	161.46	92.12 to 98.93	63,994	60,422
35	5	88.30	86.57	87.05	4.36	99.45	80.81	92.47	N/A	132,480	115,322
<u>ALL</u>	<u>79</u>	<u>93.21</u>	<u>93.89</u>	<u>93.11</u>	<u>11.93</u>	<u>100.84</u>	<u>25.76</u>	<u>161.46</u>	<u>91.18 to 96.81</u>	<u>58,822</u>	<u>54,767</u>

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	19	MEDIAN:	94	COV:	20.80	95% Median C.I.:	85.03 to 108.01	(! : Derived)
TOTAL Sales Price:	544,149	WGT. MEAN:	96	STD:	19.16	95% Wgt. Mean C.I.:	84.91 to 106.35	
TOTAL Adj.Sales Price:	540,149	MEAN:	92	AVG.ABS.DEV:	13.62	95% Mean C.I.:	82.87 to 101.34	
TOTAL Assessed Value:	516,545							
AVG. Adj. Sales Price:	28,428	COD:	14.51	MAX Sales Ratio:	120.96			
AVG. Assessed Value:	27,186	PRD:	96.32	MIN Sales Ratio:	49.84			

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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	91.75	97.74	94.03	6.90	103.94	91.24	110.23	N/A	14,333	13,478
10/01/03 TO 12/31/03											
01/01/04 TO 03/31/04	1	98.57	98.57	98.57			98.57	98.57	N/A	75,000	73,927
04/01/04 TO 06/30/04	3	98.59	100.25	99.56	4.68	100.70	94.16	108.01	N/A	26,666	26,549
07/01/04 TO 09/30/04	2	92.29	92.29	95.45	5.43	96.69	87.28	97.30	N/A	23,000	21,952
10/01/04 TO 12/31/04	4	100.66	100.51	109.93	16.62	91.42	79.75	120.96	N/A	34,687	38,133
01/01/05 TO 03/31/05	1	93.92	93.92	93.92			93.92	93.92	N/A	21,000	19,724
04/01/05 TO 06/30/05											
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	2	95.77	95.77	98.72	21.30	97.01	75.37	116.17	N/A	34,950	34,502
04/01/06 TO 06/30/06	3	50.56	61.81	56.20	23.20	109.99	49.84	85.03	N/A	22,166	12,456
<u>Study Years</u>											
07/01/03 TO 06/30/04	7	98.57	98.94	97.98	5.75	100.97	91.24	110.23	91.24 to 110.23	28,285	27,715
07/01/04 TO 06/30/05	7	93.92	97.22	105.06	11.70	92.53	79.75	120.96	79.75 to 120.96	29,392	30,880
07/01/05 TO 06/30/06	5	75.37	75.39	77.99	26.75	96.68	49.84	116.17	N/A	27,280	21,274
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	10	97.94	98.59	103.02	9.53	95.70	79.75	120.96	87.28 to 113.50	33,974	35,001
01/01/05 TO 12/31/05	1	93.92	93.92	93.92			93.92	93.92	N/A	21,000	19,724
<u>ALL</u>											
	19	93.92	92.11	95.63	14.51	96.32	49.84	120.96	85.03 to 108.01	28,428	27,186

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
CURTIS	8	92.84	91.26	95.70	14.85	95.36	50.56	120.96	50.56 to 120.96	24,281	23,236
EUSTIS	8	92.70	90.08	91.02	15.86	98.97	49.84	116.17	49.84 to 116.17	30,300	27,578
MAYWOOD	3	98.59	99.79	106.30	8.86	93.87	87.28	113.50	N/A	34,500	36,675
<u>ALL</u>											
	19	93.92	92.11	95.63	14.51	96.32	49.84	120.96	85.03 to 108.01	28,428	27,186

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	19	93.92	92.11	95.63	14.51	96.32	49.84	120.96	85.03 to 108.01	28,428	27,186
<u>ALL</u>											
	19	93.92	92.11	95.63	14.51	96.32	49.84	120.96	85.03 to 108.01	28,428	27,186

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:	19	MEDIAN:	94	COV:	20.80	95% Median C.I.:	85.03 to 108.01	(! : Derived)
TOTAL Sales Price:	544,149	WGT. MEAN:	96	STD:	19.16	95% Wgt. Mean C.I.:	84.91 to 106.35	
TOTAL Adj.Sales Price:	540,149	MEAN:	92	AVG.ABS.DEV:	13.62	95% Mean C.I.:	82.87 to 101.34	
TOTAL Assessed Value:	516,545							
AVG. Adj. Sales Price:	28,428	COD:	14.51	MAX Sales Ratio:	120.96			
AVG. Assessed Value:	27,186	PRD:	96.32	MIN Sales Ratio:	49.84			

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	19	93.92	92.11	95.63	14.51	96.32	49.84	120.96	85.03 to 108.01	28,428	27,186
ALL	19	93.92	92.11	95.63	14.51	96.32	49.84	120.96	85.03 to 108.01	28,428	27,186

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
32-0046	3	98.59	99.79	106.30	8.86	93.87	87.28	113.50	N/A	34,500	36,675
32-0095	8	92.70	90.08	91.02	15.86	98.97	49.84	116.17	49.84 to 116.17	30,300	27,578
32-0125	8	92.84	91.26	95.70	14.85	95.36	50.56	120.96	50.56 to 120.96	24,281	23,236
33-0018											
33-0021											
37-0030											
43-0079											
73-0017											
73-0179											
NonValid School											
ALL	19	93.92	92.11	95.63	14.51	96.32	49.84	120.96	85.03 to 108.01	28,428	27,186

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	14	91.50	92.49	94.91	14.23	97.45	49.84	120.96	79.75 to 110.23	23,153	21,974
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	1	50.56	50.56	50.56			50.56	50.56	N/A	25,000	12,640
1920 TO 1939											
1940 TO 1949											
1950 TO 1959											
1960 TO 1969											
1970 TO 1979	2	96.25	96.25	97.55	2.42	98.66	93.92	98.57	N/A	48,000	46,825
1980 TO 1989	1	113.50	113.50	113.50			113.50	113.50	N/A	60,000	68,101
1990 TO 1994											
1995 TO 1999	1	98.59	98.59	98.59			98.59	98.59	N/A	35,000	34,505
2000 TO Present											
ALL	19	93.92	92.11	95.63	14.51	96.32	49.84	120.96	85.03 to 108.01	28,428	27,186

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:	19	MEDIAN:	94	COV:	20.80	95% Median C.I.:	85.03 to 108.01	(! : Derived)
TOTAL Sales Price:	544,149	WGT. MEAN:	96	STD:	19.16	95% Wgt. Mean C.I.:	84.91 to 106.35	
TOTAL Adj.Sales Price:	540,149	MEAN:	92	AVG.ABS.DEV:	13.62	95% Mean C.I.:	82.87 to 101.34	
TOTAL Assessed Value:	516,545							
AVG. Adj. Sales Price:	28,428	COD:	14.51	MAX Sales Ratio:	120.96			
AVG. Assessed Value:	27,186	PRD:	96.32	MIN Sales Ratio:	49.84			

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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 \$ _____											
5000 TO 9999	2	98.76	98.76	96.78	11.62	102.04	87.28	110.23	N/A	7,250	7,016
Total \$ _____											
1 TO 9999	2	98.76	98.76	96.78	11.62	102.04	87.28	110.23	N/A	7,250	7,016
10000 TO 29999	10	89.53	85.76	84.58	11.23	101.39	50.56	108.01	75.37 to 94.16	19,814	16,759
30000 TO 59999	5	98.59	96.57	100.20	18.26	96.38	49.84	120.96	N/A	38,500	38,577
60000 TO 99999	2	106.04	106.04	105.21	7.04	100.79	98.57	113.50	N/A	67,500	71,014
ALL _____											
	19	93.92	92.11	95.63	14.51	96.32	49.84	120.96	85.03 to 108.01	28,428	27,186

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
5000 TO 9999	3	87.28	94.18	91.58	9.62	102.84	85.03	110.23	N/A	8,666	7,937
Total \$ _____											
1 TO 9999	3	87.28	94.18	91.58	9.62	102.84	85.03	110.23	N/A	8,666	7,937
10000 TO 29999	10	89.53	82.24	79.75	15.16	103.13	49.84	108.01	50.56 to 94.16	21,664	17,277
30000 TO 59999	3	98.59	104.02	104.41	6.38	99.63	97.30	116.17	N/A	37,500	39,152
60000 TO 99999	3	113.50	111.01	109.46	6.58	101.41	98.57	120.96	N/A	61,666	67,502
ALL _____											
	19	93.92	92.11	95.63	14.51	96.32	49.84	120.96	85.03 to 108.01	28,428	27,186

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
20	14	92.84	91.51	94.12	12.24	97.22	50.56	113.50	79.75 to 108.01	27,315	25,708
25	3	94.16	86.72	89.43	23.48	96.97	49.84	116.17	N/A	31,666	28,319
30	2	104.39	104.39	114.23	15.88	91.38	87.81	120.96	N/A	31,368	35,831
ALL _____											
	19	93.92	92.11	95.63	14.51	96.32	49.84	120.96	85.03 to 108.01	28,428	27,186

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:	19	MEDIAN:	94	COV:	20.80	95% Median C.I.:	85.03 to 108.01	(!: Derived)
TOTAL Sales Price:	544,149	WGT. MEAN:	96	STD:	19.16	95% Wgt. Mean C.I.:	84.91 to 106.35	
TOTAL Adj.Sales Price:	540,149	MEAN:	92	AVG.ABS.DEV:	13.62	95% Mean C.I.:	82.87 to 101.34	
TOTAL Assessed Value:	516,545							
AVG. Adj. Sales Price:	28,428	COD:	14.51	MAX Sales Ratio:	120.96			
AVG. Assessed Value:	27,186	PRD:	96.32	MIN Sales Ratio:	49.84			

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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
297	1	93.92	93.92	93.92			93.92	93.92	N/A	21,000	19,724
300	1	98.57	98.57	98.57			98.57	98.57	N/A	75,000	73,927
344	1	110.23	110.23	110.23			110.23	110.23	N/A	6,000	6,614
350	1	113.50	113.50	113.50			113.50	113.50	N/A	60,000	68,101
353	8	88.39	82.52	84.12	19.60	98.10	49.84	116.17	49.84 to 116.17	26,362	22,176
384	1	87.28	87.28	87.28			87.28	87.28	N/A	8,500	7,419
424	1	108.01	108.01	108.01			108.01	108.01	N/A	20,000	21,602
442	3	87.81	86.27	87.01	4.36	99.15	79.75	91.24	N/A	17,916	15,588
446	1	120.96	120.96	120.96			120.96	120.96	N/A	50,000	60,478
470	1	98.59	98.59	98.59			98.59	98.59	N/A	35,000	34,505
ALL	19	93.92	92.11	95.63	14.51	96.32	49.84	120.96	85.03 to 108.01	28,428	27,186

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	19	93.92	92.11	95.63	14.51	96.32	49.84	120.96	85.03 to 108.01	28,428	27,186
04											
ALL	19	93.92	92.11	95.63	14.51	96.32	49.84	120.96	85.03 to 108.01	28,428	27,186

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:	48	MEDIAN:	74	COV:	21.28	95% Median C.I.:	69.37 to 76.38	(!: Derived)
(AgLand) TOTAL Sales Price:	5,607,513	WGT. MEAN:	73	STD:	15.09	95% Wgt. Mean C.I.:	68.23 to 76.82	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	5,525,513	MEAN:	71	AVG.ABS.DEV:	9.90	95% Mean C.I.:	66.62 to 75.16	
(AgLand) TOTAL Assessed Value:	4,007,345							
AVG. Adj. Sales Price:	115,114	COD:	13.45	MAX Sales Ratio:	98.69			
AVG. Assessed Value:	83,486	PRD:	97.75	MIN Sales Ratio:	15.23			

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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	1	84.34	84.34	84.34			84.34	84.34	N/A	50,600	42,675
10/01/03 TO 12/31/03	4	73.64	71.32	71.14	5.66	100.24	61.91	76.07	N/A	126,875	90,262
01/01/04 TO 03/31/04	4	75.81	74.70	75.43	4.65	99.04	66.75	80.43	N/A	168,439	127,048
04/01/04 TO 06/30/04	2	80.25	80.25	77.05	4.65	104.15	76.52	83.98	N/A	165,000	127,140
07/01/04 TO 09/30/04	1	62.30	62.30	62.30			62.30	62.30	N/A	220,000	137,065
10/01/04 TO 12/31/04	1	79.66	79.66	79.66			79.66	79.66	N/A	125,000	99,575
01/01/05 TO 03/31/05	6	76.10	74.35	71.68	10.63	103.73	56.44	85.42	56.44 to 85.42	82,150	58,883
04/01/05 TO 06/30/05	8	75.79	71.08	70.64	10.96	100.62	56.17	83.13	56.17 to 83.13	112,537	79,494
07/01/05 TO 09/30/05	2	77.93	77.93	80.63	16.34	96.65	65.20	90.66	N/A	50,760	40,927
10/01/05 TO 12/31/05	3	18.39	32.89	48.82	90.32	67.37	15.23	65.06	N/A	139,953	68,330
01/01/06 TO 03/31/06	10	74.34	75.06	80.36	13.65	93.40	47.99	98.69	61.69 to 89.41	134,560	108,136
04/01/06 TO 06/30/06	6	68.58	68.67	68.91	6.08	99.65	62.78	76.00	62.78 to 76.00	59,746	41,173
<u>Study Years</u>											
07/01/03 TO 06/30/04	11	76.02	75.35	74.67	5.96	100.92	61.91	84.34	66.75 to 83.98	141,987	106,018
07/01/04 TO 06/30/05	16	75.79	72.29	70.53	10.91	102.50	56.17	85.42	62.30 to 80.65	108,637	76,618
07/01/05 TO 06/30/06	21	70.64	67.48	72.58	18.45	92.98	15.23	98.69	62.95 to 76.00	105,974	76,916
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	8	76.27	75.16	74.08	6.54	101.46	62.30	83.98	62.30 to 83.98	168,594	124,889
01/01/05 TO 12/31/05	19	71.54	66.80	66.65	19.22	100.23	15.23	90.66	58.50 to 80.65	100,767	67,163
<u>ALL</u>	48	73.63	70.89	72.52	13.45	97.75	15.23	98.69	69.37 to 76.38	115,114	83,486

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:	48	MEDIAN:	74	COV:	21.28	95% Median C.I.:	69.37 to 76.38	(!: Derived)
(AgLand) TOTAL Sales Price:	5,607,513	WGT. MEAN:	73	STD:	15.09	95% Wgt. Mean C.I.:	68.23 to 76.82	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	5,525,513	MEAN:	71	AVG.ABS.DEV:	9.90	95% Mean C.I.:	66.62 to 75.16	
(AgLand) TOTAL Assessed Value:	4,007,345							
AVG. Adj. Sales Price:	115,114	COD:	13.45	MAX Sales Ratio:	98.69			
AVG. Assessed Value:	83,486	PRD:	97.75	MIN Sales Ratio:	15.23			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
3623	3	81.25	80.65	79.89	2.28	100.95	77.58	83.13	N/A	49,366	39,440	
3625	6	63.86	53.46	56.25	36.84	95.03	15.23	85.42	15.23 to 85.42	74,760	42,055	
3629	2	85.55	85.55	82.23	5.98	104.03	80.43	90.66	N/A	174,538	143,527	
3631	4	70.79	73.48	75.78	13.39	96.97	62.95	89.41	N/A	216,125	163,790	
3633	1	83.98	83.98	83.98			83.98	83.98	N/A	23,600	19,820	
3795	3	72.39	71.12	73.67	7.43	96.54	62.42	78.56	N/A	135,098	99,530	
3797	1	61.91	61.91	61.91			61.91	61.91	N/A	140,000	86,670	
3799	2	62.54	62.54	62.40	0.38	100.23	62.30	62.78	N/A	136,465	85,147	
3801	3	76.07	71.05	67.13	10.61	105.84	56.44	80.65	N/A	108,000	72,500	
3803	1	75.60	75.60	75.60			75.60	75.60	N/A	50,000	37,800	
3859	2	87.05	87.05	92.82	13.37	93.79	75.41	98.69	N/A	170,500	158,252	
3861	1	86.15	86.15	86.15			86.15	86.15	N/A	95,000	81,838	
3863	1	73.15	73.15	73.15			73.15	73.15	N/A	120,000	87,783	
3865	2	71.42	71.42	63.52	18.09	112.44	58.50	84.34	N/A	130,300	82,766	
3867	4	68.08	69.03	72.26	8.20	95.52	61.69	78.26	N/A	112,000	80,935	
3869	3	69.37	64.45	58.80	13.46	109.62	47.99	76.00	N/A	47,683	28,036	
4033	1	67.78	67.78	67.78			67.78	67.78	N/A	78,500	53,208	
4035	2	74.08	74.08	74.47	1.09	99.48	73.27	74.89	N/A	142,500	106,114	
4039	5	76.02	73.89	74.09	4.91	99.73	66.75	79.66	N/A	141,160	104,585	
4041	1	70.80	70.80	70.80			70.80	70.80	N/A	22,500	15,930	
ALL												
ALL	48	73.63	70.89	72.52	13.45	97.75	15.23	98.69	69.37 to 76.38	115,114	83,486	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	48	73.63	70.89	72.52	13.45	97.75	15.23	98.69	69.37 to 76.38	115,114	83,486	
ALL												
ALL	48	73.63	70.89	72.52	13.45	97.75	15.23	98.69	69.37 to 76.38	115,114	83,486	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	48	73.63	70.89	72.52	13.45	97.75	15.23	98.69	69.37 to 76.38	115,114	83,486	
ALL												
ALL	48	73.63	70.89	72.52	13.45	97.75	15.23	98.69	69.37 to 76.38	115,114	83,486	

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:	48	MEDIAN:	74	COV:	21.28	95% Median C.I.:	69.37 to 76.38	(!: Derived)
(AgLand) TOTAL Sales Price:	5,607,513	WGT. MEAN:	73	STD:	15.09	95% Wgt. Mean C.I.:	68.23 to 76.82	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	5,525,513	MEAN:	71	AVG.ABS.DEV:	9.90	95% Mean C.I.:	66.62 to 75.16	
(AgLand) TOTAL Assessed Value:	4,007,345							
AVG. Adj. Sales Price:	115,114	COD:	13.45	MAX Sales Ratio:	98.69			
AVG. Assessed Value:	83,486	PRD:	97.75	MIN Sales Ratio:	15.23			

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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)											
32-0046	11	73.99	63.20	62.40	22.81	101.29	15.23	85.42	18.39 to 83.13	76,878	47,970
32-0095	14	67.29	69.61	72.10	12.52	96.54	47.99	89.41	62.42 to 78.56	119,241	85,975
32-0125	4	80.54	81.84	81.28	4.74	100.68	75.60	90.66	N/A	118,519	96,335
33-0018											
33-0021	8	69.37	69.64	67.98	10.19	102.44	58.50	84.34	58.50 to 84.34	130,262	88,551
37-0030											
43-0079											
73-0017	3	75.41	81.63	91.45	12.33	89.26	70.80	98.69	N/A	121,166	110,811
73-0179	8	75.46	75.46	75.15	5.43	100.40	66.75	86.15	66.75 to 86.15	141,350	106,228
NonValid School											
ALL	48	73.63	70.89	72.52	13.45	97.75	15.23	98.69	69.37 to 76.38	115,114	83,486

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
30.01 TO 50.00	2	68.85	68.85	68.74	10.39	100.15	61.69	76.00	N/A	17,250	11,857
50.01 TO 100.00	5	70.80	54.31	37.94	37.71	143.13	15.23	83.98	N/A	42,652	16,183
100.01 TO 180.00	18	70.01	69.84	69.14	12.30	101.02	47.99	90.66	62.78 to 75.60	69,244	47,874
180.01 TO 330.00	8	76.04	75.01	73.10	5.32	102.62	62.30	81.25	62.30 to 81.25	111,300	81,358
330.01 TO 650.00	11	74.89	74.14	74.07	9.49	100.09	58.50	89.41	61.91 to 85.42	183,081	135,616
650.01 +	4	78.47	80.18	79.71	11.96	100.59	65.06	98.69	N/A	281,764	224,582
ALL	48	73.63	70.89	72.52	13.45	97.75	15.23	98.69	69.37 to 76.38	115,114	83,486

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	2	68.85	68.85	65.99	9.52	104.35	62.30	75.41	N/A	153,000	100,960
DRY-N/A	11	76.38	77.63	80.07	8.78	96.95	62.42	98.69	67.78 to 90.66	135,052	108,138
GRASS	12	70.01	66.23	66.92	14.58	98.97	18.39	85.42	61.91 to 76.52	98,670	66,030
GRASS-N/A	21	74.89	70.18	71.99	13.73	97.48	15.23	89.41	65.06 to 79.66	109,042	78,504
IRRGTD-N/A	2	71.30	71.30	67.29	20.84	105.95	56.44	86.15	N/A	130,000	87,479
ALL	48	73.63	70.89	72.52	13.45	97.75	15.23	98.69	69.37 to 76.38	115,114	83,486

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:	48	MEDIAN:	74	COV:	21.28	95% Median C.I.:	69.37 to 76.38	(!: Derived)
(AgLand) TOTAL Sales Price:	5,607,513	WGT. MEAN:	73	STD:	15.09	95% Wgt. Mean C.I.:	68.23 to 76.82	(!: land+NAT=0)
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(AgLand) TOTAL Assessed Value:	4,007,345							
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AVG. Assessed Value:	83,486	PRD:	97.75	MIN Sales Ratio:	15.23			

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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	3	67.78	68.50	66.35	6.45	103.23	62.30	75.41	N/A	128,166	85,042
DRY-N/A	10	76.98	78.61	80.76	8.46	97.34	62.42	98.69	72.39 to 90.66	140,707	113,631
GRASS	24	70.01	65.89	65.65	16.71	100.36	15.23	85.42	62.78 to 76.00	90,655	59,518
GRASS-N/A	9	76.07	76.35	77.99	7.73	97.89	61.69	89.41	70.95 to 84.34	144,244	112,499
IRRGTD	2	71.30	71.30	67.29	20.84	105.95	56.44	86.15	N/A	130,000	87,479
ALL	48	73.63	70.89	72.52	13.45	97.75	15.23	98.69	69.37 to 76.38	115,114	83,486

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	13	76.02	76.28	77.67	8.95	98.21	62.30	98.69	67.78 to 80.43	137,813	107,033
GRASS	33	71.54	68.74	70.26	14.75	97.84	15.23	89.41	65.20 to 76.07	105,270	73,968
IRRGTD	2	71.30	71.30	67.29	20.84	105.95	56.44	86.15	N/A	130,000	87,479
ALL	48	73.63	70.89	72.52	13.45	97.75	15.23	98.69	69.37 to 76.38	115,114	83,486

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	5	76.00	75.12	76.02	9.11	98.82	61.69	83.98	N/A	21,200	16,116
30000 TO 59999	9	69.37	69.81	70.33	10.37	99.26	56.17	84.34	62.78 to 81.25	47,620	33,492
60000 TO 99999	16	73.63	67.18	67.96	18.41	98.86	15.23	90.66	62.42 to 80.65	79,398	53,956
100000 TO 149999	4	75.71	73.25	73.01	7.55	100.33	61.91	79.66	N/A	129,750	94,725
150000 TO 249999	9	74.89	71.03	71.66	11.33	99.12	56.44	89.41	58.50 to 78.56	201,999	144,755
250000 TO 499999	5	76.52	78.33	78.08	11.27	100.32	65.06	98.69	N/A	276,711	216,064
ALL	48	73.63	70.89	72.52	13.45	97.75	15.23	98.69	69.37 to 76.38	115,114	83,486

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

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AVG. Assessed Value:	83,486	PRD:	97.75	MIN Sales Ratio:	15.23			

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ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
5000 TO 9999	1	15.23	15.23	15.23			15.23	15.23	N/A	64,000	9,750	
Total \$ _____												
1 TO 9999	1	15.23	15.23	15.23			15.23	15.23	N/A	64,000	9,750	
10000 TO 29999	9	65.20	64.26	55.52	19.55	115.74	18.39	83.98	56.17 to 83.13	34,306	19,046	
30000 TO 59999	14	71.97	71.97	71.10	10.18	101.23	47.99	90.66	62.78 to 81.25	64,842	46,103	
60000 TO 99999	10	75.74	74.88	73.14	8.85	102.38	56.44	86.15	61.91 to 85.42	107,440	78,586	
100000 TO 149999	5	66.75	68.37	67.09	10.03	101.91	58.50	78.26	N/A	180,040	120,782	
150000 TO 249999	8	76.45	76.52	76.38	6.15	100.19	65.06	89.41	65.06 to 89.41	251,919	192,413	
250000 TO 499999	1	98.69	98.69	98.69			98.69	98.69	N/A	255,000	251,650	
ALL _____	48	73.63	70.89	72.52	13.45	97.75	15.23	98.69	69.37 to 76.38	115,114	83,486	

2007 Assessment Survey for Frontier County
January 26, 2007

I. General Information

A. Staffing and Funding Information

- 1. Deputy(ies) on staff:** 1
- 2. Appraiser(s) on staff:** One appraiser is utilized on a part-time basis.
- 3. Other full-time employees:** 0
- 4. Other part-time employees:** 0
- 5. Number of shared employees:** 0
- 6. Assessor's requested budget for current fiscal year:** \$112,599
- 7. Part of the budget that is dedicated to the computer system:** \$25,000 is the total computer amount which is line itemed by \$13,450 for GIS; \$2,250 for the Web-Site; \$6,300 for TerraScan CAMA; and \$3,000 for a new computer.
- 8. Adopted budget, or granted budget if different from above:** N/A
- 9. Amount of total budget set aside for appraisal work:** \$1,500
- 10. Amount of the total budget set aside for education/workshops:** \$3,150
- 11. Appraisal/Reappraisal budget, if not part of the total budget:** \$5,000 is in the general fund and designated for appraisal work.
- 12. Other miscellaneous funds:** 0
- 13. Total budget:** \$112,599
 - a. Was any of last year's budget not used?** Yes, the balance as of June 30, 2006 was \$3,743.

B. Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

- 1. Data collection done by:** The Frontier County Assessor, Deputy and part-time Appraiser perform the data collection process for residential property.

2. **Valuation done by:** The Frontier County Assessor

3. **Pickup work done by:** The assessor, deputy and part-time appraiser

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential	14	0	0	14

4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** 2004

5. **What was the last year the depreciation schedule for this property class was developed using market-derived information?** 2003

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?** The County Assessor uses a mass appraisal system which commonly does not involve enough sales to review properties with a Sales Comparison Approach.

7. **Number of market areas/neighborhoods for this property class:** 5 market areas/37 neighborhoods

8. **How are these defined?** These are defined by market areas, location and similar characteristics.

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

10. **Does the assessor location “suburban” mean something other than rural residential?** Curtis, Maywood and Eustis has a one mile radius within the city limits that identifies suburban.

11. **Are the county’s ag residential and rural residential improvements classified and valued in the same manner?** Yes

C. Commercial/Industrial Appraisal Information

1. **Data collection done by:** The Frontier County Assessor, Deputy and part-time Appraiser performs the data collection process for residential property.

2. **Valuation done by:** The Frontier County Assessor

3. **Pickup work done by whom:** The assessor, deputy and part-time appraiser

Property Type	# of Permits	# of Info. Statements	Other	Total
Commercial	7	0	0	7

4. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class? 2004
5. When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information? 2003
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/expense information is typically not available for very few sales in Frontier County.
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? 2005
8. Number of market areas/neighborhoods for this property class? There are 5 market areas and 9 neighborhoods in Frontier County for Commercial property.
9. How are these defined? These are defined by market areas, location and similar characteristics.
10. Is "Assessor Location" a usable valuation identity? Yes
11. Does the assessor location "suburban" mean something other than rural commercial? No

D. Agricultural Appraisal Information

1. **Data collection done by:** The Frontier County Assessor, Deputy and part-time Appraiser performs the data collection process for residential property.
2. **Valuation done by:** The Frontier County Assessor
3. **Pickup work done by whom:** The assessor, deputy and part-time appraiser

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	14	0	0	14

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? By primary use of the property

- 5. When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?** N/A
- 6. What is the date of the soil survey currently used?** 1974
- 7. What date was the last countywide land use study completed?** 2004
 - a. By what method?** By FSA slides and maps
 - b. By whom?** Office staff
 - c. What proportion is complete / implemented at this time?** 100%
- 8. Number of market areas/neighborhoods for this property class:** One in 2007
- 9. How are these defined?** By the county line boundaries
- 10. Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?** No

E. Computer, Automation Information and GIS

- 1. Administrative software:** TerraScan
- 2. CAMA software:** TerraScan
- 3. Cadastral maps: Are they currently being used?** Yes
 - a. Who maintains the Cadastral Maps?** Office staff
- 4. Does the county have GIS software?** Frontier County is currently in the process of implementing GIS.
 - a. Who maintains the GIS software and maps?** Assessor and deputy
- 4. 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? Curtis, Maywood and Eustis

c. When was zoning implemented? 2001

G. Contracted Services

1. Appraisal Services: Frontier County has contract services for Pritchard & Abbott to conduct the Oil and Gas Mineral Appraisals.

2. Other Services: GIS for mapping services

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

The Frontier County Assessor currently has all parcel numbers assigned on the GIS System and land use is currently in the process.

II. Assessment Actions

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

- 1. Residential-** The new Frontier County Assessor removed a 5% functional depreciation that was placed on rental properties county-wide. Pickup work was timely completed. No further residential values warranted changes in 2007 after a statistical analysis for each subclass were completed by the assessor.
- 2. Commercial-** No overall changes were made to the 2007 commercial valuations.
- 3. Agricultural-** A statistical analyses completed by the Frontier County Assessor for agricultural land determined market information for the entire county did not warrant individual market areas as previously used. Three market areas have been combined to one for the county. New agricultural land valuations were set for 2007 which included increases and decreases. The assessor completed the process of creating new record cards for agricultural property in Frontier County which concluded the process of over 4,000 new record cards for all property types. The assessor and appraiser completed a physical review of all agricultural improvements for Frontier County for the current assessment year.
- 4.** Frontier County appointed a new assessor in April of 2006 to fill a vacancy until the current assessor was elected to a new four year term of office. She

has continued positive goals towards good assessment practices and this is shown through the energetic approach to implementing GIS, completing new record cards and her enthusiastic communication techniques with the public.

County 32 - Frontier

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 4,132	Value 284,771,610	Total Growth 2,082,268 (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	94	261,457	14	90,397	15	78,323	123	430,177	
2. Res Improv Land	728	2,706,804	26	176,852	73	749,115	827	3,632,771	
3. Res Improvements	736	30,148,740	26	1,988,139	86	4,285,750	848	36,422,629	
4. Res Total	830	33,117,001	40	2,255,388	101	5,113,188	971	40,485,577	1,115,747
% of Total	85.47	81.79	4.11	5.57	10.40	12.62	23.49	14.21	53.58
5. Rec UnImp Land	0	0	0	0	4	32,160	4	32,160	
6. Rec Improv Land	0	0	0	0	9	47,715	9	47,715	
7. Rec Improvements	0	0	0	0	202	3,442,009	202	3,442,009	
8. Rec Total	0	0	0	0	206	3,521,884	206	3,521,884	151,292
% of Total	0.00	0.00	0.00	0.00	***	***	4.98	1.23	7.26
Res+Rec Total	830	33,117,001	40	2,255,388	307	8,635,072	1,177	44,007,461	1,267,039
% of Total	70.51	75.25	3.39	5.12	26.08	19.62	28.48	15.45	60.84

County 32 - Frontier

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 4,132	Value 284,771,610	Total Growth 2,082,268 (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	20	46,508	1	4,500	5	8,490	26	59,498	
10. Comm Improv Land	123	400,387	2	3,000	11	225,444	136	628,831	
11. Comm Improvements	132	9,187,745	2	40,836	26	3,426,062	160	12,654,643	
12. Comm Total	152	9,634,640	3	48,336	31	3,659,996	186	13,342,972	56,960
% of Total	81.72	72.20	1.61	0.36	16.66	27.43	4.50	4.68	2.73
13. Ind UnImp Land	0	0	0	0	0	0	0	0	
14. Ind Improv Land	0	0	0	0	0	0	0	0	
15. Ind Improvements	0	0	0	0	0	0	0	0	
16. Ind Total	0	0	0	0	0	0	0	0	0
% of Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Comm+Ind Total	152	9,634,640	3	48,336	31	3,659,996	186	13,342,972	56,960
% of Total	81.72	72.20	1.61	0.36	16.66	27.43	4.50	4.68	2.73
17. Taxable Total	982	42,751,641	43	2,303,724	338	12,295,068	1,363	57,350,433	1,323,999
% of Total	72.04	74.54	3.15	3.93	24.79	15.05	32.98	20.13	63.58

County 32 - Frontier

2007 County Abstract of Assessment for Real Property, Form 45

Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	2	19,266	330,563	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
Rural						
	Records	Value Base	Value Excess	Records	Total Value Base	Total Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	2	19,266	330,563
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				2	19,266	330,563

Schedule III: Mineral Interest Records

	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	0	0	0	0	4	2,560,930
24. Mineral Interest-Non-Producing	0	0	0	0	0	0
Total						
	Records	Value	Growth			
23. Mineral Interest-Producing	4	2,560,930	0			
24. Mineral Interest-Non-Producing	0	0	0			
25. Mineral Interest Total	4	2,560,930	0			

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	103	0	270	373

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	9	56,905	0	0	2,043	131,374,475	2,052	131,431,380
28. Ag-Improved Land	1	12,100	0	0	675	64,940,380	676	64,952,480
29. Ag-Improvements	2	54,373	0	0	711	28,422,014	713	28,476,387
30. Ag-Total Taxable							2,765	224,860,247

County 32 - Frontier

2007 County Abstract of Assessment for Real Property, Form 45

Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	1	1.000	5,000	0	0.000	0	
33. HomeSite Improvements	2		54,373	0		0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	0	0.000	0	
36. FarmSite Impr Land	0	0.000	0	0	0.000	0	
37. FarmSite Improv	0		0	0		0	
38. FarmSite Total							
39. Road & Ditches		0.000			0.000		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	8	8.000	28,400	8	8.000	28,400	
32. HomeSite Improv Land	486	499.500	2,494,000	487	500.500	2,499,000	
33. HomeSite Improvements	480		19,114,173	482		19,168,546	758,269
34. HomeSite Total				490	508.500	21,695,946	
35. FarmSite UnImp Land	76	134.500	59,300	76	134.500	59,300	
36. FarmSite Impr Land	616	2,271.890	1,194,006	616	2,271.890	1,194,006	
37. FarmSite Improv	653		9,307,841	653		9,307,841	0
38. FarmSite Total				729	2,406.390	10,561,147	
39. Road & Ditches		5,481.500			5,481.500		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				1,219	8,396.390	32,257,093	758,269

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0

Schedule VIII: Agricultural Records:

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

County 32 - Frontier

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	165.500	105,920	165.500	105,920
46. 1A	0.000	0	0.000	0	60,533.380	38,741,363	60,533.380	38,741,363
47. 2A1	0.000	0	0.000	0	1,819.500	1,164,480	1,819.500	1,164,480
48. 2A	0.000	0	0.000	0	1,053.500	647,906	1,053.500	647,906
49. 3A1	0.000	0	0.000	0	5,430.500	3,339,773	5,430.500	3,339,773
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	1,380.500	621,225	1,380.500	621,225
52. 4A	0.000	0	0.000	0	4,720.000	1,817,239	4,720.000	1,817,239
53. Total	0.000	0	0.000	0	75,102.880	46,437,906	75,102.880	46,437,906
Dryland:								
54. 1D1	0.000	0	0.000	0	705.000	303,150	705.000	303,150
55. 1D	111.000	47,175	0.000	0	120,163.250	51,069,463	120,274.250	51,116,638
56. 2D1	0.000	0	0.000	0	2,045.500	838,655	2,045.500	838,655
57. 2D	0.000	0	0.000	0	1,593.000	653,130	1,593.000	653,130
58. 3D1	0.000	0	0.000	0	22,844.500	7,767,130	22,844.500	7,767,130
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	1.000	225	0.000	0	5,959.500	1,340,899	5,960.500	1,341,124
61. 4D	0.000	0	0.000	0	10,148.000	2,283,349	10,148.000	2,283,349
62. Total	112.000	47,400	0.000	0	163,458.750	64,255,776	163,570.750	64,303,176
Grass:								
63. 1G1	0.000	0	0.000	0	465.500	116,375	465.500	116,375
64. 1G	50.000	12,500	0.000	0	27,475.690	6,877,324	27,525.690	6,889,824
65. 2G1	0.000	0	0.000	0	2,086.000	471,693	2,086.000	471,693
66. 2G	0.000	0	0.000	0	1,091.000	246,422	1,091.000	246,422
67. 3G1	0.000	0	0.000	0	4,237.500	954,172	4,237.500	954,172
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	6,667.500	1,500,289	6,667.500	1,500,289
70. 4G	17.000	3,825	0.000	0	318,390.820	71,658,977	318,407.820	71,662,802
71. Total	67.000	16,325	0.000	0	360,414.010	81,825,252	360,481.010	81,841,577
72. Waste	14.000	280	0.000	0	1,010.750	20,215	1,024.750	20,495
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		170.000		170.000	
75. Total	193.000	64,005	0.000	0	599,986.390	192,539,149	600,179.390	192,603,154

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	0.000	0	0.000	0	75,102.880	46,437,906	75,102.880	46,437,906
77.Dry Land	112.000	47,400	0.000	0	163,458.750	64,255,776	163,570.750	64,303,176
78.Grass	67.000	16,325	0.000	0	360,414.010	81,825,252	360,481.010	81,841,577
79.Waste	14.000	280	0.000	0	1,010.750	20,215	1,024.750	20,495
80.Other	0.000	0	0.000	0	0.000	0	0.000	0
81.Exempt	0.000	0	0.000	0	170.000	0	170.000	0
82.Total	193.000	64,005	0.000	0	599,986.390	192,539,149	600,179.390	192,603,154

2007 Agricultural Land Detail

County 32 - Frontier

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	165.500	0.22%	105,920	0.23%	640.000
1A	60,533.380	80.60%	38,741,363	83.43%	640.000
2A1	1,819.500	2.42%	1,164,480	2.51%	640.000
2A	1,053.500	1.40%	647,906	1.40%	615.003
3A1	5,430.500	7.23%	3,339,773	7.19%	615.002
3A	0.000	0.00%	0	0.00%	0.000
4A1	1,380.500	1.84%	621,225	1.34%	450.000
4A	4,720.000	6.28%	1,817,239	3.91%	385.008
Irrigated Total	75,102.880	100.00%	46,437,906	100.00%	618.323

Dry:

1D1	705.000	0.43%	303,150	0.47%	430.000
1D	120,274.250	73.53%	51,116,638	79.49%	425.000
2D1	2,045.500	1.25%	838,655	1.30%	410.000
2D	1,593.000	0.97%	653,130	1.02%	410.000
3D1	22,844.500	13.97%	7,767,130	12.08%	340.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	5,960.500	3.64%	1,341,124	2.09%	225.001
4D	10,148.000	6.20%	2,283,349	3.55%	225.004
Dry Total	163,570.750	100.00%	64,303,176	100.00%	393.121

Grass:

1G1	465.500	0.13%	116,375	0.14%	250.000
1G	27,525.690	7.64%	6,889,824	8.42%	250.305
2G1	2,086.000	0.58%	471,693	0.58%	226.123
2G	1,091.000	0.30%	246,422	0.30%	225.868
3G1	4,237.500	1.18%	954,172	1.17%	225.173
3G	0.000	0.00%	0	0.00%	0.000
4G1	6,667.500	1.85%	1,500,289	1.83%	225.015
4G	318,407.820	88.33%	71,662,802	87.56%	225.066
Grass Total	360,481.010	100.00%	81,841,577	100.00%	227.034

Irrigated Total	75,102.880	12.51%	46,437,906	24.11%	618.323
Dry Total	163,570.750	27.25%	64,303,176	33.39%	393.121
Grass Total	360,481.010	60.06%	81,841,577	42.49%	227.034
Waste	1,024.750	0.17%	20,495	0.01%	20.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	170.000	0.03%			
Market Area Total	600,179.390	100.00%	192,603,154	100.00%	320.909

As Related to the County as a Whole

Irrigated Total	75,102.880	100.00%	46,437,906	100.00%
Dry Total	163,570.750	100.00%	64,303,176	100.00%
Grass Total	360,481.010	100.00%	81,841,577	100.00%
Waste	1,024.750	100.00%	20,495	100.00%
Other	0.000	0.00%	0	0.00%
Exempt	170.000	100.00%		
Market Area Total	600,179.390	100.00%	192,603,154	100.00%

2007 Agricultural Land Detail

County 32 - Frontier

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	0.000	0	75,102.880	46,437,906
Dry	112.000	47,400	0.000	0	163,458.750	64,255,776
Grass	67.000	16,325	0.000	0	360,414.010	81,825,252
Waste	14.000	280	0.000	0	1,010.750	20,215
Other	0.000	0	0.000	0	0.000	0
Exempt	0.000	0	0.000	0	170.000	0
Total	193.000	64,005	0.000	0	599,986.390	192,539,149

AgLand	Total Acres	Total Value	Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	75,102.880	46,437,906	75,102.880	12.51%	46,437,906	24.11%	618.323
Dry	163,570.750	64,303,176	163,570.750	27.25%	64,303,176	33.39%	393.121
Grass	360,481.010	81,841,577	360,481.010	60.06%	81,841,577	42.49%	227.034
Waste	1,024.750	20,495	1,024.750	0.17%	20,495	0.01%	20.000
Other	0.000	0	0.000	0.00%	0	0.00%	0.000
Exempt	170.000	0	170.000	0.03%	0	0.00%	0.000
Total	600,179.390	192,603,154	600,179.390	100.00%	192,603,154	100.00%	320.909

* Department of Property Assessment & Taxation Calculates

FRONTIER COUNTY ASSESSOR'S 3-YEAR PLAN

The following is a revised 3-year plan of assessment for years 2007, 2008, and 2009 pursuant to section 77-1311, as amended by 2001 Neb. Laws LB170, Section 5 and directive 05-4. The purpose of this plan is to update and inform the County Board of Equalization and the Department of Property Assessment and Taxation of the progress this county has achieved from year to year. The plan and any updates shall examine the level, quality, and uniformity of assessment within Frontier County.

Property Summary in Frontier County (Parcel Summary):

Personal Property

Property Type	Total Parcel Count	Percent Of Parcels	Total Value	Percent Of Total Value
Commercial	133	26%	3,340,967	20%
Agricultural	380	74%	13,692,943	80%
Total	513		17,033,910	

2005 totals: Parcel count: 538 Total value: \$17,796,534 ↓ in value for '06 by \$ 762,624

Real Property

Property Type	Taxable Acres	Unimproved Parcels	Improved Parcels	Total Parcel Count	Percent Of Parcels	Total Value	Percent Total Value
Commercial		24	136	184	5%	13,321,176	5%
Agricultural	600,073	2035	726	2761	67% Irrigated= 13% Dry= 28% Grass= 60%	224,135,133	80%
Residential	Urban= 208	125	847	972	24%	39,942,081	15%
Recreational	0	4	201	205	5%	3,467,082	2%
Industrial	0	0	0	0	0	0	0
Special Val	0	0	0	0	0	0	0
Total	600,281	2188	1184	4122	100%	280,865,472	100%

2005 totals:

Parcel count: 4,848 ↓ in 726 for '06

Commercial: \$13,562,892 ↓ of \$241,716 for '06

Agricultural: \$223,768,507 ↑ of \$366,626 for '06

Residential: \$39,065,764 ↑ of \$ 876,317 for '06

Recreational: \$3,267,949 ↑ of \$ 199,133 for '06

Total value for '05: \$279,665,112 ↑ of \$1,200,360 for '06

Misc. Parcel Counts

Property Type	Total Parcel Count	Total Value
TIF	2	Excess= 330,563 Base=19,266
Mineral / Oil Interest	4	2,534,800
Exempt	369	0
Homesteads Applications for 2005	130	4,440,929
Building / Zoning Info Applications for 2005	Permits = 27 Found = 10	

2005 totals: TIF Ex: 363,185 ↓ of \$ 32,622 for '06 Mineral: 2,132,300 ↑ of \$ 402,500 for '06

Current Resources in Frontier County:

Budget: Requested Budget for 2006-2007 = \$ 112,599
Requested Reappraisal Budget for 2006-2007 = \$5,000
Adopted Budget for 2006-2007 = \$112,599
Adopted Reappraisal Budget for 2006-2007 = \$ 5,000

Additional dollars are being requested in the General Reappraisal Budget to allow for the mass re-appraisal of all Recreational properties with real improvements. Onsite appraisals of this property class is to be completed and new assessments to be placed on the 2008 tax role as part of the counties 5 year reappraisal cycle.

Staffing: **Assessor** – Regina Andrijeski, full time, hired 5/1/06 to fulfill the 8-month vacancy of the previous assessor
Deputy Assessor – Gladys Earhart, full time
Contract Appraiser – Gene Witte, licensed appraiser, as needed. Performs the cyclic mass appraisal work in the county, and is used during protest time as well as with fall pickup work.

Training: Both the assessor and deputy hold their assessor's certificate and are in good standing with the state and current on continuing education hours through December 31, 2006.

Maps: Frontier County aerial maps are dated 1972 and cadastral maps 1966. All maps are kept current by the assessor and the deputy assessor and updated per deed of record. Frontier County has contracted with GIS Workshop to implement a GIS mapping program. It is estimated that the system will be in place and operational within the next 1-2 years.

CAMA: Frontier County uses the TerraScan Administrative System. This county began using the system in 1999. As stated above the office is now contracting its mapping system with GIS Workshop. The office server is a Dell and was purchased in July of 2005. The office has another Dell PC, which is now 4 years old. We are going to have to upgrade this machine this year in order to support the new GIS system. It currently doesn't have enough memory to support the system. The office has a Sony digital camera, 6 years old, that we use for taking photos of improvements, upon which are later entered into the Terra-Scan electronic file. The office intends to continuously review and update our equipment as needed to keep our records accurate and the office running well.

Web: Frontier County, with system provider GIS Workshop, now offers a basic web property information service. Any individual with access to the Internet will have access to county parcel information by going to the following site <http://frontier.gisworkshop.com>

Property Record Cards:

The assessor and the deputy assessor update each property record file, as needed both electronically and with hard copies. Cards are categorized by color with green cards being used for farm files, blue for residential and yellow for commercial files. Only the most recent data is kept in the record card. New file folders have been created to hold the historic information on a parcel and are now kept in a separate file cabinet from the current files. Each property record file is interrelated through codes and references and contains the following:

1. Parcel information.
 - ◆ Current owner and address
 - ◆ Ownership changes, sales information, splits or additions, and deed recordings
 - ◆ Legal description and situs
 - ◆ Cadastral page number, aerial map number, soil survey page
 - ◆ Property classification code, tax district, and school district
 - ◆ Current year and up to 4 years prior history of land and improvements assessed values
2. Ag-land land use and soil type worksheets.
3. Current copy of the electronic appraisal file worksheet.
4. Parcel tracking worksheet.
5. Supplemental data - Photographs, sketches, aerial photographs

Current Assessment Procedures for Real Property:

Discover, List and Inventory all property:

Sales review and procedures for processing 521's in Frontier County:

* Current data available on sales file:

1. Agricultural land & Commercial = 3 years of data. July 1 -June 30
2. Residential = 2 years of data. July 1 – June 30

* All sales are deemed to be qualified sales. For a sale to be considered non-qualified or if any adjustments are to be made to the selling price the sale is reviewed pursuant to professionally accepted mass appraisal techniques and through the review documenting sufficient and compelling information regarding the sale. Opinions are based on the results of returned questionnaires.

* All 521's are entered into the computer, however, only the 521's with an amount stated for Documentary Stamp Tax greater than \$2.25 or consideration greater than \$100.00 is captured in the sales file database as a qualified sale.

* If the stated value of personal property is more than 5% of the total sale price for residential property or more than 25% for commercial property, the sale is EXCLUDED unless the sales sample is small and there is strong evidence to support the value estimate of personal property.

* Both the assessor and the deputy process sales. Every transfer statement has the following work done: Updates made to the property record card, electronic appraisal file, cadastral map, aerial map if applicable, card label, counter sales book, and counter rolodex. Green sheets are completed and sent to PAT along with the transfer statement. Sales questionnaires are sent to BOTH buyer and seller of ALL types of property (Ag, residential, commercial). A physical improvements data confirmation sheet is also sent to either the buyer or the seller. When the data sheet is returned the information is compared to that already present in the appraisal file and updated as needed. A record is kept of all individuals receiving a questionnaire and all individuals returning the questionnaire. Our return rate on the verification questionnaires is at 40% this year. The office also initiates phone contact with the buyer and seller on any sales with questions or concerns. All sales whether qualified or not are recorded in the TerraScan computer sales file. The Treasurer's office and the FSA office are informed of ownership changes. Lastly the offices sales spreadsheet, used to determine sales ratios, is updated.

Building Permits / Information Sheets:

- * No building amounting to a value of \$2,500 or more shall be erected, or structurally altered or repaired, and no electrical, heating, plumbing, or other installation or connection, or other improvement to real property, amounting to a value of \$2,500 or more, shall hereafter be made until an information statement or building permit has been filed with the assessor.
- * Urban Zoning regulations in place in: Curtis, Eustis, and Maywood. No zoning regulations in place in: Stockville and Moorefield. Entire rural areas of the county require a zoning permit when changes are made to the property.
- * When there is an increase in square footage of a current improvement or the addition of another improvement to an urban property a building permit is required in the towns of Curtis and Eustis. Information sheets shall be used in a city or village that does not require a building permit under its zoning laws.
- * All permits and information sheets are reviewed for percentage of completion and value changes in the fall (November/December), prior to January 1, of the year the permits were turned into the assessors' office.
- * Frontier County data logs include: Spiral pick-up work listing notebook, permit collection envelope, and the electronic Terra-scan permits file.

Data Collection:

* Real Property Improvements:

Appraisal work is being done on a continuing basis. Our office uses data gathered from sales questionnaires as well as detailed reviews and updates. Detailed reviews include an on-site physical inspection of all improvements by a licensed appraiser, interior inspections when possible, new digital photographs and any needed updating of improvement sketches. Frontier County is scheduling detailed reviews to be performed on all property types throughout the entire county on a 5-year cycle. Commercial properties to be done year one (2006 tax year, rural properties year two (2007 tax year, lake and cabin properties year three (2008 tax year), residential properties year four (2009 tax year), then a one year rest period before the process begins again. Either the county assessor or deputy completes updates annually. All property types are reviewed on the computer for correctness of parcel information / appraisal record data. Our office has recently sent out a physical property questionnaire to all commercial properties and plans on doing the same for residential properties in the future.

* Personal Property:

Currently data is gathered primarily from the taxpayer's federal income tax depreciation schedule and previous personal property schedules. Occasionally owners will report new property themselves and we review monthly all UCC filing statements recorded in the clerk's office. Our office sends reminders one month prior to the May first deadline as well as advertises in the local newspaper and radio stations the due date.

* Ag land:

Over the past year our office has used a couple resources to keep land use current, other than information provided by sales questionnaires or directly from the landowner. We used FSA maps, when available from the owner, to update land use. We also used UCC filing statements for irrigation equipment in helping to determine land use changes. We expect having the GIS mapping program in place will also expand our data collection capabilities in the years to come.

* Improvements on Leased Land:

Improvements on leased land have been inspected using the same methods as those used with other real property improvements. Upon review this spring it was found that our IOLL cards did not contain any signed 402 forms. We mailed out the form 402 to all those non-recreational IOLL owners in our county (49) to complete and return by January 1 or 2006. As of the end of July we have about 12 property owners that have not returned their forms.

Assessment sales ratios and assessment actions:

* Our office now performs three review assessments. Two prior to the AVU and abstract submission and one after the Reports and Opinions has been released.

* Reviews of the level of value for all types of property are done using the sales rosters provided by the state and the TerraScan sales statistical analysis function as well as using an "what if's" spread sheet. The office also utilizes our field liaison when needed. We understand that the reliability of the ratio studies depends on representativeness of the sample. Therefore, when information is entered into the sales file and the rosters they are reviewed for correctness several times.

* The appraisal uniformity guide our offices employs and strives to be in compliance with is:

1. Mean / Median / Aggregate lie between:

- * 92-100% for residential properties
- * 92-100% for commercial properties
- * 69-75% for Agland beginning in 2007
- * in normal distribution all 3 should be equal

2. COD lies between:

- * <15 for residential
- * <20 for Agland & commercial
- * <5 considered extremely low, maybe a flawed study

3. PRD lies between:

- * 98-103% for all types of properties
- * PRD <98 means high value parcels are over appraised
- * PRD >103 means high valued parcels are underappraised and low valued parcels are overappraised

4. Fairness and uniformity between sold and unsold properties equals a trended preliminary ratio that correlates closely with the R & O median ratio and a percentage change in the sales file and the assessed base would be similar.

Approaches to value:

* Land valuation process in Frontier County is based upon site date and the market (sales) approach for land.

1. Site data

a. Lots evaluated per use, neighborhood / location, square-foot, acre, size and shape, road type and access, topography, improved or unimproved, and zoning. Evaluated through onsite review and measurement (tape measure and planimeter), aerial photos, city maps / cadastral maps, property record card, and owner.

b. Agland evaluated per acre, class (use), and subclass. Evaluated through aerial photos, soil maps and surveys, planimeter, property record card, and landowner.

2. Market sales data

a. Lots. Use comparable sales within a 2-year period for residential lots and a 3-year period for commercial lots. Only arms lengths transactions used (based upon 521 and questionnaire information). All assessments must be done on or before March 19 of each year. Review ratio studies (mean, median, aggregate, COD, and PRD)

b. Aground. Valued at 75% of actual value. Use unimproved comparable sales within a 3-year period. Use only arms lengths transactions used (based upon 521 and questionnaire information). All assessments must be done on or before March 19 of each year. Review ratio studies (mean, median, aggregate, COD, and PRD)

* Real property, improvement valuation process in Frontier County is based upon the cost approach (physical data), and the sales approach.

1. Improvements data noted includes conforming to highest and best use for site, size, style, construction characteristics, actual age / remaining life / effective ice, plus any rehabilitation, modernization and or remodeling

2. Physical data evaluated through onsite physical inspection by licensed appraiser and or assessor and or deputy, photographs, owner, property record card, and questionnaires.

3. Cost approach. Estimate replacement cost of improvements using Marshall & Swift cost handbook for year 2005. Deduct for physical depreciation and or economic depreciation and or location obsolesce. (Percent depreciation determined by licensed appraiser (reviews done within last 3 years), and or assessor, and or deputy, depreciation tables (built in 2004 for homes), age / life components, income loss, cost to correct, completion of improvements, questionnaires, property record card, and the market.)

4. Sales approach. Use comparable sales within a 2-year period. Only arm's lengths transactions used (based upon 521 information, owner/buyer questionnaires or one on one contact with owner/buyer). Valued at 100% of actual value. Review of ratio studies (mean/median/aggregate/COD/PRD).

Customer service, Notices and Public relations:

* Our office regularly aids realtors, appraisers, insurance agents, title insurance agents, and property owners in locating parcel information as well as copying or faxing parcel information. To provide better customer service we have recently implemented an online parcel information website. We have also implemented a premium parcel information portion on our website, that requires a \$200/year subscription. This allows realtors, appraisers and others access to sales information and other information not available to the general public on the website. This has helped in reducing phone calls to the office as well as having to copy and fax parcel information to these people. We currently have 5 premium subscribers.

* In addition to the required publications our office has begun to publish and announce on local radio stations reminders and notices regarding several issues. Such topics include personal property schedule reminders, homestead application reminders, zoning and building permit information, etc.

* In an attempt to educate and inform taxpayers, thus increasing public relations, the assessor produces property information newsletters. The newsletter is mailed once a year to all property owners in their tax statement notice.

Level of Value, Quality, and Uniformity for assessment year 2006:

Property Class	Median	COD	PRD	Trended prelim ratio	Percent change
Residential	96% (92-100)	6.89 (<15)	100.97 (98-103)	97.67	1.36
Commercial	94% (92-100)	10.94 (<20)	110.04 (98-103)	92.03	-2.27
Ag-land	76% (74-80)	8.98 (<20)	101.86 (98-103)	76.27	-.03

* Comments: Examination of the commercial sales file indicates an outlier that skews the PRD greatly. Removal of that sale brings the PRD into normal range as well as brings down the percent of change.

Functions performed by the Assessor’s Office:

Along with the sales reviews, property record keeping, mapping updates, ownership changes and valuing property, the assessor’s office will annually:

1. Administer Homestead Exemption Applications. Carry out the approval or denial process. Provide taxpayer assistance and notification.
2. Administer Organization Exemptions & Affidavits to PAT. Administer annual filings of applications for new or continued exempt use, review and make recommendations to the county board.
3. Review government owned property not used for public purpose and send notices of intent to tax.
4. File personal property schedules, prepare subsequent notices for incomplete filings or failure to file and apply penalties as required.
5. Review the level of value for all types of property and adjust by proper percentage to achieve the standards set out by TERC.
6. When applicable prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

7. When applicable attend TERC Statewide Equalization hearings to defend values, and or implement orders of the TERC.
8. Prepare tax list correction documents for county board approval.
9. Complete valuation reports due to each subdivision for levy setting.
10. Prepare and certify tax lists to the county treasurer for real property, personal property, and centrally assessed.
11. Review centrally assessed values, establish assessment records and tax billing for the tax list.
12. Management of properties in the community redevelopment projects, TIF properties, for proper reporting on administrative reports and allocation of ad valorem tax.
13. Management of school district and other tax entity boundary changes necessary for correct assessment and tax information.
14. Review of Sales and Sales Ratios especially noting the median, the COD, PRD, and aggregate.
15. Review the level of value for all Agland types and adjust by proper amount to achieve the standards set out TERC.
16. Attend CBE hearings. Prior to hearings assessor and licensed appraiser will re-inspect all protest properties and bring to the hearings recommendations. Assessor will attend CBE meetings for valuation protests, assemble and provide all needed information by the CBE.
17. Perform pickup work. Review improvements or changes that have been reported by individuals or have been found by driving by or have received building or zoning permits on or found on sales questionnaires. The assessor or deputy and or a licensed appraiser do pickup work. Pickup work usually begins in October and is completed by January 1
18. Send out a notice of valuation change to every owner of real property where there has been either an increase or decrease in value.
19. Attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.
20. Complete administrative reports due to PAT. Reports include the Real Property Abstract, Personal Property Abstract, School District Taxable Value Report, Homestead Exemption Tax Loss Summary certificate, Certificate of Taxable values, and the Certificate of Taxes Levied Report, Certification of Value to Political Subdivisions, Assessor survey, Assessed Value Update, Report of current values for properties owned by Board of Education Lands and Funds, the Annual Plan of Assessment Report, and the Report of all Exempt Property and Taxable Government Owned Property.
21. Re-grade land at owners request or because of changes noticed upon evaluation of FSA maps.

3-Year Appraisal Plan

2007:

Residential. Appraisal maintenance will only be performed for the residential properties located in the towns of Curtis, Maywood, Eustis, Moorefield, Stockville in 2006 for the 2007 tax year due to a countywide agricultural improvement reappraisal scheduled. Maintenance includes an evaluation of all residential physical property and lot data for accuracy in the computer and hard copy appraisal files. Maintenance also includes any updates of information picked up from sales questionnaires, physical facility questionnaires, “in-house” residential depreciation tables, and or building permits or information sheets.

Commercial. A complete property review (reappraisal) was performed in 2005 for the 2006 tax year. Therefore, only appraisal maintenance for 2006 thus the 2007 tax year will be performed. Maintenance appraisal includes an evaluation of all commercial physical property and lot data for accuracy in the computer and hard copy appraisal file. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

Ag-land. A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. The office uses the sales approach when determining value. The office plots land sales on a large county map, visible to all visitors, to help determine if the current market areas are supported by the current sales. Our office has completed combining land cards for the tax year 2006 per statute 77-1303.

Ag-improvements. Our licensed contract appraiser, Gene Witte from Cambridge Nebraska, will have completed a full review (reappraisal) along with the county assessor on all agricultural improvements in 2005-2006 for the 2007 tax year. All properties will have been physically inspected, interior inspections done when possible, new digital photographs taken and any needed updating of improvement sketches performed. Farm and home-sites will also reviewed for accuracy. The cost and sales value approaches will be used whenever applicable to the property.

Recreational improvements. There will be only appraisal maintenance for mobile homes and cabins located at the Hugh Butler and Harry Strunk lakes. Maintenance includes review of all computer and hardcopy data for accuracy as well as any information picked up from sales questionnaires, physical facility questionnaires, “in-house” recreational depreciation tables, and or zoning permits or information sheets.

2008:

Residential. Appraisal maintenance will only be performed for the residential properties located in the towns of Curtis, Maywood, Eustis, Moorefield, and Stockville in 2007 for the 2008 tax year. Maintenance includes an evaluation of all residential physical property and lot data for accuracy in the computer and hard copy appraisal files. Maintenance also includes any updates of information picked up from sales questionnaires, physical facility questionnaires, "in-house" residential depreciation tables, and or building permits or information sheets.

Commercial. Appraisal maintenance for 2007 thus the 2008 tax year will be performed. Maintenance appraisal includes an evaluation of all commercial physical property and lot data for accuracy in the computer and hard copy appraisal file. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

Ag-land. A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. The office uses the sales approach when determining value. The office plots land sales on a large county map, visible to all visitors, to help determine if the current market areas are supported by the current sales.

Ag-improvements. Our licensed contract appraiser, Gene Witte from Cambridge Nebraska, completed a full review (reappraisal) along with the county assessor on all agricultural improvements 2007-tax year. Therefore this year a maintenance appraisal will be done. Maintenance appraisals include an evaluation of all physical property and site data for accuracy in the computer and hard copy appraisal files as well as information gained from pickup work or sales questionnaires.

Recreational improvements. A complete review (reappraisal) by contract appraiser Gene Witte will be done in 2006-2007 for tax year 2008 on all mobile homes and cabins located at the Hugh Butler and Harry Strunk lakes. All properties will be physically inspected, interior inspections done when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sales value approaches will be used whenever applicable to the property.

2009:

Residential. A complete review (reappraisal) is scheduled to be performed for the residential properties located in the towns of Curtis, Maywood, Eustis, Moorefield, Stockville in 2008 for the 2009 tax year. All properties will be physically inspected, interior inspections done when possible, new digital photographs taken and any needed updating of improvement sketches performed. Lot data will also be reviewed for current and accurate information. The cost and sales value approaches will be used whenever applicable to the property.

Commercial. Appraisal maintenance for 2008 thus the 2009 tax year will be performed. Maintenance appraisal includes an evaluation of all commercial physical property and lot data for accuracy in the computer and hard copy appraisal file. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets. Commercial properties are scheduled to be reviewed in 2009 for tax year 2010.

Ag-land. A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. The office uses the sales approach when determining value. The office plots land sales on a large county map, visible to all visitors, to help determine if the current market areas are supported by the current sales.

Ag-improvements. Appraisal maintenance will be performed for the ag-land improvements across the county. Maintenance includes an evaluation of all physical property and site data for accuracy in the computer and hard copy appraisal files. Maintenance also includes any updates of information picked up from sales questionnaires, physical facility questionnaires, "in-house" ag-improvements depreciation tables, and or zoning permits or information sheets.

Recreational improvements. A complete review (reappraisal) by contract appraiser Gene Witte was performed for tax year 2008 on all mobile homes and cabins located at the Hugh Butler and Harry Strunk lakes. For this year an appraisal maintenance will be done. Maintenance includes an evaluation of all physical property data for accuracy in the computer and hard copy appraisal files. Maintenance also includes any updates of information picked up from sales questionnaires, physical facility questionnaires, "in-house" lake depreciation tables, and or building permits or information sheets.

CLASS	2007	2008	2009
Residential	Appraisal maintenance	Appraisal maintenance	Complete reappraisal of all residential parcels in the county (878) for tax year 2009
Recreational / lake MH	Appraisal maintenance	Complete reappraisal of all recreational parcels in the county (203) for tax year 2008	Appraisal maintenance
Commercial	Appraisal maintenance	Appraisal maintenance	Appraisal maintenance
Agricultural Land Improvements	Market analysis by land classification groupings & complete reappraisal of ALL Ag improvements within county (781) for tax year 2007	Market analysis by land classification groupings Appraisal maintenance of ag-improvements	Market analysis by land classification groupings Appraisal maintenance of ag-improvements

Miscellaneous Accomplishments for 2005-2006

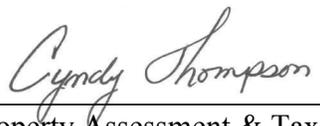
- * Created and mailed out information letters to go along with the personal property schedules.
- * As a public service the office began having announcements regarding homestead exemptions and personal property schedule information read over local radio stations and published in the local newspaper.
- * In regards to the homestead exemption application process our office now provides personal assistance not only in our office but also in five other locations throughout the county to better serve this group of individuals.
- * In the process of creating all new hardcopy property record cards that will be more reader friendly. At this time all the commercial, town, cabin and improvements on leased land properties are complete. We have begun our agriculture properties and plan to have them complete by the end of 2006.
- * All land parcel combinations (statute 77-1303) are completed and in computer.
- * Have a web page up and running that contains parcel and sales information.
<http://frontier.gisworkshop.com>
- * Have begun the implementation of a GIS mapping system.
- * Posted in our office a large county plat map with the agricultural sales appropriately mapped for taxpayers to effortlessly view recent markets trends.

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 Frontier County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 8303.

Dated this 9th day of April, 2007.



Property Assessment & Taxation