

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

37 Gosper

Residential Real Property - Current

Number of Sales		67	COD	9.83
Total Sales Price	\$	6709420	PRD	104.13
Total Adj. Sales Price	\$	6709420	COV	18.09
Total Assessed Value	\$	6395540	STD	17.96
Avg. Adj. Sales Price	\$	100140.60	Avg. Abs. Dev.	9.29
Avg. Assessed Value	\$	95455.82	Min	68.75
Median		94.59	Max	196.74
Wgt. Mean		95.32	95% Median C.I.	93.07 to 96.30
Mean		99.26	95% Wgt. Mean C.I.	92.49 to 98.16
			95% Mean C.I.	94.96 to 103.56
% of Value of the Class of all Real Property Value in the County				30.23
% of Records Sold in the Study Period				5.93
% of Value Sold in the Study Period				8.22
Average Assessed Value of the Base				68,882

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	67	94.59	9.83	104.13
2006	79	92.91	12.65	105.00
2005	102	93.36	6.76	101.31
2004	84	93.64	6.74	101.60
2003	84	93	5.59	101.19
2002	103	92	13.47	102.42
2001	98	94	7.58	100.08

2007 Commission Summary

37 Gosper

Commercial Real Property - Current

Number of Sales		3	COD	9.76
Total Sales Price	\$	160000	PRD	100.60
Total Adj. Sales Price	\$	160000	COV	17.01
Total Assessed Value	\$	139498	STD	14.92
Avg. Adj. Sales Price	\$	53333.33	Avg. Abs. Dev.	9.20
Avg. Assessed Value	\$	46499.33	Min	70.64
Median		94.26	Max	98.23
Wgt. Mean		87.19	95% Median C.I.	N/A
Mean		87.71	95% Wgt. Mean C.I.	N/A
			95% Mean C.I.	50.65 to
% of Value of the Class of all Real Property Value in the County				2.97
% of Records Sold in the Study Period				2.83
% of Value Sold in the Study Period				1.83
Average Assessed Value of the Base				71,960

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	3	94.26	9.76	100.60
2006	4	97.36	11.08	103.39
2005	6	94.11	5.86	100.99
2004	10	92.92	3.20	101.21
2003	12	93	1.16	100.29
2002	17	94	8.85	101.63
2001	15	95	3.21	97.77

2007 Commission Summary

37 Gospoer

Agricultural Land - Current

Number of Sales	40	COD	10.09
Total Sales Price	\$ 7410855	PRD	102.22
Total Adj. Sales Price	\$ 7395855	COV	15.55
Total Assessed Value	\$ 5138569	STD	11.05
Avg. Adj. Sales Price	\$ 184896.38	Avg. Abs. Dev.	7.05
Avg. Assessed Value	\$ 128464.23	Min	56.17
Median	69.90	Max	106.92
Wgt. Mean	69.48	95% Median C.I.	66.68 to 71.63
Mean	71.02	95% Wgt. Mean C.I.	66.23 to 72.73
		95% Mean C.I.	67.60 to 74.45
% of Value of the Class of all Real Property Value in the County			70.17
% of Records Sold in the Study Period			2.46
% of Value Sold in the Study Period			7.12
Average Assessed Value of the Base			111,138

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2007	40	69.90	10.09	102.22
2006	35	74.86	14.76	101.07
2005	55	77.15	16.16	99.91
2004	40	75.10	12.65	100.56
2003	38	75	10.45	98.57
2002	26	76	18.33	102.6
2001	38	75	16.09	103.53

2007 Opinions of the Property Tax Administrator for Gosper 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 Gosper County is 95% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Gosper County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

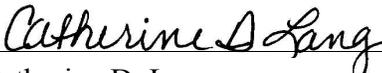
It is my opinion that the level of value of the class of commercial real property in Gosper County is 94% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Gosper County is in compliance with generally accepted mass appraisal practices.

Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Gosper County is 70% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Gosper 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 Gosper County**

Residential Real Property

I. Correlation

RESIDENTIAL: The qualified residential statistics support the actions taken by Gosper County. All three measures of central tendency are within the prescribed parameters for an acceptable level of value. The qualitative measures are indicative of uniform and proportionate assessment of the residential property class. The adopted three-year plan, preliminary statistics, the 2007 Reports and Opinions statistics, and the 2007 Assessment Survey all support that Gosper County has achieved an acceptable level of value.

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

**2007 Correlation Section
for Gosper 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	104	67	64.42
2006	124	79	63.71
2005	141	102	72.34
2004	111	84	75.68
2003	112	84	75
2002	139	103	74.1
2001	128	98	76.56

RESIDENTIAL: Table II indicates that Gosper County is consistent in the measurement of the residential properties and has utilized as many qualified sales as possible and has not excessively trimmed the sample.

**2007 Correlation Section
for Gosper 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.

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

**2007 Correlation Section
for Gosper 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	87.26	10.72	96.61	94.59
2006	92.53	0.55	93.04	92.91
2005	90.84	3.8	94.29	93.36
2004	93.64	0.23	93.85	93.64
2003	88	10.41	97.16	93
2002	91	0.64	91.58	92
2001	82	20.04	98.43	94

RESIDENTIAL: There is a an approximate two point (2.02) difference between the Trended Preliminary Ratio and the R&O Median indicating the two measures to be somewhat supportive of each other and reflecting the assessment actions for 2007. All residential properties within Gosper County were re-valued with June of 2006 costing.

**2007 Correlation Section
for Gosper 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 Gosper 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)
18.23	2007	10.72
1.62	2006	0.55
10.66	2005	3.8
-1.33	2004	0.23
13	2003	10
1.7	2002	0.64
18.66	2001	20.04

RESIDENTIAL: There is a point difference of 7.51 between the percent change in the sales file to the percent change in the base (excluding growth). The sales file is disproportionate to the residential class as a whole, approximately 46% of the sales file is attributed to Johnson Lake, 33% to Elwood and 19% to acreages.

2007 Correlation Section for Gosper 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 Gosper County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	94.59	95.32	99.26

RESIDENTIAL: All three measures of central tendency are within the prescribed parameters for the residential class of property and are reflective of the assessment actions for 2007 and supported by the trended preliminary ratio.

**2007 Correlation Section
for Gosper County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	9.83	104.13
Difference	0	1.13

RESIDENTIAL: Of the qualitative measures the coefficient of dispersion is within the acceptable range while the price related differential is slightly above. This is not a concern knowing that there are strong assessment practices within the county and properties are re-costed and depreciated to market every two years, including physical inspections and sales review. It is believed that there is uniform and proportionate treatment within the residential class of property.

**2007 Correlation Section
for Gosper 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	67	67	0
Median	87.26	94.59	7.33
Wgt. Mean	82.84	95.32	12.48
Mean	90.22	99.26	9.04
COD	18.56	9.83	-8.73
PRD	108.91	104.13	-4.78
Min Sales Ratio	50.00	68.75	18.75
Max Sales Ratio	194.04	196.74	2.7

RESIDENTIAL: After reviewing the three-year plan of assessment, the preliminary statistics, the reported assessment actions and the 2007 R&O Statistics, it appears that all statistical measures are an accurate representation of the assessment actions taken in Gosper County for the residential class of property for assessment year 2007. All residential properties within the county, including agricultural homes, were revalued using June of 2006 costing and depreciated from an analysis of the market. Land values did not change.

**2007 Correlation Section
for Gosper County**

Commerical Real Property

I. Correlation

COMMERCIAL: There are only three commercial sales within Gosper County, because the sample is small and the representation to the population is problematic, the measures of central tendency and the qualitative measures are unreliable. There is no other information available that would indicate that the level of value for the commercial class of property has not been met.

There will be no recommended adjustments to the commercial class.

**2007 Correlation Section
for Gosper 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	9	3	33.33
2006	17	4	23.53
2005	20	6	30
2004	25	10	40
2003	25	12	48
2002	25	17	68
2001	20	15	75

COMMERCIAL: The percentage of sales used in the analysis of the commercial class is low, however all sales are reviewed and as many as possible are utilized. The sample is unlikely to be representative of the commercial class of property as a whole.

**2007 Correlation Section
for Gosper 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 Gosper 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	100.29	-1.1	99.19	94.26
2006	97.36	-0.01	97.35	97.36
2005	92.31	0.94	93.17	94.11
2004	92.92	0.27	93.17	92.92
2003	92	5.56	97.12	93
2002	94	-1.35	92.73	94
2001	95	2.46	97.34	95

COMMERCIAL: The 4.93 point difference between the Trended Preliminary Ratio and the R&O Median tends to indicate that the measures are not supportive of one another. All commercial properties within the county were re-valued with June of 2006 costing and several commercial properties went down in value.

**2007 Correlation Section
for Gosper 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 Gosper 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)
-18.99	2007	-1.1
0	2006	-0.01
2.01	2005	0.94
0	2004	0.27
-1	2003	6
0	2002	-1.35
2.17	2001	2.46

COMMERCIAL: The 2006 to 2007 percentage change in the sales file is based on one sale. This sale happens to be one of three warehouses in the entire county and through the re-valuation process for 2007 the values on all three of them went down. The percent change in the base is a reflection of the assessment actions to the commercial class of property as a whole.

**2007 Correlation Section
for Gosper 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 Gosper County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	94.26	87.19	87.71

COMMERCIAL: With only three sales in the sales file the measures of central tendency are not reliable. The sales are not representative of the commercial class as a whole. There is no other information available that would indicate that the level of value for the commercial class of property has not been met.

**2007 Correlation Section
for Gosper County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

	COD	PRD
R&O Statistics	9.76	100.60
Difference	0	0

COMMERCIAL: Even though both qualitative measures are within their acceptable ranges, there are only three sales in the sample and they do not represent the commercial class as a whole. The statistical reliance on these measures is meaningless.

**2007 Correlation Section
for Gosper 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	3	3	0
Median	100.29	94.26	-6.03
Wgt. Mean	93.31	87.19	-6.12
Mean	95.35	87.71	-7.64
COD	15.60	9.76	-5.84
PRD	102.19	100.60	-1.59
Min Sales Ratio	69.40	70.64	1.24
Max Sales Ratio	116.35	98.23	-18.12

COMMERCIAL: The table is a reflection of the action taken by the assessor to the commercial class of property; all commercial properties were revalued with 2006 costing and depreciation was set from an analysis of the market. Land values did not change.

**2007 Correlation Section
for Gosper County**

Agricultural Land

I. Correlation

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

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

**2007 Correlation Section
for Gosper 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	90	40	44.44
2006	81	35	43.21
2005	91	55	60.44
2004	66	40	60.61
2003	64	38	59.38
2002	50	26	52
2001	66	38	57.58

AGRICULTURAL UNIMPROVED: The percent of qualified agricultural unimproved sales has remained constant at approximately 44%, the actual number of sales in the analysis has increased to 40 sales. The assessor has a review process and is consistent in the measurement of the agricultural properties, and has not excessively trimmed the sample.

**2007 Correlation Section
for Gosper 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 Gosper 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	69.42	1.78	70.66	69.90
2006	71.06	6.78	75.88	74.86
2005	74.48	3.36	76.98	77.15
2004	73.70	2.66	75.66	75.10
2003	70	2.6	71.82	75
2002	76	0.43	76.33	76
2001	75	0.91	75.68	75

AGRICULTURAL UNIMPROVED: There is less than a one point (.76) difference between the Trended Preliminary Ratio and the R&O Median, both measures are supportive of one another and reflective of the assessment actions for 2007.

**2007 Correlation Section
for Gosper 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 Gosper County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
-0.01	2007	1.78
7.77	2006	6.78
2.36	2005	3.36
2.71	2004	2.66
9	2003	3
0	2002	0.43
0	2001	0.91

AGRICULTURAL UNIMPROVED: The point difference of 1.79 is not of a significant concern. Agricultural land values were addressed in all market areas and varied by land classification grouping, in particular in market area four the dryland values decreased which in all probability would account for the negative percent change in the sales file since 60% of the sales are within this market area.

2007 Correlation Section for Gosper 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 Gosper County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	69.90	69.48	71.02

AGRICULTURAL UNIMPROVED: All three measures of central tendency are within the prescribed parameters for the agricultural unimproved class of property and are reflective of the assessment actions for 2007 and supported by the trended preliminary ratio.

**2007 Correlation Section
for Gosper 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	10.09	102.22
Difference	0	0

AGRICULTURAL UNIMPROVED: The primary measures for quality of assessment, the coefficient of dispersion and the price related differential, are both within their respective standard and indicating that the agricultural unimproved properties are being treated in a uniform and proportionate manner.

**2007 Correlation Section
for Gosper 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	40	40	0
Median	69.42	69.90	0.48
Wgt. Mean	69.10	69.48	0.38
Mean	70.52	71.02	0.5
COD	12.68	10.09	-2.59
PRD	102.05	102.22	0.17
Min Sales Ratio	49.77	56.17	6.4
Max Sales Ratio	102.67	106.92	4.25

AGRICULTURAL UNIMPROVED: The change from the preliminary to the R&O statistics is a reflection of a market analysis of the agricultural unimproved sales by market area. The values within each of the land classification groups were changed as needed and supported by the analysis for each of the market areas.

**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	69,309,411	77,668,195	8,358,784	12.06	901,656	10.76
2. Recreational	114,175	99,245	-14,930	-13.08	0	-13.08
3. Ag-Homesite Land, Ag-Res Dwellings	10,309,254	11,937,165	1,627,911	15.79	*-----	15.79
4. Total Residential (sum lines 1-3)	79,732,840	89,704,605	9,971,765	12.51	901,656	11.38
5. Commercial	6,355,607	6,668,441	312,834	4.92	390,541	-1.22
6. Industrial	961,877	959,299	-2,578	-0.27	0	-0.27
7. Ag-Farmsite Land, Outbuildings	6,753,592	6,680,242	-73,350	-1.09	604,835	-10.04
8. Minerals	1,413	1,413	0	0	0	0
9. Total Commercial (sum lines 5-8)	14,072,489	14,309,395	236,906	1.68	390,541	-1.09
10. Total Non-Agland Real Property	93,805,329	104,014,000	10,208,671	10.88	1,897,032	8.86
11. Irrigated	106,479,744	107,848,330	1,368,586	1.29		
12. Dryland	23,590,415	20,714,463	-2,875,952	-12.19		
13. Grassland	33,033,403	37,445,812	4,412,409	13.36		
14. Wasteland	15,763	15,763	0	0		
15. Other Agland	10,003	10,003	0	0		
16. Total Agricultural Land	163,129,328	166,034,371	2,905,043	1.78		
17. Total Value of All Real Property (Locally Assessed)	256,934,657	270,048,371	13,113,714	5.1	1,897,032	4.37

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

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	67	MEDIAN:	95	COV:	18.09	95% Median C.I.:	93.07 to 96.30	(! Derived)
TOTAL Sales Price:	6,709,420	WGT. MEAN:	95	STD:	17.96	95% Wgt. Mean C.I.:	92.49 to 98.16	
TOTAL Adj.Sales Price:	6,709,420	MEAN:	99	AVG.ABS.DEV:	9.29	95% Mean C.I.:	94.96 to 103.56	
TOTAL Assessed Value:	6,395,540							
AVG. Adj. Sales Price:	100,140	COD:	9.83	MAX Sales Ratio:	196.74			
AVG. Assessed Value:	95,455	PRD:	104.13	MIN Sales Ratio:	68.75			

Printed: 03/29/2007 21:08:25

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/04 TO 09/30/04	4	97.10	98.62	98.35	6.05	100.27	89.36	110.91	N/A	67,375	66,262
10/01/04 TO 12/31/04	7	100.12	105.92	101.77	9.83	104.08	93.07	132.29	93.07 to 132.29	51,700	52,615
01/01/05 TO 03/31/05	8	97.42	102.88	97.61	10.62	105.40	91.00	139.36	91.00 to 139.36	84,218	82,202
04/01/05 TO 06/30/05	8	94.04	101.56	95.18	9.14	106.70	91.29	146.67	91.29 to 146.67	83,057	79,056
07/01/05 TO 09/30/05	13	95.38	96.10	95.67	7.66	100.45	68.75	117.71	91.10 to 103.65	132,434	126,699
10/01/05 TO 12/31/05	9	94.08	101.62	93.33	16.87	108.88	74.96	196.74	78.29 to 95.26	104,866	97,867
01/01/06 TO 03/31/06	7	90.78	89.13	88.76	3.46	100.42	79.20	93.48	79.20 to 93.48	117,265	104,079
04/01/06 TO 06/30/06	11	94.02	99.22	96.98	7.72	102.30	90.72	132.88	91.10 to 114.55	113,954	110,513
____Study Years____											
07/01/04 TO 06/30/05	27	96.85	102.65	97.66	9.64	105.11	89.36	146.67	93.48 to 102.16	72,948	71,238
07/01/05 TO 06/30/06	40	93.52	96.98	94.35	9.45	102.78	68.75	196.74	91.97 to 95.26	118,495	111,802
____Calendar Yrs____											
01/01/05 TO 12/31/05	38	94.60	99.98	95.36	10.99	104.85	68.75	196.74	93.46 to 97.32	105,359	100,472
____ALL____											
	67	94.59	99.26	95.32	9.83	104.13	68.75	196.74	93.07 to 96.30	100,140	95,455

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ACREAGE	13	93.55	93.22	89.88	7.02	103.72	74.96	115.55	87.61 to 98.15	105,230	94,583
ELWOOD	22	96.38	101.60	97.36	8.66	104.36	90.44	146.67	93.07 to 101.87	74,611	72,641
JOHNSON LAKE	31	93.62	100.35	96.43	11.70	104.06	68.75	196.74	91.99 to 96.30	119,192	114,942
SMITHFIELD	1	92.60	92.60	92.60			92.60	92.60	N/A	5,000	4,630
____ALL____											
	67	94.59	99.26	95.32	9.83	104.13	68.75	196.74	93.07 to 96.30	100,140	95,455

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	21	96.85	101.74	97.67	9.12	104.17	90.44	146.67	92.60 to 101.87	65,045	63,531
3	46	93.82	98.13	94.72	9.94	103.60	68.75	196.74	91.99 to 95.92	116,162	110,030
____ALL____											
	67	94.59	99.26	95.32	9.83	104.13	68.75	196.74	93.07 to 96.30	100,140	95,455

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	37	95.38	98.85	95.35	8.53	103.68	74.96	146.67	93.07 to 98.15	86,525	82,498
2	2	82.53	82.53	76.92	16.69	107.28	68.75	96.30	N/A	113,750	87,500
3	28	93.55	101.00	96.57	10.99	104.59	78.29	196.74	91.99 to 96.12	117,159	113,146
____ALL____											
	67	94.59	99.26	95.32	9.83	104.13	68.75	196.74	93.07 to 96.30	100,140	95,455

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	67	MEDIAN:	95	COV:	18.09	95% Median C.I.:	93.07 to 96.30	(! : Derived)
TOTAL Sales Price:	6,709,420	WGT. MEAN:	95	STD:	17.96	95% Wgt. Mean C.I.:	92.49 to 98.16	
TOTAL Adj.Sales Price:	6,709,420	MEAN:	99	AVG.ABS.DEV:	9.29	95% Mean C.I.:	94.96 to 103.56	
TOTAL Assessed Value:	6,395,540							
AVG. Adj. Sales Price:	100,140	COD:	9.83	MAX Sales Ratio:	196.74			
AVG. Assessed Value:	95,455	PRD:	104.13	MIN Sales Ratio:	68.75			

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	67	94.59	99.26	95.32	9.83	104.13	68.75	196.74	93.07 to 96.30	100,140	95,455
06											
07											
ALL	67	94.59	99.26	95.32	9.83	104.13	68.75	196.74	93.07 to 96.30	100,140	95,455

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
24-0001											
32-0095	2	92.15	92.15	91.93	4.93	100.24	87.61	96.69	N/A	142,000	130,534
33-0018	2	100.25	100.25	100.21	2.09	100.04	98.15	102.35	N/A	19,100	19,140
33-0021											
33-0540											
37-0030	55	94.60	100.53	96.44	10.37	104.24	68.75	196.74	93.07 to 96.85	102,480	98,835
69-0054	8	93.07	92.09	87.94	8.03	104.72	74.96	115.55	74.96 to 115.55	93,850	82,529
NonValid School											
ALL	67	94.59	99.26	95.32	9.83	104.13	68.75	196.74	93.07 to 96.30	100,140	95,455

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	12	93.97	100.09	91.83	12.64	108.99	68.75	146.67	91.40 to 107.50	100,410	92,209
Prior TO 1860	1	95.51	95.51	95.51			95.51	95.51	N/A	128,500	122,732
1860 TO 1899											
1900 TO 1919	16	95.16	97.55	92.42	8.85	105.55	74.96	132.88	91.29 to 102.35	70,168	64,850
1920 TO 1939	4	95.90	100.68	97.55	10.03	103.21	90.44	120.49	N/A	67,250	65,601
1940 TO 1949	4	93.97	91.46	90.44	7.20	101.13	78.29	99.59	N/A	84,000	75,967
1950 TO 1959	4	93.33	95.23	95.34	2.70	99.88	92.39	101.87	N/A	66,475	63,378
1960 TO 1969	8	94.54	111.62	100.43	22.78	111.14	87.61	196.74	87.61 to 196.74	91,156	91,550
1970 TO 1979	8	95.88	98.34	99.50	5.40	98.83	91.05	117.71	91.05 to 117.71	112,625	112,065
1980 TO 1989	2	98.60	98.60	97.83	5.12	100.79	93.55	103.65	N/A	194,750	190,521
1990 TO 1994	5	91.99	93.69	92.84	2.57	100.91	90.72	98.21	N/A	188,780	175,265
1995 TO 1999	1	114.55	114.55	114.55			114.55	114.55	N/A	175,000	200,464
2000 TO Present	2	91.85	91.85	91.13	0.82	100.79	91.10	92.60	N/A	121,875	111,062
ALL	67	94.59	99.26	95.32	9.83	104.13	68.75	196.74	93.07 to 96.30	100,140	95,455

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	67	MEDIAN:	95	COV:	18.09	95% Median C.I.:	93.07 to 96.30	(! : Derived)
TOTAL Sales Price:	6,709,420	WGT. MEAN:	95	STD:	17.96	95% Wgt. Mean C.I.:	92.49 to 98.16	
TOTAL Adj.Sales Price:	6,709,420	MEAN:	99	AVG.ABS.DEV:	9.29	95% Mean C.I.:	94.96 to 103.56	
TOTAL Assessed Value:	6,395,540							
AVG. Adj. Sales Price:	100,140	COD:	9.83	MAX Sales Ratio:	196.74			
AVG. Assessed Value:	95,455	PRD:	104.13	MIN Sales Ratio:	68.75			

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	1	146.67	146.67	146.67			146.67	146.67	N/A	1,500	2,200
5000 TO 9999	2	104.08	104.08	106.37	11.03	97.84	92.60	115.55	N/A	6,250	6,648
Total \$ _____											
1 TO 9999	3	115.55	118.27	110.69	15.60	106.86	92.60	146.67	N/A	4,666	5,165
10000 TO 29999	5	102.35	113.05	114.32	13.18	98.89	98.15	132.88	N/A	23,840	27,254
30000 TO 59999	8	97.16	115.98	111.71	23.38	103.82	90.44	196.74	90.44 to 196.74	47,887	53,494
60000 TO 99999	22	95.16	95.33	95.27	4.18	100.07	78.29	110.91	93.03 to 98.08	75,918	72,325
100000 TO 149999	16	93.48	92.12	91.73	4.89	100.43	74.96	107.50	91.00 to 95.51	124,541	114,243
150000 TO 249999	12	91.98	94.98	95.13	8.61	99.84	68.75	117.71	90.72 to 103.65	186,687	177,594
250000 TO 499999	1	91.60	91.60	91.60			91.60	91.60	N/A	290,000	265,635
ALL _____											
	67	94.59	99.26	95.32	9.83	104.13	68.75	196.74	93.07 to 96.30	100,140	95,455

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	2	119.64	119.64	105.08	22.60	113.85	92.60	146.67	N/A	3,250	3,415
5000 TO 9999	1	115.55	115.55	115.55			115.55	115.55	N/A	7,500	8,666
Total \$ _____											
1 TO 9999	3	115.55	118.27	110.69	15.60	106.86	92.60	146.67	N/A	4,666	5,165
10000 TO 29999	3	99.59	100.03	99.95	1.41	100.08	98.15	102.35	N/A	22,233	22,221
30000 TO 59999	10	95.10	102.82	98.21	13.85	104.70	78.29	132.88	90.44 to 132.29	47,660	46,805
60000 TO 99999	24	95.51	101.61	97.99	10.11	103.69	79.20	196.74	93.46 to 99.84	77,258	75,707
100000 TO 149999	17	91.97	90.99	90.36	5.41	100.71	68.75	107.50	88.74 to 94.59	131,627	118,933
150000 TO 249999	9	93.55	98.92	98.34	7.95	100.59	90.72	117.71	91.10 to 114.55	196,694	193,428
250000 TO 499999	1	91.60	91.60	91.60			91.60	91.60	N/A	290,000	265,635
ALL _____											
	67	94.59	99.26	95.32	9.83	104.13	68.75	196.74	93.07 to 96.30	100,140	95,455

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	67	MEDIAN:	95	COV:	18.09	95% Median C.I.:	93.07 to 96.30	(! : Derived)
TOTAL Sales Price:	6,709,420	WGT. MEAN:	95	STD:	17.96	95% Wgt. Mean C.I.:	92.49 to 98.16	
TOTAL Adj.Sales Price:	6,709,420	MEAN:	99	AVG.ABS.DEV:	9.29	95% Mean C.I.:	94.96 to 103.56	
TOTAL Assessed Value:	6,395,540							
AVG. Adj. Sales Price:	100,140	COD:	9.83	MAX Sales Ratio:	196.74			
AVG. Assessed Value:	95,455	PRD:	104.13	MIN Sales Ratio:	68.75			

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QUALITY											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	4	114.30	111.00	82.98	24.92	133.77	68.75	146.67	N/A	63,750	52,898	
10	6	98.87	100.28	96.08	5.62	104.36	92.39	115.55	92.39 to 115.55	34,683	33,324	
20	15	94.08	96.45	95.65	5.93	100.84	78.29	139.36	92.60 to 96.85	72,380	69,231	
30	25	94.60	96.91	94.09	8.02	103.00	74.96	132.88	91.29 to 99.84	94,818	89,216	
40	16	92.74	102.61	97.64	12.50	105.09	88.74	196.74	91.05 to 103.65	160,354	156,567	
50	1	93.55	93.55	93.55			93.55	93.55	N/A	224,500	210,025	
ALL												
	67	94.59	99.26	95.32	9.83	104.13	68.75	196.74	93.07 to 96.30	100,140	95,455	

STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	5	96.30	107.32	83.16	24.43	129.05	68.75	146.67	N/A	52,000	43,245	
100	1	139.36	139.36	139.36			139.36	139.36	N/A	55,000	76,649	
101	52	94.53	99.12	96.26	8.20	102.97	78.29	196.74	93.46 to 96.69	103,629	99,748	
102	7	94.59	91.15	90.99	7.40	100.18	74.96	103.65	74.96 to 103.65	114,671	104,339	
104	2	91.23	91.23	91.30	0.49	99.92	90.78	91.68	N/A	101,500	92,671	
ALL												
	67	94.59	99.26	95.32	9.83	104.13	68.75	196.74	93.07 to 96.30	100,140	95,455	

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	4	114.30	111.00	82.98	24.92	133.77	68.75	146.67	N/A	63,750	52,898	
20	3	98.15	92.93	86.44	8.17	107.51	78.29	102.35	N/A	34,233	29,592	
30	52	94.27	99.15	96.01	9.00	103.28	74.96	196.74	93.03 to 96.12	93,138	89,419	
40	8	94.53	96.49	95.82	4.79	100.70	90.72	114.55	90.72 to 114.55	188,562	180,671	
ALL												
	67	94.59	99.26	95.32	9.83	104.13	68.75	196.74	93.07 to 96.30	100,140	95,455	

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

NUMBER of Sales:	3	MEDIAN:	94	COV:	17.01	95% Median C.I.:	N/A
TOTAL Sales Price:	160,000	WGT. MEAN:	87	STD:	14.92	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	160,000	MEAN:	88	AVG.ABS.DEV:	9.20	95% Mean C.I.:	50.65 to 124.77
TOTAL Assessed Value:	139,498						
AVG. Adj. Sales Price:	53,333	COD:	9.76	MAX Sales Ratio:	98.23		
AVG. Assessed Value:	46,499	PRD:	100.60	MIN Sales Ratio:	70.64		

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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											
10/01/03 TO 12/31/03											
01/01/04 TO 03/31/04											
04/01/04 TO 06/30/04											
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04	1	70.64	70.64	70.64			70.64	70.64	N/A	58,000	40,973
01/01/05 TO 03/31/05	1	98.23	98.23	98.22			98.23	98.23	N/A	60,000	58,935
04/01/05 TO 06/30/05											
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05	1	94.26	94.26	94.26			94.26	94.26	N/A	42,000	39,590
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06											
<u>Study Years</u>											
07/01/03 TO 06/30/04											
07/01/04 TO 06/30/05	2	84.44	84.44	84.67	16.34	99.73	70.64	98.23	N/A	59,000	49,954
07/01/05 TO 06/30/06	1	94.26	94.26	94.26			94.26	94.26	N/A	42,000	39,590
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	1	70.64	70.64	70.64			70.64	70.64	N/A	58,000	40,973
01/01/05 TO 12/31/05	2	96.25	96.25	96.59	2.06	99.64	94.26	98.23	N/A	51,000	49,262
<u>ALL</u>											
	3	94.26	87.71	87.19	9.76	100.60	70.64	98.23	N/A	53,333	46,499

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ELWOOD	3	94.26	87.71	87.19	9.76	100.60	70.64	98.23	N/A	53,333	46,499
<u>ALL</u>											
	3	94.26	87.71	87.19	9.76	100.60	70.64	98.23	N/A	53,333	46,499

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	3	94.26	87.71	87.19	9.76	100.60	70.64	98.23	N/A	53,333	46,499
<u>ALL</u>											
	3	94.26	87.71	87.19	9.76	100.60	70.64	98.23	N/A	53,333	46,499

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	3	94.26	87.71	87.19	9.76	100.60	70.64	98.23	N/A	53,333	46,499
<u>ALL</u>											
	3	94.26	87.71	87.19	9.76	100.60	70.64	98.23	N/A	53,333	46,499

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

NUMBER of Sales:	3	MEDIAN:	94	COV:	17.01	95% Median C.I.:	N/A
TOTAL Sales Price:	160,000	WGT. MEAN:	87	STD:	14.92	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	160,000	MEAN:	88	AVG.ABS.DEV:	9.20	95% Mean C.I.:	50.65 to 124.77
TOTAL Assessed Value:	139,498						
AVG. Adj. Sales Price:	53,333	COD:	9.76	MAX Sales Ratio:	98.23		
AVG. Assessed Value:	46,499	PRD:	100.60	MIN Sales Ratio:	70.64		

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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)											
24-0001											
32-0095											
33-0018											
33-0021											
33-0540											
37-0030	3	94.26	87.71	87.19	9.76	100.60	70.64	98.23	N/A	53,333	46,499
69-0054											
NonValid School											
____ALL____	3	94.26	87.71	87.19	9.76	100.60	70.64	98.23	N/A	53,333	46,499

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											
Prior TO 1860											
1860 TO 1899											
1900 TO 1919											
1920 TO 1939											
1940 TO 1949											
1950 TO 1959											
1960 TO 1969											
1970 TO 1979	2	96.25	96.25	96.59	2.06	99.64	94.26	98.23	N/A	51,000	49,262
1980 TO 1989	1	70.64	70.64	70.64			70.64	70.64	N/A	58,000	40,973
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
____ALL____	3	94.26	87.71	87.19	9.76	100.60	70.64	98.23	N/A	53,333	46,499

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 \$____											
30000 TO 59999	2	82.45	82.45	80.56	14.32	102.34	70.64	94.26	N/A	50,000	40,281
60000 TO 99999	1	98.23	98.23	98.22			98.23	98.23	N/A	60,000	58,935
____ALL____	3	94.26	87.71	87.19	9.76	100.60	70.64	98.23	N/A	53,333	46,499

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

NUMBER of Sales:	3	MEDIAN:	94	COV:	17.01	95% Median C.I.:	N/A
TOTAL Sales Price:	160,000	WGT. MEAN:	87	STD:	14.92	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	160,000	MEAN:	88	AVG.ABS.DEV:	9.20	95% Mean C.I.:	50.65 to 124.77
TOTAL Assessed Value:	139,498						
AVG. Adj. Sales Price:	53,333	COD:	9.76	MAX Sales Ratio:	98.23		
AVG. Assessed Value:	46,499	PRD:	100.60	MIN Sales Ratio:	70.64		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____ Low \$ _____	_____										
_____ Total \$ _____											
30000 TO 59999	3	94.26	87.71	87.19	9.76	100.60	70.64	98.23	N/A	53,333	46,499
_____ ALL _____	3	94.26	87.71	87.19	9.76	100.60	70.64	98.23	N/A	53,333	46,499

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10	2	96.25	96.25	96.59	2.06	99.64	94.26	98.23	N/A	51,000	49,262
15	1	70.64	70.64	70.64			70.64	70.64	N/A	58,000	40,973
_____ ALL _____	3	94.26	87.71	87.19	9.76	100.60	70.64	98.23	N/A	53,333	46,499

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
406	1	94.26	94.26	94.26			94.26	94.26	N/A	42,000	39,590
410	2	84.44	84.44	84.67	16.34	99.73	70.64	98.23	N/A	59,000	49,954
_____ ALL _____	3	94.26	87.71	87.19	9.76	100.60	70.64	98.23	N/A	53,333	46,499

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	3	94.26	87.71	87.19	9.76	100.60	70.64	98.23	N/A	53,333	46,499
04											
_____ ALL _____	3	94.26	87.71	87.19	9.76	100.60	70.64	98.23	N/A	53,333	46,499

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:	40	MEDIAN:	70	COV:	15.55	95% Median C.I.:	66.68 to 71.63	(!: Derived)
(AgLand) TOTAL Sales Price:	7,410,855	WGT. MEAN:	69	STD:	11.05	95% Wgt. Mean C.I.:	66.23 to 72.73	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,395,855	MEAN:	71	AVG.ABS.DEV:	7.05	95% Mean C.I.:	67.60 to 74.45	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	5,138,569							
AVG. Adj. Sales Price:	184,896	COD:	10.09	MAX Sales Ratio:	106.92			
AVG. Assessed Value:	128,464	PRD:	102.22	MIN Sales Ratio:	56.17			

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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	71.20	71.20	71.20			71.20	71.20	N/A	117,940	83,973
10/01/03 TO 12/31/03	3	65.55	68.86	69.23	5.73	99.47	64.88	76.14	N/A	80,583	55,785
01/01/04 TO 03/31/04	5	56.51	63.40	62.22	12.50	101.90	56.17	77.80	N/A	148,326	92,287
04/01/04 TO 06/30/04	5	71.08	78.76	80.60	11.40	97.72	70.21	106.92	N/A	110,066	88,714
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04	4	73.71	78.38	72.08	17.50	108.73	59.32	106.77	N/A	273,625	197,239
01/01/05 TO 03/31/05	2	83.88	83.88	81.57	11.70	102.83	74.06	93.69	N/A	196,000	159,877
04/01/05 TO 06/30/05	4	67.92	68.27	68.01	2.47	100.39	66.51	70.75	N/A	212,250	144,342
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05	1	74.99	74.99	74.99			74.99	74.99	N/A	150,205	112,641
01/01/06 TO 03/31/06	10	68.75	67.81	66.62	5.19	101.78	61.25	75.30	61.79 to 73.87	254,700	169,693
04/01/06 TO 06/30/06	5	66.69	68.98	68.39	9.87	100.87	56.54	78.77	N/A	142,300	97,314
<u>Study Years</u>											
07/01/03 TO 06/30/04	14	70.55	70.61	70.01	11.02	100.86	56.17	106.92	56.51 to 76.14	117,975	82,595
07/01/04 TO 06/30/05	10	71.19	75.43	72.19	12.57	104.49	59.32	106.77	66.51 to 93.69	233,550	168,608
07/01/05 TO 06/30/06	16	68.75	68.63	67.36	6.99	101.88	56.54	78.77	63.39 to 74.99	213,044	143,509
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	14	70.99	73.16	70.98	14.60	103.07	56.17	106.92	56.51 to 77.80	170,461	120,997
01/01/05 TO 12/31/05	7	70.75	73.69	72.58	8.16	101.53	66.51	93.69	66.51 to 93.69	198,743	144,252
<u>ALL</u>											
	40	69.90	71.02	69.48	10.09	102.22	56.17	106.92	66.68 to 71.63	184,896	128,464

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:	40	MEDIAN:	70	COV:	15.55	95% Median C.I.:	66.68 to 71.63	(!: Derived)
(AgLand) TOTAL Sales Price:	7,410,855	WGT. MEAN:	69	STD:	11.05	95% Wgt. Mean C.I.:	66.23 to 72.73	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,395,855	MEAN:	71	AVG.ABS.DEV:	7.05	95% Mean C.I.:	67.60 to 74.45	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	5,138,569							
AVG. Adj. Sales Price:	184,896	COD:	10.09	MAX Sales Ratio:	106.92			
AVG. Assessed Value:	128,464	PRD:	102.22	MIN Sales Ratio:	56.17			

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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	
3637	1	64.88	64.88	64.88			64.88	64.88	N/A	52,000	33,735	
3639	1	106.92	106.92	106.92			106.92	106.92	N/A	144,330	154,313	
3641	5	73.87	69.13	69.60	8.65	99.32	56.51	77.80	N/A	191,500	133,283	
3789	1	70.11	70.11	70.11			70.11	70.11	N/A	217,000	152,141	
3791	1	74.99	74.99	74.99			74.99	74.99	N/A	150,205	112,641	
3793	2	72.68	72.68	71.33	4.77	101.89	69.21	76.14	N/A	142,375	101,556	
3871	1	70.75	70.75	70.75			70.75	70.75	N/A	77,000	54,475	
3873	2	61.55	61.55	63.29	8.34	97.25	56.41	66.68	N/A	259,815	164,428	
3875	7	68.84	67.16	65.53	5.80	102.49	59.32	75.78	59.32 to 75.78	296,428	194,251	
4025	3	74.70	74.98	73.74	16.58	101.68	56.54	93.69	N/A	130,500	96,231	
4027	3	61.25	64.74	60.93	11.23	106.26	56.17	76.80	N/A	178,000	108,450	
4029	6	70.14	76.41	75.60	13.28	101.07	66.13	106.77	66.13 to 106.77	173,333	131,044	
4031	7	70.89	70.21	70.60	2.94	99.45	66.11	75.30	66.11 to 75.30	136,134	96,114	
ALL	40	69.90	71.02	69.48	10.09	102.22	56.17	106.92	66.68 to 71.63	184,896	128,464	

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	16	69.45	71.02	69.05	9.91	102.86	56.51	106.92	63.39 to 74.99	230,689	159,281
4	24	70.48	71.03	69.91	10.10	101.59	56.17	106.77	66.13 to 74.70	154,367	107,919
ALL	40	69.90	71.02	69.48	10.09	102.22	56.17	106.92	66.68 to 71.63	184,896	128,464

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	40	69.90	71.02	69.48	10.09	102.22	56.17	106.92	66.68 to 71.63	184,896	128,464
ALL	40	69.90	71.02	69.48	10.09	102.22	56.17	106.92	66.68 to 71.63	184,896	128,464

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:	40	MEDIAN:	70	COV:	15.55	95% Median C.I.:	66.68 to 71.63	(!: Derived)
(AgLand) TOTAL Sales Price:	7,410,855	WGT. MEAN:	69	STD:	11.05	95% Wgt. Mean C.I.:	66.23 to 72.73	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,395,855	MEAN:	71	AVG.ABS.DEV:	7.05	95% Mean C.I.:	67.60 to 74.45	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	5,138,569							
AVG. Adj. Sales Price:	184,896	COD:	10.09	MAX Sales Ratio:	106.92			
AVG. Assessed Value:	128,464	PRD:	102.22	MIN Sales Ratio:	56.17			

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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)											
24-0001	2	68.72	68.72	67.77	7.76	101.41	63.39	74.06	N/A	294,750	199,742
32-0095											
33-0018	18	69.43	70.41	69.35	9.44	101.53	56.17	106.77	66.13 to 71.63	169,580	117,600
33-0021											
33-0540	1	93.69	93.69	93.69			93.69	93.69	N/A	150,000	140,535
37-0030	6	72.87	77.15	78.82	12.17	97.88	64.88	106.92	64.88 to 106.92	118,047	93,046
69-0054	13	69.15	67.66	66.43	8.18	101.85	56.41	77.80	59.32 to 74.70	222,740	147,958
NonValid School											
ALL	40	69.90	71.02	69.48	10.09	102.22	56.17	106.92	66.68 to 71.63	184,896	128,464

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	1	69.69	69.69	69.69			69.69	69.69	N/A	9,000	6,272
50.01 TO 100.00	4	69.79	67.77	70.66	10.14	95.91	56.51	74.99	N/A	77,301	54,621
100.01 TO 180.00	18	69.63	69.37	67.62	8.73	102.59	56.17	93.69	63.39 to 73.87	198,757	134,399
180.01 TO 330.00	12	68.45	74.15	71.03	15.12	104.40	56.54	106.92	65.55 to 76.14	181,210	128,711
330.01 TO 650.00	4	73.47	73.73	73.46	4.50	100.37	69.21	78.77	N/A	244,375	179,512
650.01 +	1	66.68	66.68	66.68			66.68	66.68	N/A	348,000	232,040
ALL	40	69.90	71.02	69.48	10.09	102.22	56.17	106.92	66.68 to 71.63	184,896	128,464

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-N/A	11	70.75	69.72	69.05	6.12	100.97	56.54	77.80	64.88 to 76.80	116,318	80,314
GRASS	6	67.95	67.30	68.20	6.45	98.67	56.51	76.14	56.51 to 76.14	87,375	59,593
GRASS-N/A	6	74.99	82.74	79.93	19.66	103.52	66.13	106.92	66.13 to 106.92	170,045	135,918
IRRGTD	6	66.12	66.09	65.02	6.94	101.64	59.32	74.06	59.32 to 74.06	385,583	250,715
IRRGTD-N/A	11	71.63	70.66	69.86	10.21	101.14	56.17	93.69	56.41 to 75.78	205,303	143,431
ALL	40	69.90	71.02	69.48	10.09	102.22	56.17	106.92	66.68 to 71.63	184,896	128,464

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:	40	MEDIAN:	70	COV:	15.55	95% Median C.I.:	66.68 to 71.63	(!: Derived)
(AgLand) TOTAL Sales Price:	7,410,855	WGT. MEAN:	69	STD:	11.05	95% Wgt. Mean C.I.:	66.23 to 72.73	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,395,855	MEAN:	71	AVG.ABS.DEV:	7.05	95% Mean C.I.:	67.60 to 74.45	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	5,138,569							
AVG. Adj. Sales Price:	184,896	COD:	10.09	MAX Sales Ratio:	106.92			
AVG. Assessed Value:	128,464	PRD:	102.22	MIN Sales Ratio:	56.17			

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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	4	68.70	68.34	68.70	3.85	99.48	64.88	71.08	N/A	78,375	53,843
DRY-N/A	7	70.75	70.50	69.16	7.48	101.94	56.54	77.80	56.54 to 77.80	138,000	95,441
GRASS	6	67.95	67.30	68.20	6.45	98.67	56.51	76.14	56.51 to 76.14	87,375	59,593
GRASS-N/A	6	74.99	82.74	79.93	19.66	103.52	66.13	106.92	66.13 to 106.92	170,045	135,918
IRRGTD	15	68.84	68.43	66.54	10.03	102.84	56.17	93.69	61.25 to 74.06	265,355	176,560
IRRGTD-N/A	2	73.71	73.71	73.31	2.82	100.54	71.63	75.78	N/A	295,750	216,813
ALL	40	69.90	71.02	69.48	10.09	102.22	56.17	106.92	66.68 to 71.63	184,896	128,464

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	11	70.75	69.72	69.05	6.12	100.97	56.54	77.80	64.88 to 76.80	116,318	80,314
GRASS	12	69.45	75.02	75.95	14.25	98.78	56.51	106.92	66.13 to 78.77	128,710	97,756
IRRGTD	17	69.15	69.05	67.41	9.61	102.42	56.17	93.69	61.25 to 74.70	268,931	181,296
ALL	40	69.90	71.02	69.48	10.09	102.22	56.17	106.92	66.68 to 71.63	184,896	128,464

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	1	69.69	69.69	69.69			69.69	69.69	N/A	9,000	6,272
Total \$											
1 TO 9999	1	69.69	69.69	69.69			69.69	69.69	N/A	9,000	6,272
30000 TO 59999	2	60.69	60.69	61.09	6.90	99.35	56.51	64.88	N/A	47,500	29,017
60000 TO 99999	10	70.99	71.75	71.38	5.01	100.52	66.13	77.80	66.51 to 76.80	79,875	57,012
100000 TO 149999	4	88.99	87.61	89.44	21.62	97.95	65.55	106.92	N/A	121,192	108,400
150000 TO 249999	15	70.11	69.82	69.51	10.31	100.44	56.17	93.69	61.25 to 75.30	198,455	137,949
250000 TO 499999	7	68.84	67.55	67.19	5.24	100.53	59.32	73.87	59.32 to 73.87	338,642	227,550
500000 +	1	61.79	61.79	61.79			61.79	61.79	N/A	661,000	408,445
ALL	40	69.90	71.02	69.48	10.09	102.22	56.17	106.92	66.68 to 71.63	184,896	128,464

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:	40	MEDIAN:	70	COV:	15.55	95% Median C.I.:	66.68 to 71.63	(!: Derived)
(AgLand) TOTAL Sales Price:	7,410,855	WGT. MEAN:	69	STD:	11.05	95% Wgt. Mean C.I.:	66.23 to 72.73	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,395,855	MEAN:	71	AVG.ABS.DEV:	7.05	95% Mean C.I.:	67.60 to 74.45	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	5,138,569							
AVG. Adj. Sales Price:	184,896	COD:	10.09	MAX Sales Ratio:	106.92			
AVG. Assessed Value:	128,464	PRD:	102.22	MIN Sales Ratio:	56.17			

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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 \$ _____											
5000 TO 9999	1	69.69	69.69	69.69			69.69	69.69	N/A	9,000	6,272
Total \$ _____											
1 TO 9999	1	69.69	69.69	69.69			69.69	69.69	N/A	9,000	6,272
10000 TO 29999	1	56.51	56.51	56.51			56.51	56.51	N/A	43,000	24,300
30000 TO 59999	8	68.72	70.53	70.22	6.52	100.45	64.88	77.80	64.88 to 77.80	73,875	51,872
60000 TO 99999	6	70.99	68.55	67.02	6.00	102.27	56.41	76.14	56.41 to 76.14	108,636	72,809
100000 TO 149999	10	68.93	72.36	69.96	15.40	103.42	56.17	106.77	56.54 to 93.69	179,870	125,845
150000 TO 249999	12	71.99	73.52	71.05	10.10	103.47	59.32	106.92	66.68 to 75.78	274,110	194,760
250000 TO 499999	2	66.71	66.71	65.21	7.38	102.30	61.79	71.63	N/A	506,500	330,289
ALL _____											
	40	69.90	71.02	69.48	10.09	102.22	56.17	106.92	66.68 to 71.63	184,896	128,464

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:	67	MEDIAN:	87	COV:	27.99	95% Median C.I.:	81.10 to 92.64	(! : Derived)
TOTAL Sales Price:	6,709,420	WGT. MEAN:	83	STD:	25.26	95% Wgt. Mean C.I.:	78.48 to 87.20	
TOTAL Adj.Sales Price:	6,709,420	MEAN:	90	AVG.ABS.DEV:	16.20	95% Mean C.I.:	84.17 to 96.27	
TOTAL Assessed Value:	5,558,069							
AVG. Adj. Sales Price:	100,140	COD:	18.56	MAX Sales Ratio:	194.04			
AVG. Assessed Value:	82,956	PRD:	108.91	MIN Sales Ratio:	50.00			

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/04 TO 09/30/04	4	95.00	92.85	91.91	6.48	101.02	81.07	100.34	N/A	67,375	61,925
10/01/04 TO 12/31/04	7	96.30	105.57	99.10	14.06	106.53	86.52	146.60	86.52 to 146.60	51,700	51,236
01/01/05 TO 03/31/05	8	92.61	98.98	88.36	20.15	112.02	72.68	136.28	72.68 to 136.28	84,218	74,416
04/01/05 TO 06/30/05	8	87.44	98.01	86.40	23.93	113.44	72.92	189.33	72.92 to 189.33	83,057	71,760
07/01/05 TO 09/30/05	13	83.37	80.99	77.91	16.53	103.95	50.00	105.77	65.57 to 96.70	132,434	103,184
10/01/05 TO 12/31/05	9	83.92	90.83	84.30	24.00	107.75	60.40	194.04	63.34 to 90.24	104,866	88,397
01/01/06 TO 03/31/06	7	77.94	78.79	77.82	10.18	101.24	63.17	94.95	63.17 to 94.95	117,265	91,257
04/01/06 TO 06/30/06	11	88.71	85.13	80.30	15.47	106.02	68.07	123.75	68.55 to 96.77	113,954	91,501
____Study Years____											
07/01/04 TO 06/30/05	27	94.81	99.49	90.16	17.44	110.36	72.68	189.33	84.52 to 101.10	72,948	65,769
07/01/05 TO 06/30/06	40	82.44	83.96	79.80	17.71	105.21	50.00	194.04	71.36 to 89.12	118,495	94,557
____Calendar Yrs____											
01/01/05 TO 12/31/05	38	85.16	90.69	82.58	21.15	109.82	50.00	194.04	80.24 to 90.37	105,359	87,010
____ALL____											
	67	87.26	90.22	82.84	18.56	108.91	50.00	194.04	81.10 to 92.64	100,140	82,956

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ACREAGE	13	81.51	86.29	78.86	16.91	109.42	63.17	130.76	70.57 to 105.56	105,230	82,981
ELWOOD	22	91.02	94.15	88.33	15.20	106.60	70.26	189.33	81.10 to 97.68	74,611	65,902
JOHNSON LAKE	31	84.52	89.00	81.86	22.03	108.72	50.00	194.04	72.92 to 94.95	119,192	97,574
SMITHFIELD	1	92.60	92.60	92.60			92.60	92.60	N/A	5,000	4,630
____ALL____											
	67	87.26	90.22	82.84	18.56	108.91	50.00	194.04	81.10 to 92.64	100,140	82,956

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	21	92.31	95.25	88.57	14.58	107.54	70.26	189.33	83.92 to 97.68	65,045	57,609
3	46	83.94	87.92	81.38	20.24	108.05	50.00	194.04	73.16 to 92.93	116,162	94,527
____ALL____											
	67	87.26	90.22	82.84	18.56	108.91	50.00	194.04	81.10 to 92.64	100,140	82,956

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	37	88.71	91.66	85.31	15.92	107.45	63.17	189.33	81.51 to 92.93	86,525	73,811
2	2	73.15	73.15	63.74	31.65	114.77	50.00	96.30	N/A	113,750	72,500
3	28	83.94	89.53	81.76	21.68	109.51	59.97	194.04	72.92 to 94.95	117,159	95,786
____ALL____											
	67	87.26	90.22	82.84	18.56	108.91	50.00	194.04	81.10 to 92.64	100,140	82,956

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:	67	MEDIAN:	87	COV:	27.99	95% Median C.I.:	81.10 to 92.64	(!: Derived)
TOTAL Sales Price:	6,709,420	WGT. MEAN:	83	STD:	25.26	95% Wgt. Mean C.I.:	78.48 to 87.20	
TOTAL Adj.Sales Price:	6,709,420	MEAN:	90	AVG.ABS.DEV:	16.20	95% Mean C.I.:	84.17 to 96.27	
TOTAL Assessed Value:	5,558,069							
AVG. Adj. Sales Price:	100,140	COD:	18.56	MAX Sales Ratio:	194.04			
AVG. Assessed Value:	82,956	PRD:	108.91	MIN Sales Ratio:	50.00			

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	67	87.26	90.22	82.84	18.56	108.91	50.00	194.04	81.10 to 92.64	100,140	82,956
06											
07											
<u>ALL</u>	<u>67</u>	<u>87.26</u>	<u>90.22</u>	<u>82.84</u>	<u>18.56</u>	<u>108.91</u>	<u>50.00</u>	<u>194.04</u>	<u>81.10 to 92.64</u>	<u>100,140</u>	<u>82,956</u>

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
24-0001											
32-0095	2	76.47	76.47	76.28	4.93	100.24	72.70	80.24	N/A	142,000	108,324
33-0018	2	107.82	107.82	107.77	2.09	100.04	105.56	110.07	N/A	19,100	20,584
33-0021											
33-0540											
37-0030	55	87.34	90.69	83.56	18.92	108.54	50.00	194.04	81.10 to 93.30	102,480	85,631
69-0054	8	83.66	85.99	78.65	16.57	109.33	63.17	130.76	63.17 to 130.76	93,850	73,813
NonValid School											
<u>ALL</u>	<u>67</u>	<u>87.26</u>	<u>90.22</u>	<u>82.84</u>	<u>18.56</u>	<u>108.91</u>	<u>50.00</u>	<u>194.04</u>	<u>81.10 to 92.64</u>	<u>100,140</u>	<u>82,956</u>

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	12	92.66	95.97	81.40	26.61	117.91	50.00	189.33	72.68 to 101.65	100,410	81,729
Prior TO 1860	1	83.37	83.37	83.37			83.37	83.37	N/A	128,500	107,129
1860 TO 1899											
1900 TO 1919	16	85.16	89.19	80.69	16.29	110.53	63.17	130.76	77.19 to 105.56	70,168	56,616
1920 TO 1939	4	86.56	88.86	85.95	15.59	103.39	70.26	112.08	N/A	67,250	57,801
1940 TO 1949	4	80.69	79.15	73.75	18.48	107.31	60.40	94.81	N/A	84,000	61,951
1950 TO 1959	4	83.65	82.34	81.95	6.19	100.47	72.92	89.12	N/A	66,475	54,473
1960 TO 1969	8	81.08	101.84	88.90	31.45	114.56	71.36	194.04	71.36 to 194.04	91,156	81,038
1970 TO 1979	8	93.19	90.00	88.64	12.04	101.53	68.55	105.77	68.55 to 105.77	112,625	99,832
1980 TO 1989	2	93.47	93.47	92.98	3.46	100.53	90.24	96.70	N/A	194,750	181,077
1990 TO 1994	5	87.34	80.93	77.10	13.22	104.96	59.97	94.58	N/A	188,780	145,554
1995 TO 1999	1	96.77	96.77	96.77			96.77	96.77	N/A	175,000	169,348
2000 TO Present	2	79.08	79.08	66.12	17.09	119.60	65.57	92.60	N/A	121,875	80,588
<u>ALL</u>	<u>67</u>	<u>87.26</u>	<u>90.22</u>	<u>82.84</u>	<u>18.56</u>	<u>108.91</u>	<u>50.00</u>	<u>194.04</u>	<u>81.10 to 92.64</u>	<u>100,140</u>	<u>82,956</u>

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:	67	MEDIAN:	87	COV:	27.99	95% Median C.I.:	81.10 to 92.64	(! : Derived)
TOTAL Sales Price:	6,709,420	WGT. MEAN:	83	STD:	25.26	95% Wgt. Mean C.I.:	78.48 to 87.20	
TOTAL Adj.Sales Price:	6,709,420	MEAN:	90	AVG.ABS.DEV:	16.20	95% Mean C.I.:	84.17 to 96.27	
TOTAL Assessed Value:	5,558,069							
AVG. Adj. Sales Price:	100,140	COD:	18.56	MAX Sales Ratio:	194.04			
AVG. Assessed Value:	82,956	PRD:	108.91	MIN Sales Ratio:	50.00			

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	1	189.33	189.33	189.33			189.33	189.33	N/A	1,500	2,840
5000 TO 9999	2	111.68	111.68	115.50	17.08	96.70	92.60	130.76	N/A	6,250	7,218
Total \$ _____											
1 TO 9999	3	130.76	137.56	123.41	24.66	111.47	92.60	189.33	N/A	4,666	5,759
10000 TO 29999	5	110.07	115.86	116.33	12.99	99.59	93.30	146.60	N/A	23,840	27,733
30000 TO 59999	8	97.46	109.78	105.03	26.58	104.52	70.26	194.04	70.26 to 194.04	47,887	50,295
60000 TO 99999	22	85.86	84.56	84.67	9.90	99.87	60.40	101.10	77.19 to 92.64	75,918	64,276
100000 TO 149999	16	80.79	80.46	80.19	11.53	100.34	63.17	101.65	68.55 to 90.37	124,541	99,866
150000 TO 249999	12	80.25	80.58	80.97	17.92	99.52	50.00	105.77	68.07 to 96.70	186,687	151,158
250000 TO 499999	1	59.97	59.97	59.97			59.97	59.97	N/A	290,000	173,916
ALL _____											
	67	87.26	90.22	82.84	18.56	108.91	50.00	194.04	81.10 to 92.64	100,140	82,956

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	2	140.97	140.97	114.92	34.31	122.66	92.60	189.33	N/A	3,250	3,735
5000 TO 9999	1	130.76	130.76	130.76			130.76	130.76	N/A	7,500	9,807
Total \$ _____											
1 TO 9999	3	130.76	137.56	123.41	24.66	111.47	92.60	189.33	N/A	4,666	5,759
10000 TO 29999	3	105.56	102.98	101.59	5.30	101.37	93.30	110.07	N/A	22,233	22,586
30000 TO 59999	18	87.52	89.89	85.28	17.42	105.41	60.40	146.60	72.92 to 94.81	57,588	49,110
60000 TO 99999	22	84.22	88.25	81.22	20.28	108.66	50.00	194.04	72.68 to 96.30	93,668	76,074
100000 TO 149999	13	81.10	82.17	80.70	11.19	101.83	68.07	101.65	70.57 to 94.95	141,397	114,101
150000 TO 249999	8	91.59	86.91	84.58	12.15	102.76	59.97	105.77	59.97 to 105.77	211,656	179,012
ALL _____											
	67	87.26	90.22	82.84	18.56	108.91	50.00	194.04	81.10 to 92.64	100,140	82,956

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	121.45	120.56	72.92	39.03	165.32	50.00	189.33	N/A	63,750	46,489
10	6	99.43	100.29	88.86	15.26	112.87	72.92	130.76	72.92 to 130.76	34,683	30,818
20	15	81.51	85.24	81.92	14.79	104.05	60.40	136.28	72.68 to 94.58	72,380	59,292
30	25	83.92	84.83	80.83	13.75	104.95	63.17	123.75	77.19 to 90.37	94,818	76,642
40	16	90.14	91.94	84.94	19.17	108.25	59.97	194.04	70.57 to 96.77	160,354	136,197
50	1	90.24	90.24	90.24			90.24	90.24	N/A	224,500	202,592
ALL _____											
	67	87.26	90.22	82.84	18.56	108.91	50.00	194.04	81.10 to 92.64	100,140	82,95

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:	67	MEDIAN:	87	COV:	27.99	95% Median C.I.:	81.10 to 92.64	(!: Derived)
TOTAL Sales Price:	6,709,420	WGT. MEAN:	83	STD:	25.26	95% Wgt. Mean C.I.:	78.48 to 87.20	
TOTAL Adj.Sales Price:	6,709,420	MEAN:	90	AVG.ABS.DEV:	16.20	95% Mean C.I.:	84.17 to 96.27	
TOTAL Assessed Value:	5,558,069							
AVG. Adj. Sales Price:	100,140	COD:	18.56	MAX Sales Ratio:	194.04			
AVG. Assessed Value:	82,956	PRD:	108.91	MIN Sales Ratio:	50.00			

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STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	5	96.30	114.97	73.30	40.15	156.84	50.00	189.33	N/A	52,000	38,117	
100	1	136.28	136.28	136.28			136.28	136.28	N/A	55,000	74,955	
101	52	88.03	89.27	83.81	15.52	106.52	59.97	194.04	81.39 to 92.93	103,629	86,848	
102	7	70.88	76.16	76.64	14.77	99.37	63.17	96.70	63.17 to 96.70	114,671	87,887	
104	2	79.21	79.21	79.41	1.60	99.75	77.94	80.48	N/A	101,500	80,597	
ALL	67	87.26	90.22	82.84	18.56	108.91	50.00	194.04	81.10 to 92.64	100,140	82,956	

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	4	121.45	120.56	72.92	39.03	165.32	50.00	189.33	N/A	63,750	46,489	
20	3	105.56	92.01	78.02	15.68	117.93	60.40	110.07	N/A	34,233	26,709	
30	52	85.86	88.62	83.58	16.31	106.04	63.17	194.04	80.48 to 92.31	93,138	77,840	
40	8	88.79	84.76	82.48	10.86	102.76	59.97	97.68	59.97 to 97.68	188,562	155,532	
ALL	67	87.26	90.22	82.84	18.56	108.91	50.00	194.04	81.10 to 92.64	100,140	82,956	

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

NUMBER of Sales:	3	MEDIAN:	100	COV:	25.03	95% Median C.I.:	N/A
TOTAL Sales Price:	160,000	WGT. MEAN:	93	STD:	23.86	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	160,000	MEAN:	95	AVG.ABS.DEV:	15.65	95% Mean C.I.:	36.06 to 154.63
TOTAL Assessed Value:	149,291						
AVG. Adj. Sales Price:	53,333	COD:	15.60	MAX Sales Ratio:	116.35		
AVG. Assessed Value:	49,763	PRD:	102.19	MIN Sales Ratio:	69.40		

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Qrtrs											
07/01/03 TO 09/30/03											
10/01/03 TO 12/31/03											
01/01/04 TO 03/31/04											
04/01/04 TO 06/30/04											
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04	1	69.40	69.40	69.40			69.40	69.40	N/A	58,000	40,252
01/01/05 TO 03/31/05	1	100.29	100.29	100.29			100.29	100.29	N/A	60,000	60,173
04/01/05 TO 06/30/05											
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05	1	116.35	116.35	116.35			116.35	116.35	N/A	42,000	48,866
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06											
Study Years											
07/01/03 TO 06/30/04											
07/01/04 TO 06/30/05	2	84.85	84.85	85.11	18.20	99.69	69.40	100.29	N/A	59,000	50,212
07/01/05 TO 06/30/06	1	116.35	116.35	116.35			116.35	116.35	N/A	42,000	48,866
Calendar Yrs											
01/01/04 TO 12/31/04	1	69.40	69.40	69.40			69.40	69.40	N/A	58,000	40,252
01/01/05 TO 12/31/05	2	108.32	108.32	106.90	7.41	101.33	100.29	116.35	N/A	51,000	54,519
ALL	3	100.29	95.35	93.31	15.60	102.19	69.40	116.35	N/A	53,333	49,763

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ELWOOD	3	100.29	95.35	93.31	15.60	102.19	69.40	116.35	N/A	53,333	49,763
ALL	3	100.29	95.35	93.31	15.60	102.19	69.40	116.35	N/A	53,333	49,763

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	3	100.29	95.35	93.31	15.60	102.19	69.40	116.35	N/A	53,333	49,763
ALL	3	100.29	95.35	93.31	15.60	102.19	69.40	116.35	N/A	53,333	49,763

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	3	100.29	95.35	93.31	15.60	102.19	69.40	116.35	N/A	53,333	49,763
ALL	3	100.29	95.35	93.31	15.60	102.19	69.40	116.35	N/A	53,333	49,763

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

NUMBER of Sales:	3	MEDIAN:	100	COV:	25.03	95% Median C.I.:	N/A
TOTAL Sales Price:	160,000	WGT. MEAN:	93	STD:	23.86	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	160,000	MEAN:	95	AVG.ABS.DEV:	15.65	95% Mean C.I.:	36.06 to 154.63
TOTAL Assessed Value:	149,291						
AVG. Adj. Sales Price:	53,333	COD:	15.60	MAX Sales Ratio:	116.35		
AVG. Assessed Value:	49,763	PRD:	102.19	MIN Sales Ratio:	69.40		

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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)											
24-0001											
32-0095											
33-0018											
33-0021											
33-0540											
37-0030	3	100.29	95.35	93.31	15.60	102.19	69.40	116.35	N/A	53,333	49,763
69-0054											
NonValid School											
____ALL____	3	100.29	95.35	93.31	15.60	102.19	69.40	116.35	N/A	53,333	49,763

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											
Prior TO 1860											
1860 TO 1899											
1900 TO 1919											
1920 TO 1939											
1940 TO 1949											
1950 TO 1959											
1960 TO 1969											
1970 TO 1979	2	108.32	108.32	106.90	7.41	101.33	100.29	116.35	N/A	51,000	54,519
1980 TO 1989	1	69.40	69.40	69.40			69.40	69.40	N/A	58,000	40,252
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
____ALL____	3	100.29	95.35	93.31	15.60	102.19	69.40	116.35	N/A	53,333	49,763

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 \$____											
30000 TO 59999	2	92.88	92.88	89.12	25.28	104.22	69.40	116.35	N/A	50,000	44,559
60000 TO 99999	1	100.29	100.29	100.29			100.29	100.29	N/A	60,000	60,173
____ALL____	3	100.29	95.35	93.31	15.60	102.19	69.40	116.35	N/A	53,333	49,763

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

NUMBER of Sales:	3	MEDIAN:	100	COV:	25.03	95% Median C.I.:	N/A
TOTAL Sales Price:	160,000	WGT. MEAN:	93	STD:	23.86	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	160,000	MEAN:	95	AVG.ABS.DEV:	15.65	95% Mean C.I.:	36.06 to 154.63
TOTAL Assessed Value:	149,291						
AVG. Adj. Sales Price:	53,333	COD:	15.60	MAX Sales Ratio:	116.35		
AVG. Assessed Value:	49,763	PRD:	102.19	MIN Sales Ratio:	69.40		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____ Low \$ _____											
_____ Total \$ _____											
30000 TO 59999	2	92.88	92.88	89.12	25.28	104.22	69.40	116.35	N/A	50,000	44,559
60000 TO 99999	1	100.29	100.29	100.29			100.29	100.29	N/A	60,000	60,173
_____ ALL _____											
	3	100.29	95.35	93.31	15.60	102.19	69.40	116.35	N/A	53,333	49,763

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10	2	108.32	108.32	106.90	7.41	101.33	100.29	116.35	N/A	51,000	54,519
15	1	69.40	69.40	69.40			69.40	69.40	N/A	58,000	40,252
_____ ALL _____											
	3	100.29	95.35	93.31	15.60	102.19	69.40	116.35	N/A	53,333	49,763

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
406	1	116.35	116.35	116.35			116.35	116.35	N/A	42,000	48,866
410	2	84.85	84.85	85.11	18.20	99.69	69.40	100.29	N/A	59,000	50,212
_____ ALL _____											
	3	100.29	95.35	93.31	15.60	102.19	69.40	116.35	N/A	53,333	49,763

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	3	100.29	95.35	93.31	15.60	102.19	69.40	116.35	N/A	53,333	49,763
04											
_____ ALL _____											
	3	100.29	95.35	93.31	15.60	102.19	69.40	116.35	N/A	53,333	49,763

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:	40	MEDIAN:	69	COV:	16.33	95% Median C.I.:	64.47 to 74.53	(!: Derived)
(AgLand) TOTAL Sales Price:	7,404,255	WGT. MEAN:	69	STD:	11.52	95% Wgt. Mean C.I.:	65.84 to 72.36	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,389,255	MEAN:	71	AVG.ABS.DEV:	8.80	95% Mean C.I.:	66.95 to 74.09	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	5,106,242							
AVG. Adj. Sales Price:	184,731	COD:	12.68	MAX Sales Ratio:	102.67			
AVG. Assessed Value:	127,656	PRD:	102.05	MIN Sales Ratio:	49.77			

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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	72.36	72.36	72.36			72.36	72.36	N/A	117,940	85,345
10/01/03 TO 12/31/03	3	64.47	62.38	61.71	4.87	101.08	56.63	66.04	N/A	80,583	49,730
01/01/04 TO 03/31/04	5	55.10	60.84	60.74	14.38	100.17	49.77	74.69	N/A	148,326	90,098
04/01/04 TO 06/30/04	5	80.64	82.99	84.61	8.02	98.08	73.54	102.67	N/A	110,066	93,130
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04	4	71.52	75.66	70.05	16.70	108.00	59.32	100.29	N/A	273,625	191,685
01/01/05 TO 03/31/05	2	83.05	83.05	80.81	11.48	102.77	73.52	92.58	N/A	196,000	158,395
04/01/05 TO 06/30/05	4	72.01	71.30	68.34	6.70	104.33	63.80	77.38	N/A	210,600	143,922
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05	1	74.53	74.53	74.53			74.53	74.53	N/A	150,205	111,950
01/01/06 TO 03/31/06	10	64.69	66.02	65.93	7.97	100.13	57.66	80.68	60.62 to 73.30	254,700	167,935
04/01/06 TO 06/30/06	5	72.93	70.70	70.98	10.69	99.60	57.72	81.53	N/A	142,300	101,007
<u>Study Years</u>											
07/01/03 TO 06/30/04	14	71.02	69.91	69.67	14.62	100.34	49.77	102.67	55.10 to 80.64	117,975	82,191
07/01/04 TO 06/30/05	10	74.19	75.39	71.24	11.61	105.82	59.32	100.29	63.80 to 92.58	232,890	165,922
07/01/05 TO 06/30/06	16	66.53	68.02	67.37	9.96	100.96	57.66	81.53	60.92 to 74.53	213,044	143,521
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	14	74.12	72.99	70.52	15.50	103.50	49.77	102.67	55.10 to 80.66	170,461	120,206
01/01/05 TO 12/31/05	7	74.53	75.12	72.54	7.35	103.55	63.80	92.58	63.80 to 92.58	197,800	143,490
<u>ALL</u>											
	40	69.42	70.52	69.10	12.68	102.05	49.77	102.67	64.47 to 74.53	184,731	127,656

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified
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AVG. Assessed Value:	127,656	PRD:	102.05	MIN Sales Ratio:	49.77			

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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	
3637	1	64.47	64.47	64.47			64.47	64.47	N/A	52,000	33,525	
3639	1	102.67	102.67	102.67			102.67	102.67	N/A	144,330	148,186	
3641	5	73.30	66.93	68.80	9.56	97.29	49.77	74.69	N/A	191,500	131,744	
3789	1	69.68	69.68	69.68			69.68	69.68	N/A	217,000	151,201	
3791	1	74.53	74.53	74.53			74.53	74.53	N/A	150,205	111,950	
3793	2	61.85	61.85	60.23	6.77	102.69	57.66	66.04	N/A	142,375	85,752	
3871	1	77.38	77.38	77.38			77.38	77.38	N/A	77,000	59,580	
3873	2	59.39	59.39	60.85	7.43	97.60	54.98	63.80	N/A	256,515	156,091	
3875	7	61.75	64.50	64.94	8.34	99.33	56.63	74.92	56.63 to 74.92	296,428	192,501	
4025	3	73.54	76.40	76.09	13.38	100.41	63.07	92.58	N/A	130,500	99,295	
4027	3	60.62	65.75	60.79	14.53	108.17	55.10	81.53	N/A	178,000	108,200	
4029	6	71.49	75.76	73.98	12.18	102.41	65.99	100.29	65.99 to 100.29	173,333	128,227	
4031	7	77.45	74.63	75.56	7.19	98.78	57.72	80.68	57.72 to 80.68	136,134	102,861	
ALL	40	69.42	70.52	69.10	12.68	102.05	49.77	102.67	64.47 to 74.53	184,731	127,656	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	16	69.00	68.66	67.92	11.44	101.09	49.77	102.67	60.92 to 74.53	230,689	156,683	
4	24	72.65	71.76	70.29	12.58	102.10	54.98	100.29	63.80 to 78.25	154,092	108,304	
ALL	40	69.42	70.52	69.10	12.68	102.05	49.77	102.67	64.47 to 74.53	184,731	127,656	

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	40	69.42	70.52	69.10	12.68	102.05	49.77	102.67	64.47 to 74.53	184,731	127,656	
ALL	40	69.42	70.52	69.10	12.68	102.05	49.77	102.67	64.47 to 74.53	184,731	127,656	

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

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(AgLand) TOTAL Adj.Sales Price:	7,389,255	MEAN:	71	AVG.ABS.DEV:	8.80	95% Mean C.I.:	66.95 to 74.09	(!: ag_denom=0)
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AVG. Assessed Value:	127,656	PRD:	102.05	MIN Sales Ratio:	49.77			

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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)											
24-0001	2	68.46	68.46	67.55	7.40	101.35	63.39	73.52	N/A	294,750	199,092
32-0095											
33-0018	18	72.65	72.28	70.38	11.74	102.70	55.10	100.29	63.80 to 80.64	169,213	119,098
33-0021											
33-0540	1	92.58	92.58	92.58			92.58	92.58	N/A	150,000	138,871
37-0030	6	70.29	73.79	74.09	15.75	99.60	57.66	102.67	57.66 to 102.67	118,047	87,457
69-0054	13	68.84	65.19	65.64	10.27	99.32	49.77	74.92	56.63 to 73.54	222,740	146,205
NonValid School											
ALL	40	69.42	70.52	69.10	12.68	102.05	49.77	102.67	64.47 to 74.53	184,731	127,656

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	1	60.92	60.92	60.92			60.92	60.92	N/A	9,000	5,483
50.01 TO 100.00	4	69.01	65.58	69.19	12.26	94.78	49.77	74.53	N/A	77,301	53,485
100.01 TO 180.00	18	71.49	70.96	68.06	10.96	104.27	54.98	92.58	63.39 to 77.38	198,757	135,266
180.01 TO 330.00	12	69.20	72.65	70.83	15.59	102.58	56.63	102.67	61.75 to 77.45	181,210	128,343
330.01 TO 650.00	4	73.18	71.18	71.01	11.33	100.24	57.66	80.68	N/A	244,375	173,520
650.01 +	1	63.80	63.80	63.80			63.80	63.80	N/A	341,400	217,825
ALL	40	69.42	70.52	69.10	12.68	102.05	49.77	102.67	64.47 to 74.53	184,731	127,656

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-N/A	11	77.38	75.31	75.19	5.98	100.15	63.07	81.53	64.47 to 80.68	116,318	87,464
GRASS	6	57.69	58.12	58.27	5.96	99.74	49.77	66.04	49.77 to 66.04	87,375	50,915
GRASS-N/A	6	75.31	80.56	77.70	17.50	103.68	63.80	102.67	63.80 to 102.67	168,945	131,266
IRRGTD	6	66.12	65.99	64.95	6.82	101.60	59.32	73.52	59.32 to 73.52	385,583	250,454
IRRGTD-N/A	11	69.68	69.49	68.56	10.83	101.36	54.98	92.58	55.10 to 74.92	205,303	140,755
ALL	40	69.42	70.52	69.10	12.68	102.05	49.77	102.67	64.47 to 74.53	184,731	127,656

PA&T 2007 Preliminary Statistics

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(AgLand) TOTAL Assessed Value:	5,106,242							
AVG. Adj. Sales Price:	184,731	COD:	12.68	MAX Sales Ratio:	102.67			
AVG. Assessed Value:	127,656	PRD:	102.05	MIN Sales Ratio:	49.77			

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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	4	77.75	75.16	76.32	7.06	98.47	64.47	80.66	N/A	78,375	59,818
DRY-N/A	7	77.38	75.39	74.83	5.35	100.75	63.07	81.53	63.07 to 81.53	138,000	103,262
GRASS	6	57.69	58.12	58.27	5.96	99.74	49.77	66.04	49.77 to 66.04	87,375	50,915
GRASS-N/A	6	75.31	80.56	77.70	17.50	103.68	63.80	102.67	63.80 to 102.67	168,945	131,266
IRRGTD	15	68.84	67.82	66.12	10.08	102.57	54.98	92.58	60.62 to 73.52	265,355	175,456
IRRGTD-N/A	2	71.52	71.52	70.87	4.76	100.91	68.11	74.92	N/A	295,750	209,593
ALL	40	69.42	70.52	69.10	12.68	102.05	49.77	102.67	64.47 to 74.53	184,731	127,656

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	11	77.38	75.31	75.19	5.98	100.15	63.07	81.53	64.47 to 80.68	116,318	87,464
GRASS	12	64.90	69.34	71.08	17.86	97.56	49.77	102.67	57.66 to 78.25	128,160	91,090
IRRGTD	17	68.84	68.26	66.74	9.48	102.28	54.98	92.58	60.62 to 73.54	268,931	179,473
ALL	40	69.42	70.52	69.10	12.68	102.05	49.77	102.67	64.47 to 74.53	184,731	127,656

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	1	60.92	60.92	60.92			60.92	60.92	N/A	9,000	5,483
Total \$											
1 TO 9999	1	60.92	60.92	60.92			60.92	60.92	N/A	9,000	5,483
30000 TO 59999	2	57.12	57.12	57.82	12.87	98.80	49.77	64.47	N/A	47,500	27,462
60000 TO 99999	10	74.78	73.30	73.02	7.63	100.39	57.72	81.53	65.99 to 80.66	79,875	58,327
100000 TO 149999	4	86.33	82.99	84.97	21.42	97.66	56.63	102.67	N/A	121,192	102,981
150000 TO 249999	15	72.93	70.20	69.79	11.31	100.58	54.98	92.58	60.62 to 77.45	198,455	138,511
250000 TO 499999	7	68.11	66.56	66.20	5.20	100.55	59.32	73.30	59.32 to 73.30	337,700	223,540
500000 +	1	61.75	61.75	61.75			61.75	61.75	N/A	661,000	408,180
ALL	40	69.42	70.52	69.10	12.68	102.05	49.77	102.67	64.47 to 74.53	184,731	127,656

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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 \$ _____											
5000 TO 9999	1	60.92	60.92	60.92			60.92	60.92	N/A	9,000	5,483
Total \$ _____											
1 TO 9999	1	60.92	60.92	60.92			60.92	60.92	N/A	9,000	5,483
10000 TO 29999	1	49.77	49.77	49.77			49.77	49.77	N/A	43,000	21,400
30000 TO 59999	9	66.04	68.67	67.81	10.49	101.26	56.63	81.53	57.72 to 77.38	76,861	52,121
60000 TO 99999	5	74.86	72.70	69.95	9.07	103.94	54.98	80.66	N/A	110,214	77,090
100000 TO 149999	11	72.93	74.91	72.20	17.95	103.75	55.10	102.67	57.66 to 100.29	176,639	127,530
150000 TO 249999	12	69.42	70.25	69.16	6.93	101.58	59.32	80.68	63.80 to 74.92	290,866	201,149
250000 TO 499999	1	61.75	61.75	61.75			61.75	61.75	N/A	661,000	408,180
ALL _____											
	40	69.42	70.52	69.10	12.68	102.05	49.77	102.67	64.47 to 74.53	184,731	127,656

2007 Assessment Survey for Gosper County

I. General Information

A. Staffing and Funding Information

1. Deputy(ies) on staff: 1
2. Appraiser(s) on staff: 0
3. Other full-time employees: 0
4. Other part-time employees: 0
5. Number of shared employees: 0
6. Assessor's requested budget for current fiscal year: \$62,942.00
7. Part of the budget that is dedicated to the computer system: \$3932.06
8. Adopted budget, or granted budget if different from above: N/A
9. Amount of total budget set aside for appraisal work: \$705.00
10. Amount of the total budget set aside for education/workshops: \$195.00
11. Appraisal/Reappraisal budget, if not part of the total budget: -0-
12. Other miscellaneous funds: \$58,109.94
13. Total budget: \$62,942.00

a. Was any of last year's budget not used? No

B. Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1. Data collection done by: Contracted Appraiser and office staff
2. Valuation done by: Assessor and Deputy
3. Pickup work done by: Contract Appraiser

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential	67		24	91

4. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class? June 2006
5. What was the last year the depreciation schedule for this property class was developed using market-derived information? 2007
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? 2007
7. Number of market areas/neighborhoods for this property class: 4
8. How are these defined? These are defined by location
9. Is "Assessor Location" a usable valuation identity? Yes
10. Does the assessor location "suburban" mean something other than rural residential? No
11. Are the county's ag residential and rural residential improvements classified and valued in the same manner? Yes

C. Commercial/Industrial Appraisal Information

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

Property Type	# of Permits	# of Info. Statements	Other	Total
Commercial	4	2		6

4. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class? June 2006
5. When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information? 2007

6. **When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?** The Income Approach is not used to establish the market value for commercial properties.
7. **When was the last time that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?** 2007
8. **Number of market areas/neighborhoods for this property class?** 4
9. **How are these defined?** These are defined by location.
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:** Contracted Appraiser and office staff
2. **Valuation done by:** Assessor and Deputy
3. **Pickup work done by whom:** Contract Appraiser

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

4. **Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?** Not at this time.

How is your agricultural land defined? Agricultural land is defined according to the Neb. Rev. Stat. 77-1359

5. **When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?** The income approach has never been used to establish the market area.
6. **What is the date of the soil survey currently used?** 1996
7. **What date was the last countywide land use study completed?** 2006 Crop Year
 - a. **By what method?** FSA and physical inspection
 - b. **By whom?** Office Staff

c. What proportion is complete / implemented at this time? All is completed and implemented.

8. Number of market areas/neighborhoods for this property class: 3

9. How are these defined? These are defined by predominate soil types.

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: Terra Scan

2. CAMA software: Terra Scan

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

a. Who maintains the Cadastral Maps? The Deputy Assessor

4. Does the county have GIS software? No

a. Who maintains the GIS software and maps? N/A

4. Personal Property software: Terra Scan

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? All municipalities are zoned.

c. When was zoning implemented? 1991

G. Contracted Services

1. Appraisal Services: These are contracted

2. Other Services:

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

II. Assessment Actions

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

- 1. Residential**—Pickup work completed in a timely fashion. New costing tables of 06/06 were used for residential property class. New depreciation studies were developed from the market and applied. New land values were developed from the market and applied. All new sheets have been run and will be put into the cards. Land use studied from FSA CD.
- 2. Commercial**—Pickup work completed in a timely fashion. New costing tables of 06/06 were used for commercial property class. New depreciation studies were developed from the market and applied. New land values were developed from the market and applied. All new sheets have been run and will be put into the cards. Land use studied from FSA CD.
- 3. Agricultural**—Pickup work completed in a timely fashion. New costing tables of 06/06 were used for agricultural parcels. New depreciation studies were developed from the market and applied. New land values were developed from the market and applied. All new sheets have been run and will be put into the cards. Land use studied from FSA CD.

County 37 - Gosper

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 2,864	Value 270,048,371	Total Growth 1,897,032 (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	62	168,245	0	0	49	741,985	111	910,230	
2. Res Improv Land	313	1,261,581	0	0	583	14,091,186	896	15,352,767	
3. Res Improvements	327	18,397,868	0	0	653	43,007,330	980	61,405,198	
4. Res Total	389	19,827,694	0	0	702	57,840,501	1,091	77,668,195	901,656
% of Total	35.65	25.52	0.00	0.00	64.34	74.47	38.09	28.76	47.52
5. Rec UnImp Land	0	0	0	0	0	0	0	0	
6. Rec Improv Land	0	0	0	0	36	27,000	36	27,000	
7. Rec Improvements	0	0	0	0	38	72,245	38	72,245	
8. Rec Total	0	0	0	0	38	99,245	38	99,245	0
% of Total	0.00	0.00	0.00	0.00	***	***	1.32	0.03	0.00
Res+Rec Total	389	19,827,694	0	0	740	57,939,746	1,129	77,767,440	901,656
% of Total	34.45	25.49	0.00	0.00	65.54	74.50	39.42	28.79	47.52

County 37 - Gosper

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 2,864	Value 270,048,371	Total Growth 1,897,032 (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	3	8,432	0	0	3	18,200	6	26,632	
10. Comm Improv Land	53	268,375	0	0	29	440,748	82	709,123	
11. Comm Improvements	56	3,370,649	0	0	41	2,562,037	97	5,932,686	
12. Comm Total	59	3,647,456	0	0	44	3,020,985	103	6,668,441	390,541
% of Total	57.28	54.69	0.00	0.00	42.71	45.30	3.59	2.46	20.58
13. Ind UnImp Land	1	6,200	0	0	0	0	1	6,200	
14. Ind Improv Land	1	9,035	0	0	0	0	1	9,035	
15. Ind Improvements	2	944,064	0	0	0	0	2	944,064	
16. Ind Total	3	959,299	0	0	0	0	3	959,299	0
% of Total	***	***	0.00	0.00	0.00	0.00	0.10	0.35	0.00
Comm+Ind Total	62	4,606,755	0	0	44	3,020,985	106	7,627,740	390,541
% of Total	58.49	60.39	0.00	0.00	41.50	39.60	3.70	2.82	20.58
17. Taxable Total	451	24,434,449	0	0	784	60,960,731	1,235	85,395,180	1,292,197
% of Total	36.51	28.61	0.00	0.00	63.48	67.84	43.12	31.62	68.11

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Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	2,150	75,663	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	1	2,150	75,663
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	2,150	75,663

Schedule III: Mineral Interest Records

	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	0	0	0	0	0	0
24. Mineral Interest-Non-Producing	0	0	0	0	1	1,413
	Total		Growth			
	Records	Value	Records	Value		
23. Mineral Interest-Producing	0	0	0	0		
24. Mineral Interest-Non-Producing	1	1,413	0	0		
25. Mineral Interest Total	1	1,413	0	0		

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	34	0	221	255

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	29,358	0	0	1,284	119,478,810	1,286	119,508,168
28. Ag-Improved Land	0	0	0	0	328	48,389,116	328	48,389,116
29. Ag-Improvements	0	0	0	0	342	16,754,494	342	16,754,494
30. Ag-Total Taxable							1,628	184,651,778

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Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	0	0.000	0	0	0.000	0	
33. HomeSite Improvements	0		0	0		0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	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	
31. HomeSite UnImp Land	12	13.000	72,410	12	13.000	72,410	
32. HomeSite Improv Land	243	248.000	1,371,780	243	248.000	1,371,780	
33. HomeSite Improvements	209		10,492,975	209		10,492,975	604,835
34. HomeSite Total				221	261.000	11,937,165	
35. FarmSite UnImp Land	15	33.310	16,640	15	33.310	16,640	
36. FarmSite Impr Land	274	846.810	402,083	274	846.810	402,083	
37. FarmSite Improv	319		6,261,519	319		6,261,519	0
38. FarmSite Total				334	880.120	6,680,242	
39. Road & Ditches		4,518.280			4,518.280		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				555	5,659.400	18,617,407	604,835

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

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	1,334.670	1,995,332	1,334.670	1,995,332
46. 1A	13.000	19,305	0.000	0	42,783.220	63,526,729	42,796.220	63,546,034
47. 2A1	0.000	0	0.000	0	1,750.010	1,802,510	1,750.010	1,802,510
48. 2A	0.000	0	0.000	0	483.090	367,149	483.090	367,149
49. 3A1	0.000	0	0.000	0	1,990.090	1,353,261	1,990.090	1,353,261
50. 3A	0.000	0	0.000	0	155.330	93,975	155.330	93,975
51. 4A1	0.000	0	0.000	0	498.380	239,221	498.380	239,221
52. 4A	0.000	0	0.000	0	1,078.900	469,325	1,078.900	469,325
53. Total	13.000	19,305	0.000	0	50,073.690	69,847,502	50,086.690	69,866,807
Dryland:								
54. 1D1	0.000	0	0.000	0	127.280	63,004	127.280	63,004
55. 1D	20.310	10,053	0.000	0	5,100.330	2,524,672	5,120.640	2,534,725
56. 2D1	0.000	0	0.000	0	329.080	144,794	329.080	144,794
57. 2D	0.000	0	0.000	0	179.260	70,808	179.260	70,808
58. 3D1	0.000	0	0.000	0	860.290	335,514	860.290	335,514
59. 3D	0.000	0	0.000	0	37.940	11,003	37.940	11,003
60. 4D1	0.000	0	0.000	0	387.480	112,369	387.480	112,369
61. 4D	0.000	0	0.000	0	369.470	90,523	369.470	90,523
62. Total	20.310	10,053	0.000	0	7,391.130	3,352,687	7,411.440	3,362,740
Grass:								
63. 1G1	0.000	0	0.000	0	230.000	100,050	230.000	100,050
64. 1G	0.000	0	0.000	0	3,442.130	1,509,007	3,442.130	1,509,007
65. 2G1	0.000	0	0.000	0	364.100	133,977	364.100	133,977
66. 2G	0.000	0	0.000	0	829.110	269,987	829.110	269,987
67. 3G1	0.000	0	0.000	0	1,119.140	340,283	1,119.140	340,283
68. 3G	0.000	0	0.000	0	79.950	25,676	79.950	25,676
69. 4G1	0.000	0	0.000	0	1,112.510	331,328	1,112.510	331,328
70. 4G	0.000	0	0.000	0	34,388.560	10,147,483	34,388.560	10,147,483
71. Total	0.000	0	0.000	0	41,565.500	12,857,791	41,565.500	12,857,791
72. Waste	0.000	0	0.000	0	353.950	10,619	353.950	10,619
73. Other	0.000	0	0.000	0	33.860	4,063	33.860	4,063
74. Exempt	0.000		0.000		5,977.110		5,977.110	
75. Total	33.310	29,358	0.000	0	99,418.130	86,072,662	99,451.440	86,102,020

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	3,096.150	3,501,251	3,096.150	3,501,251
47. 2A1	0.000	0	0.000	0	83.000	80,510	83.000	80,510
48. 2A	0.000	0	0.000	0	3.000	1,935	3.000	1,935
49. 3A1	0.000	0	0.000	0	387.160	234,232	387.160	234,232
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	62.900	27,676	62.900	27,676
52. 4A	0.000	0	0.000	0	30.000	11,100	30.000	11,100
53. Total	0.000	0	0.000	0	3,662.210	3,856,704	3,662.210	3,856,704
Dryland:								
54. 1D1	0.000	0	0.000	0	34.000	15,470	34.000	15,470
55. 1D	0.000	0	0.000	0	897.180	408,216	897.180	408,216
56. 2D1	0.000	0	0.000	0	45.000	17,325	45.000	17,325
57. 2D	0.000	0	0.000	0	24.000	8,880	24.000	8,880
58. 3D1	0.000	0	0.000	0	281.900	104,303	281.900	104,303
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	74.300	20,804	74.300	20,804
61. 4D	0.000	0	0.000	0	52.860	14,801	52.860	14,801
62. Total	0.000	0	0.000	0	1,409.240	589,799	1,409.240	589,799
Grass:								
63. 1G1	0.000	0	0.000	0	25.000	10,250	25.000	10,250
64. 1G	0.000	0	0.000	0	564.490	236,391	564.490	236,391
65. 2G1	0.000	0	0.000	0	269.000	90,115	269.000	90,115
66. 2G	0.000	0	0.000	0	249.000	78,435	249.000	78,435
67. 3G1	0.000	0	0.000	0	512.500	161,438	512.500	161,438
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	466.000	93,200	466.000	93,200
70. 4G	0.000	0	0.000	0	12,119.890	2,388,576	12,119.890	2,388,576
71. Total	0.000	0	0.000	0	14,205.880	3,058,405	14,205.880	3,058,405
72. Waste	0.000	0	0.000	0	0.000	0	0.000	0
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	19,277.330	7,504,908	19,277.330	7,504,908

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 4

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	324.100	400,264	324.100	400,264
46. 1A	0.000	0	0.000	0	23,863.350	25,056,527	23,863.350	25,056,527
47. 2A1	0.000	0	0.000	0	318.830	285,353	318.830	285,353
48. 2A	0.000	0	0.000	0	311.350	235,069	311.350	235,069
49. 3A1	0.000	0	0.000	0	6,889.350	4,684,759	6,889.350	4,684,759
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	1,496.020	718,089	1,496.020	718,089
52. 4A	0.000	0	0.000	0	6,309.780	2,744,758	6,309.780	2,744,758
53. Total	0.000	0	0.000	0	39,512.780	34,124,819	39,512.780	34,124,819
Dryland:								
54. 1D1	0.000	0	0.000	0	653.960	271,394	653.960	271,394
55. 1D	0.000	0	0.000	0	29,793.540	12,364,335	29,793.540	12,364,335
56. 2D1	0.000	0	0.000	0	754.020	256,367	754.020	256,367
57. 2D	0.000	0	0.000	0	319.120	105,309	319.120	105,309
58. 3D1	0.000	0	0.000	0	8,264.370	2,727,245	8,264.370	2,727,245
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	2,780.570	639,533	2,780.570	639,533
61. 4D	0.000	0	0.000	0	1,729.300	397,741	1,729.300	397,741
62. Total	0.000	0	0.000	0	44,294.880	16,761,924	44,294.880	16,761,924
Grass:								
63. 1G1	0.000	0	0.000	0	312.190	134,242	312.190	134,242
64. 1G	0.000	0	0.000	0	5,316.960	2,286,929	5,316.960	2,286,929
65. 2G1	0.000	0	0.000	0	729.800	302,702	729.800	302,702
66. 2G	0.000	0	0.000	0	585.190	201,891	585.190	201,891
67. 3G1	0.000	0	0.000	0	3,822.280	1,299,250	3,822.280	1,299,250
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	4,709.460	1,200,934	4,709.460	1,200,934
70. 4G	0.000	0	0.000	0	63,164.420	16,103,668	63,164.420	16,103,668
71. Total	0.000	0	0.000	0	78,640.300	21,529,616	78,640.300	21,529,616
72. Waste	0.000	0	0.000	0	211.460	5,144	211.460	5,144
73. Other	0.000	0	0.000	0	49.500	5,940	49.500	5,940
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	162,708.920	72,427,443	162,708.920	72,427,443

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	13.000	19,305	0.000	0	93,248.680	107,829,025	93,261.680	107,848,330
77.Dry Land	20.310	10,053	0.000	0	53,095.250	20,704,410	53,115.560	20,714,463
78.Grass	0.000	0	0.000	0	134,411.680	37,445,812	134,411.680	37,445,812
79.Waste	0.000	0	0.000	0	565.410	15,763	565.410	15,763
80.Other	0.000	0	0.000	0	83.360	10,003	83.360	10,003
81.Exempt	0.000	0	0.000	0	5,977.110	0	5,977.110	0
82.Total	33.310	29,358	0.000	0	281,404.380	166,005,013	281,437.690	166,034,371

2007 Agricultural Land Detail

County 37 - Gosper

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,334.670	2.66%	1,995,332	2.86%	1,495.000
1A	42,796.220	85.44%	63,546,034	90.95%	1,484.851
2A1	1,750.010	3.49%	1,802,510	2.58%	1,029.999
2A	483.090	0.96%	367,149	0.53%	760.001
3A1	1,990.090	3.97%	1,353,261	1.94%	679.999
3A	155.330	0.31%	93,975	0.13%	605.002
4A1	498.380	1.00%	239,221	0.34%	479.997
4A	1,078.900	2.15%	469,325	0.67%	435.003
Irrigated Total	50,086.690	100.00%	69,866,807	100.00%	1,394.917
Dry:					
1D1	127.280	1.72%	63,004	1.87%	495.003
1D	5,120.640	69.09%	2,534,725	75.38%	495.001
2D1	329.080	4.44%	144,794	4.31%	439.996
2D	179.260	2.42%	70,808	2.11%	395.001
3D1	860.290	11.61%	335,514	9.98%	390.001
3D	37.940	0.51%	11,003	0.33%	290.010
4D1	387.480	5.23%	112,369	3.34%	289.999
4D	369.470	4.99%	90,523	2.69%	245.007
Dry Total	7,411.440	100.00%	3,362,740	100.00%	453.722
Grass:					
1G1	230.000	0.55%	100,050	0.78%	435.000
1G	3,442.130	8.28%	1,509,007	11.74%	438.393
2G1	364.100	0.88%	133,977	1.04%	367.967
2G	829.110	1.99%	269,987	2.10%	325.634
3G1	1,119.140	2.69%	340,283	2.65%	304.057
3G	79.950	0.19%	25,676	0.20%	321.150
4G1	1,112.510	2.68%	331,328	2.58%	297.820
4G	34,388.560	82.73%	10,147,483	78.92%	295.083
Grass Total	41,565.500	100.00%	12,857,791	100.00%	309.338
Irrigated Total	50,086.690	50.36%	69,866,807	81.14%	1,394.917
Dry Total	7,411.440	7.45%	3,362,740	3.91%	453.722
Grass Total	41,565.500	41.79%	12,857,791	14.93%	309.338
Waste	353.950	0.36%	10,619	0.01%	30.001
Other	33.860	0.03%	4,063	0.00%	119.994
Exempt	5,977.110	6.01%			
Market Area Total	99,451.440	100.00%	86,102,020	100.00%	865.769

As Related to the County as a Whole

Irrigated Total	50,086.690	53.71%	69,866,807	64.78%	
Dry Total	7,411.440	13.95%	3,362,740	16.23%	
Grass Total	41,565.500	30.92%	12,857,791	34.34%	
Waste	353.950	62.60%	10,619	67.37%	
Other	33.860	40.62%	4,063	40.62%	
Exempt	5,977.110	100.00%			
Market Area Total	99,451.440	35.34%	86,102,020	51.86%	

2007 Agricultural Land Detail

County 37 - Gosper

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	3,096.150	84.54%	3,501,251	90.78%	1,130.840
2A1	83.000	2.27%	80,510	2.09%	970.000
2A	3.000	0.08%	1,935	0.05%	645.000
3A1	387.160	10.57%	234,232	6.07%	605.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	62.900	1.72%	27,676	0.72%	440.000
4A	30.000	0.82%	11,100	0.29%	370.000
Irrigated Total	3,662.210	100.00%	3,856,704	100.00%	1,053.108

Dry:

1D1	34.000	2.41%	15,470	2.62%	455.000
1D	897.180	63.66%	408,216	69.21%	454.999
2D1	45.000	3.19%	17,325	2.94%	385.000
2D	24.000	1.70%	8,880	1.51%	370.000
3D1	281.900	20.00%	104,303	17.68%	370.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	74.300	5.27%	20,804	3.53%	280.000
4D	52.860	3.75%	14,801	2.51%	280.003
Dry Total	1,409.240	100.00%	589,799	100.00%	418.522

Grass:

1G1	25.000	0.18%	10,250	0.34%	410.000
1G	564.490	3.97%	236,391	7.73%	418.769
2G1	269.000	1.89%	90,115	2.95%	335.000
2G	249.000	1.75%	78,435	2.56%	315.000
3G1	512.500	3.61%	161,438	5.28%	315.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	466.000	3.28%	93,200	3.05%	200.000
4G	12,119.890	85.32%	2,388,576	78.10%	197.079
Grass Total	14,205.880	100.00%	3,058,405	100.00%	215.291

Irrigated Total	3,662.210	19.00%	3,856,704	51.39%	1,053.108
Dry Total	1,409.240	7.31%	589,799	7.86%	418.522
Grass Total	14,205.880	73.69%	3,058,405	40.75%	215.291
Waste	0.000	0.00%	0	0.00%	0.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	19,277.330	100.00%	7,504,908	100.00%	389.312

As Related to the County as a Whole

Irrigated Total	3,662.210	3.93%	3,856,704	3.58%	
Dry Total	1,409.240	2.65%	589,799	2.85%	
Grass Total	14,205.880	10.57%	3,058,405	8.17%	
Waste	0.000	0.00%	0	0.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	19,277.330	6.85%	7,504,908	4.52%	

2007 Agricultural Land Detail

County 37 - Gosper

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	324.100	0.82%	400,264	1.17%	1,235.001
1A	23,863.350	60.39%	25,056,527	73.43%	1,050.000
2A1	318.830	0.81%	285,353	0.84%	895.000
2A	311.350	0.79%	235,069	0.69%	754.999
3A1	6,889.350	17.44%	4,684,759	13.73%	680.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	1,496.020	3.79%	718,089	2.10%	479.999
4A	6,309.780	15.97%	2,744,758	8.04%	435.000
Irrigated Total	39,512.780	100.00%	34,124,819	100.00%	863.640

Dry:

1D1	653.960	1.48%	271,394	1.62%	415.000
1D	29,793.540	67.26%	12,364,335	73.76%	415.000
2D1	754.020	1.70%	256,367	1.53%	340.000
2D	319.120	0.72%	105,309	0.63%	329.998
3D1	8,264.370	18.66%	2,727,245	16.27%	330.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	2,780.570	6.28%	639,533	3.82%	230.000
4D	1,729.300	3.90%	397,741	2.37%	230.001
Dry Total	44,294.880	100.00%	16,761,924	100.00%	378.416

Grass:

1G1	312.190	0.40%	134,242	0.62%	430.000
1G	5,316.960	6.76%	2,286,929	10.62%	430.119
2G1	729.800	0.93%	302,702	1.41%	414.773
2G	585.190	0.74%	201,891	0.94%	345.000
3G1	3,822.280	4.86%	1,299,250	6.03%	339.914
3G	0.000	0.00%	0	0.00%	0.000
4G1	4,709.460	5.99%	1,200,934	5.58%	255.004
4G	63,164.420	80.32%	16,103,668	74.80%	254.948
Grass Total	78,640.300	100.00%	21,529,616	100.00%	273.773

Irrigated Total	39,512.780	24.28%	34,124,819	47.12%	863.640
Dry Total	44,294.880	27.22%	16,761,924	23.14%	378.416
Grass Total	78,640.300	48.33%	21,529,616	29.73%	273.773
Waste	211.460	0.13%	5,144	0.01%	24.326
Other	49.500	0.03%	5,940	0.01%	120.000
Exempt	0.000	0.00%			
Market Area Total	162,708.920	100.00%	72,427,443	100.00%	445.135

As Related to the County as a Whole

Irrigated Total	39,512.780	42.37%	34,124,819	31.64%
Dry Total	44,294.880	83.39%	16,761,924	80.92%
Grass Total	78,640.300	58.51%	21,529,616	57.50%
Waste	211.460	37.40%	5,144	32.63%
Other	49.500	59.38%	5,940	59.38%
Exempt	0.000	0.00%		
Market Area Total	162,708.920	57.81%	72,427,443	43.62%

2007 Agricultural Land Detail

County 37 - Gosper

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	13.000	19,305	0.000	0	93,248.680	107,829,025
Dry	20.310	10,053	0.000	0	53,095.250	20,704,410
Grass	0.000	0	0.000	0	134,411.680	37,445,812
Waste	0.000	0	0.000	0	565.410	15,763
Other	0.000	0	0.000	0	83.360	10,003
Exempt	0.000	0	0.000	0	5,977.110	0
Total	33.310	29,358	0.000	0	281,404.380	166,005,013

AgLand	Total Acres	Total Value	Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	93,261.680	107,848,330	93,261.680	33.14%	107,848,330	64.96%	1,156.405
Dry	53,115.560	20,714,463	53,115.560	18.87%	20,714,463	12.48%	389.988
Grass	134,411.680	37,445,812	134,411.680	47.76%	37,445,812	22.55%	278.590
Waste	565.410	15,763	565.410	0.20%	15,763	0.01%	27.878
Other	83.360	10,003	83.360	0.03%	10,003	0.01%	119.997
Exempt	5,977.110	0	5,977.110	2.12%	0	0.00%	0.000
Total	281,437.690	166,034,371	281,437.690	100.00%	166,034,371	100.00%	589.950

* Department of Property Assessment & Taxation Calculates

**THREE-YEAR ASSESSMENT PLAN
GOSPER COUNTY
June 15, 2006
Introduction**

Pursuant to section 77-1311, as amended by 2005 Nebraska Legislature, the Assessor shall prepare a Plan of Assessment by June 15 and submit this plan to the County Board of Equalization on or before July 31 of each year. On or before October 31 the Assessor shall mail the plan and any amendments to the Department of Property Assessment & Taxation.

2006 Assessment Year

Level of Value, Quality, Uniformity

PROPERTY CLASS	MEDIAN	COD	PRD
Residential	93	12.65	105.00
Commercial	97	11.08	103.39
Agricultural	75	14.76	101.07

2007 Assessment Year

Residential

1. We will switch from 06/04 pricing to the **06/06** cost pricing in 2007
2. Pickup work to be completed by March 1, 2007.
3. Complete repricing of all residential properties, using new depreciation from the market.

Residential-Other

1. Our appraiser and Deputy Assessor conduct a visual review of Johnson Lake every fall and will continue to do so.

Commercial

1. The repricing for 2007 will also change to **06/06** costs.
2. All commercial properties will be repriced and new depreciation from the market will be used.
3. Complete pickup work by March 1, 2007.

Agricultural

1. Change to **06/06** pricing of improvements for 2007 assessment year.
2. Finish ratio studies to determine new depreciation and final values..
3. Obtain aerial CD from FSA office to complete any land use changes for 2006 crop year.

Agricultural-Other

1. Since funds are not available, we will not begin another visual review.

2008 Assessment Year

Residential

1. Pickup work to be completed by March 1, 2008, using **06/06** pricing
2. Sales ratio studies completed to determine level of value.

Commercial

1. Pickup work to be completed by March 1, 2008, using **06/06** pricing.
2. Complete sales ratio study to determine level of values.

Agricultural

1. Pickup work to be completed by March 1, 2008, using **06/06** pricing.
2. Ratio studies and market area study completed by March 1, 2008 to determine if level of value is correct and whether market areas should be changed.
4. Aerial CD from FSA office will be reviewed by March 1, 2008 for any land use changes that occurred during the 2007 crop year.

Other

1. If annual visual review of part of county approved and budgeted by County Board, then this part of project will be completed.

2009 Assessment Year

Since I plan to retire on December 31, 2008, the remaining year for this Three-Year plan will be only be an estimate of what I would have planned.

Residential

1. Pickup work to be completed by March 1, 2009, using **06/08** pricing.
2. Sales ratio studies completed to determine level of value and new depreciation applied if needed.

Commercial

1. Pickup work to be complete by March 1, 2009, using **06/08** pricing.
2. Sales ratio studies completed to determine level of value and new depreciation applied if needed.

Agricultural

1. Pickup work to be completed by March 1, 2009, using **06/08** pricing.
2. Ratio studies and market area study completed by March 1, 2009 to determine if level of value is correct and whether market areas should be changed and correct if needed.
3. Aerial CD from FSA office will be reviewed for any land use changes in the 2008 crop year.

Other

1. If annual visual review of part of county approved and budgeted by County Board, then this part of the project will be completed.

Summary/Conclusion

Gosper County presently uses the TerraScan CAMA system contracted with the Department of Property Assessment & Taxation. At present, we have no plans to switch to any other system. There are a few problems with this system, but TerraScan seems open to suggestions for improvement and changes.

All of our personal property schedules and real estate records are in both hardcopy and in the computer. We continue to enter all sales into the computer and we use the sales reports generated to compare to our own ratio reports developed on our PC and to sales reports and rosters provided by Property Tax. We also utilize the “what if” program for ag sales.

We acquired a new server from TerraScan in October, 2005 and will not need to update computers for another year or two.

All other functions and duties required by the Assessor’s office are performed in a timely fashion.

2006/07 Budget Request

Salaries	57,011.50
Telephone	520.00
PTAS/CAMA	3,932.06
Repair	50.00
Mileage	100.00
Dues, Registration	95.00
Reappraisal	705.00
Schooling	100.00
Office Supplies	368.44
Equipment	60.00
Total Request	62,942.00

Mary M. Gruber, Gosper County Assessor

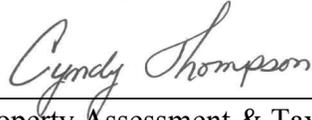
July 31, 2006

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 Gosper County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 8358.

Dated this 9th day of April, 2007.



Property Assessment & Taxation