

## Preface

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

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

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

- (2) ... the Property Tax Administrator shall prepare and deliver to the commission and to each county assessor his or her annual reports and opinions.
- (3) The annual reports and opinions of the Property Tax Administrator shall contain statistical and narrative reports informing the commission of the level of value and the quality of assessment of the classes and subclasses of real property within the county and a certification of the opinion of the Property Tax

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

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

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

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

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

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

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

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## 2007 Commission Summary

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### Residential Real Property - Current

<b>Number of Sales</b>		<b>2235</b>	<b>COD</b>	<b>13.73</b>
Total Sales Price	\$	226039842	<b>PRD</b>	<b>103.71</b>
Total Adj. Sales Price	\$	226024837	COV	25.50
Total Assessed Value	\$	212783359	STD	24.90
Avg. Adj. Sales Price	\$	101129.68	Avg. Abs. Dev.	13.18
Avg. Assessed Value	\$	95205.08	Min	6.25
<b>Median</b>		<b>95.99</b>	Max	493.76
Wgt. Mean		94.14	95% Median C.I.	95.52 to 96.60
Mean		97.64	95% Wgt. Mean C.I.	93.47 to 94.82
			95% Mean C.I.	96.60 to 98.67
% of Value of the Class of all Real Property Value in the County				56.4
% of Records Sold in the Study Period				11.82
% of Value Sold in the Study Period				12.65
Average Assessed Value of the Base				88,964

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### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>2235</b>	<b>95.99</b>	<b>13.73</b>	<b>103.71</b>
<b>2006</b>	2157	98.49	9.95	102.71
<b>2005</b>	2035	98.85	8.29	102.02
<b>2004</b>	1986	94.80	14.86	104.12
<b>2003</b>	1,980	92	15.04	101.26
<b>2002</b>	2,051	91	14.79	100.76
<b>2001</b>	2,137	93	14.59	100.78

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### Commercial Real Property - Current

<b>Number of Sales</b>		<b>244</b>	<b>COD</b>	<b>11.33</b>
Total Sales Price	\$	66809899	<b>PRD</b>	<b>102.04</b>
Total Adj. Sales Price	\$	66366449	COV	21.27
Total Assessed Value	\$	61975597	STD	20.27
Avg. Adj. Sales Price	\$	271993.64	Avg. Abs. Dev.	11.15
Avg. Assessed Value	\$	253998.35	Min	3.45
<b>Median</b>		<b>98.40</b>	Max	187.89
Wgt. Mean		93.38	95% Median C.I.	97.67 to 98.79
Mean		95.29	95% Wgt. Mean C.I.	90.43 to 96.34
			95% Mean C.I.	92.75 to 97.83
% of Value of the Class of all Real Property Value in the County				26.96
% of Records Sold in the Study Period				9.01
% of Value Sold in the Study Period				7.71
Average Assessed Value of the Base				296,839

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### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>244</b>	<b>98.40</b>	<b>11.33</b>	<b>102.04</b>
<b>2006</b>	206	98.82	10.62	101.90
<b>2005</b>	227	94.23	23.92	98.94
<b>2004</b>	224	95.26	25.35	98.16
<b>2003</b>	246	96	25.52	101.79
<b>2002</b>	243	90	28.46	102.11
<b>2001</b>	271	93	27.07	101.34

## 2007 Commission Summary

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### Agricultural Land - Current

<b>Number of Sales</b>		<b>90</b>	<b>COD</b>	<b>17.27</b>
Total Sales Price	\$	17870655	<b>PRD</b>	<b>104.55</b>
Total Adj. Sales Price	\$	17904555	COV	24.29
Total Assessed Value	\$	12430790	STD	17.63
Avg. Adj. Sales Price	\$	198939.50	Avg. Abs. Dev.	12.38
Avg. Assessed Value	\$	138119.89	Min	19.40
<b>Median</b>		<b>71.66</b>	Max	130.03
Wgt. Mean		69.43	95% Median C.I.	69.03 to 74.98
Mean		72.59	95% Wgt. Mean C.I.	65.47 to 73.39
			95% Mean C.I.	68.94 to 76.23
% of Value of the Class of all Real Property Value in the County				18.06
% of Records Sold in the Study Period				2.56
% of Value Sold in the Study Period				2.56
Average Assessed Value of the Base				153,503

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### Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>90</b>	<b>71.66</b>	<b>17.27</b>	<b>104.55</b>
<b>2006</b>	69	75.00	15.63	100.88
<b>2005</b>	96	75.31	19.40	96.97
<b>2004</b>	102	74.10	17.40	97.61
<b>2003</b>	101	74	19.53	96.18
<b>2002</b>	95	74	22.01	98.93
<b>2001</b>	75	73	24.16	100.26

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

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

### **Residential Real Property**

It is my opinion that the level of value of the class of residential real property in Hall County is 96% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Hall 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 Hall County is 98% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Hall 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 Hall County is 72% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Hall County is in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.



  
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Catherine D. Lang  
Property Tax Administrator

**2007 Correlation Section  
for Hall County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL: A review of the 2007 Residential statistics indicates that an accurate measurement of the residential property in Hall County has been achieved. All three measures of central tendency are within the acceptable range indicating the required level of value has been met. The coefficient of dispersion is within the acceptable range and the price related differential is just slightly above the range, but not unreasonable. The Hall County Assessor's sales review procedures are good, making sure all sales that are arm's length transactions are being used. The residential market in Hall County is on the rise with new subdivisions being developed and an increase in total sales. The assessor has done a good job with keeping up with the market. There is no information available that would suggest that the qualified median is not the best indication of the level of value in the residential property class.

**2007 Correlation Section  
for Hall County**

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**II. Analysis of Percentage of Sales Used**

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>2827</b>	<b>2235</b>	<b>79.06</b>
<b>2006</b>	<b>2763</b>	<b>2157</b>	<b>78.07</b>
<b>2005</b>	<b>2582</b>	<b>2035</b>	<b>78.81</b>
<b>2004</b>	<b>2505</b>	<b>1986</b>	<b>79.28</b>
<b>2003</b>	<b>2461</b>	<b>1980</b>	<b>80.46</b>
<b>2002</b>	<b>2426</b>	<b>2051</b>	<b>84.54</b>
<b>2001</b>	<b>2438</b>	<b>2137</b>	<b>87.65</b>

RESIDENTIAL: A brief review of the utilization grid prepared indicates that the county has utilized an acceptable proportion of the available sales for the development of the qualified statistics. This indicates that the measurement of the class of property was done using all available sales.

## 2007 Correlation Section for Hall County

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

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

#### Adjusting for Selective Reappraisal

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

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

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

**2007 Correlation Section  
for Hall County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>96.07</b>	<b>-0.21</b>	<b>95.87</b>	<b>95.99</b>
<b>2006</b>	<b>98.54</b>	<b>0.02</b>	<b>98.56</b>	<b>98.49</b>
<b>2005</b>	<b>93.55</b>	<b>15.71</b>	<b>108.25</b>	<b>98.85</b>
<b>2004</b>	<b>89.35</b>	<b>5.74</b>	<b>94.47</b>	<b>94.80</b>
<b>2003</b>	<b>92</b>	<b>-0.29</b>	<b>91.73</b>	<b>92</b>
<b>2002</b>	<b>91</b>	<b>0.14</b>	<b>91.13</b>	<b>91</b>
<b>2001</b>	<b>91</b>	<b>2.59</b>	<b>93.36</b>	<b>93</b>

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

**2007 Correlation Section  
for Hall County**

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

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

**Comparison of Average Value Changes**

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

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

**2007 Correlation Section  
for Hall County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>0.59</b>	<b>2007</b>	<b>-0.21</b>
<b>0.05</b>	<b>2006</b>	<b>0.02</b>
<b>9.17</b>	<b>2005</b>	<b>15.71</b>
<b>5.02</b>	<b>2004</b>	<b>5.74</b>
<b>0</b>	<b>2003</b>	<b>-0.29</b>
<b>0.29</b>	<b>2002</b>	<b>0.14</b>
<b>2.76</b>	<b>2001</b>	<b>2.59</b>

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

## 2007 Correlation Section for Hall County

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

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

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

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

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

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

**2007 Correlation Section  
for Hall County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>95.99</b>	<b>94.14</b>	<b>97.64</b>

RESIDENTIAL: The three measures of central tendency are within the acceptable range and relatively similar, suggesting the median is a reliable measure of the level of value in this class of property.

**2007 Correlation Section  
for Hall County**

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**VI. Analysis of R&O COD and PRD**

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>13.73</b>	<b>103.71</b>
<b>Difference</b>	<b>0</b>	<b>0.71</b>

RESIDENTIAL: The coefficient of dispersion is within the acceptable range and the price related differential is just slightly outside the range, but not unreasonable indicating residential properties are being valued uniformly and proportionately.

**2007 Correlation Section  
for Hall County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>2248</b>	<b>2235</b>	<b>-13</b>
<b>Median</b>	<b>96.07</b>	<b>95.99</b>	<b>-0.08</b>
<b>Wgt. Mean</b>	<b>93.77</b>	<b>94.14</b>	<b>0.37</b>
<b>Mean</b>	<b>97.41</b>	<b>97.64</b>	<b>0.23</b>
<b>COD</b>	<b>13.92</b>	<b>13.73</b>	<b>-0.19</b>
<b>PRD</b>	<b>103.89</b>	<b>103.71</b>	<b>-0.18</b>
<b>Min Sales Ratio</b>	<b>5.87</b>	<b>6.25</b>	<b>0.38</b>
<b>Max Sales Ratio</b>	<b>493.76</b>	<b>493.76</b>	<b>0</b>

RESIDENTIAL: The difference in sales between the preliminary and final statistics is attributable to the removal of thirteen substantially changed sales from the qualified sales file as directed by the Department. The table is consistent with the Assessment Actions section of the 2007 Assessment Survey for Hall County.

**2007 Correlation Section  
for Hall County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL: A review of the 2007 Commercial statistics indicates that an accurate measurement of the commercial property in Hall County has been achieved. All three measures of central tendency are within the acceptable range indicating the required level of value has been met. Both the coefficient of dispersion and the price related differential are within the acceptable ranges indicating a good level of assessment uniformity. As mentioned in the residential correlation Hall County's sales review procedures are good, making sure all sales that are arm's length transactions are being used. The total number of commercial sales has been on the rise for the past three years and the assessor has done a good job in keeping up with the market. There is no information available that would suggest that the qualified median is not the best indication of the level of value in the commercial property class.

**2007 Correlation Section  
for Hall County**

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**II. Analysis of Percentage of Sales Used**

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>402</b>	<b>244</b>	<b>60.7</b>
<b>2006</b>	<b>362</b>	<b>206</b>	<b>56.91</b>
<b>2005</b>	<b>330</b>	<b>227</b>	<b>68.79</b>
<b>2004</b>	<b>333</b>	<b>224</b>	<b>67.27</b>
<b>2003</b>	<b>356</b>	<b>246</b>	<b>69.1</b>
<b>2002</b>	<b>361</b>	<b>243</b>	<b>67.31</b>
<b>2001</b>	<b>364</b>	<b>271</b>	<b>74.45</b>

COMMERCIAL: A brief review of the utilization grid prepared indicates that the county has utilized an acceptable proportion of the available sales for the development of the qualified statistics. This indicates that the measurement of the class of property was done using all available sales.

**2007 Correlation Section  
for Hall County**

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

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

**Adjusting for Selective Reappraisal**

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

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

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

**2007 Correlation Section  
for Hall County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>98.39</b>	<b>1.16</b>	<b>99.53</b>	<b>98.40</b>
<b>2006</b>	<b>89.77</b>	<b>6.91</b>	<b>95.97</b>	<b>98.82</b>
<b>2005</b>	<b>93.97</b>	<b>0.72</b>	<b>94.65</b>	<b>94.23</b>
<b>2004</b>	<b>94.89</b>	<b>0.69</b>	<b>95.55</b>	<b>95.26</b>
<b>2003</b>	<b>94</b>	<b>1.82</b>	<b>95.71</b>	<b>96</b>
<b>2002</b>	<b>90</b>	<b>0.1</b>	<b>90.09</b>	<b>90</b>
<b>2001</b>	<b>91</b>	<b>0.87</b>	<b>91.79</b>	<b>93</b>

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

**2007 Correlation Section  
for Hall County**

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

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

**Comparison of Average Value Changes**

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

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

**2007 Correlation Section  
for Hall County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>1.22</b>	<b>2007</b>	<b>1.16</b>
<b>18.1</b>	<b>2006</b>	<b>6.91</b>
<b>1.27</b>	<b>2005</b>	<b>0.72</b>
<b>1.43</b>	<b>2004</b>	<b>0.69</b>
<b>2.41</b>	<b>2003</b>	<b>1.82</b>
<b>0</b>	<b>2002</b>	<b>0.1</b>
<b>4.59</b>	<b>2001</b>	<b>0.87</b>

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

## 2007 Correlation Section for Hall County

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

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

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

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

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

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

**2007 Correlation Section  
for Hall County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>98.40</b>	<b>93.38</b>	<b>95.29</b>

COMMERCIAL: All three measures of central tendency are within the acceptable range. The measures being sufficiently in support of each other indicate that the median is a reliable measure of the level of assessment in this class of property.

**2007 Correlation Section  
for Hall County**

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**VI. Analysis of R&O COD and PRD**

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>11.33</b>	<b>102.04</b>
<b>Difference</b>	<b>0</b>	<b>0</b>

COMMERCIAL: The coefficient of dispersion and the price related differential are both within the acceptable range. These measures appear to indicate that commercial properties are being valued uniformly and proportionately.

**2007 Correlation Section  
for Hall County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>245</b>	<b>244</b>	<b>-1</b>
<b>Median</b>	<b>98.39</b>	<b>98.40</b>	<b>0.01</b>
<b>Wgt. Mean</b>	<b>92.84</b>	<b>93.38</b>	<b>0.54</b>
<b>Mean</b>	<b>94.92</b>	<b>95.29</b>	<b>0.37</b>
<b>COD</b>	<b>11.49</b>	<b>11.33</b>	<b>-0.16</b>
<b>PRD</b>	<b>102.24</b>	<b>102.04</b>	<b>-0.2</b>
<b>Min Sales Ratio</b>	<b>3.45</b>	<b>3.45</b>	<b>0</b>
<b>Max Sales Ratio</b>	<b>187.89</b>	<b>187.89</b>	<b>0</b>

COMMERCIAL: The difference in sales between the preliminary and final statistics is attributable to the removal of one substantially changed sale from the qualified sales file as directed by the Department. The table is consistent with the Assessment Actions section of the 2007 Assessment Survey for Hall County.

**2007 Correlation Section  
for Hall County**

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**Agricultural Land**

**I. Correlation**

AGRICULTURAL UNIMPROVED: A review of the 2007 Agricultural Unimproved statistics indicates that an accurate measurement of the agricultural unimproved property in Hall County has been achieved. All three measures of central tendency are within the acceptable range indicating the required level of value has been met. The coefficient of dispersion is within the acceptable range and the price related differential is just slightly above the range, but not unreasonable. Again, the Hall County Assessor's sales review procedures are good, making sure all sales that are arm's length transactions are being used. The total number of agricultural unimproved sales has increased from the previous year. There is no information available that would suggest that the qualified median is not the best indication of the level of value in the agricultural unimproved property class.

**2007 Correlation Section  
for Hall County**

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**II. Analysis of Percentage of Sales Used**

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>203</b>	<b>90</b>	<b>44.33</b>
<b>2006</b>	<b>189</b>	<b>69</b>	<b>36.51</b>
<b>2005</b>	<b>211</b>	<b>96</b>	<b>45.5</b>
<b>2004</b>	<b>195</b>	<b>102</b>	<b>52.31</b>
<b>2003</b>	<b>173</b>	<b>101</b>	<b>58.38</b>
<b>2002</b>	<b>152</b>	<b>95</b>	<b>62.5</b>
<b>2001</b>	<b>146</b>	<b>73</b>	<b>50</b>

AGRICULTURAL UNIMPROVED: A review of the table indicates that the county's percent of sales used has increased nearly 8 percent from the previous year. Further review of the non qualified sales reveals no excessive trimming indicating that the measurement of the class of property was done using all available sales.

## 2007 Correlation Section for Hall County

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

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

#### Adjusting for Selective Reappraisal

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

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

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

**2007 Correlation Section  
for Hall County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>69.93</b>	<b>2.08</b>	<b>71.39</b>	<b>71.66</b>
<b>2006</b>	<b>74.98</b>	<b>0.31</b>	<b>75.21</b>	<b>75.00</b>
<b>2005</b>	<b>71.87</b>	<b>7.29</b>	<b>77.11</b>	<b>75.31</b>
<b>2004</b>	<b>72.33</b>	<b>3.35</b>	<b>74.76</b>	<b>74.10</b>
<b>2003</b>	<b>74</b>	<b>0.77</b>	<b>74.57</b>	<b>74</b>
<b>2002</b>	<b>72</b>	<b>3.22</b>	<b>74.32</b>	<b>74</b>
<b>2001</b>	<b>72</b>	<b>0.57</b>	<b>72.41</b>	<b>73</b>

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

**2007 Correlation Section  
for Hall County**

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

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

**Comparison of Average Value Changes**

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

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

**2007 Correlation Section  
for Hall County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>2.22</b>	<b>2007</b>	<b>2.08</b>
<b>0</b>	<b>2006</b>	<b>0.31</b>
<b>7.35</b>	<b>2005</b>	<b>7.29</b>
<b>3.65</b>	<b>2004</b>	<b>3.35</b>
<b>0</b>	<b>2003</b>	<b>0.77</b>
<b>7.25</b>	<b>2002</b>	<b>3.22</b>
<b>11.11</b>	<b>2001</b>	<b>0.57</b>

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

## 2007 Correlation Section for Hall County

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

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

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

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

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

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

**2007 Correlation Section  
for Hall County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>71.66</b>	<b>69.43</b>	<b>72.59</b>

AGRICULTURAL UNIMPROVED: All three measures of central tendency are within the acceptable range and support each other. The median is a reliable measure of the level of assessment in this class of property.

**2007 Correlation Section  
for Hall County**

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**VI. Analysis of R&O COD and PRD**

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>17.27</b>	<b>104.55</b>
<b>Difference</b>	<b>0</b>	<b>1.55</b>

**AGRICULTURAL UNIMPROVED:** The coefficient of dispersion is within the acceptable range and the price related differential is slightly above the range, but not unreasonable.

**2007 Correlation Section  
for Hall County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>90</b>	<b>90</b>	<b>0</b>
<b>Median</b>	<b>69.93</b>	<b>71.66</b>	<b>1.73</b>
<b>Wgt. Mean</b>	<b>67.59</b>	<b>69.43</b>	<b>1.84</b>
<b>Mean</b>	<b>71.05</b>	<b>72.59</b>	<b>1.54</b>
<b>COD</b>	<b>17.73</b>	<b>17.27</b>	<b>-0.46</b>
<b>PRD</b>	<b>105.12</b>	<b>104.55</b>	<b>-0.57</b>
<b>Min Sales Ratio</b>	<b>19.40</b>	<b>19.40</b>	<b>0</b>
<b>Max Sales Ratio</b>	<b>130.03</b>	<b>130.03</b>	<b>0</b>

AGRICULTURAL UNIMPROVED: The above table is reflective of the actions of the assessor in making valuation changes to the irrigated land classification groups within market area two of Hall County. The statistical measurements appear to be a realistic reflection of the assessment actions taken for unimproved agricultural land in Hall County.

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

40 Hall

	<b>2006 CTL County Total</b>	<b>2007 Form 45 County Total</b>	<b>Value Difference (2007 Form 45 - 2006 CTL)</b>	<b>Percent Change</b>	<b>2007 Growth (New Construction Value)</b>	<b>% Change excl. Growth</b>
1. Residential	1,654,983,870	1,682,146,308	27,162,438	1.64	30,560,267	-0.21
2. Recreational	309,643	331,860	22,217	7.18	22,860	-0.21
3. Ag-Homesite Land, Ag-Res Dwellings	91,381,131	92,715,038	1,333,907	1.46	*-----	1.46
<b>4. Total Residential (sum lines 1-3)</b>	<b>1,746,674,644</b>	<b>1,775,193,206</b>	<b>28,518,562</b>	<b>1.63</b>	<b>30,583,127</b>	<b>-0.12</b>
5. Commercial	719,059,499	747,966,091	28,906,592	4.02	19,923,519	1.25
6. Industrial	55,371,253	56,171,809	800,556	1.45	800,556	0
7. Ag-Farmsite Land, Outbuildings	22,385,857	23,599,269	1,213,412	5.42	3,307,923	-9.36
8. Minerals	0	0	0		0	
<b>9. Total Commercial (sum lines 5-8)</b>	<b>796,816,609</b>	<b>827,737,169</b>	<b>30,920,560</b>	<b>3.88</b>	<b>20,724,075</b>	<b>1.28</b>
<b>10. Total Non-Agland Real Property</b>	<b>2,543,491,253</b>	<b>2,602,932,645</b>	<b>59,441,392</b>	<b>2.34</b>	<b>54,615,125</b>	<b>0.19</b>
11. Irrigated	371,149,229	380,253,444	9,104,215	2.45		
12. Dryland	22,611,734	22,458,977	-152,757	-0.68		
13. Grassland	27,321,207	27,186,528	-134,679	-0.49		
14. Wasteland	85918	85,582	-336	-0.39		
15. Other Agland	1,664,453	1,663,459	-994	-0.06		
<b>16. Total Agricultural Land</b>	<b>422,832,541</b>	<b>431,647,990</b>	<b>8,815,449</b>	<b>2.08</b>		
<b>17. Total Value of All Real Property</b>	<b>2,966,323,794</b>	<b>3,034,580,641</b>	<b>68,256,847</b>	<b>2.3</b>	<b>54,615,125</b>	<b>0.46</b>
(Locally Assessed)						

\*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:	2235	<b>MEDIAN:</b>	<b>96</b>	COV:	25.50	95% Median C.I.:	95.52 to 96.60	(! : Derived)
TOTAL Sales Price:	226,039,842	WGT. MEAN:	94	STD:	24.90	95% Wgt. Mean C.I.:	93.47 to 94.82	
TOTAL Adj.Sales Price:	226,024,837	MEAN:	98	AVG.ABS.DEV:	13.18	95% Mean C.I.:	96.60 to 98.67	
TOTAL Assessed Value:	212,783,359							
AVG. Adj. Sales Price:	101,129	COD:	13.73	MAX Sales Ratio:	493.76			
AVG. Assessed Value:	95,205	PRD:	103.71	MIN Sales Ratio:	6.25			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/04 TO 09/30/04	310	97.77	98.81	95.99	11.03	102.94	54.62	457.07	96.76 to 98.79	98,787	94,828
10/01/04 TO 12/31/04	267	98.72	100.15	97.19	11.39	103.05	27.57	241.32	97.05 to 99.54	92,394	89,794
01/01/05 TO 03/31/05	200	98.47	104.12	97.13	15.89	107.19	64.01	493.76	96.61 to 99.84	98,862	96,027
04/01/05 TO 06/30/05	337	96.64	98.73	95.39	13.63	103.51	21.44	303.32	95.54 to 98.03	100,610	95,968
07/01/05 TO 09/30/05	342	94.63	97.08	93.26	14.11	104.10	43.00	247.29	92.59 to 95.86	99,492	92,782
10/01/05 TO 12/31/05	255	94.11	94.88	93.10	13.58	101.91	16.24	196.01	91.78 to 95.57	105,280	98,020
01/01/06 TO 03/31/06	227	93.59	94.36	91.08	14.44	103.60	22.19	228.67	91.26 to 95.52	103,016	93,824
04/01/06 TO 06/30/06	297	91.31	94.04	90.99	15.52	103.36	6.25	263.86	88.78 to 94.07	110,421	100,469
____Study Years____											
07/01/04 TO 06/30/05	1114	97.93	100.06	96.28	12.78	103.93	21.44	493.76	96.99 to 98.48	97,820	94,182
07/01/05 TO 06/30/06	1121	93.45	95.22	92.15	14.45	103.33	6.25	263.86	92.59 to 94.60	104,418	96,221
____Calendar Yrs____											
01/01/05 TO 12/31/05	1134	95.81	98.32	94.52	14.29	104.02	16.24	493.76	95.22 to 96.58	101,015	95,479
____ALL____											
	2235	95.99	97.64	94.14	13.73	103.71	6.25	493.76	95.52 to 96.60	101,129	95,205

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
ALDA	16	100.18	102.06	98.67	18.03	103.44	54.57	177.18	89.01 to 108.93	59,511	58,722
CAIRO	22	98.74	105.08	100.58	18.07	104.47	73.67	197.63	87.66 to 103.23	71,840	72,259
DONIPHAN	30	99.30	102.04	93.37	17.30	109.29	65.97	199.58	92.37 to 106.53	78,855	73,626
GRAND ISLAND	1960	95.91	97.68	94.12	13.40	103.78	6.25	493.76	95.37 to 96.59	98,672	92,869
RURAL	22	93.10	90.33	84.91	25.02	106.38	21.44	169.28	73.70 to 102.66	141,000	119,725
RURAL SUB	151	96.20	94.71	95.12	12.07	99.57	22.19	183.88	93.51 to 98.33	146,600	139,439
WOOD RIVER	34	96.42	102.26	93.69	23.68	109.14	54.31	340.20	84.49 to 99.49	73,226	68,606
____ALL____											
	2235	95.99	97.64	94.14	13.73	103.71	6.25	493.76	95.52 to 96.60	101,129	95,205

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	2056	96.06	97.96	94.17	13.66	104.02	6.25	493.76	95.52 to 96.61	97,204	91,542
2	142	95.65	93.94	94.28	12.19	99.63	22.19	183.88	92.77 to 97.49	155,071	146,207
3	37	95.73	93.67	91.80	23.10	102.04	21.44	172.77	86.34 to 100.53	112,221	103,014
____ALL____											
	2235	95.99	97.64	94.14	13.73	103.71	6.25	493.76	95.52 to 96.60	101,129	95,205

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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TOTAL Assessed Value:	212,783,359							
AVG. Adj. Sales Price:	101,129	COD:	13.73	MAX Sales Ratio:	493.76			
AVG. Assessed Value:	95,205	PRD:	103.71	MIN Sales Ratio:	6.25			

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**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1954	95.74	98.38	94.56	13.85	104.05	38.43	493.76	95.26 to 96.56	108,555	102,649
2	268	96.61	92.83	87.75	12.81	105.79	6.25	236.67	95.96 to 96.99	45,588	40,003
3	13	90.85	84.09	87.92	18.19	95.65	27.10	117.96	69.45 to 99.23	130,000	114,290
ALL	2235	95.99	97.64	94.14	13.73	103.71	6.25	493.76	95.52 to 96.60	101,129	95,205

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	2204	96.06	97.60	94.18	13.50	103.64	6.25	493.76	95.55 to 96.61	101,819	95,888
06	2	48.28	48.28	40.13	43.86	120.29	27.10	69.45	N/A	16,250	6,521
07	29	91.41	103.50	90.48	28.59	114.39	54.57	340.20	85.47 to 106.53	54,594	49,396
ALL	2235	95.99	97.64	94.14	13.73	103.71	6.25	493.76	95.52 to 96.60	101,129	95,205

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
01-0003											
01-0090											
10-0019	2	103.25	103.25	103.34	0.57	99.91	102.66	103.83	N/A	195,000	201,504
40-0002	2001	95.92	97.67	94.21	13.39	103.68	6.25	493.76	95.40 to 96.59	99,907	94,118
40-0082	47	93.28	90.35	90.52	18.62	99.81	21.44	183.88	87.47 to 96.50	137,606	124,562
40-0083	69	97.82	101.17	95.71	18.65	105.71	54.31	340.20	90.39 to 100.19	82,536	78,994
40-0126	84	96.56	96.32	92.86	13.01	103.73	52.15	199.58	93.23 to 99.18	135,845	126,142
41-0504											
47-0100	32	98.74	101.69	100.08	18.17	101.61	22.19	197.63	93.05 to 103.23	67,049	67,105
NonValid School											
ALL	2235	95.99	97.64	94.14	13.73	103.71	6.25	493.76	95.52 to 96.60	101,129	95,205

**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:	2235	<b>MEDIAN:</b>	<b>96</b>	COV:	25.50	95% Median C.I.:	95.52 to 96.60	(! : Derived)
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TOTAL Adj.Sales Price:	226,024,837	MEAN:	98	AVG.ABS.DEV:	13.18	95% Mean C.I.:	96.60 to 98.67	
TOTAL Assessed Value:	212,783,359							
AVG. Adj. Sales Price:	101,129	COD:	13.73	MAX Sales Ratio:	493.76			
AVG. Assessed Value:	95,205	PRD:	103.71	MIN Sales Ratio:	6.25			

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	312	96.94	93.14	90.49	12.63	102.93	6.25	236.67	96.15 to 97.02	58,018	52,499
Prior TO 1860	1	99.52	99.52	99.52			99.52	99.52	N/A	59,900	59,613
1860 TO 1899	43	99.71	111.21	102.43	19.87	108.57	73.70	241.32	96.12 to 108.16	68,467	70,134
1900 TO 1919	219	100.03	113.45	103.63	23.56	109.48	38.43	493.76	99.37 to 101.91	65,281	67,648
1920 TO 1939	245	98.00	102.63	97.25	17.75	105.53	44.68	236.48	95.56 to 99.47	72,750	70,750
1940 TO 1949	138	92.68	94.87	91.08	15.77	104.16	43.00	184.33	88.27 to 95.82	74,517	67,871
1950 TO 1959	254	89.19	91.38	89.71	14.05	101.86	47.38	188.72	86.74 to 92.18	83,201	74,642
1960 TO 1969	232	94.43	95.10	92.50	12.42	102.81	53.28	199.58	91.52 to 96.74	105,543	97,629
1970 TO 1979	279	92.43	94.14	92.45	10.86	101.82	69.23	340.20	91.55 to 94.59	122,716	113,457
1980 TO 1989	146	96.65	98.62	96.04	10.46	102.69	65.25	163.92	95.22 to 99.23	121,017	116,224
1990 TO 1994	70	96.85	97.06	93.89	8.75	103.37	64.42	145.40	94.60 to 100.00	171,235	160,770
1995 TO 1999	102	96.94	97.05	96.25	7.48	100.83	69.05	123.11	93.85 to 99.12	164,961	158,782
2000 TO Present	194	96.10	95.67	94.34	5.78	101.41	65.41	126.88	95.14 to 97.12	186,478	175,931
ALL	2235	95.99	97.64	94.14	13.73	103.71	6.25	493.76	95.52 to 96.60	101,129	95,205

**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	2	106.42	106.42	106.47	1.56	99.95	104.75	108.08	N/A	4,128	4,395
5000 TO 9999	6	169.12	185.90	170.34	42.97	109.14	95.96	340.20	95.96 to 340.20	6,958	11,852
Total \$											
1 TO 9999	8	123.74	166.03	159.80	50.71	103.90	95.96	340.20	95.96 to 340.20	6,250	9,988
10000 TO 29999	166	100.00	114.58	113.02	27.99	101.38	21.44	493.76	98.91 to 100.35	23,043	26,043
30000 TO 59999	402	99.97	107.08	106.66	18.70	100.40	22.19	241.32	99.38 to 100.02	43,906	46,831
60000 TO 99999	732	95.69	94.85	94.64	10.93	100.22	47.38	165.57	94.65 to 96.64	79,906	75,620
100000 TO 149999	539	92.28	92.00	92.04	10.52	99.96	6.25	196.54	91.21 to 93.70	122,869	113,090
150000 TO 249999	328	95.02	92.80	92.85	8.15	99.95	16.24	150.13	93.13 to 96.07	185,248	171,995
250000 TO 499999	58	92.04	89.81	89.24	9.59	100.63	27.57	111.28	89.08 to 95.28	304,563	271,801
500000 +	2	77.69	77.69	78.59	6.94	98.86	72.30	83.09	N/A	677,500	532,444
ALL	2235	95.99	97.64	94.14	13.73	103.71	6.25	493.76	95.52 to 96.60	101,129	95,205

**PA&T 2007 R&O Statistics**

Type: Qualified

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AVG. Assessed Value:	95,205	PRD:	103.71	MIN Sales Ratio:	6.25			

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	2	106.42	106.42	106.47	1.56	99.95	104.75	108.08	N/A	4,128	4,395
5000 TO 9999	17	58.50	61.44	37.00	46.21	166.02	6.25	139.40	27.10 to 88.56	20,584	7,617
Total \$ _____											
1 TO 9999	19	67.02	66.17	38.61	42.94	171.40	6.25	139.40	28.72 to 95.96	18,852	7,278
10000 TO 29999	146	96.99	98.37	89.85	16.36	109.48	16.24	340.20	96.15 to 99.37	25,859	23,235
30000 TO 59999	427	96.97	100.45	94.04	18.60	106.82	31.25	457.07	95.71 to 98.51	47,625	44,784
60000 TO 99999	829	95.16	98.29	93.89	14.82	104.69	27.57	493.76	93.70 to 96.23	83,540	78,435
100000 TO 149999	489	95.55	96.23	94.70	9.86	101.61	60.85	215.61	94.50 to 96.87	129,007	122,175
150000 TO 249999	278	96.49	96.14	94.97	7.44	101.23	57.69	196.54	95.52 to 97.25	194,053	184,293
250000 TO 499999	46	96.09	94.72	93.06	8.01	101.79	64.42	122.98	90.93 to 98.99	314,740	292,882
500000 +	1	83.09	83.09	83.09			83.09	83.09	N/A	790,000	656,422
ALL											
	2235	95.99	97.64	94.14	13.73	103.71	6.25	493.76	95.52 to 96.60	101,129	95,205

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	311	96.92	93.02	90.62	12.10	102.65	6.25	236.67	96.15 to 97.02	58,957	53,426
20	76	87.37	89.36	85.29	23.02	104.77	27.10	198.84	79.70 to 95.14	55,751	47,551
25	3	96.97	96.59	96.50	0.46	100.09	95.73	97.06	N/A	74,050	71,454
30	1656	95.61	99.13	94.73	14.48	104.64	44.68	493.76	95.03 to 96.52	97,625	92,480
35	8	97.04	96.36	95.90	2.65	100.48	90.66	100.06	90.66 to 100.06	182,972	175,468
40	163	96.60	95.77	95.00	6.80	100.81	64.42	150.13	95.70 to 97.70	204,687	194,455
45	2	95.47	95.47	95.07	4.75	100.42	90.93	100.00	N/A	275,700	262,099
50	14	93.49	91.45	89.04	7.85	102.71	72.30	103.21	83.58 to 99.16	381,885	340,041
60	2	96.72	96.72	96.59	1.57	100.14	95.21	98.24	N/A	418,000	403,743
ALL											
	2235	95.99	97.64	94.14	13.73	103.71	6.25	493.76	95.52 to 96.60	101,129	95,205

**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:	2235	<b>MEDIAN:</b>	<b>96</b>	COV:	25.50	95% Median C.I.:	95.52 to 96.60	(! : Derived)
TOTAL Sales Price:	226,039,842	WGT. MEAN:	94	STD:	24.90	95% Wgt. Mean C.I.:	93.47 to 94.82	
TOTAL Adj.Sales Price:	226,024,837	MEAN:	98	AVG.ABS.DEV:	13.18	95% Mean C.I.:	96.60 to 98.67	
TOTAL Assessed Value:	212,783,359							
AVG. Adj. Sales Price:	101,129	COD:	13.73	MAX Sales Ratio:	493.76			
AVG. Assessed Value:	95,205	PRD:	103.71	MIN Sales Ratio:	6.25			

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<b>STYLE</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	309	96.92	92.99	90.51	12.17	102.75	6.25	236.67	96.15 to 97.02	58,418	52,872
100	25	92.73	111.20	92.30	32.82	120.48	69.05	340.20	87.25 to 107.39	51,469	47,503
101	1450	95.55	97.97	94.54	13.86	103.63	27.10	493.76	94.94 to 96.23	102,372	96,782
102	80	99.22	104.47	95.19	16.63	109.75	60.85	303.32	96.76 to 100.00	159,532	151,852
103	89	91.21	90.48	89.63	8.40	100.95	60.56	111.65	87.93 to 94.06	125,872	112,817
104	117	97.25	101.48	95.79	15.18	105.94	65.66	241.32	94.77 to 99.47	126,784	121,447
106	2	110.15	110.15	99.60	39.49	110.59	66.65	153.65	N/A	132,000	131,475
111	42	95.41	96.14	95.14	7.87	101.05	77.30	118.03	92.14 to 99.49	121,884	115,965
301	61	96.07	97.86	94.53	9.90	103.53	65.41	163.92	91.78 to 98.44	141,369	133,631
302	17	99.15	94.04	93.52	9.37	100.57	72.83	109.21	79.82 to 103.20	87,057	81,411
304	26	101.94	112.44	105.99	17.72	106.09	71.23	188.72	99.22 to 118.69	71,987	76,299
305	1	172.77	172.77	172.77			172.77	172.77	N/A	39,900	68,937
307	16	95.68	89.76	88.01	12.72	101.99	65.25	113.56	74.97 to 100.09	128,100	112,743
<u>ALL</u>	<u>2235</u>	<u>95.99</u>	<u>97.64</u>	<u>94.14</u>	<u>13.73</u>	<u>103.71</u>	<u>6.25</u>	<u>493.76</u>	<u>95.52 to 96.60</u>	<u>101,129</u>	<u>95,205</u>

<b>CONDITION</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	310	96.92	93.00	90.54	12.13	102.71	6.25	236.67	96.15 to 96.99	58,664	53,117
10	10	99.53	102.65	92.46	25.53	111.02	38.43	190.69	80.11 to 125.30	52,293	48,350
20	52	98.96	121.37	98.87	40.78	122.76	60.56	493.76	88.64 to 106.65	65,574	64,833
25	1	100.00	100.00	100.00			100.00	100.00	N/A	20,000	20,000
30	1429	95.57	98.38	94.48	14.88	104.13	27.10	457.07	94.85 to 96.52	89,825	84,865
40	410	95.72	95.44	94.35	7.39	101.15	60.85	163.92	94.91 to 96.63	167,139	157,703
50	20	96.72	95.54	92.11	8.32	103.72	72.30	115.58	88.22 to 99.16	313,660	288,918
60	3	97.00	105.57	100.99	9.11	104.54	96.60	123.11	N/A	241,666	244,054
<u>ALL</u>	<u>2235</u>	<u>95.99</u>	<u>97.64</u>	<u>94.14</u>	<u>13.73</u>	<u>103.71</u>	<u>6.25</u>	<u>493.76</u>	<u>95.52 to 96.60</u>	<u>101,129</u>	<u>95,205</u>

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	244	<b>MEDIAN:</b>	<b>98</b>	COV:	21.27	95% Median C.I.:	97.67 to 98.79	(! : Derived)
TOTAL Sales Price:	66,809,899	WGT. MEAN:	93	STD:	20.27	95% Wgt. Mean C.I.:	90.43 to 96.34	
TOTAL Adj.Sales Price:	66,366,449	MEAN:	95	AVG.ABS.DEV:	11.15	95% Mean C.I.:	92.75 to 97.83	
TOTAL Assessed Value:	61,975,597							
AVG. Adj. Sales Price:	271,993	COD:	11.33	MAX Sales Ratio:	187.89			
AVG. Assessed Value:	253,998	PRD:	102.04	MIN Sales Ratio:	3.45			

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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	20	99.13	105.92	106.56	9.74	99.40	88.57	147.76	97.43 to 103.17	144,770	154,269
10/01/03 TO 12/31/03	8	99.66	99.07	96.15	5.24	103.04	89.14	107.48	89.14 to 107.48	261,778	251,693
01/01/04 TO 03/31/04	21	99.62	103.35	99.98	11.49	103.37	71.13	187.89	97.62 to 101.12	265,372	265,330
04/01/04 TO 06/30/04	15	98.08	99.73	100.88	11.22	98.86	62.11	161.30	94.88 to 100.88	133,086	134,258
07/01/04 TO 09/30/04	19	98.75	95.11	100.05	12.00	95.06	52.19	146.45	92.74 to 101.56	250,347	250,469
10/01/04 TO 12/31/04	26	98.94	98.09	93.42	9.71	104.99	35.02	173.15	97.53 to 99.73	140,567	131,324
01/01/05 TO 03/31/05	15	98.78	93.29	94.63	10.64	98.58	3.45	120.66	93.75 to 101.37	490,660	464,334
04/01/05 TO 06/30/05	27	98.16	96.74	98.29	5.45	98.42	68.73	116.77	95.17 to 99.51	363,175	356,963
07/01/05 TO 09/30/05	23	98.45	92.03	89.33	16.53	103.02	41.67	174.03	87.42 to 99.38	236,304	211,090
10/01/05 TO 12/31/05	25	98.06	94.06	93.94	8.83	100.12	45.46	144.65	93.00 to 98.81	278,972	262,068
01/01/06 TO 03/31/06	27	92.18	85.41	82.41	14.28	103.64	17.74	106.00	79.88 to 98.26	454,995	374,950
04/01/06 TO 06/30/06	18	85.00	85.05	84.38	17.74	100.79	53.04	109.93	66.77 to 100.10	196,471	165,778
<u>Study Years</u>											
07/01/03 TO 06/30/04	64	99.04	102.77	101.00	10.17	101.75	62.11	187.89	98.08 to 100.00	196,230	198,198
07/01/04 TO 06/30/05	87	98.75	96.19	96.87	9.07	99.30	3.45	173.15	97.95 to 99.27	293,988	284,786
07/01/05 TO 06/30/06	93	96.58	89.30	86.84	14.19	102.84	17.74	174.03	89.18 to 98.32	303,555	263,596
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	81	98.79	99.06	98.62	11.05	100.45	35.02	187.89	98.07 to 99.63	197,289	194,557
01/01/05 TO 12/31/05	90	98.35	94.21	94.71	10.11	99.48	3.45	174.03	97.45 to 98.81	328,610	311,220
<u>ALL</u>											
	244	98.40	95.29	93.38	11.33	102.04	3.45	187.89	97.67 to 98.79	271,993	253,998

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ALDA	3	97.67	97.71	97.94	1.74	99.76	95.17	100.28	N/A	60,750	59,498
CAIRO	2	88.51	88.51	84.32	8.68	104.97	80.83	96.19	N/A	28,150	23,735
DONIPHAN	2	100.82	100.82	101.15	1.54	99.67	99.27	102.37	N/A	123,750	125,172
GRAND ISLAND	226	98.40	94.57	92.94	11.15	101.75	3.45	174.03	97.65 to 98.79	286,153	265,964
RURAL	2	167.83	167.83	161.88	11.96	103.67	147.76	187.89	N/A	135,000	218,540
RURAL SUB	3	97.95	104.79	106.51	10.15	98.39	93.30	123.12	N/A	163,666	174,314
WOOD RIVER	6	96.72	92.63	96.15	7.39	96.33	74.14	101.86	74.14 to 101.86	74,767	71,891
<u>ALL</u>											
	244	98.40	95.29	93.38	11.33	102.04	3.45	187.89	97.67 to 98.79	271,993	253,998

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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TOTAL Adj.Sales Price:	66,366,449	MEAN:	95	AVG.ABS.DEV:	11.15	95% Mean C.I.:	92.75 to 97.83	
TOTAL Assessed Value:	61,975,597							
AVG. Adj. Sales Price:	271,993	COD:	11.33	MAX Sales Ratio:	187.89			
AVG. Assessed Value:	253,998	PRD:	102.04	MIN Sales Ratio:	3.45			

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**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	235	98.32	94.67	93.16	10.80	101.62	3.45	174.03	97.65 to 98.79	273,274	254,587
2	4	95.63	85.90	70.04	14.85	122.64	50.10	102.24	N/A	177,750	124,497
3	5	123.12	131.77	114.88	22.02	114.70	100.00	187.89	N/A	287,190	329,925
<u>ALL</u>	<u>244</u>	<u>98.40</u>	<u>95.29</u>	<u>93.38</u>	<u>11.33</u>	<u>102.04</u>	<u>3.45</u>	<u>187.89</u>	<u>97.67 to 98.79</u>	<u>271,993</u>	<u>253,998</u>

**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	196	98.50	96.73	94.29	8.56	102.59	45.46	187.89	98.06 to 98.84	268,440	253,115
2	45	94.62	88.62	89.68	23.77	98.82	3.45	173.15	84.24 to 99.17	297,041	266,379
3	3	100.00	101.33	98.10	12.10	103.29	83.85	120.14	N/A	128,426	125,990
<u>ALL</u>	<u>244</u>	<u>98.40</u>	<u>95.29</u>	<u>93.38</u>	<u>11.33</u>	<u>102.04</u>	<u>3.45</u>	<u>187.89</u>	<u>97.67 to 98.79</u>	<u>271,993</u>	<u>253,998</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)											
01-0003											
01-0090											
10-0019	1	104.85	104.85	104.85			104.85	104.85	N/A	134,000	140,505
40-0002	222	98.40	94.70	92.85	11.07	101.99	3.45	174.03	97.65 to 98.79	286,030	265,572
40-0082	5	100.09	108.93	107.38	19.43	101.44	75.71	147.76	N/A	299,600	321,722
40-0083	11	95.17	91.97	94.76	7.46	97.06	69.46	101.86	74.14 to 100.28	76,077	72,088
40-0126	3	102.37	129.84	125.21	28.86	103.70	99.27	187.89	N/A	114,166	142,948
41-0504											
47-0100	2	88.51	88.51	84.32	8.68	104.97	80.83	96.19	N/A	28,150	23,735
NonValid School											
<u>ALL</u>	<u>244</u>	<u>98.40</u>	<u>95.29</u>	<u>93.38</u>	<u>11.33</u>	<u>102.04</u>	<u>3.45</u>	<u>187.89</u>	<u>97.67 to 98.79</u>	<u>271,993</u>	<u>253,998</u>

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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TOTAL Sales Price:	66,809,899	WGT. MEAN:	93	STD:	20.27	95% Wgt. Mean C.I.:	90.43 to 96.34	
TOTAL Adj.Sales Price:	66,366,449	MEAN:	95	AVG.ABS.DEV:	11.15	95% Mean C.I.:	92.75 to 97.83	
TOTAL Assessed Value:	61,975,597							
AVG. Adj. Sales Price:	271,993	COD:	11.33	MAX Sales Ratio:	187.89			
AVG. Assessed Value:	253,998	PRD:	102.04	MIN Sales Ratio:	3.45			

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	56	94.60	88.68	88.65	22.39	100.04	3.45	173.15	83.85 to 99.63	267,916	237,500
Prior TO 1860											
1860 TO 1899	2	83.45	83.45	76.05	19.99	109.73	66.77	100.13	N/A	125,795	95,667
1900 TO 1919	18	98.54	98.71	98.84	4.19	99.88	86.29	115.37	97.65 to 99.84	78,716	77,799
1920 TO 1939	15	98.68	98.17	90.07	5.26	108.99	65.90	116.77	97.15 to 102.31	119,546	107,681
1940 TO 1949	15	97.19	95.68	94.20	3.38	101.57	87.54	101.37	90.02 to 99.09	130,829	123,242
1950 TO 1959	19	98.22	102.94	105.25	10.36	97.81	76.05	174.03	95.83 to 100.88	128,248	134,978
1960 TO 1969	18	99.07	92.94	104.08	13.19	89.29	45.46	146.45	81.34 to 101.55	255,866	266,319
1970 TO 1979	50	98.67	96.79	94.11	10.85	102.85	50.10	187.89	96.82 to 99.31	291,944	274,752
1980 TO 1989	22	98.75	97.10	96.70	5.83	100.42	66.37	121.11	94.33 to 101.37	418,227	404,409
1990 TO 1994	6	98.61	97.15	98.55	2.14	98.58	88.69	100.09	88.69 to 100.09	388,500	382,859
1995 TO 1999	17	98.79	100.93	96.32	6.17	104.79	86.31	141.34	96.11 to 99.80	362,495	349,154
2000 TO Present	6	88.59	88.28	81.67	11.15	108.09	75.43	99.11	75.43 to 99.11	1,100,841	899,036
ALL	244	98.40	95.29	93.38	11.33	102.04	3.45	187.89	97.67 to 98.79	271,993	253,998

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	2	99.81	99.81	99.11	4.93	100.71	94.89	104.73	N/A	7,000	6,937
Total \$											
1 TO 9999	2	99.81	99.81	99.11	4.93	100.71	94.89	104.73	N/A	7,000	6,937
10000 TO 29999	10	102.19	106.55	105.89	16.75	100.63	72.80	173.15	76.05 to 133.73	18,830	19,938
30000 TO 59999	23	95.17	86.00	86.52	16.87	99.40	35.02	116.77	78.50 to 99.49	45,100	39,021
60000 TO 99999	52	98.25	99.56	100.20	6.60	99.36	53.04	187.89	97.53 to 98.96	79,110	79,271
100000 TO 149999	47	99.29	100.06	99.95	12.06	100.11	41.67	174.03	98.39 to 100.00	123,063	123,005
150000 TO 249999	43	95.01	94.11	94.05	12.58	100.06	17.74	147.76	93.30 to 99.15	184,226	173,264
250000 TO 499999	35	97.75	86.91	86.69	14.27	100.25	3.45	111.07	89.14 to 99.17	338,001	293,027
500000 +	32	98.28	94.99	93.74	7.56	101.33	65.90	146.45	93.75 to 99.17	1,108,667	1,039,222
ALL	244	98.40	95.29	93.38	11.33	102.04	3.45	187.89	97.67 to 98.79	271,993	253,998

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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AVG. Assessed Value:	253,998	PRD:	102.04	MIN Sales Ratio:	3.45			

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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	3	94.89	67.69	8.17	35.58	828.73	3.45	104.73	N/A	94,666	7,732
Total \$ _____											
1 TO 9999	3	94.89	67.69	8.17	35.58	828.73	3.45	104.73	N/A	94,666	7,732
10000 TO 29999	16	86.12	83.51	74.49	25.37	112.11	35.02	133.73	62.11 to 102.24	27,775	20,688
30000 TO 59999	23	96.90	89.34	76.07	17.43	117.44	17.74	173.15	81.34 to 98.76	59,900	45,564
60000 TO 99999	51	98.24	95.28	92.93	5.98	102.52	45.46	116.77	97.43 to 98.83	84,847	78,851
100000 TO 149999	48	98.79	97.60	96.14	7.03	101.52	65.02	141.34	97.29 to 99.63	129,831	124,814
150000 TO 249999	43	98.89	100.82	94.67	17.09	106.50	50.10	187.89	94.58 to 100.00	201,402	190,662
250000 TO 499999	33	98.78	96.13	93.47	10.02	102.84	63.25	147.76	95.51 to 99.71	367,413	343,429
500000 +	27	98.41	96.50	94.27	6.74	102.36	65.92	146.45	97.50 to 99.64	1,219,121	1,149,230
ALL _____											
	244	98.40	95.29	93.38	11.33	102.04	3.45	187.89	97.67 to 98.79	271,993	253,998

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	69	95.51	89.57	88.72	19.65	100.96	3.45	173.15	88.69 to 99.38	234,616	208,159
10	3	74.14	80.34	84.69	12.58	94.86	69.46	97.43	N/A	49,535	41,953
15	5	98.71	97.29	95.74	11.49	101.62	76.05	120.66	N/A	213,800	204,688
20	152	98.49	98.08	96.70	8.13	101.43	50.10	187.89	98.07 to 98.83	251,421	243,118
25	10	99.85	94.41	86.70	7.59	108.90	75.43	105.41	79.88 to 102.31	875,504	759,038
30	5	97.62	98.01	96.47	2.34	101.60	94.52	102.24	N/A	397,839	383,782
ALL _____											
	244	98.40	95.29	93.38	11.33	102.04	3.45	187.89	97.67 to 98.79	271,993	253,998

**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:	244	<b>MEDIAN:</b>	<b>98</b>	COV:	21.27	95% Median C.I.:	97.67 to 98.79	(! : Derived)
TOTAL Sales Price:	66,809,899	WGT. MEAN:	93	STD:	20.27	95% Wgt. Mean C.I.:	90.43 to 96.34	
TOTAL Adj.Sales Price:	66,366,449	MEAN:	95	AVG.ABS.DEV:	11.15	95% Mean C.I.:	92.75 to 97.83	
TOTAL Assessed Value:	61,975,597							
AVG. Adj. Sales Price:	271,993	COD:	11.33	MAX Sales Ratio:	187.89			
AVG. Assessed Value:	253,998	PRD:	102.04	MIN Sales Ratio:	3.45			

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	54	94.16	87.75	88.11	22.76	99.59	3.45	173.15	83.04 to 99.17	271,857	239,534
303	1	66.37	66.37	66.37			66.37	66.37	N/A	400,000	265,472
309	2	100.78	100.78	100.54	0.77	100.23	100.00	101.55	N/A	115,000	115,621
319	1	101.56	101.56	101.56			101.56	101.56	N/A	77,500	78,711
326	11	99.55	103.13	102.29	9.48	100.82	75.71	141.34	96.11 to 120.14	118,136	120,837
330	2	92.46	92.46	95.51	6.65	96.80	86.31	98.60	N/A	1,010,479	965,110
341	7	95.99	89.19	84.43	8.62	105.64	75.43	98.94	75.43 to 98.94	1,162,149	981,154
343	5	100.00	113.81	102.39	15.84	111.15	97.43	174.03	N/A	596,865	611,130
344	22	98.44	92.48	90.33	8.25	102.37	50.10	102.82	89.46 to 100.88	246,436	222,613
349	1	105.41	105.41	105.41			105.41	105.41	N/A	250,000	263,524
350	4	85.90	85.14	91.70	15.53	92.85	69.46	99.31	N/A	71,401	65,473
352	45	98.79	98.21	102.28	4.92	96.03	81.71	146.45	97.62 to 99.31	195,342	199,792
353	26	98.46	99.32	97.12	5.59	102.27	80.83	144.65	97.65 to 99.59	238,706	231,823
381	2	71.26	71.26	72.04	36.21	98.91	45.46	97.06	N/A	180,500	130,036
386	2	99.04	99.04	98.80	0.29	100.24	98.75	99.32	N/A	192,500	190,182
387	2	110.37	110.37	112.19	9.73	98.38	99.63	121.11	N/A	124,000	139,114
406	10	98.16	97.10	99.57	3.91	97.52	89.07	103.82	89.18 to 102.24	147,236	146,596
407	2	98.32	98.32	99.65	1.77	98.67	96.58	100.06	N/A	292,668	291,631
412	4	94.19	88.10	90.99	10.43	96.82	65.92	98.09	N/A	1,487,500	1,353,463
419	4	100.01	99.81	97.13	3.86	102.76	93.00	106.22	N/A	240,750	233,832
426	1	121.04	121.04	121.04			121.04	121.04	N/A	135,000	163,408
428	3	98.39	105.78	104.96	7.58	100.78	98.29	120.66	N/A	106,666	111,958
442	2	82.77	82.77	74.71	19.33	110.78	66.77	98.76	N/A	120,795	90,249
470	1	97.95	97.95	97.95			97.95	97.95	N/A	125,000	122,437
494	2	85.20	85.20	93.36	15.50	91.26	71.99	98.41	N/A	340,000	317,411
498	1	187.89	187.89	187.89			187.89	187.89	N/A	95,000	178,500
528	26	98.01	95.52	95.80	8.97	99.72	53.04	147.76	94.72 to 99.62	147,136	140,953
851	1	123.12	123.12	123.12			123.12	123.12	N/A	198,000	243,769
ALL	244	98.40	95.29	93.38	11.33	102.04	3.45	187.89	97.67 to 98.79	271,993	253,998

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	47	98.79	97.76	101.15	5.24	96.65	75.20	146.45	97.62 to 99.31	198,063	200,345
03	197	98.24	94.70	92.12	12.79	102.80	3.45	187.89	97.53 to 98.75	289,631	266,798
04											
ALL	244	98.40	95.29	93.38	11.33	102.04	3.45	187.89	97.67 to 98.79	271,993	253,998

**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:	90	<b>MEDIAN:</b>	<b>72</b>	COV:	24.29	95% Median C.I.:	69.03 to 74.98	(!: Derived)
(AgLand) TOTAL Sales Price:	17,870,655	WGT. MEAN:	69	STD:	17.63	95% Wgt. Mean C.I.:	65.47 to 73.39	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,904,555	MEAN:	73	AVG.ABS.DEV:	12.38	95% Mean C.I.:	68.94 to 76.23	
(AgLand) TOTAL Assessed Value:	12,430,790							
AVG. Adj. Sales Price:	198,939	COD:	17.27	MAX Sales Ratio:	130.03			
AVG. Assessed Value:	138,119	PRD:	104.55	MIN Sales Ratio:	19.40			

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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	2	90.20	90.20	94.28	12.46	95.67	78.96	101.44	N/A	81,275	76,628
10/01/03 TO 12/31/03	7	70.06	75.42	71.18	15.26	105.96	61.55	109.76	61.55 to 109.76	218,600	155,591
01/01/04 TO 03/31/04	15	77.14	79.64	77.90	9.21	102.23	68.87	100.20	70.79 to 81.93	190,608	148,493
04/01/04 TO 06/30/04	3	93.95	104.16	91.39	14.73	113.97	88.50	130.03	N/A	98,121	89,673
07/01/04 TO 09/30/04	1	81.06	81.06	81.05			81.06	81.06	N/A	140,000	113,477
10/01/04 TO 12/31/04	2	98.18	98.18	96.14	6.81	102.12	91.49	104.86	N/A	222,250	213,664
01/01/05 TO 03/31/05	7	74.46	70.64	70.18	7.18	100.65	51.43	77.82	51.43 to 77.82	241,136	169,239
04/01/05 TO 06/30/05	6	67.37	66.23	65.34	12.30	101.37	45.69	85.94	45.69 to 85.94	268,000	175,108
07/01/05 TO 09/30/05	6	72.77	74.53	71.46	23.05	104.30	48.67	114.86	48.67 to 114.86	186,676	133,393
10/01/05 TO 12/31/05	13	69.79	63.81	64.06	17.77	99.60	19.40	86.37	53.89 to 73.51	194,223	124,419
01/01/06 TO 03/31/06	26	68.35	67.75	63.40	15.36	106.86	34.45	99.95	60.96 to 71.43	210,024	133,164
04/01/06 TO 06/30/06	2	54.89	54.89	49.46	40.24	110.96	32.80	76.97	N/A	36,132	17,872
<u>Study Years</u>											
07/01/03 TO 06/30/04	27	78.96	82.05	77.15	13.78	106.36	61.55	130.03	70.79 to 88.50	179,490	138,474
07/01/04 TO 06/30/05	16	73.26	73.08	71.54	13.97	102.15	45.69	104.86	66.59 to 81.06	242,528	173,508
07/01/05 TO 06/30/06	47	68.58	66.98	64.46	18.03	103.91	19.40	114.86	61.98 to 71.88	195,273	125,868
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	21	80.74	84.98	81.25	12.92	104.58	68.87	130.03	75.91 to 91.70	177,999	144,629
01/01/05 TO 12/31/05	32	69.63	67.77	67.04	16.25	101.08	19.40	114.86	61.98 to 74.46	216,903	145,410
<u>ALL</u>	90	71.66	72.59	69.43	17.27	104.55	19.40	130.03	69.03 to 74.98	198,939	138,119

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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(AgLand) TOTAL Assessed Value:	12,430,790							
AVG. Adj. Sales Price:	198,939	COD:	17.27	MAX Sales Ratio:	130.03			
AVG. Assessed Value:	138,119	PRD:	104.55	MIN Sales Ratio:	19.40			

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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	
3209	4	76.64	78.28	73.49	11.54	106.52	68.15	91.70	N/A	220,980	162,407	
3211	7	70.06	72.34	70.03	15.78	103.30	55.37	95.37	55.37 to 95.37	220,856	154,664	
3213	3	91.49	81.87	85.94	17.77	95.26	52.68	101.44	N/A	166,933	143,466	
3215	8	84.57	87.72	76.63	22.60	114.48	45.69	130.03	45.69 to 130.03	171,990	131,791	
3309	9	69.10	67.44	69.31	10.21	97.30	32.80	80.74	66.59 to 79.14	208,693	144,637	
3311	1	80.60	80.60	80.60			80.60	80.60	N/A	148,500	119,689	
3313	2	64.97	64.97	62.75	10.91	103.53	57.88	72.05	N/A	308,375	193,498	
3315	6	66.71	65.73	59.50	17.55	110.48	48.67	81.93	48.67 to 81.93	117,181	69,718	
3433	5	55.87	65.13	58.62	30.56	111.11	40.03	109.76	N/A	229,528	134,548	
3435	7	68.58	65.33	65.55	19.12	99.67	19.40	85.94	19.40 to 85.94	102,837	67,407	
3437	6	72.93	75.90	75.27	11.72	100.84	61.56	104.86	61.56 to 104.86	175,916	132,414	
3439	5	75.91	74.24	73.47	3.04	101.05	68.05	77.14	N/A	293,360	215,531	
3533	7	76.97	71.66	70.45	20.02	101.71	38.36	99.95	38.36 to 99.95	142,402	100,328	
3535	3	69.79	70.22	69.21	2.26	101.46	68.06	72.80	N/A	174,116	120,502	
3537	5	68.09	67.29	56.08	20.77	119.99	34.45	93.95	N/A	349,589	196,050	
3539	12	72.51	74.64	74.25	12.67	100.54	53.89	100.20	65.61 to 79.45	216,201	160,520	
ALL	90	71.66	72.59	69.43	17.27	104.55	19.40	130.03	69.03 to 74.98	198,939	138,119	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	65	72.35	73.30	71.39	17.27	102.67	19.40	130.03	69.10 to 76.51	182,956	130,616	
2	25	69.79	70.74	65.54	17.01	107.93	34.45	109.76	65.61 to 75.31	240,494	157,629	
ALL	90	71.66	72.59	69.43	17.27	104.55	19.40	130.03	69.03 to 74.98	198,939	138,119	

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	90	71.66	72.59	69.43	17.27	104.55	19.40	130.03	69.03 to 74.98	198,939	138,119	
ALL	90	71.66	72.59	69.43	17.27	104.55	19.40	130.03	69.03 to 74.98	198,939	138,119	

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

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AVG. Assessed Value:	138,119	PRD:	104.55	MIN Sales Ratio:	19.40			

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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)											
01-0003											
01-0090											
10-0019	4	72.16	64.91	70.12	16.22	92.57	38.36	76.97	N/A	232,391	162,961
40-0002	2	66.71	66.71	64.26	7.08	103.80	61.98	71.43	N/A	134,799	86,624
40-0082	21	72.05	72.82	70.24	17.13	103.68	48.67	101.44	57.88 to 82.55	191,953	134,829
40-0083	29	72.35	71.42	71.57	14.73	99.80	19.40	104.86	68.16 to 77.82	177,106	126,752
40-0126	25	69.79	70.74	65.54	17.01	107.93	34.45	109.76	65.61 to 75.31	240,494	157,629
41-0504											
47-0100	9	82.77	85.63	75.87	22.38	112.87	45.69	130.03	68.92 to 114.86	169,546	128,635
NonValid School											
ALL	90	71.66	72.59	69.43	17.27	104.55	19.40	130.03	69.03 to 74.98	198,939	138,119

**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	1	130.03	130.03	130.03			130.03	130.03	N/A	2,364	3,074
10.01 TO 30.00	12	72.12	67.23	65.80	14.59	102.17	32.80	82.55	61.04 to 78.96	49,408	32,510
30.01 TO 50.00	10	66.95	70.95	67.50	24.67	105.11	48.67	109.76	52.19 to 95.37	91,170	61,540
50.01 TO 100.00	36	74.57	75.28	73.83	17.09	101.97	19.40	114.86	68.92 to 79.45	171,702	126,768
100.01 TO 180.00	27	69.53	71.64	69.79	13.02	102.64	40.03	104.86	68.06 to 76.27	308,123	215,048
180.01 TO 330.00	4	68.81	60.53	55.47	13.65	109.13	34.45	70.06	N/A	474,242	263,054
ALL	90	71.66	72.59	69.43	17.27	104.55	19.40	130.03	69.03 to 74.98	198,939	138,119

**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	3	53.89	55.88	55.89	13.84	99.99	45.69	68.06	N/A	187,533	104,803
DRY-N/A	5	55.87	63.89	58.63	16.86	108.98	52.68	82.55	N/A	65,376	38,328
GRASS	2	81.41	81.41	37.65	59.71	216.24	32.80	130.03	N/A	23,682	8,916
GRASS-N/A	4	53.73	49.16	53.70	37.75	91.55	19.40	69.79	N/A	136,182	73,131
IRRGTD	48	73.39	74.62	72.82	12.37	102.47	48.67	104.86	68.58 to 77.14	202,525	147,485
IRRGTD-N/A	28	72.11	75.15	67.67	18.49	111.06	34.45	114.86	69.03 to 82.77	239,348	161,966
ALL	90	71.66	72.59	69.43	17.27	104.55	19.40	130.03	69.03 to 74.98	198,939	138,119

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

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(AgLand) TOTAL Assessed Value:	12,430,790							
AVG. Adj. Sales Price:	198,939	COD:	17.27	MAX Sales Ratio:	130.03			
AVG. Assessed Value:	138,119	PRD:	104.55	MIN Sales Ratio:	19.40			

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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	60.98	60.11	56.82	16.92	105.79	45.69	72.80	N/A	148,885	84,597
DRY-N/A	4	55.72	61.67	57.04	13.54	108.11	52.68	82.55	N/A	73,485	41,914
GRASS	4	51.30	63.01	50.51	71.95	124.73	19.40	130.03	N/A	110,523	55,827
GRASS-N/A	2	53.73	53.73	58.03	28.61	92.58	38.36	69.10	N/A	75,000	43,525
IRRGTD	67	73.13	74.64	72.28	12.73	103.26	48.67	109.76	69.53 to 76.27	210,979	152,499
IRRGTD-N/A	9	80.60	76.15	61.07	24.78	124.68	34.45	114.86	40.03 to 99.95	254,147	155,213
ALL	90	71.66	72.59	69.43	17.27	104.55	19.40	130.03	69.03 to 74.98	198,939	138,119

**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	8	55.72	60.89	56.89	16.03	107.02	45.69	82.55	45.69 to 82.55	111,185	63,256
GRASS	6	53.73	59.91	52.42	55.33	114.30	19.40	130.03	19.40 to 130.03	98,682	51,726
IRRGTD	75	73.26	75.28	71.45	14.15	105.36	34.45	114.86	70.06 to 76.51	213,882	152,820
IRRGTD-N/A	1	40.03	40.03	40.03			40.03	40.03	N/A	381,784	152,830
ALL	90	71.66	72.59	69.43	17.27	104.55	19.40	130.03	69.03 to 74.98	198,939	138,119

**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	130.03	130.03	130.03			130.03	130.03	N/A	2,364	3,074
Total \$											
1 TO 9999	1	130.03	130.03	130.03			130.03	130.03	N/A	2,364	3,074
10000 TO 29999	2	79.76	79.76	79.69	3.50	100.08	76.97	82.55	N/A	26,632	21,224
30000 TO 59999	7	72.80	63.73	62.93	18.64	101.28	32.80	81.93	32.80 to 81.93	46,130	29,029
60000 TO 99999	14	71.89	78.59	79.11	20.28	99.34	53.89	114.86	61.04 to 99.95	79,663	63,024
100000 TO 149999	11	80.60	71.47	72.48	25.13	98.61	19.40	101.44	52.19 to 96.07	127,596	92,482
150000 TO 249999	33	73.82	74.59	73.88	12.52	100.95	48.67	104.86	68.92 to 77.15	196,821	145,421
250000 TO 499999	20	69.28	67.35	67.25	9.96	100.15	40.03	91.49	66.59 to 71.24	362,794	243,976
500000 +	2	51.14	51.14	48.08	32.63	106.36	34.45	67.82	N/A	628,079	301,977
ALL	90	71.66	72.59	69.43	17.27	104.55	19.40	130.03	69.03 to 74.98	198,939	138,119

**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:	90	<b>MEDIAN:</b>	<b>72</b>	COV:	24.29	95% Median C.I.:	69.03 to 74.98	(!: Derived)
(AgLand) TOTAL Sales Price:	17,870,655	WGT. MEAN:	69	STD:	17.63	95% Wgt. Mean C.I.:	65.47 to 73.39	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,904,555	MEAN:	73	AVG.ABS.DEV:	12.38	95% Mean C.I.:	68.94 to 76.23	
(AgLand) TOTAL Assessed Value:	12,430,790							
AVG. Adj. Sales Price:	198,939	COD:	17.27	MAX Sales Ratio:	130.03			
AVG. Assessed Value:	138,119	PRD:	104.55	MIN Sales Ratio:	19.40			

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<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	1	130.03	130.03	130.03			130.03	130.03	N/A	2,364	3,074	
Total \$ _____												
1 TO 9999	1	130.03	130.03	130.03			130.03	130.03	N/A	2,364	3,074	
10000 TO 29999	6	55.58	53.81	39.75	42.51	135.37	19.40	82.55	19.40 to 82.55	54,020	21,475	
30000 TO 59999	13	68.58	68.38	66.44	14.16	102.91	52.68	95.37	55.56 to 78.96	67,565	44,893	
60000 TO 99999	10	68.63	72.07	67.25	22.83	107.16	48.67	109.76	51.43 to 99.95	111,188	74,779	
100000 TO 149999	20	76.71	77.80	74.20	16.62	104.85	45.69	114.86	68.87 to 88.50	172,762	128,188	
150000 TO 249999	27	73.82	74.51	71.44	13.13	104.29	40.03	104.86	68.06 to 77.15	244,091	174,390	
250000 TO 499999	13	69.53	69.43	66.67	9.06	104.13	34.45	91.49	68.05 to 76.27	426,316	284,241	
ALL _____	90	71.66	72.59	69.43	17.27	104.55	19.40	130.03	69.03 to 74.98	198,939	138,119	

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	2248	<b>MEDIAN:</b>	<b>96</b>	COV:	25.73	95% Median C.I.:	95.56 to 96.61
TOTAL Sales Price:	226,909,642	WGT. MEAN:	94	STD:	25.06	95% Wgt. Mean C.I.:	93.05 to 94.49
TOTAL Adj.Sales Price:	223,947,516	MEAN:	97	AVG.ABS.DEV:	13.37	95% Mean C.I.:	96.37 to 98.45
TOTAL Assessed Value:	209,989,038						
AVG. Adj. Sales Price:	99,620	COD:	13.92	MAX Sales Ratio:	493.76		
AVG. Assessed Value:	93,411	PRD:	103.89	MIN Sales Ratio:	5.87		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/04 TO 09/30/04	310	97.45	98.62	95.71	11.22	103.04	44.66	457.07	96.74 to 98.70	98,676	94,442
10/01/04 TO 12/31/04	268	98.74	100.00	97.14	11.66	102.95	27.57	241.32	97.11 to 99.55	92,180	89,540
01/01/05 TO 03/31/05	203	98.45	103.50	96.34	16.19	107.43	18.81	493.76	96.61 to 99.76	98,337	94,739
04/01/05 TO 06/30/05	341	96.87	98.44	95.30	13.70	103.29	21.44	303.32	95.54 to 98.23	100,372	95,655
07/01/05 TO 09/30/05	345	94.65	97.23	93.28	14.34	104.24	43.00	247.29	92.59 to 95.86	99,171	92,507
10/01/05 TO 12/31/05	255	94.13	95.40	93.51	13.49	102.01	44.68	196.01	92.07 to 95.71	104,706	97,914
01/01/06 TO 03/31/06	228	93.63	94.35	90.69	14.44	104.03	5.87	228.67	91.26 to 95.88	99,251	90,014
04/01/06 TO 06/30/06	298	91.19	92.78	88.80	16.16	104.48	6.25	195.57	88.56 to 94.22	103,759	92,141
____Study Years____											
07/01/04 TO 06/30/05	1122	97.91	99.77	96.02	12.99	103.91	18.81	493.76	96.99 to 98.46	97,578	93,693
07/01/05 TO 06/30/06	1126	93.58	95.05	91.61	14.65	103.76	5.87	247.29	92.60 to 94.70	101,655	93,130
____Calendar Yrs____											
01/01/05 TO 12/31/05	1144	95.87	98.29	94.47	14.40	104.05	18.81	493.76	95.22 to 96.58	100,615	95,047
____ALL____											
	2248	96.07	97.41	93.77	13.92	103.89	5.87	493.76	95.56 to 96.61	99,620	93,411

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
ALDA	17	97.32	99.68	98.03	17.32	101.68	59.20	159.79	83.61 to 108.93	57,245	56,120
CAIRO	24	98.74	104.39	99.67	17.34	104.74	73.67	197.63	87.66 to 103.23	72,604	72,363
DONIPHAN	30	99.30	100.05	92.35	16.84	108.33	55.56	199.58	92.37 to 104.23	76,771	70,898
GRAND ISLAND	1966	96.02	97.51	93.72	13.61	104.05	6.25	493.76	95.44 to 96.61	97,131	91,030
RURAL	22	93.10	90.36	84.93	25.05	106.39	21.44	169.28	73.70 to 102.66	141,000	119,754
RURAL SUB	154	95.88	94.34	94.94	12.28	99.37	5.87	183.88	93.51 to 98.08	145,077	137,742
WOOD RIVER	35	96.73	101.34	93.43	23.86	108.46	25.14	340.20	85.13 to 99.49	72,134	67,397
____ALL____											
	2248	96.07	97.41	93.77	13.92	103.89	5.87	493.76	95.56 to 96.61	99,620	93,411

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	2066	96.12	97.71	93.76	13.88	104.21	6.25	493.76	95.55 to 96.62	95,641	89,671
2	144	95.65	93.93	94.26	12.36	99.65	5.87	183.88	92.77 to 97.49	153,728	144,900
3	38	96.61	94.50	91.59	21.22	103.17	21.44	172.77	85.72 to 100.43	110,948	101,619
____ALL____											
	2248	96.07	97.41	93.77	13.92	103.89	5.87	493.76	95.56 to 96.61	99,620	93,411

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	2248	<b>MEDIAN:</b>	<b>96</b>	COV:	25.73	95% Median C.I.:	95.56 to 96.61
TOTAL Sales Price:	226,909,642	WGT. MEAN:	94	STD:	25.06	95% Wgt. Mean C.I.:	93.05 to 94.49
TOTAL Adj.Sales Price:	223,947,516	MEAN:	97	AVG.ABS.DEV:	13.37	95% Mean C.I.:	96.37 to 98.45
TOTAL Assessed Value:	209,989,038						
AVG. Adj. Sales Price:	99,620	COD:	13.92	MAX Sales Ratio:	493.76		
AVG. Assessed Value:	93,411	PRD:	103.89	MIN Sales Ratio:	5.87		

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**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1957	95.81	98.26	94.31	14.07	104.19	16.72	493.76	95.26 to 96.57	107,228	101,123
2	278	96.92	92.05	85.44	12.76	107.74	5.87	236.67	96.15 to 96.99	44,646	38,143
3	13	90.85	84.09	87.91	18.19	95.65	27.10	117.96	69.45 to 99.23	130,000	114,281
ALL	2248	96.07	97.41	93.77	13.92	103.89	5.87	493.76	95.56 to 96.61	99,620	93,411

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	2214	96.12	97.35	93.79	13.63	103.79	5.87	493.76	95.57 to 96.61	100,388	94,155
06	2	48.28	48.28	40.13	43.86	120.29	27.10	69.45	N/A	16,250	6,521
07	32	91.90	104.88	91.52	31.62	114.60	55.56	340.20	77.60 to 106.53	51,725	47,338
ALL	2248	96.07	97.41	93.77	13.92	103.89	5.87	493.76	95.56 to 96.61	99,620	93,411

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
01-0003											
01-0090											
10-0019	2	102.42	102.42	102.38	0.23	100.04	102.18	102.66	N/A	195,000	199,639
40-0002	2008	96.02	97.49	93.82	13.63	103.91	6.25	493.76	95.49 to 96.61	98,381	92,297
40-0082	48	93.34	91.74	90.71	17.09	101.14	21.44	183.88	87.47 to 96.63	135,648	123,050
40-0083	72	97.52	99.54	95.05	18.74	104.73	25.14	340.20	90.39 to 100.00	81,104	77,090
40-0126	84	96.56	95.47	92.62	12.69	103.08	52.15	199.58	93.23 to 99.18	135,101	125,126
41-0504											
47-0100	34	98.74	100.92	99.20	18.14	101.74	5.87	197.63	93.05 to 103.23	67,870	67,328
NonValid School											
ALL	2248	96.07	97.41	93.77	13.92	103.89	5.87	493.76	95.56 to 96.61	99,620	93,411

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	2248	<b>MEDIAN:</b>	<b>96</b>	COV:	25.73	95% Median C.I.:	95.56 to 96.61
TOTAL Sales Price:	226,909,642	WGT. MEAN:	94	STD:	25.06	95% Wgt. Mean C.I.:	93.05 to 94.49
TOTAL Adj.Sales Price:	223,947,516	MEAN:	97	AVG.ABS.DEV:	13.37	95% Mean C.I.:	96.37 to 98.45
TOTAL Assessed Value:	209,989,038						
AVG. Adj. Sales Price:	99,620	COD:	13.92	MAX Sales Ratio:	493.76		
AVG. Assessed Value:	93,411	PRD:	103.89	MIN Sales Ratio:	5.87		

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	314	96.97	92.41	87.85	13.04	105.19	5.87	236.67	96.15 to 97.22	52,270	45,917
Prior TO 1860	1	99.52	99.52	99.52			99.52	99.52	N/A	59,900	59,613
1860 TO 1899	44	99.60	110.94	102.40	19.45	108.34	73.70	241.32	96.12 to 108.16	67,707	69,330
1900 TO 1919	220	100.09	112.94	103.65	22.97	108.96	38.43	493.76	99.44 to 101.96	65,111	67,487
1920 TO 1939	246	98.24	102.92	97.36	18.19	105.71	35.51	236.48	95.70 to 99.48	72,581	70,666
1940 TO 1949	138	92.68	94.87	91.08	15.77	104.16	43.00	184.33	88.27 to 95.82	74,517	67,871
1950 TO 1959	258	89.19	91.25	89.35	14.16	102.12	47.38	188.72	86.74 to 92.18	82,993	74,158
1960 TO 1969	233	94.27	94.84	92.44	12.49	102.59	53.28	199.58	91.52 to 96.49	105,180	97,229
1970 TO 1979	279	92.43	94.06	92.38	10.88	101.82	69.23	340.20	91.49 to 94.59	122,716	113,366
1980 TO 1989	147	96.72	98.98	96.01	10.99	103.09	65.05	180.46	95.31 to 99.23	120,303	115,505
1990 TO 1994	70	96.85	97.01	93.86	8.76	103.36	64.42	145.40	94.60 to 100.00	171,235	160,715
1995 TO 1999	103	95.88	96.67	95.87	7.45	100.83	69.05	122.98	93.70 to 98.60	164,660	157,867
2000 TO Present	195	96.60	95.09	93.51	6.75	101.68	16.72	126.88	95.56 to 97.32	180,738	169,012
ALL	2248	96.07	97.41	93.77	13.92	103.89	5.87	493.76	95.56 to 96.61	99,620	93,411

**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	7	100.00	100.68	101.66	0.68	99.04	100.00	104.75	100.00 to 104.75	1,635	1,663
5000 TO 9999	6	169.12	185.90	170.34	42.97	109.14	95.96	340.20	95.96 to 340.20	6,958	11,852
Total \$											
1 TO 9999	13	100.00	140.01	155.56	40.63	90.01	95.96	340.20	100.00 to 198.84	4,092	6,365
10000 TO 29999	175	100.00	113.39	111.69	26.11	101.52	21.44	493.76	99.89 to 100.35	23,042	25,736
30000 TO 59999	412	100.00	106.82	106.39	18.82	100.41	5.87	241.32	99.44 to 100.00	43,940	46,746
60000 TO 99999	735	95.61	94.79	94.56	10.98	100.24	47.38	165.57	94.65 to 96.59	79,945	75,600
100000 TO 149999	540	92.19	91.64	91.65	10.85	99.99	6.25	196.54	90.74 to 93.70	122,818	112,562
150000 TO 249999	316	94.72	92.28	92.31	8.65	99.97	13.60	150.13	92.87 to 95.93	185,107	170,865
250000 TO 499999	55	90.20	87.89	87.56	10.89	100.38	27.57	111.28	87.17 to 94.91	305,954	267,904
500000 +	2	77.69	77.69	78.59	6.94	98.86	72.30	83.09	N/A	677,500	532,444
ALL	2248	96.07	97.41	93.77	13.92	103.89	5.87	493.76	95.56 to 96.61	99,620	93,411

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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

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TOTAL Sales Price:	226,909,642	WGT. MEAN:	94	STD:	25.06	95% Wgt. Mean C.I.:	93.05 to 94.49
TOTAL Adj.Sales Price:	223,947,516	MEAN:	97	AVG.ABS.DEV:	13.37	95% Mean C.I.:	96.37 to 98.45
TOTAL Assessed Value:	209,989,038						
AVG. Adj. Sales Price:	99,620	COD:	13.92	MAX Sales Ratio:	493.76		
AVG. Assessed Value:	93,411	PRD:	103.89	MIN Sales Ratio:	5.87		

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	8	100.00	88.83	31.11	12.36	285.50	5.87	104.75	5.87 to 104.75	5,431	1,689
5000 TO 9999	16	63.11	63.74	38.15	41.47	167.09	6.25	139.40	27.10 to 88.27	20,121	7,675
Total \$ _____											
1 TO 9999	24	77.41	72.10	37.31	37.96	193.25	5.87	139.40	58.25 to 100.00	15,224	5,680
10000 TO 29999	162	97.47	98.15	87.70	16.64	111.91	13.60	340.20	96.99 to 99.99	26,673	23,393
30000 TO 59999	435	96.97	99.65	92.95	18.42	107.21	18.81	457.07	95.71 to 98.51	48,335	44,925
60000 TO 99999	832	95.12	98.22	93.54	15.11	105.00	27.57	493.76	93.74 to 96.17	83,917	78,500
100000 TO 149999	491	95.55	96.07	94.55	9.82	101.60	60.85	215.61	94.43 to 96.61	129,175	122,137
150000 TO 249999	261	96.43	96.06	94.85	7.60	101.28	57.69	196.54	95.45 to 97.31	194,703	184,673
250000 TO 499999	42	95.41	94.25	92.52	8.48	101.87	64.42	122.98	90.20 to 98.36	318,643	294,813
500000 +	1	83.09	83.09	83.09			83.09	83.09	N/A	790,000	656,422
ALL											
	2248	96.07	97.41	93.77	13.92	103.89	5.87	493.76	95.56 to 96.61	99,620	93,411

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	313	96.97	92.28	88.03	12.52	104.84	5.87	236.67	96.15 to 97.22	53,185	46,817
20	79	88.38	91.56	86.01	25.98	106.46	27.10	198.84	80.63 to 97.11	54,451	46,831
25	3	96.97	96.59	96.50	0.46	100.09	95.73	97.06	N/A	74,050	71,454
30	1663	95.63	98.91	94.54	14.49	104.62	16.72	493.76	95.04 to 96.50	97,050	91,751
35	8	97.04	96.36	95.90	2.65	100.48	90.66	100.06	90.66 to 100.06	182,972	175,468
40	164	96.91	95.41	94.45	7.23	101.01	30.03	150.13	95.88 to 98.33	202,919	191,652
45	2	95.47	95.47	95.07	4.75	100.42	90.93	100.00	N/A	275,700	262,099
50	14	93.49	91.60	88.95	8.00	102.98	72.30	103.21	83.58 to 99.31	375,159	333,708
60	2	96.72	96.72	96.59	1.57	100.14	95.21	98.24	N/A	418,000	403,743
ALL											
	2248	96.07	97.41	93.77	13.92	103.89	5.87	493.76	95.56 to 96.61	99,620	93,411

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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(!: AVTot=0)  
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TOTAL Assessed Value:	209,989,038						
AVG. Adj. Sales Price:	99,620	COD:	13.92	MAX Sales Ratio:	493.76		
AVG. Assessed Value:	93,411	PRD:	103.89	MIN Sales Ratio:	5.87		

Printed: 02/17/2007 13:06:34

<b>STYLE</b>											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	311	96.97	92.25	87.86	12.59	105.00	5.87	236.67	96.15 to 97.22		52,612	46,225
100	27	92.73	111.07	92.60	34.59	119.95	55.56	340.20	87.11 to 108.17		49,027	45,396
101	1457	95.57	97.80	94.28	13.99	103.73	16.72	493.76	94.94 to 96.36		101,456	95,655
102	80	99.22	104.44	95.05	16.77	109.88	60.85	303.32	96.76 to 100.00		159,532	151,639
103	89	91.21	90.42	89.52	8.62	101.01	60.56	111.65	87.93 to 94.19		124,990	111,892
104	119	96.92	101.49	95.73	15.22	106.02	65.66	241.32	95.21 to 99.10		126,930	121,506
106	2	110.15	110.15	99.60	39.49	110.59	66.65	153.65	N/A		132,000	131,475
111	42	95.29	95.87	94.90	7.74	101.02	77.15	118.00	91.97 to 99.22		121,884	115,669
301	61	96.07	97.29	94.01	10.08	103.49	65.41	163.92	91.78 to 98.44		141,369	132,906
302	17	99.15	94.04	93.52	9.37	100.57	72.83	109.21	79.82 to 103.20		87,057	81,411
304	26	101.94	112.44	105.99	17.72	106.09	71.23	188.72	99.22 to 118.69		71,987	76,299
305	1	172.77	172.77	172.77			172.77	172.77	N/A		39,900	68,937
307	16	95.68	89.76	88.01	12.72	101.99	65.25	113.56	74.97 to 100.09		128,100	112,743
<u>ALL</u>												
	2248	96.07	97.41	93.77	13.92	103.89	5.87	493.76	95.56 to 96.61		99,620	93,411

<b>CONDITION</b>											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	312	96.97	92.26	87.92	12.55	104.93	5.87	236.67	96.15 to 97.14		52,875	46,489
10	10	100.51	110.13	95.65	28.78	115.14	38.43	190.69	84.21 to 154.90		50,550	48,350
20	54	99.46	122.15	99.44	41.40	122.83	55.56	493.76	93.01 to 107.56		64,340	63,983
25	1	100.00	100.00	100.00			100.00	100.00	N/A		20,000	20,000
30	1437	95.57	98.19	94.36	14.86	104.05	27.10	457.07	94.85 to 96.52		89,671	84,615
40	411	95.88	95.09	93.84	7.86	101.33	16.72	163.92	95.14 to 96.87		164,463	154,331
50	20	96.72	95.35	92.05	8.13	103.58	72.30	113.05	88.22 to 99.16		313,660	288,715
60	3	97.00	104.76	100.60	8.27	104.13	96.60	120.68	N/A		241,666	243,125
<u>ALL</u>												
	2248	96.07	97.41	93.77	13.92	103.89	5.87	493.76	95.56 to 96.61		99,620	93,411

**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:	245	<b>MEDIAN:</b>	<b>98</b>	COV:	21.53	95% Median C.I.:	97.66 to 98.79	(! : Derived)
TOTAL Sales Price:	68,609,399	WGT. MEAN:	93	STD:	20.44	95% Wgt. Mean C.I.:	89.82 to 95.86	
TOTAL Adj.Sales Price:	66,710,704	MEAN:	95	AVG.ABS.DEV:	11.31	95% Mean C.I.:	92.36 to 97.48	
TOTAL Assessed Value:	61,936,953							
AVG. Adj. Sales Price:	272,288	COD:	11.49	MAX Sales Ratio:	187.89			
AVG. Assessed Value:	252,803	PRD:	102.24	MIN Sales Ratio:	3.45			

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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	20	99.13	105.37	105.81	9.18	99.59	88.57	147.76	97.43 to 103.17	144,770	153,175
10/01/03 TO 12/31/03	8	99.66	99.07	96.15	5.24	103.04	89.14	107.48	89.14 to 107.48	261,778	251,693
01/01/04 TO 03/31/04	21	99.62	103.35	99.98	11.49	103.37	71.13	187.89	97.62 to 101.12	265,372	265,330
04/01/04 TO 06/30/04	15	98.08	99.73	100.88	11.22	98.86	62.11	161.30	94.88 to 100.88	133,086	134,258
07/01/04 TO 09/30/04	19	98.75	94.99	99.63	11.87	95.34	52.19	144.11	92.74 to 101.56	250,347	249,420
10/01/04 TO 12/31/04	26	98.94	98.09	93.42	9.71	104.99	35.02	173.15	97.53 to 99.73	140,567	131,324
01/01/05 TO 03/31/05	15	98.78	93.29	94.63	10.64	98.58	3.45	120.66	93.75 to 101.37	490,660	464,334
04/01/05 TO 06/30/05	26	98.28	97.23	98.38	5.12	98.83	68.73	116.77	97.15 to 99.51	375,201	369,106
07/01/05 TO 09/30/05	24	97.59	90.41	85.15	17.92	106.17	41.67	174.03	77.62 to 99.38	256,041	218,024
10/01/05 TO 12/31/05	25	98.24	95.15	94.44	7.92	100.75	45.46	144.65	96.58 to 98.83	261,928	247,359
01/01/06 TO 03/31/06	27	90.02	83.87	81.72	15.60	102.64	17.74	106.00	78.50 to 97.69	442,854	361,883
04/01/06 TO 06/30/06	19	83.71	83.88	84.81	17.13	98.90	53.04	106.22	66.77 to 100.06	209,218	177,446
<u>Study Years</u>											
07/01/03 TO 06/30/04	64	99.04	102.60	100.83	10.00	101.75	62.11	187.89	98.08 to 100.00	196,230	197,857
07/01/04 TO 06/30/05	86	98.76	96.31	96.82	8.98	99.47	3.45	173.15	98.07 to 99.27	296,819	287,386
07/01/05 TO 06/30/06	95	95.99	88.49	85.79	14.77	103.15	17.74	174.03	89.07 to 98.26	301,320	258,514
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	81	98.79	99.03	98.49	11.03	100.55	35.02	187.89	98.07 to 99.63	197,289	194,311
01/01/05 TO 12/31/05	90	98.40	94.18	93.86	10.21	100.34	3.45	174.03	97.65 to 98.83	331,203	310,870
<u>ALL</u>											
	245	98.39	94.92	92.84	11.49	102.24	3.45	187.89	97.66 to 98.79	272,288	252,803

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ALDA	3	95.17	83.77	83.02	13.73	100.89	58.46	97.67	N/A	60,750	50,437
CAIRO	2	88.51	88.51	84.32	8.68	104.97	80.83	96.19	N/A	28,150	23,735
DONIPHAN	2	100.82	100.82	101.15	1.54	99.67	99.27	102.37	N/A	123,750	125,172
GRAND ISLAND	227	98.40	94.41	92.47	11.20	102.10	3.45	174.03	97.66 to 98.79	286,409	264,838
RURAL	2	167.83	167.83	161.88	11.96	103.67	147.76	187.89	N/A	135,000	218,540
RURAL SUB	3	97.95	101.11	102.05	6.39	99.08	93.30	112.07	N/A	163,666	167,022
WOOD RIVER	6	96.72	92.63	96.15	7.39	96.33	74.14	101.86	74.14 to 101.86	74,767	71,891
<u>ALL</u>											
	245	98.39	94.92	92.84	11.49	102.24	3.45	187.89	97.66 to 98.79	272,288	252,803

**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:	245	<b>MEDIAN:</b>	<b>98</b>	COV:	21.53	95% Median C.I.:	97.66 to 98.79	(! : Derived)
TOTAL Sales Price:	68,609,399	WGT. MEAN:	93	STD:	20.44	95% Wgt. Mean C.I.:	89.82 to 95.86	
TOTAL Adj.Sales Price:	66,710,704	MEAN:	95	AVG.ABS.DEV:	11.31	95% Mean C.I.:	92.36 to 97.48	
TOTAL Assessed Value:	61,936,953							
AVG. Adj. Sales Price:	272,288	COD:	11.49	MAX Sales Ratio:	187.89			
AVG. Assessed Value:	252,803	PRD:	102.24	MIN Sales Ratio:	3.45			

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**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	236	98.31	94.34	92.64	11.02	101.84	3.45	174.03	97.65 to 98.78	273,575	253,437
2	4	95.63	85.90	70.04	14.85	122.64	50.10	102.24	N/A	177,750	124,497
3	5	112.07	129.56	113.36	24.19	114.30	100.00	187.89	N/A	287,190	325,550
ALL	245	98.39	94.92	92.84	11.49	102.24	3.45	187.89	97.66 to 98.79	272,288	252,803

**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	197	98.47	96.47	94.18	8.66	102.43	45.46	187.89	98.06 to 98.83	267,640	252,060
2	45	94.62	87.71	87.52	24.30	100.21	3.45	173.15	77.62 to 99.97	302,227	264,513
3	3	100.00	101.33	98.10	12.10	103.29	83.85	120.14	N/A	128,426	125,990
ALL	245	98.39	94.92	92.84	11.49	102.24	3.45	187.89	97.66 to 98.79	272,288	252,803

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
01-0003											
01-0090											
10-0019	1	104.85	104.85	104.85			104.85	104.85	N/A	134,000	140,505
40-0002	223	98.40	94.53	92.36	11.13	102.35	3.45	174.03	97.66 to 98.79	286,291	264,428
40-0082	5	100.09	106.72	105.92	17.22	100.75	75.71	147.76	N/A	299,600	317,347
40-0083	11	94.89	88.17	91.51	10.48	96.35	58.46	101.86	69.46 to 98.89	76,077	69,617
40-0126	3	102.37	129.84	125.21	28.86	103.70	99.27	187.89	N/A	114,166	142,948
41-0504											
47-0100	2	88.51	88.51	84.32	8.68	104.97	80.83	96.19	N/A	28,150	23,735
NonValid School											
ALL	245	98.39	94.92	92.84	11.49	102.24	3.45	187.89	97.66 to 98.79	272,288	252,803

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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NUMBER of Sales:	245	<b>MEDIAN:</b>	<b>98</b>	COV:	21.53	95% Median C.I.:	97.66 to 98.79	(! : Derived)
TOTAL Sales Price:	68,609,399	WGT. MEAN:	93	STD:	20.44	95% Wgt. Mean C.I.:	89.82 to 95.86	
TOTAL Adj.Sales Price:	66,710,704	MEAN:	95	AVG.ABS.DEV:	11.31	95% Mean C.I.:	92.36 to 97.48	
TOTAL Assessed Value:	61,936,953							
AVG. Adj. Sales Price:	272,288	COD:	11.49	MAX Sales Ratio:	187.89			
AVG. Assessed Value:	252,803	PRD:	102.24	MIN Sales Ratio:	3.45			

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	56	94.16	87.01	86.42	23.29	100.69	3.45	173.15	80.83 to 99.63	272,083	235,125
Prior TO 1860											
1860 TO 1899	2	83.45	83.45	76.05	19.99	109.73	66.77	100.13	N/A	125,795	95,667
1900 TO 1919	18	98.54	98.71	98.84	4.19	99.88	86.29	115.37	97.65 to 99.84	78,716	77,799
1920 TO 1939	15	98.68	98.17	90.07	5.26	108.99	65.90	116.77	97.15 to 102.31	119,546	107,681
1940 TO 1949	15	97.19	95.68	94.20	3.38	101.57	87.54	101.37	90.02 to 99.09	130,829	123,242
1950 TO 1959	19	98.22	102.94	105.25	10.36	97.81	76.05	174.03	95.83 to 100.88	128,248	134,978
1960 TO 1969	18	99.07	92.81	103.65	13.06	89.54	45.46	144.11	81.34 to 101.55	255,866	265,212
1970 TO 1979	50	98.67	96.80	93.99	10.86	102.99	50.10	187.89	96.82 to 99.31	285,388	268,240
1980 TO 1989	22	98.75	97.11	96.71	5.85	100.42	66.37	121.11	94.33 to 101.37	418,227	404,467
1990 TO 1994	6	98.61	97.15	98.55	2.14	98.58	88.69	100.09	88.69 to 100.09	388,500	382,859
1995 TO 1999	17	98.79	100.93	96.32	6.17	104.79	86.31	141.34	96.11 to 99.80	362,495	349,154
2000 TO Present	7	97.29	89.95	82.81	9.10	108.62	75.43	100.00	75.43 to 100.00	1,006,243	833,268
ALL	245	98.39	94.92	92.84	11.49	102.24	3.45	187.89	97.66 to 98.79	272,288	252,803

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	2	99.81	99.81	99.11	4.93	100.71	94.89	104.73	N/A	7,000	6,937
Total \$											
1 TO 9999	2	99.81	99.81	99.11	4.93	100.71	94.89	104.73	N/A	7,000	6,937
10000 TO 29999	10	102.19	106.55	105.89	16.75	100.63	72.80	173.15	76.05 to 133.73	18,830	19,938
30000 TO 59999	23	98.07	86.69	87.11	15.98	99.52	35.02	116.77	78.50 to 100.00	44,463	38,731
60000 TO 99999	53	98.24	98.78	99.55	7.23	99.22	53.04	187.89	97.43 to 98.96	79,041	78,686
100000 TO 149999	47	99.09	99.27	99.07	12.42	100.20	41.67	174.03	98.29 to 99.82	123,063	121,916
150000 TO 249999	43	96.72	94.46	94.47	11.65	99.99	17.74	147.76	94.33 to 99.26	184,039	173,863
250000 TO 499999	35	97.75	86.94	86.85	14.30	100.10	3.45	111.07	89.14 to 99.31	341,179	296,319
500000 +	32	98.13	93.46	92.79	8.88	100.73	53.17	144.11	90.13 to 98.94	1,114,299	1,033,909
ALL	245	98.39	94.92	92.84	11.49	102.24	3.45	187.89	97.66 to 98.79	272,288	252,803

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Base Stat

State Stat Run

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TOTAL Sales Price:	68,609,399	WGT. MEAN:	93	STD:	20.44	95% Wgt. Mean C.I.:	89.82 to 95.86	
TOTAL Adj.Sales Price:	66,710,704	MEAN:	95	AVG.ABS.DEV:	11.31	95% Mean C.I.:	92.36 to 97.48	
TOTAL Assessed Value:	61,936,953							
AVG. Adj. Sales Price:	272,288	COD:	11.49	MAX Sales Ratio:	187.89			
AVG. Assessed Value:	252,803	PRD:	102.24	MIN Sales Ratio:	3.45			

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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	3	94.89	67.69	8.17	35.58	828.73	3.45	104.73	N/A	94,666	7,732
Total \$ _____											
1 TO 9999	3	94.89	67.69	8.17	35.58	828.73	3.45	104.73	N/A	94,666	7,732
10000 TO 29999	16	86.12	83.51	74.49	25.37	112.11	35.02	133.73	62.11 to 102.24	27,775	20,688
30000 TO 59999	24	97.28	88.71	75.58	17.87	117.37	17.74	173.15	80.83 to 99.49	59,502	44,971
60000 TO 99999	51	98.24	95.27	92.95	5.97	102.50	45.46	116.77	97.43 to 98.83	85,052	79,053
100000 TO 149999	49	98.79	97.09	95.63	7.42	101.53	65.02	141.34	97.29 to 99.51	129,997	124,318
150000 TO 249999	42	98.99	100.97	94.81	16.36	106.50	50.10	187.89	94.72 to 100.00	202,720	192,202
250000 TO 499999	34	98.77	94.89	91.35	11.12	103.88	53.17	147.76	93.75 to 99.97	380,760	347,820
500000 +	26	98.41	96.29	94.12	6.86	102.30	65.92	144.11	97.50 to 99.64	1,245,634	1,172,373
ALL _____											
	245	98.39	94.92	92.84	11.49	102.24	3.45	187.89	97.66 to 98.79	272,288	252,803

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	69	95.17	88.21	86.65	20.38	101.80	3.45	173.15	87.54 to 99.38	237,999	206,231
10	3	74.14	80.34	84.69	12.58	94.86	69.46	97.43	N/A	49,535	41,953
15	5	98.71	97.29	95.74	11.49	101.62	76.05	120.66	N/A	213,800	204,688
20	153	98.52	98.09	96.66	8.07	101.47	50.10	187.89	98.07 to 98.84	250,502	242,146
25	10	99.85	94.41	86.70	7.59	108.90	75.43	105.41	79.88 to 102.31	875,504	759,038
30	5	97.62	98.01	96.47	2.34	101.60	94.52	102.24	N/A	397,839	383,782
ALL _____											
	245	98.39	94.92	92.84	11.49	102.24	3.45	187.89	97.66 to 98.79	272,288	252,803

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Base Stat

State Stat Run

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AVG. Assessed Value:	252,803	PRD:	102.24	MIN Sales Ratio:	3.45			

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	54	93.50	86.22	85.99	23.94	100.27	3.45	173.15	76.05 to 98.86	276,179	237,475
303	1	66.37	66.37	66.37			66.37	66.37	N/A	400,000	265,472
309	2	100.78	100.78	100.54	0.77	100.23	100.00	101.55	N/A	115,000	115,621
319	1	101.56	101.56	101.56			101.56	101.56	N/A	77,500	78,711
326	11	99.82	103.15	102.39	9.45	100.75	75.71	141.34	96.11 to 120.14	118,136	120,954
330	2	92.46	92.46	95.51	6.65	96.80	86.31	98.60	N/A	1,010,479	965,110
341	7	95.99	89.19	84.43	8.62	105.64	75.43	98.94	75.43 to 98.94	1,162,149	981,154
343	5	100.00	113.81	102.39	15.84	111.15	97.43	174.03	N/A	596,865	611,130
344	22	98.44	92.48	90.33	8.25	102.37	50.10	102.82	89.46 to 100.88	246,436	222,613
349	2	102.71	102.71	101.96	2.63	100.73	100.00	105.41	N/A	344,329	351,091
350	4	85.90	85.14	91.70	15.53	92.85	69.46	99.31	N/A	71,401	65,473
352	45	98.79	98.16	102.05	4.86	96.19	81.71	144.11	97.62 to 99.31	195,342	199,349
353	26	98.46	99.34	96.99	5.61	102.42	80.83	144.65	97.65 to 99.84	226,099	219,299
381	2	71.26	71.26	72.04	36.21	98.91	45.46	97.06	N/A	180,500	130,036
386	2	99.04	99.04	98.80	0.29	100.24	98.75	99.32	N/A	192,500	190,182
387	2	110.37	110.37	112.19	9.73	98.38	99.63	121.11	N/A	124,000	139,114
406	10	98.16	97.10	99.57	3.91	97.52	89.07	103.82	89.18 to 102.24	147,236	146,596
407	2	98.32	98.32	99.65	1.77	98.67	96.58	100.06	N/A	292,668	291,631
412	4	94.19	88.10	90.99	10.43	96.82	65.92	98.09	N/A	1,487,500	1,353,463
419	4	100.01	99.81	97.13	3.86	102.76	93.00	106.22	N/A	240,750	233,832
426	1	121.04	121.04	121.04			121.04	121.04	N/A	135,000	163,408
428	3	98.39	105.78	104.96	7.58	100.78	98.29	120.66	N/A	106,666	111,958
442	2	82.77	82.77	74.71	19.33	110.78	66.77	98.76	N/A	120,795	90,249
470	1	97.95	97.95	97.95			97.95	97.95	N/A	125,000	122,437
494	2	85.20	85.20	93.36	15.50	91.26	71.99	98.41	N/A	340,000	317,411
498	1	187.89	187.89	187.89			187.89	187.89	N/A	95,000	178,500
528	26	98.01	95.52	95.80	8.97	99.72	53.04	147.76	94.72 to 99.62	147,136	140,953
851	1	112.07	112.07	112.07			112.07	112.07	N/A	198,000	221,893
ALL	245	98.39	94.92	92.84	11.49	102.24	3.45	187.89	97.66 to 98.79	272,288	252,803

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	47	98.79	97.71	100.94	5.19	96.80	75.20	144.11	97.62 to 99.31	198,063	199,921
03	198	98.23	94.26	91.53	12.99	102.98	3.45	187.89	97.50 to 98.75	289,907	265,356
04											
ALL	245	98.39	94.92	92.84	11.49	102.24	3.45	187.89	97.66 to 98.79	272,288	252,803

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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(AgLand) TOTAL Adj.Sales Price:	17,904,555	MEAN:	71	AVG.ABS.DEV:	12.40	95% Mean C.I.:	67.45 to 74.66	
(AgLand) TOTAL Assessed Value:	12,101,840							
AVG. Adj. Sales Price:	198,939	COD:	17.73	MAX Sales Ratio:	130.03			
AVG. Assessed Value:	134,464	PRD:	105.12	MIN Sales Ratio:	19.40			

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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	2	90.20	90.20	94.28	12.46	95.67	78.96	101.44	N/A	81,275	76,628
10/01/03 TO 12/31/03	7	70.06	69.54	66.33	13.97	104.85	55.96	100.25	55.96 to 100.25	218,600	144,997
01/01/04 TO 03/31/04	15	77.14	78.02	76.45	8.21	102.05	64.36	91.70	69.53 to 81.93	190,608	145,716
04/01/04 TO 06/30/04	3	88.50	101.47	87.61	16.63	115.82	85.89	130.03	N/A	98,121	85,964
07/01/04 TO 09/30/04	1	81.06	81.06	81.05			81.06	81.06	N/A	140,000	113,477
10/01/04 TO 12/31/04	2	95.30	95.30	92.38	10.03	103.16	85.74	104.86	N/A	222,250	205,325
01/01/05 TO 03/31/05	7	69.03	67.86	66.81	8.84	101.56	51.43	77.82	51.43 to 77.82	241,136	161,110
04/01/05 TO 06/30/05	6	67.37	66.23	65.34	12.30	101.37	45.69	85.94	45.69 to 85.94	268,000	175,108
07/01/05 TO 09/30/05	6	69.82	73.55	69.35	25.44	106.05	48.67	114.86	48.67 to 114.86	186,676	129,462
10/01/05 TO 12/31/05	13	66.50	62.31	62.05	18.86	100.42	19.40	86.37	52.56 to 73.51	194,223	120,513
01/01/06 TO 03/31/06	26	68.35	67.23	62.41	16.13	107.71	31.68	99.95	60.96 to 71.43	210,024	131,085
04/01/06 TO 06/30/06	2	54.89	54.89	49.46	40.24	110.96	32.80	76.97	N/A	36,132	17,872
<u>Study Years</u>											
07/01/03 TO 06/30/04	27	77.14	79.33	74.53	14.09	106.44	55.96	130.03	70.06 to 85.89	179,490	133,773
07/01/04 TO 06/30/05	16	69.25	71.50	69.65	14.33	102.67	45.69	104.86	61.73 to 81.06	242,528	168,909
07/01/05 TO 06/30/06	47	68.06	66.15	63.06	18.83	104.90	19.40	114.86	61.91 to 71.24	195,273	123,136
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	21	80.74	83.16	79.39	11.43	104.74	64.36	130.03	75.91 to 88.50	177,999	141,322
01/01/05 TO 12/31/05	32	68.11	66.37	65.15	16.77	101.87	19.40	114.86	61.73 to 72.80	216,903	141,308
<u>ALL</u>	90	69.93	71.05	67.59	17.73	105.12	19.40	130.03	68.47 to 73.26	198,939	134,464

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

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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	
3209	4	76.64	78.28	73.49	11.54	106.52	68.15	91.70	N/A	220,980	162,407	
3211	7	70.06	72.34	70.03	15.78	103.30	55.37	95.37	55.37 to 95.37	220,856	154,664	
3213	3	85.74	79.95	82.61	18.96	96.78	52.68	101.44	N/A	166,933	137,906	
3215	8	84.57	87.72	76.63	22.60	114.48	45.69	130.03	45.69 to 130.03	171,990	131,791	
3309	9	69.10	67.44	69.31	10.21	97.30	32.80	80.74	66.59 to 79.14	208,693	144,637	
3311	1	80.60	80.60	80.60			80.60	80.60	N/A	148,500	119,689	
3313	2	64.97	64.97	62.75	10.91	103.53	57.88	72.05	N/A	308,375	193,498	
3315	6	66.71	65.73	59.50	17.55	110.48	48.67	81.93	48.67 to 81.93	117,181	69,718	
3433	5	52.56	59.86	53.76	29.38	111.34	37.31	100.25	N/A	229,528	123,404	
3435	7	68.58	65.33	65.55	19.12	99.67	19.40	85.94	19.40 to 85.94	102,837	67,407	
3437	6	72.93	75.90	75.27	11.72	100.84	61.56	104.86	61.56 to 104.86	175,916	132,414	
3439	5	75.91	74.24	73.47	3.04	101.05	68.05	77.14	N/A	293,360	215,531	
3533	7	76.97	71.66	70.45	20.02	101.71	38.36	99.95	38.36 to 99.95	142,402	100,328	
3535	3	69.79	70.22	69.21	2.26	101.46	68.06	72.80	N/A	174,116	120,502	
3537	5	61.91	61.41	51.21	20.91	119.91	31.68	85.89	N/A	349,589	179,020	
3539	12	65.79	68.28	67.64	12.06	100.95	53.89	91.09	59.65 to 72.23	216,201	146,237	
ALL	90	69.93	71.05	67.59	17.73	105.12	19.40	130.03	68.47 to 73.26	198,939	134,464	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	65	72.35	73.21	71.25	17.15	102.75	19.40	130.03	69.10 to 76.51	182,956	130,359	
2	25	65.08	65.45	60.35	16.90	108.46	31.68	100.25	59.65 to 69.79	240,494	145,139	
ALL	90	69.93	71.05	67.59	17.73	105.12	19.40	130.03	68.47 to 73.26	198,939	134,464	

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	90	69.93	71.05	67.59	17.73	105.12	19.40	130.03	68.47 to 73.26	198,939	134,464	
ALL	90	69.93	71.05	67.59	17.73	105.12	19.40	130.03	68.47 to 73.26	198,939	134,464	

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AVG. Assessed Value:	134,464	PRD:	105.12	MIN Sales Ratio:	19.40			

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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)											
01-0003											
01-0090											
10-0019	4	72.16	64.91	70.12	16.22	92.57	38.36	76.97	N/A	232,391	162,961
40-0002	2	66.71	66.71	64.26	7.08	103.80	61.98	71.43	N/A	134,799	86,624
40-0082	21	72.05	72.55	69.83	16.75	103.90	48.67	101.44	57.88 to 82.55	191,953	134,035
40-0083	29	72.35	71.42	71.57	14.73	99.80	19.40	104.86	68.16 to 77.82	177,106	126,751
40-0126	25	65.08	65.45	60.35	16.90	108.46	31.68	100.25	59.65 to 69.79	240,494	145,139
41-0504											
47-0100	9	82.77	85.63	75.87	22.38	112.87	45.69	130.03	68.92 to 114.86	169,546	128,635
NonValid School											
ALL	90	69.93	71.05	67.59	17.73	105.12	19.40	130.03	68.47 to 73.26	198,939	134,464

**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	1	130.03	130.03	130.03			130.03	130.03	N/A	2,364	3,074
10.01 TO 30.00	12	72.12	67.23	65.80	14.59	102.17	32.80	82.55	61.04 to 78.96	49,408	32,510
30.01 TO 50.00	10	64.16	68.64	65.24	26.39	105.22	47.46	100.25	48.67 to 95.37	91,170	59,476
50.01 TO 100.00	36	71.10	73.27	71.67	17.48	102.22	19.40	114.86	68.16 to 77.82	171,702	123,067
100.01 TO 180.00	27	69.10	70.40	68.31	13.99	103.06	37.31	104.86	65.08 to 76.27	308,123	210,481
180.01 TO 330.00	4	65.76	58.32	52.74	17.66	110.57	31.68	70.06	N/A	474,242	250,113
ALL	90	69.93	71.05	67.59	17.73	105.12	19.40	130.03	68.47 to 73.26	198,939	134,464

**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	3	53.89	55.88	55.89	13.84	99.99	45.69	68.06	N/A	187,533	104,803
DRY-N/A	5	55.56	63.23	57.94	18.04	109.12	52.56	82.55	N/A	65,376	37,881
GRASS	2	81.41	81.41	37.65	59.71	216.24	32.80	130.03	N/A	23,682	8,916
GRASS-N/A	4	53.73	49.16	53.70	37.75	91.55	19.40	69.79	N/A	136,182	73,131
IRRGTD	48	71.74	72.82	70.74	13.29	102.94	47.46	104.86	68.05 to 75.91	202,525	143,263
IRRGTD-N/A	28	70.40	73.44	65.82	18.52	111.57	31.68	114.86	68.53 to 82.77	239,348	157,536
ALL	90	69.93	71.05	67.59	17.73	105.12	19.40	130.03	68.47 to 73.26	198,939	134,464

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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	60.98	60.11	56.82	16.92	105.79	45.69	72.80	N/A	148,885	84,597
DRY-N/A	4	54.12	60.84	56.28	15.18	108.10	52.56	82.55	N/A	73,485	41,356
GRASS	4	51.30	63.01	50.51	71.95	124.73	19.40	130.03	N/A	110,523	55,827
GRASS-N/A	2	53.73	53.73	58.03	28.61	92.58	38.36	69.10	N/A	75,000	43,525
IRRGTD	67	71.24	72.80	70.31	13.31	103.54	47.46	104.86	68.47 to 74.98	210,979	148,333
IRRGTD-N/A	9	80.60	74.90	58.99	24.75	126.96	31.68	114.86	37.31 to 99.95	254,147	149,924
ALL	90	69.93	71.05	67.59	17.73	105.12	19.40	130.03	68.47 to 73.26	198,939	134,464

**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	8	54.73	60.47	56.64	16.94	106.77	45.69	82.55	45.69 to 82.55	111,185	62,977
GRASS	6	53.73	59.91	52.42	55.33	114.30	19.40	130.03	19.40 to 130.03	98,682	51,726
IRRGTD	75	71.43	73.52	69.48	14.75	105.82	31.68	114.86	68.87 to 75.91	213,882	148,602
IRRGTD-N/A	1	37.31	37.31	37.31			37.31	37.31	N/A	381,784	142,445
ALL	90	69.93	71.05	67.59	17.73	105.12	19.40	130.03	68.47 to 73.26	198,939	134,464

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	130.03	130.03	130.03			130.03	130.03	N/A	2,364	3,074
Total \$											
1 TO 9999	1	130.03	130.03	130.03			130.03	130.03	N/A	2,364	3,074
10000 TO 29999	2	79.76	79.76	79.69	3.50	100.08	76.97	82.55	N/A	26,632	21,224
30000 TO 59999	7	72.80	63.73	62.93	18.64	101.28	32.80	81.93	32.80 to 81.93	46,130	29,029
60000 TO 99999	14	71.89	77.67	78.36	19.66	99.13	52.56	114.86	61.04 to 99.95	79,663	62,422
100000 TO 149999	11	80.60	69.80	70.82	25.39	98.56	19.40	101.44	47.46 to 96.07	127,596	90,361
150000 TO 249999	33	70.14	72.63	72.01	12.87	100.87	48.67	104.86	68.47 to 75.91	196,821	141,721
250000 TO 499999	20	68.10	65.68	65.55	11.19	100.20	37.31	85.74	61.91 to 70.73	362,794	237,811
500000 +	2	46.71	46.71	43.96	32.17	106.25	31.68	61.73	N/A	628,079	276,095
ALL	90	69.93	71.05	67.59	17.73	105.12	19.40	130.03	68.47 to 73.26	198,939	134,464

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<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	1	130.03	130.03	130.03			130.03	130.03	N/A	2,364	3,074	
Total \$ _____												
1 TO 9999	1	130.03	130.03	130.03			130.03	130.03	N/A	2,364	3,074	
10000 TO 29999	6	55.58	53.81	39.75	42.51	135.37	19.40	82.55	19.40 to 82.55	54,020	21,475	
30000 TO 59999	14	68.30	66.65	63.94	15.76	104.24	47.46	95.37	52.68 to 78.96	71,311	45,595	
60000 TO 99999	9	69.10	72.60	67.79	21.85	107.09	48.67	100.25	51.43 to 99.95	110,209	74,714	
100000 TO 149999	27	69.46	74.39	69.97	18.21	106.32	37.31	114.86	66.50 to 85.89	185,868	130,048	
150000 TO 249999	23	73.51	72.19	67.21	13.67	107.41	31.68	104.86	66.59 to 77.14	278,783	187,368	
250000 TO 499999	10	68.84	68.66	68.27	5.90	100.56	61.73	76.51	61.91 to 76.27	415,733	283,836	
ALL _____												
	90	69.93	71.05	67.59	17.73	105.12	19.40	130.03	68.47 to 73.26	198,939	134,464	

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

**I. General Information**

**A. Staffing and Funding Information**

**1. Deputy(ies) on staff:**

1

**2. Appraiser(s) on staff:**

1

**3. Other full-time employees:**

*(Does not include anyone counted in 1 and 2 above)*

4

**4. Other part-time employees:**

*(Does not include anyone counted in 1 through 3 above)*

2

**5. Number of shared employees:**

*(Employees who are shared between the assessor's office and other county offices—will not include anyone counted in 1 through 4 above).*

0

**6. Assessor's requested budget for current fiscal year: \$397,044.49.**

*(This would be the "total budget" for the assessor's office)*

**7. Part of the budget that is dedicated to the computer system** *(How much is particularly part of the assessor budget, versus the amount that is part of the county budget?):* None, the budget for the computer system comes from the County IT fund.

**8. Adopted budget, or granted budget if different from above: \$393,044.49.** This includes all health insurance, retirement, FICA and retirement unfunded liability.

**9. Amount of total budget set aside for appraisal work: \$36,309.**

**10. Amount of the total budget set aside for education/workshops: \$1,500.**

**11. Appraisal/Reappraisal budget, if not part of the total budget: \$56,004.**

The assessor did ask for \$61,884.80.

**12. Other miscellaneous funds: None.**

*(Any amount not included in any of the above for equipping, staffing and funding the appraisal/assessment function. This would include any County Board, or general fund monies set aside for reappraisal, etc. If the assessor is ex-officio, this can be an estimate.)*

**13. Total budget: \$393,044.49.**

**a. Was any of last year's budget not used?**

Yes, \$3,875 was not used, but was put into the equipment reserve fund for new telephones and copier machine.

**B. Residential Appraisal Information**

*(Includes Urban, Suburban and Rural Residential)*

**1. Data collection done by:**

Office Staff

**2. Valuation done by:**

Office staff and assessor determine the valuation, with the assessor being responsible for the final value of the property.

**3. Pickup work done by:**

On staff appraiser

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential	1058	0	293	1351

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

June 2004 Marshall-Swift

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

2005

**6. What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?**

2006, the sales comparison approach within Terra Scan is used only to verify the market value, not to estimate or set value.

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

89

**8. How are these defined?**

The neighborhoods are defined by similar property characteristics and similar subdivisions.

**9. Is "Assessor Location" a usable valuation identity?**

Yes

**10. Does the assessor location "suburban" mean something other than rural residential? (that is, does the "suburban" location have its own market?)**

Yes

**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:**

Contract and staff appraiser

**2. Valuation done by:**

The contract and staff appraiser along with the assessor determine the value with the assessor being responsible for the final value of the property.

**3. Pickup work done by whom:**

Contract and staff appraiser

Property Type	# of Permits	# of Info. Statements	Other	Total
Commercial	200	0	110	310

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

June 2005 Marshall-Swift

**5. When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information?**

2002

**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 data was collected in 2004 and 2005 for use in 2006.

**7. When was the last time that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?**

Sales are used to establish depreciation as part of the cost approach to value. The sales comparison approach as it pertains to the use of plus or minus adjustments to comparable properties to arrive at a value for a subject property is not utilized.

**8. Number of market areas/neighborhoods for this property class?**

50

**9. How are these defined?**

The neighborhoods are defined by similar property characteristics and similar subdivisions.

**10. Is "Assessor Location" a usable valuation identity?**

Yes

**11. Does the assessor location "suburban" mean something other than rural commercial? (that is, does the "suburban" location have its own market?)**

No

### D. Agricultural Appraisal Information

**1. Data collection done by:**

Office Staff

**2. Valuation done by:**

The staff appraiser along with the assessor determines the value with the assessor being responsible for the final value of the property.

**3. Pickup work done by whom:**

Staff appraiser

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	140	5	98	243

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

Hall County is in the process of adding a written policy to there County policy and procedure manual.

**How is your agricultural land defined?**

Agricultural land is defined according to 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 utilized.

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

1959; however a new survey was completed in 2005 for future implementation.

**7. What date was the last countywide land use study completed?**

1995

**a. By what method? (Physical inspection, FSA maps, etc.)**

FSA biennial slides and physical inspection when needed

**b. By whom?**

Office staff

**c. What proportion is complete / implemented at this time?**

100%

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

3

**9. How are these defined?**

These market areas are defined by location using geographical boundaries.

**10. Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?**

No

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

**1. Administrative software:**

Terra Scan

**2. CAMA software:**

Terra Scan

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

Yes

**a. Who maintains the Cadastral Maps?**

Office staff

**4. Does the county have GIS software?**

Yes

**a. Who maintains the GIS software and maps?**

The GIS department for the county

**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?**

Alda, Cairo, Doniphan, Grand Island and Wood River

**c. When was zoning implemented?**

May 1942, updated in 1967

**G. Contracted Services**

**1. Appraisal Services:** *(are these contracted, or conducted "in-house?")*

Standard Appraisal Service, Inc.

**2. Other Services:**

None

**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**

For assessment year 2007 all mobile homes have been revalued. All new subdivisions along with any problem areas that have been identified in existing subdivisions have also been revalued.

The office staff reviewed all sales by sending questionnaires to the seller and the buyer to gather as much information about the sale as possible. If additional information is needed a phone call is made.

All pick up work was completed and placed on the 2007 assessment roll.

## **2. Commercial**

For the assessment year 2007 all mobile home courts have been revalued.

The office staff reviewed all sales by sending questionnaires to the seller and the buyer to gather as much information about the sale as possible. If additional information is needed a phone call is made.

All pick up work was completed and placed on the 2007 assessment roll.

## **3. Agricultural**

For the assessment year 2007, the Hall County Assessor completed a spreadsheet analysis of the unimproved agricultural land sales and made adjustments accordingly. Changes in land valuation were made to irrigated values in market area 2.

The office staff reviewed all sales by sending questionnaires to the seller and the buyer to gather as much information about the sale as possible. If additional information is needed a phone call is made.

All agricultural sales are mapped using the GIS and are available for public view.

The County has reviewed all parcels of 10 acres or less to determine if they are indeed used for agricultural use or not. This review will help in the writing of the county policy to specifically define agricultural land versus rural residential acreages.

All pick up work was completed and placed on the 2007 assessment roll.

**County 40 - Hall**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 25,142	<b>Value</b> 3,034,580,641	<b>Total Growth</b> 54,615,125 (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	1,426	16,213,571	180	2,321,152	90	589,459	1,696	19,124,182	
2. Res Improv Land	14,472	185,145,744	1,049	26,402,804	620	13,940,255	16,141	225,488,803	
3. Res Improvements	15,323	1,219,982,238	1,217	147,058,942	653	70,492,143	17,193	1,437,533,323	
4. Res Total	16,749	1,421,341,553	1,397	175,782,898	743	85,021,857	18,889	1,682,146,308	30,560,267
% of Total	88.67	84.49	7.39	10.44	3.93	5.05	75.12	55.43	55.95
5. Rec UnImp Land	0	0	0	0	1	54,820	1	54,820	
6. Rec Improv Land	0	0	0	0	2	28,548	2	28,548	
7. Rec Improvements	0	0	0	0	22	248,492	22	248,492	
8. Rec Total	0	0	0	0	23	331,860	23	331,860	22,860
% of Total	0.00	0.00	0.00	0.00	***	***	0.09	0.01	0.04
Res+Rec Total	16,749	1,421,341,553	1,397	175,782,898	766	85,353,717	18,912	1,682,478,168	30,583,127
% of Total	88.56	84.47	7.38	10.44	4.05	5.07	75.22	55.44	55.99

**County 40 - Hall**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 25,142	<b>Value</b> 3,034,580,641	<b>Total Growth</b> 54,615,125 (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	489	34,518,221	14	139,516	45	1,288,293	548	35,946,030	
10. Comm Improv Land	1,859	122,720,645	22	348,217	84	6,241,206	1,965	129,310,068	
11. Comm Improvements	1,953	535,759,249	30	4,736,447	151	42,214,297	2,134	582,709,993	
12. Comm Total	2,442	692,998,115	44	5,224,180	196	49,743,796	2,682	747,966,091	19,923,519
% of Total	91.05	92.65	1.64	0.69	7.30	6.65	10.66	24.64	36.47
13. Ind UnImp Land	3	118,808	0	0	0	0	3	118,808	
14. Ind Improv Land	23	2,422,116	0	0	1	10,530	24	2,432,646	
15. Ind Improvements	23	53,120,355	0	0	1	500,000	24	53,620,355	
16. Ind Total	26	55,661,279	0	0	1	510,530	27	56,171,809	800,556
% of Total	96.29	99.09	0.00	0.00	3.70	0.90	0.10	1.85	1.46
Comm+Ind Total	2,468	748,659,394	44	5,224,180	197	50,254,326	2,709	804,137,900	20,724,075
% of Total	91.10	93.10	1.62	0.64	7.27	6.24	10.77	26.49	37.94
17. Taxable Total	19,217	2,170,000,947	1,441	181,007,078	963	135,608,043	21,621	2,486,616,068	51,307,202
% of Total	88.88	87.26	6.66	7.06	4.45	3.43	85.99	81.94	93.94

**County 40 - Hall**

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**Schedule II: Tax Increment Financing (TIF)**

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	3	10,008	256,633	0	0	0
19. Commercial	7	520,530	11,660,858	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	3	10,008	256,633
19. Commercial	0	0	0	7	520,530	11,660,858
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>10</b>	<b>530,538</b>	<b>11,917,491</b>

**Schedule III: Mineral Interest Records**

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

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

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	780	14	191	<b>985</b>

**Schedule V: Agricultural Records**

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	33	1,745,046	15	1,515,888	2,366	290,581,108	2,414	293,842,042
28. Ag-Improved Land	7	514,028	0	0	1,033	155,147,391	1,040	155,661,419
29. Ag-Improvements	7	489,525	21	178,965	1,079	97,792,622	1,107	98,461,112
<b>30. Ag-Total Taxable</b>							<b>3,521</b>	<b>547,964,573</b>

**County 40 - Hall**

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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	5	6.000	91,240	0	0.000	0	
33. HomeSite Improvements	6		472,032	0		0	
<b>34. HomeSite Total</b>							
35. FarmSite UnImp Land	1	4.340	8,680	0	0.000	0	
36. FarmSite Impr Land	6	13.460	25,420	0	0.000	0	
37. FarmSite Improv	3		17,493	21		178,965	
<b>38. FarmSite Total</b>							
39. Road & Ditches		26.550			19.020		
40. Other-Non Ag Use		0.720	14		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	17	16.850	280,721	17	16.850	280,721	
32. HomeSite Improv Land	765	842.850	13,307,864	770	848.850	13,399,104	
33. HomeSite Improvements	779		78,563,181	785		79,035,213	3,307,923
<b>34. HomeSite Total</b>				802	865.700	92,715,038	
35. FarmSite UnImp Land	36	158.370	199,975	37	162.710	208,655	
36. FarmSite Impr Land	770	2,158.950	3,939,295	776	2,172.410	3,964,715	
37. FarmSite Improv	932		19,229,441	956		19,425,899	0
<b>38. FarmSite Total</b>				993	2,335.120	23,599,269	
39. Road & Ditches		6,929.320			6,974.890		
40. Other-Non Ag Use		117.450	2,256		118.170	2,270	
<b>41. Total Section VI</b>				<b>1,795</b>	<b>10,293.880</b>	<b>116,316,577</b>	<b>3,307,923</b>

**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	2	117.380	54,078	2	117.380	54,078

**Schedule VIII: Agricultural Records:**

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

County 40 - Hall

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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	183.020	413,443	0.000	0	8,166.620	18,297,795	8,349.640	18,711,238
46. 1A	49.470	101,661	157.530	323,725	54,863.640	112,429,572	55,070.640	112,854,958
47. 2A1	367.170	713,046	428.840	832,809	15,708.600	30,289,247	16,504.610	31,835,102
48. 2A	149.650	272,067	59.940	108,971	41,204.860	74,173,134	41,414.450	74,554,172
49. 3A1	181.540	245,762	1.680	2,277	5,332.750	7,209,393	5,515.970	7,457,432
50. 3A	81.310	110,175	35.410	47,980	4,853.340	6,484,316	4,970.060	6,642,471
51. 4A1	38.500	49,280	31.500	40,320	5,995.530	7,631,368	6,065.530	7,720,968
52. 4A	44.470	56,922	33.690	43,123	13,075.510	16,593,671	13,153.670	16,693,716
53. Total	1,095.130	1,962,356	748.590	1,399,205	149,200.850	273,108,496	151,044.570	276,470,057
<b>Dryland:</b>								
54. 1D1	4.140	4,293	3.310	2,747	465.400	481,893	472.850	488,933
55. 1D	6.780	7,031	25.690	22,220	4,108.890	4,238,717	4,141.360	4,267,968
56. 2D1	45.730	42,164	24.250	21,930	1,747.690	1,609,058	1,817.670	1,673,152
57. 2D	2.860	2,225	8.930	6,287	3,751.570	2,899,223	3,763.360	2,907,735
58. 3D1	7.430	5,142	3.500	2,422	1,039.010	718,221	1,049.940	725,785
59. 3D	4.960	3,031	4.890	2,591	1,280.230	765,483	1,290.080	771,105
60. 4D1	1.140	697	5.600	3,422	1,384.400	837,438	1,391.140	841,557
61. 4D	3.590	1,759	0.850	356	1,993.390	980,551	1,997.830	982,666
62. Total	76.630	66,342	77.020	61,975	15,770.580	12,530,584	15,924.230	12,658,901
<b>Grass:</b>								
63. 1G1	18.070	16,859	8.840	8,201	600.410	557,408	627.320	582,468
64. 1G	0.000	0	7.090	4,939	1,794.930	1,530,534	1,802.020	1,535,473
65. 2G1	37.190	27,447	22.180	14,062	1,858.870	1,362,487	1,918.240	1,403,996
66. 2G	18.080	11,245	1.370	809	6,180.760	3,802,136	6,200.210	3,814,190
67. 3G1	10.650	4,974	0.000	0	1,005.470	467,946	1,016.120	472,920
68. 3G	24.240	11,320	3.440	1,639	3,485.400	1,606,877	3,513.080	1,619,836
69. 4G1	28.130	10,972	2.480	967	1,902.120	741,506	1,932.730	753,445
70. 4G	53.650	20,924	61.010	23,794	23,230.020	9,005,350	23,344.680	9,050,068
71. Total	190.010	103,741	106.410	54,411	40,057.980	19,074,244	40,354.400	19,232,396
72. Waste	14.850	297	14.820	297	3,062.320	61,209	3,091.990	61,803
73. Other	5.000	984	0.000	0	1,600.840	401,247	1,605.840	402,231
74. Exempt	124.090		53.070		2,376.150		2,553.310	
75. Total	1,381.620	2,133,720	946.840	1,515,888	209,692.570	305,175,780	212,021.030	308,825,388

County 40 - Hall

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	2,160.980	4,399,555	2,160.980	4,399,555
46. 1A	0.000	0	0.000	0	23,515.820	47,653,015	23,515.820	47,653,015
47. 2A1	0.000	0	0.000	0	12,031.360	23,534,959	12,031.360	23,534,959
48. 2A	0.000	0	0.000	0	5,462.330	9,613,006	5,462.330	9,613,006
49. 3A1	0.000	0	0.000	0	3,681.400	4,993,643	3,681.400	4,993,643
50. 3A	0.000	0	0.000	0	669.030	906,661	669.030	906,661
51. 4A1	0.000	0	0.000	0	586.060	716,168	586.060	716,168
52. 4A	0.000	0	0.000	0	3,145.360	3,843,624	3,145.360	3,843,624
53. Total	0.000	0	0.000	0	51,252.340	95,660,631	51,252.340	95,660,631
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	103.910	107,756	103.910	107,756
55. 1D	0.000	0	0.000	0	4,182.400	4,336,494	4,182.400	4,336,494
56. 2D1	0.000	0	0.000	0	1,569.850	1,440,870	1,569.850	1,440,870
57. 2D	0.000	0	0.000	0	1,661.520	1,291,157	1,661.520	1,291,157
58. 3D1	0.000	0	0.000	0	820.890	568,062	820.890	568,062
59. 3D	0.000	0	0.000	0	187.900	114,541	187.900	114,541
60. 4D1	0.000	0	0.000	0	113.890	69,588	113.890	69,588
61. 4D	0.000	0	0.000	0	560.550	274,674	560.550	274,674
62. Total	0.000	0	0.000	0	9,200.910	8,203,142	9,200.910	8,203,142
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	109.200	101,884	109.200	101,884
64. 1G	0.000	0	0.000	0	533.610	448,288	533.610	448,288
65. 2G1	0.000	0	0.000	0	559.450	406,657	559.450	406,657
66. 2G	0.000	0	0.000	0	4,977.790	3,082,608	4,977.790	3,082,608
67. 3G1	0.000	0	0.000	0	341.730	158,965	341.730	158,965
68. 3G	0.000	0	0.000	0	159.950	72,694	159.950	72,694
69. 4G1	0.000	0	0.000	0	1,159.170	451,260	1,159.170	451,260
70. 4G	0.000	0	0.000	0	7,989.250	3,101,115	7,989.250	3,101,115
71. Total	0.000	0	0.000	0	15,830.150	7,823,471	15,830.150	7,823,471
72. Waste	0.000	0	0.000	0	806.930	16,137	806.930	16,137
73. Other	0.000	0	0.000	0	6,088.680	1,259,059	6,088.680	1,259,059
74. Exempt	0.000		0.000		230.240		230.240	
75. Total	0.000	0	0.000	0	83,179.010	112,962,440	83,179.010	112,962,440

County 40 - Hall

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	28.610	48,253	28.610	48,253
46. 1A	0.000	0	0.000	0	2,920.560	5,864,517	2,920.560	5,864,517
47. 2A1	0.000	0	0.000	0	161.930	322,209	161.930	322,209
48. 2A	0.000	0	0.000	0	454.270	770,763	454.270	770,763
49. 3A1	0.000	0	0.000	0	168.000	209,159	168.000	209,159
50. 3A	0.000	0	0.000	0	8.680	11,666	8.680	11,666
51. 4A1	0.000	0	0.000	0	480.710	490,744	480.710	490,744
52. 4A	0.000	0	0.000	0	423.690	405,445	423.690	405,445
53. Total	0.000	0	0.000	0	4,646.450	8,122,756	4,646.450	8,122,756
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	31.290	27,974	31.290	27,974
55. 1D	0.000	0	0.000	0	1,125.350	961,627	1,125.350	961,627
56. 2D1	0.000	0	0.000	0	187.610	149,826	187.610	149,826
57. 2D	0.000	0	0.000	0	310.270	227,483	310.270	227,483
58. 3D1	0.000	0	0.000	0	91.200	58,311	91.200	58,311
59. 3D	0.000	0	0.000	0	29.960	17,042	29.960	17,042
60. 4D1	0.000	0	0.000	0	206.790	90,434	206.790	90,434
61. 4D	0.000	0	0.000	0	169.990	64,237	169.990	64,237
62. Total	0.000	0	0.000	0	2,152.460	1,596,934	2,152.460	1,596,934
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.930	868	0.930	868
64. 1G	0.000	0	0.000	0	120.850	99,383	120.850	99,383
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	38.540	23,807	38.540	23,807
67. 3G1	0.000	0	0.000	0	5.980	2,793	5.980	2,793
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	9.820	3,160	9.820	3,160
70. 4G	0.000	0	0.000	0	2.530	650	2.530	650
71. Total	0.000	0	0.000	0	178.650	130,661	178.650	130,661
72. Waste	0.000	0	0.000	0	404.980	7,642	404.980	7,642
73. Other	0.000	0	0.000	0	108.520	2,169	108.520	2,169
74. Exempt	0.000		0.000		723.900		723.900	
75. Total	0.000	0	0.000	0	7,491.060	9,860,162	7,491.060	9,860,162

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76.Irrigated</b>	1,095.130	1,962,356	748.590	1,399,205	205,099.640	376,891,883	206,943.360	380,253,444
<b>77.Dry Land</b>	76.630	66,342	77.020	61,975	27,123.950	22,330,660	27,277.600	22,458,977
<b>78.Grass</b>	190.010	103,741	106.410	54,411	56,066.780	27,028,376	56,363.200	27,186,528
<b>79.Waste</b>	14.850	297	14.820	297	4,274.230	84,988	4,303.900	85,582
<b>80.Other</b>	5.000	984	0.000	0	7,798.040	1,662,475	7,803.040	1,663,459
<b>81.Exempt</b>	124.090	0	53.070	0	3,330.290	0	3,507.450	0
<b>82.Total</b>	1,381.620	2,133,720	946.840	1,515,888	300,362.640	427,998,382	<b>302,691.100</b>	<b>431,647,990</b>

## 2007 Agricultural Land Detail

### County 40 - Hall

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	8,349.640	5.53%	18,711,238	6.77%	2,240.963
1A	55,070.640	36.46%	112,854,958	40.82%	2,049.276
2A1	16,504.610	10.93%	31,835,102	11.51%	1,928.861
2A	41,414.450	27.42%	74,554,172	26.97%	1,800.197
3A1	5,515.970	3.65%	7,457,432	2.70%	1,351.971
3A	4,970.060	3.29%	6,642,471	2.40%	1,336.497
4A1	6,065.530	4.02%	7,720,968	2.79%	1,272.925
4A	13,153.670	8.71%	16,693,716	6.04%	1,269.129
<b>Irrigated Total</b>	<b>151,044.570</b>	<b>100.00%</b>	<b>276,470,057</b>	<b>100.00%</b>	<b>1,830.387</b>

**Dry:**

1D1	472.850	2.97%	488,933	3.86%	1,034.012
1D	4,141.360	26.01%	4,267,968	33.72%	1,030.571
2D1	1,817.670	11.41%	1,673,152	13.22%	920.492
2D	3,763.360	23.63%	2,907,735	22.97%	772.643
3D1	1,049.940	6.59%	725,785	5.73%	691.263
3D	1,290.080	8.10%	771,105	6.09%	597.718
4D1	1,391.140	8.74%	841,557	6.65%	604.940
4D	1,997.830	12.55%	982,666	7.76%	491.866
<b>Dry Total</b>	<b>15,924.230</b>	<b>100.00%</b>	<b>12,658,901</b>	<b>100.00%</b>	<b>794.945</b>

**Grass:**

1G1	627.320	1.55%	582,468	3.03%	928.502
1G	1,802.020	4.47%	1,535,473	7.98%	852.084
2G1	1,918.240	4.75%	1,403,996	7.30%	731.918
2G	6,200.210	15.36%	3,814,190	19.83%	615.171
3G1	1,016.120	2.52%	472,920	2.46%	465.417
3G	3,513.080	8.71%	1,619,836	8.42%	461.087
4G1	1,932.730	4.79%	753,445	3.92%	389.834
4G	23,344.680	57.85%	9,050,068	47.06%	387.671
<b>Grass Total</b>	<b>40,354.400</b>	<b>100.00%</b>	<b>19,232,396</b>	<b>100.00%</b>	<b>476.587</b>

<b>Irrigated Total</b>	<b>151,044.570</b>	<b>71.24%</b>	<b>276,470,057</b>	<b>89.52%</b>	<b>1,830.387</b>
<b>Dry Total</b>	<b>15,924.230</b>	<b>7.51%</b>	<b>12,658,901</b>	<b>4.10%</b>	<b>794.945</b>
<b>Grass Total</b>	<b>40,354.400</b>	<b>19.03%</b>	<b>19,232,396</b>	<b>6.23%</b>	<b>476.587</b>
Waste	3,091.990	1.46%	61,803	0.02%	19.988
Other	1,605.840	0.76%	402,231	0.13%	250.480
Exempt	2,553.310	1.20%			
<b>Market Area Total</b>	<b>212,021.030</b>	<b>100.00%</b>	<b>308,825,388</b>	<b>100.00%</b>	<b>1,456.579</b>

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

<b>Irrigated Total</b>	<b>151,044.570</b>	<b>72.99%</b>	<b>276,470,057</b>	<b>72.71%</b>	
<b>Dry Total</b>	<b>15,924.230</b>	<b>58.38%</b>	<b>12,658,901</b>	<b>56.36%</b>	
<b>Grass Total</b>	<b>40,354.400</b>	<b>71.60%</b>	<b>19,232,396</b>	<b>70.74%</b>	
Waste	3,091.990	71.84%	61,803	72.21%	
Other	1,605.840	20.58%	402,231	24.18%	
Exempt	2,553.310	72.80%			
<b>Market Area Total</b>	<b>212,021.030</b>	<b>70.05%</b>	<b>308,825,388</b>	<b>71.55%</b>	

## 2007 Agricultural Land Detail

### County 40 - Hall

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	2,160.980	4.22%	4,399,555	4.60%	2,035.907
1A	23,515.820	45.88%	47,653,015	49.81%	2,026.423
2A1	12,031.360	23.47%	23,534,959	24.60%	1,956.134
2A	5,462.330	10.66%	9,613,006	10.05%	1,759.872
3A1	3,681.400	7.18%	4,993,643	5.22%	1,356.452
3A	669.030	1.31%	906,661	0.95%	1,355.187
4A1	586.060	1.14%	716,168	0.75%	1,222.004
4A	3,145.360	6.14%	3,843,624	4.02%	1,221.998
<b>Irrigated Total</b>	<b>51,252.340</b>	<b>100.00%</b>	<b>95,660,631</b>	<b>100.00%</b>	<b>1,866.463</b>

**Dry:**

1D1	103.910	1.13%	107,756	1.31%	1,037.012
1D	4,182.400	45.46%	4,336,494	52.86%	1,036.843
2D1	1,569.850	17.06%	1,440,870	17.56%	917.839
2D	1,661.520	18.06%	1,291,157	15.74%	777.093
3D1	820.890	8.92%	568,062	6.92%	692.007
3D	187.900	2.04%	114,541	1.40%	609.584
4D1	113.890	1.24%	69,588	0.85%	611.010
4D	560.550	6.09%	274,674	3.35%	490.008
<b>Dry Total</b>	<b>9,200.910</b>	<b>100.00%</b>	<b>8,203,142</b>	<b>100.00%</b>	<b>891.557</b>

**Grass:**

1G1	109.200	0.69%	101,884	1.30%	933.003
1G	533.610	3.37%	448,288	5.73%	840.104
2G1	559.450	3.53%	406,657	5.20%	726.887
2G	4,977.790	31.44%	3,082,608	39.40%	619.272
3G1	341.730	2.16%	158,965	2.03%	465.177
3G	159.950	1.01%	72,694	0.93%	454.479
4G1	1,159.170	7.32%	451,260	5.77%	389.295
4G	7,989.250	50.47%	3,101,115	39.64%	388.160
<b>Grass Total</b>	<b>15,830.150</b>	<b>100.00%</b>	<b>7,823,471</b>	<b>100.00%</b>	<b>494.213</b>

<b>Irrigated Total</b>	<b>51,252.340</b>	<b>61.62%</b>	<b>95,660,631</b>	<b>84.68%</b>	<b>1,866.463</b>
<b>Dry Total</b>	<b>9,200.910</b>	<b>11.06%</b>	<b>8,203,142</b>	<b>7.26%</b>	<b>891.557</b>
<b>Grass Total</b>	<b>15,830.150</b>	<b>19.03%</b>	<b>7,823,471</b>	<b>6.93%</b>	<b>494.213</b>
Waste	806.930	0.97%	16,137	0.01%	19.998
Other	6,088.680	7.32%	1,259,059	1.11%	206.786
Exempt	230.240	0.28%			
<b>Market Area Total</b>	<b>83,179.010</b>	<b>100.00%</b>	<b>112,962,440</b>	<b>100.00%</b>	<b>1,358.064</b>

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

<b>Irrigated Total</b>	<b>51,252.340</b>	<b>24.77%</b>	<b>95,660,631</b>	<b>25.16%</b>	
<b>Dry Total</b>	<b>9,200.910</b>	<b>33.73%</b>	<b>8,203,142</b>	<b>36.53%</b>	
<b>Grass Total</b>	<b>15,830.150</b>	<b>28.09%</b>	<b>7,823,471</b>	<b>28.78%</b>	
Waste	806.930	18.75%	16,137	18.86%	
Other	6,088.680	78.03%	1,259,059	75.69%	
Exempt	230.240	6.56%			
<b>Market Area Total</b>	<b>83,179.010</b>	<b>27.48%</b>	<b>112,962,440</b>	<b>26.17%</b>	

## 2007 Agricultural Land Detail

### County 40 - Hall

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	28.610	0.62%	48,253	0.59%	1,686.578
1A	2,920.560	62.86%	5,864,517	72.20%	2,008.011
2A1	161.930	3.49%	322,209	3.97%	1,989.804
2A	454.270	9.78%	770,763	9.49%	1,696.706
3A1	168.000	3.62%	209,159	2.57%	1,244.994
3A	8.680	0.19%	11,666	0.14%	1,344.009
4A1	480.710	10.35%	490,744	6.04%	1,020.873
4A	423.690	9.12%	405,445	4.99%	956.937
<b>Irrigated Total</b>	<b>4,646.450</b>	<b>100.00%</b>	<b>8,122,756</b>	<b>100.00%</b>	<b>1,748.163</b>

**Dry:**

1D1	31.290	1.45%	27,974	1.75%	894.023
1D	1,125.350	52.28%	961,627	60.22%	854.513
2D1	187.610	8.72%	149,826	9.38%	798.603
2D	310.270	14.41%	227,483	14.24%	733.177
3D1	91.200	4.24%	58,311	3.65%	639.375
3D	29.960	1.39%	17,042	1.07%	568.825
4D1	206.790	9.61%	90,434	5.66%	437.322
4D	169.990	7.90%	64,237	4.02%	377.886
<b>Dry Total</b>	<b>2,152.460</b>	<b>100.00%</b>	<b>1,596,934</b>	<b>100.00%</b>	<b>741.911</b>

**Grass:**

1G1	0.930	0.52%	868	0.66%	933.333
1G	120.850	67.65%	99,383	76.06%	822.366
2G1	0.000	0.00%	0	0.00%	0.000
2G	38.540	21.57%	23,807	18.22%	617.721
3G1	5.980	3.35%	2,793	2.14%	467.056
3G	0.000	0.00%	0	0.00%	0.000
4G1	9.820	5.50%	3,160	2.42%	321.792
4G	2.530	1.42%	650	0.50%	256.917
<b>Grass Total</b>	<b>178.650</b>	<b>100.00%</b>	<b>130,661</b>	<b>100.00%</b>	<b>731.379</b>

<b>Irrigated Total</b>	<b>4,646.450</b>	<b>62.03%</b>	<b>8,122,756</b>	<b>82.38%</b>	<b>1,748.163</b>
<b>Dry Total</b>	<b>2,152.460</b>	<b>28.73%</b>	<b>1,596,934</b>	<b>16.20%</b>	<b>741.911</b>
<b>Grass Total</b>	<b>178.650</b>	<b>2.38%</b>	<b>130,661</b>	<b>1.33%</b>	<b>731.379</b>
Waste	404.980	5.41%	7,642	0.08%	18.870
Other	108.520	1.45%	2,169	0.02%	19.987
Exempt	723.900	9.66%			
<b>Market Area Total</b>	<b>7,491.060</b>	<b>100.00%</b>	<b>9,860,162</b>	<b>100.00%</b>	<b>1,316.257</b>

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

<b>Irrigated Total</b>	<b>4,646.450</b>	<b>2.25%</b>	<b>8,122,756</b>	<b>2.14%</b>	
<b>Dry Total</b>	<b>2,152.460</b>	<b>7.89%</b>	<b>1,596,934</b>	<b>7.11%</b>	
<b>Grass Total</b>	<b>178.650</b>	<b>0.32%</b>	<b>130,661</b>	<b>0.48%</b>	
Waste	404.980	9.41%	7,642	8.93%	
Other	108.520	1.39%	2,169	0.13%	
Exempt	723.900	20.64%			
<b>Market Area Total</b>	<b>7,491.060</b>	<b>2.47%</b>	<b>9,860,162</b>	<b>2.28%</b>	

## 2007 Agricultural Land Detail

### County 40 - Hall

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	1,095.130	1,962,356	748.590	1,399,205	205,099.640	376,891,883
Dry	76.630	66,342	77.020	61,975	27,123.950	22,330,660
Grass	190.010	103,741	106.410	54,411	56,066.780	27,028,376
Waste	14.850	297	14.820	297	4,274.230	84,988
Other	5.000	984	0.000	0	7,798.040	1,662,475
Exempt	124.090	0	53.070	0	3,330.290	0
<b>Total</b>	<b>1,381.620</b>	<b>2,133,720</b>	<b>946.840</b>	<b>1,515,888</b>	<b>300,362.640</b>	<b>427,998,382</b>

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	206,943.360	380,253,444	206,943.360	68.37%	380,253,444	88.09%	1,837.475
Dry	27,277.600	22,458,977	27,277.600	9.01%	22,458,977	5.20%	823.348
Grass	56,363.200	27,186,528	56,363.200	18.62%	27,186,528	6.30%	482.345
Waste	4,303.900	85,582	4,303.900	1.42%	85,582	0.02%	19.884
Other	7,803.040	1,663,459	7,803.040	2.58%	1,663,459	0.39%	213.180
Exempt	3,507.450	0	3,507.450	1.16%	0	0.00%	0.000
<b>Total</b>	<b>302,691.100</b>	<b>431,647,990</b>	<b>302,691.100</b>	<b>100.00%</b>	<b>431,647,990</b>	<b>100.00%</b>	<b>1,426.034</b>

\* Department of Property Assessment & Taxation Calculates

2006 PLAN OF ASSESSMENT FOR HALL COUNTY  
ASSESSMENT YEARS 2007, 2008 AND 2009

REAL PROPERTY

There are several areas that are addressed on an annual basis and I do not foresee changing. These include conducting an unimproved ag land market analysis (plotting all vacant ag land sales and color coding them for level of assessment) and creating a color map to use as a visual aid, review statistical analysis of property types for problem areas, sending questionnaires to buyer/seller on recently sold properties, compiling sales books based on current sales, monitoring ag land sales to determine need for additional market areas and conducting pick-up work.

2007

During calendar year 2007, the Assessor's Office plans to accomplish the following:

- 1) Revalue all mobile homes and mobile home courts
- 2) Revalue all grain handling facilities
- 3) Begin work using new soil survey (LCG data received from DPAT and conversion chart underway for new numeric codes)
- 4) Compare data from TerraScan records with verified data provided by GIS operator after survey and field review
- 5) Determine if new aerial photos of rural sites are economically possible for partial areas of the county
- 6) Review specialized use properties
- 7) Obtain land use data from FSA and review records for accuracy (questionable if we can get it or not)
- 8) Review valuations and assessment levels for problem areas and any necessary adjustments
- 9) Begin cyclical review of residential properties by quadrants to determine if valuation adjustments are necessary
- 10) Obtain data from NRD on infrared flyover they are conducting for land use

2008

During calendar year 2008, the Assessor's Office plans to accomplish the following:

- 1) Finalize new soil survey
- 2) Finalize land use study with FSA data (if information is available)
- 3) Review rural outbuildings
- 4) Attempt to establish correlation process for the three approaches to value
- 5) Plan, design and implement new property record cards
- 6) Continue working with GIS Department on verification of data after survey and field review

2009

During calendar year 2009, the Assessor's Office plans to accomplish the following:

- 1) Establish valuation models for residential properties
- 2) Begin cyclical review of commercial properties by quadrants to determine if valuation adjustments are necessary
- 3) Complete verification work with GIS Department after survey and field review

The breakdown of value in Hall County for 2006 is approximately as follows:

Real Estate	91.50%
Personal Property	5.00%
Centrally Assessed	<u>3.50%</u>
	100.00%

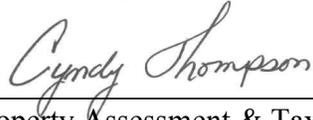
This breakdown supports the need to allocate the majority of resources (man-hours, technology and budgetary) on the real estate portion of the Assessor's office statutory duties.

## 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 Hall County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 8389.

Dated this 9th day of April, 2007.

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Property Assessment & Taxation