

Preface

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

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

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

(2) ... the Property Tax Administrator shall prepare and deliver to the commission and to each county assessor his or her annual reports and opinions.

(3) The annual reports and opinions of the Property Tax Administrator shall contain statistical and narrative reports informing the commission of the level of value and the quality of assessment of the classes and subclasses of real property within the county and a certification of the opinion of the Property Tax

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

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

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

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

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

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

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

Table of Contents

Commission Summary

Property Tax Administrator's Opinions and Recommendations

Correlation Section

Residential Real Property

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the Assessor Actions

Commercial Real Property

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the Assessor Actions

Agricultural Land

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the Assessor Actions

2007 County Abstract of Assessment for Real Property Compared with the 2006 Certificate of Taxes Levied (CTL) Report

Statistical Reports Section

R&O Statistical Reports

Residential Real Property, Qualified
Commercial Real Property, Qualified
Agricultural Unimproved, Qualified

Preliminary Statistical Reports

Residential Real Property, Qualified
Commercial Real Property, Qualified
Agricultural Unimproved, Qualified

Assessment Survey Section

County Reports Section

2007 County Abstract of Assessment for Real Property, Form 45
2007 County Agricultural Land Detail
County Assessor's Three Year Plan of Assessment

Special Valuation Section

Certification

Map Section

Valuation History Chart Section

2007 Commission Summary

84 Stanton

Residential Real Property - Current

Number of Sales		162	COD	16.78
Total Sales Price	\$	12483158	PRD	102.47
Total Adj. Sales Price	\$	12569158	COV	29.32
Total Assessed Value	\$	11619000	STD	27.77
Avg. Adj. Sales Price	\$	77587.40	Avg. Abs. Dev.	15.82
Avg. Assessed Value	\$	71722.22	Min	3.96
Median		94.27	Max	270.62
Wgt. Mean		92.44	95% Median C.I.	92.60 to 96.23
Mean		94.72	95% Wgt. Mean C.I.	90.01 to 94.88
			95% Mean C.I.	90.45 to 99.00
% of Value of the Class of all Real Property Value in the County				25.78
% of Records Sold in the Study Period				8.15
% of Value Sold in the Study Period				9.04
Average Assessed Value of the Base				64,684

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	162	94.27	16.78	102.47
2006	181	94.35	14.46	102.48
2005	180	93.00	13.17	101.90
2004	171	93.90	16.14	104.26
2003	164	93	23.49	112.45
2002	189	93	27.35	112.48
2001	217	93	25.31	105.5

2007 Commission Summary

84 Stanton

Commercial Real Property - Current

Number of Sales		11	COD	42.07
Total Sales Price	\$	726849	PRD	99.92
Total Adj. Sales Price	\$	726849	COV	42.35
Total Assessed Value	\$	577225	STD	33.61
Avg. Adj. Sales Price	\$	66077.18	Avg. Abs. Dev.	27.57
Avg. Assessed Value	\$	52475.00	Min	33.33
Median		65.53	Max	142.31
Wgt. Mean		79.41	95% Median C.I.	43.27 to 106.88
Mean		79.35	95% Wgt. Mean C.I.	55.91 to 102.92
			95% Mean C.I.	56.78 to 101.93
% of Value of the Class of all Real Property Value in the County				4.58
% of Records Sold in the Study Period				5.82
% of Value Sold in the Study Period				2.53
Average Assessed Value of the Base				120,760

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	11	65.53	42.07	99.92
2006	9	60.46	29.50	87.84
2005	6	62.25	10.24	89.22
2004	10	82.69	39.64	107.92
2003	15	95	30.14	117.89
2002	12	98	26.84	117.83
2001	26	96	40.32	99.01

2007 Commission Summary

84 Stanton

Agricultural Land - Current

Number of Sales		67	COD	16.21
Total Sales Price	\$	13844851	PRD	101.03
Total Adj. Sales Price	\$	13844851	COV	20.41
Total Assessed Value	\$	9761130	STD	14.54
Avg. Adj. Sales Price	\$	206639.57	Avg. Abs. Dev.	11.39
Avg. Assessed Value	\$	145688.51	Min	38.97
Median		70.27	Max	103.82
Wgt. Mean		70.50	95% Median C.I.	67.66 to 76.05
Mean		71.23	95% Wgt. Mean C.I.	67.09 to 73.92
			95% Mean C.I.	67.75 to 74.71
% of Value of the Class of all Real Property Value in the County				70.35
% of Records Sold in the Study Period				2.07
% of Value Sold in the Study Period				4.15
Average Assessed Value of the Base				108,221

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2007	67	70.27	16.21	101.03
2006	74	74.72	17.54	103.37
2005	63	75.88	18.84	102.22
2004	68	76.24	19.85	99.17
2003	80	75	21.02	99.67
2002	80	77	19.01	98.89
2001	80	75	17.84	100.41

2007 Opinions of the Property Tax Administrator for Stanton County

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

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Stanton County is 94.27% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Stanton County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

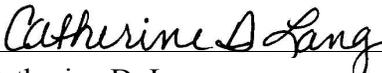
It is my opinion that the level of value of the class of commercial real property in Stanton County is 100% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Stanton County is not in compliance with generally accepted mass appraisal practices.

Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Stanton County is 70.27% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Stanton County is in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.





Catherine D. Lang
Property Tax Administrator

**2007 Correlation Section
for Stanton County**

Residential Real Property

I. Correlation

RESIDENTIAL: Analysis of all six tables indicates that the county has achieved an acceptable level of value for the 2007 assessment year. The county has continued the review process of the suburban subclass as well as they have continued to monitor the sales activity in the residential class and made the necessary adjustments based on the analysis they have completed.

The county has utilized a reasonable percentage of available sales and not excessively trimmed sales. The trended preliminary median ratio and the R&O median ratio are basically the same number. The difference between the percent change to the sales file and the percent change to the assessed value is less than one percentage point and supports the assessment actions as well. The median, weighted mean and mean are all within the acceptable range. The coefficient of dispersion is slightly distorted by a few outlier sales; the price related differential is within the acceptable range.

Based on the information available to me and the assessment practices of the county I believe that the best indicator of the level of value is the median for the 2007 assessment year.

**2007 Correlation Section
for Stanton County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2007	221	162	73.3
2006	242	181	74.79
2005	245	180	73.47
2004	240	171	71.25
2003	218	164	75.23
2002	233	189	81.12
2001	252	195	77.38

RESIDENTIAL: The analysis of sales grid indicates that a reasonable percentage of all available sales for the sales study were considered and indicates that the county has not excessively trimmed the residential sales.

**2007 Correlation Section
for Stanton County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2007 Correlation Section
for Stanton County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median Ratio
2007	93.33	0.9	94.17	94.27
2006	91.86	5.16	96.6	94.35
2005	89.21	3.74	92.55	93.00
2004	90.46	3.65	93.76	93.90
2003	90	4.28	93.85	93
2002	92	2.61	94.4	93
2001	90	0.87	90.78	90

RESIDENTIAL: The trended preliminary median ratio and the R& O median ratio are basically the same number. There is no information available to suggest that the median ratio is not the best representation of the level of value for the residential class.

**2007 Correlation Section
for Stanton County**

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

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

Comparison of Average Value Changes

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

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

**2007 Correlation Section
for Stanton County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
1.63	2007	0.9
4.59	2006	5.16
8.02	2005	3.74
5.7	2004	3.65
2	2003	4
3.41	2002	2.61
0.21	2001	0.87

RESIDENTIAL: The difference between the percent change to the sales file and the percent change to the assessed value base is less than one percentage point and supports the assessment practices of the unsold and sold properties.

**2007 Correlation Section
for Stanton County**

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

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

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

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

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

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

**2007 Correlation Section
for Stanton County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	94.27	92.44	94.72

RESIDENTIAL: When reviewing the three measures of central tendency they are similar and supportive of the assessment actions in Stanton County. All three measures are within the acceptable range and support the median as the level of value for the residential class.

**2007 Correlation Section
for Stanton County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	16.78	102.47
Difference	1.78	0

RESIDENTIAL: Analysis of the sales file reveals that there are three vacant lot sales with a ratio of less than ten percent in the residential class that are distorting the coefficient of dispersion. While they are arm’s length transactions they move the coefficient of dispersion slightly outside of the acceptable range for the residential class. The price related differential is within the acceptable parameter.

**2007 Correlation Section
for Stanton County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	161	162	1
Median	93.33	94.27	0.94
Wgt. Mean	91.21	92.44	1.23
Mean	93.11	94.72	1.61
COD	17.35	16.78	-0.57
PRD	102.08	102.47	0.39
Min Sales Ratio	3.96	3.96	0
Max Sales Ratio	270.62	270.62	0

RESIDENTIAL: The number of qualified sales between the preliminary statistics and the final statistics increased by one sale. That one sale was Book 11 Page 225 and was a parcel that was reclassified as a rural residential parcel. The county has continued with the updating of parcels in the suburban area and the above table supports the assessment actions for the 2007 assessment year.

**2007 Correlation Section
for Stanton County**

Commerical Real Property

I. Correlation

COMMERCIAL: A review of the 2007 statistics brings to the surface problems for the commercial class of property in Stanton County. The county had eleven qualified sales during the study period. These sales are represented in three assessor locations. Of the eleven sales, there are five that have a sale price of \$10,000 or less and three of those sales are in the village of Pilger. Those sales consist of a vacant lot, a warehouse and a service garage. Of those five sales, there are two that are right at \$10,000. If the three sales less than \$9,999 were ignored in the sales file the level of value would be Median 99.98% Mean 91.98 and Aggregate at 80.44, COD 23.13 and PRD at 114.34. While the sales are arm's length transactions they are distorting the quality of assessment in the county.

In conclusion I would not be realistic if I considered five sales in the sales file that truly distort the level of value in the commercial class at a level of value of 65.33%. The five sales that are \$10,000 or less represent 45% of the sales file and represents only 6% of the total sale price and 4% of the total assessed value of the total qualified sales file. I believe I would have more solid information based on the fact that the eight sales \$10,000 or more in sale price may be more representative of the level of value. Based on the information I have available to me through the sales file, I do not feel that I can call the level of value for the commercial class anything other than 100%.

**2007 Correlation Section
for Stanton County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2007	25	11	44
2006	18	9	50
2005	15	6	40
2004	19	10	52.63
2003	27	15	55.56
2002	25	12	48
2001	32	17	53.12

COMMERCIAL: The analysis of the sales grid indicates that a reasonable percentage of the available sales for the commercial class were considered when determining the valuation process for the 2007 assessment year. Approximately six percent of the available commercial parcels sold. Review of the non qualified sales indicated that there were parcels that had been resold within the study period, foreclosures, use changes and family transactions to support the non qualification of the sale.

**2007 Correlation Section
for Stanton County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2007 Correlation Section
for Stanton County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median Ratio
2007	65.53	0.34	65.76	65.53
2006	65.78	-0.67	65.34	60.46
2005	62.25	-0.08	62.2	62.25
2004	71.50	0.22	71.65	82.69
2003	95	0.02	95.02	95
2002	98	-0.21	97.79	98
2001	95	0.56	95.53	95

COMMERCIAL: The Trended Preliminary Median Ratio and the R&O Median Ratio are supportive of each other.

**2007 Correlation Section
for Stanton County**

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

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

Comparison of Average Value Changes

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

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

**2007 Correlation Section
for Stanton County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
10.4	2007	0.34
2.92	2006	-0.67
0	2005	-0.08
0	2004	0.22
0	2003	0
0	2002	-0.21
4.4	2001	0.56

COMMERCIAL: The relationship between the change in total assessed value to the sales file and the change in assessed value is over ten points different. The county has revalued commercial multi-residential parcels in the county, there is one sale in the study period of this type of property which gives additional weight to the percent change in the sales file base and indicates a higher percentage change than what would represent the assessment actions.

**2007 Correlation Section
for Stanton County**

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

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

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

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

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

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

**2007 Correlation Section
for Stanton County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	65.53	79.41	79.35

COMMERCIAL: The median, weighted mean and the mean ratios are all statistically outside the acceptable parameters. The eleven sales used to calculate the statistics are extremely distorted with five of those sales less than \$10,000, three of which are located in the village of Pilger. It is difficult to say that based on the sales file the median of all eleven sales is a reliable indicator of the level of value.

**2007 Correlation Section
for Stanton County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

	COD	PRD
R&O Statistics	42.07	99.92
Difference	22.07	0

COMMERCIAL: The coefficient of dispersion is 22.07 points outside of the acceptable level for the commercial class, while the price related differential is within the acceptable range. The fact that there are five sales of \$10,000 or less has an extremely large impact on the coefficient of dispersion. Consideration given to those sales if ignoring the three that are less than \$10,000 by removing them for the statistical analysis improves the coefficient of dispersion to 23.13. It does also alter the median level of value to 99.98% as well.

**2007 Correlation Section
for Stanton County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	15	11	-4
Median	65.53	65.53	0
Wgt. Mean	72.35	79.41	7.06
Mean	70.98	79.35	8.37
COD	35.81	42.07	6.26
PRD	98.11	99.92	1.81
Min Sales Ratio	33.33	33.33	0
Max Sales Ratio	142.31	142.31	0

COMMERCIAL: The above table indicates that there were four sales removed from the sales file following the preliminary statistics. One sale was considered substantially changed due to the fact that the parcel will now have a new Subway on it. The other three were removed due to the fact that they were sales that sold more than once in the sales file and they were distorting the reliability of the statistical profile.

**2007 Correlation Section
for Stanton County**

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: The overall preliminary statistics were within the parameters for the level of value. The county found that the individual market areas were in need of some review. The county completed an analysis and concluded that each market area needed some adjustments. Therefore, the result is that the median level is within the acceptable level of value as well as the quality of assessment practices.

The tables indicate that the county utilized a reasonable percentage of sales. The trended preliminary ratio is slightly higher than the calculated overall median. The difference between the percentage change to the sales file and the assessed value file is reasonable. The median, weighted mean and mean are close and give strong indication that the median is the level of value for the agricultural class. The coefficient of dispersion and the price related differential are all within the acceptable range.

Based on the information available to me and the assessment practices of the county I believe that the best indicator of the level of value is the median for the 2007 assessment year.

**2007 Correlation Section
for Stanton County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2007	146	67	45.89
2006	153	74	48.37
2005	143	63	44.06
2004	151	68	45.03
2003	146	80	54.79
2002	183	110	60.11
2001	171	105	61.4

AGRICULTURAL UNIMPROVED: The percentage of sales used provides a historical background that there have been sufficient sales utilized to establish a reliable background for the sales file.

**2007 Correlation Section
for Stanton County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2007 Correlation Section
for Stanton County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	69.69	4.99	73.17	70.27
2006	66.06	12.21	74.13	74.72
2005	67.95	12.12	76.19	75.88
2004	61.52	24.74	76.74	76.24
2003	74	0.8	74.06	75
2002	71	4.74	74.37	77
2001	77	0.24	77.18	77

AGRICULTURAL UNIMPROVED: The Trended Preliminary Ratio is slightly higher than the indicated R&O Median Ratio. However, both statistics are within the acceptable range for the level of value.

**2007 Correlation Section
for Stanton County**

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

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

Comparison of Average Value Changes

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

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

**2007 Correlation Section
for Stanton County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
8.63	2007	4.99
14.18	2006	12.21
7.62	2005	12.12
28.16	2004	24.74
2	2003	1
7.84	2002	4.74
0	2001	0.24

AGRICULTURAL UNIMPROVED: The difference between the percent change to the sales file and the percent change to the assessed value base is 3.64 percentage points apart and supports the assessment practices of the unsold and sold properties.

**2007 Correlation Section
for Stanton County**

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

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

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

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

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

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

**2007 Correlation Section
for Stanton County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	70.27	70.50	71.23

AGRICULTURAL UNIMPROVED: The median, weighted mean and mean measures of central tendency are all within the range and support uniform assessment practices.

**2007 Correlation Section
for Stanton County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	16.21	101.03
Difference	0	0

AGRICULTURAL UNIMPROVED: The coefficient of dispersion and the price related differential are both well within the acceptable range, giving support that the agricultural property class is valued uniformly and proportionate.

**2007 Correlation Section
for Stanton County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	67	67	0
Median	69.69	70.27	0.58
Wgt. Mean	67.24	70.50	3.26
Mean	67.73	71.23	3.5
COD	18.55	16.21	-2.34
PRD	100.73	101.03	0.3
Min Sales Ratio	31.41	38.97	7.56
Max Sales Ratio	98.70	103.82	5.12

AGRICULTURAL UNIMPROVED: Review of Table 7 indicates that the county improved the quality of assessment. The county through the preliminary statistics found that the individual market areas needed to be reviewed. The county has improved the quality of statistics and the above table is reflective of the assessment actions for 2007

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

84 Stanton

	2006 CTL County Total	2007 Form 45 County Total	Value Difference (2007 Form 45 - 2006 CTL)	Percent Change	2007 Growth (New Construction Value)	% Change excl. Growth
1. Residential	124,703,815	128,591,400	3,887,585	3.12	2,766,420	0.9
2. Recreational	0	0	0		0	
3. Ag-Homesite Land, Ag-Res Dwellings	30,594,065	31,651,490	1,057,425	3.46	*-----	3.46
4. Total Residential (sum lines 1-3)	155,297,880	160,242,890	4,945,010	3.18	2,766,420	1.4
5. Commercial	6,540,045	6,628,470	88,425	1.35	10,775	1.19
6. Industrial	16,036,690	16,195,150	158,460	0.99	158,460	0
7. Ag-Farmsite Land, Outbuildings	17,931,990	18,255,545	323,555	1.8	1,962,050	-9.14
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	40,508,725	41,079,165	570,440	1.41	919,395	-0.86
10. Total Non-Agland Real Property	195,806,605	201,322,055	5,515,450	2.82	4,897,705	0.32
11. Irrigated	46,524,940	46,469,535	-55,405	-0.12		
12. Dryland	210,315,055	211,567,030	1,251,975	0.6		
13. Grassland	41,038,480	54,453,430	13,414,950	32.69		
14. Wasteland	964020	1,269,175	305,155	31.65		
15. Other Agland	0	0	0			
16. Total Agricultural Land	298,842,495	313,759,170	14,916,675	4.99		
17. Total Value of All Real Property (Locally Assessed)	494,649,100	515,081,225	20,432,125	4.13	4,897,705	3.14

*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:	162	MEDIAN:	94	COV:	29.32	95% Median C.I.:	92.60 to 96.23	(!: Derived)
TOTAL Sales Price:	12,483,158	WGT. MEAN:	92	STD:	27.77	95% Wgt. Mean C.I.:	90.01 to 94.88	
TOTAL Adj.Sales Price:	12,569,158	MEAN:	95	AVG.ABS.DEV:	15.82	95% Mean C.I.:	90.45 to 99.00	
TOTAL Assessed Value:	11,619,000							
AVG. Adj. Sales Price:	77,587	COD:	16.78	MAX Sales Ratio:	270.62			
AVG. Assessed Value:	71,722	PRD:	102.47	MIN Sales Ratio:	3.96			

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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>											
07/01/04 TO 09/30/04	20	97.99	101.28	96.71	14.80	104.73	70.79	171.00	90.54 to 102.58	84,264	81,492
10/01/04 TO 12/31/04	23	93.33	89.83	91.03	11.08	98.68	3.96	123.11	87.51 to 96.30	79,404	72,285
01/01/05 TO 03/31/05	15	87.60	84.90	85.46	12.22	99.34	43.05	108.43	75.93 to 96.15	101,926	87,109
04/01/05 TO 06/30/05	25	99.10	99.33	98.05	11.61	101.31	70.40	128.65	91.86 to 109.35	80,684	79,111
07/01/05 TO 09/30/05	25	93.58	86.04	89.54	22.13	96.09	4.19	177.47	82.05 to 95.33	64,659	57,897
10/01/05 TO 12/31/05	14	96.03	107.79	96.73	26.33	111.44	67.10	270.62	79.60 to 115.76	69,733	67,451
01/01/06 TO 03/31/06	17	99.93	96.48	89.92	13.23	107.30	54.99	120.69	82.26 to 109.87	80,677	72,542
04/01/06 TO 06/30/06	23	93.60	95.49	91.59	18.16	104.25	43.05	193.14	83.12 to 97.89	67,273	61,617
<u>Study Years</u>											
07/01/04 TO 06/30/05	83	95.08	94.56	93.19	13.19	101.47	3.96	171.00	91.26 to 97.88	85,031	79,238
07/01/05 TO 06/30/06	79	94.00	94.89	91.48	20.43	103.73	4.19	270.62	91.23 to 97.41	69,766	63,824
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	79	93.68	93.89	92.46	18.54	101.54	4.19	270.62	88.95 to 96.23	77,705	71,850
<u>ALL</u>											
	162	94.27	94.72	92.44	16.78	102.47	3.96	270.62	92.60 to 96.23	77,587	71,722

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:	162	MEDIAN:	94	COV:	29.32	95% Median C.I.:	92.60 to 96.23	(! : Derived)
TOTAL Sales Price:	12,483,158	WGT. MEAN:	92	STD:	27.77	95% Wgt. Mean C.I.:	90.01 to 94.88	
TOTAL Adj.Sales Price:	12,569,158	MEAN:	95	AVG.ABS.DEV:	15.82	95% Mean C.I.:	90.45 to 99.00	
TOTAL Assessed Value:	11,619,000							
AVG. Adj. Sales Price:	77,587	COD:	16.78	MAX Sales Ratio:	270.62			
AVG. Assessed Value:	71,722	PRD:	102.47	MIN Sales Ratio:	3.96			

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ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
EAGLE RIDGE 1ST	1	94.00	94.00	94.00			94.00	94.00	N/A	57,500	54,050
EAGLE RIDGE SUB	2	102.42	102.42	102.41	8.09	100.00	94.13	110.70	N/A	40,900	41,887
MILLERS SUBDIVISION	1	109.87	109.87	109.87			109.87	109.87	N/A	26,000	28,565
NORFOLK	2	85.10	85.10	83.96	2.93	101.37	82.61	87.60	N/A	189,750	159,310
PILGER	16	95.32	106.10	88.67	36.38	119.65	26.44	270.62	73.06 to 109.42	32,190	28,542
PILGER V	1	93.33	93.33	93.33			93.33	93.33	N/A	2,250	2,100
PINE RIDGE	1	3.96	3.96	3.96			3.96	3.96	N/A	24,500	970
RURAL	17	92.88	95.44	89.47	17.08	106.67	54.99	167.33	76.95 to 109.35	108,824	97,365
SB VALLEY	2	115.83	115.83	109.94	11.78	105.36	102.18	129.48	N/A	44,000	48,372
STANTON	48	95.29	95.96	95.75	15.91	100.22	43.05	177.47	88.44 to 99.05	70,401	67,409
WILLERS COVE	1	67.92	67.92	67.92			67.92	67.92	N/A	220,000	149,430
WP	6	96.04	94.20	93.90	3.27	100.31	84.32	97.90	84.32 to 97.90	88,150	82,775
WP 02	1	86.36	86.36	86.36			86.36	86.36	N/A	70,000	60,450
WP 03	7	103.68	97.36	94.61	13.32	102.91	61.57	116.24	61.57 to 116.24	72,000	68,118
WP 04	8	102.37	99.88	99.31	8.12	100.57	82.64	120.67	82.64 to 120.67	75,296	74,777
WP 05	11	93.68	95.32	94.65	7.75	100.71	82.26	119.99	85.60 to 101.26	83,359	78,897
WP 06	10	93.66	94.15	93.10	10.27	101.12	69.11	119.52	85.73 to 102.58	78,649	73,225
WP 07	4	76.87	81.86	80.71	9.09	101.42	73.37	100.32	N/A	79,125	63,863
WP 08	3	94.88	104.19	100.79	13.92	103.37	89.04	128.65	N/A	66,666	67,195
WP 09	5	95.33	96.13	96.02	6.02	100.11	84.74	110.70	N/A	91,620	87,976
WP 10	6	91.20	89.53	88.94	5.65	100.66	75.93	100.04	75.93 to 100.04	118,681	105,555
WP BEH-1	1	82.64	82.64	82.64			82.64	82.64	N/A	83,900	69,335
WP ROY 0 06	1	80.53	80.53	80.53			80.53	80.53	N/A	40,000	32,210
WP ROY O - 04	1	4.19	4.19	4.19			4.19	4.19	N/A	15,500	650
WP ROY-2	1	96.74	96.74	96.74			96.74	96.74	N/A	170,000	164,450
WP ROY-O	4	96.33	75.29	93.00	25.85	80.96	4.64	103.87	N/A	107,875	100,323
WP WB	1	97.90	97.90	97.90			97.90	97.90	N/A	109,000	106,710
ALL	162	94.27	94.72	92.44	16.78	102.47	3.96	270.62	92.60 to 96.23	77,587	71,722

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	65	95.08	98.42	94.81	20.78	103.80	26.44	270.62	90.82 to 98.56	59,946	56,837
2	77	94.88	91.26	91.74	13.52	99.47	3.96	129.48	90.98 to 96.51	86,796	79,630
3	20	93.97	96.07	90.13	15.32	106.58	54.99	167.33	88.95 to 99.33	99,465	89,651
ALL	162	94.27	94.72	92.44	16.78	102.47	3.96	270.62	92.60 to 96.23	77,587	71,722

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:	162	MEDIAN:	94	COV:	29.32	95% Median C.I.:	92.60 to 96.23	(!: Derived)
TOTAL Sales Price:	12,483,158	WGT. MEAN:	92	STD:	27.77	95% Wgt. Mean C.I.:	90.01 to 94.88	
TOTAL Adj.Sales Price:	12,569,158	MEAN:	95	AVG.ABS.DEV:	15.82	95% Mean C.I.:	90.45 to 99.00	
TOTAL Assessed Value:	11,619,000							
AVG. Adj. Sales Price:	77,587	COD:	16.78	MAX Sales Ratio:	270.62			
AVG. Assessed Value:	71,722	PRD:	102.47	MIN Sales Ratio:	3.96			

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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	150	94.94	96.61	92.78	14.98	104.13	43.05	270.62	92.14 to 96.51	81,310	75,441
2	12	93.66	71.12	81.26	38.01	87.52	3.96	129.48	4.64 to 109.87	31,045	25,228
ALL	162	94.27	94.72	92.44	16.78	102.47	3.96	270.62	92.60 to 96.23	77,587	71,722

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	161	94.13	94.63	92.43	16.81	102.38	3.96	270.62	92.14 to 96.23	78,010	72,103
06											
07	1	109.42	109.42	109.42			109.42	109.42	N/A	9,500	10,395
ALL	162	94.27	94.72	92.44	16.78	102.47	3.96	270.62	92.60 to 96.23	77,587	71,722

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
19-0039	1	97.41	97.41	97.41			97.41	97.41	N/A	110,000	107,150
19-0058	2	88.14	88.14	85.65	12.70	102.91	76.95	99.33	N/A	96,117	82,325
19-0059	2	138.34	138.34	122.40	20.96	113.02	109.35	167.33	N/A	60,000	73,440
20-0030	21	88.95	99.30	79.50	33.78	124.90	26.44	270.62	70.95 to 104.15	52,057	41,387
59-0001											
59-0002	76	95.10	92.73	92.89	12.06	99.83	4.19	129.48	91.13 to 96.74	87,286	81,081
84-0003	60	94.22	94.36	94.32	16.58	100.04	3.96	177.47	91.52 to 98.38	73,665	69,482
90-0595											
NonValid School											
ALL	162	94.27	94.72	92.44	16.78	102.47	3.96	270.62	92.60 to 96.23	77,587	71,722

PA&T 2007 R&O Statistics

Type: Qualified

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

NUMBER of Sales:	162	MEDIAN:	94	COV:	29.32	95% Median C.I.:	92.60 to 96.23	(! : Derived)
TOTAL Sales Price:	12,483,158	WGT. MEAN:	92	STD:	27.77	95% Wgt. Mean C.I.:	90.01 to 94.88	
TOTAL Adj.Sales Price:	12,569,158	MEAN:	95	AVG.ABS.DEV:	15.82	95% Mean C.I.:	90.45 to 99.00	
TOTAL Assessed Value:	11,619,000							
AVG. Adj. Sales Price:	77,587	COD:	16.78	MAX Sales Ratio:	270.62			
AVG. Assessed Value:	71,722	PRD:	102.47	MIN Sales Ratio:	3.96			

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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	17	94.00	73.40	87.53	34.75	83.85	3.96	129.48	26.44 to 109.42	37,002	32,389
Prior TO 1860	1	76.95	76.95	76.95			76.95	76.95	N/A	117,500	90,415
1860 TO 1899	6	98.41	120.33	92.01	39.65	130.79	67.10	270.62	67.10 to 270.62	44,550	40,989
1900 TO 1919	33	88.44	94.27	89.41	18.88	105.44	63.61	193.14	82.05 to 95.56	56,807	50,790
1920 TO 1939	7	97.41	96.35	89.79	16.02	107.31	54.99	120.69	54.99 to 120.69	84,214	75,616
1940 TO 1949	3	147.60	138.63	109.05	19.57	127.12	90.82	177.47	N/A	39,333	42,893
1950 TO 1959	4	89.07	105.92	98.34	28.35	107.71	78.23	167.33	N/A	62,600	61,558
1960 TO 1969	15	96.21	97.45	97.00	7.84	100.46	82.64	117.86	91.26 to 103.00	80,349	77,942
1970 TO 1979	31	97.90	95.38	93.05	10.58	102.51	61.57	120.67	90.98 to 101.73	84,883	78,984
1980 TO 1989	19	96.09	97.31	95.86	9.46	101.51	73.37	128.65	88.22 to 101.26	90,576	86,830
1990 TO 1994	9	86.67	87.01	86.53	8.67	100.55	75.93	101.13	76.37 to 100.32	97,066	83,992
1995 TO 1999	11	95.33	93.30	90.44	7.38	103.16	67.92	110.70	82.61 to 100.04	140,099	126,704
2000 TO Present	6	96.63	99.39	97.88	4.71	101.54	91.86	117.20	91.86 to 117.20	125,083	122,433
ALL	162	94.27	94.72	92.44	16.78	102.47	3.96	270.62	92.60 to 96.23	77,587	71,722

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	93.33	93.33	93.33			93.33	93.33	N/A	2,250	2,100
5000 TO 9999	4	106.79	127.66	117.89	58.40	108.29	26.44	270.62	N/A	7,875	9,283
Total \$											
1 TO 9999	5	104.15	120.79	116.25	49.98	103.91	26.44	270.62	N/A	6,750	7,847
10000 TO 29999	17	99.60	95.15	93.92	46.74	101.30	3.96	193.14	43.05 to 147.60	20,323	19,088
30000 TO 59999	26	93.80	93.96	92.99	16.02	101.05	67.10	171.00	80.97 to 97.88	40,615	37,767
60000 TO 99999	71	96.21	95.57	94.75	11.15	100.87	61.57	120.69	91.23 to 100.04	78,066	73,966
100000 TO 149999	35	92.76	91.09	90.87	7.46	100.24	54.99	117.86	90.54 to 96.18	114,541	104,086
150000 TO 249999	7	93.93	89.20	88.09	10.18	101.25	67.92	103.87	67.92 to 103.87	186,464	164,262
250000 TO 499999	1	82.61	82.61	82.61			82.61	82.61	N/A	277,000	228,830
ALL	162	94.27	94.72	92.44	16.78	102.47	3.96	270.62	92.60 to 96.23	77,587	71,722

PA&T 2007 R&O Statistics

Type: Qualified

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

NUMBER of Sales:	162	MEDIAN:	94	COV:	29.32	95% Median C.I.:	92.60 to 96.23	(! : Derived)
TOTAL Sales Price:	12,483,158	WGT. MEAN:	92	STD:	27.77	95% Wgt. Mean C.I.:	90.01 to 94.88	
TOTAL Adj.Sales Price:	12,569,158	MEAN:	95	AVG.ABS.DEV:	15.82	95% Mean C.I.:	90.45 to 99.00	
TOTAL Assessed Value:	11,619,000							
AVG. Adj. Sales Price:	77,587	COD:	16.78	MAX Sales Ratio:	270.62			
AVG. Assessed Value:	71,722	PRD:	102.47	MIN Sales Ratio:	3.96			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	7	26.44	31.24	16.13	90.04	193.65	3.96	93.33	3.96 to 93.33	14,178	2,287
5000 TO 9999	1	104.15	104.15	104.15			104.15	104.15	N/A	6,500	6,770
Total \$ _____											
1 TO 9999	8	34.75	40.35	21.54	87.91	187.32	3.96	104.15	3.96 to 104.15	13,218	2,847
10000 TO 29999	19	99.10	115.49	100.93	30.78	114.43	67.10	270.62	82.05 to 123.11	23,784	24,004
30000 TO 59999	27	93.60	95.11	89.09	19.81	106.76	61.57	171.00	80.53 to 97.23	50,082	44,617
60000 TO 99999	77	94.88	95.06	93.37	10.81	101.82	54.99	128.65	90.98 to 98.56	83,084	77,574
100000 TO 149999	26	96.33	94.84	92.81	7.70	102.19	67.92	117.86	92.76 to 98.38	124,990	116,008
150000 TO 249999	5	96.74	94.84	93.48	5.47	101.45	82.61	103.87	N/A	202,400	189,197
ALL _____											
	162	94.27	94.72	92.44	16.78	102.47	3.96	270.62	92.60 to 96.23	77,587	71,722

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	18	94.07	75.24	87.83	33.54	85.67	3.96	129.48	43.05 to 106.60	35,502	31,181
20	76	93.98	99.18	93.96	17.00	105.55	63.61	270.62	90.08 to 97.89	65,124	61,193
30	62	95.17	95.45	92.35	12.43	103.36	54.99	171.00	91.52 to 98.38	97,662	90,189
40	5	96.30	90.43	90.42	6.37	100.01	75.93	96.74	N/A	129,720	117,293
50	1	82.61	82.61	82.61			82.61	82.61	N/A	277,000	228,830
ALL _____											
	162	94.27	94.72	92.44	16.78	102.47	3.96	270.62	92.60 to 96.23	77,587	71,722

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	16	93.66	71.14	87.20	36.03	81.59	3.96	129.48	26.44 to 103.87	38,721	33,763
100	3	106.60	102.51	94.15	5.60	108.89	91.52	109.42	N/A	40,666	38,286
101	68	95.59	96.20	94.26	13.55	102.05	67.10	193.14	91.23 to 97.89	80,291	75,685
102	11	91.86	97.29	88.45	18.21	109.99	70.79	177.47	75.93 to 120.69	103,740	91,761
103	3	98.38	96.46	95.63	5.98	100.87	86.67	104.33	N/A	106,833	102,161
104	29	95.01	101.40	91.54	19.76	110.77	54.99	270.62	87.60 to 99.60	72,281	66,167
111	29	93.68	94.27	92.05	10.08	102.41	61.57	120.67	87.51 to 100.57	89,750	82,613
304	1	147.60	147.60	147.60			147.60	147.60	N/A	15,000	22,140
307	2	88.14	88.14	85.65	12.70	102.91	76.95	99.33	N/A	96,117	82,325
ALL _____											
	162	94.27	94.72	92.44	16.78	102.47	3.96	270.62	92.60 to 96.23	77,587	71,722

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:	162	MEDIAN:	94	COV:	29.32	95% Median C.I.:	92.60 to 96.23	(! : Derived)
TOTAL Sales Price:	12,483,158	WGT. MEAN:	92	STD:	27.77	95% Wgt. Mean C.I.:	90.01 to 94.88	
TOTAL Adj.Sales Price:	12,569,158	MEAN:	95	AVG.ABS.DEV:	15.82	95% Mean C.I.:	90.45 to 99.00	
TOTAL Assessed Value:	11,619,000							
AVG. Adj. Sales Price:	77,587	COD:	16.78	MAX Sales Ratio:	270.62			
AVG. Assessed Value:	71,722	PRD:	102.47	MIN Sales Ratio:	3.96			

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CONDITION											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	18	94.07	75.24	87.83	33.54	85.67	3.96	129.48	43.05 to 106.60	35,502	31,181
10	1	104.15	104.15	104.15			104.15	104.15	N/A	6,500	6,770
20	7	171.00	173.21	146.84	20.13	117.96	112.25	270.62	112.25 to 270.62	29,000	42,582
30	57	97.88	97.09	96.14	13.40	100.99	67.10	147.60	88.44 to 100.71	64,223	61,746
40	65	93.00	91.31	91.10	8.73	100.24	61.57	117.20	90.82 to 96.09	92,309	84,091
50	14	93.35	86.03	85.81	10.98	100.26	54.99	99.93	69.11 to 96.51	147,125	126,242
<u>ALL</u>	<u>162</u>	<u>94.27</u>	<u>94.72</u>	<u>92.44</u>	<u>16.78</u>	<u>102.47</u>	<u>3.96</u>	<u>270.62</u>	<u>92.60 to 96.23</u>	<u>77,587</u>	<u>71,722</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

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

NUMBER of Sales:	11	MEDIAN:	66	COV:	42.35	95% Median C.I.:	43.27 to 106.88
TOTAL Sales Price:	726,849	WGT. MEAN:	79	STD:	33.61	95% Wgt. Mean C.I.:	55.91 to 102.92
TOTAL Adj.Sales Price:	726,849	MEAN:	79	AVG.ABS.DEV:	27.57	95% Mean C.I.:	56.78 to 101.93
TOTAL Assessed Value:	577,225						
AVG. Adj. Sales Price:	66,077	COD:	42.07	MAX Sales Ratio:	142.31		
AVG. Assessed Value:	52,475	PRD:	99.92	MIN Sales Ratio:	33.33		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	1	60.46	60.46	60.46			60.46	60.46	N/A	6,500	3,930
10/01/03 TO 12/31/03											
01/01/04 TO 03/31/04											
04/01/04 TO 06/30/04											
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04	3	53.65	64.03	65.09	44.59	98.37	33.33	105.10	N/A	9,666	6,291
01/01/05 TO 03/31/05											
04/01/05 TO 06/30/05	1	106.88	106.88	106.88			106.88	106.88	N/A	93,665	100,105
07/01/05 TO 09/30/05	1	142.31	142.31	142.31			142.31	142.31	N/A	24,000	34,155
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	1	43.27	43.27	43.27			43.27	43.27	N/A	5,200	2,250
04/01/06 TO 06/30/06	4	80.19	81.97	73.51	23.11	111.51	61.36	106.15	N/A	142,121	104,477
<u>Study Years</u>											
07/01/03 TO 06/30/04	1	60.46	60.46	60.46			60.46	60.46	N/A	6,500	3,930
07/01/04 TO 06/30/05	4	79.38	74.74	97.00	39.37	77.05	33.33	106.88	N/A	30,666	29,745
07/01/05 TO 06/30/06	6	80.19	85.58	76.01	35.99	112.59	43.27	142.31	43.27 to 142.31	99,614	75,719
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	3	53.65	64.03	65.09	44.59	98.37	33.33	105.10	N/A	9,666	6,291
01/01/05 TO 12/31/05	2	124.60	124.60	114.10	14.22	109.19	106.88	142.31	N/A	58,832	67,130
<u>ALL</u>	11	65.53	79.35	79.41	42.07	99.92	33.33	142.31	43.27 to 106.88	66,077	52,475

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
PILGER	3	43.27	60.57	65.12	55.29	93.00	33.33	105.10	N/A	8,066	5,253
RURAL	1	61.36	61.36	61.36			61.36	61.36	N/A	335,000	205,560
STANTON	7	94.86	89.98	96.81	26.46	92.95	53.65	142.31	53.65 to 142.31	52,521	50,843
<u>ALL</u>	11	65.53	79.35	79.41	42.07	99.92	33.33	142.31	43.27 to 106.88	66,077	52,475

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	10	80.19	81.15	94.85	37.29	85.56	33.33	142.31	43.27 to 106.88	39,184	37,166
2	1	61.36	61.36	61.36			61.36	61.36	N/A	335,000	205,560
<u>ALL</u>	11	65.53	79.35	79.41	42.07	99.92	33.33	142.31	43.27 to 106.88	66,077	52,475

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	11	MEDIAN:	66	COV:	42.35	95% Median C.I.:	43.27 to 106.88
TOTAL Sales Price:	726,849	WGT. MEAN:	79	STD:	33.61	95% Wgt. Mean C.I.:	55.91 to 102.92
TOTAL Adj.Sales Price:	726,849	MEAN:	79	AVG.ABS.DEV:	27.57	95% Mean C.I.:	56.78 to 101.93
TOTAL Assessed Value:	577,225						
AVG. Adj. Sales Price:	66,077	COD:	42.07	MAX Sales Ratio:	142.31		
AVG. Assessed Value:	52,475	PRD:	99.92	MIN Sales Ratio:	33.33		

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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	10	80.19	82.96	79.68	35.04	104.13	33.33	142.31	53.65 to 106.88	72,164	57,497
2	1	43.27	43.27	43.27			43.27	43.27	N/A	5,200	2,250
<u>ALL</u>											
	11	65.53	79.35	79.41	42.07	99.92	33.33	142.31	43.27 to 106.88	66,077	52,475

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
19-0039											
19-0058											
19-0059											
20-0030	3	43.27	60.57	65.12	55.29	93.00	33.33	105.10	N/A	8,066	5,253
59-0001											
59-0002	1	61.36	61.36	61.36			61.36	61.36	N/A	335,000	205,560
84-0003	7	94.86	89.98	96.81	26.46	92.95	53.65	142.31	53.65 to 142.31	52,521	50,843
90-0595											
NonValid School											
<u>ALL</u>											
	11	65.53	79.35	79.41	42.07	99.92	33.33	142.31	43.27 to 106.88	66,077	52,475

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	2	75.08	75.08	103.53	42.36	72.52	43.27	106.88	N/A	49,432	51,177
Prior TO 1860											
1860 TO 1899	1	60.46	60.46	60.46			60.46	60.46	N/A	6,500	3,930
1900 TO 1919	2	124.23	124.23	124.62	14.55	99.69	106.15	142.31	N/A	23,500	29,285
1920 TO 1939	2	43.49	43.49	44.03	23.36	98.78	33.33	53.65	N/A	9,500	4,182
1940 TO 1949											
1950 TO 1959											
1960 TO 1969											
1970 TO 1979	1	65.53	65.53	65.53			65.53	65.53	N/A	40,000	26,210
1980 TO 1989	2	83.23	83.23	62.63	26.28	132.89	61.36	105.10	N/A	172,500	108,035
1990 TO 1994											
1995 TO 1999	1	94.86	94.86	94.86			94.86	94.86	N/A	170,484	161,725
2000 TO Present											
<u>ALL</u>											
	11	65.53	79.35	79.41	42.07	99.92	33.33	142.31	43.27 to 106.88	66,077	52,475

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	11	MEDIAN:	66	COV:	42.35	95% Median C.I.:	43.27 to 106.88
TOTAL Sales Price:	726,849	WGT. MEAN:	79	STD:	33.61	95% Wgt. Mean C.I.:	55.91 to 102.92
TOTAL Adj.Sales Price:	726,849	MEAN:	79	AVG.ABS.DEV:	27.57	95% Mean C.I.:	56.78 to 101.93
TOTAL Assessed Value:	577,225						
AVG. Adj. Sales Price:	66,077	COD:	42.07	MAX Sales Ratio:	142.31		
AVG. Assessed Value:	52,475	PRD:	99.92	MIN Sales Ratio:	33.33		

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
5000 TO 9999	3	43.27	45.69	44.35	20.90	103.02	33.33	60.46	N/A	6,900	3,060
Total \$ _____											
1 TO 9999	3	43.27	45.69	44.35	20.90	103.02	33.33	60.46	N/A	6,900	3,060
10000 TO 29999	4	105.63	101.80	111.11	21.23	91.62	53.65	142.31	N/A	16,750	18,611
30000 TO 59999	1	65.53	65.53	65.53			65.53	65.53	N/A	40,000	26,210
60000 TO 99999	1	106.88	106.88	106.88			106.88	106.88	N/A	93,665	100,105
150000 TO 249999	1	94.86	94.86	94.86			94.86	94.86	N/A	170,484	161,725
250000 TO 499999	1	61.36	61.36	61.36			61.36	61.36	N/A	335,000	205,560
ALL _____											
	11	65.53	79.35	79.41	42.07	99.92	33.33	142.31	43.27 to 106.88	66,077	52,475

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	3	43.27	45.69	44.35	20.90	103.02	33.33	60.46	N/A	6,900	3,060
5000 TO 9999	1	53.65	53.65	53.65			53.65	53.65	N/A	10,000	5,365
Total \$ _____											
1 TO 9999	4	48.46	47.68	47.38	19.35	100.63	33.33	60.46	N/A	7,675	3,636
10000 TO 29999	3	105.10	92.26	83.75	12.88	110.17	65.53	106.15	N/A	24,333	20,378
30000 TO 59999	1	142.31	142.31	142.31			142.31	142.31	N/A	24,000	34,155
100000 TO 149999	1	106.88	106.88	106.88			106.88	106.88	N/A	93,665	100,105
150000 TO 249999	2	78.11	78.11	72.66	21.44	107.50	61.36	94.86	N/A	252,742	183,642
ALL _____											
	11	65.53	79.35	79.41	42.07	99.92	33.33	142.31	43.27 to 106.88	66,077	52,475

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	75.08	75.08	103.53	42.36	72.52	43.27	106.88	N/A	49,432	51,177
10	7	65.53	80.93	87.82	44.93	92.15	33.33	142.31	33.33 to 142.31	17,500	15,369
20	2	78.11	78.11	72.66	21.44	107.50	61.36	94.86	N/A	252,742	183,642
ALL _____											
	11	65.53	79.35	79.41	42.07	99.92	33.33	142.31	43.27 to 106.88	66,077	52,475

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	11	MEDIAN:	66	COV:	42.35	95% Median C.I.:	43.27 to 106.88
TOTAL Sales Price:	726,849	WGT. MEAN:	79	STD:	33.61	95% Wgt. Mean C.I.:	55.91 to 102.92
TOTAL Adj.Sales Price:	726,849	MEAN:	79	AVG.ABS.DEV:	27.57	95% Mean C.I.:	56.78 to 101.93
TOTAL Assessed Value:	577,225						
AVG. Adj. Sales Price:	66,077	COD:	42.07	MAX Sales Ratio:	142.31		
AVG. Assessed Value:	52,475	PRD:	99.92	MIN Sales Ratio:	33.33		

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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)	2	75.08	75.08	103.53	42.36	72.52	43.27	106.88	N/A	49,432	51,177
352	1	94.86	94.86	94.86			94.86	94.86	N/A	170,484	161,725
353	1	142.31	142.31	142.31			142.31	142.31	N/A	24,000	34,155
384	1	53.65	53.65	53.65			53.65	53.65	N/A	10,000	5,365
406	3	60.46	66.65	81.42	40.15	81.86	33.33	106.15	N/A	12,833	10,448
526	1	105.10	105.10	105.10			105.10	105.10	N/A	10,000	10,510
528	1	65.53	65.53	65.53			65.53	65.53	N/A	40,000	26,210
531	1	61.36	61.36	61.36			61.36	61.36	N/A	335,000	205,560
ALL	11	65.53	79.35	79.41	42.07	99.92	33.33	142.31	43.27 to 106.88	66,077	52,475

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	1	106.88	106.88	106.88			106.88	106.88	N/A	93,665	100,105
03	10	63.45	76.60	75.35	41.28	101.66	33.33	142.31	43.27 to 106.15	63,318	47,712
04											
ALL	11	65.53	79.35	79.41	42.07	99.92	33.33	142.31	43.27 to 106.88	66,077	52,475

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:	67	MEDIAN:	70	COV:	20.41	95% Median C.I.:	67.66 to 76.05	(!: Derived)
(AgLand) TOTAL Sales Price:	13,844,851	WGT. MEAN:	71	STD:	14.54	95% Wgt. Mean C.I.:	67.09 to 73.92	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,844,851	MEAN:	71	AVG.ABS.DEV:	11.39	95% Mean C.I.:	67.75 to 74.71	
(AgLand) TOTAL Assessed Value:	9,761,130							
AVG. Adj. Sales Price:	206,639	COD:	16.21	MAX Sales Ratio:	103.82			
AVG. Assessed Value:	145,688	PRD:	101.03	MIN Sales Ratio:	38.97			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	1	89.28	89.28	89.28			89.28	89.28	N/A	134,371	119,965
10/01/03 TO 12/31/03	2	92.11	92.11	89.86	3.51	102.50	88.88	95.34	N/A	187,775	168,735
01/01/04 TO 03/31/04	9	74.80	73.68	73.10	16.59	100.79	38.97	96.89	65.31 to 89.98	278,458	203,563
04/01/04 TO 06/30/04	2	64.10	64.10	65.55	25.55	97.78	47.72	80.48	N/A	168,981	110,775
07/01/04 TO 09/30/04	3	82.99	81.88	81.20	2.94	100.83	77.66	84.98	N/A	110,250	89,523
10/01/04 TO 12/31/04	4	69.94	73.47	71.63	15.23	102.57	61.41	92.59	N/A	298,466	213,793
01/01/05 TO 03/31/05	15	70.21	65.45	65.35	9.48	100.16	41.96	75.93	61.41 to 72.50	218,678	142,896
04/01/05 TO 06/30/05	8	84.71	79.92	73.99	9.86	108.02	53.07	90.29	53.07 to 90.29	151,322	111,961
07/01/05 TO 09/30/05	4	67.00	63.76	69.78	10.32	91.37	47.54	73.50	N/A	114,465	79,873
10/01/05 TO 12/31/05	8	74.06	75.14	79.83	16.32	94.13	46.71	103.82	46.71 to 103.82	212,958	170,009
01/01/06 TO 03/31/06	8	61.34	62.69	60.02	15.18	104.45	49.60	81.53	49.60 to 81.53	236,836	142,140
04/01/06 TO 06/30/06	3	68.88	63.09	64.52	15.58	97.79	44.10	76.29	N/A	139,750	90,163
<u>Study Years</u>											
07/01/03 TO 06/30/04	14	78.27	76.06	74.87	17.44	101.60	38.97	96.89	65.31 to 89.98	239,572	179,361
07/01/04 TO 06/30/05	30	72.07	72.02	69.20	13.37	104.07	41.96	92.59	68.91 to 77.66	200,512	138,763
07/01/05 TO 06/30/06	23	67.84	67.26	68.98	16.20	97.51	44.10	103.82	60.64 to 76.29	194,585	134,225
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	18	75.85	73.94	72.73	15.13	101.66	38.97	96.89	65.31 to 84.98	242,705	176,520
01/01/05 TO 12/31/05	35	70.22	70.78	70.93	13.98	99.78	41.96	103.82	67.84 to 73.50	190,065	134,820
<u>ALL</u>											
	67	70.27	71.23	70.50	16.21	101.03	38.97	103.82	67.66 to 76.05	206,639	145,688

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:	67	MEDIAN:	70	COV:	20.41	95% Median C.I.:	67.66 to 76.05	(!: Derived)
(AgLand) TOTAL Sales Price:	13,844,851	WGT. MEAN:	71	STD:	14.54	95% Wgt. Mean C.I.:	67.09 to 73.92	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,844,851	MEAN:	71	AVG.ABS.DEV:	11.39	95% Mean C.I.:	67.75 to 74.71	
(AgLand) TOTAL Assessed Value:	9,761,130							
AVG. Adj. Sales Price:	206,639	COD:	16.21	MAX Sales Ratio:	103.82			
AVG. Assessed Value:	145,688	PRD:	101.03	MIN Sales Ratio:	38.97			

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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	
1503	5	84.98	75.41	76.27	15.78	98.87	46.71	89.98	N/A	78,718	60,041	
1505	6	72.57	73.44	73.39	4.89	100.07	67.84	81.53	67.84 to 81.53	217,270	159,450	
1507	12	72.50	74.58	73.24	12.04	101.83	61.41	92.59	61.80 to 88.88	213,620	156,451	
1545	2	82.28	82.28	84.34	17.76	97.55	67.66	96.89	N/A	165,948	139,957	
1547	3	66.15	63.59	72.05	14.89	88.26	47.54	77.09	N/A	87,236	62,853	
1549	5	72.65	72.91	65.04	20.69	112.09	47.72	95.34	N/A	213,472	138,850	
1783	5	77.89	78.80	78.82	16.49	99.97	51.14	103.82	N/A	333,296	262,716	
1785	5	70.21	66.98	62.28	15.46	107.56	52.14	89.28	N/A	283,074	176,290	
1787	6	57.46	58.71	60.35	22.94	97.28	41.96	80.89	41.96 to 80.89	196,577	118,635	
1829	5	64.23	63.34	65.88	17.11	96.15	38.97	77.66	N/A	255,773	168,498	
1831	3	80.48	76.75	75.02	6.71	102.31	66.78	82.99	N/A	186,000	139,531	
1833	10	69.57	71.18	71.02	13.56	100.23	44.10	87.11	62.04 to 85.05	182,505	129,614	
ALL	67	70.27	71.23	70.50	16.21	101.03	38.97	103.82	67.66 to 76.05	206,639	145,688	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	37	70.22	70.78	69.91	18.17	101.25	41.96	103.82	66.15 to 77.09	205,932	143,958	
2	18	69.57	69.93	69.83	14.51	100.14	38.97	87.11	64.23 to 80.48	203,439	142,068	
3	12	72.50	74.58	73.24	12.04	101.83	61.41	92.59	61.80 to 88.88	213,620	156,451	
ALL	67	70.27	71.23	70.50	16.21	101.03	38.97	103.82	67.66 to 76.05	206,639	145,688	

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	67	70.27	71.23	70.50	16.21	101.03	38.97	103.82	67.66 to 76.05	206,639	145,688	
ALL	67	70.27	71.23	70.50	16.21	101.03	38.97	103.82	67.66 to 76.05	206,639	145,688	

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:	67	MEDIAN:	70	COV:	20.41	95% Median C.I.:	67.66 to 76.05	(!: Derived)
(AgLand) TOTAL Sales Price:	13,844,851	WGT. MEAN:	71	STD:	14.54	95% Wgt. Mean C.I.:	67.09 to 73.92	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,844,851	MEAN:	71	AVG.ABS.DEV:	11.39	95% Mean C.I.:	67.75 to 74.71	
(AgLand) TOTAL Assessed Value:	9,761,130							
AVG. Adj. Sales Price:	206,639	COD:	16.21	MAX Sales Ratio:	103.82			
AVG. Assessed Value:	145,688	PRD:	101.03	MIN Sales Ratio:	38.97			

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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)											
19-0039	6	66.87	66.87	68.37	14.00	97.80	44.10	85.05	44.10 to 85.05	209,675	143,357
19-0058	8	62.55	59.81	58.70	21.38	101.89	38.97	82.99	38.97 to 82.99	172,003	100,967
19-0059	2	70.14	70.14	70.62	8.43	99.32	64.23	76.05	N/A	391,517	276,480
20-0030	15	72.50	74.82	74.03	14.76	101.07	49.60	96.89	61.80 to 88.88	211,921	156,881
59-0001	5	84.36	84.53	86.65	9.95	97.56	70.27	103.82	N/A	206,096	178,576
59-0002	4	75.40	71.77	71.35	20.57	100.59	46.71	89.58	N/A	72,397	51,656
84-0003	27	70.22	71.13	68.94	13.97	103.17	47.54	95.34	67.66 to 77.09	219,586	151,390
90-0595											
NonValid School											
ALL	67	70.27	71.23	70.50	16.21	101.03	38.97	103.82	67.66 to 76.05	206,639	145,688

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	3	47.54	52.10	55.62	10.75	93.67	46.71	62.04	N/A	37,720	20,978
30.01 TO 50.00	7	72.50	68.45	60.95	21.32	112.29	38.97	95.34	38.97 to 95.34	83,792	51,075
50.01 TO 100.00	26	73.28	72.57	70.64	14.27	102.73	41.96	90.29	67.66 to 81.53	143,567	101,420
100.01 TO 180.00	21	71.63	72.08	70.75	15.12	101.88	47.72	96.89	61.80 to 80.89	250,207	177,012
180.01 TO 330.00	7	75.93	76.49	74.06	13.71	103.28	52.14	103.82	52.14 to 103.82	444,001	328,838
330.01 TO 650.00	3	70.21	67.02	65.20	4.54	102.79	60.64	70.21	N/A	350,000	228,198
ALL	67	70.27	71.23	70.50	16.21	101.03	38.97	103.82	67.66 to 76.05	206,639	145,688

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	24	74.72	75.49	75.58	14.12	99.88	38.97	95.34	68.88 to 87.11	165,618	125,175
DRY-N/A	27	66.15	66.09	65.37	14.66	101.09	41.96	88.18	61.41 to 75.65	206,821	135,209
GRASS	4	82.73	79.72	81.06	17.74	98.34	49.60	103.82	N/A	160,490	130,097
GRASS-N/A	5	66.39	61.30	63.31	12.27	96.81	47.54	70.21	N/A	300,572	190,307
IRRGTD	2	74.98	74.98	68.60	29.22	109.30	53.07	96.89	N/A	267,168	183,280
IRRGTD-N/A	5	77.89	80.19	78.91	7.23	101.63	72.65	89.28	N/A	321,336	253,558
ALL	67	70.27	71.23	70.50	16.21	101.03	38.97	103.82	67.66 to 76.05	206,639	145,688

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:	67	MEDIAN:	70	COV:	20.41	95% Median C.I.:	67.66 to 76.05	(!: Derived)
(AgLand) TOTAL Sales Price:	13,844,851	WGT. MEAN:	71	STD:	14.54	95% Wgt. Mean C.I.:	67.09 to 73.92	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,844,851	MEAN:	71	AVG.ABS.DEV:	11.39	95% Mean C.I.:	67.75 to 74.71	
(AgLand) TOTAL Assessed Value:	9,761,130							
AVG. Adj. Sales Price:	206,639	COD:	16.21	MAX Sales Ratio:	103.82			
AVG. Assessed Value:	145,688	PRD:	101.03	MIN Sales Ratio:	38.97			

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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	37	70.27	71.40	70.72	15.20	100.96	38.97	95.34	67.66 to 76.29	175,638	124,203
DRY-N/A	14	68.13	68.18	67.29	15.61	101.32	45.03	88.18	51.14 to 80.89	218,600	147,095
GRASS	7	70.21	73.06	69.63	19.80	104.93	49.60	103.82	49.60 to 103.82	225,422	156,967
GRASS-N/A	2	56.97	56.97	65.83	16.55	86.54	47.54	66.39	N/A	283,430	186,577
IRRGTD	3	89.28	79.75	72.76	16.36	109.61	53.07	96.89	N/A	222,902	162,175
IRRGTD-N/A	4	76.35	77.92	77.96	5.49	99.94	72.65	86.33	N/A	368,077	286,956
ALL	67	70.27	71.23	70.50	16.21	101.03	38.97	103.82	67.66 to 76.05	206,639	145,688

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	49	70.22	70.62	69.85	14.68	101.10	38.97	95.34	67.34 to 75.93	190,580	133,115
DRY-N/A	2	67.95	67.95	59.94	29.77	113.37	47.72	88.18	N/A	110,281	66,100
GRASS	8	70.21	72.23	68.79	18.01	104.99	49.60	103.82	49.60 to 103.82	265,995	182,988
GRASS-N/A	1	47.54	47.54	47.54			47.54	47.54	N/A	16,860	8,015
IRRGTD	7	77.89	78.70	76.34	13.20	103.10	53.07	96.89	53.07 to 96.89	305,859	233,478
ALL	67	70.27	71.23	70.50	16.21	101.03	38.97	103.82	67.66 to 76.05	206,639	145,688

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	1	47.54	47.54	47.54			47.54	47.54	N/A	16,860	8,015
30000 TO 59999	3	89.58	77.21	81.54	18.10	94.69	46.71	95.34	N/A	42,433	34,601
60000 TO 99999	6	72.50	74.39	74.20	10.34	100.25	62.04	88.18	62.04 to 88.18	70,858	52,579
100000 TO 149999	17	77.89	76.56	76.62	11.13	99.92	44.10	90.29	67.84 to 87.11	127,866	97,972
150000 TO 249999	23	68.91	67.32	68.23	17.25	98.67	38.97	103.82	59.79 to 73.50	198,799	135,637
250000 TO 499999	14	70.21	71.08	70.35	14.92	101.04	52.14	92.59	61.41 to 86.33	338,887	238,399
500000 +	3	66.39	67.28	67.85	7.11	99.16	60.64	74.80	N/A	595,000	403,680
ALL	67	70.27	71.23	70.50	16.21	101.03	38.97	103.82	67.66 to 76.05	206,639	145,688

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:	67	MEDIAN:	70	COV:	20.41	95% Median C.I.:	67.66 to 76.05	(!: Derived)
(AgLand) TOTAL Sales Price:	13,844,851	WGT. MEAN:	71	STD:	14.54	95% Wgt. Mean C.I.:	67.09 to 73.92	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,844,851	MEAN:	71	AVG.ABS.DEV:	11.39	95% Mean C.I.:	67.75 to 74.71	
(AgLand) TOTAL Assessed Value:	9,761,130							
AVG. Adj. Sales Price:	206,639	COD:	16.21	MAX Sales Ratio:	103.82			
AVG. Assessed Value:	145,688	PRD:	101.03	MIN Sales Ratio:	38.97			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	1	47.54	47.54	47.54			47.54	47.54	N/A	16,860	8,015
Total \$											
1 TO 9999	1	47.54	47.54	47.54			47.54	47.54	N/A	16,860	8,015
10000 TO 29999	1	46.71	46.71	46.71			46.71	46.71	N/A	31,500	14,715
30000 TO 59999	10	72.50	71.43	65.40	20.25	109.23	38.97	95.34	44.10 to 89.58	78,470	51,319
60000 TO 99999	11	67.66	63.27	60.48	17.34	104.61	41.96	89.98	45.03 to 81.53	142,282	86,052
100000 TO 149999	17	77.66	75.60	74.09	10.38	102.04	51.14	90.29	67.34 to 84.36	155,815	115,445
150000 TO 249999	20	70.22	72.68	70.37	13.68	103.28	52.14	103.82	64.23 to 75.65	274,060	192,869
250000 TO 499999	6	75.99	75.70	73.96	10.59	102.36	60.64	88.88	60.64 to 88.88	438,598	324,384
500000 +	1	74.80	74.80	74.80			74.80	74.80	N/A	685,000	512,365
ALL	67	70.27	71.23	70.50	16.21	101.03	38.97	103.82	67.66 to 76.05	206,639	145,688

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	161	MEDIAN:	93	COV:	29.96	95% Median C.I.:	90.84 to 95.84	(!: Derived)
TOTAL Sales Price:	12,284,158	WGT. MEAN:	91	STD:	27.90	95% Wgt. Mean C.I.:	88.75 to 93.66	
TOTAL Adj.Sales Price:	12,370,158	MEAN:	93	AVG.ABS.DEV:	16.19	95% Mean C.I.:	88.80 to 97.42	
TOTAL Assessed Value:	11,282,630							
AVG. Adj. Sales Price:	76,833	COD:	17.35	MAX Sales Ratio:	270.62			
AVG. Assessed Value:	70,078	PRD:	102.08	MIN Sales Ratio:	3.96			

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____Qrtrs_____											
07/01/04 TO 09/30/04	20	96.15	100.36	95.85	15.23	104.70	70.79	171.00	90.54 to 100.57	84,264	80,771
10/01/04 TO 12/31/04	23	91.26	89.05	89.94	11.05	99.02	3.96	123.11	86.34 to 95.89	79,404	71,412
01/01/05 TO 03/31/05	15	85.60	82.07	82.75	15.04	99.18	43.05	108.43	67.92 to 96.15	101,926	84,349
04/01/05 TO 06/30/05	25	99.10	99.33	98.05	11.61	101.31	70.40	128.65	91.86 to 109.35	80,684	79,111
07/01/05 TO 09/30/05	25	87.75	84.85	87.51	24.66	96.96	4.19	177.47	80.56 to 95.33	64,659	56,580
10/01/05 TO 12/31/05	14	96.03	103.35	92.37	29.33	111.89	45.59	270.62	78.23 to 115.27	69,733	64,415
01/01/06 TO 03/31/06	16	94.44	92.18	89.83	14.22	102.62	54.99	116.62	82.26 to 103.68	73,282	65,827
04/01/06 TO 06/30/06	23	93.60	94.67	91.27	17.29	103.73	43.05	193.14	83.12 to 97.89	67,273	61,397
_____Study Years_____											
07/01/04 TO 06/30/05	83	93.25	93.61	92.11	13.92	101.63	3.96	171.00	90.84 to 96.30	85,031	78,324
07/01/05 TO 06/30/06	78	93.59	92.57	90.01	20.94	102.85	4.19	270.62	85.58 to 96.21	68,109	61,303
_____Calendar Yrs_____											
01/01/05 TO 12/31/05	79	93.58	92.18	90.56	20.08	101.79	4.19	270.62	86.67 to 96.23	77,705	70,371
_____ALL_____											
	161	93.33	93.11	91.21	17.35	102.08	3.96	270.62	90.84 to 95.84	76,833	70,078

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	161	MEDIAN:	93	COV:	29.96	95% Median C.I.:	90.84 to 95.84	(! : Derived)
TOTAL Sales Price:	12,284,158	WGT. MEAN:	91	STD:	27.90	95% Wgt. Mean C.I.:	88.75 to 93.66	
TOTAL Adj.Sales Price:	12,370,158	MEAN:	93	AVG.ABS.DEV:	16.19	95% Mean C.I.:	88.80 to 97.42	
TOTAL Assessed Value:	11,282,630							
AVG. Adj. Sales Price:	76,833	COD:	17.35	MAX Sales Ratio:	270.62			
AVG. Assessed Value:	70,078	PRD:	102.08	MIN Sales Ratio:	3.96			

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ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
EAGLE RIDGE 1ST	1	94.00	94.00	94.00			94.00	94.00	N/A	57,500	54,050
EAGLE RIDGE SUB	2	102.42	102.42	102.41	8.09	100.00	94.13	110.70	N/A	40,900	41,887
MILLERS SUBDIVISION	1	89.87	89.87	89.87			89.87	89.87	N/A	26,000	23,365
NORFOLK	2	85.10	85.10	83.96	2.93	101.37	82.61	87.60	N/A	189,750	159,310
PILGER	16	90.33	104.17	88.28	39.26	118.00	26.44	270.62	73.06 to 109.42	32,190	28,417
PILGER V	1	93.33	93.33	93.33			93.33	93.33	N/A	2,250	2,100
PINE RIDGE	1	3.96	3.96	3.96			3.96	3.96	N/A	24,500	970
RURAL	16	87.47	87.87	84.46	20.05	104.04	45.59	148.57	67.55 to 99.33	103,188	87,149
SB VALLEY	2	115.83	115.83	109.94	11.78	105.36	102.18	129.48	N/A	44,000	48,372
STANTON	48	95.29	95.93	95.70	15.95	100.24	43.05	177.47	88.44 to 99.05	70,401	67,372
WILLERS COVE	1	67.92	67.92	67.92			67.92	67.92	N/A	220,000	149,430
WP	6	96.04	94.20	93.90	3.27	100.31	84.32	97.90	84.32 to 97.90	88,150	82,775
WP 02	1	86.36	86.36	86.36			86.36	86.36	N/A	70,000	60,450
WP 03	7	103.68	97.36	94.61	13.32	102.91	61.57	116.24	61.57 to 116.24	72,000	68,118
WP 04	8	102.37	99.88	99.31	8.12	100.57	82.64	120.67	82.64 to 120.67	75,296	74,777
WP 05	11	93.68	95.32	94.65	7.75	100.71	82.26	119.99	85.60 to 101.26	83,359	78,897
WP 06	10	85.15	85.59	84.64	10.27	101.12	62.82	108.65	77.94 to 93.25	78,649	66,569
WP 07	4	76.87	81.86	80.71	9.09	101.42	73.37	100.32	N/A	79,125	63,863
WP 08	3	94.88	104.19	100.79	13.92	103.37	89.04	128.65	N/A	66,666	67,195
WP 09	5	95.33	96.13	96.02	6.02	100.11	84.74	110.70	N/A	91,620	87,976
WP 10	6	91.20	89.53	88.94	5.65	100.66	75.93	100.04	75.93 to 100.04	118,681	105,555
WP BEH-1	1	82.64	82.64	82.64			82.64	82.64	N/A	83,900	69,335
WP ROY 0 06	1	80.53	80.53	80.53			80.53	80.53	N/A	40,000	32,210
WP ROY O - 04	1	4.19	4.19	4.19			4.19	4.19	N/A	15,500	650
WP ROY-2	1	96.74	96.74	96.74			96.74	96.74	N/A	170,000	164,450
WP ROY-O	4	96.33	75.29	93.00	25.85	80.96	4.64	103.87	N/A	107,875	100,323
WP WB	1	97.90	97.90	97.90			97.90	97.90	N/A	109,000	106,710
ALL	161	93.33	93.11	91.21	17.35	102.08	3.96	270.62	90.84 to 95.84	76,833	70,078

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	65	94.40	97.92	94.72	21.15	103.38	26.44	270.62	88.44 to 98.38	59,946	56,779
2	77	92.14	89.88	90.67	13.91	99.13	3.96	129.48	89.04 to 96.15	86,796	78,697
3	19	91.58	89.72	85.58	17.98	104.83	45.59	148.57	76.95 to 99.33	94,226	80,642
ALL	161	93.33	93.11	91.21	17.35	102.08	3.96	270.62	90.84 to 95.84	76,833	70,078

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	161	MEDIAN:	93	COV:	29.96	95% Median C.I.:	90.84 to 95.84	(! : Derived)
TOTAL Sales Price:	12,284,158	WGT. MEAN:	91	STD:	27.90	95% Wgt. Mean C.I.:	88.75 to 93.66	
TOTAL Adj.Sales Price:	12,370,158	MEAN:	93	AVG.ABS.DEV:	16.19	95% Mean C.I.:	88.80 to 97.42	
TOTAL Assessed Value:	11,282,630							
AVG. Adj. Sales Price:	76,833	COD:	17.35	MAX Sales Ratio:	270.62			
AVG. Assessed Value:	70,078	PRD:	102.08	MIN Sales Ratio:	3.96			

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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	149	93.58	95.01	91.56	15.72	103.77	43.05	270.62	90.98 to 96.15	80,520	73,725
2	12	91.60	69.45	79.87	37.68	86.96	3.96	129.48	4.64 to 102.18	31,045	24,795
ALL	161	93.33	93.11	91.21	17.35	102.08	3.96	270.62	90.84 to 95.84	76,833	70,078

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	160	93.29	93.01	91.19	17.36	101.99	3.96	270.62	90.84 to 95.56	77,254	70,451
06											
07	1	109.42	109.42	109.42			109.42	109.42	N/A	9,500	10,395
ALL	161	93.33	93.11	91.21	17.35	102.08	3.96	270.62	90.84 to 95.84	76,833	70,078

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
19-0039	1	97.41	97.41	97.41			97.41	97.41	N/A	110,000	107,150
19-0058	2	88.14	88.14	85.65	12.70	102.91	76.95	99.33	N/A	96,117	82,325
19-0059	2	128.96	128.96	118.18	15.21	109.12	109.35	148.57	N/A	60,000	70,907
20-0030	20	83.92	97.01	77.88	38.72	124.56	26.44	270.62	67.92 to 99.10	44,710	34,822
59-0001											
59-0002	76	92.94	91.34	91.81	12.37	99.49	4.19	129.48	89.87 to 96.21	87,286	80,137
84-0003	60	93.95	92.94	92.36	17.16	100.63	3.96	177.47	87.50 to 98.20	73,665	68,034
90-0595											
NonValid School											
ALL	161	93.33	93.11	91.21	17.35	102.08	3.96	270.62	90.84 to 95.84	76,833	70,078

PA&T 2007 Preliminary Statistics

Type: Qualified

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

NUMBER of Sales:	161	MEDIAN:	93	COV:	29.96	95% Median C.I.:	90.84 to 95.84	(! : Derived)
TOTAL Sales Price:	12,284,158	WGT. MEAN:	91	STD:	27.90	95% Wgt. Mean C.I.:	88.75 to 93.66	
TOTAL Adj.Sales Price:	12,370,158	MEAN:	93	AVG.ABS.DEV:	16.19	95% Mean C.I.:	88.80 to 97.42	
TOTAL Assessed Value:	11,282,630							
AVG. Adj. Sales Price:	76,833	COD:	17.35	MAX Sales Ratio:	270.62			
AVG. Assessed Value:	70,078	PRD:	102.08	MIN Sales Ratio:	3.96			

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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	17	93.33	72.22	86.70	34.22	83.29	3.96	129.48	26.44 to 103.87	37,002	32,083
Prior TO 1860	1	76.95	76.95	76.95			76.95	76.95	N/A	117,500	90,415
1860 TO 1899	6	98.41	120.33	92.01	39.65	130.79	67.10	270.62	67.10 to 270.62	44,550	40,989
1900 TO 1919	33	83.47	91.62	86.65	21.15	105.74	45.59	193.14	80.56 to 95.08	56,807	49,223
1920 TO 1939	7	93.60	91.61	85.85	14.05	106.71	54.99	116.58	54.99 to 116.58	84,214	72,297
1940 TO 1949	3	147.60	138.63	109.05	19.57	127.12	90.82	177.47	N/A	39,333	42,893
1950 TO 1959	4	84.73	99.07	91.29	21.70	108.51	78.23	148.57	N/A	62,600	57,148
1960 TO 1969	15	96.21	97.45	97.00	7.84	100.46	82.64	117.86	91.26 to 103.00	80,349	77,942
1970 TO 1979	30	98.14	95.93	94.55	10.26	101.46	61.57	120.67	90.98 to 101.73	81,079	76,663
1980 TO 1989	19	91.56	93.14	92.33	10.37	100.88	73.37	128.65	82.94 to 98.20	90,576	83,624
1990 TO 1994	9	84.74	83.86	83.21	11.06	100.79	63.18	101.13	75.93 to 100.32	97,066	80,765
1995 TO 1999	11	95.33	93.30	90.44	7.38	103.16	67.92	110.70	82.61 to 100.04	140,099	126,704
2000 TO Present	6	96.63	99.39	97.88	4.71	101.54	91.86	117.20	91.86 to 117.20	125,083	122,433
ALL	161	93.33	93.11	91.21	17.35	102.08	3.96	270.62	90.84 to 95.84	76,833	70,078

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	93.33	93.33	93.33			93.33	93.33	N/A	2,250	2,100
5000 TO 9999	4	91.40	119.97	111.54	76.65	107.55	26.44	270.62	N/A	7,875	8,783
Total \$											
1 TO 9999	5	93.33	114.64	110.33	60.05	103.91	26.44	270.62	N/A	6,750	7,447
10000 TO 29999	17	93.90	92.87	90.95	48.01	102.10	3.96	193.14	43.05 to 147.60	20,323	18,484
30000 TO 59999	26	93.80	93.96	92.99	16.02	101.05	67.10	171.00	80.97 to 97.88	40,615	37,767
60000 TO 99999	71	94.88	93.28	92.60	12.16	100.74	45.59	120.67	89.04 to 99.33	78,066	72,286
100000 TO 149999	35	92.14	89.99	89.79	8.55	100.22	54.99	117.86	87.60 to 96.18	114,541	102,846
150000 TO 249999	6	94.81	90.01	89.35	10.08	100.74	67.92	103.87	67.92 to 103.87	184,375	164,738
250000 TO 499999	1	82.61	82.61	82.61			82.61	82.61	N/A	277,000	228,830
ALL	161	93.33	93.11	91.21	17.35	102.08	3.96	270.62	90.84 to 95.84	76,833	70,078

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	161	MEDIAN:	93	COV:	29.96	95% Median C.I.:	90.84 to 95.84	(! : Derived)
TOTAL Sales Price:	12,284,158	WGT. MEAN:	91	STD:	27.90	95% Wgt. Mean C.I.:	88.75 to 93.66	
TOTAL Adj.Sales Price:	12,370,158	MEAN:	93	AVG.ABS.DEV:	16.19	95% Mean C.I.:	88.80 to 97.42	
TOTAL Assessed Value:	11,282,630							
AVG. Adj. Sales Price:	76,833	COD:	17.35	MAX Sales Ratio:	270.62			
AVG. Assessed Value:	70,078	PRD:	102.08	MIN Sales Ratio:	3.96			

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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	34.75	36.51	19.65	76.84	185.77	3.96	93.33	3.96 to 93.33	13,218	2,597
Total \$ _____											
1 TO 9999	8	34.75	36.51	19.65	76.84	185.77	3.96	93.33	3.96 to 93.33	13,218	2,597
10000 TO 29999	19	97.88	114.44	99.78	31.02	114.69	67.10	270.62	82.05 to 123.11	23,784	23,731
30000 TO 59999	29	85.58	91.64	85.23	22.27	107.52	45.59	171.00	78.23 to 96.23	52,078	44,385
60000 TO 99999	75	92.14	93.61	91.95	11.21	101.81	54.99	128.65	89.04 to 96.21	83,193	76,497
100000 TO 149999	25	96.51	94.85	93.11	7.92	101.88	67.92	117.86	91.86 to 98.38	122,029	113,618
150000 TO 249999	5	96.74	94.84	93.48	5.47	101.45	82.61	103.87	N/A	202,400	189,197
ALL _____											
	161	93.33	93.11	91.21	17.35	102.08	3.96	270.62	90.84 to 95.84	76,833	70,078

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	18	93.66	74.13	87.02	32.99	85.19	3.96	129.48	43.05 to 103.87	35,502	30,893
20	76	93.64	97.12	92.05	18.07	105.51	45.59	270.62	87.45 to 97.88	65,124	59,947
30	61	92.88	94.10	91.45	12.69	102.90	54.99	171.00	90.82 to 97.41	96,001	87,791
40	5	96.30	90.43	90.42	6.37	100.01	75.93	96.74	N/A	129,720	117,293
50	1	82.61	82.61	82.61			82.61	82.61	N/A	277,000	228,830
ALL _____											
	161	93.33	93.11	91.21	17.35	102.08	3.96	270.62	90.84 to 95.84	76,833	70,078

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	16	91.60	69.89	86.36	35.95	80.94	3.96	129.48	26.44 to 102.18	38,721	33,438
100	3	106.60	93.07	70.34	14.46	132.31	63.18	109.42	N/A	40,666	28,605
101	67	94.40	95.36	94.14	13.46	101.30	62.82	193.14	89.04 to 97.88	78,519	73,920
102	11	87.50	94.28	86.42	16.13	109.10	70.79	177.47	75.93 to 96.15	103,740	89,649
103	3	98.38	96.46	95.63	5.98	100.87	86.67	104.33	N/A	106,833	102,161
104	29	90.82	98.08	88.47	23.39	110.86	45.59	270.62	83.47 to 98.56	72,281	63,951
111	29	93.58	93.41	91.25	10.48	102.36	61.57	120.67	87.51 to 100.04	89,750	81,901
304	1	147.60	147.60	147.60			147.60	147.60	N/A	15,000	22,140
307	2	88.14	88.14	85.65	12.70	102.91	76.95	99.33	N/A	96,117	82,325
ALL _____											
	161	93.33	93.11	91.21	17.35	102.08	3.96	270.62	90.84 to 95.84	76,833	70,078

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	161	MEDIAN:	93	COV:	29.96	95% Median C.I.:	90.84 to 95.84	(!: Derived)
TOTAL Sales Price:	12,284,158	WGT. MEAN:	91	STD:	27.90	95% Wgt. Mean C.I.:	88.75 to 93.66	
TOTAL Adj.Sales Price:	12,370,158	MEAN:	93	AVG.ABS.DEV:	16.19	95% Mean C.I.:	88.80 to 97.42	
TOTAL Assessed Value:	11,282,630							
AVG. Adj. Sales Price:	76,833	COD:	17.35	MAX Sales Ratio:	270.62			
AVG. Assessed Value:	70,078	PRD:	102.08	MIN Sales Ratio:	3.96			

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CONDITION											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	18	93.66	74.13	87.02	32.99	85.19	3.96	129.48	43.05 to 103.87	35,502	30,893
10	1	73.38	73.38	73.38			73.38	73.38	N/A	6,500	4,770
20	7	171.00	165.79	132.90	24.47	124.75	87.50	270.62	87.50 to 270.62	29,000	38,540
30	57	93.90	96.00	94.83	14.08	101.23	67.10	147.60	87.51 to 100.32	64,223	60,903
40	64	92.94	90.22	90.53	9.91	99.66	45.59	117.20	88.22 to 96.18	90,642	82,055
50	14	84.91	84.01	83.94	12.80	100.08	54.99	99.93	67.92 to 96.51	147,125	123,496
<u>ALL</u>	<u>161</u>	<u>93.33</u>	<u>93.11</u>	<u>91.21</u>	<u>17.35</u>	<u>102.08</u>	<u>3.96</u>	<u>270.62</u>	<u>90.84 to 95.84</u>	<u>76,833</u>	<u>70,078</u>

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	15	MEDIAN:	66	COV:	44.54	95% Median C.I.:	43.27 to 105.10
TOTAL Sales Price:	1,103,849	WGT. MEAN:	72	STD:	31.61	95% Wgt. Mean C.I.:	61.63 to 83.07
TOTAL Adj.Sales Price:	1,103,849	MEAN:	71	AVG.ABS.DEV:	23.46	95% Mean C.I.:	53.47 to 88.49
TOTAL Assessed Value:	798,595						
AVG. Adj. Sales Price:	73,589	COD:	35.81	MAX Sales Ratio:	142.31		
AVG. Assessed Value:	53,239	PRD:	98.11	MIN Sales Ratio:	33.33		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	1	60.46	60.46	60.46			60.46	60.46	N/A	6,500	3,930
10/01/03 TO 12/31/03	1	33.33	33.33	33.33			33.33	33.33	N/A	9,000	3,000
01/01/04 TO 03/31/04											
04/01/04 TO 06/30/04	1	71.09	71.09	71.09			71.09	71.09	N/A	175,000	124,405
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04	3	53.65	64.03	65.09	44.59	98.37	33.33	105.10	N/A	9,666	6,291
01/01/05 TO 03/31/05	1	71.09	71.09	71.09			71.09	71.09	N/A	175,000	124,405
04/01/05 TO 06/30/05	1	106.88	106.88	106.88			106.88	106.88	N/A	93,665	100,105
07/01/05 TO 09/30/05	1	142.31	142.31	142.31			142.31	142.31	N/A	24,000	34,155
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	1	43.27	43.27	43.27			43.27	43.27	N/A	5,200	2,250
04/01/06 TO 06/30/06	5	65.53	68.85	66.07	24.28	104.21	38.22	106.15	N/A	117,296	77,494
<u>Study Years</u>											
07/01/03 TO 06/30/04	3	60.46	54.96	68.94	20.82	79.72	33.33	71.09	N/A	63,500	43,778
07/01/04 TO 06/30/05	5	71.09	74.01	81.76	35.17	90.52	33.33	106.88	N/A	59,533	48,677
07/01/05 TO 06/30/06	7	65.53	75.69	68.85	38.93	109.94	38.22	142.31	38.22 to 142.31	87,954	60,553
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	4	62.37	65.79	70.24	35.76	93.67	33.33	105.10	N/A	51,000	35,820
01/01/05 TO 12/31/05	3	106.88	106.76	88.38	22.21	120.79	71.09	142.31	N/A	97,555	86,221
<u>ALL</u>											
	15	65.53	70.98	72.35	35.81	98.11	33.33	142.31	43.27 to 105.10	73,589	53,239

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
PILGER	4	38.30	53.76	56.51	53.34	95.14	33.33	105.10	N/A	8,300	4,690
RURAL	1	61.36	61.36	61.36			61.36	61.36	N/A	335,000	205,560
STANTON	10	71.09	78.84	78.06	29.60	100.99	38.22	142.31	53.65 to 106.88	73,564	57,427
<u>ALL</u>											
	15	65.53	70.98	72.35	35.81	98.11	33.33	142.31	43.27 to 105.10	73,589	53,239

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	14	68.31	71.67	77.13	36.37	92.92	33.33	142.31	38.22 to 106.15	54,917	42,359
2	1	61.36	61.36	61.36			61.36	61.36	N/A	335,000	205,560
<u>ALL</u>											
	15	65.53	70.98	72.35	35.81	98.11	33.33	142.31	43.27 to 105.10	73,589	53,239

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	15	MEDIAN:	66	COV:	44.54	95% Median C.I.:	43.27 to 105.10
TOTAL Sales Price:	1,103,849	WGT. MEAN:	72	STD:	31.61	95% Wgt. Mean C.I.:	61.63 to 83.07
TOTAL Adj.Sales Price:	1,103,849	MEAN:	71	AVG.ABS.DEV:	23.46	95% Mean C.I.:	53.47 to 88.49
TOTAL Assessed Value:	798,595						
AVG. Adj. Sales Price:	73,589	COD:	35.81	MAX Sales Ratio:	142.31		
AVG. Assessed Value:	53,239	PRD:	98.11	MIN Sales Ratio:	33.33		

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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	13	71.09	75.63	73.05	32.12	103.53	33.33	142.31	53.65 to 106.15	83,126	60,728
2	2	40.75	40.75	39.35	6.20	103.54	38.22	43.27	N/A	11,600	4,565
<u>ALL</u>											
	15	65.53	70.98	72.35	35.81	98.11	33.33	142.31	43.27 to 105.10	73,589	53,239

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
19-0039											
19-0058											
19-0059											
20-0030	4	38.30	53.76	56.51	53.34	95.14	33.33	105.10	N/A	8,300	4,690
59-0001											
59-0002	1	61.36	61.36	61.36			61.36	61.36	N/A	335,000	205,560
84-0003	10	71.09	78.84	78.06	29.60	100.99	38.22	142.31	53.65 to 106.88	73,564	57,427
90-0595											
NonValid School											
<u>ALL</u>											
	15	65.53	70.98	72.35	35.81	98.11	33.33	142.31	43.27 to 105.10	73,589	53,239

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	3	43.27	62.79	93.47	52.89	67.18	38.22	106.88	N/A	38,955	36,411
Prior TO 1860											
1860 TO 1899	1	60.46	60.46	60.46			60.46	60.46	N/A	6,500	3,930
1900 TO 1919	2	124.23	124.23	124.62	14.55	99.69	106.15	142.31	N/A	23,500	29,285
1920 TO 1939	3	33.33	40.10	40.59	20.32	98.80	33.33	53.65	N/A	9,333	3,788
1940 TO 1949											
1950 TO 1959											
1960 TO 1969											
1970 TO 1979	1	65.53	65.53	65.53			65.53	65.53	N/A	40,000	26,210
1980 TO 1989	2	83.23	83.23	62.63	26.28	132.89	61.36	105.10	N/A	172,500	108,035
1990 TO 1994											
1995 TO 1999	3	71.09	71.72	71.71	0.88	100.02	71.09	72.97	N/A	173,494	124,405
2000 TO Present											
<u>ALL</u>											
	15	65.53	70.98	72.35	35.81	98.11	33.33	142.31	43.27 to 105.10	73,589	53,239

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	15	MEDIAN:	66	COV:	44.54	95% Median C.I.:	43.27 to 105.10
TOTAL Sales Price:	1,103,849	WGT. MEAN:	72	STD:	31.61	95% Wgt. Mean C.I.:	61.63 to 83.07
TOTAL Adj.Sales Price:	1,103,849	MEAN:	71	AVG.ABS.DEV:	23.46	95% Mean C.I.:	53.47 to 88.49
TOTAL Assessed Value:	798,595						
AVG. Adj. Sales Price:	73,589	COD:	35.81	MAX Sales Ratio:	142.31		
AVG. Assessed Value:	53,239	PRD:	98.11	MIN Sales Ratio:	33.33		

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
5000 TO 9999	4	38.30	42.60	41.01	24.20	103.87	33.33	60.46	N/A	7,425	3,045
Total \$ _____											
1 TO 9999	4	38.30	42.60	41.01	24.20	103.87	33.33	60.46	N/A	7,425	3,045
10000 TO 29999	5	105.10	89.09	95.68	29.80	93.11	38.22	142.31	N/A	17,000	16,265
30000 TO 59999	1	65.53	65.53	65.53			65.53	65.53	N/A	40,000	26,210
60000 TO 99999	1	106.88	106.88	106.88			106.88	106.88	N/A	93,665	100,105
150000 TO 249999	3	71.09	71.72	71.71	0.88	100.02	71.09	72.97	N/A	173,494	124,405
250000 TO 499999	1	61.36	61.36	61.36			61.36	61.36	N/A	335,000	205,560
ALL _____											
	15	65.53	70.98	72.35	35.81	98.11	33.33	142.31	43.27 to 105.10	73,589	53,239

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	4	38.30	42.60	41.01	24.20	103.87	33.33	60.46	N/A	7,425	3,045
5000 TO 9999	2	45.94	45.94	43.73	16.80	105.04	38.22	53.65	N/A	14,000	6,122
Total \$ _____											
1 TO 9999	6	40.75	43.71	42.33	21.48	103.26	33.33	60.46	33.33 to 60.46	9,616	4,070
10000 TO 29999	3	105.10	92.26	83.75	12.88	110.17	65.53	106.15	N/A	24,333	20,378
30000 TO 59999	1	142.31	142.31	142.31			142.31	142.31	N/A	24,000	34,155
100000 TO 149999	4	72.03	80.51	77.07	13.07	104.46	71.09	106.88	N/A	153,537	118,330
150000 TO 249999	1	61.36	61.36	61.36			61.36	61.36	N/A	335,000	205,560
ALL _____											
	15	65.53	70.98	72.35	35.81	98.11	33.33	142.31	43.27 to 105.10	73,589	53,239

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	43.27	62.79	93.47	52.89	67.18	38.22	106.88	N/A	38,955	36,411
10	8	63.00	74.98	84.10	47.29	89.16	33.33	142.31	33.33 to 142.31	16,437	13,823
20	4	71.09	69.13	67.65	4.08	102.18	61.36	72.97	N/A	213,871	144,693
ALL _____											
	15	65.53	70.98	72.35	35.81	98.11	33.33	142.31	43.27 to 105.10	73,589	53,239

PA&T 2007 Preliminary Statistics

Type: Qualified

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

NUMBER of Sales:	15	MEDIAN:	66	COV:	44.54	95% Median C.I.:	43.27 to 105.10
TOTAL Sales Price:	1,103,849	WGT. MEAN:	72	STD:	31.61	95% Wgt. Mean C.I.:	61.63 to 83.07
TOTAL Adj.Sales Price:	1,103,849	MEAN:	71	AVG.ABS.DEV:	23.46	95% Mean C.I.:	53.47 to 88.49
TOTAL Assessed Value:	798,595						
AVG. Adj. Sales Price:	73,589	COD:	35.81	MAX Sales Ratio:	142.31		
AVG. Assessed Value:	53,239	PRD:	98.11	MIN Sales Ratio:	33.33		

(!: AVTot=0)

(!: Derived)

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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)	3	43.27	62.79	93.47	52.89	67.18	38.22	106.88	N/A	38,955	36,411
352	3	71.09	71.72	71.71	0.88	100.02	71.09	72.97	N/A	173,494	124,405
353	1	142.31	142.31	142.31			142.31	142.31	N/A	24,000	34,155
384	1	53.65	53.65	53.65			53.65	53.65	N/A	10,000	5,365
406	4	46.90	58.32	72.31	53.28	80.65	33.33	106.15	N/A	11,875	8,586
526	1	105.10	105.10	105.10			105.10	105.10	N/A	10,000	10,510
528	1	65.53	65.53	65.53			65.53	65.53	N/A	40,000	26,210
531	1	61.36	61.36	61.36			61.36	61.36	N/A	335,000	205,560
ALL	15	65.53	70.98	72.35	35.81	98.11	33.33	142.31	43.27 to 105.10	73,589	53,239

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	1	106.88	106.88	106.88			106.88	106.88	N/A	93,665	100,105
03	14	63.45	68.42	69.14	34.97	98.95	33.33	142.31	38.22 to 105.10	72,156	49,892
04											
ALL	15	65.53	70.98	72.35	35.81	98.11	33.33	142.31	43.27 to 105.10	73,589	53,239

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:	67	MEDIAN:	70	COV:	24.36	95% Median C.I.:	64.77 to 74.38	(!: Derived)
(AgLand) TOTAL Sales Price:	13,844,851	WGT. MEAN:	67	STD:	16.50	95% Wgt. Mean C.I.:	63.17 to 71.31	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,844,851	MEAN:	68	AVG.ABS.DEV:	12.93	95% Mean C.I.:	63.78 to 71.68	
(AgLand) TOTAL Assessed Value:	9,308,805							
AVG. Adj. Sales Price:	206,639	COD:	18.55	MAX Sales Ratio:	98.70			
AVG. Assessed Value:	138,937	PRD:	100.73	MIN Sales Ratio:	31.41			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	1	91.01	91.01	91.01			91.01	91.01	N/A	134,371	122,285
10/01/03 TO 12/31/03	2	93.57	93.57	92.33	1.89	101.34	91.80	95.34	N/A	187,775	173,377
01/01/04 TO 03/31/04	9	74.38	72.26	72.01	18.07	100.35	37.79	98.70	57.23 to 89.98	278,458	200,508
04/01/04 TO 06/30/04	2	59.96	59.96	61.63	31.32	97.29	41.18	78.73	N/A	168,981	104,135
07/01/04 TO 09/30/04	3	75.54	71.41	74.06	10.34	96.42	57.63	81.06	N/A	110,250	81,655
10/01/04 TO 12/31/04	4	70.15	74.52	72.47	16.69	102.82	62.67	95.10	N/A	298,466	216,311
01/01/05 TO 03/31/05	15	64.77	61.17	60.47	15.16	101.16	40.84	75.93	42.46 to 71.47	218,678	132,237
04/01/05 TO 06/30/05	8	82.35	79.21	73.61	8.95	107.60	52.82	92.51	52.82 to 92.51	151,322	111,386
07/01/05 TO 09/30/05	4	62.61	57.52	67.73	20.97	84.93	31.41	73.45	N/A	114,465	77,522
10/01/05 TO 12/31/05	8	70.04	68.80	73.31	10.12	93.86	46.71	86.14	46.71 to 86.14	212,958	156,111
01/01/06 TO 03/31/06	8	60.52	57.79	53.89	23.02	107.22	34.77	81.53	34.77 to 81.53	236,836	127,638
04/01/06 TO 06/30/06	3	67.12	61.06	62.49	15.29	97.72	42.64	73.42	N/A	139,750	87,323
<u>Study Years</u>											
07/01/03 TO 06/30/04	14	76.81	74.89	74.00	19.76	101.20	37.79	98.70	57.23 to 91.80	239,572	177,277
07/01/04 TO 06/30/05	30	70.44	68.78	66.24	16.53	103.83	40.84	95.10	62.95 to 75.93	200,512	132,828
07/01/05 TO 06/30/06	23	66.48	62.00	63.50	17.72	97.63	31.41	86.14	57.37 to 72.69	194,585	123,567
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	18	74.63	71.25	71.49	17.12	99.67	37.79	98.70	62.67 to 81.06	242,705	173,503
01/01/05 TO 12/31/05	35	69.69	66.62	66.65	15.89	99.96	31.41	92.51	63.97 to 73.45	190,065	126,675
<u>ALL</u>											
	67	69.69	67.73	67.24	18.55	100.73	31.41	98.70	64.77 to 74.38	206,639	138,937

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified
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AVG. Assessed Value:	138,937	PRD:	100.73	MIN Sales Ratio:	31.41			

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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	
1503	5	63.97	69.39	70.84	23.23	97.96	46.71	89.98	N/A	78,718	55,760	
1505	6	72.46	73.32	73.26	5.04	100.09	67.84	81.53	67.84 to 81.53	217,270	159,161	
1507	12	74.56	76.52	75.15	12.17	101.82	62.95	95.10	63.28 to 91.80	213,620	160,538	
1545	2	83.12	83.12	85.31	18.75	97.43	67.53	98.70	N/A	165,948	141,567	
1547	3	57.37	55.79	69.47	27.42	80.31	31.41	78.60	N/A	87,236	60,606	
1549	5	64.77	68.81	61.71	23.68	111.51	41.18	95.34	N/A	213,472	131,727	
1783	5	72.69	69.77	72.94	12.35	95.65	45.27	86.14	N/A	333,296	243,121	
1785	5	42.46	52.70	47.22	31.37	111.60	34.77	91.01	N/A	283,074	133,680	
1787	6	49.69	52.72	54.75	26.77	96.29	35.26	74.36	35.26 to 74.36	196,577	107,625	
1829	5	62.67	61.90	64.50	17.24	95.97	37.79	75.54	N/A	255,773	164,969	
1831	3	78.73	74.97	73.27	6.74	102.32	65.13	81.06	N/A	186,000	136,285	
1833	10	67.53	69.20	69.12	13.20	100.12	42.64	84.89	60.93 to 82.47	182,505	126,152	
ALL	67	69.69	67.73	67.24	18.55	100.73	31.41	98.70	64.77 to 74.38	206,639	138,937	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	37	67.53	64.68	64.14	22.41	100.85	31.41	98.70	57.37 to 73.45	205,932	132,084	
2	18	67.53	68.14	68.14	14.41	100.00	37.79	84.89	62.67 to 78.73	203,439	138,623	
3	12	74.56	76.52	75.15	12.17	101.82	62.95	95.10	63.28 to 91.80	213,620	160,538	
ALL	67	69.69	67.73	67.24	18.55	100.73	31.41	98.70	64.77 to 74.38	206,639	138,937	

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	67	69.69	67.73	67.24	18.55	100.73	31.41	98.70	64.77 to 74.38	206,639	138,937	
ALL	67	69.69	67.73	67.24	18.55	100.73	31.41	98.70	64.77 to 74.38	206,639	138,937	

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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)											
19-0039	6	65.38	65.04	66.60	13.56	97.66	42.64	82.47	42.64 to 82.47	209,675	139,635
19-0058	8	57.93	57.30	56.42	22.08	101.56	37.79	81.06	37.79 to 81.06	172,003	97,040
19-0059	2	68.78	68.78	69.27	8.88	99.29	62.67	74.89	N/A	391,517	271,207
20-0030	15	74.56	75.10	74.39	15.43	100.95	35.26	98.70	63.28 to 91.80	211,921	157,654
59-0001	5	72.69	75.80	78.01	8.17	97.17	67.93	86.14	N/A	206,096	160,774
59-0002	4	60.80	64.25	63.96	19.86	100.45	46.71	88.67	N/A	72,397	46,305
84-0003	27	67.84	66.27	64.07	20.41	103.44	31.41	95.34	57.37 to 78.60	219,586	140,679
90-0595											
NonValid School											
ALL	67	69.69	67.73	67.24	18.55	100.73	31.41	98.70	64.77 to 74.38	206,639	138,937

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	3	46.71	46.35	52.58	21.07	88.16	31.41	60.93	N/A	37,720	19,831
30.01 TO 50.00	7	74.56	67.28	59.72	23.14	112.65	37.79	95.34	37.79 to 95.34	83,792	50,040
50.01 TO 100.00	26	70.44	69.93	68.46	16.02	102.15	35.26	92.51	65.82 to 81.06	143,567	98,281
100.01 TO 180.00	21	69.69	70.63	69.77	16.30	101.23	41.18	98.70	62.95 to 78.73	250,207	174,579
180.01 TO 330.00	7	74.38	68.78	68.68	12.84	100.14	34.77	86.14	34.77 to 86.14	444,001	304,953
330.01 TO 650.00	3	42.46	48.34	51.70	13.86	93.50	42.46	60.11	N/A	350,000	180,955
ALL	67	69.69	67.73	67.24	18.55	100.73	31.41	98.70	64.77 to 74.38	206,639	138,937

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	24	74.56	75.50	75.58	14.42	99.89	37.79	95.34	67.84 to 84.89	165,618	125,177
DRY-N/A	27	63.97	63.97	63.90	15.76	100.11	40.84	82.65	58.62 to 74.36	206,821	132,168
GRASS	4	64.01	60.50	62.31	21.96	97.09	35.26	78.73	N/A	160,490	100,006
GRASS-N/A	5	42.46	43.21	48.33	19.42	89.40	31.41	64.95	N/A	300,572	145,276
IRRGTD	2	75.76	75.76	69.08	30.28	109.67	52.82	98.70	N/A	267,168	184,552
IRRGTD-N/A	5	74.38	77.80	77.21	10.67	100.76	64.77	91.01	N/A	321,336	248,100
ALL	67	69.69	67.73	67.24	18.55	100.73	31.41	98.70	64.77 to 74.38	206,639	138,937

PA&T 2007 Preliminary Statistics

Base Stat

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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	37	70.47	71.21	70.70	15.53	100.71	37.79	95.34	67.12 to 75.54	175,638	124,181
DRY-N/A	14	65.81	64.62	64.63	18.21	99.97	41.18	82.65	45.27 to 78.60	218,600	141,292
GRASS	7	42.46	51.67	48.41	31.71	106.73	34.77	78.73	34.77 to 78.73	225,422	109,129
GRASS-N/A	2	48.18	48.18	63.95	34.81	75.34	31.41	64.95	N/A	283,430	181,250
IRRGTD	3	91.01	80.84	73.48	16.80	110.02	52.82	98.70	N/A	222,902	163,796
IRRGTD-N/A	4	73.54	74.49	75.95	7.84	98.08	64.77	86.14	N/A	368,077	279,553
ALL	67	69.69	67.73	67.24	18.55	100.73	31.41	98.70	64.77 to 74.38	206,639	138,937

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	49	70.42	69.70	69.12	15.62	100.85	37.79	95.34	65.82 to 74.56	190,580	131,721
DRY-N/A	2	61.92	61.92	53.70	33.49	115.29	41.18	82.65	N/A	110,281	59,222
GRASS	8	50.05	53.33	52.68	29.16	101.22	34.77	78.73	34.77 to 78.73	265,995	140,138
GRASS-N/A	1	31.41	31.41	31.41			31.41	31.41	N/A	16,860	5,295
IRRGTD	7	74.38	77.22	75.18	16.43	102.71	52.82	98.70	52.82 to 98.70	305,859	229,943
ALL	67	69.69	67.73	67.24	18.55	100.73	31.41	98.70	64.77 to 74.38	206,639	138,937

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	1	31.41	31.41	31.41			31.41	31.41	N/A	16,860	5,295
30000 TO 59999	3	88.67	76.91	81.26	18.28	94.64	46.71	95.34	N/A	42,433	34,483
60000 TO 99999	6	67.75	67.95	68.06	13.74	99.84	57.37	82.65	57.37 to 82.65	70,858	48,226
100000 TO 149999	17	75.54	75.32	75.36	12.88	99.94	42.64	92.51	67.84 to 84.89	127,866	96,366
150000 TO 249999	23	66.48	63.72	64.51	18.15	98.79	35.26	98.70	58.62 to 71.47	198,799	128,236
250000 TO 499999	14	63.12	65.90	65.88	22.68	100.02	34.77	95.10	42.46 to 86.14	338,887	223,268
500000 +	3	64.95	66.48	67.07	7.32	99.11	60.11	74.38	N/A	595,000	399,093
ALL	67	69.69	67.73	67.24	18.55	100.73	31.41	98.70	64.77 to 74.38	206,639	138,937

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Base Stat

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
5000 TO 9999	1	31.41	31.41	31.41			31.41	31.41	N/A	16,860	5,295
Total \$ _____											
1 TO 9999	1	31.41	31.41	31.41			31.41	31.41	N/A	16,860	5,295
10000 TO 29999	1	46.71	46.71	46.71			46.71	46.71	N/A	31,500	14,715
30000 TO 59999	11	60.93	64.31	56.97	27.62	112.89	35.26	95.34	37.79 to 88.67	86,521	49,290
60000 TO 99999	15	67.84	64.26	61.49	17.66	104.51	40.84	89.98	45.27 to 73.42	143,327	88,128
100000 TO 149999	14	77.07	72.25	68.90	15.44	104.85	42.46	92.51	58.62 to 84.89	171,216	117,973
150000 TO 249999	18	68.09	69.38	66.74	14.45	103.95	34.77	98.70	62.95 to 74.36	276,734	184,698
250000 TO 499999	6	75.41	75.64	73.68	11.92	102.65	60.11	91.80	60.11 to 91.80	438,598	323,165
500000 +	1	74.38	74.38	74.38			74.38	74.38	N/A	685,000	509,490
ALL _____											
	67	69.69	67.73	67.24	18.55	100.73	31.41	98.70	64.77 to 74.38	206,639	138,937

2007 Assessment Survey for Stanton County
1/18/2007

I. General Information

A. Staffing and Funding Information

- 1. Deputy(ies) on staff:** 1
- 2. Appraiser(s) on staff:** 1 (Part time, commercial and industrial properties)
- 3. Other full-time employees:** 1
- 4. Other part-time employees:** 2
- 5. Number of shared employees:** 0
- 6. Assessor's requested budget for current fiscal year:** \$98,420.00

- 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?*):
- 8. Adopted budget, or granted budget if different from above:**
- 9. Amount of total budget set aside for appraisal work:** \$7,000
- 10. Amount of the total budget set aside for education/workshops:** \$1,000
- 11. Appraisal/Reappraisal budget, if not part of the total budget:** 0
- 12. Other miscellaneous funds:**
- 13. Total budget:** \$98,420
 - a. Was any of last year's budget not used?** \$3,128.00

B. Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

- 1. Data collection done by:** Staff

2. **Valuation done by:** Staff

3. **Pickup work done by:** Listers, Staff

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential	61		1	62

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

5. **What was the last year the depreciation schedule for this property class was developed using market-derived information?** 2006

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?**

7. **Number of market areas/neighborhoods for this property class:** 14

8. **How are these defined?** Assessor Location by towns, rural, suburban areas

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

10. **Does the assessor location “suburban” mean something other than rural residential?**

Rural residential = farms that have the house/bldgs. A portion of the acres split from original.

11. **Are the county’s ag residential and rural residential improvements classified and valued in the same manner?** No. The rural farm houses on farm parcels have not been updated with the 2004 costing that the rest of the county has.

C. Commercial/Industrial Appraisal Information

1. **Data collection done by:** Kaiser Appraisal – general
Wayne Kubert for Nucor

2. **Valuation done by:** Appraisers

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

Property Type	# of Permits	# of Info. Statements	Other	Total
Commercial	5			5

4. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class? 1988
5. When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information? 1998
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?
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?
8. Number of market areas/neighborhoods for this property class? 3
9. How are these defined? Stanton, Pilger and Rural
10. Is "Assessor Location" a usable valuation identity? Yes
11. Does the assessor location "suburban" mean something other than rural commercial? No

D. Agricultural Appraisal Information

1. Data collection done by: Staff
2. Valuation done by: Staff
3. Pickup work done by whom: The listers gather information and offices does the pricing

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	20		2	22

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

How is your agricultural land defined? As the main source of income derived from the property.

5. **When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?**
6. **What is the date of the soil survey currently used?** Conversion 1995
7. **What date was the last countywide land use study completed?** 1981
 - a. **By what method? (Physical inspection, FSA maps, etc.)** FSA Maps
 - b. **By whom?** Office Staff
 - c. **What proportion is complete / implemented at this time?**
8. **Number of market areas/neighborhoods for this property class:** 3
9. **How are these defined?** Location/Market
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:** MIPS
2. **CAMA software:** MIPS
3. **Cadastral maps: Are they currently being used?** Yes
 - a. **Who maintains the Cadastral Maps?** Office Staff
4. **Does the county have GIS software?** No
 - a. **Who maintains the GIS software and maps?** N/A
4. **Personal Property software:** MIPS

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?** Pilger and Stanton

c. When was zoning implemented? 1998

G. Contracted Services

1. **Appraisal Services:** Contracted for commercial with Bill Kaiser and Wayne Kubert

2. **Other Services:**

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

II. Assessment Actions

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

1. **Residential**— Review market and continue to update in areas of Woodland Park and all suburban developments.

2. **Commercial**— Review the sales activity and examine the types of properties selling. Consider increasing the occupancy code of an apartment complex.

3. **Agricultural**— Study the market and make necessary changes to the land classifications to achieve an appropriate level of value.

County 84 - Stanton

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 5,430	Value 515,081,225	Total Growth 4,897,705 (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	119	439,090	125	954,160	17	231,490	261	1,624,740	
2. Res Improv Land	748	4,097,715	682	6,931,410	165	2,220,105	1,595	13,249,230	
3. Res Improvements	793	41,162,870	768	57,224,090	166	15,330,470	1,727	113,717,430	
4. Res Total	912	45,699,675	893	65,109,660	183	17,782,065	1,988	128,591,400	2,766,420
% of Total	45.87	35.53	44.91	50.63	9.20	13.82	36.61	24.96	56.48
5. Rec UnImp Land	0	0	0	0	0	0	0	0	
6. Rec Improv Land	0	0	0	0	0	0	0	0	
7. Rec Improvements	0	0	0	0	0	0	0	0	
8. Rec Total	0	0	0	0	0	0	0	0	0
% of Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res+Rec Total	912	45,699,675	893	65,109,660	183	17,782,065	1,988	128,591,400	2,766,420
% of Total	45.87	35.53	44.91	50.63	9.20	13.82	36.61	24.96	56.48

County 84 - Stanton

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 5,430	Value 515,081,225	Total Growth 4,897,705 (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	21	53,545	2	39,490	4	38,365	27	131,400	
10. Comm Improv Land	121	626,205	7	163,690	13	90,325	141	880,220	
11. Comm Improvements	121	3,896,335	7	998,765	20	721,750	148	5,616,850	
12. Comm Total	142	4,576,085	9	1,201,945	24	850,440	175	6,628,470	10,775
% of Total	81.14	69.03	5.14	18.13	13.71	12.83	3.22	1.28	0.22
13. Ind UnImp Land	0	0	0	0	5	69,215	5	69,215	
14. Ind Improv Land	0	0	0	0	8	362,490	8	362,490	
15. Ind Improvements	0	0	0	0	9	15,763,445	9	15,763,445	
16. Ind Total	0	0	0	0	14	16,195,150	14	16,195,150	158,460
% of Total	0.00	0.00	0.00	0.00	***	***	0.25	3.14	3.23
Comm+Ind Total	142	4,576,085	9	1,201,945	38	17,045,590	189	22,823,620	169,235
% of Total	75.13	20.04	4.76	5.26	20.10	74.68	3.48	4.43	3.45
17. Taxable Total	1,054	50,275,760	902	66,311,605	221	34,827,655	2,177	151,415,020	2,935,655
% of Total	48.41	33.20	41.43	43.00	10.15	11.74	40.09	29.39	59.93

County 84 - Stanton

2007 County Abstract of Assessment for Real Property, Form 45

Schedule II: Tax Increment Financing (TIF)

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

Schedule III: Mineral Interest Records

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

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	107	12	116	235

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	2,214	205,159,505	2,214	205,159,505
28. Ag-Improved Land	0	0	0	0	963	110,935,820	963	110,935,820
29. Ag-Improvements	0	0	0	0	1,039	47,570,880	1,039	47,570,880
30. Ag-Total Taxable							3,253	363,666,205

County 84 - Stanton

2007 County Abstract of Assessment for Real Property, Form 45

Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	0	0.000	0	0	0.000	0	
33. HomeSite Improvements	0		0	0		0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	0	0.000	0	
36. FarmSite Impr Land	0	0.000	0	0	0.000	0	
37. FarmSite Improv	0		0	0		0	
38. FarmSite Total							
39. Road & Ditches		0.000			0.000		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	1	1.000	3,180	1	1.000	3,180	
32. HomeSite Improv Land	715	733.640	2,332,975	715	733.640	2,332,975	
33. HomeSite Improvements	746		29,315,335	746		29,315,335	1,211,890
34. HomeSite Total				747	734.640	31,651,490	
35. FarmSite UnImp Land	0	0.000	0	0	0.000	0	
36. FarmSite Impr Land	0	0.000	0	0	0.000	0	
37. FarmSite Improv	938		18,255,545	938		18,255,545	750,160
38. FarmSite Total				938	0.000	18,255,545	
39. Road & Ditches		6,612.680			6,612.680		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				1,685	7,347.320	49,907,035	1,962,050

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	19	1,889.880	798,265	19	1,889.880	798,265

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 84 - Stanton

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	2,179.390	4,413,330	2,179.390	4,413,330
46. 1A	0.000	0	0.000	0	2,366.360	4,259,460	2,366.360	4,259,460
47. 2A1	0.000	0	0.000	0	5,239.690	9,169,660	5,239.690	9,169,660
48. 2A	0.000	0	0.000	0	3,351.850	4,944,160	3,351.850	4,944,160
49. 3A1	0.000	0	0.000	0	5,600.650	8,121,105	5,600.650	8,121,105
50. 3A	0.000	0	0.000	0	6,613.910	8,234,390	6,613.910	8,234,390
51. 4A1	0.000	0	0.000	0	2,225.520	2,325,710	2,225.520	2,325,710
52. 4A	0.000	0	0.000	0	331.330	243,530	331.330	243,530
53. Total	0.000	0	0.000	0	27,908.700	41,711,345	27,908.700	41,711,345
Dryland:								
54. 1D1	0.000	0	0.000	0	3,609.120	6,767,345	3,609.120	6,767,345
55. 1D	0.000	0	0.000	0	14,822.520	24,829,240	14,822.520	24,829,240
56. 2D1	0.000	0	0.000	0	7,621.960	12,195,155	7,621.960	12,195,155
57. 2D	0.000	0	0.000	0	3,978.590	5,669,915	3,978.590	5,669,915
58. 3D1	0.000	0	0.000	0	9,898.250	12,126,540	9,898.250	12,126,540
59. 3D	0.000	0	0.000	0	18,891.540	19,648,760	18,891.540	19,648,760
60. 4D1	0.000	0	0.000	0	24,951.030	22,905,515	24,951.030	22,905,515
61. 4D	0.000	0	0.000	0	1,961.980	1,373,395	1,961.980	1,373,395
62. Total	0.000	0	0.000	0	85,734.990	105,515,865	85,734.990	105,515,865
Grass:								
63. 1G1	0.000	0	0.000	0	321.970	450,755	321.970	450,755
64. 1G	0.000	0	0.000	0	3,065.150	4,245,360	3,065.150	4,245,360
65. 2G1	0.000	0	0.000	0	3,064.110	4,105,940	3,064.110	4,105,940
66. 2G	0.000	0	0.000	0	1,858.000	2,471,215	1,858.000	2,471,215
67. 3G1	0.000	0	0.000	0	6,209.010	7,481,980	6,209.010	7,481,980
68. 3G	0.000	0	0.000	0	10,019.690	7,741,780	10,019.690	7,741,780
69. 4G1	0.000	0	0.000	0	13,881.690	10,141,640	13,881.690	10,141,640
70. 4G	0.000	0	0.000	0	8,063.850	5,748,675	8,063.850	5,748,675
71. Total	0.000	0	0.000	0	46,483.470	42,387,345	46,483.470	42,387,345
72. Waste	0.000	0	0.000	0	11,315.660	1,131,610	11,315.660	1,131,610
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		62.320		62.320	
75. Total	0.000	0	0.000	0	171,442.820	190,746,165	171,442.820	190,746,165

County 84 - Stanton

2007 County Abstract of Assessment for Real Property, Form 45

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	190.670	406,130	190.670	406,130
46. 1A	0.000	0	0.000	0	144.140	270,980	144.140	270,980
47. 2A1	0.000	0	0.000	0	72.970	132,800	72.970	132,800
48. 2A	0.000	0	0.000	0	15.620	24,600	15.620	24,600
49. 3A1	0.000	0	0.000	0	60.150	90,830	60.150	90,830
50. 3A	0.000	0	0.000	0	297.980	385,885	297.980	385,885
51. 4A1	0.000	0	0.000	0	181.270	193,955	181.270	193,955
52. 4A	0.000	0	0.000	0	26.200	20,175	26.200	20,175
53. Total	0.000	0	0.000	0	989.000	1,525,355	989.000	1,525,355
Dryland:								
54. 1D1	0.000	0	0.000	0	3,237.030	6,328,390	3,237.030	6,328,390
55. 1D	0.000	0	0.000	0	10,773.140	20,468,990	10,773.140	20,468,990
56. 2D1	0.000	0	0.000	0	2,904.680	5,025,170	2,904.680	5,025,170
57. 2D	0.000	0	0.000	0	406.740	634,520	406.740	634,520
58. 3D1	0.000	0	0.000	0	2,759.500	4,028,875	2,759.500	4,028,875
59. 3D	0.000	0	0.000	0	14,901.320	20,861,850	14,901.320	20,861,850
60. 4D1	0.000	0	0.000	0	17,612.870	21,135,420	17,612.870	21,135,420
61. 4D	0.000	0	0.000	0	428.730	355,875	428.730	355,875
62. Total	0.000	0	0.000	0	53,024.010	78,839,090	53,024.010	78,839,090
Grass:								
63. 1G1	0.000	0	0.000	0	276.100	349,275	276.100	349,275
64. 1G	0.000	0	0.000	0	1,502.250	1,817,795	1,502.250	1,817,795
65. 2G1	0.000	0	0.000	0	2,818.320	3,367,980	2,818.320	3,367,980
66. 2G	0.000	0	0.000	0	95.380	85,840	95.380	85,840
67. 3G1	0.000	0	0.000	0	449.630	393,500	449.630	393,500
68. 3G	0.000	0	0.000	0	1,974.200	1,539,910	1,974.200	1,539,910
69. 4G1	0.000	0	0.000	0	3,602.810	2,702,465	3,602.810	2,702,465
70. 4G	0.000	0	0.000	0	716.690	404,945	716.690	404,945
71. Total	0.000	0	0.000	0	11,435.380	10,661,710	11,435.380	10,661,710
72. Waste	0.000	0	0.000	0	1,245.640	93,495	1,245.640	93,495
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	66,694.030	91,119,650	66,694.030	91,119,650

County 84 - Stanton

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	600.060	1,278,125	600.060	1,278,125
46. 1A	0.000	0	0.000	0	226.780	426,350	226.780	426,350
47. 2A1	0.000	0	0.000	0	306.990	558,735	306.990	558,735
48. 2A	0.000	0	0.000	0	338.850	533,705	338.850	533,705
49. 3A1	0.000	0	0.000	0	77.100	116,420	77.100	116,420
50. 3A	0.000	0	0.000	0	245.290	317,645	245.290	317,645
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	2.410	1,855	2.410	1,855
53. Total	0.000	0	0.000	0	1,797.480	3,232,835	1,797.480	3,232,835
Dryland:								
54. 1D1	0.000	0	0.000	0	1,461.090	2,922,210	1,461.090	2,922,210
55. 1D	0.000	0	0.000	0	3,892.780	7,201,830	3,892.780	7,201,830
56. 2D1	0.000	0	0.000	0	1,386.960	2,496,570	1,386.960	2,496,570
57. 2D	0.000	0	0.000	0	298.720	477,970	298.720	477,970
58. 3D1	0.000	0	0.000	0	2,635.440	3,953,200	2,635.440	3,953,200
59. 3D	0.000	0	0.000	0	7,180.570	9,334,790	7,180.570	9,334,790
60. 4D1	0.000	0	0.000	0	707.360	760,540	707.360	760,540
61. 4D	0.000	0	0.000	0	86.610	64,965	86.610	64,965
62. Total	0.000	0	0.000	0	17,649.530	27,212,075	17,649.530	27,212,075
Grass:								
63. 1G1	0.000	0	0.000	0	33.050	38,840	33.050	38,840
64. 1G	0.000	0	0.000	0	280.680	308,790	280.680	308,790
65. 2G1	0.000	0	0.000	0	246.090	252,280	246.090	252,280
66. 2G	0.000	0	0.000	0	26.200	24,235	26.200	24,235
67. 3G1	0.000	0	0.000	0	139.600	115,200	139.600	115,200
68. 3G	0.000	0	0.000	0	682.960	508,880	682.960	508,880
69. 4G1	0.000	0	0.000	0	68.450	42,530	68.450	42,530
70. 4G	0.000	0	0.000	0	192.600	113,620	192.600	113,620
71. Total	0.000	0	0.000	0	1,669.630	1,404,375	1,669.630	1,404,375
72. Waste	0.000	0	0.000	0	587.090	44,070	587.090	44,070
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	21,703.730	31,893,355	21,703.730	31,893,355

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	0.000	0	0.000	0	30,695.180	46,469,535	30,695.180	46,469,535
77.Dry Land	0.000	0	0.000	0	156,408.530	211,567,030	156,408.530	211,567,030
78.Grass	0.000	0	0.000	0	59,588.480	54,453,430	59,588.480	54,453,430
79.Waste	0.000	0	0.000	0	13,148.390	1,269,175	13,148.390	1,269,175
80.Other	0.000	0	0.000	0	0.000	0	0.000	0
81.Exempt	0.000	0	0.000	0	62.320	0	62.320	0
82.Total	0.000	0	0.000	0	259,840.580	313,759,170	259,840.580	313,759,170

2007 Agricultural Land Detail

County 84 - Stanton

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	2,179.390	7.81%	4,413,330	10.58%	2,025.029
1A	2,366.360	8.48%	4,259,460	10.21%	1,800.005
2A1	5,239.690	18.77%	9,169,660	21.98%	1,750.038
2A	3,351.850	12.01%	4,944,160	11.85%	1,475.054
3A1	5,600.650	20.07%	8,121,105	19.47%	1,450.029
3A	6,613.910	23.70%	8,234,390	19.74%	1,245.010
4A1	2,225.520	7.97%	2,325,710	5.58%	1,045.018
4A	331.330	1.19%	243,530	0.58%	735.007
Irrigated Total	27,908.700	100.00%	41,711,345	100.00%	1,494.564

Dry:

1D1	3,609.120	4.21%	6,767,345	6.41%	1,875.067
1D	14,822.520	17.29%	24,829,240	23.53%	1,675.102
2D1	7,621.960	8.89%	12,195,155	11.56%	1,600.002
2D	3,978.590	4.64%	5,669,915	5.37%	1,425.106
3D1	9,898.250	11.55%	12,126,540	11.49%	1,225.119
3D	18,891.540	22.03%	19,648,760	18.62%	1,040.082
4D1	24,951.030	29.10%	22,905,515	21.71%	918.018
4D	1,961.980	2.29%	1,373,395	1.30%	700.004
Dry Total	85,734.990	100.00%	105,515,865	100.00%	1,230.721

Grass:

1G1	321.970	0.69%	450,755	1.06%	1,399.990
1G	3,065.150	6.59%	4,245,360	10.02%	1,385.041
2G1	3,064.110	6.59%	4,105,940	9.69%	1,340.010
2G	1,858.000	4.00%	2,471,215	5.83%	1,330.040
3G1	6,209.010	13.36%	7,481,980	17.65%	1,205.019
3G	10,019.690	21.56%	7,741,780	18.26%	772.656
4G1	13,881.690	29.86%	10,141,640	23.93%	730.576
4G	8,063.850	17.35%	5,748,675	13.56%	712.894
Grass Total	46,483.470	100.00%	42,387,345	100.00%	911.879

Irrigated Total	27,908.700	16.28%	41,711,345	21.87%	1,494.564
Dry Total	85,734.990	50.01%	105,515,865	55.32%	1,230.721
Grass Total	46,483.470	27.11%	42,387,345	22.22%	911.879
Waste	11,315.660	6.60%	1,131,610	0.59%	100.003
Other	0.000	0.00%	0	0.00%	0.000
Exempt	62.320	0.04%			
Market Area Total	171,442.820	100.00%	190,746,165	100.00%	1,112.593

As Related to the County as a Whole

Irrigated Total	27,908.700	90.92%	41,711,345	89.76%	
Dry Total	85,734.990	54.81%	105,515,865	49.87%	
Grass Total	46,483.470	78.01%	42,387,345	77.84%	
Waste	11,315.660	86.06%	1,131,610	89.16%	
Other	0.000	0.00%	0	0.00%	
Exempt	62.320	100.00%			
Market Area Total	171,442.820	65.98%	190,746,165	60.79%	

2007 Agricultural Land Detail

County 84 - Stanton

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	190.670	19.28%	406,130	26.63%	2,130.015
1A	144.140	14.57%	270,980	17.77%	1,879.977
2A1	72.970	7.38%	132,800	8.71%	1,819.926
2A	15.620	1.58%	24,600	1.61%	1,574.903
3A1	60.150	6.08%	90,830	5.95%	1,510.058
3A	297.980	30.13%	385,885	25.30%	1,295.003
4A1	181.270	18.33%	193,955	12.72%	1,069.978
4A	26.200	2.65%	20,175	1.32%	770.038
Irrigated Total	989.000	100.00%	1,525,355	100.00%	1,542.320

Dry:

1D1	3,237.030	6.10%	6,328,390	8.03%	1,954.998
1D	10,773.140	20.32%	20,468,990	25.96%	1,900.002
2D1	2,904.680	5.48%	5,025,170	6.37%	1,730.025
2D	406.740	0.77%	634,520	0.80%	1,560.013
3D1	2,759.500	5.20%	4,028,875	5.11%	1,460.001
3D	14,901.320	28.10%	20,861,850	26.46%	1,400.000
4D1	17,612.870	33.22%	21,135,420	26.81%	1,199.998
4D	428.730	0.81%	355,875	0.45%	830.067
Dry Total	53,024.010	100.00%	78,839,090	100.00%	1,486.856

Grass:

1G1	276.100	2.41%	349,275	3.28%	1,265.030
1G	1,502.250	13.14%	1,817,795	17.05%	1,210.048
2G1	2,818.320	24.65%	3,367,980	31.59%	1,195.031
2G	95.380	0.83%	85,840	0.81%	899.979
3G1	449.630	3.93%	393,500	3.69%	875.164
3G	1,974.200	17.26%	1,539,910	14.44%	780.017
4G1	3,602.810	31.51%	2,702,465	25.35%	750.099
4G	716.690	6.27%	404,945	3.80%	565.021
Grass Total	11,435.380	100.00%	10,661,710	100.00%	932.344

Irrigated Total	989.000	1.48%	1,525,355	1.67%	1,542.320
Dry Total	53,024.010	79.50%	78,839,090	86.52%	1,486.856
Grass Total	11,435.380	17.15%	10,661,710	11.70%	932.344
Waste	1,245.640	1.87%	93,495	0.10%	75.057
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	66,694.030	100.00%	91,119,650	100.00%	1,366.233

As Related to the County as a Whole

Irrigated Total	989.000	3.22%	1,525,355	3.28%	
Dry Total	53,024.010	33.90%	78,839,090	37.26%	
Grass Total	11,435.380	19.19%	10,661,710	19.58%	
Waste	1,245.640	9.47%	93,495	7.37%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	66,694.030	25.67%	91,119,650	29.04%	

2007 Agricultural Land Detail

County 84 - Stanton

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	600.060	33.38%	1,278,125	39.54%	2,129.995
1A	226.780	12.62%	426,350	13.19%	1,880.015
2A1	306.990	17.08%	558,735	17.28%	1,820.043
2A	338.850	18.85%	533,705	16.51%	1,575.047
3A1	77.100	4.29%	116,420	3.60%	1,509.987
3A	245.290	13.65%	317,645	9.83%	1,294.977
4A1	0.000	0.00%	0	0.00%	0.000
4A	2.410	0.13%	1,855	0.06%	769.709
Irrigated Total	1,797.480	100.00%	3,232,835	100.00%	1,798.537

Dry:

1D1	1,461.090	8.28%	2,922,210	10.74%	2,000.020
1D	3,892.780	22.06%	7,201,830	26.47%	1,850.048
2D1	1,386.960	7.86%	2,496,570	9.17%	1,800.030
2D	298.720	1.69%	477,970	1.76%	1,600.060
3D1	2,635.440	14.93%	3,953,200	14.53%	1,500.015
3D	7,180.570	40.68%	9,334,790	34.30%	1,300.006
4D1	707.360	4.01%	760,540	2.79%	1,075.180
4D	86.610	0.49%	64,965	0.24%	750.086
Dry Total	17,649.530	100.00%	27,212,075	100.00%	1,541.801

Grass:

1G1	33.050	1.98%	38,840	2.77%	1,175.189
1G	280.680	16.81%	308,790	21.99%	1,100.149
2G1	246.090	14.74%	252,280	17.96%	1,025.153
2G	26.200	1.57%	24,235	1.73%	925.000
3G1	139.600	8.36%	115,200	8.20%	825.214
3G	682.960	40.90%	508,880	36.24%	745.109
4G1	68.450	4.10%	42,530	3.03%	621.329
4G	192.600	11.54%	113,620	8.09%	589.927
Grass Total	1,669.630	100.00%	1,404,375	100.00%	841.129

Irrigated Total	1,797.480	8.28%	3,232,835	10.14%	1,798.537
Dry Total	17,649.530	81.32%	27,212,075	85.32%	1,541.801
Grass Total	1,669.630	7.69%	1,404,375	4.40%	841.129
Waste	587.090	2.71%	44,070	0.14%	75.065
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	21,703.730	100.00%	31,893,355	100.00%	1,469.487

As Related to the County as a Whole

Irrigated Total	1,797.480	5.86%	3,232,835	6.96%	
Dry Total	17,649.530	11.28%	27,212,075	12.86%	
Grass Total	1,669.630	2.80%	1,404,375	2.58%	
Waste	587.090	4.47%	44,070	3.47%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	21,703.730	8.35%	31,893,355	10.16%	

2007 Agricultural Land Detail

County 84 - Stanton

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	0.000	0	30,695.180	46,469,535
Dry	0.000	0	0.000	0	156,408.530	211,567,030
Grass	0.000	0	0.000	0	59,588.480	54,453,430
Waste	0.000	0	0.000	0	13,148.390	1,269,175
Other	0.000	0	0.000	0	0.000	0
Exempt	0.000	0	0.000	0	62.320	0
Total	0.000	0	0.000	0	259,840.580	313,759,170

AgLand	Total Acres	Total Value	Total Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	30,695.180	46,469,535	30,695.180	11.81%	46,469,535	14.81%	1,513.903
Dry	156,408.530	211,567,030	156,408.530	60.19%	211,567,030	67.43%	1,352.656
Grass	59,588.480	54,453,430	59,588.480	22.93%	54,453,430	17.36%	913.824
Waste	13,148.390	1,269,175	13,148.390	5.06%	1,269,175	0.40%	96.527
Other	0.000	0	0.000	0.00%	0	0.00%	0.000
Exempt	62.320	0	62.320	0.02%	0	0.00%	0.000
Total	259,840.580	313,759,170	259,840.580	100.00%	313,759,170	100.00%	1,207.506

* Department of Property Assessment & Taxation Calculates

**2006 Plan of Assessment for Stanton County
Assessment Years 2007, 2008, and 2009
June 15, 2006**

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. 77-112(reissue 2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 80% of actual value for agricultural land and horticultural land; and
- 3) 80% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 80% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

Reference: Neb. Rev. Stat. 77-201 (R. S. Supp 2004).

General Description of Real Property in Stanton County:

Per the 2006 County Abstract, Stanton County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1982	36.62%	25.12%
Commercial	173	3.19%	1.31%
Industrial	14	.025%	3.21%
Recreational	0	0%	0%
Agricultural **	3242	60%	70%
Special Value	0	0%	0%

** includes Game & Parks

Agricultural land – consists of 259,855 taxable acres. 70% of Stanton County is agricultural and of that 60% consists primarily of dryland.

New Property: For assessment year 2006, an estimated 118 building permits and/or information statements were filed for new property construction/additions in the county.

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

Current Resources

A. Staff/Budget/Training

1. The Assessors Office consists of 3 full time employees-County Assessor, Deputy Assessor and Office Clerk. The Assessor and Deputy have held Assessor Certificates since 1978.
2. The Assessors Office has a part time appraiser, Bill Kaiser, for commercial properties and a part time appraiser, Wayne Kubert, for industrial properties (Nucor Steel).
3. The Assessors Office has 2 part time employees for assistance with listing work each year. These employees assist with the measuring process and information needed to complete the pricing for Residential and Agricultural improvements.
4. The Assessor and Deputy continue with educational classes each year for credit hours to keep their certification updated and current.
5. The 2005/2006 budget for the Assessors Office was \$92,987.54. The appraisal portion of this budget was \$7,000. With limited full time staff and limited budget, the appraisal and reappraisal of property within Stanton County is a slow, ongoing process.

B. Cadastral Maps

The County Assessors office maintains a set of Cadastral maps pursuant to Reg. 10-004.03. The office staff keeps the maps updated by ownerships. The Cadastral maps are dated 1963. The County is in the process of implementing the AutoCad mapping computer program. At this time the City of Stanton, Village of Pilger and Woodland Park have been completed. It is the intention of the office to replace all Cadastral maps within the County. The mapping process is an extended and limited project due to funding and staff. The project is an in house project without any outside sources hired to do the updating.

C. Property Record Cards

The Assessors Office maintains Property Record Cards pursuant to Reg. 10-004. The property record cards contain all of the required information concerning ownership, legal description, classification codes, measurements, building lists and valuation. The office staff maintains and updates the Property Record Cards.

D. Computer Software

Administrative software and Personal property software used within the office is contracted with MIPS/County Solutions. GIS software used is AutoCad. The Assessors Office is using CAMA computer pricing software for the revaluing of all improvements for Residential, Commercial and Agricultural properties. This is an in house project. This project will be over an extended period of time due to lack of staff and funding. At this time the City of Stanton and Village of Pilger residential properties have been revalued with updated photos and computer drawings, and rural residential has been revalued, along with computer drawings.

E. At this time Stanton County does not have a Web based site for property record information access.

Current Assessment Procedures for Real Property

A. Pick Up Work

Pursuant to Reg. 50-001.06, pick up work or new construction is an ongoing process within the county. New construction is located with permits and information sheets completed by property owners. Some improvements are found from drive by reviews. Pick up work on new construction or alterations are started the mid-month of September with completed work deadline set for March 1.

B. Sales Review

Pursuant to Reg. 12-003, the Real Estate Transfer Statements (521's) are completed and filed with the Department of Property Assessment and Taxation on a monthly basis. Upon receipt of the 521 the Deputy Assessor completes the supplemental information forms. The Assessor and Deputy determine if the sale is an arm's length transaction and qualify it for use in the sales file. The county completes a review of the sales for the residential class only. The County previously relied on the Dept of Property Assessment and Taxation reviewer to complete the review on the commercial and agricultural class of property. Now with the elimination of this process the Assessor must look for a different method of review for these properties. Since Stanton County is a small county and familiar to the Assessor and Deputy, some information is readily available for certain properties. Some assistance has been provided from the Commissioners and Taxpayers. Due to limited staff and funds, to hire a reviewer is not feasible, and limited time due to office duties, in house reviewers are not possible at this time. The Assessor is trying to develop a method of review, but at this time nothing is in place.

The office has sales file books with the 521's for the public to review. The office has a sales file map of agricultural sales for the public to review. In regard to qualifying a sale, the county considers the 12 no reasons listed in Statute 77-1371. The county defines actual or market value for the sale

Review process as the most probable price between a willing buyer and seller on an open market. Documentation will be made concerning changing market influences in the county. Adjustments may be made to the sale if Personal Property is found to be part of the sale price.

C. Real Estate

The Assessors office purchase of the CAMA computer pricing software started the repricing of all improvements for Residential, Commercial and Agricultural properties. The CAMA program allows for sketches of the property. The sketches are being implemented into the program along with the pricing. Along with implementing updated pricing, the process of updating photos along with a visual review of the properties was started. Information questionnaires are being mailed to each property owner as the review process progresses.

1. Residential

The Assessor did a visual inspection review of residential properties in the Village of Pilger and City of Stanton. New photos of properties were taken for the property records cards. Questionnaires were sent to each property owner for completion of more detailed information. Lots were revalued utilizing the square foot method. At this time, updated pricing with new photos have been applied and implemented for the City of Stanton and Village of Pilger. Rural Residential have updated pricing and sketches. Questionnaires were mailed to property owners of Woodland Park and the review process has started for this Suburban development in Stanton County.

2. Commercial

The Assessor did a visual inspection and review of commercial properties in the Village of Pilger and City of Stanton in 1999. Lots were repriced by the square foot method. Revaluing of commercial lots in Woodland Park by square foot was done in 2001. Within the next 5 years the Assessor has plans to have computer software to reprice all commercial improvements in Stanton County. At this time 1988 pricing is still used for commercial property. Due to Stanton being a distance of only 10 miles from Norfolk, it is considered a bedroom community and there is little, if any commercial activity within Stanton County. Most commercial buildings are purchased for personal use. This causes a problem with the current statistical measures and quality of assessment for commercial property within the county.

3. Agricultural

- a. The County developed market areas in 2000 due to sales of agricultural land. Land use was verified in 1981. Land use has always been an ongoing analysis. The Assessor obtains land use maps from the FSA to review with property record cards.
- b. The last physical reappraisal was conducted in 1981. A visual inspection and review of agricultural improvements along with new photos is planned, with computer pricing implemented. This lengthy process is planned with a projected 3 year completion date.
- c. The County developed a third market are in 2006 due to sales of agricultural land.

The revaluing with updated computer pricing and review process has been an ongoing project for Stanton County. This is an in house project with limited time, staff and budget. Each year market studies are performed for each type of property-Residential, Commercial and Agricultural. With the help of our State Liaison, the market study and sales ratios help to determine the market value of Stanton County properties.

Once the market study and sales ratio study have been completed, the valuations for each type of property are set. After the values are set, the Abstract of Assessment certified, the Assessor then certifies the completion of the assessment roll to the County Clerk. The Assessor puts a Public Notice in the local newspaper of the certification. The Notice of Valuation Change is mailed to each property owner with a change in value. The Assessor mails assessment/sales ratio statistics (as determined by TERC) to media and posts it in the Assessor's office.

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

<u>Property Class</u>	<u>Median</u>	<u>COD**</u>	<u>PRD**</u>
Residential	94	14.46	102.48
*Commercial	NA	NA	NA
Agricultural Land	75	17.54	103.37

*commercial sales are insufficient to provide reliable statistical studies

**COD means coefficient of dispersion and PRD means price related differential

For more information regarding statistical measures see 2006 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2007:

Residential

Finish with visual review of Woodland Park and implement current computer pricing. Send questionnaire to remaining suburban property within County and start review process. Start depreciation study of residential properties, starting with urban properties-City of Stanton and Village of Pilger. Pickup new improvements or additions. Conduct market study and sales ratio study of all residential properties.

Agricultural

Start review process of agricultural areas with review and inventory of buildings for all rural properties. Pickup new improvements or additions. Conduct market study and sales ratio study of agricultural land.

Commercial

Pickup new improvements or additions. Conduct market study and sales ratio study of all commercial property.

Assessment Actions Planned for Assessment Year 2008:

Residential

Our plans include having all residential property revalued with CAMA software. Start depreciation study for Suburban properties. Pickup new improvements or additions. Conduct market study and sales ratio study of all residential property.

Agricultural

Continue with review process of agricultural properties and the revaluing of these properties with CAMA. Pickup new improvements or additions. Conduct market study and sales ratio study of all agricultural land.

Commercial

Start the review and revaluing of commercial property throughout Stanton County with the CAMA software. Pickup new improvements or additions. Conduct market study and sale ratio study of all commercial property.

Assessment Actions Planned for Assessment Year 2009:

Residential

Our plans are to have all depreciation studies for residential property completed. Pickup new improvements or additions. Conduct market study and sales ratio study of all residential property.

Agricultural

Continue with review process of agricultural properties and the revaluing with CAMA. Pickup new improvements or additions. Conduct market study and sales ratio study of all agricultural land.

Commercial

Continue with review process of commercial property and start revaluing with CAMA. Pickup new improvements or additions. Conduct market study and sales ratio study of all commercial property.

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

1. Record Maintenance, Mapping updates & Ownership changes.
2. Annually prepare and file Assessor Administrative Reports required by law/regulations:
 - a. Abstracts (real & personal property)
 - b. Assessor Survey
 - c. Sale information to PA&T rosters & annual Assessed Value Update w/abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)

- g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Educational Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of 831 schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as require.
 4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
 5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax and value.
 6. Homestead Exemptions; administer 214 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
 7. Centrally Assessed – review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
 8. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information: input/review of tax rates used for tax billing process.
 9. Tax Lists: prepare and certify tax lists to County Treasurer for real property, personal property, and centrally assessed.
 10. Tax List Corrections – prepare tax list corrections documents for county board approval.
 11. County Board of Equalization – attend county board of equalization meetings for valuation protests – assemble and provide information.
 12. TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
 13. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
 14. Education: Assessor and/or Appraisal Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license. 60 credit hours every 4 years.

In order for the Assessor to do a complete and thorough job of valuing and locating property for taxing purposes it takes time, staff and budget. The Stanton County Assessor has always had a good working relationship with the Stanton County Commissioners. They have always given support to the Assessors Office. Due to tight budgets, it is hard for the Assessors Office to hire additional employees to help with the updating and revaluing of real property in Stanton County. Although Stanton County is not a large county compared to some others, with only 3 full time staff members, it is still a large workload for 3 people to try and revalue the entire county and still complete regular full time duties within the office.

Respectfully submitted:

County Assessor

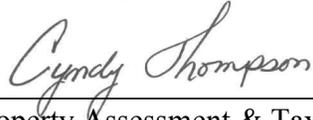
June 15, 2006

Certification

This is to certify that the 2007 Reports and Opinions of the Property Tax Administrator have been sent to the following:

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the Stanton County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 9799.

Dated this 9th day of April, 2007.



Property Assessment & Taxation