

Preface

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

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

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

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

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

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

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

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

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

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

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

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

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2007 Commission Summary

87 Thurston

Residential Real Property - Current

Number of Sales		94	COD	30.84
Total Sales Price	\$	4444525	PRD	127.21
Total Adj. Sales Price	\$	4448525	COV	43.83
Total Assessed Value	\$	3454930	STD	43.30
Avg. Adj. Sales Price	\$	47324.73	Avg. Abs. Dev.	28.62
Avg. Assessed Value	\$	36754.57	Min	6.12
Median		92.79	Max	266.00
Wgt. Mean		77.66	95% Median C.I.	82.70 to 97.05
Mean		98.80	95% Wgt. Mean C.I.	66.26 to 89.07
			95% Mean C.I.	90.04 to 107.55
% of Value of the Class of all Real Property Value in the County				18.2
% of Records Sold in the Study Period				6.04
% of Value Sold in the Study Period				6.54
Average Assessed Value of the Base				33,976

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	94	92.79	30.84	127.21
2006	85	93.29	34.99	127.93
2005	60	93.71	32.19	121.19
2004	72	91.54	39.11	122.74
2003	78	95	31.48	110.6
2002	87	94	32.05	115.78
2001	92	93	24.81	104.54

2007 Commission Summary

87 Thurston

Commercial Real Property - Current

Number of Sales		12	COD	41.60
Total Sales Price	\$	635500	PRD	127.42
Total Adj. Sales Price	\$	635500	COV	78.29
Total Assessed Value	\$	559955	STD	87.90
Avg. Adj. Sales Price	\$	52958.33	Avg. Abs. Dev.	40.39
Avg. Assessed Value	\$	46662.92	Min	33.10
Median		97.09	Max	380.25
Wgt. Mean		88.11	95% Median C.I.	83.58 to 109.58
Mean		112.27	95% Wgt. Mean C.I.	77.01 to 99.22
			95% Mean C.I.	56.42 to 168.12
% of Value of the Class of all Real Property Value in the County				3.96
% of Records Sold in the Study Period				4.33
% of Value Sold in the Study Period				4.87
Average Assessed Value of the Base				41,523

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	12	97.09	41.60	127.42
2006	13	94.43	34.96	132.43
2005	12	90.36	35.18	108.67
2004	14	96.44	40.28	130.90
2003	21	96	76.79	207.73
2002	29	94	60.96	173.16
2001	28	94	53.54	163.92

2007 Commission Summary

87 Thurston

Agricultural Land - Current

Number of Sales	41	COD	15.67
Total Sales Price	\$ 7424953	PRD	107.76
Total Adj. Sales Price	\$ 7424953	COV	22.02
Total Assessed Value	\$ 4949545	STD	15.82
Avg. Adj. Sales Price	\$ 181096.41	Avg. Abs. Dev.	11.14
Avg. Assessed Value	\$ 120720.61	Min	46.45
Median	71.08	Max	132.82
Wgt. Mean	66.66	95% Median C.I.	64.35 to 75.13
Mean	71.83	95% Wgt. Mean C.I.	62.57 to 70.75
		95% Mean C.I.	66.99 to 76.67
% of Value of the Class of all Real Property Value in the County			78.58
% of Records Sold in the Study Period			1.79
% of Value Sold in the Study Period			5.29
Average Assessed Value of the Base			99,474

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2007	41	71.08	15.67	107.76
2006	34	75.03	17.55	103.94
2005	36	74.16	17.22	107.23
2004	43	75.01	12.43	101.48
2003	40	74	14.1	101.46
2002	36	74	13.83	99
2001	31	74	14.73	103.14

2007 Opinions of the Property Tax Administrator for Thurston 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 Thurston County is 92.79% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Thurston County is not in compliance with generally accepted mass appraisal practices.

Commercial Real Property

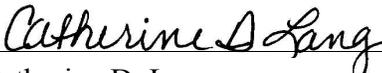
It is my opinion that the level of value of the class of commercial real property in Thurston County is 97.09% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Thurston County is not in compliance with generally accepted mass appraisal practices.

Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Thurston County is 71.08% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Thurston 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 Thurston County**

Residential Real Property

I. Correlation

RESIDENTIAL: Thurston County has begun to implement new costing in the residential class. So far they have implemented the costing in the villages of Emerson and Thurston, beginning with Emerson in 2006. Along with this project they have begun the process of revaluing lot values in specific areas of the county. Historically speaking the county has monitored the sales activity, completed the pick up work, made adjustments to various subclass groups and is considered to be within the acceptable level of value for the residential class of property.

The county has utilized a reasonable number of sales and not excessively trimmed the sales file.

Statistically speaking the county has achieved the median level of value as demonstrated in table five. However, the coefficient of dispersion and the price related differential are well outside the acceptable levels.

Based on the assessment actions of the county at this time, the median level of value is the best indicator of the level of value for the residential class.

**2007 Correlation Section
for Thurston 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	142	94	66.2
2006	149	85	57.05
2005	132	60	45.45
2004	132	72	54.55
2003	146	78	53.42
2002	159	87	54.72
2001	145	92	63.45

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 Thurston County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2007 Correlation Section
for Thurston County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	87.74	1.78	89.3	92.79
2006	93.29	0.94	94.17	93.29
2005	92.68	0.62	93.26	93.71
2004	91.76	-2.33	89.62	91.54
2003	95	-0.21	94.8	95
2002	94	0.24	94.23	94
2001	93	-0.06	92.94	93

RESIDENTIAL: The trended preliminary median ratio is slightly below the R&O median ratio. 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 Thurston 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 Thurston 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)
2.01	2007	1.78
1.3	2006	0.94
-0.89	2005	0.62
-0.27	2004	-2.33
0	2003	0
0	2002	0
0.1	2001	-0.06

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 Thurston 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 Thurston County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	92.79	77.66	98.80

RESIDENTIAL: When reviewing the three measures of central tendency the median and mean are the only statistics within the acceptable level, the weighted mean is much lower than the other two and below the acceptable range.

**2007 Correlation Section
for Thurston 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	30.84	127.21
Difference	15.84	24.21

RESIDENTIAL: The coefficient of dispersion and the price related differential are well outside the acceptable range for quality of assessment. A review of the history of the residential class of property provides information that the coefficient of dispersion and the price related differential have been outside the acceptable ranges for several years.

**2007 Correlation Section
for Thurston 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	94	94	0
Median	87.74	92.79	5.05
Wgt. Mean	74.44	77.66	3.22
Mean	95.70	98.80	3.1
COD	35.20	30.84	-4.36
PRD	128.57	127.21	-1.36
Min Sales Ratio	6.12	6.12	0
Max Sales Ratio	266.00	266.00	0

RESIDENTIAL: The number of qualified sales between the preliminary statistics and the final statistics remained the same. The remainder of the table is a reflection of the assessment actions taken by the county for the 2007 assessment year.

**2007 Correlation Section
for Thurston County**

Commerical Real Property

I. Correlation

COMMERCIAL: The commercial class of property is supported with approximately five percent of the commercial class represented in the sales file. The remainder of the tables supports the fact that very minimal changes of any kind were completed in the commercial class of property. The coefficient of dispersion and the price related differential of are both far outside the acceptable levels. The trended preliminary ratio and the percent change tables also represent minimal changes. The median is the only measure of central tendency within the acceptable range.

Of the twelve sales in the commercial class, four are located in Walthill, five in Pender, two in the rural and one in Thurston. I recently went on a tour with the assessor in the village of Walthill. It is apparent with a drive through of the village that the town has suffered from much destruction of properties including but not limited to fire damage in several of the commercial properties.

Based on the statistical information provided, it is my opinion that the level of value in the commercial class of property in Thurston County is best represented by the median level of value.

**2007 Correlation Section
for Thurston 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	36	12	33.33
2006	43	13	30.23
2005	40	12	30
2004	37	14	37.84
2003	41	21	51.22
2002	45	29	64.44
2001	40	28	70

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 five percent of the available commercial parcels sold. Review of the non qualified sales indicated that there were foreclosures, use changes and family transactions to support the non qualification of the sale.

**2007 Correlation Section
for Thurston 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 Thurston 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	97.09	-0.66	96.45	97.09
2006	99.75	0.42	100.17	94.43
2005	92.60	2.11	94.55	90.36
2004	96.44	-0.85	95.62	96.44
2003	96	-0.28	95.73	96
2002	94	-0.05	93.95	94
2001	94	-0.53	93.5	94

COMMERCIAL: The trended preliminary ratio and the R&O ratio are a little less than one percentage point different. The minimal change supports the fact that minimal changes made to the commercial properties in Thurston County.

**2007 Correlation Section
for Thurston 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 Thurston County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
0	2007	-0.66
0	2006	0.42
0.86	2005	2.11
0	2004	-0.85
0	2003	0
3.41	2002	2.61
1.55	2001	-0.53

COMMERCIAL: The relationship between the change in total assessed value to the sales file and the change in assessed value is minimal and supports that minimal change to assessed value was done for the 2007 assessment year.

2007 Correlation Section for Thurston 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 Thurston County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	97.09	88.11	112.27

COMMERCIAL: The median measure of central tendency is the only measure within the acceptable range. There is no other information available at this time to suggest that the median is not the acceptable level of value.

**2007 Correlation Section
for Thurston 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	41.60	127.42
Difference	21.6	24.42

COMMERCIAL: The measures of the quality of assessment, the coefficient of dispersion and the price related differential, are well outside the acceptable levels for the commercial class of property. Review of the statistical information does not provide information that the reason for this is confined to one specific area but rather to the county as a whole.

**2007 Correlation Section
for Thurston 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	12	12	0
Median	97.09	97.09	0
Wgt. Mean	88.11	88.11	0
Mean	112.27	112.27	0
COD	41.60	41.60	0
PRD	127.42	127.42	0
Min Sales Ratio	33.10	33.10	0
Max Sales Ratio	380.25	380.25	0

COMMERCIAL: The above table provides sufficient information to inform that minimal changes were done in the commercial class for the 2007 assessment year.

**2007 Correlation Section
for Thurston County**

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: The tables indicate that the county utilized a reasonable percentage of sales. The trended preliminary ratio is relatively close to the calculated overall median. The median and mean are within the acceptable level while the weighted mean is slightly below the acceptable range. The coefficient of dispersion is within the range and the price related differential is slightly higher than acceptable. Overall there was no change in the number of sales between the preliminary and final statistics. The assessment actions taken by the county have been successful and improved the quality of statistics for the agricultural class.

Based on my knowledge of the county and the assessment practices in the agricultural class, the median level of value is the best representation of the level of value for the 2007 assessment year.

**2007 Correlation Section
for Thurston 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	79	41	51.9
2006	81	34	41.98
2005	92	36	39.13
2004	91	43	47.25
2003	86	40	46.51
2002	96	47	48.96
2001	105	43	40.95

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

**2007 Correlation Section
for Thurston County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2007 Correlation Section
for Thurston 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	66.93	6.9	71.55	71.08
2006	61.32	21.49	74.5	75.03
2005	69.33	3.12	71.49	74.16
2004	69.18	5.98	73.31	75.01
2003	74	0.56	74.41	74
2002	70	9.57	76.7	74
2001	68	2.2	69.5	74

AGRICULTURAL UNIMPROVED: The trended preliminary ratio is relatively close to the indicated R&O median ratio. Both statistics are within the acceptable range for the level of value.

**2007 Correlation Section
for Thurston 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 Thurston County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
12.27	2007	6.9
32.17	2006	21.49
2.3	2005	3.12
6.73	2004	5.98
0	2003	1
0	2002	-0.21
0.94	2001	2.2

AGRICULTURAL UNIMPROVED: The difference between the percent change to the sales file and the percent change to the assessed value base is 5.37 percentage points apart. Twenty seven of the forty one agricultural sales are represented in the sales file are located in market area 1 and market area 2. The county increased values in these two areas and left market area 3 alone. This would have an impact on the sales file and supports the reason that there is 5.37 percentage points between the percent change in the sales file and the percent change in the assessed value.

2007 Correlation Section for Thurston 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 Thurston County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	71.08	66.66	71.83

AGRICULTURAL UNIMPROVED: The median and mean are the two measures of central tendency within the acceptable level. The median level is strongly supported by the trended preliminary ratio.

**2007 Correlation Section
for Thurston 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	15.67	107.76
Difference	0	4.76

AGRICULTURAL UNIMPROVED: The coefficient of dispersion is well within the acceptable level while the price related differential is slightly above the acceptable level.

**2007 Correlation Section
for Thurston 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	41	41	0
Median	66.93	71.08	4.15
Wgt. Mean	62.66	66.66	4
Mean	67.06	71.83	4.77
COD	16.41	15.67	-0.74
PRD	107.03	107.76	0.73
Min Sales Ratio	40.97	46.45	5.48
Max Sales Ratio	117.32	132.82	15.5

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)**

87 Thurston

	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	50,838,660	52,596,245	1,757,585	3.46	853,975	1.78
2. Recreational	264,700	270,575	5,875	2.22	0	2.22
3. Ag-Homesite Land, Ag-Res Dwellings	16,579,265	16,227,860	-351,405	-2.12	*-----	-2.12
4. Total Residential (sum lines 1-3)	67,682,625	69,094,680	1,412,055	2.09	853,975	0.82
5. Commercial	9,441,065	9,528,445	87,380	0.93	162,680	-0.8
6. Industrial	1,973,510	1,973,510	0	0	375	-0.02
7. Ag-Farmsite Land, Outbuildings	11,617,085	12,056,635	439,550	3.78	430,015	0.08
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	23,031,660	23,558,590	526,930	2.29	544,095	-0.07
10. Total Non-Agland Real Property	90,714,285	92,653,270	1,938,985	2.14	1,447,045	0.54
11. Irrigated	14,774,740	15,919,845	1,145,105	7.75		
12. Dryland	180,933,065	193,567,320	12,634,255	6.98		
13. Grassland	3,604,615	3,587,360	-17,255	-0.48		
14. Wasteland	287,010	296,555	9,545	3.33		
15. Other Agland	0	0	0			
16. Total Agricultural Land	199,599,430	213,371,080	13,771,650	6.9		
17. Total Value of All Real Property (Locally Assessed)	290,313,715	306,024,350	15,710,635	5.41	1,447,045	4.91

*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:	94	MEDIAN:	93	COV:	43.83	95% Median C.I.:	82.70 to 97.05	(! : Derived)
TOTAL Sales Price:	4,444,525	WGT. MEAN:	78	STD:	43.30	95% Wgt. Mean C.I.:	66.26 to 89.07	
TOTAL Adj.Sales Price:	4,448,525	MEAN:	99	AVG.ABS.DEV:	28.62	95% Mean C.I.:	90.04 to 107.55	
TOTAL Assessed Value:	3,454,930							
AVG. Adj. Sales Price:	47,324	COD:	30.84	MAX Sales Ratio:	266.00			
AVG. Assessed Value:	36,754	PRD:	127.21	MIN Sales Ratio:	6.12			

Printed: 03/28/2007 11:50:11

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	15	103.80	117.57	107.97	26.71	108.89	72.58	217.91	94.56 to 124.45	30,914	33,377
10/01/04 TO 12/31/04	12	99.77	109.04	78.87	41.39	138.25	42.65	227.29	65.76 to 128.28	38,414	30,298
01/01/05 TO 03/31/05	12	88.27	85.41	83.84	28.42	101.86	11.10	172.38	68.65 to 95.58	58,061	48,680
04/01/05 TO 06/30/05	15	80.09	78.09	63.77	20.52	122.46	42.77	108.35	58.35 to 92.10	74,122	47,269
07/01/05 TO 09/30/05	8	104.22	103.61	93.43	17.09	110.90	71.79	147.30	71.79 to 147.30	29,875	27,911
10/01/05 TO 12/31/05	5	76.84	96.01	89.61	26.08	107.14	75.45	152.45	N/A	45,100	40,414
01/01/06 TO 03/31/06	15	93.68	111.23	87.54	34.20	127.06	55.37	266.00	79.53 to 118.53	38,871	34,029
04/01/06 TO 06/30/06	12	81.41	86.77	54.17	38.43	160.18	6.12	172.46	59.49 to 124.70	55,641	30,140
____Study Years____											
07/01/04 TO 06/30/05	54	92.08	97.56	78.93	30.79	123.60	11.10	227.29	82.70 to 96.17	50,615	39,952
07/01/05 TO 06/30/06	40	93.54	100.47	75.64	30.90	132.82	6.12	266.00	79.53 to 100.46	42,881	32,437
____Calendar Yrs____											
01/01/05 TO 12/31/05	40	89.44	87.63	75.61	23.58	115.91	11.10	172.38	76.84 to 94.04	56,826	42,964
____ALL____											
	94	92.79	98.80	77.66	30.84	127.21	6.12	266.00	82.70 to 97.05	47,324	36,754

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
EMERSON	3	84.48	96.90	87.17	17.04	111.16	81.52	124.70	N/A	71,666	62,473
EMERSON V	1	91.13	91.13	91.13			91.13	91.13	N/A	4,000	3,645
MACY V	1	266.00	266.00	266.00			266.00	266.00	N/A	1,000	2,660
PENDER	32	92.79	100.57	88.97	25.97	113.04	42.77	201.56	77.48 to 108.93	48,489	43,142
PENDER V	5	81.50	105.69	82.54	47.03	128.05	52.87	227.29	N/A	10,377	8,565
ROSALIE	5	111.32	129.95	107.27	55.22	121.14	36.00	217.91	N/A	20,650	22,151
RURAL	13	92.06	89.30	77.79	30.39	114.80	42.65	172.38	55.37 to 118.13	70,133	54,556
RURAL-REC V	3	11.10	21.81	33.32	126.37	65.44	6.12	48.20	N/A	253,900	84,606
THURSTON	3	92.10	106.26	103.82	15.39	102.35	92.09	134.60	N/A	24,166	25,090
THURSTON MH	1	191.22	191.22	191.22			191.22	191.22	N/A	4,500	8,605
THURSTON V	1	99.50	99.50	99.50			99.50	99.50	N/A	2,000	1,990
WALTHILL	23	95.58	94.19	91.87	17.53	102.53	34.08	145.00	81.30 to 103.80	26,339	24,199
WALTHILL V	1	76.00	76.00	76.00			76.00	76.00	N/A	1,000	760
WINNEBAGO	2	82.12	82.12	74.35	15.01	110.46	69.79	94.45	N/A	81,235	60,395
____ALL____											
	94	92.79	98.80	77.66	30.84	127.21	6.12	266.00	82.70 to 97.05	47,324	36,754

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:	94	MEDIAN:	93	COV:	43.83	95% Median C.I.:	82.70 to 97.05	(! : Derived)
TOTAL Sales Price:	4,444,525	WGT. MEAN:	78	STD:	43.30	95% Wgt. Mean C.I.:	66.26 to 89.07	
TOTAL Adj.Sales Price:	4,448,525	MEAN:	99	AVG.ABS.DEV:	28.62	95% Mean C.I.:	90.04 to 107.55	
TOTAL Assessed Value:	3,454,930							
AVG. Adj. Sales Price:	47,324	COD:	30.84	MAX Sales Ratio:	266.00			
AVG. Assessed Value:	36,754	PRD:	127.21	MIN Sales Ratio:	6.12			

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	75	93.39	100.90	89.48	26.42	112.76	34.08	266.00	88.87 to 99.09	34,858	31,192
2	7	94.56	102.79	77.17	35.71	133.20	42.65	204.98	42.65 to 204.98	55,888	43,130
3	12	64.07	83.30	56.38	71.52	147.73	6.12	217.91	44.56 to 124.45	120,244	67,798
ALL	94	92.79	98.80	77.66	30.84	127.21	6.12	266.00	82.70 to 97.05	47,324	36,754

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	82	93.84	99.52	86.83	26.91	114.61	34.08	217.91	88.87 to 99.25	44,230	38,405
2	12	78.75	93.87	37.21	62.26	252.29	6.12	266.00	48.20 to 99.50	68,465	25,475
ALL	94	92.79	98.80	77.66	30.84	127.21	6.12	266.00	82.70 to 97.05	47,324	36,754

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	87	92.38	100.10	86.36	29.05	115.91	34.08	266.00	82.70 to 97.05	41,595	35,921
06	3	11.10	21.81	33.32	126.37	65.44	6.12	48.20	N/A	253,900	84,606
07	4	113.76	128.19	111.74	22.23	114.73	94.04	191.22	N/A	17,000	18,995
ALL	94	92.79	98.80	77.66	30.84	127.21	6.12	266.00	82.70 to 97.05	47,324	36,754

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0020	1	11.10	11.10	11.10			11.10	11.10	N/A	20,000	2,220
20-0020	8	109.43	119.66	100.34	39.68	119.25	36.00	217.91	36.00 to 217.91	29,593	29,695
22-0031											
26-0561	5	84.48	90.10	80.84	15.54	111.45	68.65	124.70	N/A	66,800	54,003
87-0001	45	92.10	101.22	86.40	29.10	117.16	42.77	227.29	80.09 to 99.50	41,456	35,816
87-0013	29	95.58	95.63	91.85	20.59	104.11	34.08	172.38	81.30 to 103.80	33,691	30,945
87-0016	1	266.00	266.00	266.00			266.00	266.00	N/A	1,000	2,660
87-0017	5	55.37	54.79	42.72	39.70	128.23	6.12	94.45	N/A	202,834	86,659
90-0560											
NonValid School											
ALL	94	92.79	98.80	77.66	30.84	127.21	6.12	266.00	82.70 to 97.05	47,324	36,754

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:	94	MEDIAN:	93	COV:	43.83	95% Median C.I.:	82.70 to 97.05	(! : Derived)
TOTAL Sales Price:	4,444,525	WGT. MEAN:	78	STD:	43.30	95% Wgt. Mean C.I.:	66.26 to 89.07	
TOTAL Adj.Sales Price:	4,448,525	MEAN:	99	AVG.ABS.DEV:	28.62	95% Mean C.I.:	90.04 to 107.55	
TOTAL Assessed Value:	3,454,930							
AVG. Adj. Sales Price:	47,324	COD:	30.84	MAX Sales Ratio:	266.00			
AVG. Assessed Value:	36,754	PRD:	127.21	MIN Sales Ratio:	6.12			

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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	11	76.00	95.00	37.10	69.72	256.06	6.12	266.00	11.10 to 227.29	74,507	27,642
Prior TO 1860											
1860 TO 1899	4	106.79	109.08	106.07	23.57	102.84	75.45	147.30	N/A	25,375	26,915
1900 TO 1919	24	94.51	98.16	86.99	25.66	112.84	34.08	201.56	81.30 to 107.54	28,690	24,957
1920 TO 1939	16	87.54	101.01	79.42	45.75	127.19	36.00	217.91	59.49 to 123.57	47,059	37,374
1940 TO 1949	8	97.51	101.89	90.45	24.42	112.65	65.76	172.46	65.76 to 172.46	47,089	42,595
1950 TO 1959	6	79.66	83.05	82.88	7.05	100.20	75.91	96.17	75.91 to 96.17	65,416	54,217
1960 TO 1969	12	95.53	103.44	98.14	20.62	105.40	71.02	191.22	81.50 to 118.53	40,541	39,788
1970 TO 1979	7	95.01	100.39	97.26	6.84	103.21	93.39	115.74	93.39 to 115.74	42,785	41,614
1980 TO 1989	1	172.38	172.38	172.38			172.38	172.38	N/A	26,235	45,225
1990 TO 1994	1	68.65	68.65	68.65			68.65	68.65	N/A	115,000	78,950
1995 TO 1999	2	91.83	91.83	70.99	39.70	129.34	55.37	128.28	N/A	70,000	49,695
2000 TO Present	2	75.66	75.66	75.29	7.75	100.48	69.79	81.52	N/A	124,735	93,917
ALL	94	92.79	98.80	77.66	30.84	127.21	6.12	266.00	82.70 to 97.05	47,324	36,754

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	7	99.50	147.52	151.36	62.58	97.46	76.00	266.00	76.00 to 266.00	2,571	3,892
5000 TO 9999	1	100.00	100.00	100.00			100.00	100.00	N/A	7,715	7,715
Total \$											
1 TO 9999	8	99.75	141.58	135.95	54.68	104.14	76.00	266.00	76.00 to 266.00	3,214	4,370
10000 TO 29999	33	103.80	113.03	111.71	33.27	101.18	11.10	217.91	92.38 to 124.70	17,908	20,005
30000 TO 59999	26	93.28	92.27	90.55	20.15	101.90	34.08	128.28	75.45 to 108.35	37,944	34,358
60000 TO 99999	19	81.87	82.14	80.88	16.82	101.56	42.65	124.45	75.91 to 93.68	74,052	59,892
100000 TO 149999	6	69.22	68.36	68.46	18.44	99.85	42.77	92.06	42.77 to 92.06	116,095	79,483
250000 TO 499999	2	27.16	27.16	33.92	77.47	80.07	6.12	48.20	N/A	370,850	125,800
ALL	94	92.79	98.80	77.66	30.84	127.21	6.12	266.00	82.70 to 97.05	47,324	36,754

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:	94	MEDIAN:	93	COV:	43.83	95% Median C.I.:	82.70 to 97.05	(! : Derived)
TOTAL Sales Price:	4,444,525	WGT. MEAN:	78	STD:	43.30	95% Wgt. Mean C.I.:	66.26 to 89.07	
TOTAL Adj.Sales Price:	4,448,525	MEAN:	99	AVG.ABS.DEV:	28.62	95% Mean C.I.:	90.04 to 107.55	
TOTAL Assessed Value:	3,454,930							
AVG. Adj. Sales Price:	47,324	COD:	30.84	MAX Sales Ratio:	266.00			
AVG. Assessed Value:	36,754	PRD:	127.21	MIN Sales Ratio:	6.12			

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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	6	86.32	104.21	43.02	55.62	242.24	11.10	266.00	11.10 to 266.00	5,000	2,150
5000 TO 9999	7	92.38	116.24	89.50	48.82	129.88	52.87	227.29	52.87 to 227.29	10,085	9,026
Total \$ _____											
1 TO 9999	13	91.13	110.69	75.64	51.07	146.34	11.10	266.00	74.77 to 191.22	7,738	5,853
10000 TO 29999	33	94.56	102.09	72.92	29.09	140.01	6.12	204.98	92.00 to 111.77	28,001	20,417
30000 TO 59999	32	92.13	98.10	84.58	31.57	115.98	42.65	217.91	74.40 to 108.93	49,137	41,562
60000 TO 99999	14	83.18	85.70	82.91	14.78	103.36	55.37	124.45	69.79 to 96.17	89,390	74,115
100000 TO 149999	1	92.06	92.06	92.06			92.06	92.06	N/A	110,000	101,270
150000 TO 249999	1	48.20	48.20	48.20			48.20	48.20	N/A	490,000	236,190
ALL _____											
	94	92.79	98.80	77.66	30.84	127.21	6.12	266.00	82.70 to 97.05	47,324	36,754

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	11	76.00	95.00	37.10	69.72	256.06	6.12	266.00	11.10 to 227.29	74,507	27,642
10	1	100.46	100.46	100.46			100.46	100.46	N/A	15,100	15,170
20	22	94.02	101.94	88.12	27.52	115.68	36.00	191.22	81.30 to 118.13	26,646	23,480
30	60	92.66	98.31	86.51	27.07	113.65	34.08	217.91	81.87 to 102.96	50,460	43,651
ALL _____											
	94	92.79	98.80	77.66	30.84	127.21	6.12	266.00	82.70 to 97.05	47,324	36,754

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	11	76.00	95.00	37.10	69.72	256.06	6.12	266.00	11.10 to 227.29	74,507	27,642
100	6	102.91	108.27	76.95	30.42	140.70	55.37	191.22	55.37 to 191.22	30,000	23,085
101	52	94.22	101.28	92.27	22.19	109.77	36.00	217.91	90.02 to 99.25	45,612	42,087
102	7	100.00	114.54	105.15	34.39	108.93	71.79	201.56	71.79 to 201.56	24,959	26,244
104	17	75.45	84.15	68.30	39.40	123.20	34.08	204.98	44.56 to 107.54	47,461	32,416
106	1	93.21	93.21	93.21			93.21	93.21	N/A	95,500	89,020
ALL _____											
	94	92.79	98.80	77.66	30.84	127.21	6.12	266.00	82.70 to 97.05	47,324	36,754

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:	94	MEDIAN:	93	COV:	43.83	95% Median C.I.:	82.70 to 97.05	(! : Derived)
TOTAL Sales Price:	4,444,525	WGT. MEAN:	78	STD:	43.30	95% Wgt. Mean C.I.:	66.26 to 89.07	
TOTAL Adj.Sales Price:	4,448,525	MEAN:	99	AVG.ABS.DEV:	28.62	95% Mean C.I.:	90.04 to 107.55	
TOTAL Assessed Value:	3,454,930							
AVG. Adj. Sales Price:	47,324	COD:	30.84	MAX Sales Ratio:	266.00			
AVG. Assessed Value:	36,754	PRD:	127.21	MIN Sales Ratio:	6.12			

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CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	11	76.00	95.00	37.10	69.72	256.06	6.12	266.00	11.10 to 227.29	74,507	27,642
10	5	94.00	111.91	103.84	25.06	107.77	81.50	191.22	N/A	10,020	10,405
20	39	95.58	99.95	90.74	26.30	110.15	34.08	172.46	82.70 to 111.77	34,004	30,855
30	38	89.44	96.33	83.52	27.45	115.34	42.65	217.91	79.53 to 96.17	58,359	48,742
40	1	123.57	123.57	123.57			123.57	123.57	N/A	35,000	43,250
ALL	94	92.79	98.80	77.66	30.84	127.21	6.12	266.00	82.70 to 97.05	47,324	36,754

PA&T 2007 R&O Statistics

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	12	MEDIAN:	97	COV:	78.29	95% Median C.I.:	83.58 to 109.58
TOTAL Sales Price:	635,500	WGT. MEAN:	88	STD:	87.90	95% Wgt. Mean C.I.:	77.01 to 99.22
TOTAL Adj.Sales Price:	635,500	MEAN:	112	AVG.ABS.DEV:	40.39	95% Mean C.I.:	56.42 to 168.12
TOTAL Assessed Value:	559,955						
AVG. Adj. Sales Price:	52,958	COD:	41.60	MAX Sales Ratio:	380.25		
AVG. Assessed Value:	46,662	PRD:	127.42	MIN Sales Ratio:	33.10		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	2	92.76	92.76	88.64	7.54	104.65	85.77	99.75	N/A	9,750	8,642
10/01/03 TO 12/31/03	2	102.01	102.01	108.95	7.43	93.63	94.43	109.58	N/A	41,750	45,485
01/01/04 TO 03/31/04											
04/01/04 TO 06/30/04											
07/01/04 TO 09/30/04	2	83.83	83.83	83.59	0.30	100.28	83.58	84.08	N/A	201,000	168,022
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05											
04/01/05 TO 06/30/05	1	380.25	380.25	380.25			380.25	380.25	N/A	2,000	7,605
07/01/05 TO 09/30/05	2	102.54	102.54	101.55	1.58	100.97	100.92	104.16	N/A	41,000	41,637
10/01/05 TO 12/31/05	1	121.31	121.31	121.31			121.31	121.31	N/A	8,000	9,705
01/01/06 TO 03/31/06	2	41.72	41.72	39.14	20.65	106.57	33.10	50.33	N/A	19,250	7,535
04/01/06 TO 06/30/06											
<u>Study Years</u>											
07/01/03 TO 06/30/04	4	97.09	97.38	105.10	7.50	92.66	85.77	109.58	N/A	25,750	27,063
07/01/04 TO 06/30/05	3	84.08	182.64	85.06	117.61	214.71	83.58	380.25	N/A	134,666	114,550
07/01/05 TO 06/30/06	5	100.92	81.96	84.09	28.15	97.48	33.10	121.31	N/A	25,700	21,610
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	2	83.83	83.83	83.59	0.30	100.28	83.58	84.08	N/A	201,000	168,022
01/01/05 TO 12/31/05	4	112.74	176.66	109.33	65.75	161.58	100.92	380.25	N/A	23,000	25,146
<u>ALL</u>	12	97.09	112.27	88.11	41.60	127.42	33.10	380.25	83.58 to 109.58	52,958	46,662

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
PENDER	4	101.96	99.27	88.63	7.46	112.01	83.58	109.58	N/A	122,500	108,568
PENDER V	1	380.25	380.25	380.25			380.25	380.25	N/A	2,000	7,605
RURAL	2	67.01	67.01	82.29	50.60	81.43	33.10	100.92	N/A	45,500	37,442
THURSTON	1	94.43	94.43	94.43			94.43	94.43	N/A	3,500	3,305
WALTHILL	4	84.93	85.37	81.40	21.39	104.88	50.33	121.31	N/A	12,250	9,971
<u>ALL</u>	12	97.09	112.27	88.11	41.60	127.42	33.10	380.25	83.58 to 109.58	52,958	46,662

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	9	94.43	121.33	88.60	45.89	136.93	50.33	380.25	83.58 to 109.58	59,611	52,818
2	3	100.92	85.11	85.44	29.14	99.61	33.10	121.31	N/A	33,000	28,196
<u>ALL</u>	12	97.09	112.27	88.11	41.60	127.42	33.10	380.25	83.58 to 109.58	52,958	46,662

PA&T 2007 R&O Statistics

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	12	MEDIAN:	97	COV:	78.29	95% Median C.I.:	83.58 to 109.58
TOTAL Sales Price:	635,500	WGT. MEAN:	88	STD:	87.90	95% Wgt. Mean C.I.:	77.01 to 99.22
TOTAL Adj.Sales Price:	635,500	MEAN:	112	AVG.ABS.DEV:	40.39	95% Mean C.I.:	56.42 to 168.12
TOTAL Assessed Value:	559,955						
AVG. Adj. Sales Price:	52,958	COD:	41.60	MAX Sales Ratio:	380.25		
AVG. Assessed Value:	46,662	PRD:	127.42	MIN Sales Ratio:	33.10		

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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	11	94.43	87.91	87.19	19.14	100.83	33.10	121.31	50.33 to 109.58	57,590	50,213
2	1	380.25	380.25	380.25			380.25	380.25	N/A	2,000	7,605
ALL	12	97.09	112.27	88.11	41.60	127.42	33.10	380.25	83.58 to 109.58	52,958	46,662

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0020											
20-0020											
22-0031											
26-0561	1	100.92	100.92	100.92			100.92	100.92	N/A	66,000	66,610
87-0001	6	101.96	145.29	89.85	51.69	161.71	83.58	380.25	83.58 to 380.25	82,583	74,197
87-0013	5	84.08	74.92	65.08	29.41	115.11	33.10	121.31	N/A	14,800	9,632
87-0016											
87-0017											
90-0560											
NonValid School											
ALL	12	97.09	112.27	88.11	41.60	127.42	33.10	380.25	83.58 to 109.58	52,958	46,662

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	240.59	240.59	109.14	58.05	220.44	100.92	380.25	N/A	34,000	37,107
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	3	94.43	93.32	89.52	4.93	104.24	85.77	99.75	N/A	7,666	6,863
1920 TO 1939	1	84.08	84.08	84.08			84.08	84.08	N/A	12,000	10,090
1940 TO 1949											
1950 TO 1959	2	106.87	106.87	108.68	2.54	98.34	104.16	109.58	N/A	48,000	52,165
1960 TO 1969	2	58.34	58.34	80.54	43.26	72.44	33.10	83.58	N/A	207,500	167,115
1970 TO 1979	1	121.31	121.31	121.31			121.31	121.31	N/A	8,000	9,705
1980 TO 1989	1	50.33	50.33	50.33			50.33	50.33	N/A	13,500	6,795
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	12	97.09	112.27	88.11	41.60	127.42	33.10	380.25	83.58 to 109.58	52,958	46,662

PA&T 2007 R&O Statistics

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	12	MEDIAN:	97	COV:	78.29	95% Median C.I.:	83.58 to 109.58
TOTAL Sales Price:	635,500	WGT. MEAN:	88	STD:	87.90	95% Wgt. Mean C.I.:	77.01 to 99.22
TOTAL Adj.Sales Price:	635,500	MEAN:	112	AVG.ABS.DEV:	40.39	95% Mean C.I.:	56.42 to 168.12
TOTAL Assessed Value:	559,955						
AVG. Adj. Sales Price:	52,958	COD:	41.60	MAX Sales Ratio:	380.25		
AVG. Assessed Value:	46,662	PRD:	127.42	MIN Sales Ratio:	33.10		

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	3	99.75	191.48	156.84	95.51	122.08	94.43	380.25	N/A	3,166	4,966
5000 TO 9999	1	121.31	121.31	121.31			121.31	121.31	N/A	8,000	9,705
Total \$ _____											
1 TO 9999	4	110.53	173.94	140.60	69.52	123.71	94.43	380.25	N/A	4,375	6,151
10000 TO 29999	5	84.08	71.49	67.22	25.33	106.35	33.10	104.16	N/A	16,400	11,024
60000 TO 99999	2	105.25	105.25	105.67	4.11	99.60	100.92	109.58	N/A	73,000	77,137
250000 TO 499999	1	83.58	83.58	83.58			83.58	83.58	N/A	390,000	325,955
ALL _____											
	12	97.09	112.27	88.11	41.60	127.42	33.10	380.25	83.58 to 109.58	52,958	46,662

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	2	97.09	97.09	97.27	2.74	99.82	94.43	99.75	N/A	3,750	3,647
5000 TO 9999	4	85.82	146.25	66.76	121.80	219.06	33.10	380.25	N/A	12,125	8,095
Total \$ _____											
1 TO 9999	6	97.09	129.86	70.85	72.69	183.30	33.10	380.25	33.10 to 380.25	9,333	6,612
10000 TO 29999	3	85.77	91.34	92.07	7.80	99.20	84.08	104.16	N/A	14,500	13,350
60000 TO 99999	2	105.25	105.25	105.67	4.11	99.60	100.92	109.58	N/A	73,000	77,137
250000 TO 499999	1	83.58	83.58	83.58			83.58	83.58	N/A	390,000	325,955
ALL _____											
	12	97.09	112.27	88.11	41.60	127.42	33.10	380.25	83.58 to 109.58	52,958	46,662

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	240.59	240.59	109.14	58.05	220.44	100.92	380.25	N/A	34,000	37,107
10	6	84.93	74.58	62.24	22.07	119.81	33.10	99.75	33.10 to 99.75	12,250	7,625
20	4	106.87	104.66	89.07	10.09	117.50	83.58	121.31	N/A	123,500	109,997
ALL _____											
	12	97.09	112.27	88.11	41.60	127.42	33.10	380.25	83.58 to 109.58	52,958	46,662

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:	12	MEDIAN:	97	COV:	78.29	95% Median C.I.:	83.58 to 109.58
TOTAL Sales Price:	635,500	WGT. MEAN:	88	STD:	87.90	95% Wgt. Mean C.I.:	77.01 to 99.22
TOTAL Adj.Sales Price:	635,500	MEAN:	112	AVG.ABS.DEV:	40.39	95% Mean C.I.:	56.42 to 168.12
TOTAL Assessed Value:	559,955						
AVG. Adj. Sales Price:	52,958	COD:	41.60	MAX Sales Ratio:	380.25		
AVG. Assessed Value:	46,662	PRD:	127.42	MIN Sales Ratio:	33.10		

(!: 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)	1	380.25	380.25	380.25			380.25	380.25	N/A	2,000	7,605
326	1	50.33	50.33	50.33			50.33	50.33	N/A	13,500	6,795
353	3	85.77	89.87	86.90	6.09	103.41	84.08	99.75	N/A	10,500	9,125
406	1	94.43	94.43	94.43			94.43	94.43	N/A	3,500	3,305
421	1	100.92	100.92	100.92			100.92	100.92	N/A	66,000	66,610
472	1	121.31	121.31	121.31			121.31	121.31	N/A	8,000	9,705
494	1	83.58	83.58	83.58			83.58	83.58	N/A	390,000	325,955
528	2	68.63	68.63	60.83	51.77	112.82	33.10	104.16	N/A	20,500	12,470
531	1	109.58	109.58	109.58			109.58	109.58	N/A	80,000	87,665
ALL	12	97.09	112.27	88.11	41.60	127.42	33.10	380.25	83.58 to 109.58	52,958	46,662

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	11	99.75	114.88	95.32	42.70	120.53	33.10	380.25	50.33 to 121.31	22,318	21,272
04	1	83.58	83.58	83.58			83.58	83.58	N/A	390,000	325,955
ALL	12	97.09	112.27	88.11	41.60	127.42	33.10	380.25	83.58 to 109.58	52,958	46,662

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:	41	MEDIAN:	71	COV:	22.02	95% Median C.I.:	64.35 to 75.13	(! : Derived)
(AgLand) TOTAL Sales Price:	7,424,953	WGT. MEAN:	67	STD:	15.82	95% Wgt. Mean C.I.:	62.57 to 70.75	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,424,953	MEAN:	72	AVG.ABS.DEV:	11.14	95% Mean C.I.:	66.99 to 76.67	
(AgLand) TOTAL Assessed Value:	4,949,545							
AVG. Adj. Sales Price:	181,096	COD:	15.67	MAX Sales Ratio:	132.82			
AVG. Assessed Value:	120,720	PRD:	107.76	MIN Sales Ratio:	46.45			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	3	90.37	99.40	83.03	21.32	119.72	75.02	132.82	N/A	139,598	115,910
10/01/03 TO 12/31/03											
01/01/04 TO 03/31/04	6	77.76	72.71	69.27	8.96	104.97	51.34	79.91	51.34 to 79.91	209,516	145,129
04/01/04 TO 06/30/04											
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04	2	68.94	68.94	68.60	3.10	100.50	66.80	71.08	N/A	280,232	192,235
01/01/05 TO 03/31/05	10	66.96	69.09	66.94	10.87	103.21	60.38	88.04	60.82 to 75.45	160,936	107,730
04/01/05 TO 06/30/05	3	72.99	80.84	74.81	16.29	108.06	66.93	102.60	N/A	78,266	58,553
07/01/05 TO 09/30/05	2	80.54	80.54	77.92	5.83	103.35	75.84	85.23	N/A	225,000	175,327
10/01/05 TO 12/31/05	3	53.94	52.52	51.92	6.63	101.16	46.45	57.18	N/A	207,000	107,478
01/01/06 TO 03/31/06	8	66.99	66.79	64.54	8.42	103.49	56.83	74.43	56.83 to 74.43	197,447	127,428
04/01/06 TO 06/30/06	4	70.85	71.62	57.81	27.80	123.89	48.65	96.10	N/A	173,465	100,273
<u>Study Years</u>											
07/01/03 TO 06/30/04	9	79.28	81.61	72.71	15.51	112.24	51.34	132.82	69.65 to 90.37	186,210	135,389
07/01/04 TO 06/30/05	15	69.56	71.42	68.10	11.13	104.88	60.38	102.60	62.43 to 75.13	160,308	109,162
07/01/05 TO 06/30/06	17	64.61	67.02	62.60	17.48	107.07	46.45	96.10	55.19 to 75.84	196,731	123,153
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	8	73.66	71.77	69.06	9.57	103.92	51.34	79.91	51.34 to 79.91	227,195	156,905
01/01/05 TO 12/31/05	18	68.25	69.56	66.07	15.05	105.28	46.45	102.60	60.82 to 75.45	161,953	107,002
<u>ALL</u>											
	41	71.08	71.83	66.66	15.67	107.76	46.45	132.82	64.35 to 75.13	181,096	120,720

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1237	5	71.08	70.91	71.39	5.73	99.32	61.90	79.28	N/A	143,234	102,261
1239	5	73.65	69.85	61.48	18.44	113.61	48.65	86.52	N/A	167,172	102,777
1243	1	96.10	96.10	96.10			96.10	96.10	N/A	15,000	14,415
1251	1	51.34	51.34	51.34			51.34	51.34	N/A	400,000	205,345
1253	2	64.89	64.89	69.46	16.87	93.43	53.94	75.84	N/A	247,000	171,555
1255	3	57.18	64.67	58.80	25.60	109.98	46.45	90.37	N/A	196,708	115,661
1259	6	64.61	69.16	66.65	12.17	103.76	60.38	88.04	60.38 to 88.04	235,972	157,285
1517	4	72.29	73.45	74.12	5.51	99.09	69.37	79.85	N/A	159,539	118,255
1519	10	73.13	70.08	68.03	7.60	103.01	56.83	79.91	61.25 to 75.45	204,780	139,320
1521	2	117.71	117.71	115.04	12.84	102.32	102.60	132.82	N/A	34,000	39,115
981	2	62.58	62.58	61.93	2.82	101.06	60.82	64.35	N/A	102,000	63,167
<u>ALL</u>											
	41	71.08	71.83	66.66	15.67	107.76	46.45	132.82	64.35 to 75.13	181,096	120,720

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:	41	MEDIAN:	71	COV:	22.02	95% Median C.I.:	64.35 to 75.13	(!: Derived)
(AgLand) TOTAL Sales Price:	7,424,953	WGT. MEAN:	67	STD:	15.82	95% Wgt. Mean C.I.:	62.57 to 70.75	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,424,953	MEAN:	72	AVG.ABS.DEV:	11.14	95% Mean C.I.:	66.99 to 76.67	
(AgLand) TOTAL Assessed Value:	4,949,545							
AVG. Adj. Sales Price:	181,096	COD:	15.67	MAX Sales Ratio:	132.82			
AVG. Assessed Value:	120,720	PRD:	107.76	MIN Sales Ratio:	46.45			

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AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	11	69.65	69.96	68.25	9.75	102.51	60.38	88.04	61.08 to 79.28	193,818	132,274
2	16	69.00	73.82	62.46	27.65	118.18	46.45	132.82	53.94 to 90.37	162,936	101,769
3	14	73.13	71.04	69.48	6.99	102.25	56.83	79.91	64.61 to 75.45	191,854	133,301
ALL	41	71.08	71.83	66.66	15.67	107.76	46.45	132.82	64.35 to 75.13	181,096	120,720

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	41	71.08	71.83	66.66	15.67	107.76	46.45	132.82	64.35 to 75.13	181,096	120,720
ALL	41	71.08	71.83	66.66	15.67	107.76	46.45	132.82	64.35 to 75.13	181,096	120,720

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0020	6	73.85	83.53	65.85	26.75	126.85	56.83	132.82	56.83 to 132.82	201,029	132,382
20-0020	11	72.99	70.48	70.29	8.52	100.27	46.45	79.91	64.61 to 79.85	164,434	115,581
22-0031											
26-0561	5	64.35	68.99	69.55	10.93	99.20	60.82	85.23	N/A	120,880	84,069
87-0001	12	68.22	67.71	64.20	12.63	105.46	48.65	88.04	60.38 to 76.24	204,013	130,971
87-0013	5	75.84	74.69	69.59	19.87	107.32	53.94	96.10	N/A	167,625	116,654
87-0016	1	51.34	51.34	51.34			51.34	51.34	N/A	400,000	205,345
87-0017	1	86.52	86.52	86.52			86.52	86.52	N/A	119,310	103,230
90-0560											
NonValid School											
ALL	41	71.08	71.83	66.66	15.67	107.76	46.45	132.82	64.35 to 75.13	181,096	120,720

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	1	96.10	96.10	96.10			96.10	96.10	N/A	15,000	14,415
30.01 TO 50.00	12	71.32	77.86	72.79	17.81	106.97	61.08	132.82	64.35 to 88.04	68,062	49,541
50.01 TO 100.00	12	72.51	72.13	70.27	14.69	102.65	53.94	90.37	60.82 to 85.23	139,145	97,772
100.01 TO 180.00	12	71.87	68.04	67.53	10.46	100.76	46.45	79.91	60.38 to 75.13	277,742	187,552
180.01 TO 330.00	4	54.09	58.17	57.64	15.11	100.92	48.65	75.84	N/A	397,637	229,185
ALL	41	71.08	71.83	66.66	15.67	107.76	46.45	132.82	64.35 to 75.13	181,096	120,720

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:	41	MEDIAN:	71	COV:	22.02	95% Median C.I.:	64.35 to 75.13	(! : Derived)
(AgLand) TOTAL Sales Price:	7,424,953	WGT. MEAN:	67	STD:	15.82	95% Wgt. Mean C.I.:	62.57 to 70.75	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,424,953	MEAN:	72	AVG.ABS.DEV:	11.14	95% Mean C.I.:	66.99 to 76.67	
(AgLand) TOTAL Assessed Value:	4,949,545							
AVG. Adj. Sales Price:	181,096	COD:	15.67	MAX Sales Ratio:	132.82			
AVG. Assessed Value:	120,720	PRD:	107.76	MIN Sales Ratio:	46.45			

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MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	30	71.32	72.40	66.22	17.15	109.34	46.45	132.82	61.90 to 75.45	173,088	114,614
DRY-N/A	9	69.37	69.54	65.80	13.29	105.68	48.65	96.10	61.08 to 75.84	190,205	125,162
IRRGTD-N/A	2	73.66	73.66	73.90	3.50	99.67	71.08	76.24	N/A	260,232	192,322
ALL	41	71.08	71.83	66.66	15.67	107.76	46.45	132.82	64.35 to 75.13	181,096	120,720

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	69.56	71.06	65.84	16.34	107.92	46.45	132.82	62.43 to 75.02	180,461	118,815
DRY-N/A	2	84.38	84.38	74.20	13.90	113.72	72.65	96.10	N/A	113,700	84,362
IRRGTD	1	71.08	71.08	71.08			71.08	71.08	N/A	235,464	167,370
IRRGTD-N/A	1	76.24	76.24	76.24			76.24	76.24	N/A	285,000	217,275
ALL	41	71.08	71.83	66.66	15.67	107.76	46.45	132.82	64.35 to 75.13	181,096	120,720

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	39	69.65	71.74	66.11	16.57	108.51	46.45	132.82	62.43 to 75.13	177,038	117,048
IRRGTD	2	73.66	73.66	73.90	3.50	99.67	71.08	76.24	N/A	260,232	192,322
ALL	41	71.08	71.83	66.66	15.67	107.76	46.45	132.82	64.35 to 75.13	181,096	120,720

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	2	114.46	114.46	120.01	16.04	95.37	96.10	132.82	N/A	21,500	25,802
30000 TO 59999	2	88.13	88.13	85.59	16.43	102.96	73.65	102.60	N/A	48,500	41,510
60000 TO 99999	9	69.65	71.49	71.43	8.51	100.09	61.90	88.04	64.35 to 79.28	74,985	53,560
100000 TO 149999	9	75.45	73.35	72.54	14.61	101.12	53.94	90.37	60.82 to 86.52	125,598	91,110
150000 TO 249999	7	69.56	66.07	66.35	8.90	99.59	55.19	74.43	55.19 to 74.43	207,496	137,665
250000 TO 499999	12	64.03	64.49	63.30	16.14	101.87	46.45	79.91	51.34 to 75.84	335,601	212,435
ALL	41	71.08	71.83	66.66	15.67	107.76	46.45	132.82	64.35 to 75.13	181,096	120,720

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:	41	MEDIAN:	71	COV:	22.02	95% Median C.I.:	64.35 to 75.13	(! : Derived)
(AgLand) TOTAL Sales Price:	7,424,953	WGT. MEAN:	67	STD:	15.82	95% Wgt. Mean C.I.:	62.57 to 70.75	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,424,953	MEAN:	72	AVG.ABS.DEV:	11.14	95% Mean C.I.:	66.99 to 76.67	
(AgLand) TOTAL Assessed Value:	4,949,545							
AVG. Adj. Sales Price:	181,096	COD:	15.67	MAX Sales Ratio:	132.82			
AVG. Assessed Value:	120,720	PRD:	107.76	MIN Sales Ratio:	46.45			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____ Low \$ _____	_____										
_____ Total \$ _____	_____										
10000 TO 29999	1	96.10	96.10	96.10			96.10	96.10	N/A	15,000	14,415
30000 TO 59999	11	72.99	79.39	74.73	17.50	106.23	61.90	132.82	64.35 to 102.60	63,687	47,593
60000 TO 99999	7	61.08	66.07	64.29	14.38	102.77	53.94	85.23	53.94 to 85.23	128,042	82,314
100000 TO 149999	8	72.51	70.98	66.79	16.65	106.27	46.45	90.37	46.45 to 90.37	170,829	114,098
150000 TO 249999	12	71.87	67.74	65.86	10.89	102.85	48.65	79.91	60.38 to 75.13	303,621	199,979
250000 TO 499999	2	66.34	66.34	65.11	14.33	101.88	56.83	75.84	N/A	401,500	261,432
_____ ALL _____	_____										
	41	71.08	71.83	66.66	15.67	107.76	46.45	132.82	64.35 to 75.13	181,096	120,720

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:	94	MEDIAN:	88	COV:	46.81	95% Median C.I.:	80.87 to 95.01	(! : Derived)
TOTAL Sales Price:	4,444,525	WGT. MEAN:	74	STD:	44.80	95% Wgt. Mean C.I.:	62.87 to 86.00	
TOTAL Adj.Sales Price:	4,447,636	MEAN:	96	AVG.ABS.DEV:	30.89	95% Mean C.I.:	86.65 to 104.76	
TOTAL Assessed Value:	3,310,660							
AVG. Adj. Sales Price:	47,315	COD:	35.20	MAX Sales Ratio:	266.00			
AVG. Assessed Value:	35,219	PRD:	128.57	MIN Sales Ratio:	6.12			

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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	15	103.80	116.86	107.56	27.39	108.65	72.58	217.91	84.00 to 124.45	30,914	33,250
10/01/04 TO 12/31/04	12	107.34	109.72	76.64	38.00	143.16	37.52	227.29	65.76 to 128.28	38,340	29,383
01/01/05 TO 03/31/05	12	80.84	77.80	75.41	35.08	103.17	10.25	172.38	38.23 to 92.06	58,061	43,784
04/01/05 TO 06/30/05	15	74.77	73.78	59.54	22.90	123.91	42.63	108.35	52.87 to 88.87	74,122	44,134
07/01/05 TO 09/30/05	8	101.69	97.43	93.01	23.60	104.74	50.00	147.30	50.00 to 147.30	29,875	27,787
10/01/05 TO 12/31/05	5	76.84	96.01	89.61	26.08	107.14	75.45	152.45	N/A	45,100	40,414
01/01/06 TO 03/31/06	15	90.58	108.81	85.11	34.64	127.84	55.37	266.00	79.53 to 118.53	38,871	33,085
04/01/06 TO 06/30/06	12	78.65	82.89	52.60	42.43	157.58	6.12	172.46	45.51 to 124.70	55,641	29,267
<u>Study Years</u>											
07/01/04 TO 06/30/05	54	87.84	94.63	74.62	35.54	126.82	10.25	227.29	80.09 to 100.00	50,599	37,755
07/01/05 TO 06/30/06	40	87.07	97.16	74.15	34.96	131.03	6.12	266.00	76.84 to 100.46	42,881	31,796
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	40	79.94	82.49	70.91	28.97	116.34	10.25	172.38	71.79 to 90.02	56,826	40,295
<u>ALL</u>											
	94	87.74	95.70	74.44	35.20	128.57	6.12	266.00	80.87 to 95.01	47,315	35,219

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
EMERSON	3	84.48	96.90	87.17	17.04	111.16	81.52	124.70	N/A	71,666	62,473
EMERSON V	1	117.16	117.16	117.16			117.16	117.16	N/A	3,111	3,645
MACY V	1	266.00	266.00	266.00			266.00	266.00	N/A	1,000	2,660
PENDER	33	90.02	97.55	84.89	27.55	114.92	38.23	190.34	77.48 to 104.98	47,565	40,376
PENDER V	5	81.50	105.69	82.54	47.03	128.05	52.87	227.29	N/A	10,377	8,565
ROSALIE	5	111.32	129.95	107.27	55.22	121.14	36.00	217.91	N/A	20,650	22,151
RURAL	15	68.65	74.43	55.02	52.78	135.29	6.12	172.38	40.79 to 107.54	110,362	60,720
THURSTON	3	48.15	76.09	71.18	61.68	106.89	45.51	134.60	N/A	24,166	17,201
THURSTON MH	1	191.22	191.22	191.22			191.22	191.22	N/A	4,500	8,605
THURSTON V	1	50.00	50.00	50.00			50.00	50.00	N/A	2,000	1,000
WALTHILL	23	88.68	91.25	88.70	20.39	102.87	34.08	145.00	80.87 to 103.80	26,339	23,363
WALTHILL V	1	76.00	76.00	76.00			76.00	76.00	N/A	1,000	760
WINNEBAGO	2	82.12	82.12	74.35	15.01	110.46	69.79	94.45	N/A	81,235	60,395
<u>ALL</u>											
	94	87.74	95.70	74.44	35.20	128.57	6.12	266.00	80.87 to 95.01	47,315	35,219

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:	94	MEDIAN:	88	COV:	46.81	95% Median C.I.:	80.87 to 95.01	(!: Derived)
TOTAL Sales Price:	4,444,525	WGT. MEAN:	74	STD:	44.80	95% Wgt. Mean C.I.:	62.87 to 86.00	
TOTAL Adj.Sales Price:	4,447,636	MEAN:	96	AVG.ABS.DEV:	30.89	95% Mean C.I.:	86.65 to 104.76	
TOTAL Assessed Value:	3,310,660							
AVG. Adj. Sales Price:	47,315	COD:	35.20	MAX Sales Ratio:	266.00			
AVG. Assessed Value:	35,219	PRD:	128.57	MIN Sales Ratio:	6.12			

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	75	88.87	97.37	85.42	30.86	114.00	34.08	266.00	81.30 to 96.17	34,846	29,764
2	7	84.00	101.01	76.23	40.51	132.51	40.79	204.98	40.79 to 204.98	55,888	42,605
3	12	64.07	82.17	54.06	73.27	151.99	6.12	217.91	37.52 to 124.45	120,244	65,009
ALL	94	87.74	95.70	74.44	35.20	128.57	6.12	266.00	80.87 to 95.01	47,315	35,219

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	82	89.44	96.34	83.64	30.54	115.18	34.08	217.91	81.52 to 99.25	44,230	36,993
2	12	75.38	91.38	33.78	68.90	270.53	6.12	266.00	42.63 to 117.16	68,391	23,102
ALL	94	87.74	95.70	74.44	35.20	128.57	6.12	266.00	80.87 to 95.01	47,315	35,219

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	87	88.68	96.92	83.20	32.94	116.48	34.08	266.00	80.87 to 95.01	41,585	34,599
06	3	10.25	19.67	29.71	118.73	66.19	6.12	42.63	N/A	253,900	75,445
07	4	113.76	126.38	109.07	23.82	115.87	86.80	191.22	N/A	17,000	18,542
ALL	94	87.74	95.70	74.44	35.20	128.57	6.12	266.00	80.87 to 95.01	47,315	35,219

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	145.00	145.00	145.00			145.00	145.00	N/A	10,000	14,500
11-0020	1	10.25	10.25	10.25			10.25	10.25	N/A	20,000	2,050
20-0020	8	109.43	119.66	100.34	39.68	119.25	36.00	217.91	36.00 to 217.91	29,593	29,695
22-0031											
26-0561	5	84.48	95.30	81.06	21.71	117.57	68.65	124.70	N/A	66,622	54,003
87-0001	45	85.25	95.87	81.26	35.63	117.98	37.52	227.29	75.91 to 96.17	41,456	33,688
87-0013	28	89.55	91.38	89.13	22.08	102.52	34.08	172.38	80.87 to 100.46	34,537	30,783
87-0016	1	266.00	266.00	266.00			266.00	266.00	N/A	1,000	2,660
87-0017	5	55.37	53.67	40.03	41.72	134.08	6.12	94.45	N/A	202,834	81,197
90-0560											
NonValid School	1	145.00	145.00	145.00			145.00	145.00	N/A	10,000	14,500
ALL	94	87.74	95.70	74.44	35.20	128.57	6.12	266.00	80.87 to 95.01	47,315	35,219

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:	94	MEDIAN:	88	COV:	46.81	95% Median C.I.:	80.87 to 95.01	(! : Derived)
TOTAL Sales Price:	4,444,525	WGT. MEAN:	74	STD:	44.80	95% Wgt. Mean C.I.:	62.87 to 86.00	
TOTAL Adj.Sales Price:	4,447,636	MEAN:	96	AVG.ABS.DEV:	30.89	95% Mean C.I.:	86.65 to 104.76	
TOTAL Assessed Value:	3,310,660							
AVG. Adj. Sales Price:	47,315	COD:	35.20	MAX Sales Ratio:	266.00			
AVG. Assessed Value:	35,219	PRD:	128.57	MIN Sales Ratio:	6.12			

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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	11	74.77	92.28	33.66	74.97	274.13	6.12	266.00	10.25 to 227.29	74,427	25,054
Prior TO 1860											
1860 TO 1899	4	106.79	109.08	106.07	23.57	102.84	75.45	147.30	N/A	25,375	26,915
1900 TO 1919	24	89.65	93.19	82.52	31.06	112.93	34.08	190.34	72.58 to 107.54	28,690	23,676
1920 TO 1939	16	79.68	97.14	71.65	53.35	135.57	36.00	217.91	42.77 to 123.57	47,059	33,717
1940 TO 1949	8	97.51	100.45	89.27	23.61	112.52	65.76	172.46	65.76 to 172.46	47,089	42,036
1950 TO 1959	6	79.66	83.05	82.88	7.05	100.20	75.91	96.17	75.91 to 96.17	65,416	54,217
1960 TO 1969	12	86.97	99.78	95.66	25.26	104.31	63.75	191.22	80.87 to 118.53	40,541	38,780
1970 TO 1979	7	93.39	96.96	93.93	9.13	103.23	85.45	115.74	85.45 to 115.74	42,785	40,187
1980 TO 1989	1	172.38	172.38	172.38			172.38	172.38	N/A	26,235	45,225
1990 TO 1994	1	68.65	68.65	68.65			68.65	68.65	N/A	115,000	78,950
1995 TO 1999	2	91.83	91.83	71.00	39.70	129.34	55.37	128.28	N/A	70,000	49,697
2000 TO Present	2	75.66	75.66	75.29	7.75	100.48	69.79	81.52	N/A	124,735	93,917
ALL	94	87.74	95.70	74.44	35.20	128.57	6.12	266.00	80.87 to 95.01	47,315	35,219

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	7	117.16	144.17	153.44	58.16	93.96	50.00	266.00	50.00 to 266.00	2,444	3,750
5000 TO 9999	1	100.00	100.00	100.00			100.00	100.00	N/A	7,715	7,715
Total \$											
1 TO 9999	8	108.58	138.65	136.83	56.89	101.33	50.00	266.00	50.00 to 266.00	3,103	4,246
10000 TO 29999	33	103.80	109.64	107.78	35.88	101.72	10.25	217.91	84.00 to 124.70	17,908	19,301
30000 TO 59999	26	89.44	89.49	88.11	22.02	101.56	34.08	128.28	72.58 to 107.54	37,944	33,433
60000 TO 99999	19	80.09	78.07	76.00	18.89	102.72	37.52	124.45	71.79 to 93.39	74,052	56,278
100000 TO 149999	6	69.22	68.36	68.46	18.44	99.85	42.77	92.06	42.77 to 92.06	116,095	79,484
250000 TO 499999	2	24.38	24.38	30.24	74.89	80.61	6.12	42.63	N/A	370,850	112,142
ALL	94	87.74	95.70	74.44	35.20	128.57	6.12	266.00	80.87 to 95.01	47,315	35,219

PA&T 2007 Preliminary Statistics

Type: Qualified

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

NUMBER of Sales:	94	MEDIAN:	88	COV:	46.81	95% Median C.I.:	80.87 to 95.01	(! : Derived)
TOTAL Sales Price:	4,444,525	WGT. MEAN:	74	STD:	44.80	95% Wgt. Mean C.I.:	62.87 to 86.00	
TOTAL Adj.Sales Price:	4,447,636	MEAN:	96	AVG.ABS.DEV:	30.89	95% Mean C.I.:	86.65 to 104.76	
TOTAL Assessed Value:	3,310,660							
AVG. Adj. Sales Price:	47,315	COD:	35.20	MAX Sales Ratio:	266.00			
AVG. Assessed Value:	35,219	PRD:	128.57	MIN Sales Ratio:	6.12			

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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	6	78.75	100.15	40.35	69.50	248.23	10.25	266.00	10.25 to 266.00	4,851	1,957
5000 TO 9999	7	92.38	116.24	89.50	48.82	129.88	52.87	227.29	52.87 to 227.29	10,085	9,026
Total \$ _____											
1 TO 9999	13	81.50	108.81	75.15	61.82	144.80	10.25	266.00	52.87 to 191.22	7,670	5,763
10000 TO 29999	33	92.00	97.73	69.30	34.47	141.03	6.12	204.98	80.87 to 111.77	28,001	19,404
30000 TO 59999	33	88.68	94.40	80.14	32.88	117.79	37.52	217.91	71.79 to 107.54	50,542	40,504
60000 TO 99999	13	81.87	85.12	82.06	15.11	103.73	55.37	124.45	69.79 to 96.17	88,920	72,969
100000 TO 149999	1	92.06	92.06	92.06			92.06	92.06	N/A	110,000	101,270
150000 TO 249999	1	42.63	42.63	42.63			42.63	42.63	N/A	490,000	208,875
ALL _____											
	94	87.74	95.70	74.44	35.20	128.57	6.12	266.00	80.87 to 95.01	47,315	35,219

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	11	74.77	92.28	33.66	74.97	274.13	6.12	266.00	10.25 to 227.29	74,427	25,054
10	1	100.46	100.46	100.46			100.46	100.46	N/A	15,100	15,170
20	22	89.55	99.30	85.21	30.78	116.53	36.00	191.22	80.87 to 118.13	26,646	22,706
30	60	87.16	94.93	83.25	31.16	114.04	34.08	217.91	79.53 to 102.96	50,460	42,006
ALL _____											
	94	87.74	95.70	74.44	35.20	128.57	6.12	266.00	80.87 to 95.01	47,315	35,219

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	11	74.77	92.28	33.66	74.97	274.13	6.12	266.00	10.25 to 227.29	74,427	25,054
100	6	99.29	107.07	75.95	32.74	140.97	55.37	191.22	55.37 to 191.22	30,000	22,785
101	52	90.22	97.85	90.12	25.75	108.57	36.00	217.91	81.87 to 99.25	45,612	41,108
102	7	100.00	112.94	103.54	32.79	109.07	71.79	190.34	71.79 to 190.34	24,959	25,843
104	17	75.45	83.62	67.34	40.09	124.18	34.08	204.98	42.77 to 107.54	47,461	31,960
106	1	38.23	38.23	38.23			38.23	38.23	N/A	95,500	36,505
ALL _____											
	94	87.74	95.70	74.44	35.20	128.57	6.12	266.00	80.87 to 95.01	47,315	35,219

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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TOTAL Adj.Sales Price:	4,447,636	MEAN:	96	AVG.ABS.DEV:	30.89	95% Mean C.I.:	86.65 to 104.76	
TOTAL Assessed Value:	3,310,660							
AVG. Adj. Sales Price:	47,315	COD:	35.20	MAX Sales Ratio:	266.00			
AVG. Assessed Value:	35,219	PRD:	128.57	MIN Sales Ratio:	6.12			

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CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	11	74.77	92.28	33.66	74.97	274.13	6.12	266.00	10.25 to 227.29	74,427	25,054
10	5	92.38	105.86	92.97	31.70	113.86	63.75	191.22	N/A	10,020	9,316
20	39	90.42	95.24	83.98	32.66	113.41	34.08	172.46	76.04 to 111.77	34,004	28,556
30	38	85.35	95.10	82.59	27.82	115.15	40.79	217.91	79.53 to 95.01	58,359	48,198
40	1	123.57	123.57	123.57			123.57	123.57	N/A	35,000	43,250
ALL	94	87.74	95.70	74.44	35.20	128.57	6.12	266.00	80.87 to 95.01	47,315	35,219

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:	12	MEDIAN:	97	COV:	78.29	95% Median C.I.:	83.58 to 109.58
TOTAL Sales Price:	635,500	WGT. MEAN:	88	STD:	87.90	95% Wgt. Mean C.I.:	77.01 to 99.22
TOTAL Adj.Sales Price:	635,500	MEAN:	112	AVG.ABS.DEV:	40.39	95% Mean C.I.:	56.42 to 168.12
TOTAL Assessed Value:	559,955						
AVG. Adj. Sales Price:	52,958	COD:	41.60	MAX Sales Ratio:	380.25		
AVG. Assessed Value:	46,662	PRD:	127.42	MIN Sales Ratio:	33.10		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	2	92.76	92.76	88.64	7.54	104.65	85.77	99.75	N/A	9,750	8,642
10/01/03 TO 12/31/03	2	102.01	102.01	108.95	7.43	93.63	94.43	109.58	N/A	41,750	45,485
01/01/04 TO 03/31/04											
04/01/04 TO 06/30/04											
07/01/04 TO 09/30/04	2	83.83	83.83	83.59	0.30	100.28	83.58	84.08	N/A	201,000	168,022
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05											
04/01/05 TO 06/30/05	1	380.25	380.25	380.25			380.25	380.25	N/A	2,000	7,605
07/01/05 TO 09/30/05	2	102.54	102.54	101.55	1.58	100.97	100.92	104.16	N/A	41,000	41,637
10/01/05 TO 12/31/05	1	121.31	121.31	121.31			121.31	121.31	N/A	8,000	9,705
01/01/06 TO 03/31/06	2	41.72	41.72	39.14	20.65	106.57	33.10	50.33	N/A	19,250	7,535
04/01/06 TO 06/30/06											
<u>Study Years</u>											
07/01/03 TO 06/30/04	4	97.09	97.38	105.10	7.50	92.66	85.77	109.58	N/A	25,750	27,063
07/01/04 TO 06/30/05	3	84.08	182.64	85.06	117.61	214.71	83.58	380.25	N/A	134,666	114,550
07/01/05 TO 06/30/06	5	100.92	81.96	84.09	28.15	97.48	33.10	121.31	N/A	25,700	21,610
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	2	83.83	83.83	83.59	0.30	100.28	83.58	84.08	N/A	201,000	168,022
01/01/05 TO 12/31/05	4	112.74	176.66	109.33	65.75	161.58	100.92	380.25	N/A	23,000	25,146
<u>ALL</u>											
	12	97.09	112.27	88.11	41.60	127.42	33.10	380.25	83.58 to 109.58	52,958	46,662

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
PENDER	4	101.96	99.27	88.63	7.46	112.01	83.58	109.58	N/A	122,500	108,568
PENDER V	1	380.25	380.25	380.25			380.25	380.25	N/A	2,000	7,605
RURAL	2	67.01	67.01	82.29	50.60	81.43	33.10	100.92	N/A	45,500	37,442
THURSTON	1	94.43	94.43	94.43			94.43	94.43	N/A	3,500	3,305
WALTHILL	4	84.93	85.37	81.40	21.39	104.88	50.33	121.31	N/A	12,250	9,971
<u>ALL</u>											
	12	97.09	112.27	88.11	41.60	127.42	33.10	380.25	83.58 to 109.58	52,958	46,662

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	9	94.43	121.33	88.60	45.89	136.93	50.33	380.25	83.58 to 109.58	59,611	52,818
2	3	100.92	85.11	85.44	29.14	99.61	33.10	121.31	N/A	33,000	28,196
<u>ALL</u>											
	12	97.09	112.27	88.11	41.60	127.42	33.10	380.25	83.58 to 109.58	52,958	46,662

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:	12	MEDIAN:	97	COV:	78.29	95% Median C.I.:	83.58 to 109.58
TOTAL Sales Price:	635,500	WGT. MEAN:	88	STD:	87.90	95% Wgt. Mean C.I.:	77.01 to 99.22
TOTAL Adj.Sales Price:	635,500	MEAN:	112	AVG.ABS.DEV:	40.39	95% Mean C.I.:	56.42 to 168.12
TOTAL Assessed Value:	559,955						
AVG. Adj. Sales Price:	52,958	COD:	41.60	MAX Sales Ratio:	380.25		
AVG. Assessed Value:	46,662	PRD:	127.42	MIN Sales Ratio:	33.10		

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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	11	94.43	87.91	87.19	19.14	100.83	33.10	121.31	50.33 to 109.58	57,590	50,213
2	1	380.25	380.25	380.25			380.25	380.25	N/A	2,000	7,605
ALL	12	97.09	112.27	88.11	41.60	127.42	33.10	380.25	83.58 to 109.58	52,958	46,662

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0020											
20-0020											
22-0031											
26-0561	1	100.92	100.92	100.92			100.92	100.92	N/A	66,000	66,610
87-0001	6	101.96	145.29	89.85	51.69	161.71	83.58	380.25	83.58 to 380.25	82,583	74,197
87-0013	5	84.08	74.92	65.08	29.41	115.11	33.10	121.31	N/A	14,800	9,632
87-0016											
87-0017											
90-0560											
NonValid School											
ALL	12	97.09	112.27	88.11	41.60	127.42	33.10	380.25	83.58 to 109.58	52,958	46,662

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	240.59	240.59	109.14	58.05	220.44	100.92	380.25	N/A	34,000	37,107
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	3	94.43	93.32	89.52	4.93	104.24	85.77	99.75	N/A	7,666	6,863
1920 TO 1939	1	84.08	84.08	84.08			84.08	84.08	N/A	12,000	10,090
1940 TO 1949											
1950 TO 1959	2	106.87	106.87	108.68	2.54	98.34	104.16	109.58	N/A	48,000	52,165
1960 TO 1969	2	58.34	58.34	80.54	43.26	72.44	33.10	83.58	N/A	207,500	167,115
1970 TO 1979	1	121.31	121.31	121.31			121.31	121.31	N/A	8,000	9,705
1980 TO 1989	1	50.33	50.33	50.33			50.33	50.33	N/A	13,500	6,795
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	12	97.09	112.27	88.11	41.60	127.42	33.10	380.25	83.58 to 109.58	52,958	46,662

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:	12	MEDIAN:	97	COV:	78.29	95% Median C.I.:	83.58 to 109.58
TOTAL Sales Price:	635,500	WGT. MEAN:	88	STD:	87.90	95% Wgt. Mean C.I.:	77.01 to 99.22
TOTAL Adj.Sales Price:	635,500	MEAN:	112	AVG.ABS.DEV:	40.39	95% Mean C.I.:	56.42 to 168.12
TOTAL Assessed Value:	559,955						
AVG. Adj. Sales Price:	52,958	COD:	41.60	MAX Sales Ratio:	380.25		
AVG. Assessed Value:	46,662	PRD:	127.42	MIN Sales Ratio:	33.10		

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	3	99.75	191.48	156.84	95.51	122.08	94.43	380.25	N/A	3,166	4,966
5000 TO 9999	1	121.31	121.31	121.31			121.31	121.31	N/A	8,000	9,705
Total \$ _____											
1 TO 9999	4	110.53	173.94	140.60	69.52	123.71	94.43	380.25	N/A	4,375	6,151
10000 TO 29999	5	84.08	71.49	67.22	25.33	106.35	33.10	104.16	N/A	16,400	11,024
60000 TO 99999	2	105.25	105.25	105.67	4.11	99.60	100.92	109.58	N/A	73,000	77,137
250000 TO 499999	1	83.58	83.58	83.58			83.58	83.58	N/A	390,000	325,955
ALL _____											
	12	97.09	112.27	88.11	41.60	127.42	33.10	380.25	83.58 to 109.58	52,958	46,662

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	2	97.09	97.09	97.27	2.74	99.82	94.43	99.75	N/A	3,750	3,647
5000 TO 9999	4	85.82	146.25	66.76	121.80	219.06	33.10	380.25	N/A	12,125	8,095
Total \$ _____											
1 TO 9999	6	97.09	129.86	70.85	72.69	183.30	33.10	380.25	33.10 to 380.25	9,333	6,612
10000 TO 29999	3	85.77	91.34	92.07	7.80	99.20	84.08	104.16	N/A	14,500	13,350
60000 TO 99999	2	105.25	105.25	105.67	4.11	99.60	100.92	109.58	N/A	73,000	77,137
250000 TO 499999	1	83.58	83.58	83.58			83.58	83.58	N/A	390,000	325,955
ALL _____											
	12	97.09	112.27	88.11	41.60	127.42	33.10	380.25	83.58 to 109.58	52,958	46,662

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	240.59	240.59	109.14	58.05	220.44	100.92	380.25	N/A	34,000	37,107
10	6	84.93	74.58	62.24	22.07	119.81	33.10	99.75	33.10 to 99.75	12,250	7,625
20	4	106.87	104.66	89.07	10.09	117.50	83.58	121.31	N/A	123,500	109,997
ALL _____											
	12	97.09	112.27	88.11	41.60	127.42	33.10	380.25	83.58 to 109.58	52,958	46,662

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:	12	MEDIAN:	97	COV:	78.29	95% Median C.I.:	83.58 to 109.58
TOTAL Sales Price:	635,500	WGT. MEAN:	88	STD:	87.90	95% Wgt. Mean C.I.:	77.01 to 99.22
TOTAL Adj.Sales Price:	635,500	MEAN:	112	AVG.ABS.DEV:	40.39	95% Mean C.I.:	56.42 to 168.12
TOTAL Assessed Value:	559,955						
AVG. Adj. Sales Price:	52,958	COD:	41.60	MAX Sales Ratio:	380.25		
AVG. Assessed Value:	46,662	PRD:	127.42	MIN Sales Ratio:	33.10		

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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)	1	380.25	380.25	380.25			380.25	380.25	N/A	2,000	7,605
326	1	50.33	50.33	50.33			50.33	50.33	N/A	13,500	6,795
353	3	85.77	89.87	86.90	6.09	103.41	84.08	99.75	N/A	10,500	9,125
406	1	94.43	94.43	94.43			94.43	94.43	N/A	3,500	3,305
421	1	100.92	100.92	100.92			100.92	100.92	N/A	66,000	66,610
472	1	121.31	121.31	121.31			121.31	121.31	N/A	8,000	9,705
494	1	83.58	83.58	83.58			83.58	83.58	N/A	390,000	325,955
528	2	68.63	68.63	60.83	51.77	112.82	33.10	104.16	N/A	20,500	12,470
531	1	109.58	109.58	109.58			109.58	109.58	N/A	80,000	87,665
ALL	12	97.09	112.27	88.11	41.60	127.42	33.10	380.25	83.58 to 109.58	52,958	46,662

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	11	99.75	114.88	95.32	42.70	120.53	33.10	380.25	50.33 to 121.31	22,318	21,272
04	1	83.58	83.58	83.58			83.58	83.58	N/A	390,000	325,955
ALL	12	97.09	112.27	88.11	41.60	127.42	33.10	380.25	83.58 to 109.58	52,958	46,662

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:	41	MEDIAN:	67	COV:	21.64	95% Median C.I.:	60.38 to 74.43	(!: Derived)
(AgLand) TOTAL Sales Price:	7,420,043	WGT. MEAN:	63	STD:	14.51	95% Wgt. Mean C.I.:	58.30 to 67.03	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,420,043	MEAN:	67	AVG.ABS.DEV:	10.98	95% Mean C.I.:	62.62 to 71.51	
(AgLand) TOTAL Assessed Value:	4,649,585							
AVG. Adj. Sales Price:	180,976	COD:	16.41	MAX Sales Ratio:	117.32			
AVG. Assessed Value:	113,404	PRD:	107.03	MIN Sales Ratio:	40.97			

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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	3	81.07	91.14	79.48	17.39	114.66	75.02	117.32	N/A	139,548	110,916
10/01/03 TO 12/31/03											
01/01/04 TO 03/31/04	6	74.44	71.80	69.88	8.68	102.74	56.91	79.91	56.91 to 79.91	209,631	146,500
04/01/04 TO 06/30/04											
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04	2	65.98	65.98	65.53	4.24	100.68	63.18	68.78	N/A	280,232	183,647
01/01/05 TO 03/31/05	10	63.39	65.26	64.52	12.37	101.15	55.10	78.97	56.37 to 75.45	160,441	103,512
04/01/05 TO 06/30/05	3	72.99	76.79	72.74	10.74	105.56	66.93	90.44	N/A	78,266	56,931
07/01/05 TO 09/30/05	2	71.01	71.01	67.82	8.08	104.70	65.27	76.75	N/A	225,000	152,595
10/01/05 TO 12/31/05	3	46.51	45.95	45.52	6.73	100.93	40.97	50.36	N/A	207,000	94,233
01/01/06 TO 03/31/06	8	63.61	62.79	58.48	11.99	107.36	42.63	74.43	42.63 to 74.43	197,447	115,472
04/01/06 TO 06/30/06	4	60.65	62.10	50.90	28.96	122.00	44.37	82.73	N/A	173,340	88,236
<u>Study Years</u>											
07/01/03 TO 06/30/04	9	75.03	78.24	72.28	12.90	108.25	56.91	117.32	65.23 to 81.07	186,270	134,639
07/01/04 TO 06/30/05	15	66.93	67.66	65.56	11.42	103.20	55.10	90.44	57.94 to 75.13	159,978	104,881
07/01/05 TO 06/30/06	17	62.62	60.62	55.76	18.61	108.72	40.97	82.73	44.70 to 74.43	196,702	109,683
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	8	71.32	70.34	68.54	9.56	102.63	56.91	79.91	56.91 to 79.91	227,281	155,787
01/01/05 TO 12/31/05	18	65.83	64.60	61.64	15.40	104.80	40.97	90.44	56.37 to 75.13	161,678	99,656
<u>ALL</u>	41	66.93	67.06	62.66	16.41	107.03	40.97	117.32	60.38 to 74.43	180,976	113,404

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1237	5	65.23	66.04	66.17	6.94	99.80	58.56	75.03	N/A	143,372	94,875
1239	5	66.39	61.76	54.48	19.36	113.36	44.37	76.75	N/A	167,072	91,025
1243	1	82.73	82.73	82.73			82.73	82.73	N/A	15,000	12,410
1251	1	56.91	56.91	56.91			56.91	56.91	N/A	400,000	227,635
1253	2	55.89	55.89	59.80	16.78	93.46	46.51	65.27	N/A	247,000	147,710
1255	3	50.36	57.47	52.09	26.54	110.32	40.97	81.07	N/A	196,658	102,438
1259	6	61.78	65.12	63.77	11.15	102.12	56.37	78.97	56.37 to 78.97	235,147	149,944
1517	4	72.29	73.45	74.12	5.51	99.09	69.37	79.85	N/A	159,539	118,255
1519	10	73.13	68.22	64.55	10.15	105.69	42.63	79.91	56.83 to 75.45	204,780	132,180
1521	2	103.88	103.88	101.51	12.94	102.34	90.44	117.32	N/A	34,000	34,512
981	2	56.19	56.19	55.78	1.94	100.73	55.10	57.28	N/A	102,000	56,897
<u>ALL</u>	41	66.93	67.06	62.66	16.41	107.03	40.97	117.32	60.38 to 74.43	180,976	113,404

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:	41	MEDIAN:	67	COV:	21.64	95% Median C.I.:	60.38 to 74.43	(!: Derived)
(AgLand) TOTAL Sales Price:	7,420,043	WGT. MEAN:	63	STD:	14.51	95% Wgt. Mean C.I.:	58.30 to 67.03	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,420,043	MEAN:	67	AVG.ABS.DEV:	10.98	95% Mean C.I.:	62.62 to 71.51	
(AgLand) TOTAL Assessed Value:	4,649,585							
AVG. Adj. Sales Price:	180,976	COD:	16.41	MAX Sales Ratio:	117.32			
AVG. Assessed Value:	113,404	PRD:	107.03	MIN Sales Ratio:	40.97			

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AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	11	63.18	65.54	64.58	9.50	101.49	56.37	78.97	57.94 to 75.03	193,431	124,912
2	16	61.28	65.80	56.81	26.56	115.82	40.97	117.32	46.51 to 81.07	162,896	92,545
3	14	73.13	69.71	66.82	8.80	104.32	42.63	79.91	64.61 to 75.45	191,854	128,201
ALL	41	66.93	67.06	62.66	16.41	107.03	40.97	117.32	60.38 to 74.43	180,976	113,404

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	41	66.93	67.06	62.66	16.41	107.03	40.97	117.32	60.38 to 74.43	180,976	113,404
ALL	41	66.93	67.06	62.66	16.41	107.03	40.97	117.32	60.38 to 74.43	180,976	113,404

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0020	6	73.85	75.82	59.17	24.71	128.14	42.63	117.32	42.63 to 117.32	201,029	118,947
20-0020	11	72.99	69.98	69.50	9.21	100.69	40.97	79.91	64.61 to 79.85	164,434	114,281
22-0031											
26-0561	5	58.56	62.06	62.06	9.22	100.00	55.10	76.75	N/A	120,880	75,017
87-0001	12	64.21	62.93	60.43	13.15	104.14	44.37	78.97	56.37 to 73.86	203,658	123,072
87-0013	5	65.27	65.19	60.65	20.51	107.49	46.51	82.73	N/A	167,595	101,641
87-0016	1	56.91	56.91	56.91			56.91	56.91	N/A	400,000	227,635
87-0017	1	76.60	76.60	76.60			76.60	76.60	N/A	118,810	91,005
90-0560											
NonValid School											
ALL	41	66.93	67.06	62.66	16.41	107.03	40.97	117.32	60.38 to 74.43	180,976	113,404

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	1	82.73	82.73	82.73			82.73	82.73	N/A	15,000	12,410
30.01 TO 50.00	11	69.37	74.04	70.38	15.85	105.19	57.28	117.32	58.56 to 90.44	63,237	44,508
50.01 TO 100.00	13	69.56	66.27	64.72	15.21	102.40	44.37	81.07	55.10 to 76.75	137,382	88,915
100.01 TO 180.00	12	65.98	63.94	63.16	16.04	101.24	40.97	79.91	50.36 to 75.02	277,742	175,411
180.01 TO 330.00	4	56.87	55.93	55.75	9.08	100.32	44.70	65.27	N/A	397,637	221,683
ALL	41	66.93	67.06	62.66	16.41	107.03	40.97	117.32	60.38 to 74.43	180,976	113,404

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:	41	MEDIAN:	67	COV:	21.64	95% Median C.I.:	60.38 to 74.43	(!: Derived)
(AgLand) TOTAL Sales Price:	7,420,043	WGT. MEAN:	63	STD:	14.51	95% Wgt. Mean C.I.:	58.30 to 67.03	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	7,420,043	MEAN:	67	AVG.ABS.DEV:	10.98	95% Mean C.I.:	62.62 to 71.51	
(AgLand) TOTAL Assessed Value:	4,649,585							
AVG. Adj. Sales Price:	180,976	COD:	16.41	MAX Sales Ratio:	117.32			
AVG. Assessed Value:	113,404	PRD:	107.03	MIN Sales Ratio:	40.97			

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MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	30	68.25	67.61	62.50	17.83	108.18	40.97	117.32	58.56 to 75.03	172,924	108,074
DRY-N/A	9	64.61	64.30	60.46	12.19	106.37	44.70	82.73	56.37 to 75.13	190,205	114,990
IRRGTD-N/A	2	71.32	71.32	71.56	3.56	99.66	68.78	73.86	N/A	260,232	186,227
ALL	41	66.93	67.06	62.66	16.41	107.03	40.97	117.32	60.38 to 74.43	180,976	113,404

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	36	66.66	66.81	62.02	17.12	107.72	40.97	117.32	58.56 to 75.02	182,110	112,950
DRY-N/A	3	62.62	67.24	61.39	14.03	109.54	56.37	82.73	N/A	114,530	70,305
IRRGTD	1	68.78	68.78	68.78			68.78	68.78	N/A	235,464	161,960
IRRGTD-N/A	1	73.86	73.86	73.86			73.86	73.86	N/A	285,000	210,495
ALL	41	66.93	67.06	62.66	16.41	107.03	40.97	117.32	60.38 to 74.43	180,976	113,404

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	38	66.66	67.12	62.09	17.01	108.11	40.97	117.32	60.38 to 75.02	178,510	110,832
DRY-N/A	1	56.37	56.37	56.37			56.37	56.37	N/A	116,190	65,495
IRRGTD	2	71.32	71.32	71.56	3.56	99.66	68.78	73.86	N/A	260,232	186,227
ALL	41	66.93	67.06	62.66	16.41	107.03	40.97	117.32	60.38 to 74.43	180,976	113,404

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	2	100.03	100.03	105.26	17.29	95.03	82.73	117.32	N/A	21,500	22,630
30000 TO 59999	3	78.97	78.60	77.30	10.15	101.69	66.39	90.44	N/A	51,403	39,733
60000 TO 99999	7	65.23	65.90	65.75	7.70	100.23	57.28	73.26	57.28 to 73.26	73,342	48,220
100000 TO 149999	10	75.24	68.97	68.26	11.93	101.03	46.51	81.07	55.10 to 79.85	122,973	83,948
150000 TO 249999	7	62.62	61.15	61.49	13.71	99.45	44.37	74.43	44.37 to 74.43	207,496	127,590
250000 TO 499999	12	61.78	61.23	59.97	17.53	102.11	40.97	79.91	44.70 to 75.02	335,601	201,247
ALL	41	66.93	67.06	62.66	16.41	107.03	40.97	117.32	60.38 to 74.43	180,976	113,404

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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(AgLand) TOTAL Assessed Value:	4,649,585							
AVG. Adj. Sales Price:	180,976	COD:	16.41	MAX Sales Ratio:	117.32			
AVG. Assessed Value:	113,404	PRD:	107.03	MIN Sales Ratio:	40.97			

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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 \$ _____											
Total \$ _____											
10000 TO 29999	1	82.73	82.73	82.73			82.73	82.73	N/A	15,000	12,410
30000 TO 59999	11	69.37	74.04	70.38	15.85	105.19	57.28	117.32	58.56 to 90.44	63,237	44,508
60000 TO 99999	9	66.93	64.30	62.35	17.78	103.13	44.37	81.07	46.51 to 76.75	125,419	78,201
100000 TO 149999	7	62.62	62.39	59.47	17.24	104.91	40.97	79.85	40.97 to 79.85	192,370	114,404
150000 TO 249999	12	67.03	65.02	63.09	14.18	103.05	42.63	79.91	56.91 to 75.02	315,088	198,792
250000 TO 499999	1	56.83	56.83	56.83			56.83	56.83	N/A	453,000	257,435
ALL _____	41	66.93	67.06	62.66	16.41	107.03	40.97	117.32	60.38 to 74.43	180,976	113,404

2007 Assessment Survey for Thurston County
3/8/2007

I. General Information

A. Staffing and Funding Information

- 1. Deputy (ies) on staff: 0**
- 2. Appraiser(s) on staff: 0**
- 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: \$58,879.00**
- 7. Part of the budget that is dedicated to the computer system: \$9,353.00**
- 8. Adopted budget, or granted budget if different from above: \$58,879.00**
- 9. Amount of total budget set aside for appraisal work: 0 (Separate budget)**
- 10. Amount of the total budget set aside for education/workshops: \$436.00**
- 11. Appraisal/Reappraisal budget, if not part of the total budget: \$46,044**
- 12. Other miscellaneous funds: 0**
- 13. Total budget: Total General is \$58,879.00, Appraisal budget is \$46,044, for a total operating budget of \$104,923**
 - a. Was any of last year's budget not used? No**

B. Residential Appraisal Information

- 1. Data collection done by: Assessor/Staff**
- 2. Valuation done by: Assessor/Staff**
- 3. Pickup work done by: Assessor/Staff**

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential	60	0	0	60

4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** Majority is 1993, new costing for Emerson and Thurston is June 2005
5. **What was the last year the depreciation schedule for this property class was developed using market-derived information?** 2005
6. **What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?** 2007
7. **Number of market areas/neighborhoods for this property class:** 7
8. **How are these defined?** By the towns and rural
9. **Is “Assessor Location” a usable valuation identity?** Yes
10. **Does the assessor location “suburban” mean something other than rural residential?** Yes, the suburban represents properties located within a one mile radius of the village.
11. **Are the county’s ag residential and rural residential improvements classified and valued in the same manner?** Yes

C. Commercial/Industrial Appraisal Information

1. **Data collection done by:** Assessor/Appraiser
2. **Valuation done by:** Assessor
3. **Pickup work done by whom:** Assessor/Appraiser

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

4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** 1993

5. **When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information?** 2005
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?** N/A
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?** N/A
8. **Number of market areas/neighborhoods for this property class?** 8
9. **How are these defined?** By towns and rural
10. **Is “Assessor Location” a usable valuation identity?** Yes
11. **Does the assessor location “suburban” mean something other than rural commercial?** Yes, the suburban represents properties located within a one mile radius of the village.

D. Agricultural Appraisal Information

1. **Data collection done by:** Assessor/Staff
2. **Valuation done by:** Assessor/Staff
3. **Pickup work done by whom:** Assessor/Staff

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	105	0	0	105

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

How is your agricultural land defined? By use

5. **When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?** N/A
6. **What is the date of the soil survey currently used?** 1972, conversion date 8/23/1995
7. **What date was the last countywide land use study completed?** 2006
 - a. **By what method? (Physical inspection, FSA maps, etc.)**
FSA maps and drive by reviews

b. By whom? Assessor/Staff

c. What proportion is complete / implemented at this time? ½ to ¾ of county

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

9. How are these defined? Market/Topography

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 Inc.

2. CAMA software: Mips Inc.

3. Cadastral maps: Are they currently being used? Yes, dated 1960

a. Who maintains the Cadastral Maps? Assessor/Staff

4. Does the county have GIS software? No

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

4. Personal Property software: County Solutions

F. Zoning Information

1. Does the county have zoning? No

a. If so, is the zoning countywide?

b. What municipalities in the county are zoned? Pender, Emerson, Walthill, Rosalie and Thurston

c. When was zoning implemented? N/A

G. Contracted Services

1. Appraisal Services: Craig Bachtell on an as needed basis, the remainder of the appraisal services are completed in house.

2. Other Services: N/A

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**— In the village of Thurston, the lots were revalued using the square foot method, and implemented the June 05 pricing for Thurston residential properties. The village of Walthill was studied and the market indicated increasing one story homes by 10% in a particular neighborhood. New lot values were implemented in the village of Pender in the Countryside and Meierdirks subdivisions.

- 2. Commercial**—Minimal changes were completed in the commercial class.

- 3. Agricultural**— The land use was reviewed utilizing the FSA maps. After a market study was completed the land values were increased in market area 1 and 2.

County 87 - Thurston

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 4,126	Value 306,024,350	Total Growth 1,447,045 (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	233	645,495	17	131,450	2	10,240	252	787,185	
2. Res Improv Land	990	3,632,580	71	521,540	182	1,564,595	1,243	5,718,715	
3. Res Improvements	995	32,451,275	73	4,181,715	199	9,457,355	1,267	46,090,345	
4. Res Total	1,228	36,729,350	90	4,834,705	201	11,032,190	1,519	52,596,245	853,975
% of Total	80.84	69.83	5.92	9.19	13.23	20.97	36.81	17.18	59.01
5. Rec UnImp Land	0	0	0	0	35	262,520	35	262,520	
6. Rec Improv Land	0	0	0	0	2	7,455	2	7,455	
7. Rec Improvements	0	0	0	0	2	600	2	600	
8. Rec Total	0	0	0	0	37	270,575	37	270,575	0
% of Total	0.00	0.00	0.00	0.00	***	***	0.89	0.08	0.00
Res+Rec Total	1,228	36,729,350	90	4,834,705	238	11,302,765	1,556	52,866,820	853,975
% of Total	78.92	69.47	5.78	9.14	15.29	21.37	37.71	17.27	59.01

County 87 - Thurston

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 4,126	Value 306,024,350	Total Growth 1,447,045 (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	36	54,750	11	197,955	2	31,690	49	284,395	
10. Comm Improv Land	180	488,060	32	189,665	4	19,600	216	697,325	
11. Comm Improvements	180	6,336,140	32	1,839,190	4	371,395	216	8,546,725	
12. Comm Total	216	6,878,950	43	2,226,810	6	422,685	265	9,528,445	162,680
% of Total	81.50	72.19	16.22	23.37	2.26	4.43	6.42	3.11	11.24
13. Ind UnImp Land	2	9,640	0	0	0	0	2	9,640	
14. Ind Improv Land	8	52,070	2	23,135	0	0	10	75,205	
15. Ind Improvements	8	1,392,880	2	495,785	0	0	10	1,888,665	
16. Ind Total	10	1,454,590	2	518,920	0	0	12	1,973,510	375
% of Total	83.33	73.70	16.66	26.29	0.00	0.00	0.29	0.64	0.02
Comm+Ind Total	226	8,333,540	45	2,745,730	6	422,685	277	11,501,955	163,055
% of Total	81.58	72.45	16.24	23.87	2.16	3.67	6.71	3.75	11.26
17. Taxable Total	1,454	45,062,890	135	7,580,435	244	11,725,450	1,833	64,368,775	1,017,030
% of Total	79.32	70.00	7.36	7.51	13.31	17.55	44.42	21.03	70.28

County 87 - Thurston

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	202	180	862	1,244

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	216	15,113,875	1,359	121,832,830	1,575	136,946,705
28. Ag-Improved Land	0	0	78	7,815,525	640	72,343,505	718	80,159,030
29. Ag-Improvements	0	0	78	2,669,845	640	21,879,995	718	24,549,840
30. Ag-Total Taxable							2,293	241,655,575

County 87 - Thurston

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	37	39.000	208,820	
33. HomeSite Improvements	0		0	37		1,387,855	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	5	10.570	7,295	
36. FarmSite Impr Land	0	0.000	0	64	241.090	166,355	
37. FarmSite Improv	0		0	77		1,281,990	
38. FarmSite Total							
39. Road & Ditches		0.000			311.930		
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	6	5.800	31,060	6	5.800	31,060	
32. HomeSite Improv Land	311	325.000	1,740,320	348	364.000	1,949,140	
33. HomeSite Improvements	318		12,859,805	355		14,247,660	48,975
34. HomeSite Total				361	369.800	16,227,860	
35. FarmSite UnImp Land	17	61.400	42,365	22	71.970	49,660	
36. FarmSite Impr Land	548	2,229.570	1,538,440	612	2,470.660	1,704,795	
37. FarmSite Improv	634		9,020,190	711		10,302,180	381,040
38. FarmSite Total				733	2,542.630	12,056,635	
39. Road & Ditches		3,177.350			3,489.280		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				1,094	6,401.710	28,284,495	430,015

Schedule VII: Agricultural Records:

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

Schedule VIII: Agricultural Records:

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

County 87 - Thurston

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	369.250	590,800	2,493.090	3,988,945	2,862.340	4,579,745
46. 1A	0.000	0	0.000	0	1,431.760	2,255,160	1,431.760	2,255,160
47. 2A1	0.000	0	0.000	0	222.500	344,875	222.500	344,875
48. 2A	0.000	0	145.950	224,760	1,168.160	1,798,970	1,314.110	2,023,730
49. 3A1	0.000	0	5.600	8,400	1,174.570	1,761,855	1,180.170	1,770,255
50. 3A	0.000	0	0.000	0	966.500	1,425,680	966.500	1,425,680
51. 4A1	0.000	0	3.200	4,480	264.880	370,830	268.080	375,310
52. 4A	0.000	0	0.000	0	116.700	160,495	116.700	160,495
53. Total	0.000	0	524.000	828,440	7,838.160	12,106,810	8,362.160	12,935,250
Dryland:								
54. 1D1	0.000	0	1,100.270	1,732,985	4,777.200	7,524,435	5,877.470	9,257,420
55. 1D	0.000	0	999.060	1,548,550	11,518.080	17,853,030	12,517.140	19,401,580
56. 2D1	0.000	0	277.790	427,790	2,200.460	3,388,740	2,478.250	3,816,530
57. 2D	0.000	0	765.310	1,159,465	2,745.130	4,159,005	3,510.440	5,318,470
58. 3D1	0.000	0	1,275.760	1,869,065	11,845.330	17,353,820	13,121.090	19,222,885
59. 3D	0.000	0	1,475.420	1,991,820	12,131.430	16,377,465	13,606.850	18,369,285
60. 4D1	0.000	0	455.190	569,000	8,575.220	10,719,145	9,030.410	11,288,145
61. 4D	0.000	0	18.510	24,435	574.010	757,685	592.520	782,120
62. Total	0.000	0	6,367.310	9,323,110	54,366.860	78,133,325	60,734.170	87,456,435
Grass:								
63. 1G1	0.000	0	122.330	76,330	257.580	160,900	379.910	237,230
64. 1G	0.000	0	52.910	27,790	521.070	269,745	573.980	297,535
65. 2G1	0.000	0	43.500	21,095	417.690	201,185	461.190	222,280
66. 2G	0.000	0	79.950	29,200	1,161.490	428,270	1,241.440	457,470
67. 3G1	0.000	0	197.230	52,265	373.500	98,310	570.730	150,575
68. 3G	0.000	0	22.910	4,815	281.240	58,205	304.150	63,020
69. 4G1	0.000	0	24.350	4,870	284.940	54,545	309.290	59,415
70. 4G	0.000	0	8.000	1,400	190.800	30,635	198.800	32,035
71. Total	0.000	0	551.180	217,765	3,488.310	1,301,795	4,039.490	1,519,560
72. Waste	0.000	0	97.890	4,900	1,066.880	53,380	1,164.770	58,280
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		575.776		5,758.890		6,334.666	
75. Total	0.000	0	7,540.380	10,374,215	66,760.210	91,595,310	74,300.590	101,969,525

County 87 - Thurston

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	20.500	28,495	70.500	98,000	91.000	126,495
46. 1A	0.000	0	0.000	0	7.000	9,555	7.000	9,555
47. 2A1	0.000	0	42.800	54,355	346.500	440,055	389.300	494,410
48. 2A	0.000	0	0.000	0	10.300	12,825	10.300	12,825
49. 3A1	0.000	0	111.300	131,890	428.840	508,170	540.140	640,060
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	2.500	2,750	2.500	2,750
52. 4A	0.000	0	0.000	0	18.300	20,130	18.300	20,130
53. Total	0.000	0	174.600	214,740	883.940	1,091,485	1,058.540	1,306,225
Dryland:								
54. 1D1	0.000	0	491.870	622,225	2,396.360	3,031,480	2,888.230	3,653,705
55. 1D	0.000	0	859.360	1,065,620	9,014.860	11,178,370	9,874.220	12,243,990
56. 2D1	0.000	0	485.710	561,015	2,960.230	3,419,210	3,445.940	3,980,225
57. 2D	0.000	0	321.380	364,765	1,250.800	1,419,670	1,572.180	1,784,435
58. 3D1	0.000	0	1,126.300	1,216,390	10,218.860	11,036,360	11,345.160	12,252,750
59. 3D	0.000	0	224.620	242,600	5,437.750	5,872,790	5,662.370	6,115,390
60. 4D1	0.000	0	2,614.350	2,614,350	23,850.450	23,850,450	26,464.800	26,464,800
61. 4D	0.000	0	537.260	456,680	5,309.570	4,513,160	5,846.830	4,969,840
62. Total	0.000	0	6,660.850	7,143,645	60,438.880	64,321,490	67,099.730	71,465,135
Grass:								
63. 1G1	0.000	0	8.920	2,385	160.500	98,465	169.420	100,850
64. 1G	0.000	0	82.110	38,970	1,012.410	490,820	1,094.520	529,790
65. 2G1	0.000	0	62.860	25,265	318.400	133,095	381.260	158,360
66. 2G	0.000	0	23.600	5,850	177.710	64,290	201.310	70,140
67. 3G1	0.000	0	45.930	9,085	667.910	158,815	713.840	167,900
68. 3G	0.000	0	17.300	3,570	171.630	33,560	188.930	37,130
69. 4G1	0.000	0	229.150	38,150	2,358.150	397,080	2,587.300	435,230
70. 4G	0.000	0	187.150	21,560	1,790.400	224,475	1,977.550	246,035
71. Total	0.000	0	657.020	144,835	6,657.110	1,600,600	7,314.130	1,745,435
72. Waste	0.000	0	585.500	29,300	3,586.620	179,355	4,172.120	208,655
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		6,134.800		38,591.290		44,726.090	
75. Total	0.000	0	8,077.970	7,532,520	71,566.550	67,192,930	79,644.520	74,725,450

County 87 - Thurston

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	30.550	42,770	157.200	220,080	187.750	262,850
46. 1A	0.000	0	72.050	100,515	197.400	275,380	269.450	375,895
47. 2A1	0.000	0	0.000	0	34.500	47,610	34.500	47,610
48. 2A	0.000	0	0.000	0	169.300	231,940	169.300	231,940
49. 3A1	0.000	0	15.000	20,400	306.270	416,520	321.270	436,920
50. 3A	0.000	0	41.900	56,565	65.430	88,330	107.330	144,895
51. 4A1	0.000	0	0.000	0	130.800	175,270	130.800	175,270
52. 4A	0.000	0	0.000	0	2.300	2,990	2.300	2,990
53. Total	0.000	0	159.500	220,250	1,063.200	1,458,120	1,222.700	1,678,370
Dryland:								
54. 1D1	0.000	0	368.600	512,370	1,411.210	1,961,585	1,779.810	2,473,955
55. 1D	0.000	0	916.500	1,269,360	4,682.040	6,484,730	5,598.540	7,754,090
56. 2D1	0.000	0	215.600	295,365	1,321.520	1,810,495	1,537.120	2,105,860
57. 2D	0.000	0	80.000	108,805	532.050	723,595	612.050	832,400
58. 3D1	0.000	0	495.290	668,640	3,908.900	5,277,015	4,404.190	5,945,655
59. 3D	0.000	0	552.450	740,295	2,789.330	3,737,675	3,341.780	4,477,970
60. 4D1	0.000	0	537.950	715,465	6,895.050	9,170,405	7,433.000	9,885,870
61. 4D	0.000	0	42.300	52,875	893.630	1,117,075	935.930	1,169,950
62. Total	0.000	0	3,208.690	4,363,175	22,433.730	30,282,575	25,642.420	34,645,750
Grass:								
63. 1G1	0.000	0	6.400	4,030	42.700	26,160	49.100	30,190
64. 1G	0.000	0	28.000	14,705	157.950	80,310	185.950	95,015
65. 2G1	0.000	0	14.800	7,180	84.770	38,665	99.570	45,845
66. 2G	0.000	0	24.700	9,140	58.900	21,795	83.600	30,935
67. 3G1	0.000	0	10.300	2,730	103.100	25,935	113.400	28,665
68. 3G	0.000	0	14.200	2,980	18.820	3,770	33.020	6,750
69. 4G1	0.000	0	53.280	10,655	207.080	39,360	260.360	50,015
70. 4G	0.000	0	23.100	4,050	232.650	30,900	255.750	34,950
71. Total	0.000	0	174.780	55,470	905.970	266,895	1,080.750	322,365
72. Waste	0.000	0	25.960	1,300	566.260	28,320	592.220	29,620
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		4,594.100		4,594.100	
75. Total	0.000	0	3,568.930	4,640,195	24,969.160	32,035,910	28,538.090	36,676,105

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	858.100	1,263,430	9,785.300	14,656,415	10,643.400	15,919,845
77.Dry Land	0.000	0	16,236.850	20,829,930	137,239.470	172,737,390	153,476.320	193,567,320
78.Grass	0.000	0	1,382.980	418,070	11,051.390	3,169,290	12,434.370	3,587,360
79.Waste	0.000	0	709.350	35,500	5,219.760	261,055	5,929.110	296,555
80.Other	0.000	0	0.000	0	0.000	0	0.000	0
81.Exempt	0.000	0	6,710.576	0	48,944.280	0	55,654.856	0
82.Total	0.000	0	19,187.280	22,546,930	163,295.920	190,824,150	182,483.200	213,371,080

2007 Agricultural Land Detail

County 87 - Thurston

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	2,862.340	34.23%	4,579,745	35.41%	1,600.000
1A	1,431.760	17.12%	2,255,160	17.43%	1,575.096
2A1	222.500	2.66%	344,875	2.67%	1,550.000
2A	1,314.110	15.71%	2,023,730	15.65%	1,540.000
3A1	1,180.170	14.11%	1,770,255	13.69%	1,500.000
3A	966.500	11.56%	1,425,680	11.02%	1,475.095
4A1	268.080	3.21%	375,310	2.90%	1,399.992
4A	116.700	1.40%	160,495	1.24%	1,375.278
Irrigated Total	8,362.160	100.00%	12,935,250	100.00%	1,546.879

Dry:

1D1	5,877.470	9.68%	9,257,420	10.59%	1,575.068
1D	12,517.140	20.61%	19,401,580	22.18%	1,550.001
2D1	2,478.250	4.08%	3,816,530	4.36%	1,540.010
2D	3,510.440	5.78%	5,318,470	6.08%	1,515.043
3D1	13,121.090	21.60%	19,222,885	21.98%	1,465.037
3D	13,606.850	22.40%	18,369,285	21.00%	1,350.002
4D1	9,030.410	14.87%	11,288,145	12.91%	1,250.014
4D	592.520	0.98%	782,120	0.89%	1,319.989
Dry Total	60,734.170	100.00%	87,456,435	100.00%	1,439.987

Grass:

1G1	379.910	9.40%	237,230	15.61%	624.437
1G	573.980	14.21%	297,535	19.58%	518.371
2G1	461.190	11.42%	222,280	14.63%	481.970
2G	1,241.440	30.73%	457,470	30.11%	368.499
3G1	570.730	14.13%	150,575	9.91%	263.828
3G	304.150	7.53%	63,020	4.15%	207.200
4G1	309.290	7.66%	59,415	3.91%	192.101
4G	198.800	4.92%	32,035	2.11%	161.141
Grass Total	4,039.490	100.00%	1,519,560	100.00%	376.176

Irrigated Total	8,362.160	11.25%	12,935,250	12.69%	1,546.879
Dry Total	60,734.170	81.74%	87,456,435	85.77%	1,439.987
Grass Total	4,039.490	5.44%	1,519,560	1.49%	376.176
Waste	1,164.770	1.57%	58,280	0.06%	50.035
Other	0.000	0.00%	0	0.00%	0.000
Exempt	6,334.666	8.53%			
Market Area Total	74,300.590	100.00%	101,969,525	100.00%	1,372.391

As Related to the County as a Whole

Irrigated Total	8,362.160	78.57%	12,935,250	81.25%	
Dry Total	60,734.170	39.57%	87,456,435	45.18%	
Grass Total	4,039.490	32.49%	1,519,560	42.36%	
Waste	1,164.770	19.64%	58,280	19.65%	
Other	0.000	0.00%	0	0.00%	
Exempt	6,334.666	11.38%			
Market Area Total	74,300.590	40.72%	101,969,525	47.79%	

2007 Agricultural Land Detail

County 87 - Thurston

Market Area: 2

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	91.000	8.60%	126,495	9.68%	1,390.054
1A	7.000	0.66%	9,555	0.73%	1,365.000
2A1	389.300	36.78%	494,410	37.85%	1,269.997
2A	10.300	0.97%	12,825	0.98%	1,245.145
3A1	540.140	51.03%	640,060	49.00%	1,184.989
3A	0.000	0.00%	0	0.00%	0.000
4A1	2.500	0.24%	2,750	0.21%	1,100.000
4A	18.300	1.73%	20,130	1.54%	1,100.000
Irrigated Total	1,058.540	100.00%	1,306,225	100.00%	1,233.987

Dry:

1D1	2,888.230	4.30%	3,653,705	5.11%	1,265.032
1D	9,874.220	14.72%	12,243,990	17.13%	1,239.995
2D1	3,445.940	5.14%	3,980,225	5.57%	1,155.047
2D	1,572.180	2.34%	1,784,435	2.50%	1,135.006
3D1	11,345.160	16.91%	12,252,750	17.15%	1,079.997
3D	5,662.370	8.44%	6,115,390	8.56%	1,080.005
4D1	26,464.800	39.44%	26,464,800	37.03%	1,000.000
4D	5,846.830	8.71%	4,969,840	6.95%	850.005
Dry Total	67,099.730	100.00%	71,465,135	100.00%	1,065.058

Grass:

1G1	169.420	2.32%	100,850	5.78%	595.266
1G	1,094.520	14.96%	529,790	30.35%	484.038
2G1	381.260	5.21%	158,360	9.07%	415.359
2G	201.310	2.75%	70,140	4.02%	348.417
3G1	713.840	9.76%	167,900	9.62%	235.206
3G	188.930	2.58%	37,130	2.13%	196.527
4G1	2,587.300	35.37%	435,230	24.94%	168.217
4G	1,977.550	27.04%	246,035	14.10%	124.414
Grass Total	7,314.130	100.00%	1,745,435	100.00%	238.638

Irrigated Total	1,058.540	1.33%	1,306,225	1.75%	1,233.987
Dry Total	67,099.730	84.25%	71,465,135	95.64%	1,065.058
Grass Total	7,314.130	9.18%	1,745,435	2.34%	238.638
Waste	4,172.120	5.24%	208,655	0.28%	50.011
Other	0.000	0.00%	0	0.00%	0.000
Exempt	44,726.090	56.16%			
Market Area Total	79,644.520	100.00%	74,725,450	100.00%	938.237

As Related to the County as a Whole

Irrigated Total	1,058.540	9.95%	1,306,225	8.21%	
Dry Total	67,099.730	43.72%	71,465,135	36.92%	
Grass Total	7,314.130	58.82%	1,745,435	48.66%	
Waste	4,172.120	70.37%	208,655	70.36%	
Other	0.000	0.00%	0	0.00%	
Exempt	44,726.090	80.36%			
Market Area Total	79,644.520	43.64%	74,725,450	35.02%	

2007 Agricultural Land Detail

County 87 - Thurston

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	187.750	15.36%	262,850	15.66%	1,400.000
1A	269.450	22.04%	375,895	22.40%	1,395.045
2A1	34.500	2.82%	47,610	2.84%	1,380.000
2A	169.300	13.85%	231,940	13.82%	1,369.994
3A1	321.270	26.28%	436,920	26.03%	1,359.977
3A	107.330	8.78%	144,895	8.63%	1,349.995
4A1	130.800	10.70%	175,270	10.44%	1,339.984
4A	2.300	0.19%	2,990	0.18%	1,300.000
Irrigated Total	1,222.700	100.00%	1,678,370	100.00%	1,372.675

Dry:

1D1	1,779.810	6.94%	2,473,955	7.14%	1,390.010
1D	5,598.540	21.83%	7,754,090	22.38%	1,385.020
2D1	1,537.120	5.99%	2,105,860	6.08%	1,370.003
2D	612.050	2.39%	832,400	2.40%	1,360.019
3D1	4,404.190	17.18%	5,945,655	17.16%	1,349.999
3D	3,341.780	13.03%	4,477,970	12.93%	1,339.995
4D1	7,433.000	28.99%	9,885,870	28.53%	1,329.997
4D	935.930	3.65%	1,169,950	3.38%	1,250.040
Dry Total	25,642.420	100.00%	34,645,750	100.00%	1,351.110

Grass:

1G1	49.100	4.54%	30,190	9.37%	614.867
1G	185.950	17.21%	95,015	29.47%	510.970
2G1	99.570	9.21%	45,845	14.22%	460.429
2G	83.600	7.74%	30,935	9.60%	370.035
3G1	113.400	10.49%	28,665	8.89%	252.777
3G	33.020	3.06%	6,750	2.09%	204.421
4G1	260.360	24.09%	50,015	15.52%	192.099
4G	255.750	23.66%	34,950	10.84%	136.656
Grass Total	1,080.750	100.00%	322,365	100.00%	298.278

Irrigated Total	1,222.700	4.28%	1,678,370	4.58%	1,372.675
Dry Total	25,642.420	89.85%	34,645,750	94.46%	1,351.110
Grass Total	1,080.750	3.79%	322,365	0.88%	298.278
Waste	592.220	2.08%	29,620	0.08%	50.015
Other	0.000	0.00%	0	0.00%	0.000
Exempt	4,594.100	16.10%			
Market Area Total	28,538.090	100.00%	36,676,105	100.00%	1,285.163

As Related to the County as a Whole

Irrigated Total	1,222.700	11.49%	1,678,370	10.54%	
Dry Total	25,642.420	16.71%	34,645,750	17.90%	
Grass Total	1,080.750	8.69%	322,365	8.99%	
Waste	592.220	9.99%	29,620	9.99%	
Other	0.000	0.00%	0	0.00%	
Exempt	4,594.100	8.25%			
Market Area Total	28,538.090	15.64%	36,676,105	17.19%	

2007 Agricultural Land Detail

County 87 - Thurston

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	858.100	1,263,430	9,785.300	14,656,415
Dry	0.000	0	16,236.850	20,829,930	137,239.470	172,737,390
Grass	0.000	0	1,382.980	418,070	11,051.390	3,169,290
Waste	0.000	0	709.350	35,500	5,219.760	261,055
Other	0.000	0	0.000	0	0.000	0
Exempt	0.000	0	6,710.576	0	48,944.280	0
Total	0.000	0	19,187.280	22,546,930	163,295.920	190,824,150

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	10,643.400	15,919,845	10,643.400	5.83%	15,919,845	7.46%	1,495.748
Dry	153,476.320	193,567,320	153,476.320	84.10%	193,567,320	90.72%	1,261.219
Grass	12,434.370	3,587,360	12,434.370	6.81%	3,587,360	1.68%	288.503
Waste	5,929.110	296,555	5,929.110	3.25%	296,555	0.14%	50.016
Other	0.000	0	0.000	0.00%	0	0.00%	0.000
Exempt	55,654.856	0	55,654.856	30.50%	0	0.00%	0.000
Total	182,483.200	213,371,080	182,483.200	100.00%	213,371,080	100.00%	1,169.264

* Department of Property Assessment & Taxation Calculates

**2006 Plan of Assessment for Thurston County
Assessment Years 2007, 2008, and 2009
Date: June 2006**

General Description of Real Property in Thurston County:

Thurston County is located in Northeast Nebraska. The county is irregular in shape with the Missouri River forming the eastern boundary. Pender is the county seat and largest community. Pender is located in the southwestern part. Other communities include Macy, Rosalie, Thurston, Walthill, Winnebago, and part of the community of Emerson. Thurston County was organized in 1889. It was originally part of the acreage selected by the Omaha Indians as their reservation. The Omaha tribe sold part of the land to the Winnebago Reservation also includes part of Dixon County. The county has a checker board type of ownership. Approximately 55,661 acres of the land in Thurston County is exempt. This property is exempt because it is U.S.A. in Trust for the Winnebago Tribe of Nebraska or the Omaha Tribe of Nebraska and Allotment land. Complicating the process, a large number of HUD houses, mobile homes, and commercial buildings located on the above described exempt land. Native American's are exempt from taxation on Improvements on leased land. Some of the properties are co-owned by non-Indian people. That portion is taxable; the discovery process is very difficult in these situations.

Thurston County had a total count of 4,121 taxable parcels on the 2006 County Abstract.

Per the 2006 County Abstract, Thurston County consists of the following real property types.

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1505	36	17.4
Commercial	267	6	3.2
Industrial	12	1	.7
Recreational	38	1	.1
Agricultural	2299	56	78.6
Special Value	0		

Agricultural land – Taxable acres 182,576.20

For Assessment year 2006, an estimated 300 building permits, information statements and others means of assessing were valued as new property construction/additions.

Current Resources

The staff of the Thurston County Assessor's office consists of the Assessor, Chief Deputy, part time Assistant Deputy and one full time Clerk. With limited funds in Thurston County there is little money available for registration, motels and travel. The General Assessors budget remains at the 2005-2006 level. However, the mileage allowance, office equipment and repair, office supplies, dues, registration, training and data processing fees, printing and publishing are all in the red. The cost of switching to MIPS/County Solutions had really put the office in a budget bind. The Tax Equalization and Review Commission clearly stated in the show

cause hearing that they expect Thurston County to be more in line with all the Commercial and Industrial statistics. It would be great to have enough money in the budget to hire a professional appraiser to do the total review of Commercial property.

Discover, List & Inventory all property. Real Estate Transfers along with a photocopy of the deeds are filed timely by the Clerks office. A deputy processes the Real Estate Transfers, followed by a double check by the assistant deputy. The Assessor reviews the transfer and forwards the information to P.A.T.

The property record cards contain all information required by regulation 10-004, which included the legal description property owner, classification codes, and supporting documentation. The supporting documentation includes any field notes, a sketch of the property. A photograph of the property, and if agricultural land is involved an inventory of the soil types by land use. The new and old aerial photographs of the buildings are included. The cards are in good condition and updated and or replaced as needed. Allotment land cards are kept in a separate file. Because of the reservations located in Thurston County, the historical information is kept in the Assessor's office.

Level of Value, Quality, and Uniformity for Assessment year 2006

Property Class	Median %	C.O.D. %	P.R.D. %
Residential	93	34.99	127.93
Commercial	94	34.96	132.43
Agricultural Land	75	17.55	103.94
Special Value	0		

Assessment Actions Planned for Assessment year 2007:

Residential: Change lot values in Pender and Thurston to square foot instead of front foot. Review and reprice with new Cama program all residential property in both towns. Study the market for depreciation.

Commercial: Review, reprice with new Cama program all commercial property in Thurston. Check for condition of structures and also new construction. Develop depreciation study for commercial buildings.

Agricultural: review land use changes in the middle of the county. Continue the drive by review of rural buildings and houses for condition of structures and new construction. Conduct market analysis of agricultural sales.

Special Value: None

Assessment Actions Planned for Assessment year 2008:

Residential: change lot values in Rosalie and Winnebago to square foot instead of front foot value. Review and reprice with Cama program all residential property in both towns. Study the market and develop depreciation accordingly.

Commercial: Review and reprice with Cama commercial property in Pender and Rosalie. Change value of lots to square foot instead of front foot.

Agricultural: review east 1/3 of the county for land use changes. Continue the drive by review of rural buildings and houses for condition and new construction. Analysis agricultural sales

Special Value: none

Assessment Actions Planned for Assessment year 2009:

Residential: Change lot values in Walthill and Macy from front foot value to square foot value. Review and reprice with Cama program all residential property in the three towns. Study market for depreciation.

Commercial: Review and reprice with Cama commercial property in Winnebago, Walthill and Macy. Change lot values to the square foot method.

Agricultural Land: Review west 1/3 of the county for land use changes. Continue the drive by review of rural buildings and houses for condition and new construction. Conduct market analysis of agricultural sales.

Special Value: none

The Cadastral Maps in Thurston County are old. The maps are current with parcel identification according to regulation 10-004.03. The Assessor would like to implement a GIS system. Funds are not available for this project.

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

Record Maintenance, Mapping updates, & Ownership changes

Annually prepare and file Assessor Administrative Reports required by law/regulation:

- a. Abstracts (Real & Personal Property)
- b. Assessor Survey
- c. Sales 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
- g. Certificate of Taxes Levied Report
- h. Report of current values for properties owned by Board of Education Lands & Funds
- i. Report of all Exempt Property and Taxable Government Owned Property
- j. Annual Plan of Assessment Report

Personal Property: administer annual filing of 518 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Permissive Exemption: Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Taxable Government Owned Property-annual review of government owned property not used for public purpose, send notices of intent to tax.

Homestead exemptions: administer 201 annual filings of applications approval/denial process, taxpayer notifications, and taxpayer assistance.

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.

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.

Tax Lists: prepare and certify tax list correction documents for county board approval.

County Board of Equalization- attend county board of equalization meetings for valuation protest- assemble and provide information.

TERC Appeals-prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

TERC Statewide Equalization-attend hearings if applicable to county, defend values, and/or implement orders of the TERC.

Education: Assessor and/or Appraisal Education- attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.

Conclusion:

This document is a description of the various duties and three year plan of assessment in the Assessors office. Without proper funding the tasks described will be difficult to complete. The current budget request is \$58,879 for the General Fund, \$46,044, Reappraisal fund. Most of the budget increase is the cost of the computer vendor

Respectfully submitted:

Assessor
signature _____

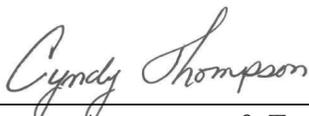
Date: _____

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 Thurston County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 9829.

Dated this 9th day of April, 2007.



Property Assessment & Taxation