

## 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., 2007). 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., 2007) 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 Revenue Property Assessment Division, hereinafter referred to as the Division, 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 Division 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 Division is required by Neb. Rev. Stat. §77-1327 (R. S. Supp., 2007) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Division 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 Division 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 Division. An evaluation of these opinions must only be made after considering all other information provided in the R&O.

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

# Table of Contents

## Commission Summary

## Property Tax Administrator's Opinions and Recommendations

### Residential Reports Section

Preliminary Statistical Reports  
    Residential Real Property, Qualified  
Residential Assessment Actions  
Residential Appraisal Information  
R&O Statistical Reports  
    Residential Real Property, Qualified

### Residential Correlation Section

Residential Real Property  
    I. Correlation  
    II. Analysis of Percentage of Sales Used  
    III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios  
    IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value  
    V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios  
    VI. Analysis of R&O COD and PRD  
    VII. Analysis of Changes in the Statistics Due to the Assessor Actions  
  
Residential (What If) Recommendation Statistics if necessary

### Commercial Reports Section

Preliminary Statistical Reports  
    Commercial Real Property, Qualified  
Commercial Assessment Actions  
Commercial Appraisal Information  
R&O Statistical Reports  
    Commercial Real Property, Qualified

### Commercial Correlation Section

Commercial Real Property  
    I. Correlation  
    II. Analysis of Percentage of Sales Used  
    III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios  
    IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the Assessor Actions

Commercial (What If) Recommendation Statistics if necessary

### **Agricultural Reports Section**

- Preliminary Statistical Reports
  - Agricultural Unimproved, Qualified
- Agricultural Assessment Actions
- Agricultural Appraisal Information
- R&O Statistical Reports
  - Agricultural Unimproved, Qualified

### **Agricultural Correlation Section**

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

Agricultural (What If) Recommendation Statistics if necessary

### **Special Valuation Section**

### **County Reports Section**

- 2008 County Abstract of Assessment for Real Property, Form 45
- 2008 County Agricultural Land Detail
- 2008 County Abstract of Assessment for Real Property Compared with the 2007 Certificate of Taxes Levied (CTL) Report
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

### **Certification**

### **Map Section**

### **Valuation History Chart Section**



## 2008 Commission Summary

55 Lancaster

### Residential Real Property - Current

Number of Sales	9828	COD	8.84
Total Sales Price	\$1,589,720,119	PRD	102.40
Total Adj. Sales Price	\$1,589,720,119	COV	24.97
Total Assessed Value	\$1,514,666,173	STD	24.36
Avg. Adj. Sales Price	\$161,754	Avg. Abs. Dev.	8.53
Avg. Assessed Value	\$154,117	Min	20.50
Median	96.47	Max	603.72
Wgt. Mean	95.28	95% Median C.I.	96.23 to 96.63
Mean	97.57	95% Wgt. Mean C.I.	95.00 to 95.56
		95% Mean C.I.	97.08 to 98.05
% of Value of the Class of all Real Property Value in the County			69.69
% of Records Sold in the Study Period			11.01
% of Value Sold in the Study Period			12.12
Average Assessed Value of the Base			140,039

### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	9828	96.47	8.84	102.40
2007	10532	99.01	7.71	102.13
2006	14170	92.28	7697.59	7219.76
2005	7,539	94.18	8.76	101.46
2004	6787	98.33	18.76	108.64
2003	6,733	101	6.69	100.97
2002	9,810	94	15.59	106.5
2001	11,630	98	15.23	105.32

## 2008 Commission Summary

55 Lancaster

### Commercial Real Property - Current

Number of Sales	413	COD	16.66
Total Sales Price	\$275,345,513	PRD	109.90
Total Adj. Sales Price	\$275,471,735	COV	38.75
Total Assessed Value	\$250,591,141	STD	38.74
Avg. Adj. Sales Price	\$667,002	Avg. Abs. Dev.	16.03
Avg. Assessed Value	\$606,758	Min	29.06
Median	96.17	Max	483.98
Wgt. Mean	90.97	95% Median C.I.	95.46 to 97.46
Mean	99.98	95% Wgt. Mean C.I.	81.63 to 100.31
		95% Mean C.I.	96.24 to 103.71
% of Value of the Class of all Real Property Value in the County			25.38
% of Records Sold in the Study Period			5.88
% of Value Sold in the Study Period			5.5
Average Assessed Value of the Base			647,775

### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	413	96.17	16.66	109.90
2007	448	97.46	16.86	110.05
2006	520	94.09	36.79	113.99
2005	358	95.30	15.46	105.82
2004	323	98.61	17.70	109.79
2003	329	101	16.71	108.21
2002	344	94	19.02	107.29
2001	641	94	31.49	110.12



## **2008 Opinions of the Property Tax Administrator for Lancaster County**

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

### **Residential Real Property**

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

### **Commercial Real Property**

It is my opinion that the level of value of the class of commercial real property in Lancaster County is 96% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Lancaster County is not in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2008.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen  
Property Tax Administrator



**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/23/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	8208	<b>MEDIAN:</b>	<b>96</b>	COV:	17.46	95% Median C.I.:	96.10 to 96.57
TOTAL Sales Price:	1,302,955,743	WGT. MEAN:	94	STD:	16.78	95% Wgt. Mean C.I.:	93.72 to 94.41
TOTAL Adj.Sales Price:	1,302,955,743	MEAN:	96	AVG.ABS.DEV:	8.45	95% Mean C.I.:	95.75 to 96.48
TOTAL Assessed Value:	1,225,627,008						
AVG. Adj. Sales Price:	158,742	COD:	8.77	MAX Sales Ratio:	702.43		
AVG. Assessed Value:	149,321	PRD:	102.18	MIN Sales Ratio:	15.98		

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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>											
07/01/05 TO 09/30/05	1433	96.59	96.58	95.60	7.07	101.03	50.42	195.63	96.19 to 97.06	158,297	151,325
10/01/05 TO 12/31/05	1106	96.87	96.74	95.21	7.47	101.61	20.50	254.65	96.38 to 97.49	156,226	148,740
01/01/06 TO 03/31/06	845	96.53	96.24	94.83	7.43	101.48	58.53	148.73	95.80 to 97.38	160,437	152,141
04/01/06 TO 06/30/06	1370	95.96	95.32	94.01	7.69	101.40	18.17	205.92	95.47 to 96.48	160,534	150,912
07/01/06 TO 09/30/06	1095	96.35	97.73	95.48	9.46	102.36	15.98	702.43	95.51 to 96.98	156,064	149,008
10/01/06 TO 12/31/06	898	96.93	97.22	95.02	8.87	102.32	41.54	339.97	96.22 to 97.49	159,055	151,130
01/01/07 TO 03/31/07	618	96.43	95.48	92.30	12.43	103.45	18.66	600.71	95.20 to 97.49	156,520	144,469
04/01/07 TO 06/30/07	843	94.68	92.87	87.93	12.67	105.61	17.98	309.63	93.74 to 95.34	162,961	143,298
<u>Study Years</u>											
07/01/05 TO 06/30/06	4754	96.49	96.19	94.91	7.41	101.36	18.17	254.65	96.21 to 96.74	158,840	150,750
07/01/06 TO 06/30/07	3454	96.06	96.01	92.91	10.65	103.34	15.98	702.43	95.59 to 96.53	158,606	147,354
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	4208	96.38	96.54	94.76	8.36	101.87	15.98	702.43	96.03 to 96.72	159,035	150,710
<u>ALL</u>											
	8208	96.35	96.12	94.07	8.77	102.18	15.98	702.43	96.10 to 96.57	158,742	149,321

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**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0901A	1	92.64	92.64	92.64			92.64	92.64	N/A	155,000	143,597
0901B	3	88.86	88.96	88.01	8.19	101.07	78.09	99.92	N/A	238,500	209,913
0912A	19	99.03	99.01	99.04	4.31	99.96	87.95	119.90	95.22 to 101.87	101,263	100,292
0912C	9	102.00	102.29	102.27	3.72	100.01	91.72	115.63	98.07 to 104.78	123,711	126,522
0913B	3	92.21	94.17	94.16	2.15	100.01	92.17	98.13	N/A	166,000	156,300
0913C	1	74.05	74.05	74.05			74.05	74.05	N/A	535,000	396,160
0913D	7	98.07	96.07	95.50	3.94	100.59	90.18	101.38	90.18 to 101.38	203,895	194,726
0924B	5	93.49	94.27	93.55	5.61	100.77	85.97	102.06	N/A	160,280	149,945
0925A	6	103.78	102.92	101.65	9.80	101.26	86.72	119.01	86.72 to 119.01	343,316	348,965
0925B	1	88.47	88.47	88.47			88.47	88.47	N/A	392,048	346,859
1021A	3	86.85	89.66	90.18	9.18	99.43	79.10	103.03	N/A	95,333	85,968
1021B	10	98.94	100.66	100.48	3.12	100.18	95.59	109.09	98.00 to 104.76	106,049	106,561
1021C	68	99.79	99.29	98.73	4.70	100.57	77.84	125.19	98.18 to 100.40	113,305	111,865
1022A	10	94.68	93.46	92.53	3.20	101.01	84.64	98.64	87.78 to 96.75	139,485	129,065
1024A	5	98.77	98.82	98.77	1.85	100.05	95.82	101.91	N/A	65,000	64,201
1024B	5	93.81	71.19	68.17	25.65	104.43	33.71	96.06	N/A	114,590	78,114
1027A	6	97.42	98.03	97.89	5.39	100.14	91.20	104.81	91.20 to 104.81	106,333	104,088
1033A	7	91.98	90.60	91.09	5.24	99.47	76.98	98.33	76.98 to 98.33	106,071	96,619
1033B	6	101.79	102.38	102.34	1.78	100.04	98.47	106.72	98.47 to 106.72	112,550	115,182
1034A	6	101.61	99.84	99.83	2.78	100.01	87.96	104.38	87.96 to 104.38	115,666	115,468
1036A	7	101.94	102.35	102.35	0.97	100.00	100.60	105.11	100.60 to 105.11	75,348	77,117
1101A	23	98.49	95.71	95.46	5.40	100.26	83.64	106.73	91.31 to 99.62	106,755	101,904
1101B	10	95.75	96.76	96.71	2.52	100.05	93.52	103.19	93.91 to 100.96	119,117	115,192
1101F	18	95.84	93.08	92.13	5.44	101.04	77.78	101.74	88.28 to 97.10	145,287	133,846
1102A	20	98.32	86.77	83.73	15.21	103.63	37.82	105.76	96.88 to 101.02	127,332	106,618
1103A	56	95.06	93.95	93.86	4.78	100.10	59.93	100.53	95.06 to 98.59	133,767	125,548
1103B	1	96.07	96.07	96.07			96.07	96.07	N/A	179,900	172,825
1107A	8	97.97	97.88	97.03	8.42	100.88	84.10	110.30	84.10 to 110.30	83,062	80,594
1110A	4	92.90	93.12	92.52	8.20	100.65	85.15	101.53	N/A	111,750	103,389
1110B	2	99.18	99.18	99.27	4.85	99.91	94.37	103.99	N/A	112,750	111,931
1110C	8	95.35	93.58	93.49	6.05	100.10	84.35	100.87	84.35 to 100.87	130,246	121,772
1111A	6	101.68	101.08	100.76	4.78	100.32	94.33	107.60	94.33 to 107.60	106,700	107,509
1111B	3	85.34	82.43	82.47	3.48	99.95	76.52	85.43	N/A	96,000	79,176
1111C	8	90.91	91.55	91.48	2.43	100.08	86.78	96.69	86.78 to 96.69	125,875	115,152
1112B	26	101.34	107.84	99.99	13.80	107.86	56.48	339.97	99.32 to 102.93	131,321	131,306
1114A	1	90.74	90.74	90.74			90.74	90.74	N/A	125,000	113,430
1115A	3	92.94	97.60	97.13	5.16	100.48	92.73	107.12	N/A	127,333	123,678
1116A	3	83.92	87.20	86.45	6.72	100.87	80.38	97.30	N/A	106,166	91,779

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1118A	23	99.44	98.01	97.36	4.70	100.66	79.84	115.02	97.45 to 100.29	114,686	111,656
1234A	6	86.12	84.10	83.93	14.70	100.20	65.06	104.65	65.06 to 104.65	242,616	203,628
1236A	1	94.61	94.61	94.61			94.61	94.61	N/A	143,500	135,767
1533A	3	100.08	93.55	93.80	17.05	99.73	64.68	115.88	N/A	138,528	129,933
1602A	3	91.07	89.94	89.99	1.82	99.94	86.89	91.86	N/A	446,000	401,357
1603A	1	103.62	103.62	103.62			103.62	103.62	N/A	259,100	268,486
1603D	2	94.45	94.45	94.44	1.39	100.01	93.14	95.76	N/A	170,500	161,023
1603E	3	100.00	97.08	95.90	5.06	101.23	88.04	103.21	N/A	265,077	254,208
1604B	8	101.62	101.97	101.94	2.65	100.03	96.17	108.12	96.17 to 108.12	122,375	124,753
1604C	7	101.15	105.08	104.82	5.24	100.25	99.32	123.24	99.32 to 123.24	105,642	110,736
1604D	3	88.29	88.50	88.21	1.13	100.33	87.11	90.10	N/A	223,000	196,704
1604E	1	101.07	101.07	101.07			101.07	101.07	N/A	140,000	141,500
1605A	6	99.15	96.94	96.05	4.93	100.92	80.07	103.83	80.07 to 103.83	133,508	128,239
1605B	3	85.14	85.74	85.14	5.59	100.71	78.90	93.18	N/A	136,166	115,931
1605C	1	99.83	99.83	99.83			99.83	99.83	N/A	105,000	104,817
1606B	1	96.10	96.10	96.10			96.10	96.10	N/A	348,000	334,425
1607B	6	98.93	98.06	98.12	1.46	99.93	94.77	99.74	94.77 to 99.74	162,341	159,292
1607C	3	98.24	89.67	89.43	10.21	100.28	70.34	100.44	N/A	105,166	94,045
1607G	4	102.52	102.86	102.57	5.04	100.29	96.78	109.62	N/A	129,437	132,760
1608A	3	98.19	98.96	98.40	8.28	100.57	87.15	111.55	N/A	141,333	139,077
1609A	4	101.43	101.76	101.46	3.03	100.29	97.36	106.80	N/A	187,500	190,234
1609B	2	97.23	97.23	96.84	5.87	100.41	91.52	102.94	N/A	139,425	135,016
1609C	5	93.03	93.08	93.09	3.79	99.99	86.19	101.90	N/A	147,350	137,171
1609D	2	95.78	95.78	95.54	5.06	100.25	90.93	100.63	N/A	260,000	248,415
1610A	3	92.42	91.91	91.50	5.05	100.44	84.65	98.66	N/A	239,833	219,454
1610B	7	93.78	94.71	94.55	3.53	100.17	88.98	100.00	88.98 to 100.00	172,507	163,109
1610D	68	100.00	96.26	95.93	7.82	100.35	42.40	109.48	96.97 to 101.31	192,925	185,068
1610E	7	98.47	97.57	97.58	2.47	99.99	92.76	101.98	92.76 to 101.98	171,714	167,562
1610F	12	87.97	129.12	81.74	75.24	157.97	37.72	702.43	47.00 to 96.42	345,096	282,086
1611A	4	94.96	94.08	93.27	8.55	100.87	81.88	104.52	N/A	180,600	168,443
1611B	13	103.32	131.28	97.42	49.09	134.75	36.53	361.24	82.03 to 182.55	209,238	203,848
1614A	18	91.16	86.51	86.55	9.93	99.95	54.81	98.07	74.22 to 96.31	206,388	178,639
1614B	3	20.03	44.39	37.49	124.88	118.40	19.05	94.09	N/A	175,600	65,833
1615A	3	88.01	89.48	89.29	2.37	100.22	87.09	93.35	N/A	198,833	177,532
1615B	5	98.18	86.96	88.83	13.83	97.89	37.17	102.33	N/A	157,080	139,533
1615C	4	130.96	130.43	70.54	67.47	184.89	41.02	218.78	N/A	186,082	131,270
1616A	11	97.24	97.59	97.33	2.42	100.27	90.25	103.20	95.65 to 100.07	181,045	176,205
1617A	5	103.57	102.49	101.79	6.64	100.69	88.47	115.66	N/A	103,620	105,475
1617B	5	99.30	100.68	100.29	6.05	100.39	93.46	109.52	N/A	77,560	77,782
1617C	1	92.69	92.69	92.69			92.69	92.69	N/A	149,000	138,103

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/23/2008

(!: AVTot=0)

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TOTAL Sales Price:	1,302,955,743	WGT. MEAN:	94	STD:	16.78	95% Wgt. Mean C.I.:	93.72 to 94.41
TOTAL Adj.Sales Price:	1,302,955,743	MEAN:	96	AVG.ABS.DEV:	8.45	95% Mean C.I.:	95.75 to 96.48
TOTAL Assessed Value:	1,225,627,008						
AVG. Adj. Sales Price:	158,742	COD:	8.77	MAX Sales Ratio:	702.43		
AVG. Assessed Value:	149,321	PRD:	102.18	MIN Sales Ratio:	15.98		

Printed: 01/23/2008 15:09:43

1618A	4	91.01	91.85	91.81	6.28	100.05	85.14	100.27	N/A	106,622	97,892
1618B	1	109.35	109.35	109.35			109.35	109.35	N/A	137,000	149,814
1618C	6	95.96	93.84	93.72	5.69	100.12	85.28	102.17	85.28 to 102.17	123,700	115,936
1618D	2	95.82	95.82	95.82	0.03	100.00	95.79	95.84	N/A	164,000	157,139
1618E	4	92.93	93.51	93.56	1.05	99.95	92.32	95.86	N/A	258,375	241,727
1619A	4	101.29	100.78	100.52	3.90	100.26	93.06	107.49	N/A	164,125	164,982
1619B	31	98.68	92.85	92.07	9.81	100.84	20.17	110.06	95.88 to 101.05	164,048	151,039
1619C	60	98.29	96.79	96.79	2.51	100.00	61.33	105.36	96.78 to 98.51	131,502	127,275
1620A	7	100.00	97.69	96.31	6.57	101.43	83.41	112.99	83.41 to 112.99	218,771	210,696
1620B	3	93.71	92.89	92.73	2.61	100.17	88.81	96.16	N/A	178,131	165,190
1621A	36	97.88	96.22	91.03	15.20	105.69	21.73	148.49	92.81 to 101.65	208,227	189,555
1621B	2	46.94	46.94	48.70	28.38	96.39	33.62	60.26	N/A	333,000	162,168
1623A	7	99.45	210.43	109.42	141.56	192.31	44.53	600.71	44.53 to 600.71	162,778	178,113
1630A	2	94.94	94.94	95.00	5.32	99.94	89.89	100.00	N/A	237,364	225,490
1708A	4	101.20	101.85	101.72	2.84	100.12	98.19	106.81	N/A	88,037	89,554
1708B	9	88.94	86.11	85.78	6.28	100.38	64.45	94.72	84.02 to 94.72	123,850	106,243
1709A	12	94.29	95.83	95.66	3.09	100.18	91.57	110.25	92.91 to 97.67	133,210	127,433
1715A	102	98.49	98.47	98.44	1.86	100.03	86.29	102.52	98.06 to 99.08	127,101	125,115
1716A	3	99.13	101.76	101.17	4.03	100.58	97.08	109.07	N/A	131,500	133,044
1719A	5	98.83	86.78	86.64	13.29	100.16	45.73	101.18	N/A	138,830	120,284
1720A	1	98.27	98.27	98.27			98.27	98.27	N/A	135,500	133,159
1721A	1	98.05	98.05	98.05			98.05	98.05	N/A	125,500	123,047
1721B	1	93.93	93.93	93.93			93.93	93.93	N/A	126,250	118,583
1722A	8	96.59	96.53	96.51	2.21	100.02	92.89	100.22	92.89 to 100.22	112,175	108,259
1723A	4	89.71	92.11	92.88	5.96	99.17	84.47	104.57	N/A	114,000	105,882
1723B	11	101.08	106.68	103.29	12.16	103.28	92.06	146.27	92.50 to 142.22	159,777	165,033
1727A	2	105.30	105.30	105.30	0.06	100.00	105.24	105.36	N/A	95,000	100,036
1727C	24	89.71	89.92	89.59	7.13	100.37	74.02	115.67	86.45 to 90.93	184,159	164,983
1727D	1	95.20	95.20	95.20			95.20	95.20	N/A	135,000	128,524
1728A	5	103.90	100.32	100.35	3.97	99.97	92.40	104.92	N/A	130,400	130,859
1728B	8	92.74	93.41	93.55	5.72	99.84	85.21	102.20	85.21 to 102.20	170,162	159,192
1728C	5	98.63	99.12	98.99	1.36	100.13	97.02	102.33	N/A	141,500	140,069
1729A	1	103.26	103.26	103.26			103.26	103.26	N/A	90,000	92,930
1729B	1	75.76	75.76	75.76			75.76	75.76	N/A	260,000	196,968
1731A	1	109.50	109.50	109.50			109.50	109.50	N/A	115,000	125,925
1732A	6	98.41	99.70	99.42	6.03	100.28	89.02	114.56	89.02 to 114.56	118,916	118,230
1733A	4	96.10	94.80	94.61	3.13	100.21	87.51	99.52	N/A	207,250	196,075
1733B	17	97.88	99.39	98.96	4.59	100.43	87.59	109.25	94.05 to 105.04	144,311	142,815
1733C	7	95.74	97.33	97.17	4.25	100.17	90.96	107.02	90.96 to 107.02	302,857	294,273
1733D	5	100.00	101.12	101.18	2.20	99.94	97.31	107.90	N/A	134,000	135,583

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State Stat Run

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Printed: 01/23/2008 15:09:44

1733F	2	86.47	86.47	86.35	2.78	100.13	84.06	88.87	N/A	214,725	185,417
1733G	3	97.29	93.28	94.14	7.46	99.09	80.39	102.17	N/A	208,000	195,813
1733H	3	100.15	100.72	100.67	0.88	100.04	99.68	102.32	N/A	174,000	175,170
1734B	5	96.66	106.19	106.07	12.13	100.11	92.30	127.68	N/A	207,900	220,519
1734C	2	102.72	102.72	102.60	3.47	100.11	99.16	106.28	N/A	108,625	111,454
1734D	28	98.91	100.00	98.98	6.22	101.03	84.85	123.60	95.80 to 102.57	127,419	126,116
1734E	5	101.86	100.04	100.21	2.08	99.83	95.62	102.47	N/A	139,500	139,795
1831A	3	99.49	98.65	98.76	4.14	99.88	92.05	104.40	N/A	146,000	144,193
2329A	10	100.21	94.81	92.29	11.16	102.73	22.10	109.26	96.33 to 108.74	197,736	182,498
3100	6	100.33	114.70	102.81	19.45	111.56	89.59	200.00	89.59 to 200.00	369,750	380,129
3101	6	89.86	91.26	90.81	6.09	100.49	81.78	100.13	81.78 to 100.13	304,532	276,555
3103	3	91.77	88.74	88.87	9.28	99.85	74.44	100.00	N/A	765,000	679,827
3106	1	105.20	105.20	105.20			105.20	105.20	N/A	135,000	142,020
3107	3	79.03	76.37	77.10	5.62	99.06	68.38	81.71	N/A	496,666	382,917
3109	4	92.18	90.97	89.33	7.14	101.84	79.50	100.00	N/A	257,475	229,989
3200	5	99.70	89.47	85.18	11.16	105.04	47.64	101.65	N/A	319,000	271,722
3201	9	94.83	90.48	90.05	10.20	100.48	72.30	107.85	74.47 to 101.95	303,226	273,044
3202	1	74.56	74.56	74.56			74.56	74.56	N/A	445,000	331,789
3204	6	83.27	79.82	75.37	24.67	105.91	33.62	107.64	33.62 to 107.64	356,921	268,994
3206	1	93.24	93.24	93.24			93.24	93.24	N/A	291,000	271,331
3207	2	229.19	229.19	229.18	8.24	100.00	210.29	248.08	N/A	59,500	136,365
3208	1	77.99	77.99	77.99			77.99	77.99	N/A	353,000	275,308
3209	1	90.69	90.69	90.69			90.69	90.69	N/A	287,000	260,285
3210	3	76.63	76.20	76.12	0.70	100.11	75.17	76.79	N/A	226,126	172,119
3300	12	92.16	89.55	88.88	7.72	100.76	73.50	103.86	77.20 to 97.11	277,125	246,302
3303	5	83.29	84.47	80.94	10.62	104.37	66.38	104.97	N/A	392,481	317,662
3400	8	85.30	85.10	84.32	21.16	100.93	20.50	128.04	20.50 to 128.04	201,750	170,119
3402	4	84.60	88.04	87.26	10.49	100.90	78.51	104.45	N/A	265,475	231,652
3403	1	79.17	79.17	79.17			79.17	79.17	N/A	475,000	376,070
3407	1	80.02	80.02	80.02			80.02	80.02	N/A	307,500	246,075
3409	2	88.05	88.05	87.98	0.74	100.07	87.39	88.70	N/A	315,500	277,581
3500	26	87.53	88.08	85.69	13.35	102.79	50.42	126.59	80.12 to 94.29	242,858	208,097
3501	1	106.32	106.32	106.32			106.32	106.32	N/A	220,000	233,903
3502	2	96.39	96.39	94.97	10.80	101.50	85.98	106.80	N/A	208,500	198,011
3503	1	77.67	77.67	77.67			77.67	77.67	N/A	277,500	215,535
3505	4	86.21	81.81	81.62	6.93	100.23	65.86	88.96	N/A	325,612	265,769
3600	11	100.00	100.47	99.66	11.33	100.81	80.25	130.32	86.29 to 119.33	204,975	204,287
3602	6	87.84	90.17	84.93	14.14	106.17	68.61	121.19	68.61 to 121.19	318,497	270,502
3603	2	63.92	63.92	62.78	11.88	101.80	56.32	71.51	N/A	257,250	161,514
3700	20	93.60	92.78	91.23	10.42	101.69	59.49	121.47	90.29 to 98.91	230,315	210,126

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Printed: 01/23/2008 15:09:44

3800	29	90.56	90.95	89.47	10.63	101.65	68.44	130.40	83.57 to 94.54	219,008	195,946
3801	3	97.79	98.16	98.73	6.33	99.43	89.07	107.63	N/A	318,242	314,196
3803	1	100.00	100.00	100.00			100.00	100.00	N/A	165,000	165,000
3804	3	92.57	89.31	89.25	6.25	100.07	79.01	96.36	N/A	225,666	201,402
3805	3	99.89	97.43	97.72	4.21	99.70	89.90	102.51	N/A	282,675	276,240
3806	1	87.86	87.86	87.86			87.86	87.86	N/A	264,850	232,700
3900	1	90.55	90.55	90.55			90.55	90.55	N/A	425,000	384,825
3901	4	90.08	92.91	90.66	9.78	102.48	81.44	110.03	N/A	220,125	199,555
3902	1	105.45	105.45	105.45			105.45	105.45	N/A	212,000	223,547
6038	76	94.17	94.95	94.28	7.20	100.71	66.35	126.24	93.29 to 97.82	135,092	127,364
6043	10	99.25	100.68	98.95	13.04	101.74	67.56	120.79	85.57 to 116.14	120,265	119,007
6072	54	97.47	97.37	95.79	8.46	101.64	77.01	187.25	91.23 to 99.47	160,772	154,011
6073	6	103.28	107.95	104.01	10.92	103.79	91.50	140.25	91.50 to 140.25	94,666	98,462
6074	6	100.95	109.40	104.50	18.67	104.69	78.39	150.24	78.39 to 150.24	105,500	110,245
6075	18	96.02	95.23	94.78	4.58	100.48	86.61	102.71	90.19 to 100.43	115,611	109,576
6082	4	93.74	93.52	91.78	7.17	101.90	84.60	101.98	N/A	128,750	118,161
6089	32	95.21	95.39	94.20	9.10	101.26	63.00	113.09	91.58 to 102.05	115,481	108,786
6090	1	103.36	103.36	103.36			103.36	103.36	N/A	65,000	67,181
6097	1	103.77	103.77	103.77			103.77	103.77	N/A	60,000	62,264
6098	5	91.71	92.74	92.98	4.60	99.74	86.03	102.85	N/A	120,170	111,733
6099	4	103.76	105.91	106.41	4.66	99.53	100.00	116.12	N/A	145,558	154,884
6101	2	126.64	126.64	125.60	8.87	100.82	115.40	137.87	N/A	88,650	111,345
6106	3	99.51	97.76	98.22	3.08	99.53	92.29	101.49	N/A	106,166	104,281
6114	8	89.03	100.83	93.92	26.23	107.35	72.82	164.50	72.82 to 164.50	116,750	109,655
6128	1	91.36	91.36	91.36			91.36	91.36	N/A	120,000	109,635
6156	1	124.33	124.33	124.33			124.33	124.33	N/A	82,000	101,954
6381	51	98.61	97.59	97.04	5.72	100.57	68.76	109.68	96.87 to 100.49	219,060	212,575
6382	32	95.77	90.22	90.44	9.99	99.76	43.77	103.47	92.79 to 99.19	166,496	150,576
7100	9	84.04	89.97	90.55	12.87	99.36	69.89	108.45	81.22 to 107.70	289,111	261,788
7101	22	98.13	97.61	97.33	7.63	100.29	81.66	115.42	91.52 to 102.74	95,544	92,992
7102	110	95.31	94.80	94.08	6.39	100.76	18.66	113.54	94.13 to 96.30	121,994	114,778
7103	89	96.43	96.27	95.88	5.58	100.40	76.91	113.65	95.19 to 99.38	133,598	128,097
7104	41	98.46	97.71	97.47	5.09	100.24	85.60	117.09	93.59 to 100.09	113,604	110,732
7105	25	97.75	95.73	96.09	5.43	99.62	74.36	107.40	92.76 to 100.00	150,851	144,960
7106	25	94.20	94.67	93.55	13.41	101.20	18.48	131.13	89.66 to 101.27	101,751	95,190
7107	19	91.81	92.13	92.16	7.68	99.97	80.48	113.11	85.02 to 97.76	109,588	100,997
7108	18	92.37	93.73	93.24	6.22	100.52	83.47	103.97	88.40 to 99.15	144,419	134,662
7109	87	95.46	96.42	95.48	7.85	100.99	81.37	133.02	93.25 to 98.25	103,054	98,394
7110	11	106.46	106.13	105.90	4.42	100.22	95.73	113.20	98.62 to 112.74	114,800	121,571
7111	185	96.04	97.29	96.38	6.39	100.95	57.53	254.65	95.30 to 97.82	181,160	174,595

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Printed: 01/23/2008 15:09:44

7112	70	92.44	93.57	92.26	7.87	101.43	72.14	205.92	89.95 to 94.99	124,566	114,919
7114	37	89.06	96.35	93.13	17.68	103.46	60.70	248.62	84.18 to 94.48	82,682	77,005
7115	12	94.27	92.40	93.17	6.51	99.17	74.74	105.74	85.51 to 97.81	153,654	143,160
7120	5	98.99	94.82	94.83	5.95	100.00	78.93	103.16	N/A	142,350	134,984
7121	193	94.68	96.44	94.81	13.49	101.71	55.43	149.46	91.82 to 97.63	93,370	88,526
7122	90	97.74	96.03	95.78	6.15	100.26	44.43	112.89	96.04 to 99.48	163,014	156,138
7123	73	94.78	99.76	96.88	14.92	102.98	73.30	195.63	92.31 to 100.00	74,240	71,921
7124	139	97.56	97.80	97.19	6.04	100.63	77.96	121.56	95.89 to 98.66	121,247	117,835
7133	94	96.34	95.68	95.03	6.13	100.67	77.69	121.50	93.82 to 98.33	171,698	163,172
7134	2	88.48	88.48	88.48	4.66	100.00	84.36	92.60	N/A	149,950	132,678
7135	30	96.79	96.25	95.67	4.93	100.61	84.88	125.56	93.46 to 97.98	300,725	287,703
7136	117	97.29	94.67	93.41	6.38	101.34	15.98	106.05	95.78 to 98.32	146,545	136,888
7137	36	95.99	98.16	94.12	11.20	104.29	45.44	254.17	93.73 to 99.27	149,591	140,797
7138	14	95.47	96.35	95.30	7.08	101.10	84.41	127.02	88.11 to 100.64	137,796	131,326
7139	37	97.76	97.64	97.90	4.99	99.74	83.91	115.66	94.99 to 99.66	189,209	185,239
7140	10	95.32	96.18	94.57	7.00	101.71	78.98	124.21	87.60 to 102.04	178,531	168,829
7141	3	93.51	95.95	92.67	10.84	103.54	81.96	112.37	N/A	661,666	613,167
7142	31	94.18	94.53	94.61	5.44	99.92	80.23	107.75	92.74 to 98.52	139,758	132,223
7143	2	92.19	92.19	93.05	3.64	99.08	88.83	95.55	N/A	175,785	163,562
7150	6	94.04	94.63	91.12	10.84	103.84	80.52	110.17	80.52 to 110.17	330,712	301,356
7200	43	94.46	96.79	94.82	9.64	102.08	79.25	151.85	90.05 to 100.00	96,157	91,173
7201	73	92.17	95.34	92.57	14.99	103.00	47.25	185.43	88.64 to 95.34	91,778	84,958
7202	56	97.71	98.74	98.01	5.92	100.74	85.08	131.72	95.41 to 99.21	104,106	102,033
7203	78	93.40	92.28	90.59	11.55	101.87	57.05	150.76	88.00 to 95.44	93,421	84,632
7204	20	99.10	101.02	100.27	8.17	100.74	85.32	125.00	91.70 to 104.77	87,460	87,699
7205	89	97.25	96.98	96.02	7.85	101.01	76.73	139.03	93.87 to 98.71	108,642	104,317
7206	74	93.08	94.73	94.61	6.24	100.12	76.04	137.64	92.10 to 95.54	137,990	130,553
7207	60	97.90	97.74	97.17	6.36	100.59	77.29	119.12	94.78 to 99.96	101,599	98,724
7208	55	96.67	96.46	96.31	5.93	100.16	78.32	124.52	94.15 to 99.06	119,490	115,077
7209	154	96.40	96.42	96.05	6.07	100.38	81.17	121.66	94.51 to 97.85	126,288	121,304
7211	96	95.98	97.86	96.63	9.29	101.28	68.59	145.84	93.16 to 99.04	101,205	97,796
7212	1	91.82	91.82	91.82			91.82	91.82	N/A	379,000	347,989
7213	12	96.03	97.81	96.53	6.84	101.33	86.31	125.70	91.67 to 102.26	154,366	149,005
7214	25	93.67	92.56	91.69	6.34	100.95	81.75	107.04	86.50 to 97.38	108,229	99,235
7216	53	92.80	93.72	92.73	8.31	101.06	76.84	120.51	89.59 to 95.47	110,924	102,864
7217	86	97.51	98.14	97.11	9.79	101.07	74.96	137.44	92.99 to 100.74	101,544	98,606
7218	28	93.63	93.84	93.81	5.20	100.04	86.10	104.77	90.28 to 97.95	115,250	108,113
7219	58	96.33	97.30	97.36	5.99	99.94	85.18	117.96	93.78 to 97.92	117,239	114,140
7220	72	97.75	96.82	96.33	5.08	100.51	78.78	111.89	95.92 to 100.00	212,309	204,515
7221	5	100.63	100.94	100.95	0.81	99.99	100.00	102.79	N/A	219,814	221,904

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Base Stat

State Stat Run

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TOTAL Sales Price:	1,302,955,743	WGT. MEAN:	94	STD:	16.78	95% Wgt. Mean C.I.:	93.72 to 94.41
TOTAL Adj.Sales Price:	1,302,955,743	MEAN:	96	AVG.ABS.DEV:	8.45	95% Mean C.I.:	95.75 to 96.48
TOTAL Assessed Value:	1,225,627,008						
AVG. Adj. Sales Price:	158,742	COD:	8.77	MAX Sales Ratio:	702.43		
AVG. Assessed Value:	149,321	PRD:	102.18	MIN Sales Ratio:	15.98		

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7222	128	97.93	101.44	97.77	15.32	103.75	58.46	186.01	94.34 to 101.02	81,869	80,041
7223	81	100.51	99.50	98.70	10.73	100.81	20.00	150.48	97.92 to 102.69	96,120	94,869
7224	41	88.87	94.19	91.58	14.96	102.85	51.25	163.50	83.85 to 98.75	84,409	77,301
7225	19	92.00	93.24	91.72	8.46	101.65	74.12	115.24	86.42 to 98.14	104,415	95,769
7226	23	89.63	76.17	75.58	21.78	100.78	24.76	106.16	77.25 to 93.84	209,614	158,432
7229	7	93.41	92.51	92.42	4.36	100.10	84.84	100.18	84.84 to 100.18	189,928	175,522
7240	6	101.00	97.34	96.84	6.56	100.52	79.73	106.45	79.73 to 106.45	370,166	358,463
7241	55	96.44	96.73	95.94	6.41	100.82	82.00	116.60	93.65 to 98.46	118,617	113,796
7242	68	97.70	98.68	97.76	7.44	100.94	79.15	132.41	95.47 to 100.00	125,940	123,118
7243	74	96.61	97.02	96.68	7.24	100.36	73.66	133.72	94.52 to 99.46	106,707	103,164
7244	39	95.40	96.69	96.22	5.22	100.49	70.35	115.78	93.86 to 97.54	142,028	136,666
7245	2	78.97	78.97	79.10	4.57	99.84	75.36	82.57	N/A	220,000	174,009
7246	11	91.34	90.53	89.57	8.81	101.08	71.54	111.42	75.38 to 99.46	279,068	249,947
7247	17	96.95	95.72	95.31	5.41	100.44	84.33	105.66	89.38 to 100.00	159,506	152,021
7250	70	95.25	96.01	95.76	5.68	100.26	81.01	119.48	93.94 to 97.31	150,567	144,183
7253	12	92.47	92.89	92.21	6.90	100.73	82.02	111.27	85.08 to 99.65	143,241	132,089
7254	3	94.28	94.39	94.45	1.23	99.94	92.70	96.19	N/A	360,333	340,320
7302	165	98.24	99.11	96.57	10.67	102.63	73.00	161.61	95.25 to 99.72	122,380	118,185
7306	75	92.04	92.74	90.80	9.56	102.13	65.26	127.09	89.12 to 95.02	138,454	125,720
7308	14	88.13	89.28	89.22	9.15	100.06	69.01	101.47	80.53 to 99.58	282,293	251,869
7309	14	100.15	97.67	97.46	4.92	100.21	85.47	104.64	91.75 to 103.10	113,103	110,231
7310	19	95.43	93.27	93.01	6.42	100.28	67.38	104.76	87.65 to 98.76	114,323	106,327
7311	76	88.79	90.26	87.61	10.87	103.03	67.38	129.11	85.90 to 93.46	271,784	238,109
7312	17	95.77	95.17	93.93	7.68	101.32	79.96	123.92	85.97 to 100.69	177,123	166,371
7313	2	97.34	97.34	95.36	12.75	102.07	84.93	109.75	N/A	220,000	209,801
7314	60	95.52	96.26	96.32	5.37	99.94	84.93	117.03	93.44 to 98.77	177,584	171,044
7315	21	100.00	97.47	96.40	8.30	101.12	75.26	118.94	89.83 to 101.24	220,966	213,006
7316	27	95.53	94.80	94.60	5.84	100.21	80.09	109.57	90.91 to 100.00	136,231	128,878
7317	6	102.31	100.60	98.95	9.72	101.67	78.88	113.78	78.88 to 113.78	177,316	175,456
7318	88	93.96	95.81	92.82	13.43	103.22	47.24	208.29	90.11 to 98.42	98,911	91,811
7320	55	99.76	97.69	95.63	8.77	102.15	69.87	149.43	95.32 to 101.14	145,685	139,324
7321	45	95.95	100.75	98.56	11.76	102.22	82.59	157.45	91.07 to 103.79	113,632	112,000
7322	29	97.68	97.63	97.67	4.59	99.96	86.43	109.68	93.73 to 100.09	158,717	155,021
7323	16	96.41	93.70	94.11	7.61	99.56	75.36	111.78	85.74 to 100.00	232,331	218,652
7324	1	89.59	89.59	89.59			89.59	89.59	N/A	377,099	337,852
7325	30	94.37	88.95	86.73	11.75	102.55	17.98	109.83	88.46 to 98.89	411,132	356,594
7328	46	97.19	97.04	97.04	5.06	100.01	84.55	117.41	94.53 to 99.77	138,000	133,911
7329	85	97.26	97.15	97.16	5.57	99.99	79.50	119.05	95.71 to 99.26	149,670	145,425
7330	1	100.00	100.00	100.00			100.00	100.00	N/A	430,000	430,000
7331	185	96.90	97.98	96.18	8.93	101.87	67.03	221.03	95.06 to 99.17	120,915	116,291

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7332	35	92.18	94.94	93.71	12.67	101.32	66.77	148.46	89.68 to 100.67	107,848	101,062
7333	9	97.63	92.59	90.48	10.91	102.33	75.99	109.17	77.25 to 108.51	797,055	721,151
7334	75	95.49	92.42	91.60	8.38	100.90	25.14	109.26	93.69 to 98.05	181,270	166,045
7335	5	98.32	93.93	93.90	6.44	100.04	82.58	101.49	N/A	470,100	441,406
7336	27	97.93	96.81	95.42	7.10	101.45	74.60	113.00	93.13 to 103.51	393,437	375,437
7337	137	97.52	97.20	97.07	4.94	100.13	81.61	110.59	96.21 to 98.73	206,099	200,069
7338	55	91.83	90.66	87.91	11.51	103.13	19.92	162.10	89.07 to 95.93	491,287	431,906
7339	82	93.44	87.79	86.62	11.97	101.35	19.26	111.32	89.12 to 95.90	284,214	246,191
7340	7	95.76	95.28	83.68	24.37	113.86	41.82	150.27	41.82 to 150.27	210,851	176,440
7401	20	95.74	94.64	94.34	9.19	100.31	76.38	113.87	86.52 to 103.32	120,582	113,762
7402	123	95.50	93.61	93.29	7.65	100.34	18.17	136.11	93.13 to 97.51	217,192	202,626
7403	94	98.97	99.14	98.41	6.17	100.74	74.80	152.80	96.97 to 100.00	160,254	157,706
7404	9	97.46	96.80	96.24	4.70	100.58	88.36	104.95	88.66 to 102.84	207,944	200,120
7405	6	89.07	88.70	87.86	5.49	100.95	80.62	96.26	80.62 to 96.26	394,166	346,313
7406	29	93.11	93.22	92.92	6.48	100.33	80.45	110.46	88.94 to 96.45	130,443	121,202
7407	22	96.13	95.31	95.07	5.60	100.25	80.80	104.99	91.46 to 100.00	327,697	311,551
7408	29	95.56	93.02	90.51	10.04	102.78	69.80	127.35	85.11 to 99.77	461,632	417,828
7409	59	95.41	94.78	94.73	5.53	100.05	74.48	114.69	92.28 to 97.01	208,218	197,253
7410	55	95.25	95.13	94.47	5.90	100.69	74.81	120.19	94.00 to 97.97	188,243	177,838
7411	2	95.55	95.55	96.22	5.20	99.30	90.58	100.51	N/A	286,500	275,669
7412	23	100.76	99.01	98.68	6.13	100.34	76.94	112.22	95.75 to 102.33	223,778	220,819
7413	12	99.09	94.27	93.23	7.94	101.12	71.56	106.80	89.47 to 101.27	192,054	179,059
7414	74	92.04	92.56	92.00	7.75	100.60	76.53	122.62	88.84 to 94.94	127,100	116,937
7415	3	100.00	98.40	98.60	3.34	99.80	92.60	102.61	N/A	350,666	345,751
7416	5	100.00	101.57	102.03	6.03	99.54	89.17	118.99	N/A	338,600	345,489
7417	28	94.32	94.59	94.52	4.27	100.07	80.33	120.40	93.02 to 96.21	135,176	127,764
7422	12	99.16	97.14	96.16	6.30	101.02	81.60	111.11	91.37 to 102.06	228,666	219,884
7423	2	95.56	95.56	95.36	1.99	100.21	93.66	97.46	N/A	357,500	340,922
7424	1	96.29	96.29	96.29			96.29	96.29	N/A	295,000	284,056
7425	2	100.00	100.00	100.00	0.00	100.00	100.00	100.00	N/A	385,000	385,000
7427	61	95.46	96.46	95.84	6.79	100.65	73.34	123.71	93.92 to 98.68	115,808	110,988
7430	50	89.10	90.51	90.50	7.13	100.01	77.59	112.61	86.18 to 94.00	143,169	129,566
7431	73	100.00	99.27	98.81	4.57	100.47	84.92	118.77	98.91 to 100.74	209,478	206,980
7433	7	91.72	93.53	91.83	10.07	101.84	79.36	114.96	79.36 to 114.96	833,928	765,832
7434	16	96.59	91.53	89.99	8.26	101.70	23.82	103.55	89.72 to 100.10	255,897	230,290
7435	81	97.30	96.38	95.82	6.19	100.59	48.50	116.66	95.59 to 99.71	304,455	291,732
7438	9	96.96	100.08	101.80	8.43	98.31	81.44	121.07	92.69 to 113.74	255,500	260,105
7439	35	94.25	92.79	92.58	7.00	100.22	76.94	121.94	91.25 to 96.08	115,938	107,339
7440	67	98.85	98.06	97.23	5.70	100.85	73.11	122.84	96.15 to 100.00	137,355	133,556
7441	19	96.21	93.38	93.04	7.12	100.36	66.10	107.35	87.79 to 100.00	156,100	145,233

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7444	50	94.67	95.27	94.42	6.65	100.90	77.00	126.18	91.73 to 99.16	117,178	110,638
7446	21	93.52	94.70	92.58	9.07	102.29	75.56	140.64	87.00 to 100.00	121,376	112,371
7447	8	90.38	92.82	91.56	8.59	101.38	78.53	108.56	78.53 to 108.56	439,062	401,990
7448	6	86.16	83.38	82.63	6.82	100.90	68.90	91.30	68.90 to 91.30	276,000	228,070
7451	48	95.43	94.98	93.14	7.61	101.98	68.02	110.23	92.45 to 99.50	295,299	275,031
7452	5	95.60	87.22	82.70	22.48	105.46	25.76	115.92	N/A	430,341	355,894
7453	9	91.62	89.28	86.69	11.48	102.99	44.58	109.39	85.63 to 102.16	456,551	395,764
7454	173	95.59	93.51	92.54	7.59	101.05	27.21	112.57	93.64 to 97.47	215,647	199,557
7455	5	104.83	115.16	95.36	27.21	120.77	81.12	194.06	N/A	321,346	306,428
7460	2	88.75	88.75	88.75	0.24	100.00	88.54	88.96	N/A	199,750	177,286
7470	4	106.95	102.88	101.63	6.09	101.23	87.26	110.37	N/A	242,750	246,715
7471	2	78.94	78.94	78.58	3.22	100.46	76.40	81.48	N/A	315,000	247,516
7472	2	80.08	80.08	80.01	2.98	100.09	77.69	82.47	N/A	268,000	214,420
9CNCCV	4	102.79	104.86	104.28	2.68	100.56	101.97	111.90	N/A	27,750	28,938
9CNPINE	5	98.13	98.81	98.39	4.23	100.43	93.00	109.21	N/A	70,700	69,562
9CNSEN	5	92.90	96.73	95.54	9.26	101.25	84.18	110.27	N/A	26,860	25,662
9CNSP	2	92.88	92.88	92.88	0.86	100.00	92.08	93.68	N/A	64,500	59,905
9CNST	4	85.85	79.68	78.47	9.92	101.54	58.53	88.48	N/A	62,350	48,926
9CNVDV	35	101.67	102.14	101.95	3.22	100.18	93.16	112.51	99.75 to 103.33	89,404	91,148
9CNWP	10	87.63	86.69	85.16	9.27	101.79	63.58	106.14	77.61 to 95.82	81,438	69,355
9DTCENT	6	87.52	91.35	89.97	9.69	101.54	78.99	112.25	78.99 to 112.25	104,300	93,836
9DTCONT	3	85.90	86.59	86.36	2.62	100.27	83.56	90.32	N/A	151,340	130,702
9DTGP	14	90.85	88.48	87.84	5.73	100.72	75.10	97.74	80.31 to 93.67	66,571	58,476
9DTLB	21	92.30	93.65	91.62	6.38	102.22	72.07	108.67	88.97 to 97.06	138,094	126,517
9DTUT	17	86.52	85.03	81.07	10.99	104.89	61.07	109.07	79.84 to 98.74	171,302	138,876
9ECWW	1	80.24	80.24	80.24			80.24	80.24	N/A	94,000	75,426
9NCCP1	4	114.45	114.49	113.52	6.37	100.85	102.79	126.28	N/A	63,748	72,369
9NCCP2	17	109.83	111.20	108.79	9.52	102.22	94.74	146.84	99.57 to 115.32	58,941	64,120
9NCNGG	22	96.38	96.28	96.05	3.07	100.25	89.55	103.23	93.18 to 99.71	92,486	88,830
9NCSTONE	12	94.15	94.69	94.75	2.12	99.94	92.22	99.24	92.79 to 97.17	125,733	119,127
9NCTAB	4	118.52	117.81	116.74	9.60	100.91	100.00	134.21	N/A	39,000	45,529
9NEUNP	4	98.40	98.59	98.59	0.40	100.00	98.04	99.53	N/A	81,600	80,450
9NWFIELD	4	74.57	74.47	74.50	15.81	99.96	51.53	97.19	N/A	93,600	69,732
9SCBW	15	100.57	101.79	100.90	4.25	100.88	94.90	110.62	97.92 to 105.91	56,710	57,222
9SEBP	2	106.19	106.19	106.13	5.82	100.05	100.00	112.37	N/A	89,750	95,253
9SELP	14	105.17	104.20	102.64	9.10	101.51	87.68	152.51	89.09 to 108.15	81,850	84,014
9WCHP	6	91.94	93.54	93.66	5.90	99.87	85.99	104.38	85.99 to 104.38	58,333	54,633
9WCWSQ	4	92.40	96.18	95.60	9.05	100.61	86.11	113.81	N/A	108,062	103,307
CNCOM	5	114.00	107.99	104.66	11.03	103.18	83.87	124.58	N/A	76,950	80,539
ECCOM	1	89.62	89.62	89.62			89.62	89.62	N/A	133,000	119,200

**PAD 2008 Preliminary Statistics**

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/23/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	8208	<b>MEDIAN:</b>	<b>96</b>	COV:	17.46	95% Median C.I.:	96.10 to 96.57
TOTAL Sales Price:	1,302,955,743	WGT. MEAN:	94	STD:	16.78	95% Wgt. Mean C.I.:	93.72 to 94.41
TOTAL Adj.Sales Price:	1,302,955,743	MEAN:	96	AVG.ABS.DEV:	8.45	95% Mean C.I.:	95.75 to 96.48
TOTAL Assessed Value:	1,225,627,008						
AVG. Adj. Sales Price:	158,742	COD:	8.77	MAX Sales Ratio:	702.43		
AVG. Assessed Value:	149,321	PRD:	102.18	MIN Sales Ratio:	15.98		

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SECOM	2	90.86	90.86	92.81	10.82	97.89	81.03	100.69	N/A	109,250	101,400
WCCOM	2	99.24	99.24	99.01	0.77	100.23	98.48	100.00	N/A	60,697	60,097

ALL	8208	96.35	96.12	94.07	8.77	102.18	15.98	702.43	96.10 to 96.57	158,742	149,321
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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
(blank)	51	90.91	90.26	89.31	7.42	101.06	61.07	114.96	88.53 to 92.30	244,222	218,119
1	7909	96.46	96.27	94.37	8.59	102.01	15.98	702.43	96.21 to 96.67	155,170	146,438
3	248	92.38	92.27	89.03	14.15	103.64	20.50	248.08	90.06 to 94.08	255,065	227,086
ALL	8208	96.35	96.12	94.07	8.77	102.18	15.98	702.43	96.10 to 96.57	158,742	149,321

**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	8198	96.35	96.11	94.06	8.76	102.18	15.98	702.43	96.10 to 96.57	158,831	149,400
A	10	99.24	100.98	98.51	10.93	102.50	81.03	124.58	83.87 to 119.82	85,764	84,489
ALL	8208	96.35	96.12	94.07	8.77	102.18	15.98	702.43	96.10 to 96.57	158,742	149,321

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	8208	96.35	96.12	94.07	8.77	102.18	15.98	702.43	96.10 to 96.57	158,742	149,321
06											
07											
ALL	8208	96.35	96.12	94.07	8.77	102.18	15.98	702.43	96.10 to 96.57	158,742	149,321

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/23/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	8208	<b>MEDIAN:</b>	<b>96</b>	COV:	17.46	95% Median C.I.:	96.10 to 96.57
TOTAL Sales Price:	1,302,955,743	WGT. MEAN:	94	STD:	16.78	95% Wgt. Mean C.I.:	93.72 to 94.41
TOTAL Adj.Sales Price:	1,302,955,743	MEAN:	96	AVG.ABS.DEV:	8.45	95% Mean C.I.:	95.75 to 96.48
TOTAL Assessed Value:	1,225,627,008						
AVG. Adj. Sales Price:	158,742	COD:	8.77	MAX Sales Ratio:	702.43		
AVG. Assessed Value:	149,321	PRD:	102.18	MIN Sales Ratio:	15.98		

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**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	103	90.22	88.30	81.89	17.47	107.83	20.00	185.43	88.06 to 92.67	139,699	114,398
34-0034											
55-0001	7608	96.45	96.29	94.33	8.55	102.08	15.98	702.43	96.19 to 96.66	156,296	147,427
55-0145	228	95.32	94.07	92.25	9.05	101.97	22.10	130.32	94.00 to 97.16	221,730	204,549
55-0148	29	94.46	95.15	93.23	12.03	102.06	67.56	120.79	85.98 to 102.11	197,602	184,226
55-0160	144	95.74	96.38	93.71	10.64	102.86	20.50	200.00	92.57 to 97.92	185,532	173,853
55-0161	29	94.14	95.62	93.01	12.70	102.80	72.82	164.50	84.60 to 99.86	182,424	169,681
66-0501	34	95.21	94.87	93.44	9.43	101.54	63.00	113.09	91.58 to 101.72	133,541	124,775
76-0002	31	93.68	95.53	90.79	11.92	105.22	66.30	137.87	87.66 to 102.85	206,397	187,394
76-0082											
80-0005	2	104.49	104.49	96.55	21.16	108.22	82.38	126.59	N/A	117,000	112,966
NonValid School	103	90.22	88.30	81.89	17.47	107.83	20.00	185.43	88.06 to 92.67	139,699	114,398
ALL											
	8208	96.35	96.12	94.07	8.77	102.18	15.98	702.43	96.10 to 96.57	158,742	149,321

**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	10	99.24	100.98	98.51	10.93	102.50	81.03	124.58	83.87 to 119.82	85,764	84,489
Prior TO 1860											
1860 TO 1899	13	90.96	97.21	93.51	15.29	103.95	72.68	140.25	84.86 to 118.27	99,896	93,417
1900 TO 1919	635	94.43	97.89	95.14	13.90	102.89	47.25	208.29	93.26 to 96.22	96,568	91,873
1920 TO 1939	648	94.81	96.12	93.05	11.80	103.30	47.24	248.62	93.10 to 95.79	128,112	119,207
1940 TO 1949	273	94.52	95.11	93.77	9.20	101.44	58.53	133.72	92.13 to 95.82	118,459	111,074
1950 TO 1959	1024	96.20	96.57	95.67	7.88	100.94	59.53	221.03	95.56 to 96.84	113,975	109,044
1960 TO 1969	675	95.69	95.72	94.79	7.16	100.98	20.50	200.00	94.78 to 96.30	137,650	130,480
1970 TO 1979	928	96.94	97.10	96.22	7.19	100.91	66.13	205.92	96.23 to 97.62	140,271	134,974
1980 TO 1989	694	97.09	96.54	95.36	7.06	101.24	47.64	146.84	96.38 to 97.94	152,117	145,055
1990 TO 1994	485	96.83	96.39	95.89	6.04	100.52	56.32	137.87	95.96 to 97.92	193,966	185,992
1995 TO 1999	577	96.63	96.63	95.04	6.16	101.67	66.30	254.65	95.86 to 97.52	207,780	197,483
2000 TO Present	2246	96.63	94.89	92.05	9.66	103.08	15.98	702.43	96.30 to 97.01	206,942	190,491
ALL											
	8208	96.35	96.12	94.07	8.77	102.18	15.98	702.43	96.10 to 96.57	158,742	149,321

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/23/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	8208	<b>MEDIAN:</b>	<b>96</b>	COV:	17.46	95% Median C.I.:	96.10 to 96.57
TOTAL Sales Price:	1,302,955,743	WGT. MEAN:	94	STD:	16.78	95% Wgt. Mean C.I.:	93.72 to 94.41
TOTAL Adj.Sales Price:	1,302,955,743	MEAN:	96	AVG.ABS.DEV:	8.45	95% Mean C.I.:	95.75 to 96.48
TOTAL Assessed Value:	1,225,627,008						
AVG. Adj. Sales Price:	158,742	COD:	8.77	MAX Sales Ratio:	702.43		
AVG. Assessed Value:	149,321	PRD:	102.18	MIN Sales Ratio:	15.98		

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	15	111.90	141.25	141.11	35.95	100.10	89.70	339.97	100.00 to 156.41	25,237	35,611	
30000 TO 59999	165	111.16	130.56	127.70	28.67	102.24	73.70	702.43	106.01 to 117.18	48,733	62,232	
60000 TO 99999	1350	99.67	100.25	99.86	10.48	100.40	47.24	361.24	98.75 to 100.00	83,627	83,506	
100000 TO 149999	3431	96.21	95.48	95.40	6.73	100.08	15.98	200.00	95.95 to 96.52	123,920	118,221	
150000 TO 249999	2361	95.96	94.42	94.29	7.36	100.14	18.17	130.40	95.50 to 96.40	187,932	177,198	
250000 TO 499999	788	92.57	90.30	90.11	9.91	100.21	19.26	119.01	91.62 to 93.57	317,692	286,279	
500000 +	98	84.97	84.25	84.14	13.59	100.13	17.98	114.96	82.58 to 89.36	636,903	535,886	
ALL												
	8208	96.35	96.12	94.07	8.77	102.18	15.98	702.43	96.10 to 96.57	158,742	149,321	

<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	15	92.90	73.58	40.13	34.40	183.36	15.98	114.00	18.70 to 106.61	62,211	24,963	
30000 TO 59999	174	92.56	90.96	75.47	21.68	120.53	18.17	180.44	89.35 to 96.56	67,583	51,004	
60000 TO 99999	1631	95.35	96.05	92.46	12.24	103.88	19.26	339.97	94.69 to 96.11	90,503	83,677	
100000 TO 149999	3463	96.47	96.44	94.82	7.37	101.70	17.98	309.63	96.15 to 96.76	128,810	122,143	
150000 TO 249999	2229	96.94	96.17	95.05	6.84	101.18	33.62	254.65	96.53 to 97.48	197,344	187,570	
250000 TO 499999	635	95.59	96.59	93.31	10.19	103.51	44.58	702.43	94.46 to 96.45	338,837	316,180	
500000 +	61	94.39	93.04	91.60	9.28	101.57	69.64	114.96	89.79 to 97.64	680,948	623,744	
ALL												
	8208	96.35	96.12	94.07	8.77	102.18	15.98	702.43	96.10 to 96.57	158,742	149,321	

<b>QUALITY</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	10	99.24	100.98	98.51	10.93	102.50	81.03	124.58	83.87 to 119.82	85,764	84,489	
10	28	99.58	98.71	96.60	11.70	102.19	72.72	143.64	92.80 to 105.45	91,756	88,640	
20	2402	95.70	96.78	95.40	9.61	101.45	18.48	248.62	95.24 to 96.23	101,422	96,757	
30	5067	96.70	95.81	94.59	7.64	101.29	15.98	339.97	96.47 to 96.96	160,542	151,857	
40	598	95.26	97.01	91.91	13.98	105.55	19.92	702.43	93.81 to 95.93	306,535	281,750	
50	96	91.02	90.12	88.50	12.01	101.84	17.98	127.35	87.81 to 94.35	561,598	497,001	
60	7	79.36	78.92	80.95	12.06	97.49	61.07	100.00	61.07 to 100.00	745,976	603,898	
ALL												
	8208	96.35	96.12	94.07	8.77	102.18	15.98	702.43	96.10 to 96.57	158,742	149,321	

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/23/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	8208	<b>MEDIAN:</b>	<b>96</b>	COV:	17.46	95% Median C.I.:	96.10 to 96.57
TOTAL Sales Price:	1,302,955,743	WGT. MEAN:	94	STD:	16.78	95% Wgt. Mean C.I.:	93.72 to 94.41
TOTAL Adj.Sales Price:	1,302,955,743	MEAN:	96	AVG.ABS.DEV:	8.45	95% Mean C.I.:	95.75 to 96.48
TOTAL Assessed Value:	1,225,627,008						
AVG. Adj. Sales Price:	158,742	COD:	8.77	MAX Sales Ratio:	702.43		
AVG. Assessed Value:	149,321	PRD:	102.18	MIN Sales Ratio:	15.98		

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STYLE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	10	99.24	100.98	98.51	10.93	102.50	81.03	124.58	83.87 to 119.82	85,764	84,489
101	4662	95.95	96.10	93.75	9.14	102.51	15.98	600.71	95.65 to 96.23	150,562	141,151
102	1394	97.58	96.11	94.66	7.48	101.53	17.98	180.44	97.15 to 98.06	187,711	177,691
103	318	96.01	95.00	94.34	6.39	100.70	48.11	121.50	95.20 to 97.09	176,729	166,725
104	896	96.02	96.56	93.52	11.42	103.25	36.63	702.43	94.95 to 96.89	170,269	159,242
106	153	94.18	96.82	92.81	13.15	104.31	60.66	149.46	92.17 to 98.24	170,138	157,908
111	775	96.41	95.95	95.62	5.77	100.34	18.48	146.27	95.69 to 97.05	133,825	127,964
ALL	8208	96.35	96.12	94.07	8.77	102.18	15.98	702.43	96.10 to 96.57	158,742	149,321

CONDITION	RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)		10	99.24	100.98	98.51	10.93	102.50	81.03	124.58	83.87 to 119.82	85,764	84,489
10		2	54.42	54.42	41.69	70.63	130.52	15.98	92.85	N/A	103,892	43,315
20		110	103.48	111.26	104.82	21.71	106.14	47.25	221.03	100.00 to 109.70	68,669	71,980
30		4765	96.53	96.78	95.85	8.19	100.97	20.00	248.62	96.18 to 96.86	127,399	122,107
40		3063	96.21	94.99	93.10	8.83	102.03	18.17	702.43	95.79 to 96.54	186,242	173,395
50		201	92.08	90.99	89.20	11.18	102.00	17.98	194.06	90.49 to 94.06	420,041	374,695
60		57	91.03	90.47	88.03	10.67	102.77	19.92	162.10	86.85 to 95.56	568,212	500,204
ALL		8208	96.35	96.12	94.07	8.77	102.18	15.98	702.43	96.10 to 96.57	158,742	149,321

**Lancaster County 2008 Assessment Actions taken to address the following property classes/subclasses:**

**Residential**  
Pickup work

## 2008 Assessment Survey for Lancaster County

### Residential Appraisal Information

*(Includes Urban, Suburban and Rural Residential)*

1.	<b>Data collection done by:</b>
	Staff
2.	<b>Valuation done by:</b>
	Staff
3.	<b>Pickup work done by whom:</b>
	Staff
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	2005 3 <sup>rd</sup> quarter
5.	<b>What was the last year the depreciation schedule for this property class was developed using market-derived information?</b>
	2006
6.	<b>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?</b>
	2006
7.	<b>Number of market areas/neighborhoods for this property class:</b>
	366
8.	<b>How are these defined?</b>
	They are determined by similar market factors.
9.	<b>Is "Assessor Location" a usable valuation identity?</b>
	No
10.	<b>Does the assessor location "suburban" mean something other than rural residential? <i>(that is, does the "suburban" location have its own market?)</i></b>
	N/A

11.	<b>What is the market significance of the suburban location as defined in Reg. 10-001.07B?</b> ( <i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i> )
	No, the statutory definition of suburban does not follow or control or relate to the market forces in this county.
12.	<b>Are the county's ag residential and rural residential improvements classified and valued in the same manner?</b>
	Yes

**Residential Permit Numbers:**

Permits	Information Statements	Other	Total
3057			3057

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 03/13/2008

NUMBER of Sales:	9828	<b>MEDIAN:</b>	<b>96</b>	COV:	24.97	95% Median C.I.:	96.23 to 96.63	(! : Derived)
TOTAL Sales Price:	1,589,720,119	WGT. MEAN:	95	STD:	24.36	95% Wgt. Mean C.I.:	95.00 to 95.56	
TOTAL Adj.Sales Price:	1,589,720,119	MEAN:	98	AVG.ABS.DEV:	8.53	95% Mean C.I.:	97.08 to 98.05	
TOTAL Assessed Value:	1,514,666,173							
AVG. Adj. Sales Price:	161,754	COD:	8.84	MAX Sales Ratio:	603.72			
AVG. Assessed Value:	154,117	PRD:	102.40	MIN Sales Ratio:	20.50			

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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>											
07/01/05 TO 09/30/05	1569	96.68	96.60	95.70	7.02	100.95	45.21	195.63	96.31 to 97.15	160,234	153,345
10/01/05 TO 12/31/05	1194	97.06	97.04	95.42	7.78	101.70	20.50	562.50	96.48 to 97.59	158,490	151,231
01/01/06 TO 03/31/06	924	96.49	96.21	94.88	7.28	101.41	52.59	148.73	95.83 to 97.30	164,097	155,687
04/01/06 TO 06/30/06	1459	95.97	95.47	94.20	7.35	101.34	47.64	205.92	95.48 to 96.47	162,888	153,446
07/01/06 TO 09/30/06	1334	95.99	99.02	95.69	10.74	103.47	47.24	603.72	95.31 to 96.62	160,039	153,148
10/01/06 TO 12/31/06	1090	96.73	99.87	95.49	11.32	104.59	25.55	557.63	96.04 to 97.21	162,208	154,897
01/01/07 TO 03/31/07	832	97.37	99.79	96.77	10.23	103.12	47.25	600.71	96.73 to 98.20	159,432	154,281
04/01/07 TO 06/30/07	1426	95.76	97.67	94.69	9.71	103.14	54.91	563.05	95.28 to 96.23	166,090	157,267
<u>Study Years</u>											
07/01/05 TO 06/30/06	5146	96.54	96.31	95.06	7.35	101.32	20.50	562.50	96.29 to 96.81	161,276	153,304
07/01/06 TO 06/30/07	4682	96.29	98.94	95.52	10.50	103.58	25.55	603.72	96.06 to 96.64	162,279	155,011
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	4807	96.23	97.59	95.03	9.19	102.69	25.55	603.72	95.95 to 96.54	162,176	154,123
<u>ALL</u>											
	9828	96.47	97.57	95.28	8.84	102.40	20.50	603.72	96.23 to 96.63	161,754	154,117

**PAD 2008 R&O Statistics**

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 03/13/2008

NUMBER of Sales:	9828	<b>MEDIAN:</b>	<b>96</b>	COV:	24.97	95% Median C.I.:	96.23 to 96.63	(! : Derived)
TOTAL Sales Price:	1,589,720,119	WGT. MEAN:	95	STD:	24.36	95% Wgt. Mean C.I.:	95.00 to 95.56	
TOTAL Adj.Sales Price:	1,589,720,119	MEAN:	98	AVG.ABS.DEV:	8.53	95% Mean C.I.:	97.08 to 98.05	
TOTAL Assessed Value:	1,514,666,173							
AVG. Adj. Sales Price:	161,754	COD:	8.84	MAX Sales Ratio:	603.72			
AVG. Assessed Value:	154,117	PRD:	102.40	MIN Sales Ratio:	20.50			

Printed: 04/01/2008 16:34:56

**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0901A	1	92.64	92.64	92.64			92.64	92.64	N/A	155,000	143,597
0901B	5	89.12	92.32	92.38	8.66	99.93	78.09	105.62	N/A	231,500	213,867
0912A	32	98.81	98.66	98.62	4.16	100.04	87.95	119.90	96.82 to 101.06	100,775	99,389
0912C	11	102.00	102.25	102.28	3.40	99.97	91.72	115.63	98.07 to 104.78	121,854	124,632
0913B	5	92.21	93.07	92.73	3.35	100.36	86.67	98.13	N/A	166,440	154,344
0913C	1	74.05	74.05	74.05			74.05	74.05	N/A	535,000	396,160
0913D	10	96.66	95.76	95.52	3.80	100.25	90.18	101.38	91.36 to 100.36	199,376	190,442
0924B	8	91.67	93.17	92.70	5.35	100.51	85.97	102.06	85.97 to 102.06	158,519	146,945
0925A	15	97.56	99.57	99.00	6.77	100.58	86.72	119.01	92.31 to 106.22	350,114	346,621
0925B	6	90.52	91.46	91.33	2.22	100.14	88.47	96.94	88.47 to 96.94	369,505	337,452
1021A	3	86.85	90.86	91.43	10.57	99.39	79.10	106.64	N/A	95,333	87,159
1021B	11	99.75	101.05	100.86	3.28	100.19	95.59	109.09	98.00 to 104.92	105,363	106,269
1021C	70	99.79	99.81	99.32	4.54	100.50	77.84	125.19	98.40 to 100.40	113,453	112,678
1022A	10	94.68	93.46	92.53	3.20	101.01	84.64	98.64	87.78 to 96.75	139,485	129,065
1024A	5	98.77	98.82	98.77	1.85	100.05	95.82	101.91	N/A	65,000	64,201
1024B	5	93.81	90.15	89.57	5.44	100.64	79.62	96.06	N/A	114,590	102,641
1027A	6	97.42	98.03	97.89	5.39	100.14	91.20	104.81	91.20 to 104.81	106,333	104,088
1033A	7	91.98	90.60	91.09	5.24	99.47	76.98	98.33	76.98 to 98.33	106,071	96,619
1033B	7	101.62	102.23	102.18	1.57	100.05	98.47	106.72	98.47 to 106.72	114,728	117,225
1034A	6	101.61	99.84	99.83	2.78	100.01	87.96	104.38	87.96 to 104.38	115,666	115,468
1036A	7	101.94	102.35	102.35	0.97	100.00	100.60	105.11	100.60 to 105.11	75,348	77,117
1101A	23	98.49	95.71	95.46	5.40	100.26	83.64	106.73	91.31 to 99.62	106,755	101,904
1101B	10	95.75	96.76	96.71	2.52	100.05	93.52	103.19	93.91 to 100.96	119,117	115,192
1101F	21	96.27	118.29	98.31	32.08	120.33	77.78	457.20	88.28 to 97.87	137,401	135,077
1102A	22	99.40	118.49	103.61	21.86	114.37	87.44	522.48	97.80 to 101.29	124,438	128,927
1103A	58	96.32	96.61	96.51	2.36	100.10	88.57	102.57	95.06 to 98.59	133,703	129,037
1107A	8	97.97	97.88	97.03	8.42	100.88	84.10	110.30	84.10 to 110.30	83,062	80,594
1110A	4	92.90	93.12	92.52	8.20	100.65	85.15	101.53	N/A	111,750	103,389
1110B	2	99.18	99.18	99.27	4.85	99.91	94.37	103.99	N/A	112,750	111,931
1110C	8	95.35	93.58	93.49	6.05	100.10	84.35	100.87	84.35 to 100.87	130,246	121,772
1111A	7	98.83	100.65	100.35	4.33	100.30	94.33	107.60	94.33 to 107.60	107,671	108,049
1111B	3	85.34	82.43	82.47	3.48	99.95	76.52	85.43	N/A	96,000	79,176
1111C	9	91.40	91.77	91.73	2.41	100.04	86.78	96.69	89.76 to 95.00	127,300	116,775
1112B	26	101.87	100.62	100.45	3.22	100.17	85.77	106.98	99.62 to 103.13	135,521	136,127
1114A	1	90.74	90.74	90.74			90.74	90.74	N/A	125,000	113,430
1115A	4	92.84	96.09	95.85	4.24	100.25	91.57	107.12	N/A	124,062	118,912
1116A	2	82.15	82.15	82.27	2.15	99.85	80.38	83.92	N/A	115,000	94,614
1118A	23	99.44	98.01	97.36	4.70	100.66	79.84	115.02	97.45 to 100.29	114,686	111,656

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Base Stat

State Stat Run

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AVG. Adj. Sales Price:	161,754	COD:	8.84	MAX Sales Ratio:	603.72			
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Printed: 04/01/2008 16:34:56

1234A	7	103.19	99.01	97.93	7.76	101.10	81.29	114.65	81.29 to 114.65	241,921	236,911
1236A	21	105.71	220.26	130.38	114.45	168.94	93.49	557.63	99.51 to 448.79	116,577	151,993
1533A	3	109.73	108.56	108.88	4.80	99.71	100.08	115.88	N/A	138,528	150,830
1602A	3	91.07	89.94	89.99	1.82	99.94	86.89	91.86	N/A	446,000	401,357
1603A	1	103.62	103.62	103.62			103.62	103.62	N/A	259,100	268,486
1603D	2	94.45	94.45	94.44	1.39	100.01	93.14	95.76	N/A	170,500	161,023
1603E	5	100.00	99.84	98.71	5.00	101.15	88.04	108.89	N/A	255,046	251,751
1604B	8	101.62	101.97	101.94	2.65	100.03	96.17	108.12	96.17 to 108.12	122,375	124,753
1604C	10	102.42	105.07	104.58	7.16	100.47	88.84	123.24	99.32 to 122.48	105,370	110,196
1604D	6	89.19	90.76	90.51	7.09	100.28	78.65	105.91	78.65 to 105.91	239,333	216,609
1604E	1	101.07	101.07	101.07			101.07	101.07	N/A	140,000	141,500
1605A	8	98.04	90.31	88.37	9.79	102.19	72.59	102.25	72.59 to 102.25	145,506	128,588
1605B	2	89.16	89.16	88.57	4.51	100.66	85.14	93.18	N/A	131,750	116,693
1605C	1	99.83	99.83	99.83			99.83	99.83	N/A	105,000	104,817
1606B	1	96.10	96.10	96.10			96.10	96.10	N/A	348,000	334,425
1607A	1	85.51	85.51	85.51			85.51	85.51	N/A	100,900	86,280
1607B	7	99.35	99.99	99.91	3.01	100.08	94.77	111.61	94.77 to 111.61	160,435	160,292
1607C	3	98.24	89.67	89.43	10.21	100.28	70.34	100.44	N/A	105,166	94,045
1607G	4	102.52	102.86	102.57	5.04	100.29	96.78	109.62	N/A	129,437	132,760
1608A	3	98.19	95.11	94.75	4.36	100.38	87.15	100.00	N/A	141,333	133,918
1609A	5	100.00	99.80	99.34	4.06	100.46	91.99	106.80	N/A	193,200	191,926
1609B	4	100.57	98.90	98.60	2.88	100.31	91.52	102.94	N/A	131,962	130,112
1609C	6	93.07	96.05	95.54	6.36	100.53	86.19	110.90	86.19 to 110.90	142,375	136,027
1609D	2	95.78	95.78	95.54	5.06	100.25	90.93	100.63	N/A	260,000	248,415
1610A	4	92.44	92.05	91.75	3.80	100.33	84.65	98.66	N/A	240,625	220,764
1610B	8	95.24	95.41	95.21	3.90	100.21	88.98	100.26	88.98 to 100.26	170,443	162,272
1610D	78	100.00	109.49	101.05	14.93	108.36	75.79	526.35	98.31 to 101.41	190,202	192,190
1610E	7	98.47	97.57	97.58	2.47	99.99	92.76	101.98	92.76 to 101.98	171,714	167,562
1610F	12	87.97	83.19	76.27	11.53	109.06	25.55	97.72	84.45 to 95.93	420,929	321,062
1611A	5	90.05	93.02	92.32	7.50	100.76	81.88	104.52	N/A	183,180	169,104
1611B	17	100.05	214.05	131.79	124.79	162.42	80.05	417.30	82.28 to 396.70	223,582	294,670
1614A	20	94.65	99.08	95.39	9.18	103.87	78.29	206.72	91.39 to 96.61	199,019	189,839
1614B	63	98.73	99.02	98.61	3.39	100.41	77.79	109.51	98.27 to 101.00	128,030	126,252
1615A	4	90.57	90.39	90.24	3.14	100.17	87.09	93.35	N/A	198,737	179,346
1615B	7	98.26	90.55	92.10	10.25	98.32	37.17	102.33	37.17 to 102.33	161,485	148,727
1615C	4	291.45	290.27	157.00	67.47	184.89	91.29	486.90	N/A	186,082	292,142
1616A	11	97.24	97.59	97.33	2.42	100.27	90.25	103.20	95.65 to 100.07	181,045	176,205
1617A	5	103.57	102.49	101.79	6.64	100.69	88.47	115.66	N/A	103,620	105,475
1617B	5	99.30	100.68	100.29	6.05	100.39	93.46	109.52	N/A	77,560	77,782
1617C	2	99.86	99.86	99.23	7.18	100.63	92.69	107.03	N/A	137,000	135,945

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Printed: 04/01/2008 16:34:57

1618A	6	94.52	92.87	92.90	4.29	99.97	85.14	100.27	85.14 to 100.27	110,331	102,498
1618B	1	109.35	109.35	109.35			109.35	109.35	N/A	137,000	149,814
1618C	7	94.24	93.69	93.59	5.19	100.10	85.28	102.17	85.28 to 102.17	123,242	115,346
1618D	2	94.75	94.75	94.80	1.10	99.94	93.70	95.79	N/A	152,500	144,567
1618E	6	94.48	98.23	97.71	5.83	100.54	92.32	109.81	92.32 to 109.81	244,166	238,564
1619A	13	100.00	99.22	99.11	3.77	100.10	92.60	107.49	93.85 to 104.64	167,519	166,034
1619B	32	98.54	97.16	96.68	5.39	100.50	79.01	110.06	95.69 to 101.05	163,968	158,529
1619C	66	98.29	97.90	97.89	1.30	100.01	92.63	105.36	96.78 to 98.45	131,418	128,651
1620A	18	96.27	94.84	93.57	6.82	101.36	78.13	112.99	88.26 to 100.01	249,394	233,357
1620B	7	96.16	94.81	94.64	4.97	100.18	84.51	103.89	84.51 to 103.89	174,962	165,586
1621A	38	98.88	110.81	100.25	17.85	110.54	86.97	603.72	94.20 to 99.80	222,335	222,885
1621B	2	67.82	67.82	66.82	11.15	101.50	60.26	75.38	N/A	333,000	222,506
1623A	6	98.37	258.08	132.71	165.70	194.48	93.16	600.71	93.16 to 600.71	188,861	250,629
1630A	3	100.00	104.67	101.69	6.07	102.93	97.90	116.12	N/A	188,243	191,432
1708A	4	101.20	101.85	101.72	2.84	100.12	98.19	106.81	N/A	88,037	89,554
1708B	9	88.94	88.00	87.80	4.15	100.23	81.44	94.72	84.02 to 94.72	123,850	108,734
1709A	13	93.97	95.64	95.48	2.91	100.17	91.57	110.25	92.91 to 97.67	133,413	127,386
1715A	111	98.08	98.47	98.43	1.85	100.04	94.16	104.12	97.64 to 98.63	127,096	125,106
1716A	3	99.13	101.76	101.17	4.03	100.58	97.08	109.07	N/A	131,500	133,044
1719A	5	103.15	103.20	103.19	0.63	100.01	101.69	104.73	N/A	138,830	143,260
1720A	1	98.27	98.27	98.27			98.27	98.27	N/A	135,500	133,159
1721A	1	98.05	98.05	98.05			98.05	98.05	N/A	125,500	123,047
1721B	1	93.93	93.93	93.93			93.93	93.93	N/A	126,250	118,583
1722A	8	96.59	96.53	96.51	2.21	100.02	92.89	100.22	92.89 to 100.22	112,175	108,259
1723A	5	90.34	95.30	96.23	8.66	99.04	84.47	108.07	N/A	117,000	112,586
1723B	13	101.82	111.41	107.57	15.00	103.58	92.06	146.27	93.46 to 137.62	153,657	165,281
1727A	2	105.30	105.30	105.30	0.06	100.00	105.24	105.36	N/A	95,000	100,036
1727C	24	89.71	90.60	90.20	6.38	100.43	74.02	115.67	86.54 to 90.93	184,159	166,118
1727D	1	95.20	95.20	95.20			95.20	95.20	N/A	135,000	128,524
1728A	5	103.90	100.91	100.93	3.41	99.98	92.40	104.92	N/A	130,400	131,615
1728B	8	92.74	93.41	93.55	5.72	99.84	85.21	102.20	85.21 to 102.20	170,162	159,192
1728C	5	98.63	99.12	98.99	1.36	100.13	97.02	102.33	N/A	141,500	140,069
1729A	1	103.26	103.26	103.26			103.26	103.26	N/A	90,000	92,930
1729B	1	75.76	75.76	75.76			75.76	75.76	N/A	260,000	196,968
1731A	1	109.50	109.50	109.50			109.50	109.50	N/A	115,000	125,925
1732A	6	98.41	99.70	99.42	6.03	100.28	89.02	114.56	89.02 to 114.56	118,916	118,230
1733A	4	96.10	94.80	94.61	3.13	100.21	87.51	99.52	N/A	207,250	196,075
1733B	18	99.15	100.04	99.49	5.02	100.56	87.59	111.15	96.35 to 105.04	142,405	141,673
1733C	7	95.74	97.33	97.17	4.25	100.17	90.96	107.02	90.96 to 107.02	302,857	294,273
1733D	5	100.00	101.12	101.18	2.20	99.94	97.31	107.90	N/A	134,000	135,583

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Base Stat

State Stat Run

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Printed: 04/01/2008 16:34:57

1733F	3	88.87	94.34	92.03	9.77	102.51	84.06	110.10	N/A	188,150	173,157
1733G	3	97.29	93.28	94.14	7.46	99.09	80.39	102.17	N/A	208,000	195,813
1733H	3	100.15	100.72	100.67	0.88	100.04	99.68	102.32	N/A	174,000	175,170
1734B	5	101.72	107.43	107.39	11.30	100.03	92.30	127.68	N/A	207,900	223,273
1734C	2	102.72	102.72	102.60	3.47	100.11	99.16	106.28	N/A	108,625	111,454
1734D	30	100.00	100.45	99.36	6.50	101.10	84.85	123.60	95.80 to 103.42	128,788	127,963
1734E	6	100.06	99.06	99.26	3.05	99.80	94.15	102.47	94.15 to 102.47	137,916	136,894
1831A	3	99.49	98.65	98.76	4.14	99.88	92.05	104.40	N/A	146,000	144,193
2329A	10	100.21	100.88	100.04	5.11	100.84	82.76	109.26	96.33 to 108.74	197,736	197,818
3100	15	96.22	94.56	94.61	6.15	99.95	78.83	106.49	88.61 to 100.00	318,800	301,617
3101	10	87.79	89.57	89.30	6.34	100.31	81.78	100.13	81.95 to 100.00	293,644	262,212
3102	3	90.41	88.46	87.98	5.38	100.54	80.20	94.78	N/A	498,333	438,458
3103	2	87.22	87.22	87.79	14.65	99.35	74.44	100.00	N/A	837,500	735,240
3104	4	92.77	88.86	89.06	6.19	99.78	75.24	94.67	N/A	600,875	535,133
3106	1	105.20	105.20	105.20			105.20	105.20	N/A	135,000	142,020
3107	4	74.11	74.58	75.53	7.82	98.74	68.38	81.71	N/A	464,750	351,010
3109	6	97.55	95.20	93.16	7.43	102.19	79.50	107.35	79.50 to 107.35	237,066	220,857
3111	1	68.94	68.94	68.94			68.94	68.94	N/A	835,388	575,914
3200	10	96.00	90.32	87.02	9.93	103.80	47.64	101.65	79.21 to 100.00	298,939	260,133
3201	15	96.61	92.94	92.16	7.59	100.85	74.47	107.85	83.77 to 100.00	302,532	278,807
3202	2	81.68	81.68	80.11	8.71	101.95	74.56	88.79	N/A	364,822	292,259
3204	10	83.32	85.51	84.99	11.84	100.61	71.13	107.64	73.02 to 100.00	384,053	326,397
3206	6	91.21	92.01	91.83	6.89	100.19	83.70	107.37	83.70 to 107.37	233,833	214,740
3207	6	207.64	262.74	174.80	72.52	150.31	87.49	549.35	87.49 to 549.35	138,154	241,489
3208	3	82.47	115.97	91.24	44.24	127.10	77.99	187.45	N/A	284,833	259,893
3209	2	95.75	95.75	94.97	5.28	100.82	90.69	100.81	N/A	248,500	235,994
3210	7	83.84	91.29	85.93	16.70	106.23	75.17	129.20	75.17 to 129.20	174,325	149,805
3211	1	83.78	83.78	83.78			83.78	83.78	N/A	420,000	351,866
3300	14	90.35	89.73	89.32	9.01	100.45	73.50	109.67	77.20 to 97.37	284,639	254,254
3303	5	83.29	125.85	90.37	60.29	139.26	66.38	311.85	N/A	392,481	354,694
3400	11	100.00	99.37	93.24	25.93	106.57	20.50	193.29	80.61 to 128.04	191,045	178,134
3402	5	89.38	89.72	88.92	9.52	100.91	78.51	104.45	N/A	259,180	230,459
3403	1	79.17	79.17	79.17			79.17	79.17	N/A	475,000	376,070
3407	2	321.26	321.26	135.56	75.09	236.99	80.02	562.50	N/A	173,750	235,536
3408	1	70.60	70.60	70.60			70.60	70.60	N/A	237,000	167,311
3409	3	88.70	177.34	115.77	100.92	153.19	87.39	355.93	N/A	234,666	271,662
3500	27	86.81	94.82	87.57	21.91	108.28	50.42	323.09	79.33 to 94.29	241,400	211,398
3501	1	106.32	106.32	106.32			106.32	106.32	N/A	220,000	233,903
3502	2	96.39	96.39	94.97	10.80	101.50	85.98	106.80	N/A	208,500	198,011
3503	1	77.67	77.67	77.67			77.67	77.67	N/A	277,500	215,535

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 03/13/2008

NUMBER of Sales:	9828	<b>MEDIAN:</b>	<b>96</b>	COV:	24.97	95% Median C.I.:	96.23 to 96.63	(! : Derived)
TOTAL Sales Price:	1,589,720,119	WGT. MEAN:	95	STD:	24.36	95% Wgt. Mean C.I.:	95.00 to 95.56	
TOTAL Adj.Sales Price:	1,589,720,119	MEAN:	98	AVG.ABS.DEV:	8.53	95% Mean C.I.:	97.08 to 98.05	
TOTAL Assessed Value:	1,514,666,173							
AVG. Adj. Sales Price:	161,754	COD:	8.84	MAX Sales Ratio:	603.72			
AVG. Assessed Value:	154,117	PRD:	102.40	MIN Sales Ratio:	20.50			

Printed: 04/01/2008 16:34:57

3505	4	86.21	81.81	81.62	6.93	100.23	65.86	88.96	N/A	325,612	265,769
3600	13	100.00	100.53	99.87	9.72	100.66	80.25	130.32	87.76 to 112.72	207,210	206,936
3602	7	84.04	88.39	83.98	13.75	105.25	68.61	121.19	68.61 to 121.19	314,276	263,926
3603	2	63.92	63.92	62.78	11.88	101.80	56.32	71.51	N/A	257,250	161,514
3700	29	97.59	96.30	95.21	12.21	101.15	54.91	132.97	90.91 to 100.00	218,886	208,396
3701	2	90.60	90.60	85.24	25.34	106.29	67.64	113.55	N/A	208,725	177,911
3702	1	91.19	91.19	91.19			91.19	91.19	N/A	292,000	266,282
3703	6	83.08	87.10	86.80	8.56	100.35	79.49	102.40	79.49 to 102.40	260,048	225,717
3800	30	90.72	90.57	89.88	9.96	100.78	68.44	118.27	83.57 to 96.75	228,375	205,253
3801	3	97.79	98.16	98.73	6.33	99.43	89.07	107.63	N/A	318,242	314,196
3803	2	280.95	280.95	172.03	64.41	163.32	100.00	461.90	N/A	103,000	177,190
3804	4	89.26	88.47	88.42	6.72	100.05	79.01	96.36	N/A	225,500	199,393
3805	4	95.03	95.62	95.61	5.87	100.01	89.90	102.51	N/A	294,494	281,558
3806	1	87.86	87.86	87.86			87.86	87.86	N/A	264,850	232,700
3900	2	268.94	268.94	139.01	66.33	193.47	90.55	447.33	N/A	245,900	341,821
3901	4	90.08	92.91	90.66	9.78	102.48	81.44	110.03	N/A	220,125	199,555
3902	1	105.45	105.45	105.45			105.45	105.45	N/A	212,000	223,547
6038	79	94.09	94.58	94.05	6.87	100.57	66.35	114.25	93.39 to 97.12	135,703	127,624
6043	11	100.99	100.70	99.33	11.65	101.39	67.56	120.79	85.57 to 116.14	133,877	132,977
6072	69	97.27	102.02	97.32	12.66	104.83	77.01	433.15	92.81 to 99.38	158,779	154,524
6073	7	105.70	108.60	104.57	10.07	103.86	91.50	140.25	91.50 to 140.25	86,857	90,824
6074	6	99.83	101.64	99.06	9.95	102.61	78.39	132.82	78.39 to 132.82	105,500	104,505
6075	19	96.06	95.67	95.39	4.75	100.29	86.61	103.56	90.19 to 101.05	117,736	112,312
6082	4	93.74	93.52	91.78	7.17	101.90	84.60	101.98	N/A	128,750	118,161
6089	36	95.21	94.55	93.75	9.27	100.85	63.00	113.09	91.58 to 100.78	115,896	108,651
6090	1	103.36	103.36	103.36			103.36	103.36	N/A	65,000	67,181
6097	1	103.77	103.77	103.77			103.77	103.77	N/A	60,000	62,264
6098	5	91.71	92.74	92.98	4.60	99.74	86.03	102.85	N/A	120,170	111,733
6099	6	101.07	103.25	103.90	4.58	99.37	96.56	116.12	96.56 to 116.12	138,705	144,109
6101	2	126.64	126.64	125.60	8.87	100.82	115.40	137.87	N/A	88,650	111,345
6106	3	99.51	97.76	98.22	3.08	99.53	92.29	101.49	N/A	106,166	104,281
6114	8	91.04	93.76	89.03	14.56	105.31	72.82	135.78	72.82 to 135.78	109,125	97,152
6128	1	91.36	91.36	91.36			91.36	91.36	N/A	120,000	109,635
6156	1	124.33	124.33	124.33			124.33	124.33	N/A	82,000	101,954
6381	54	98.68	98.19	97.80	5.21	100.40	79.75	109.68	97.26 to 100.83	218,505	213,700
6382	38	99.02	97.44	97.16	4.53	100.28	69.75	107.35	97.09 to 100.55	167,074	162,336
7100	20	82.79	87.14	86.80	10.09	100.39	69.89	108.45	80.57 to 94.10	283,475	246,063
7101	23	97.83	97.62	97.36	7.32	100.27	81.66	115.42	91.55 to 102.65	97,211	94,644
7102	170	95.69	96.65	96.16	5.14	100.51	82.14	124.51	95.11 to 97.39	121,704	117,037
7103	95	96.01	95.95	95.55	5.69	100.42	76.91	113.65	94.59 to 98.27	134,191	128,218

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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TOTAL Adj.Sales Price:	1,589,720,119	MEAN:	98	AVG.ABS.DEV:	8.53	95% Mean C.I.:	97.08 to 98.05	
TOTAL Assessed Value:	1,514,666,173							
AVG. Adj. Sales Price:	161,754	COD:	8.84	MAX Sales Ratio:	603.72			
AVG. Assessed Value:	154,117	PRD:	102.40	MIN Sales Ratio:	20.50			

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7104	41	98.46	97.71	97.47	5.09	100.24	85.60	117.09	93.59 to 100.09	113,604	110,732
7105	34	95.71	93.81	93.78	6.57	100.04	74.36	107.40	91.87 to 98.96	154,002	144,416
7106	25	94.20	97.30	97.04	10.62	100.27	74.51	131.13	89.66 to 101.27	101,751	98,735
7107	17	92.82	92.93	92.80	7.61	100.14	80.48	113.11	83.28 to 100.00	111,994	103,932
7108	35	92.78	93.08	93.16	7.10	99.91	79.24	107.71	88.40 to 97.83	138,247	128,788
7109	89	95.46	96.16	95.28	7.45	100.92	81.37	131.45	93.44 to 97.54	103,502	98,621
7110	11	101.27	103.61	103.39	4.84	100.21	95.73	113.20	98.62 to 111.31	114,800	118,687
7111	210	96.32	97.73	96.82	6.19	100.94	78.78	254.65	95.53 to 97.97	181,295	175,526
7112	75	91.57	93.16	91.90	8.04	101.36	72.14	205.92	89.95 to 94.88	124,648	114,555
7114	38	89.05	96.21	93.11	17.47	103.32	60.70	248.62	84.18 to 94.48	82,137	76,481
7115	13	93.90	92.10	92.85	6.48	99.19	74.74	105.74	85.51 to 97.81	152,219	141,336
7120	8	95.53	94.58	94.58	5.11	100.01	78.93	103.16	78.93 to 103.16	142,161	134,454
7121	201	94.68	96.13	94.65	13.58	101.56	55.43	149.46	91.82 to 97.49	93,371	88,377
7122	112	97.83	98.40	98.23	4.61	100.17	86.45	112.89	96.38 to 99.48	161,611	158,757
7123	77	96.22	101.80	98.16	16.48	103.70	73.30	195.63	92.77 to 100.02	73,617	72,265
7124	141	97.44	97.76	97.15	6.06	100.63	77.96	121.56	95.89 to 98.51	121,208	117,756
7133	110	96.63	95.96	95.37	5.72	100.61	77.69	112.70	94.40 to 98.51	172,190	164,224
7134	36	95.26	97.00	96.92	5.42	100.08	84.36	114.08	93.79 to 98.71	148,254	143,691
7135	34	95.04	95.40	94.86	5.28	100.57	80.86	125.56	93.08 to 97.70	299,538	284,155
7136	192	96.05	95.30	94.52	5.34	100.82	75.92	110.30	94.92 to 97.23	148,784	140,630
7137	79	96.60	96.40	96.08	4.99	100.34	83.23	111.97	94.20 to 97.38	151,896	145,941
7138	24	93.85	95.09	94.41	5.66	100.72	84.41	127.02	91.25 to 97.50	139,835	132,012
7139	44	97.37	97.35	97.49	5.08	99.86	83.91	115.66	94.74 to 99.23	188,584	183,847
7140	112	96.47	97.16	96.62	5.56	100.56	74.95	119.19	95.50 to 98.42	171,528	165,733
7141	3	93.51	95.95	92.67	10.84	103.54	81.96	112.37	N/A	661,666	613,167
7142	41	93.98	94.57	94.59	5.08	99.97	80.23	107.75	92.74 to 98.31	141,758	134,094
7143	6	91.97	93.43	93.88	3.94	99.52	88.12	103.19	88.12 to 103.19	171,424	160,939
7150	7	99.28	96.96	93.74	10.49	103.44	80.52	110.17	80.52 to 110.17	327,753	307,247
7199	1	88.86	88.86	88.86			88.86	88.86	N/A	108,500	96,408
7200	43	94.46	96.79	94.82	9.64	102.08	79.25	151.85	90.05 to 100.00	96,157	91,173
7201	73	92.17	94.34	92.01	13.73	102.53	47.25	185.43	88.64 to 95.34	92,456	85,068
7202	57	97.65	98.59	97.89	5.94	100.72	85.08	131.72	95.34 to 99.21	103,999	101,803
7203	80	93.97	92.02	89.69	11.82	102.60	50.57	150.76	89.28 to 95.44	95,211	85,392
7204	26	99.10	100.58	99.81	8.10	100.77	85.32	125.00	92.23 to 106.57	90,507	90,339
7205	88	97.35	97.33	96.28	8.08	101.09	76.73	139.03	94.40 to 98.71	108,217	104,193
7206	120	93.08	93.74	93.61	6.33	100.13	76.04	137.64	91.74 to 94.63	137,949	129,138
7207	60	97.90	97.74	97.17	6.36	100.59	77.29	119.12	94.78 to 99.96	101,599	98,724
7208	55	96.67	96.02	95.80	5.47	100.23	78.32	107.13	94.15 to 99.06	119,490	114,466
7209	162	96.22	96.55	96.07	6.85	100.50	45.21	133.93	94.97 to 97.85	126,006	121,056
7210	13	92.97	90.83	90.73	6.38	100.11	77.84	104.33	80.30 to 98.82	143,665	130,344

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

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7211	92	95.98	97.14	96.34	8.34	100.84	68.59	143.64	93.52 to 98.88	101,719	97,991
7212	1	91.82	91.82	91.82			91.82	91.82	N/A	379,000	347,989
7213	13	95.20	96.95	95.66	7.07	101.34	86.31	125.70	88.39 to 102.26	155,953	149,192
7214	26	93.30	95.24	92.46	9.15	103.00	81.75	175.89	86.50 to 96.98	108,681	100,489
7216	57	92.52	93.82	92.65	8.55	101.27	76.84	120.51	88.82 to 95.44	113,151	104,834
7217	87	97.41	98.09	97.07	9.74	101.05	74.96	137.44	92.99 to 100.74	101,411	98,441
7218	31	94.04	94.21	94.12	5.26	100.10	86.10	104.77	90.42 to 97.95	114,709	107,962
7219	58	96.33	97.30	97.36	5.99	99.94	85.18	117.96	93.78 to 97.92	117,239	114,140
7220	97	97.71	96.63	96.16	5.16	100.49	77.39	111.89	95.92 to 99.66	208,127	200,140
7221	5	100.63	100.94	100.95	0.81	99.99	100.00	102.79	N/A	219,814	221,904
7222	125	97.62	101.71	98.12	15.48	103.66	58.46	186.01	94.34 to 102.36	82,110	80,562
7223	79	100.51	99.72	99.54	10.06	100.18	24.04	150.48	98.33 to 102.69	97,542	97,093
7224	42	91.27	96.25	93.00	14.58	103.50	72.29	163.50	86.29 to 98.75	83,268	77,440
7225	19	92.00	93.24	91.72	8.46	101.65	74.12	115.24	86.42 to 98.14	104,415	95,769
7226	50	96.03	95.48	94.23	7.34	101.33	77.71	118.40	92.76 to 99.33	207,110	195,155
7229	7	93.41	92.51	92.42	4.36	100.10	84.84	100.18	84.84 to 100.18	189,928	175,522
7240	6	101.00	97.34	96.84	6.56	100.52	79.73	106.45	79.73 to 106.45	370,166	358,463
7241	54	96.41	96.64	95.81	6.43	100.86	82.00	116.60	93.65 to 97.70	118,258	113,308
7242	69	98.95	98.97	98.05	7.83	100.94	79.15	132.41	95.47 to 102.35	126,114	123,652
7243	74	96.61	97.07	96.72	7.28	100.35	73.66	133.72	94.52 to 99.46	106,707	103,212
7244	43	95.38	96.53	96.11	4.96	100.44	70.35	115.78	94.27 to 97.35	141,034	135,547
7245	3	82.57	87.33	87.05	11.58	100.31	75.36	104.05	N/A	215,333	187,455
7246	11	91.34	91.00	90.20	8.30	100.89	71.54	111.42	80.50 to 99.46	279,068	251,718
7247	25	96.82	95.68	95.39	4.79	100.30	77.90	105.66	93.99 to 98.85	155,680	148,499
7250	74	95.25	96.08	95.83	5.70	100.27	81.01	119.48	93.94 to 97.31	149,854	143,603
7253	12	92.47	92.89	92.21	6.90	100.73	82.02	111.27	85.08 to 99.65	143,241	132,089
7254	3	94.28	94.39	94.45	1.23	99.94	92.70	96.19	N/A	360,333	340,320
7302	168	98.22	99.09	96.59	10.59	102.60	73.00	161.61	95.25 to 99.72	122,057	117,889
7306	75	92.04	92.74	90.80	9.56	102.13	65.26	127.09	89.12 to 95.02	138,454	125,720
7308	14	88.13	89.28	89.22	9.15	100.06	69.01	101.47	80.53 to 99.58	282,293	251,869
7309	25	97.52	97.36	97.10	6.03	100.27	79.32	112.38	93.66 to 102.06	108,906	105,744
7310	48	95.75	95.31	94.30	8.49	101.06	67.38	129.21	88.94 to 97.61	113,465	107,002
7311	73	88.71	90.86	89.02	11.76	102.07	67.38	131.57	85.90 to 94.72	275,217	244,992
7312	20	96.79	95.71	94.59	7.42	101.18	79.96	123.92	88.48 to 100.69	171,950	162,643
7313	2	97.34	97.34	95.36	12.75	102.07	84.93	109.75	N/A	220,000	209,801
7314	80	95.44	96.54	96.38	6.04	100.17	82.88	133.07	93.44 to 98.55	175,096	168,752
7315	22	100.00	97.65	96.61	7.99	101.08	75.26	118.94	89.83 to 101.44	220,240	212,777
7316	45	95.53	95.69	95.08	6.40	100.63	77.64	122.56	92.63 to 98.50	141,802	134,832
7317	9	98.68	101.11	100.36	6.60	100.74	85.22	113.78	96.53 to 109.80	167,788	168,400
7318	89	93.08	95.46	92.42	13.60	103.28	47.24	208.29	90.01 to 98.25	99,463	91,926

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Base Stat

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Printed: 04/01/2008 16:34:57

7320	73	99.47	97.62	95.19	9.61	102.55	69.87	149.43	95.51 to 101.14	146,394	139,360
7321	75	95.75	99.12	97.52	9.50	101.65	82.59	152.27	93.30 to 98.83	113,491	110,674
7322	42	97.59	98.07	97.85	5.07	100.23	83.30	127.66	95.12 to 100.00	164,163	160,631
7323	22	93.69	93.36	92.89	6.58	100.50	75.36	112.59	88.83 to 98.59	203,886	189,399
7324	1	89.59	89.59	89.59			89.59	89.59	N/A	377,099	337,852
7325	45	94.06	93.60	92.37	6.79	101.33	76.03	109.83	89.81 to 95.64	406,256	375,252
7326	7	95.66	94.68	94.63	3.17	100.05	86.16	100.10	86.16 to 100.10	169,564	160,459
7328	56	96.75	96.64	96.43	5.85	100.21	79.20	117.41	94.49 to 99.71	140,857	135,834
7329	111	96.50	96.81	96.78	5.33	100.04	79.50	119.05	95.88 to 98.54	148,307	143,529
7330	1	100.00	100.00	100.00			100.00	100.00	N/A	430,000	430,000
7331	193	96.76	96.67	95.43	8.19	101.30	64.80	155.45	94.49 to 99.08	122,208	116,618
7332	48	95.84	95.94	94.87	11.17	101.13	66.77	148.46	90.02 to 101.00	105,671	100,254
7333	9	97.63	92.59	90.48	10.91	102.33	75.99	109.17	77.25 to 108.51	797,055	721,151
7334	132	97.21	98.00	96.13	7.18	101.95	75.68	356.02	94.60 to 98.43	179,432	172,479
7335	5	91.73	87.97	85.37	11.23	103.04	65.72	101.49	N/A	476,280	406,620
7336	27	97.93	96.83	95.42	7.07	101.48	74.60	113.00	93.68 to 103.51	397,307	379,125
7337	145	97.53	97.42	97.28	5.00	100.14	81.61	120.11	96.34 to 98.73	205,738	200,134
7338	58	92.40	91.40	90.36	8.79	101.15	62.07	112.21	89.79 to 96.05	500,370	452,112
7339	93	94.39	93.64	93.12	6.11	100.56	78.34	111.32	91.59 to 96.36	286,694	266,980
7340	8	96.75	95.01	94.13	8.79	100.93	80.20	106.14	80.20 to 106.14	280,207	263,764
7401	32	95.74	94.14	93.27	10.37	100.92	67.08	125.48	86.52 to 100.93	120,350	112,254
7402	139	95.96	94.81	94.36	5.64	100.48	79.46	108.79	93.75 to 97.29	218,956	206,597
7403	102	98.99	98.87	98.40	5.68	100.47	74.80	126.27	97.49 to 100.00	160,912	158,339
7404	9	97.46	96.80	96.24	4.70	100.58	88.36	104.95	88.66 to 102.84	207,944	200,120
7405	6	89.07	88.70	87.86	5.49	100.95	80.62	96.26	80.62 to 96.26	394,166	346,313
7406	32	94.31	95.11	94.57	7.74	100.57	80.45	125.73	88.97 to 99.61	129,880	122,823
7407	22	96.13	95.31	95.07	5.60	100.25	80.80	104.99	91.46 to 100.00	327,697	311,551
7408	30	95.07	92.21	90.66	8.39	101.72	69.80	112.58	85.52 to 98.87	470,981	426,969
7409	58	94.93	94.41	94.24	5.74	100.18	74.48	114.69	92.27 to 96.87	212,243	200,019
7410	58	95.35	95.38	93.88	6.77	101.59	69.42	130.45	94.03 to 98.26	189,742	178,138
7411	2	95.55	95.55	96.22	5.20	99.30	90.58	100.51	N/A	286,500	275,669
7412	23	100.00	98.83	98.55	6.02	100.28	76.94	112.22	95.75 to 101.99	226,426	223,154
7413	17	97.75	93.98	93.24	7.27	100.80	71.56	106.80	89.47 to 100.29	186,914	174,280
7414	88	92.19	93.23	92.76	7.73	100.50	76.53	122.62	89.93 to 95.42	126,857	117,675
7415	3	100.00	98.40	98.60	3.34	99.80	92.60	102.61	N/A	350,666	345,751
7416	5	100.00	101.57	102.03	6.03	99.54	89.17	118.99	N/A	338,600	345,489
7417	33	94.33	94.89	94.78	4.57	100.12	80.33	120.40	93.02 to 96.74	135,225	128,166
7418	3	89.32	88.72	89.15	8.18	99.52	77.47	99.38	N/A	264,328	235,644
7422	16	98.98	97.18	96.56	5.56	100.64	81.60	111.11	91.37 to 102.06	231,806	223,825
7423	2	95.56	95.56	95.36	1.99	100.21	93.66	97.46	N/A	357,500	340,922

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 03/13/2008

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TOTAL Sales Price:	1,589,720,119	WGT. MEAN:	95	STD:	24.36	95% Wgt. Mean C.I.:	95.00 to 95.56	
TOTAL Adj.Sales Price:	1,589,720,119	MEAN:	98	AVG.ABS.DEV:	8.53	95% Mean C.I.:	97.08 to 98.05	
TOTAL Assessed Value:	1,514,666,173							
AVG. Adj. Sales Price:	161,754	COD:	8.84	MAX Sales Ratio:	603.72			
AVG. Assessed Value:	154,117	PRD:	102.40	MIN Sales Ratio:	20.50			

Printed: 04/01/2008 16:34:57

7424	1	96.29	96.29	96.29			96.29	96.29	N/A	295,000	284,056
7425	2	100.00	100.00	100.00	0.00	100.00	100.00	100.00	N/A	385,000	385,000
7427	61	95.46	96.46	95.84	6.79	100.65	73.34	123.71	93.92 to 98.68	115,808	110,988
7430	69	90.09	90.44	90.22	7.29	100.25	52.59	115.74	86.95 to 92.87	141,039	127,245
7431	91	99.58	98.59	98.14	4.83	100.46	79.19	118.77	97.54 to 100.00	214,818	210,814
7433	7	91.72	93.53	91.83	10.07	101.84	79.36	114.96	79.36 to 114.96	833,928	765,832
7434	117	95.73	97.58	94.05	9.35	103.76	72.38	442.82	94.52 to 97.19	258,498	243,106
7435	82	97.38	96.97	96.29	5.76	100.70	78.53	116.66	95.44 to 99.71	306,070	294,727
7438	8	96.89	99.94	101.85	8.94	98.12	81.44	121.07	81.44 to 121.07	263,312	268,188
7439	61	95.47	95.47	94.34	8.26	101.20	74.55	150.26	92.68 to 97.82	114,210	107,750
7440	80	98.38	98.05	97.41	5.50	100.65	73.11	122.84	96.44 to 99.90	137,849	134,278
7441	28	95.35	95.45	94.58	8.58	100.92	75.26	144.16	89.43 to 98.18	148,685	140,630
7444	51	95.05	95.38	94.56	6.60	100.87	77.00	126.18	91.89 to 99.16	117,467	111,071
7446	32	93.24	93.74	91.93	8.68	101.97	75.56	140.64	88.49 to 97.51	120,067	110,377
7447	8	90.38	92.82	91.56	8.59	101.38	78.53	108.56	78.53 to 108.56	439,062	401,990
7448	7	85.21	80.92	79.88	9.10	101.30	66.16	91.30	66.16 to 91.30	284,000	226,868
7451	59	95.46	95.25	93.43	7.36	101.95	68.02	113.50	93.57 to 97.58	296,003	276,555
7452	4	106.59	104.96	105.06	6.59	99.90	90.76	115.92	N/A	375,927	394,965
7453	9	91.62	92.82	92.07	7.62	100.81	76.43	109.39	85.63 to 102.16	456,551	420,363
7454	213	97.23	96.31	95.41	5.52	100.95	72.83	117.91	95.63 to 98.20	214,659	204,801
7455	4	93.94	95.44	92.42	14.21	103.27	81.12	112.74	N/A	390,057	360,475
7460	3	88.96	91.35	91.12	3.01	100.26	88.54	96.56	N/A	191,000	174,035
7470	5	105.47	101.42	100.26	6.81	101.16	87.26	110.37	N/A	251,200	251,864
7471	1	76.40	76.40	76.40			76.40	76.40	N/A	360,000	275,033
7472	2	80.08	80.08	80.01	2.98	100.09	77.69	82.47	N/A	268,000	214,420
9CNCCV	4	102.79	104.86	104.28	2.68	100.56	101.97	111.90	N/A	27,750	28,938
9CNPINE	5	98.13	98.81	98.39	4.23	100.43	93.00	109.21	N/A	70,700	69,562
9CNSEN	5	92.90	96.73	95.54	9.26	101.25	84.18	110.27	N/A	26,860	25,662
9CNSP	2	92.88	92.88	92.88	0.86	100.00	92.08	93.68	N/A	64,500	59,905
9CNST	4	85.85	79.68	78.47	9.92	101.54	58.53	88.48	N/A	62,350	48,926
9CNVDV	35	101.67	102.12	101.92	3.24	100.19	93.16	112.51	99.75 to 103.33	89,404	91,125
9CNWP	10	87.63	86.69	85.16	9.27	101.79	63.58	106.14	77.61 to 95.82	81,438	69,355
9DTCENT	6	87.52	91.35	89.97	9.69	101.54	78.99	112.25	78.99 to 112.25	104,300	93,836
9DTCONT	3	85.90	86.59	86.36	2.62	100.27	83.56	90.32	N/A	151,340	130,702
9DTGP	14	90.85	88.48	87.84	5.73	100.72	75.10	97.74	80.31 to 93.67	66,571	58,476
9DTLB	21	92.30	93.65	91.62	6.38	102.22	72.07	108.67	88.97 to 97.06	138,094	126,517
9DTUT	17	86.52	85.29	81.58	10.69	104.55	62.40	109.07	79.84 to 98.74	171,302	139,747
9ECWW	1	80.24	80.24	80.24			80.24	80.24	N/A	94,000	75,426
9NCCP1	4	114.45	114.49	113.52	6.37	100.85	102.79	126.28	N/A	63,748	72,369
9NCCP2	17	108.11	108.44	107.06	8.10	101.30	94.74	138.00	99.57 to 115.32	58,941	63,100

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Base Stat

State Stat Run

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TOTAL Adj.Sales Price:	1,589,720,119	MEAN:	98	AVG.ABS.DEV:	8.53	95% Mean C.I.:	97.08 to 98.05	
TOTAL Assessed Value:	1,514,666,173							
AVG. Adj. Sales Price:	161,754	COD:	8.84	MAX Sales Ratio:	603.72			
AVG. Assessed Value:	154,117	PRD:	102.40	MIN Sales Ratio:	20.50			

Printed: 04/01/2008 16:34:57

9NCNGG	22	96.38	96.28	96.05	3.07	100.25	89.55	103.23	93.18 to 99.71	92,486	88,830
9NCSTONE	12	94.15	94.69	94.75	2.12	99.94	92.22	99.24	92.79 to 97.17	125,733	119,127
9NCTAB	4	118.52	117.81	116.74	9.60	100.91	100.00	134.21	N/A	39,000	45,529
9NEUNP	4	98.40	98.59	98.59	0.40	100.00	98.04	99.53	N/A	81,600	80,450
9NWFIELD	4	96.65	97.54	97.49	1.84	100.05	95.42	101.45	N/A	93,600	91,255
9SCBW	15	100.57	101.79	100.90	4.25	100.88	94.90	110.62	97.92 to 105.91	56,710	57,222
9SEBP	2	106.19	106.19	106.13	5.82	100.05	100.00	112.37	N/A	89,750	95,253
9SELP	14	105.17	104.20	102.64	9.10	101.51	87.68	152.51	89.09 to 108.15	81,850	84,014
9WCHP	8	91.94	92.62	92.75	5.48	99.86	85.99	104.38	85.99 to 104.38	56,812	52,691
9WCWSQ	4	92.40	96.18	95.60	9.05	100.61	86.11	113.81	N/A	108,062	103,307
CNCOM	4	105.84	106.31	106.44	10.02	99.88	93.74	119.82	N/A	77,437	82,424
ECCOM	1	89.62	89.62	89.62			89.62	89.62	N/A	133,000	119,200
SECOM	4	98.66	106.50	103.72	17.90	102.68	81.03	147.64	N/A	100,125	103,850
VRCOM	1	93.79	93.79	93.79			93.79	93.79	N/A	66,000	61,900
WCCOM	2	99.24	99.24	99.01	0.77	100.23	98.48	100.00	N/A	60,697	60,097
ALL	9828	96.47	97.57	95.28	8.84	102.40	20.50	603.72	96.23 to 96.63	161,754	154,117

<b>LOCATIONS: URBAN, SUBURBAN &amp; RURAL</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	65	90.91	91.59	90.14	9.01	101.61	62.40	132.97	88.45 to 92.30	212,654	191,684	
1	9420	96.54	97.48	95.52	8.42	102.05	24.04	603.72	96.35 to 96.73	157,868	150,797	
3	343	93.39	101.00	92.02	20.41	109.77	20.50	562.50	91.15 to 94.83	258,829	238,163	
ALL	9828	96.47	97.57	95.28	8.84	102.40	20.50	603.72	96.23 to 96.63	161,754	154,117	

<b>STATUS: IMPROVED, UNIMPROVED &amp; IOLL</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	9828	96.47	97.57	95.28	8.84	102.40	20.50	603.72	96.23 to 96.63	161,754	154,117	
ALL	9828	96.47	97.57	95.28	8.84	102.40	20.50	603.72	96.23 to 96.63	161,754	154,117	

<b>PROPERTY TYPE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
01	9828	96.47	97.57	95.28	8.84	102.40	20.50	603.72	96.23 to 96.63	161,754	154,117	
06												
07												
ALL	9828	96.47	97.57	95.28	8.84	102.40	20.50	603.72	96.23 to 96.63	161,754	154,117	

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

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TOTAL Adj.Sales Price:	1,589,720,119	MEAN:	98	AVG.ABS.DEV:	8.53	95% Mean C.I.:	97.08 to 98.05	
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AVG. Adj. Sales Price:	161,754	COD:	8.84	MAX Sales Ratio:	603.72			
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**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
34-0034											
55-0001	9241	96.47	97.47	95.36	8.57	102.21	24.04	603.72	96.24 to 96.66	159,296	151,903
55-0145	254	96.84	96.21	93.81	8.72	102.56	59.49	311.85	94.56 to 98.08	220,883	207,213
55-0148	30	94.58	95.34	93.58	11.84	101.88	67.56	120.79	86.74 to 100.99	200,015	187,174
55-0160	177	96.06	101.38	94.81	14.99	106.93	20.50	461.90	92.91 to 97.79	187,073	177,368
55-0161	43	94.08	94.05	92.82	12.24	101.33	54.91	135.78	88.98 to 98.50	195,987	181,920
66-0501	43	96.19	94.37	94.10	9.12	100.29	63.00	113.09	92.16 to 99.74	146,842	138,172
76-0002	37	93.81	116.71	95.96	34.95	121.63	66.30	562.50	89.41 to 102.14	195,571	187,663
76-0082											
80-0005	3	89.18	164.88	124.58	89.97	132.35	82.38	323.09	N/A	155,000	193,102
NonValid School											
ALL	9828	96.47	97.57	95.28	8.84	102.40	20.50	603.72	96.23 to 96.63	161,754	154,117

**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	14	99.24	133.84	127.80	41.16	104.73	81.03	447.33	93.74 to 147.64	84,638	108,166
Prior TO 1860											
1860 TO 1899	16	90.76	95.39	92.73	13.48	102.87	72.68	140.25	84.86 to 104.17	94,462	87,595
1900 TO 1919	661	94.40	97.63	94.81	14.05	102.97	24.04	208.29	93.25 to 96.22	96,319	91,322
1920 TO 1939	699	95.06	96.37	93.45	11.77	103.13	47.24	248.62	93.52 to 96.04	129,075	120,615
1940 TO 1949	288	94.72	95.13	93.79	9.39	101.43	58.53	133.72	92.65 to 96.56	117,866	110,541
1950 TO 1959	1146	96.09	96.34	95.50	7.70	100.87	59.53	152.27	95.41 to 96.59	114,426	109,277
1960 TO 1969	756	95.66	95.60	94.60	7.26	101.06	20.50	150.76	94.89 to 96.30	139,738	132,186
1970 TO 1979	1077	96.81	96.75	95.77	7.19	101.03	65.72	205.92	96.15 to 97.49	141,809	135,809
1980 TO 1989	813	96.73	96.23	95.23	6.95	101.06	47.64	138.00	96.17 to 97.65	153,813	146,469
1990 TO 1994	571	96.78	96.29	95.74	6.13	100.57	56.32	137.87	95.95 to 97.83	192,008	183,836
1995 TO 1999	676	96.29	96.41	94.96	6.10	101.53	66.30	254.65	95.75 to 97.01	206,259	195,859
2000 TO Present	3111	96.94	99.94	95.56	9.81	104.58	25.55	603.72	96.66 to 97.21	204,296	195,228
ALL	9828	96.47	97.57	95.28	8.84	102.40	20.50	603.72	96.23 to 96.63	161,754	154,117

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	19	156.41	255.32	261.57	91.13	97.61	89.70	557.63	110.27 to 448.79	26,831	70,183	
30000 TO 59999	171	110.81	149.35	145.09	46.07	102.94	73.70	603.72	106.01 to 116.03	48,665	70,608	
60000 TO 99999	1439	99.95	102.73	102.07	12.45	100.64	24.04	486.90	99.23 to 100.00	83,774	85,509	
100000 TO 149999	4055	96.37	95.92	95.87	6.42	100.06	37.17	319.41	96.10 to 96.59	124,667	119,514	
150000 TO 249999	3025	96.37	95.66	95.56	6.24	100.10	20.50	132.97	96.01 to 96.71	186,788	178,495	
250000 TO 499999	1010	92.58	91.98	91.76	8.08	100.23	47.64	131.57	91.82 to 93.57	317,048	290,935	
500000 +	109	85.52	86.57	85.96	11.01	100.71	25.55	114.96	83.29 to 89.36	638,120	548,512	
ALL												
	9828	96.47	97.57	95.28	8.84	102.40	20.50	603.72	96.23 to 96.63	161,754	154,117	

<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	9	102.25	92.87	81.10	16.51	114.51	24.04	114.00	84.18 to 111.90	30,477	24,718	
30000 TO 59999	163	93.44	95.67	89.94	15.79	106.36	20.50	180.44	91.89 to 97.82	56,694	50,991	
60000 TO 99999	1690	95.62	96.75	94.78	10.70	102.08	45.21	248.62	95.02 to 96.38	88,804	84,167	
100000 TO 149999	4122	96.39	96.67	95.78	6.74	100.94	50.42	448.79	96.13 to 96.61	128,368	122,948	
150000 TO 249999	2929	97.37	98.82	95.96	8.81	102.98	25.55	603.72	96.99 to 97.68	195,127	187,240	
250000 TO 499999	843	95.33	99.97	94.01	13.82	106.33	62.07	600.71	94.19 to 96.03	333,603	313,635	
500000 +	72	94.62	93.54	91.78	10.26	101.91	68.94	131.57	90.41 to 97.64	669,917	614,875	
ALL												
	9828	96.47	97.57	95.28	8.84	102.40	20.50	603.72	96.23 to 96.63	161,754	154,117	

<b>QUALITY</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	14	99.24	133.84	127.80	41.16	104.73	81.03	447.33	93.74 to 147.64	84,638	108,166	
10	35	99.15	101.42	98.55	12.98	102.91	72.72	175.89	92.87 to 105.45	106,951	105,404	
20	2609	95.89	96.91	95.55	9.54	101.42	24.04	248.62	95.43 to 96.39	101,729	97,205	
30	6307	96.80	97.45	95.91	7.55	101.61	20.50	562.50	96.58 to 97.02	161,954	155,331	
40	740	94.46	100.99	93.42	16.28	108.11	25.55	603.72	93.37 to 95.44	311,219	290,725	
50	116	91.03	92.32	91.01	9.50	101.43	68.94	131.57	89.79 to 94.39	537,982	489,639	
60	7	79.36	79.55	81.24	11.26	97.92	62.40	100.00	62.40 to 100.00	745,976	606,013	
ALL												
	9828	96.47	97.57	95.28	8.84	102.40	20.50	603.72	96.23 to 96.63	161,754	154,117	

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 03/13/2008

NUMBER of Sales:	9828	<b>MEDIAN:</b>	<b>96</b>	COV:	24.97	95% Median C.I.:	96.23 to 96.63	(! : Derived)
TOTAL Sales Price:	1,589,720,119	WGT. MEAN:	95	STD:	24.36	95% Wgt. Mean C.I.:	95.00 to 95.56	
TOTAL Adj.Sales Price:	1,589,720,119	MEAN:	98	AVG.ABS.DEV:	8.53	95% Mean C.I.:	97.08 to 98.05	
TOTAL Assessed Value:	1,514,666,173							
AVG. Adj. Sales Price:	161,754	COD:	8.84	MAX Sales Ratio:	603.72			
AVG. Assessed Value:	154,117	PRD:	102.40	MIN Sales Ratio:	20.50			

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<b>STYLE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	14	99.24	133.84	127.80	41.16	104.73	81.03	447.33	93.74 to 147.64		84,638	108,166
101	5586	96.10	98.23	95.33	9.73	103.05	20.50	603.72	95.85 to 96.37		155,324	148,063
102	1668	97.60	97.06	95.63	6.71	101.50	55.43	272.54	97.15 to 98.06		189,527	181,235
103	393	96.73	96.15	95.48	6.30	100.71	69.37	144.16	95.79 to 97.42		174,586	166,689
104	1025	95.89	96.21	94.03	10.41	102.32	47.25	461.90	94.80 to 96.77		173,099	162,764
106	159	95.20	96.70	92.91	12.98	104.08	50.57	149.46	92.17 to 98.62		164,547	152,882
111	983	96.19	96.23	95.90	5.62	100.35	67.64	146.27	95.63 to 96.73		134,850	129,315
<u>ALL</u>												
	9828	96.47	97.57	95.28	8.84	102.40	20.50	603.72	96.23 to 96.63		161,754	154,117

<b>CONDITION</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	14	99.24	133.84	127.80	41.16	104.73	81.03	447.33	93.74 to 147.64		84,638	108,166
10	1	24.04	24.04	24.04			24.04	24.04	N/A		69,000	16,590
20	111	110.52	119.12	111.64	20.21	106.70	65.00	208.29	103.80 to 119.25		72,668	81,126
30	5389	96.79	96.93	96.21	7.85	100.74	20.50	248.62	96.49 to 97.07		129,511	124,607
40	4029	96.22	98.28	95.32	9.42	103.11	25.55	603.72	95.97 to 96.47		186,275	177,556
50	230	90.85	90.02	89.51	9.28	100.57	66.30	119.01	89.36 to 91.86		435,367	389,713
60	54	88.35	87.76	86.77	9.61	101.14	62.07	109.39	84.74 to 93.27		589,348	511,364
<u>ALL</u>												
	9828	96.47	97.57	95.28	8.84	102.40	20.50	603.72	96.23 to 96.63		161,754	154,117



**2008 Correlation Section  
for Lancaster County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL: The actions for the assessment of this property class are apparent, through the pro-active approach with the appraisal and office staff that the goals that were set have been achieved and the results are the continued efforts for better equalization and uniformity within this class of property. Through the grouping of like subdivisions the appraisers re-listed all residential parcels which were completed in 2007, following the counties 5 year cycle. The statistics that relate to the level of value and qualitative statistics are supportive. The median is most representative of the overall level of value for this class of property.

**2008 Correlation Section  
for Lancaster County**

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

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(2) (R. S. Supp., 2007) 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 Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2008</b>	<b>13717</b>	<b>9828</b>	<b>71.65</b>
<b>2007</b>	<b>14958</b>	<b>10532</b>	<b>70.41</b>
<b>2006</b>	<b>13195</b>	<b>10176</b>	<b>81.21</b>
<b>2005</b>	<b>14906</b>	<b>7539</b>	<b>50.58</b>
<b>2004</b>	<b>13397</b>	<b>6787</b>	<b>50.66</b>
<b>2003</b>	<b>13218</b>	<b>6733</b>	<b>50.94</b>
<b>2002</b>	<b>11974</b>	<b>9810</b>	<b>81.93</b>
<b>2001</b>	<b>12743</b>	<b>11630</b>	<b>91.27</b>

RESIDENTIAL: The sales qualification and utilization for this property class is the sole responsibility of the county assessor. The above table indicates that a reasonable percentage of the available sales is being utilized for the sales study, and would indicate that the county is not excessively trimming this property class in the sales file.

**2008 Correlation Section  
for Lancaster County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section  
for Lancaster County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2008</b>	<b>96.35</b>	<b>-0.02</b>	<b>96.33</b>	<b>96.47</b>
<b>2007</b>	<b>98.97</b>	<b>0.44</b>	<b>99.41</b>	<b>99.01</b>
<b>2006</b>	<b>92.28</b>	<b>15.66</b>	<b>91.83</b>	<b>101.77</b>
<b>2005</b>	<b>93.28</b>	<b>1.19</b>	<b>94.39</b>	<b>94.18</b>
<b>2004</b>	<b>97.92</b>	<b>0.3</b>	<b>98.22</b>	<b>98.33</b>
<b>2003</b>	<b>90</b>	<b>12.27</b>	<b>101.04</b>	<b>101</b>
<b>2002</b>	<b>93</b>	<b>-0.04</b>	<b>92.96</b>	<b>95</b>
<b>2001</b>	<b>90</b>	<b>9.06</b>	<b>98.15</b>	<b>98</b>

RESIDENTIAL: This comparison between the trended level of value and the median for this property class indicates that the two rates are similar and support each other.

**2008 Correlation Section  
for Lancaster County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 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 sales 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.

**2008 Correlation Section  
for Lancaster County**

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

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
2.81	2008	-0.02
0.88	2007	0.44
15.66	2006	12.52
3.81	2005	1.19
4.68	2004	0.3
12	2003	12
18.68	2002	-0.04
16.87	2001	9.06

RESIDENTIAL: The percent change analysis for this property class represents a reasonable relationship.

## 2008 Correlation Section for Lancaster County

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

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has 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. Since 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 the 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, (2007). 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.

**2008 Correlation Section  
for Lancaster County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>96.47</b>	<b>95.28</b>	<b>97.57</b>

RESIDENTIAL: The measures of central tendency shown here reflect that the statistics for the qualified sales for this property type are within the acceptable range. The measures of central tendency shown here reflect that the median and the weighted mean statistics for the qualified sales for this property type are within the acceptable range. There is little difference between these two measures of central tendency which gives reasonable indication this property type are being treated uniformly and proportionately. The median will be the best indication of level of value for this property type.

**2008 Correlation Section  
for Lancaster County**

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

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. 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. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>8.84</b>	<b>102.40</b>
<b>Difference</b>	<b>0</b>	<b>0</b>

RESIDENTIAL: The coefficient of dispersion and the price-related differential are within the acceptable range and both indicate a general level of good assessment uniformity for this property class.

**2008 Correlation Section  
for Lancaster County**

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

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>8208</b>	<b>9828</b>	<b>1620</b>
<b>Median</b>	<b>96.35</b>	<b>96.47</b>	<b>0.12</b>
<b>Wgt. Mean</b>	<b>94.07</b>	<b>95.28</b>	<b>1.21</b>
<b>Mean</b>	<b>96.12</b>	<b>97.57</b>	<b>1.45</b>
<b>COD</b>	<b>8.77</b>	<b>8.84</b>	<b>0.07</b>
<b>PRD</b>	<b>102.18</b>	<b>102.40</b>	<b>0.22</b>
<b>Min Sales Ratio</b>	<b>15.98</b>	<b>20.50</b>	<b>4.52</b>
<b>Max Sales Ratio</b>	<b>702.43</b>	<b>603.72</b>	<b>-98.71</b>

RESIDENTIAL: The statistics for this class of property in this county represent the assessment actions completed for this property class for this assessment year.

The significant increase in the sale count from the preliminary to the final report represents the sales that the county initially identifies as non qualified during the transition from vacant to improved. Once the final appraised value is established to reflect the current assessment, this sale now represents a usable sale. The vacant lot value correctly represented assessed value at the time of the sale but the sale was as improved, so initially there is no relationship between what sold and what was being assessed until after the current assessment is completed.



**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/23/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	372	<b>MEDIAN:</b>	<b>95</b>	COV:	47.12	95% Median C.I.:	94.06 to 96.17
TOTAL Sales Price:	302,953,250	WGT. MEAN:	83	STD:	46.15	95% Wgt. Mean C.I.:	76.75 to 89.27
TOTAL Adj.Sales Price:	303,079,250	MEAN:	98	AVG.ABS.DEV:	17.53	95% Mean C.I.:	93.24 to 102.62
TOTAL Assessed Value:	251,584,773						
AVG. Adj. Sales Price:	814,729	COD:	18.40	MAX Sales Ratio:	572.71		
AVG. Assessed Value:	676,303	PRD:	117.98	MIN Sales Ratio:	27.40		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	29	99.38	113.23	89.22	25.69	126.91	39.75	529.46	94.72 to 113.90	468,827	418,304
10/01/04 TO 12/31/04	32	96.84	110.21	84.89	23.39	129.83	67.94	572.71	90.95 to 101.62	899,659	763,702
01/01/05 TO 03/31/05	40	99.53	98.59	99.81	11.52	98.78	27.40	217.41	94.81 to 100.98	337,355	336,705
04/01/05 TO 06/30/05	46	95.92	114.50	116.54	23.90	98.25	82.08	389.98	94.70 to 98.38	552,992	644,435
07/01/05 TO 09/30/05	23	100.00	96.18	92.16	6.89	104.37	58.24	106.77	92.50 to 103.11	394,103	363,193
10/01/05 TO 12/31/05	36	95.26	102.54	106.39	17.42	96.38	67.48	328.44	89.71 to 100.00	639,762	680,652
01/01/06 TO 03/31/06	24	91.51	85.24	62.95	16.82	135.40	47.16	123.58	77.24 to 99.12	1,505,333	947,651
04/01/06 TO 06/30/06	31	90.20	89.99	78.87	15.34	114.09	44.03	142.99	82.33 to 97.96	458,403	361,547
07/01/06 TO 09/30/06	26	97.35	98.14	86.29	14.11	113.73	64.22	223.37	87.95 to 100.00	874,323	754,476
10/01/06 TO 12/31/06	36	83.31	82.49	72.46	17.48	113.84	31.84	133.75	76.00 to 92.23	2,065,458	1,496,635
01/01/07 TO 03/31/07	27	93.37	88.71	75.30	18.47	117.81	29.06	140.14	82.30 to 100.00	825,104	621,288
04/01/07 TO 06/30/07	22	82.34	79.72	74.27	19.15	107.34	38.41	109.90	70.56 to 96.28	907,327	673,846
<u>Study Years</u>											
07/01/04 TO 06/30/05	147	97.45	108.99	97.99	20.98	111.22	27.40	572.71	95.76 to 99.44	553,176	542,051
07/01/05 TO 06/30/06	114	94.16	94.20	81.04	15.09	116.23	44.03	328.44	91.24 to 97.45	723,108	586,039
07/01/06 TO 06/30/07	111	89.42	87.12	75.43	17.95	115.50	29.06	223.37	83.26 to 94.06	1,255,206	946,799
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	145	96.42	104.24	106.96	16.45	97.46	27.40	389.98	95.44 to 99.77	489,846	523,925
01/01/06 TO 12/31/06	117	90.41	88.52	72.88	16.46	121.45	31.84	223.37	87.43 to 93.82	1,260,063	918,349
<u>ALL</u>											
	372	95.27	97.93	83.01	18.40	117.98	27.40	572.71	94.06 to 96.17	814,729	676,303

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/23/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	372	<b>MEDIAN:</b>	<b>95</b>	COV:	47.12	95% Median C.I.:	94.06 to 96.17
TOTAL Sales Price:	302,953,250	WGT. MEAN:	83	STD:	46.15	95% Wgt. Mean C.I.:	76.75 to 89.27
TOTAL Adj.Sales Price:	303,079,250	MEAN:	98	AVG.ABS.DEV:	17.53	95% Mean C.I.:	93.24 to 102.62
TOTAL Assessed Value:	251,584,773						
AVG. Adj. Sales Price:	814,729	COD:	18.40	MAX Sales Ratio:	572.71		
AVG. Assessed Value:	676,303	PRD:	117.98	MIN Sales Ratio:	27.40		

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**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	54.93	58.01	43.84	24.04	132.34	39.75	79.36	N/A	1,571,416	688,833
CNCOM	93	95.76	100.66	90.33	17.77	111.43	39.95	572.71	94.50 to 100.00	320,657	289,653
DTCOM	12	89.41	93.48	79.10	28.66	118.17	38.41	213.08	69.84 to 101.59	3,542,025	2,801,798
ECCOM	43	93.16	91.18	73.34	18.05	124.32	46.74	259.43	83.26 to 97.46	1,830,930	1,342,852
HYCOM	1	95.28	95.28	95.28			95.28	95.28	N/A	735,000	700,300
NCCOM	43	96.17	102.88	92.87	20.50	110.78	29.06	529.46	92.98 to 98.59	507,791	471,581
NECOM	48	96.66	96.11	95.63	8.65	100.50	67.48	133.75	93.53 to 100.00	313,260	299,566
NWCOM	11	99.40	121.80	112.37	38.89	108.39	54.52	389.98	78.61 to 121.16	1,704,306	1,915,157
SCCOM	14	89.61	90.76	76.99	22.84	117.89	27.40	179.56	73.29 to 100.20	1,627,874	1,253,256
SECOM	32	90.34	97.39	79.35	24.13	122.74	31.84	328.44	87.95 to 93.24	1,428,500	1,133,479
SWCOM	17	93.90	100.89	86.42	25.65	116.75	49.20	303.90	76.00 to 103.87	406,294	351,108
VRCOM	4	85.78	80.63	79.44	19.19	101.49	50.95	100.00	N/A	149,227	118,552
WCCOM	51	97.96	97.17	97.21	11.49	99.96	65.06	173.09	94.43 to 100.00	293,126	284,942
ALL	372	95.27	97.93	83.01	18.40	117.98	27.40	572.71	94.06 to 96.17	814,729	676,303

**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
(blank)	19	95.28	91.71	74.64	26.41	122.88	38.41	213.08	69.84 to 101.59	2,915,121	2,175,809
1	349	95.32	98.48	85.00	17.91	115.86	27.40	572.71	94.15 to 96.17	699,962	594,977
3	4	78.32	79.44	76.28	17.72	104.14	54.52	106.59	N/A	851,250	649,299
ALL	372	95.27	97.93	83.01	18.40	117.98	27.40	572.71	94.06 to 96.17	814,729	676,303

**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
A	372	95.27	97.93	83.01	18.40	117.98	27.40	572.71	94.06 to 96.17	814,729	676,303
ALL	372	95.27	97.93	83.01	18.40	117.98	27.40	572.71	94.06 to 96.17	814,729	676,303

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	137	95.32	97.30	81.42	11.88	119.49	50.95	572.71	94.16 to 96.28	506,948	412,780
03	235	94.83	98.30	83.48	22.30	117.75	27.40	529.46	92.40 to 97.45	994,158	829,931
04											
ALL	372	95.27	97.93	83.01	18.40	117.98	27.40	572.71	94.06 to 96.17	814,729	676,303

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/23/2008

(!: AVTot=0)  
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AVG. Adj. Sales Price:	814,729	COD:	18.40	MAX Sales Ratio:	572.71		
AVG. Assessed Value:	676,303	PRD:	117.98	MIN Sales Ratio:	27.40		

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**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	15	79.14	83.40	74.31	19.00	112.23	38.41	142.99	70.75 to 95.28	2,512,486	1,867,076
34-0034											
55-0001	350	95.63	98.91	84.34	18.16	117.28	27.40	572.71	94.50 to 96.83	750,828	633,222
55-0145	3	77.39	78.31	87.82	23.97	89.17	50.95	106.59	N/A	233,533	205,098
55-0148	1	54.52	54.52	54.52			54.52	54.52	N/A	750,000	408,900
55-0160	3	94.17	90.26	80.49	8.28	112.13	76.60	100.00	N/A	383,770	308,904
55-0161											
66-0501											
76-0002											
76-0082											
80-0005											
NonValid School	15	79.14	83.40	74.31	19.00	112.23	38.41	142.99	70.75 to 95.28	2,512,486	1,867,076
ALL	372	95.27	97.93	83.01	18.40	117.98	27.40	572.71	94.06 to 96.17	814,729	676,303

**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank											
Prior TO 1860											
1860 TO 1899	4	92.92	81.06	74.77	19.49	108.41	38.41	100.00	N/A	219,825	164,373
1900 TO 1919	14	92.52	86.58	80.72	13.14	107.25	39.95	102.84	77.24 to 100.13	686,819	554,400
1920 TO 1939	20	90.82	86.85	84.98	14.15	102.20	50.80	106.35	78.49 to 100.43	1,018,380	865,380
1940 TO 1949	11	98.54	100.99	99.65	10.35	101.34	76.09	140.14	91.99 to 114.64	181,409	180,778
1950 TO 1959	30	96.00	94.43	92.78	9.93	101.79	64.22	114.22	92.42 to 97.96	298,220	276,680
1960 TO 1969	55	97.28	99.54	99.74	12.61	99.80	65.06	213.08	90.95 to 100.00	322,652	321,817
1970 TO 1979	84	96.17	93.50	81.68	9.48	114.47	41.33	115.69	94.29 to 98.95	675,594	551,820
1980 TO 1989	55	97.45	96.50	79.95	12.24	120.70	49.38	223.37	93.56 to 100.00	1,229,736	983,197
1990 TO 1994	26	90.88	85.82	74.88	12.98	114.61	31.84	105.60	86.03 to 95.32	727,019	544,386
1995 TO 1999	27	92.05	86.73	77.58	12.20	111.80	29.06	108.53	87.27 to 97.89	1,589,890	1,233,426
2000 TO Present	46	90.97	130.53	87.21	67.66	149.67	27.40	572.71	75.11 to 103.87	1,245,955	1,086,603
ALL	372	95.27	97.93	83.01	18.40	117.98	27.40	572.71	94.06 to 96.17	814,729	676,303

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/23/2008

(!: AVTot=0)

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AVG. Adj. Sales Price:	814,729	COD:	18.40	MAX Sales Ratio:	572.71		
AVG. Assessed Value:	676,303	PRD:	117.98	MIN Sales Ratio:	27.40		

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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 \$ _____											
Total \$ _____											
10000 TO 29999	1	100.00	100.00	100.00			100.00	100.00	N/A	11,310	11,310
30000 TO 59999	2	332.33	332.33	327.42	72.33	101.50	91.94	572.71	N/A	49,000	160,434
60000 TO 99999	13	99.12	95.38	95.11	11.52	100.29	75.00	137.57	78.86 to 102.43	80,000	76,084
100000 TO 149999	35	98.34	101.13	100.47	13.36	100.66	50.95	223.37	95.58 to 101.69	126,486	127,079
150000 TO 249999	112	95.70	99.86	100.58	14.11	99.28	65.06	529.46	93.82 to 97.41	196,697	197,841
250000 TO 499999	119	94.72	97.15	96.93	15.79	100.23	31.84	303.90	93.37 to 98.38	359,004	347,975
500000 +	90	90.05	90.46	78.30	25.27	115.53	27.40	389.98	83.52 to 95.28	2,586,125	2,024,982
ALL											
	372	95.27	97.93	83.01	18.40	117.98	27.40	572.71	94.06 to 96.17	814,729	676,303

**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	100.00	100.00	100.00			100.00	100.00	N/A	11,310	11,310
30000 TO 59999	3	79.14	74.01	68.03	17.26	108.80	50.95	91.94	N/A	78,533	53,422
60000 TO 99999	17	90.20	92.03	90.14	13.70	102.10	67.48	137.57	77.24 to 100.50	91,000	82,023
100000 TO 149999	37	95.58	90.23	86.25	11.26	104.62	38.41	114.22	93.10 to 98.34	149,363	128,827
150000 TO 249999	119	94.84	93.94	89.87	11.44	104.53	27.40	223.37	93.24 to 96.28	213,822	192,165
250000 TO 499999	107	95.74	98.73	92.15	15.26	107.13	39.95	572.71	93.53 to 100.00	385,424	355,172
500000 +	88	95.06	107.53	80.49	35.65	133.59	29.06	529.46	90.00 to 98.55	2,603,108	2,095,239
ALL											
	372	95.27	97.93	83.01	18.40	117.98	27.40	572.71	94.06 to 96.17	814,729	676,303

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10	8	99.17	91.23	55.42	18.47	164.60	49.38	133.75	49.38 to 133.75	1,095,038	606,910
20	78	97.94	106.76	91.69	25.22	116.44	38.41	572.71	93.37 to 100.00	532,730	488,475
30	275	94.81	95.05	82.18	15.26	115.67	27.40	328.44	93.38 to 95.90	825,482	678,362
40	11	89.00	112.14	85.71	44.53	130.83	63.81	389.98	69.84 to 105.60	2,341,663	2,007,147
ALL											
	372	95.27	97.93	83.01	18.40	117.98	27.40	572.71	94.06 to 96.17	814,729	676,303

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

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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
1	136	95.41	97.64	84.57	11.62	115.46	50.95	572.71	94.17 to 96.28	462,609	391,210
10	2	149.19	149.19	157.79	49.73	94.55	75.00	223.37	N/A	90,500	142,802
11	4	91.85	75.79	70.28	17.66	107.83	27.40	92.05	N/A	451,750	317,497
12	5	98.87	180.22	134.87	100.46	133.62	73.44	389.98	N/A	1,509,600	2,036,009
13	1	90.30	90.30	90.30			90.30	90.30	N/A	3,200,000	2,889,704
14	1	60.42	60.42	60.42			60.42	60.42	N/A	19,000,000	11,480,000
15	5	89.71	86.61	69.96	14.98	123.80	49.48	102.70	N/A	1,155,200	808,218
16	16	95.07	91.15	76.85	9.64	118.62	60.33	114.64	82.47 to 97.46	1,413,562	1,086,253
17	16	100.00	92.21	85.03	12.14	108.44	38.41	123.58	95.28 to 101.62	263,679	224,218
18	4	66.72	68.60	59.78	38.84	114.74	41.33	99.60	N/A	470,000	280,986
19	40	95.71	93.74	88.08	11.31	106.43	49.20	115.40	91.78 to 100.12	312,555	275,284
20	18	97.24	89.39	87.72	12.80	101.91	54.93	114.06	73.87 to 100.00	469,625	411,933
21	4	87.49	90.88	82.71	21.67	109.87	70.56	117.98	N/A	740,625	612,594
22	11	99.12	97.70	94.61	12.42	103.26	72.03	137.57	77.24 to 105.30	137,363	129,961
23	7	97.89	97.41	90.59	14.40	107.53	76.60	134.73	76.60 to 134.73	793,238	718,627
24	2	90.03	90.03	79.75	12.68	112.88	78.61	101.45	N/A	3,080,000	2,456,451
25	2	107.61	107.61	108.20	9.30	99.45	97.60	117.62	N/A	850,000	919,699
27	1	96.87	96.87	96.87			96.87	96.87	N/A	147,000	142,400
28	2	78.76	78.76	78.76	9.79	100.00	71.05	86.47	N/A	380,000	299,298
3	2	77.88	77.88	59.18	34.27	131.60	51.19	104.57	N/A	3,843,500	2,274,495
30	6	73.94	73.38	58.06	22.35	126.38	47.16	96.22	47.16 to 96.22	525,700	305,233
32	2	66.83	66.83	66.69	4.51	100.20	63.81	69.84	N/A	9,425,000	6,285,595
33	1	49.38	49.38	49.38			49.38	49.38	N/A	7,695,000	3,800,074
36	1	100.53	100.53	100.53			100.53	100.53	N/A	760,000	764,057
37	2	94.95	94.95	96.65	3.17	98.25	91.94	97.96	N/A	114,500	110,659
38	1	72.89	72.89	72.89			72.89	72.89	N/A	164,500	119,902
4	13	94.83	145.67	114.72	62.24	126.97	70.18	529.46	89.02 to 121.16	1,514,758	1,737,754
40	1	213.08	213.08	213.08			213.08	213.08	N/A	260,000	554,000
45	1	70.75	70.75	70.75			70.75	70.75	N/A	650,000	459,874
46	5	100.42	104.44	98.90	11.02	105.60	83.26	133.75	N/A	340,000	336,260
49	1	39.75	39.75	39.75			39.75	39.75	N/A	3,970,000	1,578,273
5	5	103.93	130.44	131.16	44.78	99.45	64.22	217.41	N/A	411,057	539,137
56	1	100.00	100.00	100.00			100.00	100.00	N/A	460,298	460,298
6	3	75.02	109.60	92.20	46.81	118.87	74.21	179.56	N/A	1,591,666	1,467,498
60	1	94.54	94.54	94.54			94.54	94.54	N/A	799,000	755,396
61	1	140.14	140.14	140.14			140.14	140.14	N/A	124,000	173,768
7	38	92.15	97.04	91.27	19.76	106.32	29.06	303.90	88.20 to 98.38	722,230	659,153
8	10	90.36	84.40	80.24	16.52	105.19	46.74	104.69	50.80 to 101.59	3,371,790	2,705,575

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/23/2008

(!: AVTot=0)  
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<u>ALL</u>												
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**Lancaster County 2008 Assessment Actions taken to address the  
following property classes/subclasses:**

**Commercial**  
Pickup work

## 2008 Assessment Survey for Lancaster County

### Commercial/Industrial Appraisal Information

1.	<b>Data collection done by:</b>
	Staff
2.	<b>Valuation done by:</b>
	Staff
3.	<b>Pickup work done by whom:</b>
	Staff
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	2005 3 <sup>rd</sup> quarter
5.	<b>What was the last year the depreciation schedule for this property class was developed using market-derived information?</b>
	2006
6.	<b>When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	2006
7.	<b>When was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?</b>
	2006
8.	<b>Number of market areas/neighborhoods for this property class?</b>
	11
9.	<b>How are these defined?</b>
	The market areas are defined by physical location.
10.	<b>Is "Assessor Location" a usable valuation identity?</b>
	N/A
11.	<b>Does the assessor location "suburban" mean something other than rural commercial? (that is, does the "suburban" location have its own market?)</b>
	N/A

12.	<b>What is the market significance of the suburban location as defined in Reg. 10-001.07B?</b> ( <i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i> )
	No, the statutory definition of suburban does not follow or control or relate to the market forces in this county.

**Commercial Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
927			927

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 03/13/2008

NUMBER of Sales:	413	<b>MEDIAN:</b>	<b>96</b>	COV:	38.75	95% Median C.I.:	95.46 to 97.46	(! : Derived)
TOTAL Sales Price:	275,345,513	WGT. MEAN:	91	STD:	38.74	95% Wgt. Mean C.I.:	81.63 to 100.31	
TOTAL Adj.Sales Price:	275,471,735	MEAN:	100	AVG.ABS.DEV:	16.03	95% Mean C.I.:	96.24 to 103.71	
TOTAL Assessed Value:	250,591,141							
AVG. Adj. Sales Price:	667,001	COD:	16.66	MAX Sales Ratio:	483.98			
AVG. Assessed Value:	606,758	PRD:	109.90	MIN Sales Ratio:	29.06			

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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	27	99.38	100.53	99.91	9.37	100.63	73.87	117.98	94.72 to 113.90	353,629	353,297
10/01/04 TO 12/31/04	34	97.06	97.42	85.66	9.63	113.72	67.94	139.97	93.33 to 101.58	897,091	768,481
01/01/05 TO 03/31/05	42	100.05	101.87	103.83	10.08	98.11	76.09	217.41	95.46 to 102.51	302,433	314,014
04/01/05 TO 06/30/05	51	95.76	104.02	107.66	15.13	96.62	48.03	303.90	94.70 to 97.24	535,689	576,730
07/01/05 TO 09/30/05	27	100.00	98.88	93.20	8.19	106.10	58.24	154.84	94.43 to 103.11	367,107	342,127
10/01/05 TO 12/31/05	40	96.69	111.47	110.27	26.73	101.09	53.88	483.98	93.90 to 100.00	470,036	518,326
01/01/06 TO 03/31/06	26	91.87	88.57	64.76	11.41	136.77	47.16	110.53	87.43 to 97.28	1,282,250	830,426
04/01/06 TO 06/30/06	37	90.65	90.76	83.64	13.78	108.51	44.03	137.57	87.67 to 98.04	450,404	376,702
07/01/06 TO 09/30/06	33	97.41	97.63	116.16	12.47	84.05	64.22	217.57	89.76 to 100.00	919,370	1,067,897
10/01/06 TO 12/31/06	34	92.18	98.84	78.20	27.29	126.40	31.84	323.71	84.61 to 97.76	1,215,976	950,833
01/01/07 TO 03/31/07	33	96.22	98.26	86.28	20.30	113.88	29.06	240.94	92.06 to 102.06	671,801	579,645
04/01/07 TO 06/30/07	29	91.45	105.72	88.15	31.39	119.93	46.74	397.40	82.47 to 103.90	787,294	693,967
<u>Study Years</u>											
07/01/04 TO 06/30/05	154	97.47	101.37	97.75	11.84	103.70	48.03	303.90	95.90 to 99.28	519,944	508,241
07/01/05 TO 06/30/06	130	95.04	98.38	83.21	16.65	118.23	44.03	483.98	92.98 to 98.43	605,514	503,842
07/01/06 TO 06/30/07	129	95.63	99.93	91.55	22.45	109.15	29.06	397.40	91.50 to 97.41	904,522	828,080
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	160	97.47	104.45	105.58	15.82	98.93	48.03	483.98	95.74 to 99.78	429,598	453,577
01/01/06 TO 12/31/06	130	93.44	94.18	84.72	16.61	111.16	31.84	323.71	90.65 to 96.17	936,045	793,061
<u>ALL</u>											
	413	96.17	99.98	90.97	16.66	109.90	29.06	483.98	95.46 to 97.46	667,001	606,758

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
CNCOM	108	95.75	94.81	93.37	9.36	101.54	38.02	140.14	94.69 to 98.55	291,745	272,416
ECCOM	43	93.37	94.74	76.44	20.57	123.94	46.74	233.98	90.10 to 98.38	1,756,298	1,342,552
NCCOM	49	96.17	101.65	93.01	15.69	109.30	29.06	397.40	95.87 to 99.97	520,511	484,112
NECOM	43	97.27	97.91	98.61	8.55	99.29	67.48	138.00	94.16 to 100.00	334,930	330,279
NWCOM	12	101.82	122.27	107.53	27.83	113.71	88.17	280.38	90.00 to 116.34	1,599,127	1,719,512
SCCOM	17	91.96	107.24	86.03	31.39	124.66	53.88	323.71	75.02 to 100.54	1,500,543	1,290,855
SECOM	39	92.23	116.09	101.26	40.73	114.64	31.84	483.98	88.60 to 98.77	1,434,734	1,452,839
SWCOM	17	95.50	103.18	94.30	25.81	109.41	49.20	303.90	76.00 to 105.30	406,294	383,149
VRCOM	24	98.22	97.47	95.97	11.91	101.56	48.03	154.84	87.73 to 101.23	89,395	85,791
WCCOM	61	97.96	96.31	94.03	11.08	102.43	44.88	173.09	94.81 to 100.00	308,679	290,243
<u>ALL</u>											
	413	96.17	99.98	90.97	16.66	109.90	29.06	483.98	95.46 to 97.46	667,001	606,758

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 03/13/2008

NUMBER of Sales:	413	<b>MEDIAN:</b>	<b>96</b>	COV:	38.75	95% Median C.I.:	95.46 to 97.46	(! : Derived)
TOTAL Sales Price:	275,345,513	WGT. MEAN:	91	STD:	38.74	95% Wgt. Mean C.I.:	81.63 to 100.31	
TOTAL Adj.Sales Price:	275,471,735	MEAN:	100	AVG.ABS.DEV:	16.03	95% Mean C.I.:	96.24 to 103.71	
TOTAL Assessed Value:	250,591,141							
AVG. Adj. Sales Price:	667,001	COD:	16.66	MAX Sales Ratio:	483.98			
AVG. Assessed Value:	606,758	PRD:	109.90	MIN Sales Ratio:	29.06			

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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	405	96.17	100.05	90.85	16.77	110.13	29.06	483.98	95.44 to 97.45	672,140	610,608
3	8	99.09	96.44	101.23	10.31	95.27	76.60	118.94	76.60 to 118.94	406,862	411,857
____ALL____											
	413	96.17	99.98	90.97	16.66	109.90	29.06	483.98	95.46 to 97.46	667,001	606,758

**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	411	96.17	99.77	90.82	16.25	109.85	29.06	483.98	95.46 to 97.46	665,770	604,648
2	2	142.91	142.91	113.08	68.60	126.38	44.88	240.94	N/A	920,000	1,040,296
____ALL____											
	413	96.17	99.98	90.97	16.66	109.90	29.06	483.98	95.46 to 97.46	667,001	606,758

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	166	96.05	96.37	83.12	9.57	115.95	44.88	397.40	94.86 to 97.28	486,071	404,010
03	246	96.65	102.34	94.11	21.32	108.74	29.06	483.98	94.50 to 98.43	788,145	741,734
04	1	117.62	117.62	117.62			117.62	117.62	N/A	900,000	1,058,598
____ALL____											
	413	96.17	99.98	90.97	16.66	109.90	29.06	483.98	95.46 to 97.46	667,001	606,758

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
34-0034											
55-0001	387	96.17	100.13	90.82	16.89	110.25	29.06	483.98	95.32 to 97.45	699,809	635,540
55-0145	4	95.57	93.78	94.85	11.76	98.87	77.39	106.59	N/A	215,150	204,075
55-0148	4	108.16	113.41	106.34	20.01	106.65	82.47	154.84	N/A	77,725	82,649
55-0160	14	93.33	92.90	100.50	12.34	92.43	48.03	118.94	86.12 to 103.43	223,214	224,334
55-0161	2	106.59	106.59	99.92	7.94	106.67	98.12	115.05	N/A	89,500	89,428
66-0501	1	98.32	98.32	98.32			98.32	98.32	N/A	20,000	19,663
76-0002	1	100.55	100.55	100.55			100.55	100.55	N/A	150,000	150,826
76-0082											
80-0005											
NonValid School											
____ALL____											
	413	96.17	99.98	90.97	16.66	109.90	29.06	483.98	95.46 to 97.46	667,001	606,758

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 03/13/2008

NUMBER of Sales:	413	<b>MEDIAN:</b>	<b>96</b>	COV:	38.75	95% Median C.I.:	95.46 to 97.46	(! : Derived)
TOTAL Sales Price:	275,345,513	WGT. MEAN:	91	STD:	38.74	95% Wgt. Mean C.I.:	81.63 to 100.31	
TOTAL Adj.Sales Price:	275,471,735	MEAN:	100	AVG.ABS.DEV:	16.03	95% Mean C.I.:	96.24 to 103.71	
TOTAL Assessed Value:	250,591,141							
AVG. Adj. Sales Price:	667,001	COD:	16.66	MAX Sales Ratio:	483.98			
AVG. Assessed Value:	606,758	PRD:	109.90	MIN Sales Ratio:	29.06			

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank											
Prior TO 1860											
1860 TO 1899	2	92.92	92.92	94.49	5.83	98.34	87.50	98.34	N/A	112,500	106,300
1900 TO 1919	11	92.48	87.07	74.30	11.29	117.19	38.02	100.71	78.79 to 98.43	178,469	132,605
1920 TO 1939	23	91.50	92.40	89.39	13.48	103.37	67.48	154.84	78.86 to 102.37	176,529	157,795
1940 TO 1949	13	94.70	99.23	97.55	10.23	101.73	76.09	140.14	91.64 to 104.80	199,670	194,775
1950 TO 1959	29	96.02	95.60	89.68	12.91	106.59	44.88	139.97	92.40 to 100.42	320,848	287,751
1960 TO 1969	63	97.28	97.18	99.77	9.35	97.41	65.06	138.00	93.10 to 100.00	323,307	322,561
1970 TO 1979	105	97.28	98.69	84.42	10.68	116.90	47.16	397.40	96.17 to 99.38	586,474	495,098
1980 TO 1989	58	97.82	95.88	84.28	8.41	113.77	59.81	116.34	95.50 to 100.21	1,074,943	905,954
1990 TO 1994	26	91.84	89.93	87.30	9.19	103.01	31.84	105.60	88.39 to 95.96	550,865	480,911
1995 TO 1999	28	94.17	87.51	78.95	11.89	110.84	29.06	108.53	88.20 to 98.38	1,565,608	1,236,075
2000 TO Present	55	99.78	129.55	113.81	53.84	113.83	44.03	483.98	90.20 to 116.63	997,609	1,135,415
ALL	413	96.17	99.98	90.97	16.66	109.90	29.06	483.98	95.46 to 97.46	667,001	606,758

**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	3	115.05	122.74	121.15	16.38	101.31	98.32	154.84	N/A	18,666	22,615
30000 TO 59999	10	92.31	89.65	90.25	9.42	99.33	48.03	103.43	86.12 to 101.06	41,790	37,716
60000 TO 99999	13	99.12	119.54	117.40	33.41	101.83	77.24	397.40	82.47 to 103.56	80,538	94,550
100000 TO 149999	36	100.07	99.89	99.78	8.55	100.11	67.48	140.14	96.22 to 102.37	127,009	126,733
150000 TO 249999	130	96.17	99.73	100.36	12.66	99.38	65.06	483.98	94.70 to 97.41	193,953	194,643
250000 TO 499999	130	95.74	98.84	99.03	13.73	99.81	31.84	303.90	94.16 to 99.05	359,364	355,875
500000 +	91	94.83	99.56	87.51	27.53	113.77	29.06	328.44	89.43 to 98.77	2,169,747	1,898,759
ALL	413	96.17	99.98	90.97	16.66	109.90	29.06	483.98	95.46 to 97.46	667,001	606,758

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 03/13/2008

NUMBER of Sales:	413	<b>MEDIAN:</b>	<b>96</b>	COV:	38.75	95% Median C.I.:	95.46 to 97.46	(! : Derived)
TOTAL Sales Price:	275,345,513	WGT. MEAN:	91	STD:	38.74	95% Wgt. Mean C.I.:	81.63 to 100.31	
TOTAL Adj.Sales Price:	275,471,735	MEAN:	100	AVG.ABS.DEV:	16.03	95% Mean C.I.:	96.24 to 103.71	
TOTAL Assessed Value:	250,591,141							
AVG. Adj. Sales Price:	667,001	COD:	16.66	MAX Sales Ratio:	483.98			
AVG. Assessed Value:	606,758	PRD:	109.90	MIN Sales Ratio:	29.06			

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
Total \$ _____											
10000 TO 29999	5	98.32	100.47	91.15	27.61	110.23	48.03	154.84	N/A	25,000	22,787
30000 TO 59999	8	94.40	95.30	94.89	4.78	100.43	86.57	103.43	86.57 to 103.43	43,612	41,384
60000 TO 99999	17	87.73	91.79	89.85	12.97	102.15	67.48	137.57	78.86 to 101.23	91,117	81,871
100000 TO 149999	41	96.87	93.45	91.33	9.45	102.32	58.24	118.35	93.16 to 100.14	142,634	130,274
150000 TO 249999	132	95.82	94.20	91.41	9.08	103.05	31.84	140.14	94.69 to 96.84	209,205	191,232
250000 TO 499999	117	96.65	101.19	96.56	13.91	104.79	44.03	397.40	94.52 to 100.00	369,259	356,559
500000 +	93	97.60	111.40	89.67	34.40	124.24	29.06	483.98	92.61 to 100.00	2,115,939	1,897,343
ALL	413	96.17	99.98	90.97	16.66	109.90	29.06	483.98	95.46 to 97.46	667,001	606,758

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10	7	98.34	85.18	72.44	17.48	117.60	44.88	104.09	44.88 to 104.09	365,414	264,692
20	87	98.12	96.92	95.61	11.95	101.37	48.03	154.84	94.15 to 100.00	375,952	359,433
30	308	95.91	100.43	86.63	17.32	115.93	29.06	483.98	94.84 to 97.27	733,762	635,657
40	11	100.20	120.86	152.64	30.68	79.18	76.60	233.98	85.50 to 217.57	1,291,556	1,971,376
ALL	413	96.17	99.98	90.97	16.66	109.90	29.06	483.98	95.46 to 97.46	667,001	606,758

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 03/13/2008

NUMBER of Sales:	413	<b>MEDIAN:</b>	<b>96</b>	COV:	38.75	95% Median C.I.:	95.46 to 97.46	(! : Derived)
TOTAL Sales Price:	275,345,513	WGT. MEAN:	91	STD:	38.74	95% Wgt. Mean C.I.:	81.63 to 100.31	
TOTAL Adj.Sales Price:	275,471,735	MEAN:	100	AVG.ABS.DEV:	16.03	95% Mean C.I.:	96.24 to 103.71	
TOTAL Assessed Value:	250,591,141							
AVG. Adj. Sales Price:	667,001	COD:	16.66	MAX Sales Ratio:	483.98			
AVG. Assessed Value:	606,758	PRD:	109.90	MIN Sales Ratio:	29.06			

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OCCUPANCY CODE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	163	96.17	96.92	86.32	9.07	112.28	61.41	397.40	95.04 to 97.28	440,496	380,234
10	1	100.21	100.21	100.21			100.21	100.21	N/A	140,000	140,299
11	3	91.96	91.98	92.01	0.04	99.97	91.94	92.05	N/A	399,833	367,896
12	5	98.77	129.73	99.28	59.79	130.67	53.88	323.71	N/A	2,500,000	2,481,999
13	2	185.34	185.34	142.08	51.28	130.45	90.30	280.38	N/A	2,199,000	3,124,302
14	1	60.42	60.42	60.42			60.42	60.42	N/A	19,000,000	11,479,995
15	7	102.58	129.71	91.17	48.72	142.27	49.48	240.94	49.48 to 240.94	943,242	859,994
16	20	96.18	99.47	102.67	18.25	96.88	49.86	217.57	93.37 to 104.09	1,799,007	1,846,994
17	12	97.05	93.62	76.88	17.23	121.77	38.02	154.84	91.50 to 102.43	157,647	121,194
18	4	77.39	74.60	64.58	25.72	115.53	44.03	99.60	N/A	470,000	303,511
19	46	94.94	93.27	84.78	12.34	110.02	44.88	138.00	90.56 to 99.77	291,287	246,939
20	22	100.10	96.35	93.15	9.13	103.43	59.81	115.26	95.87 to 103.07	398,654	371,361
21	5	96.02	94.35	90.63	13.25	104.10	70.56	117.98	N/A	701,500	635,775
22	11	99.12	97.70	94.61	12.42	103.26	72.03	137.57	77.24 to 105.30	137,363	129,961
23	7	100.00	102.97	100.40	14.25	102.55	76.60	134.73	76.60 to 134.73	793,238	796,441
24	2	94.81	94.81	88.84	7.00	106.72	88.17	101.45	N/A	3,080,000	2,736,351
25	2	107.61	107.61	108.20	9.30	99.45	97.60	117.62	N/A	850,000	919,699
27	1	96.87	96.87	96.87			96.87	96.87	N/A	147,000	142,400
28	3	86.47	123.03	108.63	43.21	113.25	85.26	197.35	N/A	318,333	345,806
3	2	77.88	77.88	59.18	34.27	131.60	51.19	104.57	N/A	3,843,500	2,274,495
30	5	94.50	83.00	61.03	14.43	136.01	47.16	98.12	N/A	475,500	290,179
37	2	94.95	94.95	96.65	3.17	98.25	91.94	97.96	N/A	114,500	110,659
38	2	93.97	93.97	77.25	22.43	121.64	72.89	115.05	N/A	91,750	70,881
4	12	93.62	112.09	106.35	27.91	105.39	70.18	328.44	89.02 to 102.06	1,678,835	1,785,500
43	1	87.69	87.69	87.69			87.69	87.69	N/A	160,000	140,310
46	4	100.20	97.11	95.28	5.49	101.92	83.26	104.80	N/A	385,000	366,826
5	8	108.89	125.63	125.47	31.16	100.13	64.22	217.41	64.22 to 217.41	432,160	542,224
52	1	103.46	103.46	103.46			103.46	103.46	N/A	115,600	119,595
56	1	100.00	100.00	100.00			100.00	100.00	N/A	460,298	460,298
6	4	80.57	103.73	92.16	36.13	112.56	74.21	179.56	N/A	1,202,250	1,107,943
60	1	94.54	94.54	94.54			94.54	94.54	N/A	799,000	755,396
61	1	140.14	140.14	140.14			140.14	140.14	N/A	124,000	173,768
7	43	92.42	109.29	100.21	31.83	109.07	29.06	483.98	88.39 to 98.84	587,027	588,245
8	7	99.44	93.40	75.23	14.29	124.15	46.74	118.35	46.74 to 118.35	1,487,500	1,119,078
9	2	94.05	94.05	93.87	7.08	100.19	87.39	100.71	N/A	316,500	297,100
ALL	413	96.17	99.98	90.97	16.66	109.90	29.06	483.98	95.46 to 97.46	667,001	606,758



**2008 Correlation Section  
for Lancaster County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL: The assessment actions of this property class are represented by this table. The only appraisal work completed on this property class was to maintain pickup work and new construction. The median is most representative of the overall level of value for this class of property.

**2008 Correlation Section  
for Lancaster County**

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

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(2) (R. S. Supp., 2007) 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 Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2008</b>	<b>887</b>	<b>413</b>	<b>46.56</b>
<b>2007</b>	<b>930</b>	<b>448</b>	<b>48.17</b>
<b>2006</b>	<b>852</b>	<b>436</b>	<b>51.17</b>
<b>2005</b>	<b>1031</b>	<b>358</b>	<b>34.72</b>
<b>2004</b>	<b>1021</b>	<b>323</b>	<b>31.64</b>
<b>2003</b>	<b>997</b>	<b>329</b>	<b>33</b>
<b>2002</b>	<b>1001</b>	<b>344</b>	<b>34.37</b>
<b>2001</b>	<b>1055</b>	<b>641</b>	<b>60.76</b>

COMMERCIAL: The sales qualification and utilization for this property class is a combined effort between the County and the Department. The above table indicates that a reasonable percentage of all available sales are being utilized for the sales file study period for this property type.

**2008 Correlation Section  
for Lancaster County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section  
for Lancaster County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2008</b>	<b>95.27</b>	<b>0.36</b>	<b>95.61</b>	<b>96.17</b>
<b>2007</b>	<b>97.24</b>	<b>2.95</b>	<b>100.11</b>	<b>97.46</b>
<b>2006</b>	<b>94.15</b>	<b>11.36</b>	<b>91.45</b>	<b>99.52</b>
<b>2005</b>	<b>94.62</b>	<b>0.81</b>	<b>95.38</b>	<b>95.30</b>
<b>2004</b>	<b>98.30</b>	<b>0.14</b>	<b>98.44</b>	<b>98.61</b>
<b>2003</b>	<b>89</b>	<b>17.47</b>	<b>104.55</b>	<b>101</b>
<b>2002</b>	<b>91</b>	<b>3.94</b>	<b>94.59</b>	<b>94</b>
<b>2001</b>	<b>93</b>	<b>8.82</b>	<b>101.2</b>	<b>94</b>

COMMERCIAL: This comparison between the trended level of value and the median for this property class indicates that the two rates are similar and support each other.

**2008 Correlation Section  
for Lancaster County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 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 sales 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.

**2008 Correlation Section  
for Lancaster County**

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

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>21.37</b>	<b>2008</b>	<b>0.36</b>
<b>3.59</b>	<b>2007</b>	<b>2.95</b>
<b>11.36</b>	<b>2006</b>	<b>18.09</b>
<b>3.77</b>	<b>2005</b>	<b>0.81</b>
<b>6.15</b>	<b>2004</b>	<b>0.14</b>
<b>16</b>	<b>2003</b>	<b>17</b>
<b>1.15</b>	<b>2002</b>	<b>3.94</b>
<b>-6.14</b>	<b>2001</b>	<b>8.82</b>

COMMERCIAL: This comparison between the trended level of value and the median level of value for this class of property indicates that the two rates are very different and do not support each other. The change between the analyses of the preliminary trended preliminary and reports and opinion median ratio (Table III) more closely supports the actions taken by the assessor's office.

## 2008 Correlation Section for Lancaster County

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

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has 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. Since 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 the 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, (2007). 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.

**2008 Correlation Section  
for Lancaster County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>96.17</b>	<b>90.97</b>	<b>99.98</b>

COMMERCIAL: The measures of central tendency of the median and the mean illustrated in the above table are within the acceptable range. But the weighted mean falls well below the median by several points. The median level of value is within the acceptable range but the low weighted mean may indicate the total value of this class or subclasses maybe significantly undervalued. The median is the best indicator of the level of value for this county.

**2008 Correlation Section  
for Lancaster County**

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

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. 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. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>16.66</b>	<b>109.90</b>
<b>Difference</b>	<b>0</b>	<b>6.9</b>

COMMERCIAL: The coefficient of dispersion is within the acceptable range but the price-related differential is above the range, yet as qualitative measures this still indicates a general level of good assessment uniformity for this property class as a whole. The price-related differential is outside the range, but the coefficient of dispersion is within the acceptable range as a qualitative measure. The price-related differential being outside of the acceptable range is another indicator of the significant difference between the weighted mean and the mean. Overall the qualitative measures do not indicate acceptable assessment uniformity for this property class as a whole.

**2008 Correlation Section  
for Lancaster County**

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

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>372</b>	<b>413</b>	<b>41</b>
<b>Median</b>	<b>95.27</b>	<b>96.17</b>	<b>0.9</b>
<b>Wgt. Mean</b>	<b>83.01</b>	<b>90.97</b>	<b>7.96</b>
<b>Mean</b>	<b>97.93</b>	<b>99.98</b>	<b>2.05</b>
<b>COD</b>	<b>18.40</b>	<b>16.66</b>	<b>-1.74</b>
<b>PRD</b>	<b>117.98</b>	<b>109.90</b>	<b>-8.08</b>
<b>Min Sales Ratio</b>	<b>27.40</b>	<b>29.06</b>	<b>1.66</b>
<b>Max Sales Ratio</b>	<b>572.71</b>	<b>483.98</b>	<b>-88.73</b>

COMMERCIAL: The statistics for this class of property in this county represent the assessment actions completed for this property class for this assessment year.



**Lancaster County 2008 Assessment Actions taken to address the  
following property classes/subclasses:**

**Agricultural**

Adjusted Ag market and special values to relate to changes in the market.

## 2008 Assessment Survey for Lancaster County

### Agricultural Appraisal Information

1.	<b>Data collection done by:</b>
	Staff
2.	<b>Valuation done by:</b>
	Staff
3.	<b>Pickup work done by whom:</b>
	Staff
4.	<b>Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?</b>
	Yes
a.	<b>How is agricultural land defined in this county?</b>
	Primary Use
5.	<b>When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	2006
6.	<b>What is the date of the soil survey currently used?</b>
	1977
7.	<b>What date was the last countywide land use study completed?</b>
	2006
a.	<b>By what method? (Physical inspection, FSA maps, etc.)</b>
	Physical inspection and GIS land use maps.
b.	<b>By whom?</b>
	Staff
c.	<b>What proportion is complete / implemented at this time?</b>
	100 percent complete
8.	<b>Number of market areas/neighborhoods in the agricultural property class:</b>
	366 Recapture land value areas are the same as indicated with the residential. 1 Agricultural land special value is one market area.

9.	<b>How are market areas/neighborhoods defined in this property class?</b>
	Recapture is defined by similar market characteristics. Special value ag is defined by county line.
10.	<b>Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?</b>
	Yes

**Agricultural Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
802			802



## **2008 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Lancaster County**

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

### **Agricultural Land**

Not Applicable

### **Special Valuation of Agricultural Land**

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

### **Recapture Valuation of Agricultural Land**

It is my opinion that the level of value of the recapture valuation of the class of agricultural land in Lancaster County is 71% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in Lancaster County is not in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2008.



*Ruth A. Sorensen*

Ruth A. Sorensen  
Property Tax Administrator

**SPECIAL VALUE SECTION  
CORRELATION For  
Lancaster County**

**Section I: Agricultural Land Correlation:**

This correlation section does not apply to Lancaster County as Lancaster County is 100% special value, and is measured by the 994 analysis.

**SPECIAL VALUE SECTION  
CORRELATION For  
Lancaster County**

**II. Special Value Correlation**

The measurement methodology was developed by the Department utilizing information from counties where only agricultural influence was recognized. I have reviewed the rents and rent to value ratios used to develop the preliminary measurements of Lancaster County with the assessor. The county accepted the results. But the assessor offered his opinion that the sales used to develop the data that was used for this analysis may have also been influenced by non-agricultural interests, causing even these sales to be unreliable for determining the non influenced values in other counties.

Based upon a review of the preliminary statistics, the county adjusted all three subclasses of unimproved agricultural land which caused all three subclasses of unimproved agricultural land to move within the acceptable range.

The level of value for the Special Value class of agricultural land is at 75 percent.

Refer to the following statistical analysis:

COUNTY REPORT OF THE 2008 SPECIAL VALUATION PROCESS

LANCASTER

2007 ABSTRACT DATA      2008 ABSTRACT DATA      Rates Used

MAJOR AGLAND USE	2007 % of ALL CLASSIFIED AGLAND	2007 ABSTRACT ACRES	2008 % of ALL CLASSIFIED AGLAND	2008 ABSTRACT ACRES	ESTIMATED CORRELATED RATE (for each major land use)
Irrigated	3.95%	15,742	4.00%	15,542	IRRIGATED RATE
Dryland	75.13%	299,389	75.64%	293,847	6.80%
Grassland	14.75%	58,789	14.29%	55,501	DRYLAND RATE
* Waste	6.17%	24,571	6.07%	23,573	4.90%
* Other	0.00%	0	0.00%	0	GRASS RATE
All Agland	100.00%	398,492	100.00%	388,464	3.20%
Non-Agland	0.00%	0			

PRELIMINARY LEVEL OF VALUE BASED ON THE 2007 ABSTRACT

Estimated Rent	2007 Assessed Value	USE	Estimated Value	Average Rent per Acre	Preliminary Indicated Level of Value
2,612,985	26,148,297	IRRIGATED	38,426,243	165.99	68.05%
28,180,431	360,586,013	DRYLAND	575,110,827	94.13	62.70%
1,518,850	26,261,683	GRASSLAND	47,464,076	25.84	55.33%
32,312,265	412,995,993	All IRR-DRY-GRASS	661,001,146	86.41	62.48%

ESTIMATED LEVEL OF VALUE BASED ON THE 2008 ABSTRACT

Estimated Rent	2008 Assessed Value	USE	Estimated Value	Average Rent per Acre	2008 Indicated Level of Value
2,579,881	28,379,640	IRRIGATED	37,939,429	165.99	74.80%
27,658,811	423,932,584	DRYLAND	564,465,532	94.13	75.10%
1,433,890	33,515,557	GRASSLAND	44,809,063	25.84	74.80%
31,672,582	485,827,781	All IRR-DRY-GRASS	647,214,024	86.41	75.06%

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation			Average Value Per Acre of DRY Agricultural Land - Special Valuation			Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2007	@	\$ 1,661.07	2007	@	\$ 1,204.41	2007	@	\$ 446.71
2008	@	\$ 1,825.95	2008	@	\$ 1,442.70	2008	@	\$ 603.88
PERCENT CHANGE	=	9.93%	PERCENT CHANGE	=	19.78%	PERCENT CHANGE	=	35.18%

NOTES:

\* Waste and other classes are excluded from the measurement process.

COUNTY REPORT OF THE 2008 SPECIAL VALUATION PROCESS

LANCASTER

	2007 ABSTRACT DATA		2008 ABSTRACT DATA		Rates Used
MAJOR AGLAND USE	2007 % of ALL CLASSIFIED AGLAND	2007 ABSTRACT ACRES	2008 % of ALL CLASSIFIED AGLAND	2008 ABSTRACT ACRES	ESTIMATED CORRELATED RATE (for each major land use)
Irrigated	3.95%	15,742	N/A	N/A	IRRIGATED RATE
Dryland	75.13%	299,389	N/A	N/A	6.80%
Grassland	14.75%	58,789	N/A	N/A	DRYLAND RATE
* Waste	6.17%	24,571	N/A	N/A	4.90%
* Other	0.00%	0	N/A	N/A	GRASS RATE
All Agland	100.00%	398,492	N/A	N/A	3.20%
Non-Agland	0.00%	0			

PRELIMINARY LEVEL OF VALUE BASED ON THE 2007 ABSTRACT

Estimated Rent	2007 Assessed Value	USE	Estimated Value	Average Rent per Acre	Preliminary Indicated Level of Value
2,612,985	26,148,297	IRRIGATED	38,426,243	165.99	68.05%
28,180,431	360,586,013	DRYLAND	575,110,827	94.13	62.70%
1,518,850	26,261,683	GRASSLAND	47,464,076	25.84	55.33%
32,312,265	412,995,993	All IRR-DRY-GRASS	661,001,146	86.41	62.48%

ESTIMATED LEVEL OF VALUE BASED ON THE 2008 ABSTRACT

Estimated Rent	2008 Assessed Value	USE	Estimated Value	Average Rent per Acre	2008 Indicated Level of Value
N/A	N/A	IRRIGATED	N/A	N/A	N/A
N/A	N/A	DRYLAND	N/A	N/A	N/A
N/A	N/A	GRASSLAND	N/A	N/A	N/A
N/A	N/A	All IRR-DRY-GRASS	N/A	N/A	N/A

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation	
2007	@ \$ 1,661.07
2008	@ N/A
PERCENT CHANGE	= N/A

Average Value Per Acre of DRY Agricultural Land - Special Valuation	
2007	@ \$ 1,204.41
2008	@ N/A
PERCENT CHANGE	= N/A

Average Value Per Acre of GRASS Agricultural Land - Special Valuation	
2007	@ \$ 446.71
2008	@ N/A
PERCENT CHANGE	= N/A

NOTES:

\* Waste and other classes are excluded from the measurement process.

**SPECIAL VALUE SECTION  
CORRELATION For  
Lancaster County**

**Section III: Recapture Value Correlation:**

The statistics support the action taken by the assessor for this assessment year. This is a realistic portrayal of how the recapture (market) values from the assessor's office are keeping up with the market values for this class as a whole and represents the actions taken by the assessor towards better equalization and assessment uniformity.

Refer to the following statistical analysis:

**PAD 2008 Recapture Value Statistics**

Base Stat

Query: 6445

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 03/23/2008

NUMBER of Sales:	111	<b>MEDIAN:</b>	<b>71</b>	COV:	26.73	95% Median C.I.:	69.09 to 75.89	(!: Derived)
(AgLand) TOTAL Sales Price:	27,043,668	WGT. MEAN:	60	STD:	19.25	95% Wgt. Mean C.I.:	44.19 to 74.80	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	27,043,668	MEAN:	72	AVG.ABS.DEV:	14.68	95% Mean C.I.:	68.46 to 75.62	
(AgLand) TOTAL Assessed Value:	16,089,638							
AVG. Adj. Sales Price:	243,636	COD:	20.59	MAX Sales Ratio:	124.20			
AVG. Assessed Value:	144,951	PRD:	121.09	MIN Sales Ratio:	10.97			

Printed: 04/17/2008 16:04:33

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	9	91.82	85.76	82.00	17.01	104.59	53.25	115.36	69.23 to 99.63	132,297	108,485
10/01/04 TO 12/31/04	11	70.98	73.39	72.63	10.62	101.05	60.82	91.65	61.60 to 82.45	155,506	112,939
01/01/05 TO 03/31/05	8	73.24	72.60	67.40	33.34	107.71	20.03	124.20	20.03 to 124.20	546,812	368,544
04/01/05 TO 06/30/05	10	76.49	73.98	65.34	21.41	113.23	28.86	99.17	42.03 to 94.82	167,150	109,208
07/01/05 TO 09/30/05	8	77.85	73.64	60.36	22.86	122.00	37.70	100.43	37.70 to 100.43	138,487	83,589
10/01/05 TO 12/31/05	7	69.48	68.91	68.04	5.33	101.27	57.59	75.64	57.59 to 75.64	147,000	100,024
01/01/06 TO 03/31/06	11	69.09	67.73	63.11	15.98	107.31	45.51	93.27	47.13 to 77.79	221,930	140,067
04/01/06 TO 06/30/06	9	69.25	71.36	69.60	17.21	102.53	46.87	106.20	57.78 to 82.11	166,812	116,103
07/01/06 TO 09/30/06	5	60.67	61.35	63.02	15.28	97.35	45.00	79.60	N/A	312,315	196,811
10/01/06 TO 12/31/06	10	82.81	82.52	76.66	16.34	107.63	52.06	102.76	63.23 to 98.61	173,260	132,828
01/01/07 TO 03/31/07	10	67.35	62.02	28.26	26.23	219.41	10.97	92.23	44.38 to 83.77	571,972	161,666
04/01/07 TO 06/30/07	13	63.90	68.17	64.83	21.60	105.14	49.18	96.25	52.82 to 89.56	231,005	149,765
<u>Study Years</u>											
07/01/04 TO 06/30/05	38	76.25	76.31	69.96	20.82	109.08	20.03	124.20	69.13 to 88.30	235,453	164,714
07/01/05 TO 06/30/06	35	69.48	70.25	65.05	16.42	107.99	37.70	106.20	65.23 to 75.36	173,698	112,987
07/01/06 TO 06/30/07	38	70.87	69.43	48.90	22.22	141.99	10.97	102.76	60.67 to 78.57	316,236	154,630
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	33	72.91	72.48	66.11	22.41	109.65	20.03	124.20	68.53 to 85.39	247,966	163,918
01/01/06 TO 12/31/06	35	69.69	71.97	67.68	19.18	106.34	45.00	106.20	63.27 to 77.79	206,763	139,943
<u>ALL</u>											
	111	71.26	72.04	59.50	20.59	121.09	10.97	124.20	69.09 to 75.89	243,636	144,951

**PAD 2008 Recapture Value Statistics**

Base Stat

Query: 6445

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 03/23/2008

NUMBER of Sales:	111	<b>MEDIAN:</b>	<b>71</b>	COV:	26.73	95% Median C.I.:	69.09 to 75.89	(! : Derived)
(AgLand) TOTAL Sales Price:	27,043,668	WGT. MEAN:	60	STD:	19.25	95% Wgt. Mean C.I.:	44.19 to 74.80	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	27,043,668	MEAN:	72	AVG.ABS.DEV:	14.68	95% Mean C.I.:	68.46 to 75.62	
(AgLand) TOTAL Assessed Value:	16,089,638							
AVG. Adj. Sales Price:	243,636	COD:	20.59	MAX Sales Ratio:	124.20			
AVG. Assessed Value:	144,951	PRD:	121.09	MIN Sales Ratio:	10.97			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
3241	8	79.84	83.19	76.52	16.58	108.72	68.28	99.63	68.28 to 99.63	177,759	136,020	
3243	7	64.01	68.18	65.37	18.95	104.30	52.82	98.18	52.82 to 98.18	217,414	142,123	
3245	1	75.36	75.36	75.36			75.36	75.36	N/A	126,000	94,950	
3247	4	80.90	81.94	79.20	13.78	103.46	69.25	96.69	N/A	246,375	195,117	
3277	1	63.44	63.44	63.44			63.44	63.44	N/A	164,500	104,355	
3279	2	61.75	61.75	62.78	11.05	98.35	54.92	68.57	N/A	147,375	92,526	
3281	3	60.82	64.76	66.84	18.20	96.89	50.13	83.34	N/A	325,666	217,678	
3283	6	69.91	67.63	61.48	18.08	110.00	46.87	82.11	46.87 to 82.11	190,774	117,286	
3465	3	57.29	54.42	54.56	10.02	99.74	44.38	61.60	N/A	442,333	241,355	
3467	2	57.12	57.12	46.77	21.20	122.13	45.01	69.23	N/A	755,000	353,123	
3469	1	124.20	124.20	124.20			124.20	124.20	N/A	1,650,000	2,049,300	
3471	6	69.87	61.88	51.93	21.19	119.17	28.86	77.79	28.86 to 77.79	208,315	108,169	
3501	3	67.48	70.16	69.29	4.10	101.25	67.35	75.64	N/A	203,333	140,897	
3505	5	75.00	78.20	74.60	23.71	104.82	45.00	106.20	N/A	216,300	161,353	
3507	7	77.72	84.76	84.19	14.32	100.68	70.86	115.36	70.86 to 115.36	101,050	85,071	
3691	7	66.62	65.21	65.06	9.16	100.24	53.25	76.88	53.25 to 76.88	149,228	97,086	
3693	5	70.98	73.03	73.63	12.66	99.19	57.59	89.95	N/A	163,515	120,398	
3695	6	39.87	39.78	19.65	42.35	202.50	10.97	82.45	10.97 to 82.45	998,102	196,084	
3697	12	77.59	75.34	63.88	20.86	117.94	36.09	98.61	61.54 to 94.82	132,416	84,589	
3733	4	78.26	76.31	76.92	4.02	99.21	68.97	79.77	N/A	116,624	89,707	
3735	11	85.39	79.48	69.19	16.45	114.87	49.54	100.43	57.78 to 98.08	122,081	84,465	
3737	4	76.16	76.06	66.75	25.64	113.94	49.18	102.76	N/A	112,504	75,101	
3739	3	78.57	82.58	82.10	7.37	100.58	75.89	93.27	N/A	190,783	156,637	
ALL												
	111	71.26	72.04	59.50	20.59	121.09	10.97	124.20	69.09 to 75.89	243,636	144,951	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	111	71.26	72.04	59.50	20.59	121.09	10.97	124.20	69.09 to 75.89	243,636	144,951	
ALL												
	111	71.26	72.04	59.50	20.59	121.09	10.97	124.20	69.09 to 75.89	243,636	144,951	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	111	71.26	72.04	59.50	20.59	121.09	10.97	124.20	69.09 to 75.89	243,636	144,951	
ALL												
	111	71.26	72.04	59.50	20.59	121.09	10.97	124.20	69.09 to 75.89	243,636	144,951	



**PAD 2008 Recapture Value Statistics**

Base Stat

Query: 6445

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 03/23/2008

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(AgLand) TOTAL Sales Price:	27,043,668	WGT. MEAN:	60	STD:	19.25	95% Wgt. Mean C.I.:	44.19 to 74.80	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	27,043,668	MEAN:	72	AVG.ABS.DEV:	14.68	95% Mean C.I.:	68.46 to 75.62	
(AgLand) TOTAL Assessed Value:	16,089,638							
AVG. Adj. Sales Price:	243,636	COD:	20.59	MAX Sales Ratio:	124.20			
AVG. Assessed Value:	144,951	PRD:	121.09	MIN Sales Ratio:	10.97			

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**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.00 TO 0.00	1	99.17	99.17	99.17			99.17	99.17	N/A	80,000	79,335
0.01 TO 10.00	3	72.91	73.97	71.00	8.48	104.19	65.23	83.77	N/A	79,166	56,205
10.01 TO 30.00	51	77.72	78.27	73.14	17.18	107.02	42.03	115.36	71.26 to 82.27	107,683	78,756
30.01 TO 50.00	23	67.48	65.00	60.85	16.28	106.82	28.86	90.00	57.59 to 71.38	194,198	118,168
50.01 TO 100.00	22	63.62	67.65	71.81	24.90	94.21	36.09	124.20	52.82 to 79.15	364,850	261,995
100.01 TO 180.00	11	72.32	63.67	38.25	24.23	166.47	10.97	93.27	20.03 to 83.34	794,641	303,939
ALL	111	71.26	72.04	59.50	20.59	121.09	10.97	124.20	69.09 to 75.89	243,636	144,951

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	4	81.17	87.65	87.68	14.68	99.97	72.91	115.36	N/A	53,750	47,128
60000 TO 99999	34	83.83	84.12	83.26	12.52	101.03	59.65	102.76	76.88 to 91.82	77,280	64,343
100000 TO 149999	21	69.23	70.02	70.10	10.87	99.88	53.25	98.60	63.90 to 75.36	121,327	85,050
150000 TO 249999	26	68.55	71.38	71.90	18.43	99.28	42.03	106.20	63.23 to 79.15	195,376	140,474
250000 TO 499999	20	53.11	56.78	57.46	24.34	98.82	28.86	83.34	46.87 to 70.48	352,992	202,828
500000 +	6	51.15	54.02	44.34	56.08	121.83	10.97	124.20	10.97 to 124.20	1,585,604	703,078
ALL	111	71.26	72.04	59.50	20.59	121.09	10.97	124.20	69.09 to 75.89	243,636	144,951

**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	10	73.71	73.48	72.25	9.43	101.70	59.65	88.41	60.67 to 83.77	69,559	50,258
60000 TO 99999	50	75.01	77.25	72.48	18.70	106.59	42.03	115.36	69.48 to 85.39	100,495	72,838
100000 TO 149999	18	63.73	63.24	56.92	21.88	111.10	28.86	98.60	46.87 to 75.64	212,666	121,044
150000 TO 249999	22	69.47	70.58	66.96	20.63	105.40	44.38	106.20	53.40 to 82.45	267,914	179,398
250000 TO 499999	9	70.48	59.89	36.72	25.02	163.08	10.97	83.34	20.03 to 79.60	950,133	348,904
500000 +	2	84.61	84.61	87.85	46.80	96.31	45.01	124.20	N/A	1,525,000	1,339,695
ALL	111	71.26	72.04	59.50	20.59	121.09	10.97	124.20	69.09 to 75.89	243,636	144,951

## Lancaster county special value valuation method 2008

We analyzed the verified sales from the surrounding counties that have uninfluenced sales as supplied by the PTD. Based on these sales and the Bruce Johnson annual reports, we developed a breakdown of the sales by LVG to reflect the uninfluenced agricultural value by LVG for use in our special value tables. These tables were then applied to all parcels that qualified for special value and the resulting value for all parcels was adjusted to the 75% of the indicated value to reflect the statutory level of assessment.



County 55 - Lancaster

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 103,277	<b>Value</b> 17,936,403,164	<b>Total Growth</b> 362,831,579 (Sum 17, 25, & 41)
--	------------------------	-----------------------------	---

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	6,511	240,888,748	0	0	0	0	6,511	240,888,748	
2. Res Improv Land	83,474	3,116,394,370	0	0	0	0	83,474	3,116,394,370	
3. Res Improvements	82,743	9,141,798,061	0	0	0	0	82,743	9,141,798,061	
4. Res Total	89,254	12,499,081,179	0	0	0	0	89,254	12,499,081,179	201,382,699
% of Total	***	***	0.00	0.00	0.00	0.00	86.42	69.68	55.50
5. Rec UnImp Land	0	0	0	0	0	0	0	0	
6. Rec Improv Land	0	0	0	0	0	0	0	0	
7. Rec Improvements	0	0	0	0	0	0	0	0	
8. Rec Total	0	0	0	0	0	0	0	0	0
% of Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res+Rec Total	89,254	12,499,081,179	0	0	0	0	89,254	12,499,081,179	201,382,699
% of Total	***	***	0.00	0.00	0.00	0.00	86.42	69.68	55.50

County 55 - Lancaster

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 103,277	<b>Value</b> 17,936,403,164	<b>Total Growth</b> 362,831,579 (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	1,378	317,001,598	0	0	0	0	1,378	317,001,598	
10. Comm Improv Land	5,637	1,251,262,510	0	0	0	0	5,637	1,251,262,510	
11. Comm Improvements	5,650	2,984,301,377	0	0	0	0	5,650	2,984,301,377	
12. Comm Total	7,028	4,552,565,485	0	0	0	0	7,028	4,552,565,485	149,213,971
% of Total	***	***	0.00	0.00	0.00	0.00	6.80	25.38	41.12
13. Ind UnImp Land	0	0	0	0	0	0	0	0	
14. Ind Improv Land	0	0	0	0	0	0	0	0	
15. Ind Improvements	0	0	0	0	0	0	0	0	
16. Ind Total	0	0	0	0	0	0	0	0	0
% of Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Comm+Ind Total	7,028	4,552,565,485	0	0	0	0	7,028	4,552,565,485	149,213,971
% of Total	***	***	0.00	0.00	0.00	0.00	6.80	25.38	41.12
17. Taxable Total	96,282	17,051,646,664	0	0	0	0	96,282	17,051,646,664	350,596,670
% of Total	***	***	0.00	0.00	0.00	0.00	93.22	95.06	96.62

**County 55 - Lancaster**

**2008 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	1,318	62,689,630	49,072,141	0	0	0
19. Commercial	660	193,631,768	164,035,499	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	1,318	62,689,630	49,072,141
19. Commercial	0	0	0	660	193,631,768	164,035,499
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>1,978</b>	<b>256,321,398</b>	<b>213,107,640</b>

**Schedule III: Mineral Interest Records**

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

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

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	2,790	0	52	<b>2,842</b>

**Schedule V: Agricultural Records**

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	4,147	345,495,181	4,147	345,495,181
28. Ag-Improved Land	0	0	0	0	2,109	211,945,975	2,109	211,945,975
29. Ag-Improvements	0	0	0	0	2,848	327,315,344	2,848	327,315,344
<b>30. Ag-Total Taxable</b>							<b>6,995</b>	<b>884,756,500</b>

County 55 - Lancaster

2008 County Abstract of Assessment for Real Property, Form 45

Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	0	0.000	0	0	0.000	0	
33. HomeSite Improvements	0		0	0		0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	0	0.000	0	
36. FarmSite Impr Land	0	0.000	0	0	0.000	0	
37. FarmSite Improv	0		0	0		0	
38. FarmSite Total							
39. Road & Ditches		0.000			0.000		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	26	0.000	768,500	26	0.000	768,500	
32. HomeSite Improv Land	1,973	0.000	64,857,600	1,973	0.000	64,857,600	
33. HomeSite Improvements	1,959		299,468,668	1,959		299,468,668	12,234,909
34. HomeSite Total				1,985	0.000	365,094,768	
35. FarmSite UnImp Land	81	0.000	461,750	81	0.000	461,750	
36. FarmSite Impr Land	574	0.000	2,861,772	574	0.000	2,861,772	
37. FarmSite Improv	1,959		23,192,090	1,959		23,192,090	0
38. FarmSite Total				2,040	0.000	26,515,612	
39. Road & Ditches		0.000			0.000		
40. Other-Non Ag Use		0.000	5,555,299		0.000	5,555,299	
41. Total Section VI				4,025	0.000	397,165,679	12,234,909

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	6,149	0.000	480,761,724	6,149	0.000	480,761,724
44. Recapture Val			1,186,967,761			1,186,967,761

County 55 - Lancaster

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	2,115.120	4,282,208	2,115.120	4,282,208
46. 1A	0.000	0	0.000	0	4,700.550	9,069,887	4,700.550	9,069,887
47. 2A1	0.000	0	0.000	0	1,929.420	3,581,510	1,929.420	3,581,510
48. 2A	0.000	0	0.000	0	3,646.880	6,484,180	3,646.880	6,484,180
49. 3A1	0.000	0	0.000	0	1,422.630	2,400,723	1,422.630	2,400,723
50. 3A	0.000	0	0.000	0	53.460	83,773	53.460	83,773
51. 4A1	0.000	0	0.000	0	1,309.610	1,964,408	1,309.610	1,964,408
52. 4A	0.000	0	0.000	0	364.750	512,951	364.750	512,951
53. Total	0.000	0	0.000	0	15,542.420	28,379,640	15,542.420	28,379,640
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	18,356.810	29,857,306	18,356.810	29,857,306
55. 1D	0.000	0	0.000	0	66,467.090	110,485,966	66,467.090	110,485,966
56. 2D1	0.000	0	0.000	0	46,809.180	69,308,902	46,809.180	69,308,902
57. 2D	0.000	0	0.000	0	88,504.970	124,398,897	88,504.970	124,398,897
58. 3D1	0.000	0	0.000	0	33,525.910	43,988,889	33,525.910	43,988,889
59. 3D	0.000	0	0.000	0	3,256.710	4,082,243	3,256.710	4,082,243
60. 4D1	0.000	0	0.000	0	32,438.020	37,099,845	32,438.020	37,099,845
61. 4D	0.000	0	0.000	0	4,488.770	4,710,536	4,488.770	4,710,536
62. Total	0.000	0	0.000	0	293,847.460	423,932,584	293,847.460	423,932,584
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	1,512.030	1,247,595	1,512.030	1,247,595
64. 1G	0.000	0	0.000	0	4,414.160	3,676,982	4,414.160	3,676,982
65. 2G1	0.000	0	0.000	0	4,602.180	3,452,767	4,602.180	3,452,767
66. 2G	0.000	0	0.000	0	7,174.500	4,931,376	7,174.500	4,931,376
67. 3G1	0.000	0	0.000	0	13,414.670	8,586,381	13,414.670	8,586,381
68. 3G	0.000	0	0.000	0	1,187.190	681,905	1,187.190	681,905
69. 4G1	0.000	0	0.000	0	12,590.660	6,187,948	12,590.660	6,187,948
70. 4G	0.000	0	0.000	0	10,605.300	4,750,603	10,605.300	4,750,603
71. Total	0.000	0	0.000	0	55,500.690	33,515,557	55,500.690	33,515,557
72. Waste	0.000	0	0.000	0	23,573.430	1,763,040	23,573.430	1,763,040
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	388,464.000	487,590,821	388,464.000	487,590,821

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	0.000	0	0.000	0	15,542.420	28,379,640	15,542.420	28,379,640
77.Dry Land	0.000	0	0.000	0	293,847.460	423,932,584	293,847.460	423,932,584
78.Grass	0.000	0	0.000	0	55,500.690	33,515,557	55,500.690	33,515,557
79.Waste	0.000	0	0.000	0	23,573.430	1,763,040	23,573.430	1,763,040
80.Other	0.000	0	0.000	0	0.000	0	0.000	0
81.Exempt	0.000	0	0.000	0	0.000	0	0.000	0
<b>82.Total</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>388,464.000</b>	<b>487,590,821</b>	<b>388,464.000</b>	<b>487,590,821</b>

## 2008 Agricultural Land Detail

### County 55 - Lancaster

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	2,115.120	13.61%	4,282,208	15.09%	2,024.569
1A	4,700.550	30.24%	9,069,887	31.96%	1,929.537
2A1	1,929.420	12.41%	3,581,510	12.62%	1,856.262
2A	3,646.880	23.46%	6,484,180	22.85%	1,778.007
3A1	1,422.630	9.15%	2,400,723	8.46%	1,687.524
3A	53.460	0.34%	83,773	0.30%	1,567.022
4A1	1,309.610	8.43%	1,964,408	6.92%	1,499.994
4A	364.750	2.35%	512,951	1.81%	1,406.308
<b>Irrigated Total</b>	<b>15,542.420</b>	<b>100.00%</b>	<b>28,379,640</b>	<b>100.00%</b>	<b>1,825.947</b>

**Dry:**

1D1	18,356.810	6.25%	29,857,306	7.04%	1,626.497
1D	66,467.090	22.62%	110,485,966	26.06%	1,662.265
2D1	46,809.180	15.93%	69,308,902	16.35%	1,480.669
2D	88,504.970	30.12%	124,398,897	29.34%	1,405.558
3D1	33,525.910	11.41%	43,988,889	10.38%	1,312.086
3D	3,256.710	1.11%	4,082,243	0.96%	1,253.486
4D1	32,438.020	11.04%	37,099,845	8.75%	1,143.714
4D	4,488.770	1.53%	4,710,536	1.11%	1,049.404
<b>Dry Total</b>	<b>293,847.460</b>	<b>100.00%</b>	<b>423,932,584</b>	<b>100.00%</b>	<b>1,442.696</b>

**Grass:**

1G1	1,512.030	2.72%	1,247,595	3.72%	825.112
1G	4,414.160	7.95%	3,676,982	10.97%	832.996
2G1	4,602.180	8.29%	3,452,767	10.30%	750.245
2G	7,174.500	12.93%	4,931,376	14.71%	687.347
3G1	13,414.670	24.17%	8,586,381	25.62%	640.073
3G	1,187.190	2.14%	681,905	2.03%	574.385
4G1	12,590.660	22.69%	6,187,948	18.46%	491.471
4G	10,605.300	19.11%	4,750,603	14.17%	447.946
<b>Grass Total</b>	<b>55,500.690</b>	<b>100.00%</b>	<b>33,515,557</b>	<b>100.00%</b>	<b>603.876</b>

<b>Irrigated Total</b>	<b>15,542.420</b>	<b>4.00%</b>	<b>28,379,640</b>	<b>5.82%</b>	<b>1,825.947</b>
<b>Dry Total</b>	<b>293,847.460</b>	<b>75.64%</b>	<b>423,932,584</b>	<b>86.94%</b>	<b>1,442.696</b>
<b>Grass Total</b>	<b>55,500.690</b>	<b>14.29%</b>	<b>33,515,557</b>	<b>6.87%</b>	<b>603.876</b>
Waste	23,573.430	6.07%	1,763,040	0.36%	74.789
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>388,464.000</b>	<b>100.00%</b>	<b>487,590,821</b>	<b>100.00%</b>	<b>1,255.176</b>

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

<b>Irrigated Total</b>	<b>15,542.420</b>	<b>100.00%</b>	<b>28,379,640</b>	<b>100.00%</b>
<b>Dry Total</b>	<b>293,847.460</b>	<b>100.00%</b>	<b>423,932,584</b>	<b>100.00%</b>
<b>Grass Total</b>	<b>55,500.690</b>	<b>100.00%</b>	<b>33,515,557</b>	<b>100.00%</b>
Waste	23,573.430	100.00%	1,763,040	100.00%
Other	0.000	0.00%	0	0.00%
Exempt	0.000	0.00%		
<b>Market Area Total</b>	<b>388,464.000</b>	<b>100.00%</b>	<b>487,590,821</b>	<b>100.00%</b>

## 2008 Agricultural Land Detail

### County 55 - Lancaster

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	0.000	0	15,542.420	28,379,640
Dry	0.000	0	0.000	0	293,847.460	423,932,584
Grass	0.000	0	0.000	0	55,500.690	33,515,557
Waste	0.000	0	0.000	0	23,573.430	1,763,040
Other	0.000	0	0.000	0	0.000	0
Exempt	0.000	0	0.000	0	0.000	0
<b>Total</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>388,464.000</b>	<b>487,590,821</b>

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	15,542.420	28,379,640	15,542.420	4.00%	28,379,640	5.82%	1,825.947
Dry	293,847.460	423,932,584	293,847.460	75.64%	423,932,584	86.94%	1,442.696
Grass	55,500.690	33,515,557	55,500.690	14.29%	33,515,557	6.87%	603.876
Waste	23,573.430	1,763,040	23,573.430	6.07%	1,763,040	0.36%	74.789
Other	0.000	0	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0	0.000	0.00%	0	0.00%	0.000
<b>Total</b>	<b>388,464.000</b>	<b>487,590,821</b>	<b>388,464.000</b>	<b>100.00%</b>	<b>487,590,821</b>	<b>100.00%</b>	<b>1,255.176</b>

\* Department of Property Assessment & Taxation Calculates

**2008 County Abstract of Assessment for Real Property, Form 45 Compared with the  
2007 Certificate of Taxes Levied (CTL)**

55 Lancaster

	2007 CTL County Total	2008 Form 45 County Total	Value Difference 2007 Form 45 - 2006 CTL	Percent Change	2008 Growth New Construction Value	% Change excl. Growth
1. Residential	12,300,635,710	12,499,081,179	198,445,469	1.61	201,382,699	-0.02
2. Recreational	0	0	0		0	
3. Ag-Homesite Land, Ag-Res Dwellings	360,020,201	365,094,768	5,074,567	1.41	*-----	1.41
<b>4. Total Residential (sum lines 1-3)</b>	<b>12,660,655,911</b>	<b>12,864,175,947</b>	<b>203,520,036</b>	<b>1.61</b>	<b>201,382,699</b>	<b>0.02</b>
5. Commercial	4,387,573,939	4,552,565,485	164,991,546	3.76	149,213,971	0.36
6. Industrial	0	0	0		0	
7. Ag-Farmsite Land, Outbuildings	23,894,177	26,515,612	2,621,435	10.97	12,234,909	-40.23
8. Minerals	0	0	0		0	
<b>9. Total Commercial (sum lines 5-8)</b>	<b>4,411,468,116</b>	<b>4,579,081,097</b>	<b>167,612,981</b>	<b>3.8</b>	<b>149,213,971</b>	<b>0.42</b>
<b>10. Total Non-Agland Real Property</b>	<b>17,072,124,027</b>	<b>17,448,812,343</b>	<b>376,688,316</b>	<b>2.21</b>	<b>362,831,579</b>	<b>0.08</b>
11. Irrigated	26,030,741	28,379,640	2,348,899	9.02		
12. Dryland	365,544,380	423,932,584	58,388,204	15.97		
13. Grassland	24,836,175	33,515,557	8,679,382	34.95		
14. Wasteland	1,770,489	1,763,040	-7,449	-0.42		
15. Other Agland	0	0	0			
<b>16. Total Agricultural Land</b>	<b>418,181,785</b>	<b>487,590,821</b>	<b>69,409,036</b>	<b>16.6</b>		
<b>17. Total Value of All Real Property (Locally Assessed)</b>	<b>17,490,305,812</b>	<b>17,936,403,164</b>	<b>446,097,352</b>	<b>2.55</b>	<b>362,831,579</b>	<b>0.48</b>

\*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.

# Lancaster County's Three Year Assessment Plan

Norman H. Agena, Lancaster County Assessor/Register of Deeds

## Introduction

Pursuant to 77-1311.02, the following Three Year Assessment Plan has been prepared by Lancaster County Assessor/Register of Deeds Office.

Class	<u>Assessment/Sales Ratio Statistics for Tax Year 2007</u>		
	Ratio	COD*	PRD**
Residential	99	7.71	102.13
Commercial	97	16.86	110.05
Ag-Recapture	69	24.21	117.45
Ag-Special	70		

\* Coefficient of Dispersion

\*\* Price Related Differential

## Tax Year 2008

A complete reappraisal of all property will be initiated this year for application in 2009. We will continue field inspections of one third of the properties in all classes. This review will allow the data collection and review to be at as current a level as possible. By reviewing one third of the parcels every year, data will be no older than three years. Pickup work and sales verification will continue annually, but is not considered part of the annual review. Based on our annual review process we should be able to remodel all classes of property every third year, and monitor market and ratio trends for all classes during the intervening years.

## Tax Year 2009

A complete reappraisal of all property will be completed for this year. This reappraisal consists of a new cost approach for all property, and a remodeling of all properties for which the sales comparison approach and the income approach is utilized. It includes an on-site property inspection of all sales and pickup work, and a general site review of more than one third of the data base. We expect the statistical ratios for residential and commercial properties to be near the 100% mark and the quality stats to be within the acceptable range. We will continue to estimate the agricultural land "special value" utilizing an income approach reflecting 75% of the uninfluenced value, while continuing to appraise the recapture values at 100% of their full market value, utilizing comparable sales.

## **Tax Year 2010**

We anticipate this to be a “clean up” year. In addition to the routine annual work, we will be focusing on properties that may have slipped through the cracks, as well as conduct a close review of the 2009 protests to see if we concur with changes made by the referees. We are realigning our appraisal department to better utilize the staff. The realignment will create a new department dedicated to land valuation. This realignment should enable our staff to more efficiently handle their duties, and allow for a more consistent method of equalizing land values. We will continue field inspections of one third of the properties in all classes. This review will allow the data collection and review to be at as current a level as possible. By reviewing one third of the parcels every year, data will be no older than three years. Pickup work and sales verification will continue annually, but is not considered part of the annual review. Based on our annual review process we should be able to remodel all classes of property every third year, and monitor market and ratio trends for all classes on an annual basis.

## 2008 Assessment Survey for Lancaster County

### I. General Information

#### A. Staffing and Funding Information

1.	<b>Deputies on staff</b>
	2
2.	<b>Appraisers on staff</b>
	21
3.	<b>Other full-time employees</b>
	6
4.	<b>Other part-time employees</b>
	0
5.	<b>Number of shared employees</b>
	15
6.	<b>Assessor's requested budget for current fiscal year</b>
	3,558,730 Which includes the register of deeds functions as we are a unified office.
7.	<b>Part of the budget that is dedicated to the computer system</b>
	239,567
8.	<b>Adopted budget, or granted budget if different from above</b>
	3,558,730
9.	<b>Amount of the total budget set aside for appraisal work</b>
	0
10.	<b>Amount of the total budget set aside for education/workshops</b>
	13,000
11.	<b>Appraisal/Reappraisal budget, if not part of the total budget</b>
	0
12.	<b>Other miscellaneous funds</b>
	0
13.	<b>Total budget</b>
	3,558,730 Which includes the register of deeds functions as we are a unified office.

a.	<b>Was any of last year's budget not used:</b>
	No

### **B. Computer, Automation Information and GIS**

1.	<b>Administrative software</b>
	Tyler Technologies Orion
2.	<b>CAMA software</b>
	Tyler Technologies Orion
3.	<b>Cadastral maps: Are they currently being used?</b>
	No
4.	<b>Who maintains the Cadastral Maps?</b>
	N/A
5.	<b>Does the county have GIS software?</b>
	Yes ArcGIS
6.	<b>Who maintains the GIS software and maps?</b>
	County Assessment Staff
7.	<b>Personal Property software:</b>
	Tyler Technologies Orion

### **C. Zoning Information**

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
4.	<b>When was zoning implemented?</b>
	Over 30 years ago

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#### **D. Contracted Services**

1.	<b>Appraisal Services</b>
	None
2.	<b>Other services</b>
	Tyler Technologies Orion for computer programming and program support



## Certification

This is to certify that the 2008 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 Lancaster County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5777.

Dated this 7th day of April, 2008.



Department of Revenue, Property Assessment Division



## Valuation History Charts