



**2010**

**REAL MARKET VALUE**

**ANALYSIS REPORT**

For

**Coos County, Oregon**

Report Date  
June 25, 2010

Effective Date of Value  
January 1, 2010

Prepared by  
Coos County Assessor's Office  
Candy Wideman, Ratio Data Analyst

# ***Informational Page***

A primary objective of the assessor's office is to assure all real and personal property is valued in a uniform and equitable manner as required by Oregon law and rule.

Each year the Assessor must value all taxable property in the county at 100 percent of its real market value.

The Assessor maintains property maps and ownership information on all property in Coos County.

It is the duty of the Assessor to receive and review all taxing district budgets, compute tax rates for all taxing districts, maintain property value records along with all other information pertinent to property taxes within the County, and implement any new laws and ordinances pertaining to Assessment and Taxation.

Additionally, the assessor's office acts as an information resource to a growing number of businesses, government agencies, and the public.

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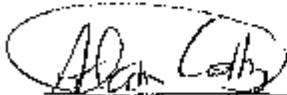
**CERTIFICATION AND  
ANALYSIS OF THE  
2010 VALUATION METHODS AND  
PROCEDURES FOR THE COOS COUNTY  
REAL MARKET VALUE RATIO STUDY**

State of Oregon    )  
                          )ss.  
County of Coos    )

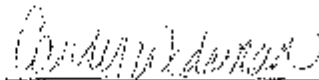
I, Adam Colby, Assessor of Coos County, State of Oregon, do here by certify that my office has prepared a real market values sales ratio study for the current tax year, according to ORS 309.200 and guidelines developed by the Oregon Department of Revenue. The accompanying report is a complete and accurate copy of the original now on file in my office.

I further certify that the recalculated values, ratios and adjustments in this study will achieve the 100% real market value standard for real property and manufactured structures for the current year.

This report is given to the Department of Revenue and to the Coos County Clerk of the Board of Property Tax Appeals to provide current knowledge of the adjustment program used by my office.



Adam Colby, Assessor  
June 24, 2010



Candy Wideman, Contact Person  
June 24, 2010

## SUMMARY OF RATIOS, ADJUSTMENTS & COD'S RESIDENTIAL UNIMPROVED PROPERTIES

		PROPERTY CLASS CODE					100			
							Adjustments			
MARKET AREA		BEFORE					AFTER	AFTER	AFTER	
(Appraisal/Study Area)		RATIO	PAGE #	Land	Imps	Overall	RATIO	COD	PRD	
MA 1/CITY OF LAKESIDE (CLK)		97	28	100	100	100	100	12	1.11	
MA 1/BAY/BEACH INFLUENCE (BOF)		97	28	100	100	100	100	12	1.11	
MA 1/BARVIEW (BRV)		97	28	100	100	100	100	12	1.11	
MA 1/CHARLESTON (CHA)		97	28	100	100	100	100	12	1.11	
MA 1/DUNES ACCESS (DAA)		100	39	100	100	100	100	15	0.92	
MA 1/ RURAL (RRL)		100	39	100	100	100	100	15	0.92	
MA 2/CITY OF NORTH BEND (CNB)		127	32	127	100	127	100	19	0.96	
MA 2/BAY/BEACH INFLUENCE (BOF)		127	32	127	100	127	100	19	0.96	
MA 2/GLASGOW (GLS)		100	39	100	100	100	100	15	0.92	
MA 2/ RURAL (RRL)		100	39	100	100	100	100	15	0.92	
MA 3/CITY OF COOS BAY(CCB)		127	32	127	100	127	100	19	0.96	
MA 3/BAY/BEACH INFLUENCE(BOF)		127	32	127	100	127	100	19	0.96	
MA 3 /EASTSIDE (ESD)		127	32	127	100	127	100	19	0.96	
MA 4/ RURAL (RRC)		100	39	100	100	100	100	15	0.92	
MA 4/ RURAL (RRF)		100	39	100	100	100	100	15	0.92	
MA 4/ RURAL (RRL)		100	39	100	100	100	100	15	0.92	
MA 5/CITY OF COQUILLE (CCQ)		100	44	100	100	100	100	27	1.00	
MA 5/CITY OF MYRTLE POINT(CMP)		100	44	100	100	100	100	27	1.00	
MA 5/CITY OF POWERS (531)		100	44	100	100	100	100	27	1.00	
MA 5/ RURAL (RRF)		100	39	100	100	100	100	15	0.92	
MA 5/ RURAL (RRL)		100	39	100	100	100	100	15	0.92	
MA 6/CITY OF BANDON (CBN)		NA	49	100	100	100	100	NA	1.00	
MA 6/BANDON BEACH LOOP (BLD)		NA	49	100	100	100	100	NA	1.00	
MA 6/BAY/BEACH INFLUENCE (BOF)		NA	49	100	100	100	100	NA	1.00	
MA 6/ RURAL (RRF)		100	39	100	100	100	100	15	0.92	
MA 6/ RURAL (RRL)		100	39	100	100	100	100	15	0.92	

## SUMMARY OF RATIOS, ADJUSTMENTS & COD'S RESIDENTIAL IMPROVED PROPERTIES

		PROPERTY CLASS CODE					101, 106 & 109			
				Adjustments						
MARKET AREA		BEFORE RATIO	PAGE #	Land	Imps	Overall	AFTER RATIO	AFTER COD	AFTER PRD	
(Appraisal/Study Area)										
MA 1/CITY OF LAKESIDE (CLK)		102	30	100	104	102	100	20	1.00	
MA 1/BAY/BEACH INFLUENCE (BOF)		102	30	100	104	102	100	20	1.00	
MA 1/BARVIEW (BRV)		102	30	100	104	102	100	20	1.00	
MA 1/CHARLESTON (CHA)		102	30	100	104	102	100	20	1.00	
MA 1/DUNES ACCESS (DAA)		106	41	100	112	100	100	19	1.32	
MA 1/ RURAL (RRL)		106	41	100	112	100	100	19	1.32	
MA 2/CITY OF NORTH BEND (CNB)		122	34	127	119	122	100	15	1.01	
MA 2/BAY/BEACH INFLUENCE (BOF)		122	34	127	119	122	100	15	1.01	
MA 2/GLASGOW (GLS)		106	41	100	112	100	100	19	1.32	
MA 2/ RURAL (RRL)		106	41	100	112	100	100	19	1.32	
MA 3/CITY OF COOS BAY(CCB)		122	34	127	119	122	100	15	1.01	
MA 3/BAY/BEACH INFLUENCE(BOF)		122	34	127	119	122	100	15	1.01	
MA 3 /EASTSIDE (ESD)		122	34	127	119	122	100	15	1.01	
MA 4/ RURAL (RRC)		106	41	100	112	100	100	19	1.32	
MA 4/ RURAL (RRF)		106	41	100	112	100	100	19	1.32	
MA 4/ RURAL (RRL)		106	41	100	112	100	100	19	1.32	
MA 5/CITY OF COQUILLE (CCQ)		113	46	100	120	113	100	17	1.00	
MA 5/CITY OF MYRTLE POINT(CMP)		113	46	100	120	113	100	17	1.00	
MA 5/CITY OF POWERS (531)		113	46	100	120	113	100	17	1.00	
MA 5/ RURAL (RRF)		106	41	100	112	100	100	19	1.32	
MA 5/ RURAL (RRL)		106	41	100	112	100	100	19	1.32	
MA 6/CITY OF BANDON (CBN)		114	51	100	120	114	100	18	1.03	
MA 6/BANDON BEACH LOOP (BLD)		114	51	100	120	114	100	18	1.03	
MA 6/BAY/BEACH INFLUENCE (BOF)		114	51	100	120	114	100	18	1.03	
MA 6/ RURAL (RRF)		106	41	100	112	100	100	19	1.32	
MA 6/ RURAL (RRL)		106	41	100	112	100	100	19	1.32	

## SUMMARY OF RATIOS, ADJUSTMENTS & COD'S RECREATIONAL PROPERTIES

		PROPERTY CLASS CODE					8**			
							Adjustments			
MARKET AREA		BEFORE	PAGE #	Land	Imps	Overall	AFTER	AFTER	AFTER	
(Appraisal/Study Area)		RATIO					RATIO	COD	PRD	
COUNTY WIDE		111	53	100	115	111	100	20	0.92	

## SUMMARY OF RATIOS, ADJUSTMENTS & COD'S COMMERCIAL & INDUSTRIAL PROPERTIES

		PROPERTY CLASS CODE					2** & 3**			
							Adjustments			
MARKET AREA		BEFORE	PAGE #	Land	Imps	Overall	AFTER	AFTER	AFTER	
(Appraisal/Study Area)		RATIO					RATIO	COD	PRD	
COUNTY WIDE		113	55	113	113	113	100	13	0.94	

# SUMMARY OF RATIOS, ADJUSTMENTS & COD'S MULTI-FAMILY PROPERTIES

PROPERTY CLASS CODE 702									
Adjustments									
MARKET AREA (Appraisal/Study Area)	BEFORE RATIO	PAGE #	Land	Imps	Overall	AFTER RATIO	AFTER COD	AFTER PRD	
COUNTY WIDE	141	57	100	141	141	100	2	1.00	
PROPERTY CLASS CODE 711									
Adjustments									
MARKET AREA (Appraisal/Study Area)	BEFORE RATIO	PAGE #	Land	Imps	Overall	AFTER RATIO	AFTER COD	AFTER PRD	
COUNTY WIDE	121	59	100	133	121	100	13	1.00	
PROPERTY CLASS CODE 721									
Adjustments									
MARKET AREA (Appraisal/Study Area)	BEFORE RATIO	PAGE #	Land	Imps	Overall	AFTER RATIO	AFTER COD	AFTER PRD	
COUNTY WIDE	123	61	123	123	123	100	14	1.02	
PROPERTY CLASS CODE 731									
Adjustments									
MARKET AREA (Appraisal/Study Area)	BEFORE RATIO	PAGE #	Land	Imps	Overall	AFTER RATIO	AFTER COD	AFTER PRD	
COUNTY WIDE	138	63	138	138	138	100	15	0.93	



# SUMMARY OF RATIOS, ADJUSTMENTS & COD'S MANUFACTURED STRUCTURE PROPERTIES

		PROPERTY CLASS CODE					707			
							Adjustments			
MARKET AREA		BEFORE					AFTER	AFTER	AFTER	
(Appraisal/Study Area)		RATIO	PAGE #	Land	Imps	Overall	RATIO	COD	PRD	
COUNTY WIDE		NA	65	NA	NA	NA	NA	NA	NA	
		PROPERTY CLASS CODE					2**M			
							Adjustments			
MARKET AREA		BEFORE					AFTER	AFTER	AFTER	
(Appraisal/Study Area)		RATIO	PAGE #	Land	Imps	Overall	RATIO	COD	PRD	
COUNTY WIDE		119	66	100	119	119	100	20	1.07	

## Summary

A considerable amount of staff time has been spent considering the ratio analysis process, collecting and analyzing the sales data, and preparing this report. Based on this effort we are confident the best possible reconciliations have been derived.

Readers should recall that Coos County utilizes a computer assisted appraisal program that allows for mass appraisal and the trending of real market values of all residential property types.

## COD HISTORIES

MA	PC	VA	2005 COD	2006 COD	2007 COD	2008 COD	2009 COD	2010 COD	
1	100	CLK	14	30	17	14	16	12	
		BRV/CHA	22	25	29				
		BOF	NA	NA	NA				
		DAA	9	30	27	20		15	
		RRL/RRF	14	20	16	12			
	101	BRV/CHA	21	21	17	17	17	20	
	BOF	NA	NA	NA	NA	19			
	DAA	10	17	18	20	14			
	RRL/RRF	20	22	10	12	9	20		
	8**	LKF	20	22	10	12	9	20	
2	100	CNB	19	25	23	7	16	19	
		GLS	NA					15	
		BOF	19					19	
		RRL/RRF	15						
	101	CNB	14	15	14	13	14	15	
	GLS	15	13		11	19			
	BOF	NA	14		13	15			
	RRL/RRF	17	17		22	20		19	
	3	100	CCB	21	33	31	12	16	19
			ESD/BOF	14	18	16	12	14	15
101		CCB	14	18	14	15	12		
ESD/BOF		17	20	24	20	16	15		
4	100	RRC	17	20	24	20	16	15	
		RRL/RRF	18	13	17	14	14	19	
	101	RRC	18	19	18	20			
	RRL/RRF	17	21	15	20	14	19		
5	100	CCQ	18	31	13	12	16	27	
		CMP						15	
		531						15	
		RRL/RRF						15	
	101	CCQ	16	21	16	17	17	17	
	CMP	18	17	18	13				
	531	16	20	18	22				
	RRL/RRF	16	21	15	20	14			19
6	100	CBN	21	36	23	23	8	NA	
		666	27	27	19	NA	NA		
		BOF	21	36	23	23	8		
		BLD	NA	NA	NA	NA	16		15
		RRL/RRF	22	21	19	20	17		18
	101	CBN	17	15	12	11	17	18	
	666	24		13	NA	NA	NA		
	BOF	15		17	17	18			
	BLD	NA		NA	NA	15	17	18	
	RRL/RRF	17		22	17	20	14	19	
1-5	2**	All	18	22	16	23	25	13	
6	2**	All	18	22	16	23	25	13	
All	3**	All	20	17	15	16	14	19	
	4**	All	23	26	15	20			
	5**	All	26	20	13				
	6**	All	23	26	N/A	N/A	NA	NA	
	700	All	24	28					
	702	All	7	13	7	3	NA	2	
	707	All	15	19	17	N/A	6	NA	
	711	All	18	17	18	8	7	13	
	721	All	14	18	12	16	12	14	
	731	All	17	6	10	14	NA	15	
	PPMS	All	21	39	20	21	21	20	

**Out of Compliance**

**Out of Compliance 3 years or more**

# Coos County Assessor's 2010 Real Market Value Report

## INTRODUCTORY COMMENT

Coos County is located in the southwestern part of Oregon and borders the Pacific Ocean. The county is comprised of seven cities.

City	Population
Lakeside	1,463
North Bend	9,855
Coos Bay	16,670
Coquille	4,205
Myrtle Point	2,550
Powers	755
Bandon	3,295

During the study year 2009, some signs of residential, commercial and industrial market slowdown (in the form of a less active market and pricing stabilization) have been noted, but both the residential and commercial development remains. For residential sales there is a noticeable reduction in sales prices in the last quarter of the study year.

Real estate markets will continue to have their highs and lows. It is the longer range trend (greater than five years) that proves the most valuable and helpful in measuring market performances.

### The purpose of this ratio study is to:

- Measure the level of assessment from year to year.

This is the relationship between the 2009/2010 Real Market Values and the values required for the 2010/2011 assessment roll. This measurement is the Before Ratio on each "Market Area/Unit Conclusions and Adjustment" pages.

- To identify **adjustment factors** necessary to achieve the required real market values for the current roll.
- Document the analysis and decision-making process.
- To provide a tool in **managing** our appraisal and adjustment programs.

NOTE: *It's important to remember that all references in these instructions to assessment or levels of assessment ONLY pertain to Real Market Values.*

The current real market value (RMV) definition found in Oregon Revised Statute at 308.205 is:

*“Real market value of all property, real and personal, means the amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller, each acting without compulsion in an arm’s length transaction occurring as of the assessment date for the tax year.”*

A ratio study is simply defined as an analysis of the relationship of property tax appraisal RMVs to the same property’s real market value sales prices. Ratio studies are required by Oregon Revised Statute 309.200. The objective is to provide a means for evaluating the accuracy of property tax appraisals. Thus, ratio studies are developed and used by county assessors to keep real market values current with changes in the real estate market place. Each year, in accordance with statute, assessors must measure the effect of these changes in marketing conditions when placing values on the assessment and tax roll. The procedure is called “trending”.

Ratio study statistics are intended to provide the concise, formal measures of appraisal performance required by Oregon law and Department of Revenue (DOR) administrative rule and oversight. Primary among these statistics are the measure of central tendency and dispersion. Related to the development of these statistics are the measures of distribution or “spread.”

Measures of central tendency that are important to this study are the median and the arithmetic, weighted and geometric means. The reliability of each of these central tendency indicators is dependent on the availability of property sales, that “sample’s” array and its frequency distribution.

The term distribution refers to the similarity of the data being analyzed and how often the same data point is observed. Measuring the dispersion of the central tendency indicators determines if the developed analyses and their reconciled conclusions are meaningful and defensible. Simplistically, dispersion, or uniformity, quantifies how well the ratios relate to each other and their indicated central tendency ratio. Important in this regard to this study are the coefficients of dispersion and variance and the price related differential.

The passage of measure 50 in 1997 caused several changes in ratio and reappraisal requirements. Of most important to this report is the change which does not require the assessor to continue the six year reappraisal cycle by designated area. The assessor is

still charged, however, with maintaining the real market value of all property accounts within their jurisdiction at 100% each year.

### **Function of this Report**

The function, intended use, of this work effort is for evaluation purposes of the Coos County Assessor's RMV adjustment program. Any other use of the analyst's work effort is unintended and not authorized.

The passage of measure 50 has encouraged the use of ratio studies for appraisal program management purposes. Assessors and data analysts are focusing on market area analysis, historical data and real market value appraisal programs. The ratio study process and procedure derives and documents these RMV measures and helps the assessor's staff develop an annual appraisal plan that will help them manage their assessment programs. It's important to understand that reference in this report to assessment or levels of assessment pertain to RMV's.

### **Effective Date of Study**

The effective date of the study is defined as the date at which the analyses, opinions and advice apply. The date is January 1, 2010. The date this report was prepared is not the same as the effective date. The date of this report is June 24, 2010.

The Coos County Assessor's staff will continue to review and evaluate processes and procedures pertinent to maintaining RMV's at the 100% level required by Oregon property tax law. It is possible further analysis could lead to different conclusions than those developed and reported at this time. Significant changes to this report are not likely at this time for the January 1, 2010 effective date, but if necessary will be reported to the Oregon Department of Revenue and the Coos County Board of Property Tax Appeals.

### **Property Class Identifications**

Stratification is the technical word for taking a large group of properties and splitting it into separate market areas based on some criteria. This step is taken when there is reason for applying different adjustments to the different market areas. This usually means that the market areas have different ratio indications and the deviation from central tendency will be reduced by the stratification. Conversely, combinations of sales data for similar classes that separately have few or no sales can be justified on the basis of general economic conditions.

Each piece of property within the state of Oregon is given a property classification. This classification is based upon highest and best use of land and must be maintained on a continuing basis. Basic property classes are established by OAR 150-308.215(1)-(A).

For ratio studies, property classing is the starting point for discovering and organizing similar properties for analysis, adjustments and computing the weight of countywide property class ratios. These property classes are also used to summarize the results of county ratio studies into standard groups to compare counties and for statewide analysis.

Property Classifications Tables  
Coos County Ratio Class Codes  
(Per OAR 150-308.215(1)(A))

<b>Code</b>	<b>Meaning</b>	<b>Type</b>
1**	Residential	Vacant/Improved
2**	Commercial	Vacant/Improved
3**	Industrial	Vacant/Improved
4**	Tract	Vacant/Improved
5**	Farm (Exclusive/Non)	Vacant/Improved
6**	Classified Forest (Highest & Best)	Vacant/Improved
*4*	Forest Land	Vacant/Improved
7**	Multi-Family	Vacant/Improved
8**	Recreational	Vacant/Improved
1**M/2**M	Manufactured Structures	Personal/Real

- When there is limited data, property classes may be combined to assist in reaching a conclusion of real market value level.
- When adequate data are available ratio data should be further broken down into smaller groups such as study areas or type of improvements.
- Only one property class should be included in the sales record. If a sale includes more than one parcel and they are different property classes, predominate class should be used.

### Appraisal Areas Identifications

The assessment system provides for adjusting values by market areas within and across appraisal area boundaries. See maps displaying how parts of the county have been stratified into market areas. Coos County is divided into six appraisal areas.

- MA 1 = North of Glasgow to the North County Line, including Lakeside and the Charleston/Barview area.
- MA 2 = Includes the City of North Bend, and the Glasgow/Kentuck/Cooston Areas
- MA 3 = City of Coos Bay
- MA 4 = Includes Coos River, Bunker Hill, Millington, Greenacres, Coaledo, Sumner, and Daniels Creek.

- MA 5 = Includes Coquille, Riverton, Myrtle Point, Broadbent, Fairview, Sitkum, Bridge, Remote, Powers and Dora.
- MA 6 = Bandon Area and Beach Influence.

Within each of the maintenance areas, there are several market areas.

- MA 1 = CLK (City of Lakeside)
  - DAA (Dunes Access Area)
  - RRL (Rural)
  - BOF (Beach/Bay Influence)
  - BRV (Barview)
  - CHA (Charleston)
  - LKF (Ten Mile Lakefront)
- MA 2 = CNB (City of North Bend)
  - BOF(Beach/Bay Influence)
  - GLS (Glasgow)
  - RRL (Rural)
- MA 3 = CCB (City of Coos Bay)
  - BOF (Bay/Beach Influence)
  - ESD (Eastside)
- MA 4 = RRF (Rural River Front)
  - RRC (Rural Centers)
  - RRL (Rural)
- MA 5 = CCQ (City of Coquille)
  - CMP (City of Myrtle Point)
  - 531 (City of Powers)
  - RRF (Rural River Front)
  - RRL (Rural)
- MA 6 = CBN (City of Bandon)
  - BLD (Beach Loop Area)
  - BOF (Bay/Beach Influence)
  - RRF (Rural River Front)
  - RRL (Rural)

### **Time Trend Analysis**

Change in market conditions may create the need for an adjustment of sale price to the assessment date. The mere passage of time is not cause for adjustment, however. If market conditions have not changed, no adjustment is required. Thus, “time” adjustment is a misnomer. The adjustment is better described as “the change in market conditions” adjustment.

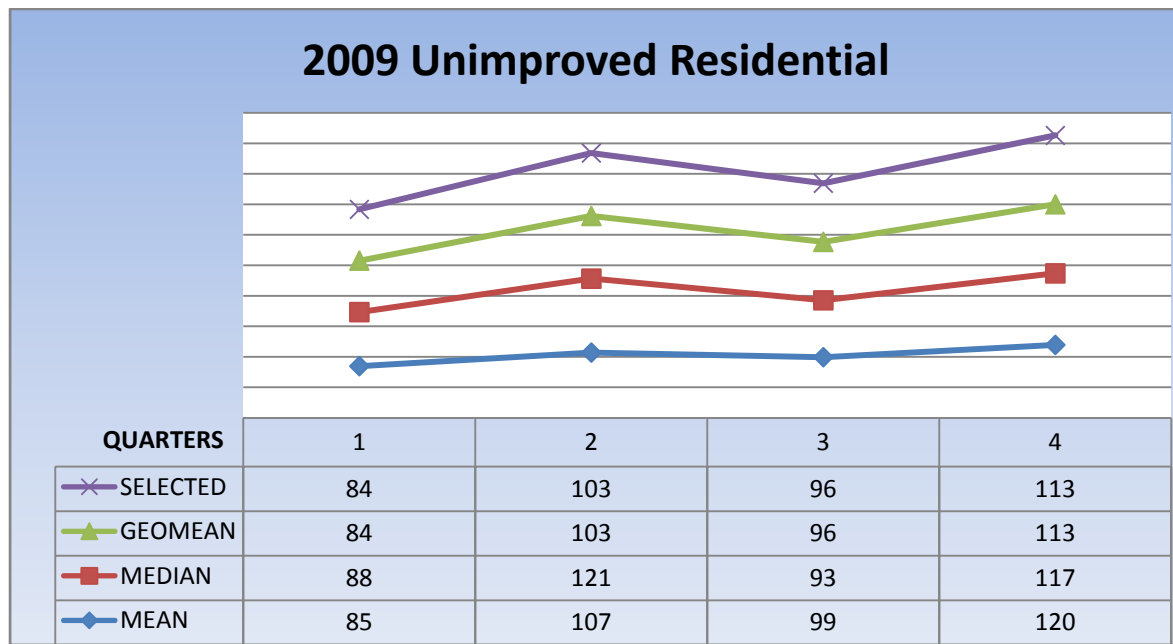
The “change” adjustment is used in ratio analyses to establish a trend rate for individual sales. An adjustment is expressed as the percentage of increase or decrease observed

in the change rate of property sale prices. The objective is to adjust sale prices to reflect what the property would have been sold for on the assessment date, January 1, 2010.

The primary purpose of the study is to identify adjustment factors to be applied to sales prices or to the selected ratios. The intent is to estimate the prices at which the property would have sold on January 1, 2010. This section includes trend calculations and the reasons for the trends. The data is usually in graphic form by month and or quarter, with some narrative conclusions. Time trends may be developed for various classes of property, but usually residential type property classes have the most available and useable data.

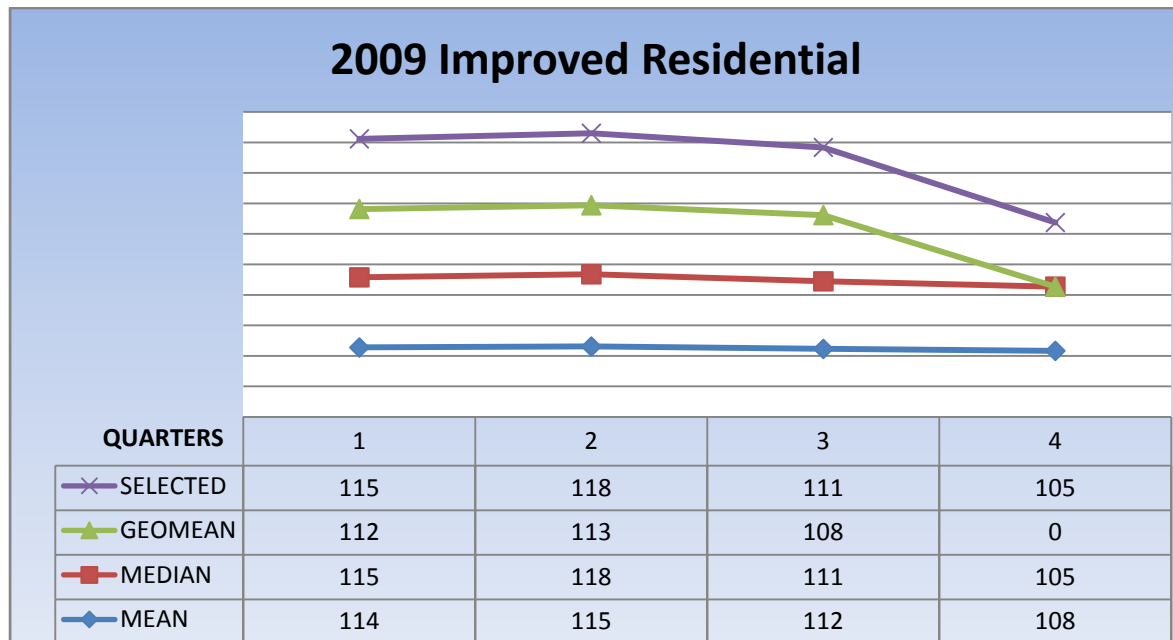
Following are the graphic analyses developed to evaluate the change in market conditions over the study period; the year 2009. The mathematical rule being that when appraised values divided by sale prices report a ratio that is going down over the period, then the sale prices have to be going up. The converse is true, of course, if sale prices are going down, then the ratio has to go up. These conditions can be observed in the following exhibits.





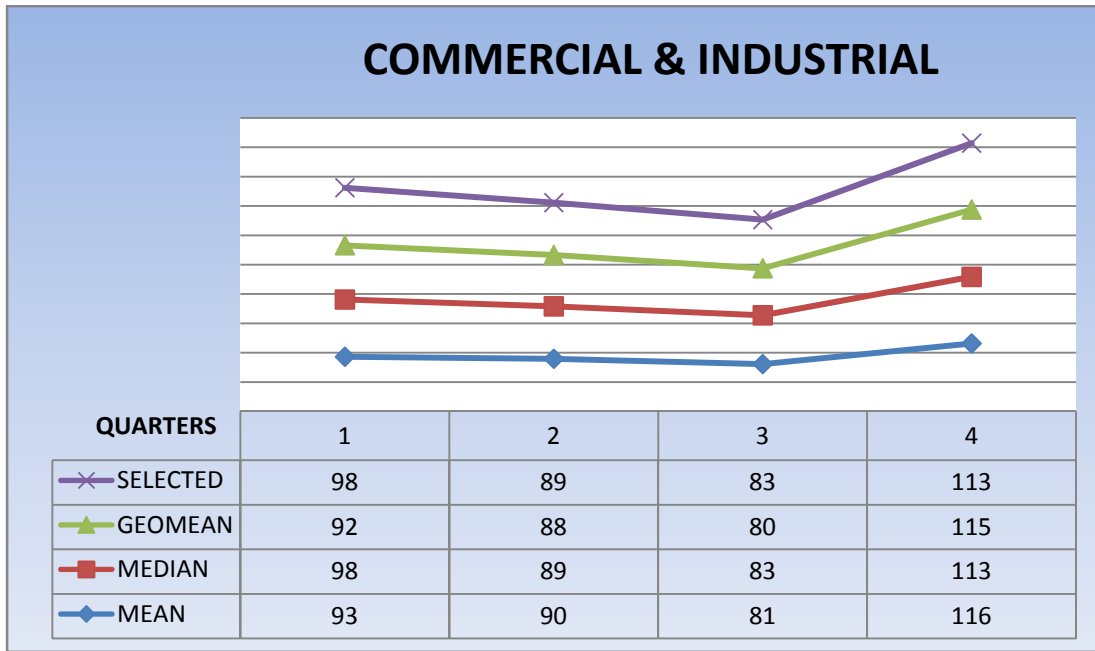
	# OF SALES	APPLIED TIME ADJUSTMENT
QUARTER 1	4	74%
QUARTER 2	11	91%
QUARTER 3	6	85%
QUARTER 4	12	100%

**Conclusion:** This study indicates a lack in volume of sales for each month so the analysis is done by quarters throughout the 2009 year. The selected ratio is the average of the ratios for each quarter. The time trends are multipliers used in conjunction with sales that are deemed to be good for ratio analysis. The use of the time trends in this manner adjusts sale prices throughout the year to a sale date of January 1, 2010. The quarterly adjustment for residential land (vacant) will be applied to all residential bare land in Maintenance Areas 1-5, and the Rural Areas of Maintenance Area 6. The Value Areas of BLD, BOF & CBN in Maintenance Area 6 are in the reappraisal area and will be studied separately.



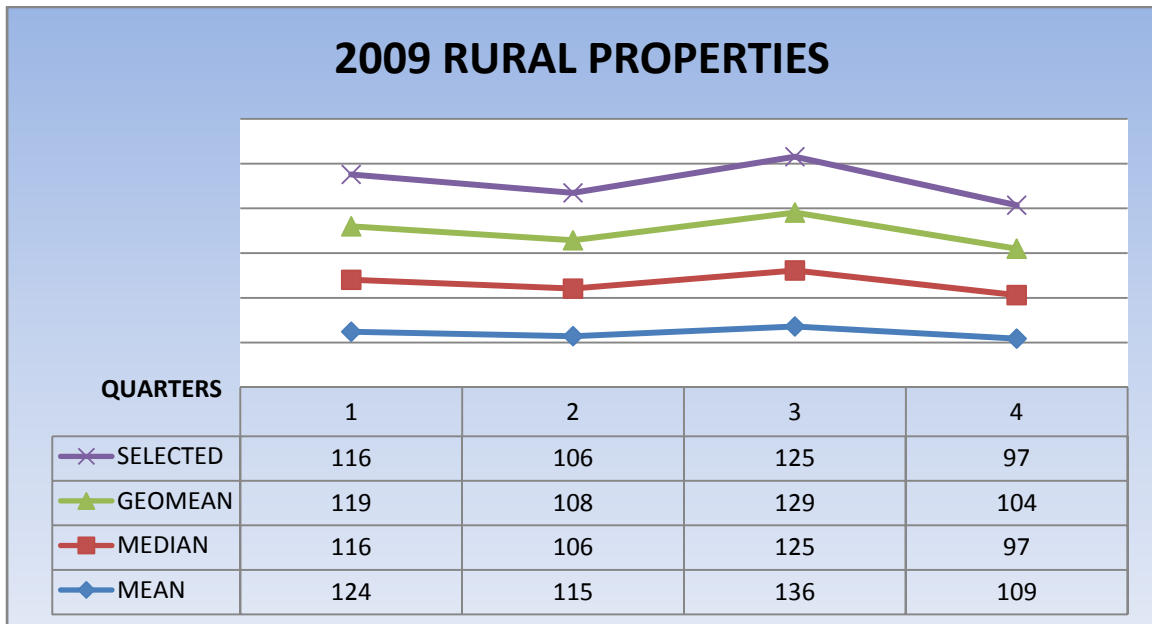
	# OF SALES	APPLIED TIME ADJUSTMENT
QUARTER 1	67	115%
QUARTER 2	89	118%
QUARTER 3	122	111%
QUARTER 4	153	105%

Conclusion: Since the study of residential bare land indicated a lack in volume of sales for each month and was analyzed by quarters throughout the 2009 year, it was deemed appropriate to also do the improved residential properties this way as well. The selected ratio is the average of the ratios for each quarter. The time trends are **multipliers** used in conjunction with sales are deemed to be good for ratio analysis. The use of the time trends in this manner adjusts sale prices throughout the year to a sale date of January 1, 2010. The quarterly adjustment for improved residential properties will be applied to all properties in Maintenance Areas 1-5 and the Rural Areas of Maintenance Area 6. The Value Areas of BLD, BOF & CBN in Maintenance Area 6 are in the reappraisal area and will be studied separately.



	# OF SALES	APPLIED TIME ADJUSTMENT
QUARTER 1	5	87%
QUARTER 2	10	79%
QUARTER 3	3	73%
QUARTER 4	6	100%

Conclusion: Due to the lack of sales in both Commercial & Industrial properties, both were studied together. Keeping with the same practice as the study for residential properties, this area was also studied and applied by quarters.



	# OF SALES	APPLIED TIME ADJUSTMENT
QUARTER 1	29	119%
QUARTER 2	32	109%
QUARTER 3	39	129%
QUARTER 4	38	100%

Conclusion: Rural lands along with the VA of DAA (Dune Access and Glasgow) GLS were studied together due to the lack of sales. Keeping with the same practice as the study for residential unimproved and improved properties, this area was also studied and applied by quarters.

## **RATIO STUDY STATISTICS SUMMARY**

These ratio study statistics are intended to provide the concise, formal measures of appraisal performance required by Oregon law and Department of Revenue (DOR) administrative rule and oversight.

Primary among these statistics are measures of central tendency and dispersion. Related to the development of these statistics are the measures of distribution or “spread.”

### **Measures of Distribution**

Understanding the nature of the data under consideration is necessary to the successful statistical evaluation of that data. How that data is distributed is important to this process. Distribution refers to the spread of the data points (i.e., how dissimilar or similar are they to each other) and the recurrence of data points (i.e., how often is the same data point observed). Measures of distribution considered herein are:

- \* The Population
- \* The Sample
- \* The Array
- \* The Frequency

These considerations, as they relate to the ratio study reconciliation problem, are discussed below.

### **Population**

A population includes all of the items of interest or under study (say, the total number of property accounts within the property class or sub-segment from which a ratio is derived).

### **Sample**

A sample is a subset or portion of the population (say, the number of usable sales within the property class, market or study area from which a ratio is derived). Based on a representative sampling of the population, inferences regarding the appropriateness of that population’s property values can be statistically developed. Because sales are not necessarily randomly generated, as required for reliable statistical analysis, the sales used in the ratio study must be analyzed to assure they represent the characteristics of the population under analysis.

## **Array**

An array is a listing of data in order of magnitude. In the ratio study once the ratios have been calculated they are arrayed in ascending order – from smallest to largest. The difference between the smallest and largest ratio is the ratio range. The middle ratio in the array is the median, a measure of central tendency discussed in the following section.

## **Frequency**

A frequency distribution shows the number of data points (ratios) falling within specified brackets, intervals, classes or “bins.” Frequency distributions are used to summarize and show how ratios are concentrated within the identified brackets (bins) – usually through the use of a graph called a histogram.

The histogram is presented as a bar chart. It depicts how the ratios are grouped within the brackets (bins); first by the ratio concentration levels and, second, by the spread of the ratios (i.e., the tallest bar represents the most highly populated ratio bracket within the range of populated ratio brackets).

## **Measures of Central Tendency**

Central tendency statistics measure the center, middle or typical element in a property value sample or subset. Those considered in this study are:

- \* The Median
- \* The Arithmetic Mean
- \* The Weighted Mean
- \* The Geometric Mean
- \* The Mode

These considerations, as they relate to the ratio study reconciliation problem, are discussed below.

## **Median**

When the ratios are arrayed in order of magnitude, the median is the midpoint, or middle ratio. It divides the ratios into two equal groups and is therefore little affected by extreme ratios (i.e., the median, or “middle,” ratio of an array is influenced only by the position of the ratios in the array, not by their values).

The median has several advantages in ratio studies.

It is easy to compute and interpret.

It is little affected by data errors.

It is the basis for calculating the Coefficient of Dispersion, the primary measure of appraisal uniformity.

It provides an unbiased estimate of the population's median.

Median disadvantages include:

It gives no added weight to legitimate outlier ratios.

It does not lend itself to statistical calculation as readily as the mean.

It is unreliable if the array has sizable gaps or depressions near the center.

The median is totally positional so extreme values affect it less. Because of this it is recommended for use over the arithmetic mean when the distribution is skewed. However, the array must contain a proper distribution of ratios near the center of its range.

### **Arithmetic Mean**

The arithmetic mean is the "average" ratio – the sum of all the ratios in the sample divided by the number of ratios in the sample. Because of the mathematics involved in sales ratios, the arithmetic mean is slightly biased on the high side. Because there is a tendency toward over reliance on this statistical measure, it is important to realize that an arithmetic mean of 100% does not necessarily indicate an accurate real market value level.

The arithmetic mean's advantages in ratio studies are:

It is easy to compute and interpret.

It accurately reflects the full magnitude of every ratio.

It is an accurate statistical measure if the sample has been properly obtained and the data carefully screened and processed.

It is widely used in statistical analysis and is the basis for uniformity and reliability calculations.

Arithmetic mean disadvantages include:

It is valid only if outliers are based on valid data and occur with the same frequency in both the sample and the population.

It is easily distorted by a small number of outliers in the sample.

It is often not the truest measure of real market value level.

The arithmetic mean is an accurate measure of central tendency if the array does not contain extremely high or low ratios. It is easily distorted, however, if there are extreme ratios in the array. When this occurs the array should be analyzed to determine what effects the extreme ratios have on the arithmetic mean.

### **Weighted Mean**

The weighted mean is an “aggregate” ratio – it is the sum of the sample’s sale prices divided into the sum of the same sample’s real market values.

This measure of a sample’s central tendency weights each ratio in proportion to its sale price (i.e., the weighted mean measures the value level on a dollar-by-dollar basis, whereas the arithmetic mean and median do so on a ratio-by-ratio basis). Because of this weighting feature, the weighted mean is the appropriate statistical measure for estimating the total dollar value of a population’s parcels. The weighted mean’s advantages in ratio studies are:

It is easy to compute and explain.

It eliminates distortion due to high or low ratios.

It is required in the calculation of the price-related differential; a measure of assessed value equity discussed below.

Weighted mean disadvantages include:

It is susceptible to sampling error (e.g., high value properties in the sample are appraised differently than other property in the sample).

It can be distorted by sale prices that are not typical of the sample.

It can mask problems in the appraisal of properties of low value – because they have significantly less effect on the mathematical calculation.

The weighted mean is not distorted by extreme ratios. It is affected by extremely large real market values and selling prices that fall at either end of the array.

### **Geometric Mean**

The geometric mean offers a measure of the assessed value level that is not as susceptible to distortion as the mean and weighted mean. It is calculated by multiplying all the ratios in the sample together and finding the  $n$ th root of the result. Unless every ratio in the sample is identical, the geometric mean will always be less than the arithmetic mean.

The geometric mean’s advantages in ratio studies are:

It is less influenced by extreme ratios than the arithmetic mean.



It tends to offset the arithmetic mean's upward bias.

Geometric mean disadvantages include:

It is relatively complex.

It does not have an accepted corresponding measure of uniformity.

It will be significantly below the other central tendency measures if the ratios vary widely.

The geometric mean gives less weight to extreme ratios than the arithmetic mean, which makes its use particularly appropriate when analyzing skewed distributions.

### **Mode**

The mode is simply the ratio that occurs most frequently in the sample. If no identical ratios are observed or more than one group of identical ratios is observed, there is no single applicable modal indicator. It has been our experience this measure of central tendency is usually not applicable or not meaningful to the ratio study analysis and reconciliation process.

### **Measures of Dispersion (Uniformity)**

Simplistically, dispersion is the spread of the data points (i.e., how dissimilar or similar (uniform) are the data points (ratios) to each other and their related central tendency ratio).

Measuring the dispersion, or uniformity, of the central tendency ratio indicators determines if the developed analyses and reconciled conclusions are meaningful and defensible. Measures of distribution considered in this study are:

- \* The Range
- \* The Absolute Average Deviation
- \* The Coefficient of Dispersion
- \* The Standard Deviation
- \* The Coefficient of Variance
- \* The Price Related Differential

These considerations, as they relate to the ratio study reconciliation problem, are discussed below.

### **Range**

The range is the simplest measure of dispersion. It is the difference between the highest ratio and lowest ratio. Thus, the range says little about the general dispersion of the ratios and is not suited to additional statistical manipulation.

## **Average Absolute Deviation**

The “average deviation” indicates the average distance (difference), without regard to direction, the ratios spread from the median ratio.

The average deviation is small when the ratios are clustered closely around the median and large when the ratios are not grouped around the median. The average deviation is expressed in percentage points and does not measure the relative (proportionate) dispersion of the ratios.

The term absolute indicates absolute value (i.e., the direction the ratios spread out above and below the median is not important). The degree (magnitude) of the differences between each ratio in the sample and the sample’s median is the significant aspect of this measure of dispersion (i.e., a high average deviation indicates a lack of real market value uniformity).

## **Coefficient of Dispersion (COD)**

The COD converts the average absolute deviation to a percentage of the median, which is a measure of relative dispersion (i.e., the COD will indicate by what average percentage the ratios will differ from the median). The lower the percentage, the more values are clustering to the center and the greater the uniformity within the sample.

The COD is an important measure of appraisal uniformity (equity) that has taken on a greater role in the management of the assessment program as a reappraisal or special study decision-making tool.

## **Standard Deviation**

The standard deviation, like the average deviation is a measure of absolute (not relative) dispersion. It is calculated using the arithmetic mean, rather than the median and it is based on the sum of the squared deviations, rather than the sum of the whole number deviations.

Reliance on the standard deviation rests on whether the ratios are normally distributed. (A normal distribution is characterized by a symmetrical bell-shaped histogram – a symmetrical bell-shape implies the mean and median are equal.) In all normal distributions approximately 68% of the ratios fall within the range created by one standard deviation above and below the mean and 95% of the ratios fall within two standard deviations.

## **Coefficient of Variance (COV)**

The COV converts the standard deviation to a percentage of the arithmetic mean, which is a measure of relative dispersion (i.e., the COV will indicate by what average percentage the ratios will differ from the arithmetic mean). The lower the percentages of variability, the more the ratios are clustering to the center and the greater the uniformity within the sample.

## **Price Related Differential (PRD)**

The PRD is used to evaluate whether property appraisals are reasonably equal between high and low value properties – progressive or regressive tax equity.

Values are considered regressive if low value properties are overvalued and high value properties are undervalued (i.e., the ratios for low value properties are greater than 100% when the ratios for high value properties are less than 100%).

Values are considered progressive if high value properties are overvalued and low value properties are undervalued (i.e., the ratios for high value properties are greater than 100% when the ratios for low value properties are less than 100%).

The PRD is calculated by dividing the arithmetic mean by the weighted mean – the ratio of the arithmetic mean to the weighted mean. Because the weighted mean implicitly weights each ratio based on its sale price, but the arithmetic mean does not, a PRD less than 1.0 indicates progressivity.

In other words, progressivity occurs when the weighted mean ratio is higher than the arithmetic mean ratio. This occurs when ratios for low value properties are lower than ratios for high value properties – the sales receiving the greatest weight.

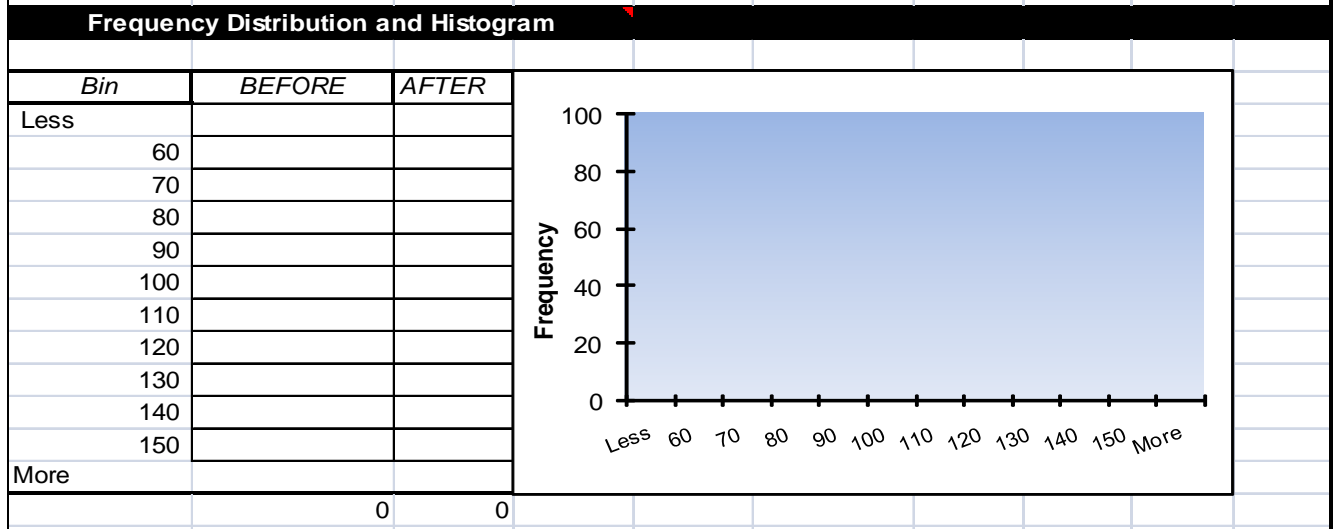
Conversely, when the weighted mean is lower than the arithmetic mean the PRD is greater than 1.0 indicating regressivity. This occurs when ratios for low value properties are higher than ratios for high value properties – the sales receiving the greatest weight.

If the PRD is between .98 and 1.03, the degree of bias (tax inequity) is not considered significant. Price-related differentials have a natural upward bias (regressivity) because of valuation time lags (changes in market conditions).

The PRD provides only an indication, not proof, of valuation bias because of other systematic and procedural problems in valuation schedules, techniques, and sampling error.

MEASURES OF CENTRAL TENDENCY AND UNIFORMITY				BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)				96.9	96.9
AVERAGE ABSOLUTE DEVIATION:				11.32	11.32
<b>COEFFICIENT OF DISPERSION:</b>				<b>11.68</b>	<b>11.68</b>
ARITHMETIC MEAN: (= Σ(A/S)/n)				104.5	104.5
STANDARD DEVIATION:				19.03	19.03
COEFFICIENT OF VARIATION:				18.21	18.21
WEIGHTED MEAN: (= ΣA/ΣS)				94.4	94.4
PRICE RELATED DIFFERENTIAL:				1.11	1.11
GEOMETRIC MEAN: (= [(A <sub>1</sub> /S <sub>1</sub> ) (A <sub>2</sub> /S <sub>2</sub> ) . . . (A <sub>n</sub> /S <sub>n</sub> )] <sup>1/n</sup> )				103.3	103.3
MODE: (= A/S that occurs most often)				#N/A	#N/A

% of Similarity	154%	<b>Selected RMV Ratio</b>	<b>100</b>			
<b>Sale Count:</b>	<b>5</b>	<b>= 0%</b>	<b>Sample Size</b>	<b>Sample Weight</b>	<b>Popul'n Weight</b>	<b>Weight %Sim</b>
<b>Weighting and Adjustment Analysis:</b>			<b>Factor</b>	<b>RMVs</b>	<b>Weight</b>	<b>%Sim</b>
<b>Overall Adjustment =</b>			<b>100</b>	\$113,952		100%
<b>Land Adjustment =</b>			<b>100</b>	\$113,952	100.0%	100.0% 49.0% <b>100</b>
\$ 35,685,677				\$0	0.0%	0.0% 0.0% <b>100</b>
<b>Improvements Adjustment =</b>			<b>100</b>	\$0	0.0%	0.0% 0.0% <b>100</b>
\$ 35,685,677	Cummulative Checks:		<b>100</b>	\$113,952	100.0%	100.0% 100



Due to the lack of sales in MA 1 (CLK, BOF, BRV & CHA) there will be no trend for the 2010-2011 assessment year.  
**NOTE: This is only the second year this area has been stratified together.**

Last year Appraised:	N/A	COD Maximum Standard:	20				
<b>VALUATION HISTORY</b>							
	2004	2005	2006	2007	2008	2009	2010
Coefficient of Dispersion	NA	NA	NA	NA	NA	16	12
Price Related Differential	NA	NA	NA	NA	NA	1.03	1.11

		100%	0%		Change Adjustment =	See Chart	<b>BEFORE AND AFTER RATIOS TABLE</b>						
SALE #	ROW NO.	LAND VALUE	IMPRVMT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	ABS DEV	Before Bin	TRENDED RMVS	AFTER RATIO	ABS DEV	After Bin
		\$113,952	\$0	\$113,952	\$132,000	\$120,750	523	56.60		\$113,952	523	56.60	
22	1	\$18,000	\$0	\$18,000	\$25,000	\$18,583	97	-	100	\$18,000	97	-	100
218	2	\$17,500	\$0	\$17,500	\$20,000	\$18,229	96	0.90	100	\$17,500	96	1	100
257	3	\$5,000	\$0	\$5,000	\$4,000	\$3,646	137	40.20	140	\$5,000	137	40	140
616	4	\$15,909	\$0	\$15,909	\$18,000	\$15,292	104	7.10	100	\$15,909	104	7	100
901	5	\$57,543	\$0	\$57,543	\$65,000	\$65,000	89	8.40	90	\$57,543	89	8	90

MEASURES OF CENTRAL TENDENCY AND UNIFORMITY				BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)				102.0	100.0
AVERAGE ABSOLUTE DEVIATION:				19.95	19.58
<b>COEFFICIENT OF DISPERSION:</b>				<b>19.57</b>	<b>19.59</b>
ARITHMETIC MEAN: (= $\Sigma(A/S)/n$ )				104.3	102.5
STANDARD DEVIATION:				25.41	24.86
COEFFICIENT OF VARIATION:				24.36	24.27
WEIGHTED MEAN: (= $\Sigma A/\Sigma S$ )				104.4	102.4
PRICE RELATED DIFFERENTIAL:				1.00	1.00
GEOMETRIC MEAN: (= $[(A_1/S_1) (A_2/S_2) \dots (A_n/S_n)]^{1/n}$ )				101.3	99.5
MODE: (= A/S that occurs most often)				103.5	97.5

% of Similarity	88%	<b>Selected RMV Ratio</b>	<b>102</b>		
<b>Sale Count:</b>	<b>48</b>	<b>= 2%</b>	<b>Sample Size</b>	<b>Sample Popul'n</b>	<b>Weight</b>
<b>Weighting and Adjustment Analysis:</b>			<b>Factor</b>	<b>RMVs</b>	<b>Weight Weight %Sim</b>
<b>Overall Adjustment =</b>			<b>102</b>	\$7,846,880	98%
<b>Land Adjustment =</b>			<b>100</b>	\$3,728,113	47.5% 53.5% 98.7% <b>100</b>
\$ 183,300,361					
<b>Improvements Adjustment =</b>			<b>104</b>	\$4,118,767	52.5% 46.5% 77.6% <b>104</b>
\$159,172,071					
\$ 342,472,432	Cummulative Checks:	<b>102</b>	\$7,846,880	100.0%	100.0%

**Frequency Distribution and Histogram**

Bin	BEFORE	AFTER
Less		
60	2	2
70	5	5
80	6	6
90	3	5
100	11	9
110	5	7
120	7	7
130	3	2
140	2	1
150	1	2
More	3	2
	48	48

Maintenance Area 1-Value Areas CLK, BOF, BRV, & CHA will have no trend on land and a trend of 104 for improvements for the 2010-2011 assessment year.  
**Note: This is the first year these areas have been stratified together.**

Last year Appraised:	N/A	COD Maximum Standard:	20
<b>VALUATION HISTORY</b>			
Coefficient of Dispersion	2004	2005	2006
Price Related Differential	2007	2008	2009
	2010		

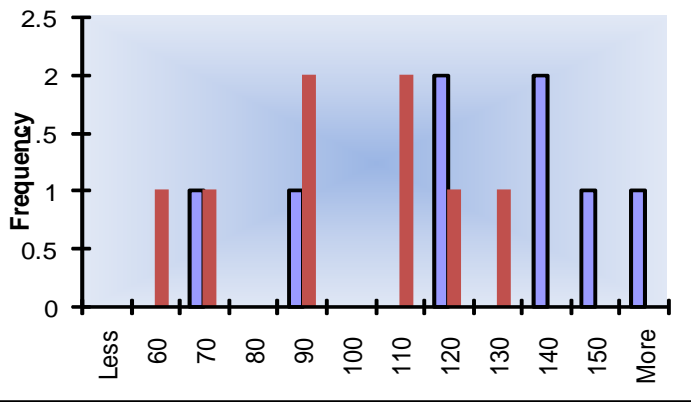
		48%	52%		Change Adjustment =	See Chart	BEFORE AND AFTER RATIOS TABLE						
SALE #	Row No.	LAND VALUE	IMPRVMT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	ABS DEV	Before Bin	TRENDED RMVS	AFTER RATIO	ABS DEV	After Bin
		\$3,728,113	\$4,118,767	\$7,846,880	\$7,097,787	\$7,516,932	5007	957.50		\$7,695,703	4,918	939.70	
27	1	\$13,609	\$78,341	\$91,950	\$64,732	\$71,385	129	26.85	130	\$89,075	125	25	120
65	2	\$130,579	\$61,027	\$191,606	\$165,000	\$181,959	105	3.35	110	\$189,366	104	4	100
101	3	\$53,794	\$40,717	\$94,511	\$86,500	\$95,391	99	2.85	100	\$93,017	98	2	100
110	4	\$58,098	\$164,394	\$222,492	\$145,000	\$159,904	139	37.15	140	\$216,458	135	35	140
143	5	\$150,624	\$301,086	\$451,710	\$410,000	\$452,141	100	2.05	100	\$440,659	98	2	100
169	6	\$70,291	\$87,009	\$157,300	\$140,000	\$154,390	102	0.05	100	\$154,106	100	0	100
170	7	\$75,181	\$9,817	\$84,998	\$110,000	\$121,306	70	31.85	70	\$84,638	70	30	70
180	8	\$107,762	\$78,529	\$186,291	\$129,000	\$142,259	131	29.05	130	\$183,409	129	29	130
217	9	\$58,276	\$154,368	\$212,644	\$232,500	\$256,398	83	19.05	80	\$206,978	81	19	80
228	10	\$174,292	\$107,756	\$282,048	\$215,000	\$237,099	119	17.05	120	\$278,093	117	17	120
244	11	\$56,784	\$2,395	\$59,179	\$75,000	\$82,709	72	30.35	70	\$59,091	71	29	70
292	12	\$118,708	\$116,694	\$235,402	\$199,000	\$219,454	107	5.35	110	\$231,119	105	5	110
308	13	\$55,228	\$8,647	\$63,875	\$92,500	\$102,008	63	39.35	60	\$63,558	62	38	60
341	14	\$60,607	\$138,796	\$199,403	\$149,000	\$164,315	121	19.45	120	\$194,309	118	18	120
367	15	\$63,296	\$113,081	\$176,377	\$139,000	\$153,287	115	13.15	120	\$172,226	112	12	110
384	16	\$67,862	\$119,420	\$187,282	\$200,000	\$220,557	85	17.05	80	\$182,899	83	17	80
442	17	\$48,472	\$78,095	\$126,567	\$125,000	\$133,176	95	6.95	100	\$123,701	93	7	90
449	18	\$108,305	\$311,769	\$420,074	\$465,000	\$495,415	85	17.15	80	\$408,631	83	17	80
485	19	\$52,898	\$882	\$53,780	\$70,000	\$74,579	72	29.85	70	\$53,748	72	28	70
486	20	\$89,655	\$200,964	\$290,619	\$230,000	\$245,044	119	16.65	120	\$283,243	116	16	120
492	21	\$53,794	\$95,561	\$149,355	\$90,000	\$95,887	156	53.85	160	\$145,847	152	52	150
504	22	\$69,246	\$80,047	\$149,293	\$115,000	\$122,522	122	19.95	120	\$146,355	120	20	120
508	23	\$86,069	\$83,713	\$169,782	\$130,000	\$138,503	123	20.65	120	\$166,709	120	20	120
517	24	\$74,587	\$92,947	\$167,534	\$200,000	\$213,082	79	23.35	80	\$164,122	77	23	80
521	25	\$48,472	\$58,474	\$106,946	\$120,000	\$127,849	84	18.25	80	\$104,800	82	18	80
550	26	\$52,898	\$0	\$52,898	\$35,000	\$37,289	142	39.95	140	\$52,898	142	42	140
557	27	\$49,883	\$25,677	\$75,560	\$68,500	\$72,980	104	1.55	100	\$74,618	102	2	100
558	28	\$49,883	\$25,677	\$75,560	\$68,500	\$72,980	104	1.55	100	\$74,618	102	2	100
567	29	\$62,222	\$40,116	\$102,338	\$118,000	\$125,718	81	20.55	80	\$100,866	80	20	80
583	30	\$6,222	\$97,304	\$103,526	\$158,000	\$168,334	62	40.45	60	\$99,955	59	41	60
592	31	\$53,794	\$4,465	\$58,259	\$82,500	\$87,896	66	35.65	70	\$58,095	66	34	70
679	32	\$52,159	\$95,021	\$147,180	\$153,000	\$163,007	90	11.65	90	\$143,692	88	12	90
683	33	\$194,545	\$90,983	\$285,528	\$169,000	\$180,054	159	56.65	160	\$282,189	157	57	160
793	34	\$64,226	\$19,164	\$83,390	\$75,000	\$75,000	111	9.25	110	\$82,687	110	10	110
803	35	\$68,525	\$78,184	\$146,709	\$155,000	\$155,000	95	7.25	90	\$143,839	93	7	90
809	36	\$61,946	\$60,192	\$122,138	\$140,000	\$140,000	87	14.75	90	\$119,929	86	14	90
818	37	\$94,564	\$104,034	\$198,598	\$194,650	\$194,650	102	0.05	100	\$194,779	100	0	100
819	38	\$48,741	\$74,318	\$123,059	\$83,600	\$83,600	147	45.25	150	\$120,331	144	44	140
864	39	\$52,327	\$2,612	\$54,939	\$80,000	\$80,000	69	33.25	70	\$54,843	69	31	70
878	40	\$72,632	\$133,447	\$206,079	\$170,000	\$170,000	121	19.25	120	\$201,181	118	18	120
880	41	\$97,806	\$6,493	\$104,299	\$95,000	\$95,000	110	7.85	110	\$104,061	110	10	110
892	42	\$48,415	\$76,870	\$125,285	\$114,900	\$114,900	109	7.05	110	\$122,464	107	7	110
934	43	\$56,565	\$30,391	\$86,956	\$90,905	\$90,905	96	6.25	100	\$85,841	94	6	90
952	44	\$48,415	\$97,823	\$146,238	\$115,000	\$115,000	127	25.25	130	\$142,647	124	24	120
954	45	\$94,475	\$110,638	\$205,113	\$210,000	\$210,000	98	4.25	100	\$201,052	96	4	100
958	46	\$339,554	\$178,049	\$517,603	\$321,000	\$321,000	161	59.25	160	\$511,068	159	59	160
975	47	\$53,959	\$72,950	\$126,909	\$133,000	\$133,000	95	6.55	100	\$124,231	93	7	90
995	48	\$57,868	\$109,830	\$167,698	\$170,000	\$170,000	99	3.35	100	\$163,667	96	4	100

MEASURES OF CENTRAL TENDENCY AND UNIFORMITY		BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)		127.8	100.6
AVERAGE ABSOLUTE DEVIATION:		24.79	19.50
COEFFICIENT OF DISPERSION:		19.40	19.38
ARITHMETIC MEAN: (= $\Sigma(A/S)/n$ )		124.2	97.8
STANDARD DEVIATION:		31.93	25.13
COEFFICIENT OF VARIATION:		25.70	25.69
WEIGHTED MEAN: (= $\Sigma A/\Sigma S$ )		129.0	101.6
PRICE RELATED DIFFERENTIAL:		0.96	0.96
GEOMETRIC MEAN: (= $[(A_1/S_1) (A_2/S_2) \dots (A_n/S_n)]^{1/n}$ )		120.3	94.7
MODE: (= A/S that occurs most often)		#N/A	#N/A

% of Similarity	58%	<b>Selected RMV Ratio</b>	127			
<b>Sale Count:</b>	8	= 1%	<b>Sample Size</b>	<b>Sample</b>	<b>Popul'n</b>	<b>Weight</b>
<b>Weighting and Adjustment Analysis:</b>	<b>Factor</b>	<b>RMVs</b>	<b>Weight</b>	<b>Weight</b>	<b>%Sim</b>	
<b>Overall Adjustment</b>	=	127	\$707,294			79%
<b>Land Adjustment</b>	=	127	\$707,294	100.0%	100.0%	49.0%
\$ 73,849,495						127
<b>Improvements Adjustment</b>	=	100	\$0	0.0%	0.0%	0.0%
0						100
\$ 73,849,495	Cummulative Checks:	127	\$707,294	100.0%	100.0%	100

**Frequency Distribution and Histogram**

Bin	BEFORE	AFTER
Less	0	0
60	0	1
70	1	1
80	0	0
90	1	2
100	0	0
110	0	2
120	2	1
130	0	1
140	2	0
150	1	0
More	1	0
	8	8



VA BOF,CCB, CNB & ESD will receive a trend of 127 for the 2010-2011 assessment year.  
*Note: This is the first year that these areas have been stratified together.*

Last year Appraised:	N/A	COD Maximum Standard:	20
<b>VALUATION HISTORY</b>			
Coefficient of Dispersion	2004	2005	2006
Price Related Differential	2007	2008	2009
	2010		



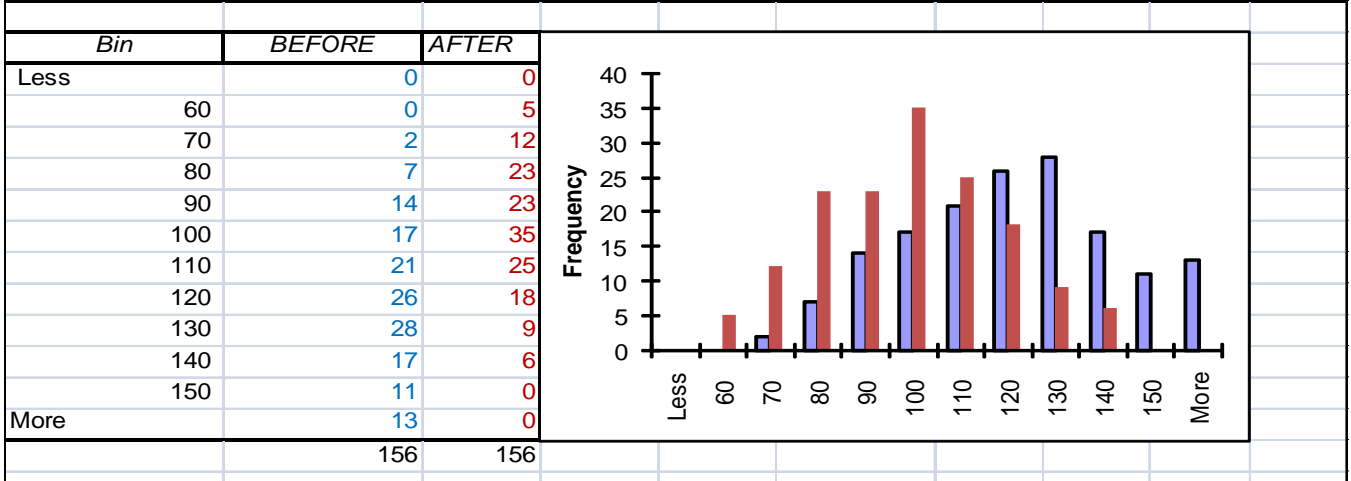
		100%	0%		Change Adjustment =	See Chart	<b>BEFORE AND AFTER RATIOS TABLE</b>						
SALE #	ROW NO.	LAND VALUE	IMPRVMT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	ABS DEV	Before Bin	TRENDED RMVS	AFTER RATIO	ABS DEV	After Bin
		\$707,294	\$0	\$707,294	\$593,500	\$548,118	994	198.30		\$556,924	783	156.00	
271	1	\$128,249	\$0	\$128,249	\$93,000	\$84,767	151	23.55	150	\$100,983	119	19	120
283	2	\$62,000	\$0	\$62,000	\$50,000	\$45,574	136	8.25	140	\$48,819	107	7	110
543	3	\$64,466	\$0	\$64,466	\$55,000	\$46,725	138	10.25	140	\$50,761	109	8	110
545	4	\$100,000	\$0	\$100,000	\$162,500	\$138,053	72	55.35	70	\$78,740	57	44	60
857	5	\$1,818	\$0	\$1,818	\$2,000	\$2,000	91	36.85	90	\$1,431	72	29	70
912	6	\$56,364	\$0	\$56,364	\$49,000	\$49,000	115	12.75	120	\$44,381	91	10	90
927	7	\$38,235	\$0	\$38,235	\$32,000	\$32,000	120	8.25	120	\$30,106	94	7	90
955	8	\$256,162	\$0	\$256,162	\$150,000	\$150,000	171	43.05	170	\$201,702	135	34	130

MEASURES OF CENTRAL TENDENCY AND UNIFORMITY				BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)				122.4	100.2
AVERAGE ABSOLUTE DEVIATION:				18.51	15.07
<b>COEFFICIENT OF DISPERSION:</b>				<b>15.12</b>	<b>15.04</b>
ARITHMETIC MEAN: (= $\sum(A/S)/n$ )				121.2	99.3
STANDARD DEVIATION:				22.82	18.77
COEFFICIENT OF VARIATION:				18.82	18.90
WEIGHTED MEAN: (= $\sum A/\sum S$ )				120.4	98.4
PRICE RELATED DIFFERENTIAL:				1.01	1.01
GEOMETRIC MEAN: (= $[(A_1/S_1) (A_2/S_2) \dots (A_n/S_n)]^{1/n}$ )				#NUM!	#NUM!
MODE: (= A/S that occurs most often)				123.4	76.9

			<b>Selected RMV Ratio</b>	<b>122</b>	
% of Similarity		86%			

Sale Count: 157 = 2%		Sample Size	Sample Popul'n	Weight
<b>Weighting and Adjustment Analysis:</b>		<b>Factor</b>	<b>RMVs</b>	<b>Weight Weight %Sim</b>
<b>Overall Adjustment =</b>		<b>122</b>	\$32,186,904	82%
<b>Land Adjustment =</b>		<b>127</b>	\$10,909,944	33.9% 36.6% 92.8% <b>127</b>
\$ 490,292,917				
<b>Improvements Adjustment =</b>		<b>119</b>	\$21,276,960	66.1% 63.4% 82.5% <b>119</b>
\$850,830,159				
\$ 1,341,123,076		Cummulative Checks:	<b>122</b>	\$32,186,904 100.0% 100.0% 100

**Frequency Distribution and Histogram**



Value Area BOF, CCB, CNB & ESD will have a 127 trend on land and a trend of 119 for improvements for the 2010-2011 assessment year.  
**Note: This is the first year these areas have been stratified together.**

Last year Appraised:	N/A	COD Maximum Standard:				20		
<b>VALUATION HISTORY</b>		2004	2005	2006	2007	2008	2009	2010
Coefficient of Dispersion		NA	NA	NA	NA	NA	NA	15
Price Related Differential		NA	NA	NA	NA	NA	NA	1.01

		34%	66%		Change Adjustment =	See Chart	BEFORE AND AFTER RATIOS TABLE						
SALE #	Row No.	LAND VALUE	IMPRVMT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	ABS DEV	Before Bin	TRENDED RMVS	AFTER RATIO	ABS DEV	After Bin
		\$10,909,944	\$21,276,960	\$32,186,904	\$28,328,295	\$26,722,785	19033	2,906.20		\$26,293,447	15,593	2,365.30	
18	1	\$60,374	\$279,192	\$339,566	\$275,000	\$248,925	136	14.00	140	\$281,297	113	13	110
26	2	\$48,472	\$34,505	\$82,977	\$85,000	\$76,940	108	14.60	110	\$67,057	87	13	90
63	3	\$82,000	\$111,543	\$193,543	\$169,900	\$153,790	126	3.40	130	\$157,958	103	2	100
83	4	\$48,042	\$73,830	\$121,872	\$110,000	\$99,570	122	-	120	\$99,644	100	0	100
87	5	\$100,000	\$268,052	\$368,052	\$325,000	\$294,184	125	2.70	130	\$303,171	103	3	100
96	6	\$113,400	\$201,434	\$314,834	\$245,000	\$221,770	142	19.60	140	\$257,945	116	16	120
105	7	\$40,715	\$60,050	\$100,765	\$129,000	\$116,768	86	36.10	90	\$82,337	71	30	70
112	8	\$85,000	\$143,573	\$228,573	\$199,000	\$180,131	127	4.50	130	\$187,138	104	4	100
128	9	\$75,600	\$103,506	\$179,106	\$175,000	\$158,407	113	9.30	110	\$146,190	92	8	90
131	10	\$74,000	\$113,665	\$187,665	\$150,000	\$135,777	138	15.80	140	\$153,436	113	13	110
139	11	\$43,855	\$113,399	\$157,254	\$149,000	\$134,872	117	5.80	120	\$129,477	96	4	100
145	12	\$60,605	\$201,786	\$262,391	\$205,000	\$185,562	141	19.00	140	\$216,669	117	17	120
144	13	\$74,000	\$87,058	\$161,058	\$120,000	\$108,622	148	25.90	150	\$131,159	121	21	120
151	14	\$69,000	\$49,185	\$118,185	\$90,000	\$81,466	145	22.70	150	\$95,512	117	17	120
155	15	\$59,000	\$60,241	\$119,241	\$124,696	\$112,873	106	16.80	110	\$96,894	86	14	90
158	16	\$87,244	\$113,886	\$201,130	\$180,000	\$162,933	123	1.00	120	\$164,049	101	0	100
159	17	\$43,855	\$138,778	\$182,633	\$150,000	\$135,777	135	12.10	130	\$150,726	111	11	110
162	18	\$43,855	\$151,186	\$195,041	\$178,000	\$161,122	121	1.30	120	\$161,115	100	0	100
165	19	\$60,605	\$314,887	\$375,492	\$313,000	\$283,322	133	10.10	130	\$311,365	110	10	110
166	20	\$56,070	\$192,726	\$248,796	\$175,000	\$158,407	157	34.70	160	\$205,513	130	30	130
172	21	\$43,855	\$113,066	\$156,921	\$130,000	\$117,674	133	11.00	130	\$129,198	110	10	110
181	22	\$56,070	\$165,394	\$221,464	\$201,500	\$177,796	125	2.20	120	\$182,629	103	2	100
194	23	\$48,042	\$96,791	\$144,833	\$175,000	\$154,413	94	28.60	90	\$118,868	77	23	80
196	24	\$69,000	\$117,250	\$186,250	\$184,500	\$162,796	114	8.00	110	\$152,500	94	7	90
208	25	\$58,164	\$258,080	\$316,244	\$218,000	\$192,355	164	42.00	160	\$261,880	136	36	140
214	26	\$69,795	\$95,550	\$165,345	\$150,000	\$132,354	125	2.50	120	\$134,958	102	2	100
219	27	\$77,000	\$136,411	\$213,411	\$150,000	\$132,354	161	38.80	160	\$174,842	132	32	130
222	28	\$43,855	\$115,774	\$159,629	\$140,000	\$123,531	129	6.80	130	\$131,465	106	6	110
227	29	\$69,795	\$117,995	\$187,790	\$170,000	\$150,002	125	2.80	130	\$153,750	103	2	100
225	30	\$80,500	\$126,555	\$207,055	\$164,000	\$144,707	143	20.70	140	\$169,346	117	17	120
226	31	\$69,500	\$127,868	\$197,368	\$139,000	\$122,648	161	38.50	160	\$161,784	132	32	130
232	32	\$49,546	\$160,437	\$209,983	\$229,000	\$202,061	104	18.50	100	\$173,341	86	14	90
246	33	\$64,000	\$107,179	\$171,179	\$125,875	\$111,067	154	31.70	150	\$140,131	126	26	130
260	34	\$73,170	\$278,241	\$351,411	\$325,000	\$286,768	123	0.10	120	\$290,576	101	1	100
267	35	\$53,975	\$162,339	\$216,314	\$171,550	\$151,369	143	20.50	140	\$178,421	118	18	120
279	36	\$75,000	\$158,987	\$233,987	\$160,000	\$141,178	166	43.30	170	\$192,170	136	36	140
288	37	\$45,948	\$194,519	\$240,467	\$215,000	\$189,708	127	4.40	130	\$199,044	105	5	100
295	38	\$72,000	\$86,855	\$158,855	\$104,808	\$92,479	172	49.40	170	\$129,414	140	40	140
309	39	\$70,000	\$94,726	\$164,726	\$135,000	\$119,119	138	15.90	140	\$134,429	113	13	110
323	40	\$81,427	\$269,201	\$350,628	\$264,000	\$232,944	151	28.10	150	\$289,509	124	24	120

332	41	\$100,000	\$330,908	\$430,908	\$425,000	\$375,004	115	7.50	110	\$355,799	95	5	90
330	42	\$79,000	\$175,656	\$254,656	\$222,000	\$195,885	130	7.60	130	\$209,276	107	7	110
333	43	\$57,581	\$91,650	\$149,231	\$133,500	\$117,795	127	4.30	130	\$122,075	104	3	100
336	44	\$60,605	\$187,126	\$247,731	\$215,000	\$189,708	131	8.20	130	\$204,395	108	7	110
346	45	\$101,400	\$23,793	\$125,193	\$169,000	\$149,119	84	38.40	80	\$99,764	67	33	70
357	46	\$78,000	\$85,425	\$163,425	\$156,500	\$138,090	118	4.10	120	\$132,941	96	4	100
364	47	\$54,638	\$173,012	\$227,650	\$165,000	\$145,590	156	34.00	160	\$187,879	129	29	130
372	48	\$76,000	\$179,271	\$255,271	\$205,000	\$180,884	141	18.70	140	\$209,940	116	16	120
381	49	\$87,900	\$113,667	\$201,567	\$225,000	\$198,532	102	20.90	100	\$164,382	83	17	80
382	50	\$59,000	\$176,923	\$235,923	\$238,000	\$210,002	112	10.10	110	\$194,588	93	8	90
383	51	\$75,500	\$146,954	\$222,454	\$168,000	\$148,237	150	27.70	150	\$182,489	123	23	120
387	52	\$69,878	\$171,284	\$241,162	\$190,000	\$167,649	144	21.40	140	\$198,432	118	18	120
392	53	\$85,500	\$87,935	\$173,435	\$112,500	\$99,266	175	52.30	170	\$140,948	142	42	140
394	54	\$84,000	\$147,331	\$231,331	\$178,500	\$157,502	147	24.50	150	\$189,497	120	20	120
399	55	\$75,500	\$122,350	\$197,850	\$152,000	\$134,119	148	25.10	150	\$161,888	121	21	120
419	56	\$111,569	\$221,203	\$332,772	\$280,000	\$247,062	135	12.30	130	\$273,056	111	10	110
423	57	\$43,855	\$89,807	\$133,662	\$138,000	\$130,542	102	20.00	100	\$109,724	84	16	80
428	58	\$45,948	\$73,707	\$119,655	\$80,000	\$75,676	158	35.70	160	\$97,892	129	29	130
434	59	\$69,350	\$109,277	\$178,627	\$134,000	\$126,758	141	18.50	140	\$146,100	115	15	120
441	60	\$73,000	\$106,797	\$179,797	\$125,000	\$118,244	152	29.70	150	\$146,898	124	24	120
450	61	\$62,699	\$220,497	\$283,196	\$255,900	\$242,070	117	5.40	120	\$233,984	97	4	100
469	62	\$81,427	\$157,804	\$239,231	\$170,000	\$160,812	149	26.40	150	\$196,240	122	22	120
471	63	\$74,000	\$164,197	\$238,197	\$226,500	\$214,259	111	11.20	110	\$195,744	91	9	90
473	64	\$87,000	\$115,868	\$202,868	\$164,300	\$155,420	131	8.10	130	\$165,516	107	6	110
490	65	\$65,142	\$148,237	\$213,379	\$190,000	\$179,731	119	3.70	120	\$175,407	98	3	100
493	66	\$70,000	\$84,476	\$154,476	\$128,511	\$121,565	127	4.70	130	\$125,847	104	3	100
498	67	\$69,000	\$95,000	\$164,000	\$148,350	\$140,332	117	5.50	120	\$133,871	95	5	100
505	68	\$59,325	\$153,066	\$212,391	\$172,000	\$162,704	131	8.10	130	\$174,870	108	7	110
518	69	\$45,948	\$131,057	\$177,005	\$150,000	\$141,893	125	2.30	120	\$145,909	103	3	100
525	70	\$77,000	\$119,984	\$196,984	\$185,000	\$175,001	113	9.80	110	\$161,089	92	8	90
531	71	\$70,500	\$105,363	\$175,863	\$165,000	\$156,082	113	9.70	110	\$143,729	92	8	90
540	72	\$104,693	\$286,975	\$391,668	\$375,000	\$354,733	110	12.00	110	\$322,710	91	9	90
535	73	\$74,400	\$91,664	\$166,064	\$169,000	\$159,866	104	18.50	100	\$135,330	85	16	80
537	74	\$102,500	\$254,097	\$356,597	\$235,000	\$222,299	160	38.00	160	\$293,456	132	32	130
541	75	\$71,000	\$208,333	\$279,333	\$200,000	\$189,191	148	25.20	150	\$230,336	122	22	120
553	76	\$59,791	\$300,864	\$360,655	\$265,000	\$250,678	144	21.50	140	\$298,983	119	19	120
551	77	\$144,500	\$146,781	\$291,281	\$180,000	\$170,272	171	48.70	170	\$236,674	139	39	140
561	78	\$69,000	\$92,420	\$161,420	\$139,000	\$131,488	123	0.40	120	\$131,711	100	-	100
562	79	\$115,000	\$279,237	\$394,237	\$250,000	\$236,489	167	44.30	170	\$324,347	137	37	140
575	80	\$67,000	\$127,987	\$194,987	\$167,000	\$157,974	123	1.00	120	\$159,915	101	1	100

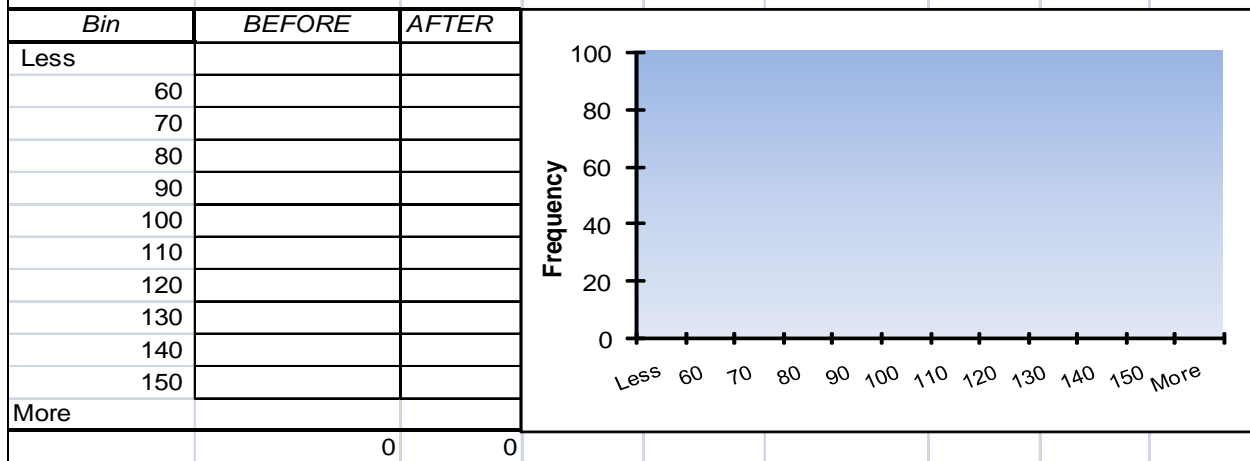
588	81	\$60,000	\$101,139	\$161,139	\$137,500	\$130,069	124	1.50	120	\$131,924	101	1	100
593	82	\$69,000	\$31,929	\$100,929	\$135,000	\$127,704	79	43.40	80	\$81,064	64	37	60
599	83	\$69,000	\$126,120	\$195,120	\$152,500	\$144,258	135	12.90	140	\$159,927	111	11	110
606	84	\$72,000	\$62,412	\$134,412	\$110,000	\$104,055	129	6.80	130	\$108,948	105	4	100
614	85	\$75,500	\$72,906	\$148,406	\$125,000	\$118,244	126	3.10	130	\$120,491	102	2	100
618	86	\$111,569	\$217,405	\$328,974	\$260,000	\$245,948	134	11.40	130	\$269,876	110	10	110
619	87	\$49,068	\$131,488	\$180,556	\$205,000	\$193,921	93	29.30	90	\$148,727	77	24	80
621	88	\$56,999	\$81,465	\$138,464	\$90,000	\$85,136	163	40.20	160	\$113,089	133	33	130
623	89	\$68,421	\$243,331	\$311,752	\$340,000	\$321,624	97	25.50	100	\$257,608	80	20	80
624	90	\$39,868	\$114,367	\$154,235	\$153,000	\$144,731	107	15.80	110	\$127,148	88	12	90
640	91	\$39,868	\$69,966	\$109,834	\$115,000	\$108,785	101	21.40	100	\$89,972	83	18	80
648	92	\$53,932	\$62,570	\$116,502	\$133,000	\$125,812	93	29.80	90	\$94,854	75	25	80
646	93	\$70,000	\$66,806	\$136,806	\$109,000	\$103,109	133	10.30	130	\$111,053	108	7	110
653	94	\$109,909	\$419,976	\$529,885	\$510,000	\$482,437	110	12.60	110	\$438,175	91	9	90
665	95	\$39,868	\$78,833	\$118,701	\$116,500	\$110,204	108	14.70	110	\$97,396	88	12	90
667	96	\$150,909	\$277,283	\$428,192	\$320,000	\$302,705	142	19.10	140	\$350,986	116	16	120
670	97	\$62,727	\$82,288	\$145,015	\$159,995	\$151,348	96	26.60	100	\$118,288	78	22	80
673	98	\$72,727	\$70,425	\$143,152	\$162,500	\$153,718	93	29.30	90	\$116,230	76	25	80
681	99	\$39,868	\$48,498	\$88,366	\$135,000	\$127,704	69	53.20	70	\$71,998	56	44	60
682	100	\$39,868	\$80,099	\$119,967	\$125,000	\$118,244	102	20.90	100	\$98,456	83	17	80
676	101	\$78,818	\$81,880	\$160,698	\$153,700	\$145,393	111	11.90	110	\$130,617	90	10	90
677	102	\$78,818	\$81,880	\$160,698	\$153,700	\$145,393	111	11.90	110	\$130,617	90	10	90
687	103	\$39,868	\$87,425	\$127,293	\$136,700	\$129,312	98	24.00	100	\$104,590	81	19	80
692	104	\$150,000	\$292,648	\$442,648	\$313,500	\$296,557	149	26.90	150	\$363,135	123	22	120
725	105	\$39,868	\$110,149	\$150,017	\$176,000	\$176,000	85	37.20	90	\$123,616	70	30	70
720	106	\$41,771	\$110,640	\$152,411	\$201,000	\$201,000	76	46.60	80	\$125,526	63	38	60
721	107	\$99,091	\$237,178	\$336,269	\$257,500	\$257,500	131	8.20	130	\$276,606	107	7	110
735	108	\$72,727	\$105,234	\$177,961	\$180,000	\$180,000	99	23.50	100	\$145,374	81	19	80
742	109	\$52,346	\$162,655	\$215,001	\$198,000	\$198,000	109	13.80	110	\$177,403	90	11	90
754	110	\$68,182	\$78,500	\$146,682	\$174,000	\$174,000	84	38.10	80	\$119,412	69	32	70
760	111	\$92,004	\$104,420	\$196,424	\$163,000	\$163,000	121	1.90	120	\$159,872	98	2	100
762	112	\$101,818	\$123,365	\$225,183	\$248,500	\$248,500	91	31.80	90	\$183,461	74	26	70
765	113	\$96,974	\$169,592	\$266,566	\$207,000	\$207,000	129	6.40	130	\$218,351	106	5	110
771	114	\$47,481	\$176,674	\$224,155	\$272,500	\$272,500	82	40.10	80	\$185,310	68	32	70
772	115	\$52,346	\$167,874	\$220,220	\$206,000	\$206,000	107	15.50	110	\$181,773	88	12	90
770	116	\$49,068	\$146,653	\$195,721	\$170,000	\$170,000	115	7.30	120	\$161,424	95	5	100
776	117	\$63,450	\$168,097	\$231,547	\$190,000	\$190,000	122	0.50	120	\$190,703	100	0	100
797	118	\$45,578	\$83,405	\$128,983	\$172,500	\$172,500	75	47.60	70	\$105,720	61	39	60
795	119	\$67,273	\$82,073	\$149,346	\$125,000	\$125,000	120	2.90	120	\$121,688	97	3	100
806	120	\$58,162	\$149,492	\$207,654	\$179,500	\$179,500	116	6.70	120	\$170,962	95	5	100

810	121	\$66,364	\$82,857	\$149,221	\$159,900	\$159,900	93	29.10	90	\$121,629	76	24	80
820	122	\$63,636	\$107,769	\$171,405	\$125,000	\$125,000	137	14.70	140	\$140,339	112	12	110
825	123	\$56,048	\$94,565	\$150,613	\$115,000	\$115,000	131	8.60	130	\$123,308	107	7	110
823	124	\$66,364	\$57,575	\$123,939	\$123,000	\$123,000	101	21.60	100	\$100,461	82	19	80
835	125	\$66,364	\$65,995	\$132,359	\$150,000	\$150,000	88	34.20	90	\$107,511	72	29	70
836	126	\$162,728	\$276,279	\$439,007	\$358,900	\$358,900	122	0.10	120	\$359,452	100	-	100
841	127	\$60,909	\$66,060	\$126,969	\$130,000	\$130,000	98	24.70	100	\$103,270	79	21	80
849	128	\$68,182	\$217,193	\$285,375	\$339,000	\$339,000	84	38.20	80	\$235,535	70	31	70
850	129	\$73,182	\$136,062	\$209,244	\$159,000	\$159,000	132	9.20	130	\$171,544	108	8	110
856	130	\$52,346	\$66,070	\$118,416	\$111,500	\$111,500	106	16.20	110	\$96,536	87	14	90
855	131	\$68,182	\$100,356	\$168,538	\$145,000	\$145,000	116	6.20	120	\$137,711	95	5	100
858	132	\$52,876	\$112,461	\$165,337	\$153,900	\$153,900	107	15.00	110	\$135,795	88	12	90
870	133	\$39,868	\$86,214	\$126,082	\$131,646	\$131,646	96	26.60	100	\$103,576	79	22	80
867	134	\$62,727	\$77,270	\$139,997	\$118,895	\$118,895	118	4.70	120	\$114,087	96	4	100
877	135	\$39,868	\$90,825	\$130,693	\$139,800	\$139,800	94	28.90	90	\$107,437	77	23	80
876	136	\$50,973	\$70,027	\$121,000	\$125,000	\$125,000	97	25.60	100	\$98,768	79	21	80
875	137	\$39,868	\$115,113	\$154,981	\$157,500	\$157,500	98	24.00	100	\$127,772	81	19	80
883	138	\$63,450	\$78,211	\$141,661	\$155,000	\$155,000	91	31.00	90	\$115,444	75	26	70
894	139	\$41,771	\$214,663	\$256,434	\$190,000	\$190,000	135	12.60	140	\$212,621	112	12	110
905	140	\$50,973	\$170,136	\$221,109	\$226,000	\$226,000	98	24.60	100	\$182,585	81	19	80
903	141	\$75,455	\$109,832	\$185,287	\$196,800	\$196,800	94	28.30	90	\$151,372	77	23	80
925	142	\$45,455	\$45,751	\$91,206	\$70,000	\$70,000	130	7.90	130	\$74,097	106	6	110
926	143	\$140,909	\$530,390	\$671,299	\$512,326	\$512,326	131	8.60	130	\$555,030	108	8	110
949	144	\$62,727	\$76,098	\$138,825	\$100,000	\$100,000	139	16.40	140	\$113,106	113	13	110
961	145	\$63,045	\$62,452	\$125,497	\$123,500	\$123,500	102	20.80	100	\$101,931	83	18	80
963	146	\$78,182	\$88,794	\$166,976	\$145,000	\$145,000	115	7.20	120	\$135,905	94	7	90
966	147	\$90,909	\$79,039	\$169,948	\$135,300	\$135,300	126	3.20	130	\$137,759	102	2	100
977	148	\$39,868	\$126,066	\$165,934	\$144,000	\$144,000	115	7.20	120	\$136,943	95	5	100
973	149	\$111,637	\$117,626	\$229,263	\$205,000	\$205,000	112	10.60	110	\$186,388	91	9	90
971	150	\$65,000	\$73,687	\$138,687	\$100,000	\$100,000	139	16.30	140	\$112,877	113	13	110
979	151	\$69,727	\$145,848	\$215,575	\$190,000	\$190,000	114	8.90	110	\$177,017	93	7	90
981	152	\$66,455	\$74,534	\$140,989	\$162,843	\$162,843	87	35.80	90	\$114,732	71	30	70
980	153	\$70,909	\$36,367	\$107,276	\$75,000	\$75,000	143	20.60	140	\$86,283	115	15	120
985	154	\$62,727	\$89,646	\$152,373	\$185,000	\$185,000	82	40.00	80	\$124,449	67	33	70
987	155	\$75,455	\$128,634	\$204,089	\$177,000	\$177,000	115	7.10	120	\$167,114	94	6	90
992	156	\$98,000	\$63,296	\$161,296	\$128,000	\$128,000	126	3.60	130	\$130,161	102	1	100
1000	157	\$45,578	\$90,376	\$135,954	\$145,000	\$145,000	94	28.60	90	\$111,557	77	23	80

MEASURES OF CENTRAL TENDENCY AND UNIFORMITY				BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)				119.8	119.8
AVERAGE ABSOLUTE DEVIATION:				18.10	18.10
COEFFICIENT OF DISPERSION:				15.11	15.11
ARITHMETIC MEAN: (= Σ(A/S)/n)				121.5	121.5
STANDARD DEVIATION:				26.01	26.01
COEFFICIENT OF VARIATION:				21.41	21.41
WEIGHTED MEAN: (= ΣA/ΣS)				132.1	132.1
PRICE RELATED DIFFERENTIAL:				0.92	0.92
GEOMETRIC MEAN: (= [(A <sub>1</sub> /S <sub>1</sub> ) (A <sub>2</sub> /S <sub>2</sub> ) . . . (A <sub>n</sub> /S <sub>n</sub> )] <sup>1/n</sup> )				119.1	119.1
MODE: (= A/S that occurs most often)				#N/A	#N/A

Selected RMV Ratio			100				
% of Similarity	89%						
Sale Count:	10	= 0%	Sample Size	Sample Weight	Popul'n Weight	Weight	%Sim
<b>Weighting and Adjustment Analysis:</b>			<b>Factor</b>	<b>RMVs</b>	<b>Weight</b>	<b>Weight</b>	<b>%Sim</b>
<b>Overall Adjustment</b>			<b>= 100</b>	\$520,316			100%
<b>Land Adjustment</b>			<b>= 100</b>	\$520,316	100.0%	100.0%	49.0%
\$ 114,801,449							<b>100</b>
<b>Improvements Adjustment</b>			<b>= 100</b>	\$0	0.0%	0.0%	0.0%
0							<b>100</b>
\$ 114,801,449	Cummulative Checks:		<b>100</b>	\$520,316	100.0%	100.0%	100

**Frequency Distribution and Histogram**



Due to the lack of sales in DAA, GLS, RRC, RRF & RRL there will receive no trend for the 2010-2011 assessment year.

Last year Appraised:	N/A	COD Maximum Standard:				20		
<b>VALUATION HISTORY</b>		2004	2005	2006	2007	2008	2009	2010
Coefficient of Dispersion		NA	NA	NA	NA	NA	16	15
Price Related Differential		NA	NA	NA	NA	NA	1.03	0.92

		100%	0%		Change Adjustment =	See Chart	<b>BEFORE AND AFTER RATIOS TABLE</b>						
SALE #	Row No.	LAND VALUE	IMPRVMT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	ABS DEV	Before Bin	TRENDED RMVS	AFTER RATIO	ABS DEV	After Bin
		\$520,316	\$0	\$520,316	\$452,350	\$393,785	1215	181.00		\$520,316	1,215	181.00	
34	1	\$13,040	\$0	\$13,040	\$14,500	\$10,778	121	1.25	120	\$13,040	121	1	120
125	2	\$76,016	\$0	\$76,016	\$85,000	\$63,182	120	0.55	120	\$76,016	120	1	120
141	3	\$1,050	\$0	\$1,050	\$1,200	\$892	118	2.05	120	\$1,050	118	2	120
179	4	\$102,025	\$0	\$102,025	\$115,650	\$105,412	97	22.95	100	\$102,025	97	23	100
205	5	\$3,847	\$0	\$3,847	\$5,000	\$4,557	84	35.35	80	\$3,847	84	35	80
234	6	\$6,519	\$0	\$6,519	\$6,000	\$5,469	119	0.55	120	\$6,519	119	1	120
277	7	\$6,393	\$0	\$6,393	\$5,000	\$4,557	140	20.55	140	\$6,393	140	21	140
448	8	\$12,604	\$0	\$12,604	\$15,000	\$12,743	99	20.85	100	\$12,604	99	21	100
467	9	\$185,186	\$0	\$185,186	\$125,000	\$106,194	174	54.65	170	\$185,186	174	55	170
798	10	\$113,636	\$0	\$113,636	\$80,000	\$80,000	142	22.25	140	\$113,636	142	22	140

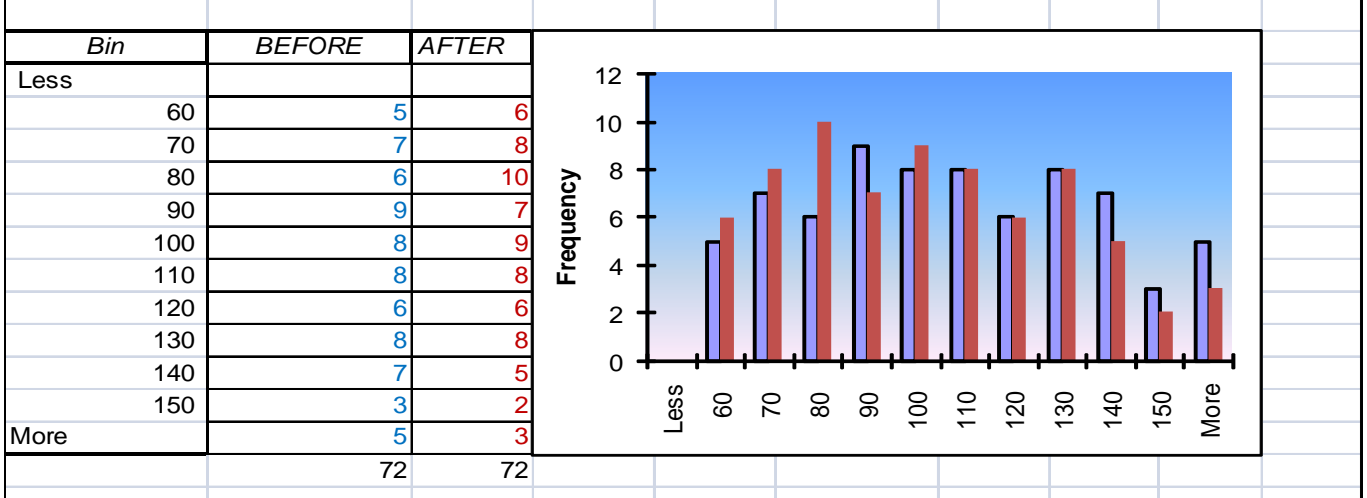


MEASURES OF CENTRAL TENDENCY AND UNIFORMITY				BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)				105.6	100.4
AVERAGE ABSOLUTE DEVIATION:				24.67	18.96
<b>COEFFICIENT OF DISPERSION:</b>				<b>23.37</b>	<b>18.88</b>
ARITHMETIC MEAN: (= $\sum(A/S)/n$ )				107.4	102.1
STANDARD DEVIATION:				29.17	27.96
COEFFICIENT OF VARIATION:				27.18	27.38
WEIGHTED MEAN: (= $\sum A/\sum S$ )				104.3	77.2
PRICE RELATED DIFFERENTIAL:				1.03	1.32
GEOMETRIC MEAN: (= $[(A_1/S_1) (A_2/S_2) \dots (A_n/S_n)]^{1/n}$ )				103.4	98.3
MODE: (= A/S that occurs most often)				100.1	66.9

% of Similarity	76%	<b>Selected RMV Ratio</b>	<b>106</b>
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Sale Count: 72 = 1%		Sample Size	Sample Popul'n	Weight
<b>Weighting and Adjustment Analysis:</b>		<b>Factor</b>	<b>RMVs</b>	<b>Weight Weight %Sim</b>
<b>Overall Adjustment =</b>		<b>106</b>	\$14,921,023	94%
<b>Land Adjustment =</b>		<b>100</b>	\$7,392,077	49.5% 46.8% 71.7% <b>100</b>
\$ 769,592,879				
<b>Improvements Adjustment =</b>		<b>112</b>	\$7,528,946	50.5% 53.2% 80.1% <b>112</b>
\$876,404,616				
\$1,645,997,495	Cummulative Checks:	<b>106</b>	\$14,921,023	100.0% 100.0%

**Frequency Distribution and Histogram**



Value Areas DAA, GLS, RRC, RRF & RRL will have no trend on land and a trend of 112 for improvements for the 2010-2011 assessment year.

Last year Appraised:	N/A	COD Maximum Standard:		20			
<b>VALUATION HISTORY</b>	2004	2005	2006	2007	2008	2009	2010
Coefficient of Dispersion	NA	NA	NA	NA	NA	NA	19
Price Related Differential	NA	NA	NA	NA	NA	NA	1.32

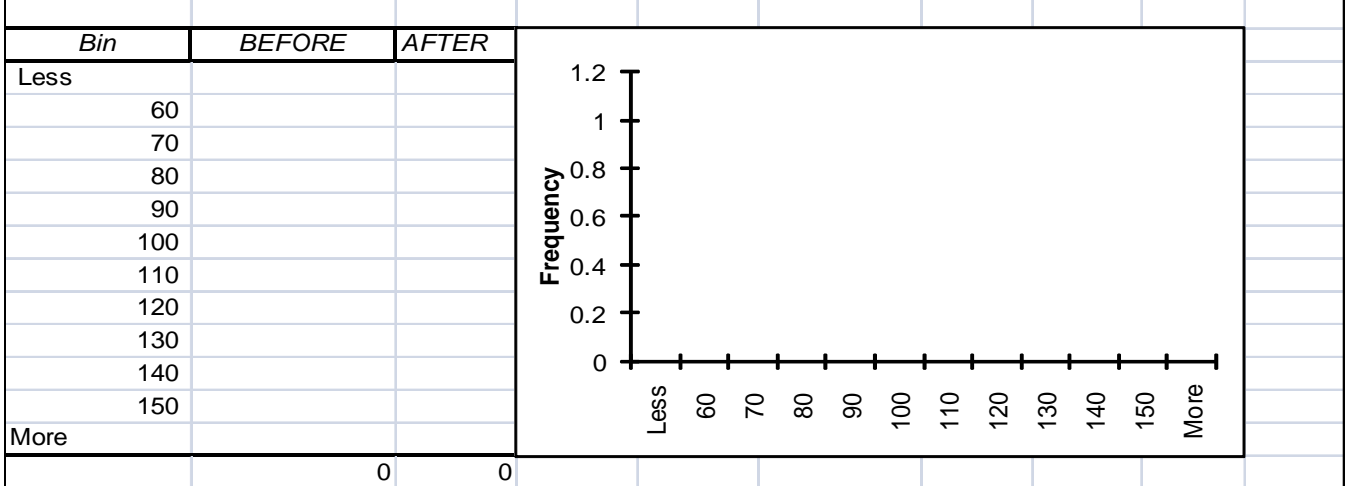
		50%	50%		Change Adjustment =	See Chart	<b>BEFORE AND AFTER RATIOS TABLE</b>						
SALE #	Row No.	LAND VALUE	IMPRVMT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	ABS DEV	Before Bin	TRENDED RMVS	AFTER RATIO	ABS DEV	After Bin
		\$7,392,077	\$7,528,946	\$14,921,023	\$15,164,728	\$14,302,164	7729	1,776.40		\$11,044,876	7,352	1,364.80	
9	1	\$64,488	\$161,435	\$225,923	\$196,500	\$177,868	127	21.45	130	\$208,767	117	17	120
44	2	\$91,287	\$61,899	\$153,186	\$169,000	\$152,976	100	5.45	100	\$146,608	96	5	100
64	3	\$108,709	\$153,428	\$262,137	\$226,000	\$204,571	128	22.55	130	\$245,832	120	20	120
77	4	\$96,714	\$5,776	\$102,490	\$125,000	\$113,148	91	14.95	90	\$101,876	90	10	90
85	5	\$90,526	\$132,760	\$223,286	\$267,033	\$241,713	92	13.15	90	\$209,177	87	14	90
92	6	\$89,767	\$15,981	\$105,748	\$82,000	\$74,225	143	36.95	140	\$104,050	140	40	140
116	7	\$83,690	\$81,167	\$164,857	\$190,000	\$171,985	96	9.65	100	\$156,231	91	10	90
126	8	\$54,850	\$71,488	\$126,338	\$215,000	\$194,614	65	40.65	60	\$118,741	61	39	60
129	9	\$71,007	\$113,254	\$184,261	\$175,000	\$158,407	116	10.75	120	\$172,225	109	8	110
142	10	\$91,293	\$5,966	\$97,259	\$63,870	\$57,814	168	62.65	170	\$96,625	167	67	170
149	11	\$158,544	\$297,433	\$455,977	\$393,500	\$356,189	128	22.45	130	\$424,368	119	19	120
157	12	\$311,891	\$404,123	\$716,014	\$885,875	\$801,878	89	16.25	90	\$673,067	84	17	80
168	13	\$90,526	\$164,669	\$255,195	\$180,000	\$162,933	157	51.05	160	\$237,695	146	46	150
173	14	\$170,239	\$536,475	\$706,714	\$800,000	\$724,145	98	7.95	100	\$649,701	90	11	90
206	15	\$137,753	\$132,008	\$269,761	\$215,000	\$189,708	142	36.65	140	\$255,732	135	34	130
209	16	\$106,477	\$102,206	\$208,683	\$175,000	\$154,413	135	29.55	140	\$197,821	128	28	130
212	17	\$148,147	\$175,549	\$323,696	\$285,000	\$251,473	129	23.15	130	\$305,040	121	21	120
216	18	\$106,156	\$0	\$106,156	\$108,750	\$95,957	111	5.05	110	\$106,156	111	10	110
236	19	\$119,135	\$8,959	\$128,094	\$145,000	\$127,943	100	5.45	100	\$127,142	99	1	100
262	20	\$79,176	\$148,643	\$227,819	\$165,000	\$145,590	157	50.95	160	\$212,022	146	45	150
302	21	\$25,256	\$29,561	\$54,817	\$85,000	\$75,001	73	32.45	70	\$51,675	69	32	70
306	22	\$74,866	\$2,496	\$77,362	\$90,000	\$79,413	97	8.15	100	\$77,097	97	3	100
324	23	\$161,145	\$96,791	\$257,936	\$200,000	\$176,473	146	40.65	150	\$247,650	140	40	140
334	24	\$33,471	\$36,703	\$70,174	\$95,000	\$83,824	84	21.85	80	\$66,273	79	21	80
340	25	\$142,300	\$75,441	\$217,741	\$165,000	\$145,590	150	44.05	150	\$209,724	144	44	140
388	26	\$166,341	\$151,325	\$317,666	\$260,000	\$229,414	139	32.95	140	\$301,584	132	31	130
409	27	\$25,256	\$33,231	\$58,487	\$85,000	\$75,001	78	27.55	80	\$54,955	73	27	70
410	28	\$36,851	\$93,667	\$130,518	\$99,200	\$87,530	149	43.55	150	\$120,564	138	37	140
426	29	\$159,845	\$54,757	\$214,602	\$225,000	\$212,840	101	4.75	100	\$208,783	98	2	100
430	30	\$86,976	\$29,706	\$116,682	\$95,000	\$89,866	130	24.25	130	\$113,525	126	26	130
437	31	\$25,256	\$31,944	\$57,200	\$85,000	\$80,406	71	34.45	70	\$53,805	67	34	70
445	32	\$208,668	\$299,894	\$508,562	\$475,000	\$449,328	113	7.65	110	\$476,692	106	6	110
466	33	\$109,671	\$283,650	\$393,321	\$352,000	\$332,976	118	12.55	120	\$363,177	109	9	110
470	34	\$62,361	\$31,439	\$93,800	\$75,000	\$70,947	132	26.65	130	\$90,459	128	27	130
475	35	\$38,677	\$15,888	\$54,565	\$35,000	\$33,108	165	59.25	160	\$52,877	160	59	160
477	36	\$67,132	\$91,205	\$158,337	\$155,000	\$146,623	108	2.45	110	\$148,644	101	1	100

484	37	\$83,365	\$140,197	\$223,562	\$223,000	\$210,948	106	0.45	110	\$208,663	99	2	100
491	38	\$25,256	\$31,966	\$57,222	\$85,000	\$80,406	71	34.35	70	\$53,825	67	34	70
495	39	\$79,369	\$229,349	\$308,718	\$280,000	\$264,867	117	11.05	120	\$284,345	107	7	110
547	40	\$54,354	\$179,107	\$233,461	\$146,000	\$138,109	169	63.45	170	\$214,427	155	55	160
555	41	\$25,256	\$34,053	\$59,309	\$90,000	\$85,136	70	35.85	70	\$55,690	65	35	70
564	42	\$83,784	\$114,306	\$198,090	\$190,500	\$180,204	110	4.35	110	\$185,942	103	3	100
579	43	\$199,351	\$163,123	\$362,474	\$300,000	\$283,786	128	22.15	130	\$345,139	122	21	120
605	44	\$77,973	\$25,718	\$103,691	\$80,000	\$75,676	137	31.45	140	\$100,958	133	33	130
607	45	\$117,335	\$133,424	\$250,759	\$225,000	\$212,840	118	12.25	120	\$236,580	111	11	110
655	46	\$82,989	\$63,753	\$146,742	\$256,000	\$242,164	61	44.95	60	\$139,967	58	43	60
656	47	\$40,453	\$45,696	\$86,149	\$146,500	\$138,582	62	43.35	60	\$81,293	59	42	60
666	48	\$70,734	\$77,665	\$148,399	\$165,000	\$156,082	95	10.45	100	\$140,145	90	11	90
674	49	\$84,372	\$65,564	\$149,936	\$180,000	\$170,272	88	17.45	90	\$142,968	84	16	80
689	50	\$61,314	\$74,558	\$135,872	\$125,300	\$118,528	115	9.05	110	\$127,949	108	7	110
694	51	\$84,524	\$126,179	\$210,703	\$278,000	\$262,975	80	25.45	80	\$197,294	75	25	80
736	52	\$93,595	\$35,272	\$128,867	\$176,000	\$176,000	73	32.35	70	\$125,119	71	29	70
755	53	\$146,495	\$29,579	\$176,074	\$205,000	\$205,000	86	19.65	90	\$172,931	84	16	80
767	54	\$35,443	\$12,926	\$48,369	\$75,000	\$75,000	65	41.05	60	\$46,995	63	38	60
773	55	\$51,115	\$92,395	\$143,510	\$160,000	\$160,000	90	15.85	90	\$133,691	84	17	80
778	56	\$160,514	\$96,383	\$256,897	\$315,000	\$315,000	82	23.95	80	\$246,654	78	22	80
799	57	\$179,576	\$25,853	\$205,429	\$165,000	\$165,000	125	18.95	120	\$202,682	123	22	120
807	58	\$89,904	\$140,263	\$230,167	\$260,000	\$260,000	89	17.05	90	\$215,261	83	18	80
814	59	\$198,711	\$65,623	\$264,334	\$300,000	\$300,000	88	17.45	90	\$257,360	86	15	90
816	60	\$53,499	\$70,964	\$124,463	\$130,000	\$130,000	96	9.85	100	\$116,921	90	11	90
826	61	\$241,008	\$75,725	\$316,733	\$243,900	\$243,900	130	24.35	130	\$308,686	127	26	130
828	62	\$89,628	\$94,404	\$184,032	\$275,000	\$275,000	67	38.65	70	\$173,999	63	37	60
842	63	\$109,059	\$184,794	\$293,853	\$267,500	\$267,500	110	4.35	110	\$274,214	103	2	100
863	64	\$42,655	\$48,351	\$91,006	\$118,700	\$118,700	77	28.85	80	\$85,868	72	28	70
891	65	\$179,574	\$216,866	\$396,440	\$330,000	\$330,000	120	14.55	120	\$373,393	113	13	110
929	66	\$181,939	\$93,407	\$275,346	\$190,000	\$190,000	145	39.35	140	\$265,419	140	39	140
964	67	\$81,689	\$67,556	\$149,245	\$110,000	\$110,000	136	30.15	140	\$142,066	129	29	130
969	68	\$83,802	\$73,630	\$157,432	\$257,500	\$257,500	61	44.45	60	\$149,607	58	42	60
984	69	\$87,400	\$125,214	\$212,614	\$250,000	\$250,000	85	20.55	90	\$199,307	80	21	80
989	70	\$155,946	\$83,908	\$239,854	\$344,100	\$344,100	70	35.85	70	\$230,937	67	33	70
994	71	\$128,606	\$194,384	\$322,990	\$390,000	\$390,000	83	22.75	80	\$302,332	78	23	80
997	72	\$137,043	\$65,874	\$202,917	\$193,000	\$193,000	105	0.45	110	\$195,916	102	1	100

MEASURES OF CENTRAL TENDENCY AND UNIFORMITY		BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)		91.1	100.0
AVERAGE ABSOLUTE DEVIATION:		26.87	26.87
COEFFICIENT OF DISPERSION:		29.49	26.87
ARITHMETIC MEAN: (= Σ(A/S)/n)		92.1	100.0
STANDARD DEVIATION:		40.31	40.31
COEFFICIENT OF VARIATION:		43.77	40.31
WEIGHTED MEAN: (= ΣA/ΣS)		100.3	100.3
PRICE RELATED DIFFERENTIAL:		0.92	1.00
GEOMETRIC MEAN: (= [(A <sub>1</sub> /S <sub>1</sub> ) (A <sub>2</sub> /S <sub>2</sub> ) . . . (A <sub>n</sub> /S <sub>n</sub> )] <sup>1/n</sup> )		85.9	100.0
MODE: (= A/S that occurs most often)		#N/A	#N/A

% of Similarity	65%	<b>Selected RMV Ratio</b>	100			
<b>Sale Count:</b>	3	=	1%	<b>Sample Size</b>	<b>Sample Popul'n</b>	<b>Weight</b>
<b>Weighting and Adjustment Analysis:</b>				<b>Factor</b>	<b>RMVs</b>	<b>Weight</b>
<b>Overall Adjustment =</b>				100	\$102,171	100%
<b>Land Adjustment =</b>				100	\$102,171	100.0%
\$ 8,014,101						100.0%
<b>Improvements Adjustment =</b>				100	\$0	0.0%
\$0						0.0%
\$ 8,014,101	<b>Cummulative Checks:</b>		100	\$102,171	100.0%	100.0%

**Frequency Distribution and Histogram**



Due to a lack of sales, Property Class 100 in VA CCQ, CMP & 531 will not trend for the 2010-2011 assessment year.

Last year Appraised:	N/A	COD Maximum Standard:		20		
<b>VALUATION HISTORY</b>		2004	2005	2006	2007	2008
Coefficient of Dispersion		NA	NA	NA	NA	NA
Price Related Differential		NA	NA	NA	NA	1.03
						1.00

		100%	0%		Change Adjustment =	See Chart	<b>BEFORE AND AFTER RATIOS TABLE</b>						
SALE #	Row No.	LAND VALUE	IMPRVMNT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	ABS DEV	Before Bin	TRENDED RMVS	AFTER RATIO	ABS DEV	After Bin
		\$102,171	\$0	\$102,171	\$105,900	\$101,828	276	80.60		\$102,171	276	80.60	
201	1	\$42,383	\$0	\$42,383	\$35,000	\$31,901	133	41.80	130	\$42,383	133	42	130
389	2	\$5,243	\$0	\$5,243	\$11,000	\$10,026	52	38.80	50	\$5,243	52	39	50
731	3	\$54,545	\$0	\$54,545	\$59,900	\$59,900	91	-	90	\$54,545	91	-	90

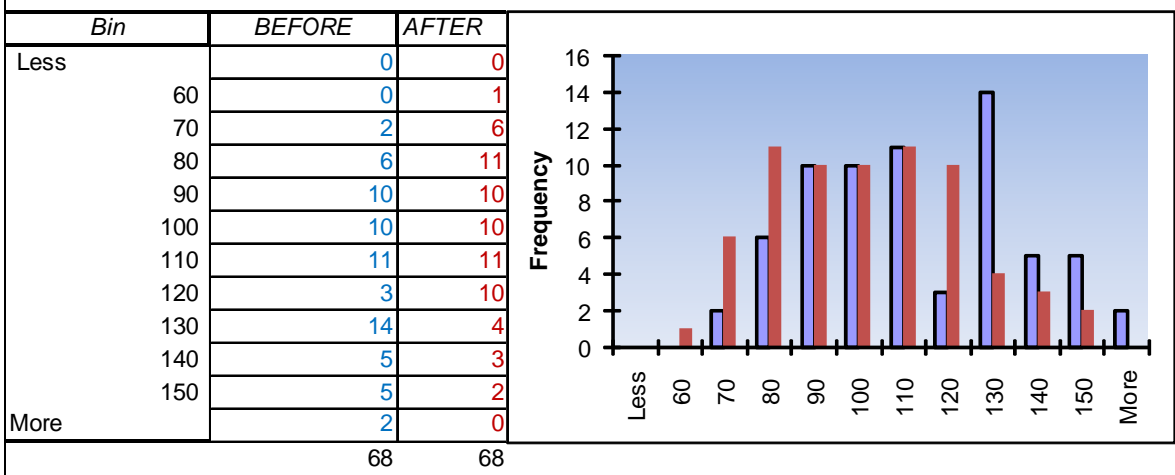
MEASURES OF CENTRAL TENDENCY AND UNIFORMITY	BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)	111.5	100.3
AVERAGE ABSOLUTE DEVIATION:		17.36
<b>COEFFICIENT OF DISPERSION:</b>	17.57	17.31
ARITHMETIC MEAN: (= $\sum(A/S)/n$ )	112.6	100.9
STANDARD DEVIATION:		20.92
COEFFICIENT OF VARIATION:		20.73
WEIGHTED MEAN: (= $\sum A/\sum S$ )	113.3	101.0
PRICE RELATED DIFFERENTIAL:	0.99	1.00
GEOMETRIC MEAN: (= $[(A_1/S_1) (A_2/S_2) \dots (A_n/S_n)]^{1/n}$ )	110.2	98.8
MODE: (= A/S that occurs most often)	127.2	79.8

% of Similarity	86%	<b>Selected RMV Ratio</b>	113
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Sale Count: 68 = 3% Sample Size	Sample Popul'n Weight
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Weighting and Adjustment Analysis:	Factor	RMVs	Weight	Weight	%Sim
<b>Overall Adjustment</b>	= 113	\$10,665,138			88%
Land Adjustment	= 100	\$3,646,887	34.2%	34.7%	87.6%
\$ 118,807,519					100
Improvements Adjustment	= 120	\$7,018,251	65.8%	65.3%	85.6%
\$223,323,937					120
\$ 342,131,456	Cummulative Checks:	113	\$10,665,138	100.0%	100.0%
					100

**Frequency Distribution and Histogram**



Value Area CCQ, CMP & 531 will have no trend on land and a trend of 120 for improvements for the 2010-2011 assessment year.

Last year Appraised:	N/A	COD Maximum Standard:	20
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VALUATION HISTORY	2004	2005	2006	2007	2008	2009	2010
Coefficient of Dispersion	NA	NA	NA	NA	NA	17	17
Price Related Differential	NA	NA	NA	NA	NA	1.02	1.00

		34%	66%		Change Adjustment =	See Chart	<b>BEFORE AND AFTER RATIOS TABLE</b>						
SALE #	Row No.	LAND VALUE	IMPRVMT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	ABS DEV	Before Bin	TRENDED RMVS	AFTER RATIO	ABS DEV	After Bin
				\$3,646,887	\$7,018,251	\$10,665,138	\$9,958,000	\$9,411,928	7658	1,332.20		\$9,507,386	6,864
8	1	\$48,761	\$47,548	\$96,309	\$122,500	\$110,885	87	24.60	90	\$88,465	80	21	80
23	2	\$34,191	\$102,492	\$136,683	\$110,500	\$100,023	137	25.20	140	\$119,776	120	19	120
41	3	\$167,769	\$380,859	\$548,628	\$560,000	\$506,902	108	3.30	110	\$485,800	96	4	100
42	4	\$42,775	\$78,312	\$121,087	\$120,000	\$108,622	112	-	110	\$108,168	100	1	100
47	5	\$67,369	\$104,077	\$171,446	\$170,000	\$153,881	111	0.10	110	\$154,277	100	-	100
103	6	\$36,195	\$132,875	\$169,070	\$162,500	\$147,092	115	3.40	110	\$147,151	100	0	100
107	7	\$43,629	\$46,971	\$90,600	\$117,900	\$106,721	85	26.60	80	\$82,852	78	23	80
108	8	\$34,191	\$102,492	\$136,683	\$116,000	\$105,001	130	18.70	130	\$119,776	114	14	110
117	9	\$32,129	\$39,485	\$71,614	\$89,000	\$80,561	89	22.60	90	\$65,100	81	20	80
174	10	\$42,775	\$22,822	\$65,597	\$65,000	\$58,837	112	-	110	\$61,832	105	5	110
177	11	\$69,986	\$86,134	\$156,120	\$115,000	\$101,472	154	42.40	150	\$141,911	140	40	140
188	12	\$53,468	\$32,946	\$86,414	\$75,000	\$66,177	131	19.10	130	\$80,979	122	22	120
230	13	\$42,775	\$95,623	\$138,398	\$132,000	\$116,472	119	7.30	120	\$122,624	105	5	110
237	14	\$29,511	\$29,830	\$59,341	\$83,000	\$73,236	81	30.50	80	\$54,420	74	26	70
252	15	\$41,012	\$174,520	\$215,532	\$175,000	\$154,413	140	28.10	140	\$186,743	121	21	120
266	16	\$99,262	\$225,459	\$324,721	\$325,000	\$286,768	113	1.70	110	\$287,529	100	-	100
273	17	\$42,775	\$39,315	\$82,090	\$125,000	\$110,295	74	37.10	70	\$75,604	69	32	70
281	18	\$40,108	\$35,645	\$75,753	\$110,000	\$97,060	78	33.50	80	\$69,873	72	28	70
301	19	\$45,767	\$80,709	\$126,476	\$120,000	\$105,884	119	7.90	120	\$113,162	107	7	110
309	20	\$70,000	\$94,726	\$164,726	\$135,000	\$119,119	138	26.80	140	\$149,100	125	25	130
320	21	\$62,022	\$80,841	\$142,863	\$100,000	\$88,236	162	50.40	160	\$129,527	147	47	150
326	22	\$42,775	\$168,276	\$211,051	\$180,000	\$158,825	133	21.40	130	\$183,292	115	15	120
378	23	\$65,872	\$184,424	\$250,296	\$195,000	\$172,061	146	34.00	150	\$219,873	128	28	130
386	24	\$139,016	\$325,164	\$464,180	\$388,600	\$342,886	135	23.90	140	\$410,540	120	19	120
406	25	\$42,775	\$84,928	\$127,703	\$126,000	\$111,178	115	3.40	110	\$113,693	102	2	100
407	26	\$83,814	\$73,683	\$157,497	\$135,000	\$119,119	132	20.70	130	\$145,342	122	22	120
424	27	\$60,962	\$91,599	\$152,561	\$125,000	\$118,244	129	17.50	130	\$137,451	116	16	120
456	28	\$64,772	\$122,497	\$187,269	\$140,000	\$132,434	141	29.90	140	\$167,062	126	26	130
460	29	\$40,636	\$98,984	\$139,620	\$116,000	\$109,731	127	15.70	130	\$123,291	112	12	110
462	30	\$30,079	\$56,522	\$86,601	\$80,000	\$75,676	114	2.90	110	\$77,277	102	2	100
476	31	\$53,468	\$86,999	\$140,467	\$114,000	\$107,839	130	18.80	130	\$126,115	117	17	120
478	32	\$36,095	\$67,980	\$104,075	\$110,000	\$104,055	100	11.50	100	\$92,861	89	11	90
542	33	\$51,579	\$132,997	\$184,576	\$155,000	\$146,623	126	14.40	130	\$162,636	111	11	110
571	34	\$44,239	\$80,294	\$124,533	\$135,000	\$127,704	98	14.00	100	\$111,287	87	13	90

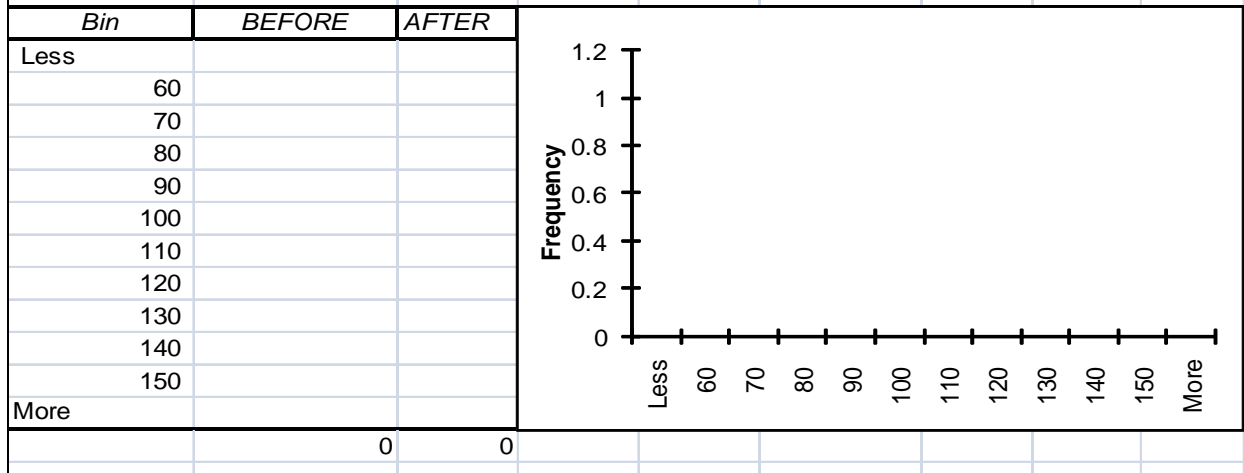
584	35	\$50,734	\$51,503	\$102,237	\$65,000	\$61,487	166	54.80	170	\$93,741	153	52	150
631	36	\$58,328	\$89,023	\$147,351	\$145,000	\$137,163	107	4.10	110	\$132,665	97	4	100
630	37	\$54,438	\$88,784	\$143,222	\$100,500	\$95,068	151	39.20	150	\$128,576	135	35	140
638	38	\$61,245	\$110,616	\$171,861	\$119,500	\$113,042	152	40.50	150	\$153,613	136	36	140
654	39	\$81,659	\$82,399	\$164,058	\$206,000	\$194,867	84	27.30	80	\$150,465	77	23	80
680	40	\$44,298	\$67,186	\$111,484	\$143,000	\$135,271	82	29.10	80	\$100,401	74	26	70
702	41	\$56,577	\$160,052	\$216,629	\$200,000	\$200,000	108	3.20	110	\$190,226	95	5	100
722	42	\$38,886	\$139,619	\$178,505	\$175,000	\$175,000	102	9.50	100	\$155,473	89	12	90
723	43	\$51,038	\$98,656	\$149,694	\$144,000	\$144,000	104	7.50	100	\$133,419	93	8	90
724	44	\$51,038	\$98,656	\$149,694	\$144,000	\$144,000	104	7.50	100	\$133,419	93	8	90
733	45	\$44,328	\$61,983	\$106,311	\$105,000	\$105,000	101	10.30	100	\$96,086	92	9	90
732	46	\$61,343	\$185,197	\$246,540	\$195,000	\$195,000	126	14.90	130	\$215,989	111	11	110
734	47	\$29,715	\$87,420	\$117,135	\$118,000	\$118,000	99	12.20	100	\$102,714	87	13	90
752	48	\$64,160	\$202,905	\$267,065	\$210,000	\$210,000	127	15.70	130	\$233,593	111	11	110
753	49	\$30,992	\$104,263	\$135,255	\$157,500	\$157,500	86	25.60	90	\$118,055	75	25	80
759	50	\$87,505	\$43,086	\$130,591	\$100,000	\$100,000	131	19.10	130	\$123,483	124	23	120
789	51	\$26,590	\$34,203	\$60,793	\$90,000	\$90,000	68	44.00	70	\$55,151	61	39	60
805	52	\$54,691	\$57,605	\$112,296	\$110,000	\$110,000	102	9.40	100	\$102,793	93	7	90
813	53	\$29,715	\$70,742	\$100,457	\$117,500	\$117,500	86	26.00	90	\$88,787	76	25	80
838	54	\$38,147	\$29,393	\$67,540	\$75,000	\$75,000	90	21.40	90	\$62,691	84	17	80
847	55	\$43,752	\$130,703	\$174,455	\$175,000	\$175,000	100	11.80	100	\$152,894	87	13	90
852	56	\$36,668	\$48,715	\$85,383	\$100,000	\$100,000	85	26.10	90	\$77,347	77	23	80
861	57	\$65,522	\$58,653	\$124,175	\$112,000	\$112,000	111	0.60	110	\$114,499	102	2	100
862	58	\$59,884	\$66,997	\$126,881	\$110,000	\$110,000	115	3.80	120	\$115,829	105	5	110
885	59	\$58,328	\$35,577	\$93,905	\$110,000	\$110,000	85	26.10	90	\$88,036	80	20	80
886	60	\$38,886	\$56,640	\$95,526	\$125,000	\$125,000	76	35.10	80	\$86,182	69	31	70
887	61	\$27,345	\$43,160	\$70,505	\$73,000	\$73,000	97	14.90	100	\$63,385	87	14	90
919	62	\$38,886	\$73,351	\$112,237	\$130,000	\$130,000	86	25.20	90	\$100,137	77	23	80
918	63	\$77,770	\$336,003	\$413,773	\$325,000	\$325,000	127	15.80	130	\$358,345	110	10	110
935	64	\$77,770	\$272,802	\$350,572	\$240,000	\$240,000	146	34.60	150	\$305,570	127	27	130
946	65	\$60,660	\$137,596	\$198,256	\$220,000	\$220,000	90	21.40	90	\$175,558	80	21	80
950	66	\$29,715	\$107,156	\$136,871	\$160,000	\$160,000	86	26.00	90	\$119,194	75	26	70
953	67	\$56,577	\$108,802	\$165,379	\$130,000	\$130,000	127	15.70	130	\$147,431	113	13	110
968	68	\$57,145	\$70,777	\$127,922	\$100,000	\$100,000	128	16.40	130	\$116,246	116	16	120



MEASURES OF CENTRAL TENDENCY AND UNIFORMITY				BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)				100.0	100.0
AVERAGE ABSOLUTE DEVIATION:				NA	NA
COEFFICIENT OF DISPERSION:				NA	NA
ARITHMETIC MEAN: (= $\sum(A/S)/n$ )				100.0	100.0
STANDARD DEVIATION:				NA	NA
COEFFICIENT OF VARIATION:				NA	NA
WEIGHTED MEAN: (= $\sum A/\sum S$ )				100.0	100.0
PRICE RELATED DIFFERENTIAL:				1.00	1.00
GEOMETRIC MEAN: (= $[(A_1/S_1) (A_2/S_2) \dots (A_n/S_n)]^{1/n}$ )				100.0	100.0
MODE: (= A/S that occurs most often)				#N/A	#N/A

			<b>Selected RMV Ratio</b>	<b>100</b>			
% of Similarity		165%					
<b>Sale Count:</b>	<b>6</b>	<b>= 1%</b>	<b>Sample Size</b>		<b>Sample Popul'n</b>	<b>Weight</b>	
<b>Weighting and Adjustment Analysis:</b>			<b>Factor</b>	<b>RMVs</b>	<b>Weight</b>	<b>Weight</b>	<b>%Sim</b>
<b>Overall Adjustment</b>			<b>= 100</b>	\$511,961			100%
<b>Land Adjustment</b>			<b>= 100</b>	\$511,961	100.0%	100.0%	164.9%
\$ 131,804,856							<b>100</b>
<b>Improvements Adjustment</b>			<b>= 100</b>	\$0	0.0%	0.0%	0.0%
\$0							<b>100</b>
\$ 131,804,856	Cummulative Checks:		<b>100</b>	\$511,961	100.0%	100.0%	100

**Frequency Distribution and Histogram**



BOF, CBN & BLD are in the reappraisal area and will not receive a trend for the 2010-2011 assessment year.

Last year Appraised:	N/A	COD Maximum Standard:				20		
<b>VALUATION HISTORY</b>		2004	2005	2006	2007	2008	2009	2010
Coefficient of Dispersion		14	17	NA	NA	14	8	NA
Price Related Differential		1.02	1.01	NA	NA	1.05	1.00	1.00

		100%	0%		Change Adjustment =	See Chart	<b>BEFORE AND AFTER RATIOS TABLE</b>						
SALE #	ROW NO.	LAND VALUE	IMPRVMNT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	ABS DEV	Before Bin	TRENDED RMVS	AFTER RATIO	ABS DEV	After Bin
		\$511,961	\$0	\$511,961	\$401,500	\$376,940	797	183.60		\$511,961	797	183.60	
371	1	\$86,000	\$0	\$86,000	\$65,000	\$59,246	145	3.75	150	\$86,000	145	4	150
438	2	\$122,054	\$0	\$122,054	\$125,000	\$106,194	115	26.55	110	\$122,054	115	27	110
740	3	\$80,000	\$0	\$80,000	\$46,500	\$46,500	172	30.55	170	\$80,000	172	31	170
829	4	\$13,496	\$0	\$13,496	\$25,000	\$25,000	54	87.45	50	\$13,496	54	87	50
916	5	\$123,911	\$0	\$123,911	\$90,000	\$90,000	138	3.75	140	\$123,911	138	4	140
999	6	\$86,500	\$0	\$86,500	\$50,000	\$50,000	173	31.55	170	\$86,500	173	32	170

MEASURES OF CENTRAL TENDENCY AND UNIFORMITY				BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)				117.4	104.5
AVERAGE ABSOLUTE DEVIATION:				22.13	19.16
COEFFICIENT OF DISPERSION:				18.85	18.33
ARITHMETIC MEAN: (= Σ(A/S)/n)				116.3	103.6
STANDARD DEVIATION:				26.95	23.60
COEFFICIENT OF VARIATION:				23.17	22.77
WEIGHTED MEAN: (= ΣA/ΣS)				113.5	100.3
PRICE RELATED DIFFERENTIAL:				1.02	1.03
GEOMETRIC MEAN: (= [(A <sub>1</sub> /S <sub>1</sub> ) (A <sub>2</sub> /S <sub>2</sub> ) . . . (A <sub>n</sub> /S <sub>n</sub> )] <sup>1/n</sup> )				113.1	100.9
MODE: (= A/S that occurs most often)				148.4	135.1
			<b>Selected RMV Ratio</b>	<b>114</b>	
% of Similarity		123%			
<b>Sale Count: 37 = 2%</b>			<b>Sample Size</b>	<b>Sample Popul'n Weight</b>	
<b>Weighting and Adjustment Analysis:</b>			<b>Factor</b>	<b>RMVs</b>	<b>Weight Weight %Sim</b>
<b>Overall Adjustment =</b>			<b>114</b>	\$9,180,774	
<b>Land Adjustment =</b>			<b>100</b>	\$2,839,887	30.9% 48.0% 191.3% <b>100</b>
\$ 221,467,830					
<b>Improvements Adjustment =</b>			<b>120</b>	\$6,340,887	69.1% 52.0% 92.8% <b>120</b>
\$239,785,311					
\$ 461,253,141	Cumulative Checks:		<b>114</b>	\$9,180,774	100.0% 100.0% 100

**Frequency Distribution and Histogram**

Bin	BEFORE	AFTER
Less	0	0
60	0	2
70	3	3
80	2	4
90	5	4
100	2	6
110	5	5
120	6	5
130	4	3
140	4	3
150	4	2
More	2	0
	37	37

The land will not receive a trend as it is in the reappraisal area and the improvements will receive a 120 trend for the 2010-2011 tax year.

Last year Appraised:	N/A	COD Maximum Standard:		20				
<b>VALUATION HISTORY</b>		2004	2005	2006	2007	2008	2009	2010
Coefficient of Dispersion		16	17	15	12	10	17	18
Price Related Differential		1.02	1.03	1.01	1.01	1.01	1.00	1.03

		31%	69%		Change Adjustment =	See Chart	<b>BEFORE AND AFTER RATIOS TABLE</b>						
SALE #	Row No.	LAND VALUE	IMPRVMNT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	ABS DEV	Before Bin	TRENDED RMVS	AFTER RATIO	ABS DEV	After Bin
		\$2,839,887	\$6,340,887	\$9,180,774	\$8,475,536	\$8,088,939	4304	818.90		\$8,112,090	3,835	708.90	
4	1	\$72,250	\$99,873	\$172,123	\$158,000	\$144,259	119	1.90	120	\$155,291	108	3	110
6	2	\$83,860	\$264,498	\$348,358	\$280,000	\$255,650	136	18.90	140	\$303,780	119	14	120
36	3	\$87,850	\$92,815	\$180,665	\$175,000	\$159,781	113	4.30	110	\$165,022	103	1	100
39	4	\$44,550	\$381,201	\$425,751	\$325,000	\$296,736	144	26.10	140	\$361,504	122	17	120
56	5	\$98,306	\$160,751	\$259,057	\$197,000	\$179,868	144	26.60	140	\$231,964	129	25	130
61	6	\$184,557	\$467,715	\$652,272	\$541,500	\$494,408	132	14.50	130	\$573,444	116	12	120
95	7	\$44,550	\$351,490	\$396,040	\$285,000	\$260,215	152	34.80	150	\$336,800	129	25	130
111	8	\$77,550	\$274,411	\$351,961	\$290,000	\$264,780	133	15.50	130	\$305,712	116	11	120
184	9	\$82,500	\$82,240	\$164,740	\$129,900	\$115,588	143	25.10	140	\$150,879	131	26	130
213	10	\$82,500	\$205,981	\$288,481	\$302,936	\$269,559	107	10.40	110	\$253,765	94	10	90
263	11	\$77,550	\$87,462	\$165,012	\$125,000	\$111,228	148	31.00	150	\$150,271	135	31	140
264	12	\$77,550	\$87,462	\$165,012	\$125,000	\$111,228	148	31.00	150	\$150,271	135	31	140
350	13	\$67,250	\$139,148	\$206,398	\$190,000	\$169,066	122	4.70	120	\$182,946	108	4	110
390	14	\$61,950	\$84,779	\$146,729	\$126,500	\$112,562	130	13.00	130	\$132,440	118	13	120
440	15	\$44,550	\$200,857	\$245,407	\$150,000	\$141,891	173	55.60	170	\$211,555	149	45	150
560	16	\$67,250	\$177,400	\$244,650	\$207,500	\$196,282	125	7.20	120	\$214,751	109	5	110
559	17	\$49,450	\$12,612	\$62,062	\$99,000	\$93,648	66	51.10	70	\$59,936	64	41	60
669	18	\$72,250	\$129,984	\$202,234	\$296,000	\$279,998	72	45.20	70	\$180,327	64	40	60
685	19	\$77,550	\$174,826	\$252,376	\$290,000	\$274,322	92	25.40	90	\$222,911	81	23	80
684	20	\$99,850	\$84,152	\$184,002	\$170,000	\$160,809	114	3.00	110	\$169,819	106	1	110
691	21	\$44,550	\$287,884	\$332,434	\$280,000	\$264,863	126	8.10	130	\$283,914	107	3	110
698	22	\$150,150	\$206,806	\$356,956	\$410,000	\$410,000	87	30.30	90	\$322,101	79	26	80
746	23	\$44,500	\$70,231	\$114,731	\$153,500	\$153,500	75	42.70	70	\$102,894	67	38	70
757	24	\$87,850	\$175,512	\$263,362	\$350,000	\$350,000	75	42.20	80	\$233,781	67	38	70
768	25	\$87,850	\$82,471	\$170,321	\$177,000	\$177,000	96	21.20	100	\$156,421	88	16	90
780	26	\$67,250	\$87,637	\$154,887	\$166,500	\$166,500	93	24.40	90	\$140,117	84	20	80
783	27	\$67,250	\$78,041	\$145,291	\$145,000	\$145,000	100	17.20	100	\$132,138	91	13	90
794	28	\$90,464	\$53,248	\$143,712	\$92,700	\$92,700	155	37.60	160	\$134,738	145	41	150
801	29	\$82,550	\$66,769	\$149,319	\$182,500	\$182,500	82	35.60	80	\$138,066	76	29	80
831	30	\$69,950	\$65,542	\$135,492	\$90,000	\$90,000	151	33.10	150	\$124,446	138	34	140
845	31	\$87,850	\$83,475	\$171,325	\$185,000	\$185,000	93	24.80	90	\$157,256	85	20	90
853	32	\$87,850	\$85,682	\$173,532	\$165,000	\$165,000	105	12.20	110	\$159,091	96	8	100
893	33	\$44,550	\$275,197	\$319,747	\$365,000	\$365,000	88	29.80	90	\$273,366	75	30	70
902	34	\$44,550	\$260,721	\$305,271	\$250,000	\$250,000	122	4.70	120	\$261,329	105	-	100
944	35	\$44,550	\$260,721	\$305,271	\$260,000	\$260,000	117	-	120	\$261,329	101	4	100
970	36	\$44,550	\$275,197	\$319,747	\$275,000	\$275,000	116	1.10	120	\$273,366	99	5	100
991	37	\$139,950	\$366,096	\$506,046	\$465,000	\$465,000	109	8.60	110	\$444,345	96	9	100

# Recreational Properties - LKF

Accounts: 798

MEASURES OF CENTRAL TENDENCY AND UNIFORMITY	BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)	111	99.2
AVERAGE ABSOLUTE DEVIATION:		23.0
COEFFICIENT OF DISPERSION:		20.7
ARITHMETIC MEAN: ( $= \sum(A_i/S_i)/n$ )	113	102
STANDARD DEVIATION:		31.8
COEFFICIENT OF VARIATION:		28.2
WEIGHTED MEAN: ( $= \sum(A_i/S_i)S_i$ )	123	111.3
PRICE RELATED DIFFERENTIAL:		0.92
GEOMETRIC MEAN: ( $= [(A_1/S_1) (A_2/S_2) \dots (A_n/S_n)]^{1/n}$ )	108	98.7
MODE: (= A/S that occurs most often)	#N/A	#N/A

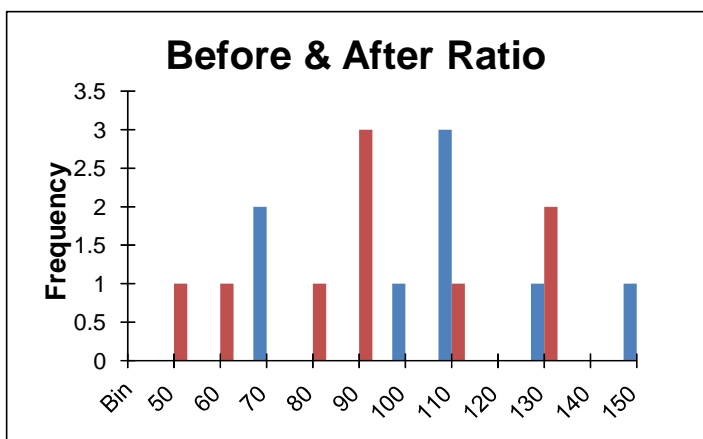
**Selected RMV Ratio** 111

% of Similarity 55%

Weighting and Adjustment Analysis:		Ratios	RMVs	Sample Weight	Popul'n Weight	Weight %Sim	Ratio
<b>Overall Adjustment</b>		<b>= 111</b>	\$3,011,889				111
RMV	Land Adjustment	= 100	\$839,697	27.9%	35.2%	69.9%	100
RMV	Improvements Adjustment	= 115	\$2,172,192	72.1%	64.8%	49.8%	115
Cummulative Checks:		111	\$3,011,889	100.0%	100.0%		

## Frequency Distribution and Histogram

Bin	BEFORE	AFTER
50	0	0
60	0	1
70	2	1
80	0	0
90	0	1
100	1	3
110	3	0
120	0	1
130	1	0
140	0	2
150	1	0
More	1	0
	9	9



**Comments:** The study of Recreational improved & unimproved properties returns a ratio of 100 for land and 115 for improvements.

VALUATION HISTORY	2004	2005	2006	2007	2008	2009	2010
Coefficient of Dispersion	20	20	22	10	12	9	20
Price Related Differential	1.06	1.06	1.05	0.97	1.02	1.02	0.92

		28%	72%	Change Adjustment =	See Time Chart	<b>BEFORE AND AFTER RATIOS TABLE</b>							
SALE #	ROW No	LAND VALUE	IMPRVMT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	ABS DEV	Before Bin	TRENDED RMVS	AFTER RATIO	ABS DEV	After Bin
		\$839,697	\$2,172,192	\$3,011,889	\$2,549,000	\$2,447,839	1,013	207		\$2,724,300	921	183	
12	1	\$29,036	\$30,277	\$59,313	\$100,000	\$90,997	65	45.80	70.00	\$55,300	61	38.40	60.00
24	2	\$281,200	\$690,416	\$971,616	\$679,000	\$617,871	157	46.30	160.00	\$880,200	143	43.30	140.00
274	3	\$46,190	\$165,820	\$212,010	\$185,000	\$191,675	111	0.40	110.00	\$190,100	99	-	100.00
482	4	\$101,625	\$74,020	\$175,645	\$190,000	\$178,020	99	12.30	100.00	\$165,800	93	6.10	90.00
572	5	\$101,626	\$182,860	\$284,486	\$230,000	\$215,498	132	21.00	130.00	\$260,300	121	21.60	120.00
620	6	\$76,047	\$109,108	\$185,155	\$178,000	\$166,777	111	-	110.00	\$170,700	102	3.20	100.00
787	7	\$62,220	\$350,281	\$412,501	\$370,000	\$370,000	112	0.50	110.00	\$366,100	99	0.30	100.00
728	8	\$68,057	\$427,480	\$495,537	\$322,000	\$322,000	154	42.90	150.00	\$439,000	136	37.10	140.00
962	9	\$73,696	\$141,930	\$215,626	\$295,000	\$295,000	73	37.90	70.00	\$196,800	67	32.50	70.00

## Commercial & Industrial Properties

Accounts: 2,846

MEASURES OF CENTRAL TENDENCY AND UNIFORMITY	BEFORE	AFTER
MEDIAN: (= A/S in array found at $0.5(n) + 0.5$ )	113	100.0
AVERAGE ABSOLUTE DEVIATION:		12.9
COEFFICIENT OF DISPERSION:	13.0	12.9
ARITHMETIC MEAN: ( $= \sum(A/S)/n$ )	112	98
STANDARD DEVIATION:		16
COEFFICIENT OF VARIATION:		17
WEIGHTED MEAN: ( $= \sum A/\sum S$ )	117	103.3
PRICE RELATED DIFFERENTIAL:	0.96	0.94
GEOMETRIC MEAN: ( $= [(A_1/S_1) (A_2/S_2) \dots (A_n/S_n)]^{1/n}$ )	109	96.2
MODE: (= A/S that occurs most often)	#N/A	100.3

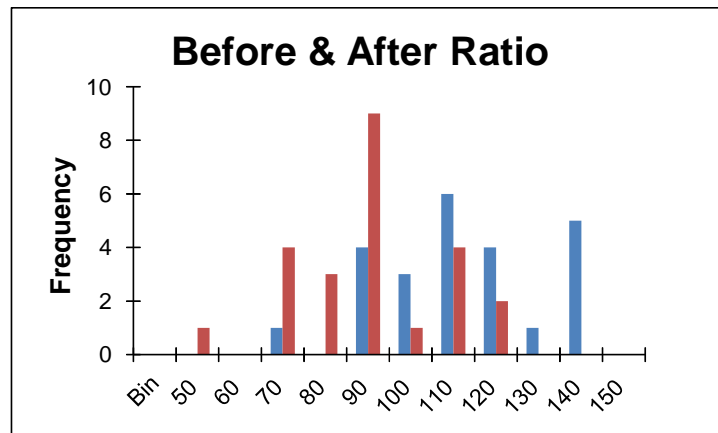
**Selected RMV Ratio** 113

% of Similarity 140%

Sales Count: 24 = 1% Sample Size		Sample Weight	Popul'n Weight	Weight %Sim	Ratio
<b>Weighting and Adjustment Analysis:</b>		Ratios	RMVs		
<b>Overall Adjustment = 113</b>			\$6,847,804		113
RMV	Land Adjustment = 113	\$3,399,546	49.6%	40.4%	114.2% 113
RMV	Improvements Adjustment = 113	\$3,448,258	50.4%	59.6%	166.3% 113
\$1,140,284,623		Cummulative Checks: 113	\$6,847,804	100.0%	100.0%

### Frequency Distribution and Histogram

Bin	BEFORE	AFTER
50	0	0
60	0	1
70	1	0
80	0	4
90	4	3
100	3	9
110	6	1
120	4	4
130	1	2
140	5	0
150	0	0
More	0	0
	24	24



Comments: The study of Commercial & Industrial improved properties indicates a trend of 113 for both land and improvements for the 2010-2011 assessment year.

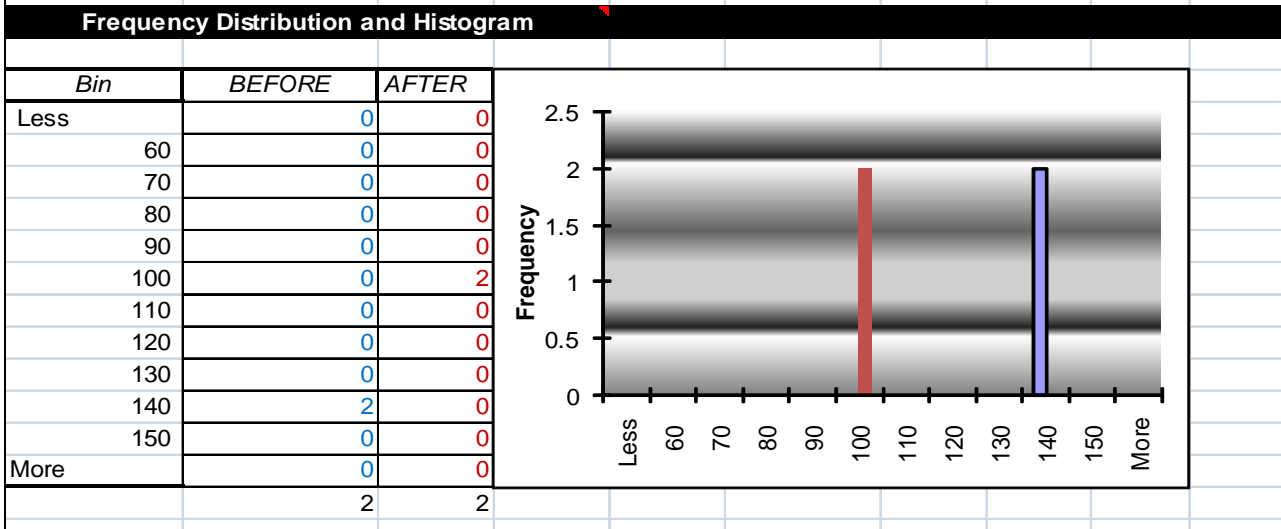
Last year Appraised:	N/A	COD Maximum Standard:	20	Small Urban				
VALUATION HISTORY		2004	2005	2006	2007	2008	2009	2010
Coefficient of Dispersion		18	18	22	16	19	25	13
Price Related Differential		1.04	1.00	1.03	1.03	1.04	1.02	0.94

		50%	50%	Change Adjustment =	See Time Chart	<b>BEFORE AND AFTER RATIOS TABLE</b>							
SALE #	ROW NO	LAND VALUE	IMPRVMT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	ABS DEV	Before Bin	TRENDED RMVS	AFTER RATIO	ABS DEV	After Bin
		\$3,399,546	\$3,448,258	\$6,847,804	\$6,698,300	\$5,865,830	2.698	352		\$6,060,100	2,387	311	
2	1	\$30,234	\$96,667	\$126,901	\$130,000	\$112,743	113	0.35	110	\$112,300	100	0.70	100
13	2	\$97,510	\$72,598	\$170,108	\$168,500	\$146,133	116	3.45	120	\$150,500	103	2.70	100
48	3	\$240,000	\$102,881	\$342,881	\$327,000	\$283,593	121	7.95	120	\$303,400	107	6.70	110
52	4	\$0	\$190,573	\$190,573	\$225,000	\$195,133	98	15.25	100	\$168,600	86	13.90	90
62	5	\$92,158	\$46,491	\$138,649	\$180,000	\$156,106	89	24.15	90	\$122,700	79	21.70	80
193	6	\$18,706	\$57,986	\$76,692	\$71,750	\$56,511	136	22.75	140	\$67,900	120	19.90	120
231	7	\$33,670	\$118,686	\$152,356	\$170,000	\$133,894	114	0.85	110	\$134,800	101	0.40	100
256	8	\$84,175	\$0	\$84,175	\$155,000	\$122,080	69	43.95	70	\$74,500	61	39.30	60
316	9	\$74,821	\$175,179	\$250,000	\$250,000	\$196,903	127	14.05	130	\$221,200	112	12.00	110
366	10	\$84,200	\$177,263	\$261,463	\$240,000	\$189,027	138	25.35	140	\$231,400	122	22.10	120
404	11	\$128,000	\$123,100	\$251,100	\$345,000	\$271,726	92	20.55	90	\$222,200	82	18.50	80
405	12	\$62,000	\$94,300	\$156,300	\$175,000	\$137,832	113	0.45	110	\$138,300	100	-	100
413	13	\$248,000	\$103,000	\$351,000	\$397,000	\$312,681	112	0.65	110	\$310,600	99	1.00	100
416	14	\$190,000	\$151,100	\$341,100	\$300,000	\$236,283	144	31.45	140	\$301,900	128	27.50	130
417	15	\$84,500	\$68,700	\$153,200	\$213,470	\$168,131	91	21.85	90	\$135,600	81	19.60	80
451	16	\$113,636	\$58,333	\$171,969	\$206,610	\$151,758	113	0.35	110	\$152,200	100	-	100
502	17	\$154,545	\$163,636	\$318,181	\$350,000	\$257,080	124	10.85	120	\$281,600	110	9.20	110
554	18	\$117,845	\$23,821	\$141,666	\$210,000	\$154,248	92	21.15	90	\$125,400	81	19.00	80
804	19	\$294,612	\$271,129	\$565,741	\$580,000	\$580,000	98	15.45	100	\$500,700	86	14.00	90
854	20	\$75,000	\$128,500	\$203,500	\$210,000	\$210,000	97	16.05	100	\$180,100	86	14.50	90
947	21	\$37,411	\$66,967	\$104,378	\$95,000	\$95,000	110	3.05	110	\$92,400	97	3.00	100
960	22	\$81,000	\$106,300	\$187,300	\$160,000	\$160,000	117	4.15	120	\$165,800	104	3.30	100
967	23	\$348,000	\$532,000	\$880,000	\$650,000	\$650,000	135	22.45	140	\$778,800	120	19.50	120
972	24	\$709,523	\$519,048	\$1,228,571	\$888,970	\$888,970	138	25.25	140	\$1,087,200	122	22.00	120



MEASURES OF CENTRAL TENDENCY AND UNIFORMITY				BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)				141.0	100.0
AVERAGE ABSOLUTE DEVIATION:				2.40	1.70
<b>COEFFICIENT OF DISPERSION:</b>				<b>1.70</b>	<b>1.70</b>
ARITHMETIC MEAN: (= $\Sigma(A/S)/n$ )				141.0	100.0
STANDARD DEVIATION:				3.39	2.40
COEFFICIENT OF VARIATION:				2.41	2.40
WEIGHTED MEAN: (= $\Sigma A/\Sigma S$ )				140.3	99.5
PRICE RELATED DIFFERENTIAL:				1.00	1.00
GEOMETRIC MEAN: (= $[(A_1/S_1) (A_2/S_2) \dots (A_n/S_n)]^{1/n}$ )				141.0	100.0
MODE: (= A/S that occurs most often)				#N/A	#N/A

% of Similarity	93%	<b>Selected RMV Ratio</b>	<b>141</b>		
<b>Sale Count:</b>	<b>2</b>	<b>= 2%</b>	<b>Sample Size</b>	<b>Sample Popul'n</b>	<b>Weight</b>
<b>Weighting and Adjustment Analysis:</b>			<b>Factor</b>	<b>RMVs</b>	<b>Weight Weight %Sim</b>
<b>Overall Adjustment =</b>			<b>141</b>	\$401,459	71%
<b>Land Adjustment =</b>			<b>100</b>	\$0	0.0% 4.2% #DIV/0! <b>100</b>
\$ 653,300					
<b>Improvements Adjustment =</b>			<b>141</b>	\$401,459	100.0% 95.8% 89.5% <b>141</b>
\$15,083,454					
\$ 15,736,754	Cummulative Checks:		<b>141</b>	\$401,459	100.0% 100.0%



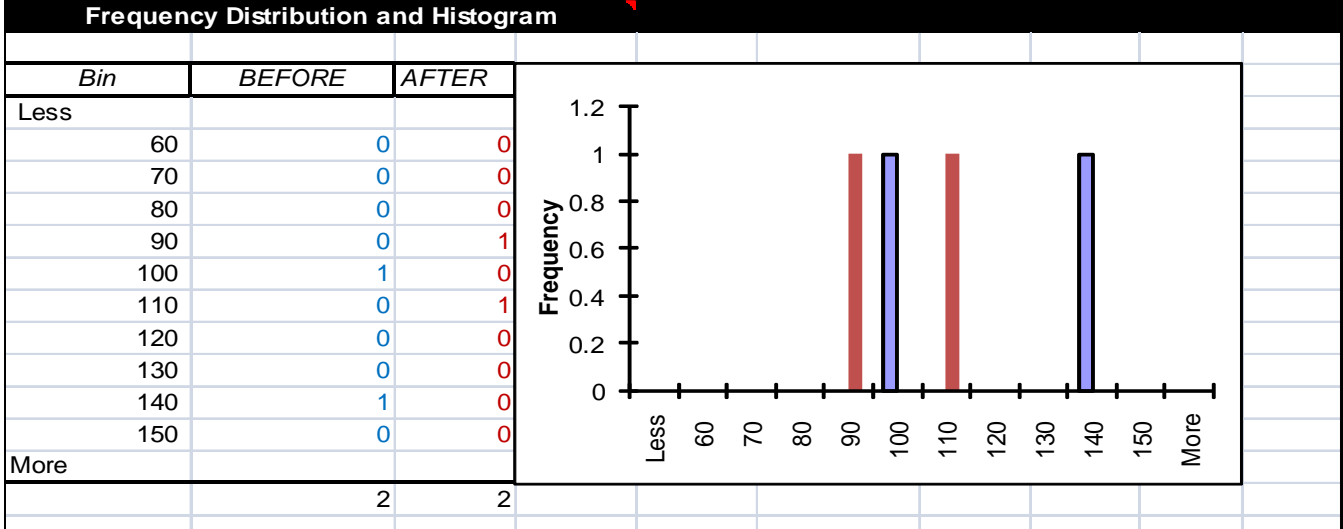
Property Class 702 (Condomiums) will have a trend of 141 for improvements only for the 2010-2011 assessment year.

Last year Appraised:	N/A	COD Maximum Standard:	12
<b>VALUATION HISTORY</b>			
Coefficient of Dispersion	2004: 14	2005: 17	2006: 13
Price Related Differential	2007: 7	2008: 14	2009: 16
	2010: 2	1.05	1.03
	1.02	1.01	1.11
	1.04	1.03	1.00

		0%	100%		Change Adjustment =	See Chart	<b>BEFORE AND AFTER RATIOS TABLE</b>						
SALE #	Row No.	LAND VALUE	IMPRVMT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	ABS DEV	Before Bin	TRENDED RMVS	AFTER RATIO	ABS DEV	After Bin
		\$0	\$401,459	\$401,459	\$286,117	\$286,117	282	4.80		\$284,723	200	3.40	
11	1	\$0	\$144,964	\$144,964	\$101,117	\$101,117	143	2.40	140	\$102,811	102	2	100
189	2	\$0	\$256,495	\$256,495	\$185,000	\$185,000	139	2.40	140	\$181,911	98	2	100

MEASURES OF CENTRAL TENDENCY AND UNIFORMITY				BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)				120.9	100.0
AVERAGE ABSOLUTE DEVIATION:				16.05	12.60
COEFFICIENT OF DISPERSION:				13.28	12.60
ARITHMETIC MEAN: (= $\Sigma(A/S)/n$ )				120.9	100.0
STANDARD DEVIATION:				22.70	17.82
COEFFICIENT OF VARIATION:				18.78	17.82
WEIGHTED MEAN: (= $\Sigma A/\Sigma S$ )				118.5	100.0
PRICE RELATED DIFFERENTIAL:				1.02	1.00
GEOMETRIC MEAN: (= $[(A_1/S_1) (A_2/S_2) \dots (A_n/S_n)]^{1/n}$ )				119.8	100.0
MODE: (= A/S that occurs most often)				#N/A	#N/A

% of Similarity	122%	<b>Selected RMV Ratio</b>	121		
Sale Count: 2 = 1%		Sample Size		Sample Popul'n Weight	
<b>Weighting and Adjustment Analysis:</b>		Factor	RMVs	Weight	Weight %Sim
<b>Overall Adjustment =</b>		121	\$360,119		83%
<b>Land Adjustment =</b>		100	\$133,452	37.1%	36.8% 121.1% 100
\$ 19,880,505					
<b>Improvements Adjustment =</b>		133	\$226,667	62.9%	63.2% 122.3% 133
\$34,093,571					
\$ 53,974,076	Cummulative Checks:	121	\$360,119	100.0%	100.0%



PC 711 will receive no trend land and 133 for improvements for the 2010-2011 assessment year.

Last year Appraised:	N/A	COD Maximum Standard:	20				
<b>VALUATION HISTORY</b>							
Coefficient of Dispersion	2004	2005	2006	2007	2008	2009	2010
Price Related Differential	11	18	17	18	8	7	13
	1.00	1.03	1.06	1.03	1.02	1.04	1.00

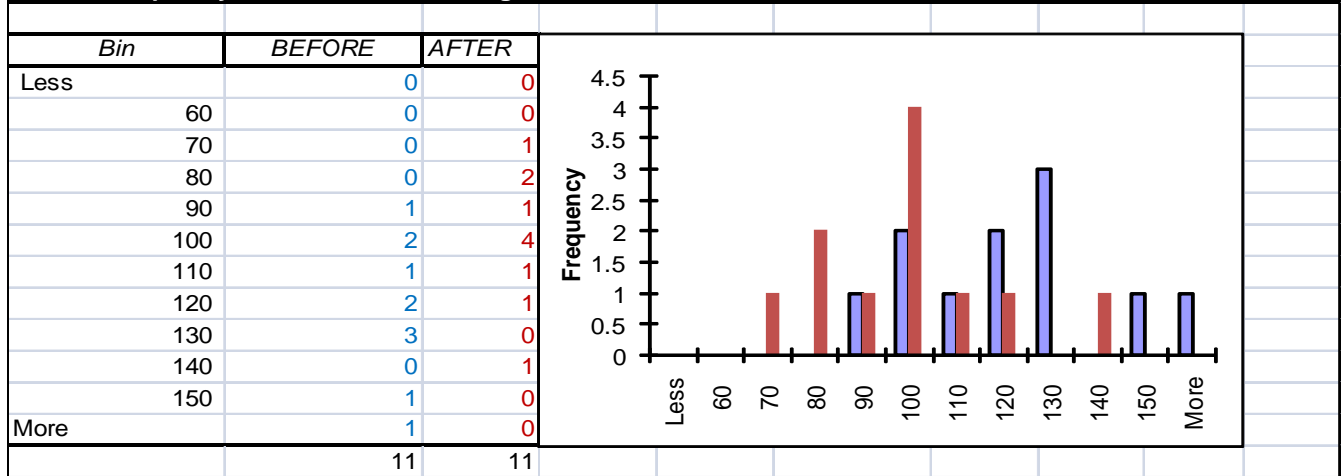
		37%	63%		Change Adjustment =	See Chart	<b>BEFORE AND AFTER RATIOS TABLE</b>						
SALE #	ROW NO.	LAND VALUE	IMPRVMT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	ABS DEV	Before Bin	TRENDED RMVS	AFTER RATIO	ABS DEV	After Bin
			\$133,452	\$226,667	\$360,119	\$304,000	\$304,000	242	32.10		\$303,413	203	25.20
57	1	\$73,452	\$110,029	\$183,481	\$175,000	\$175,000	105	16.05	100	\$155,955	89	13	90
342	2	\$60,000	\$116,638	\$176,638	\$129,000	\$129,000	137	16.05	140	\$147,458	114	13	110

MEASURES OF CENTRAL TENDENCY AND UNIFORMITY		BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)		123.6	100.4
AVERAGE ABSOLUTE DEVIATION:			14.15
<b>COEFFICIENT OF DISPERSION:</b>		<b>14.08</b>	<b>14.10</b>
ARITHMETIC MEAN: (= $\Sigma(A/S)/n$ )		122.7	99.7
STANDARD DEVIATION:			18.81
COEFFICIENT OF VARIATION:		18.87	18.86
WEIGHTED MEAN: (= $\Sigma A/\Sigma S$ )		120.1	97.6
PRICE RELATED DIFFERENTIAL:		1.02	1.02
GEOMETRIC MEAN: (= $[(A_1/S_1) (A_2/S_2) \dots (A_n/S_n)]^{1/n}$ )		120.8	98.2
MODE: (= A/S that occurs most often)		#N/A	#N/A

% of Similarity	141%	<b>Selected RMV Ratio</b>	<b>123</b>
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Weighting and Adjustment Analysis:		Factor	RMVs	Weight	Popul'n Weight	%Sim
<b>Overall Adjustment</b>	<b>=</b>	<b>123</b>	\$1,917,752			81%
<b>Land Adjustment</b>	<b>=</b>	<b>123</b>	\$587,532	30.6%	32.7%	149.9%
\$ 47,953,072						<b>123</b>
<b>Improvements Adjustment</b>	<b>=</b>	<b>123</b>	\$1,330,220	69.4%	67.3%	136.5%
\$98,891,182						<b>123</b>
\$ 146,844,254	Cummulative Checks:	<b>123</b>	\$1,917,752	100.0%	100.0%	100

**Frequency Distribution and Histogram**



Property Class 721 (Duplex, Triplex & Four Plexes ) will receive an overall adjustment of 123 for both land and improvements for the 2010-2011 assessment year.

Last year Appraised:	N/A	COD Maximum Standard:		20				
<b>VALUATION HISTORY</b>		2004	2005	2006	2007	2008	2009	2010
Coefficient of Dispersion		13	14	18	12	13	12	14
Price Related Differential		1.00	1.05	1.03	1.00	0.99	1.07	1.02

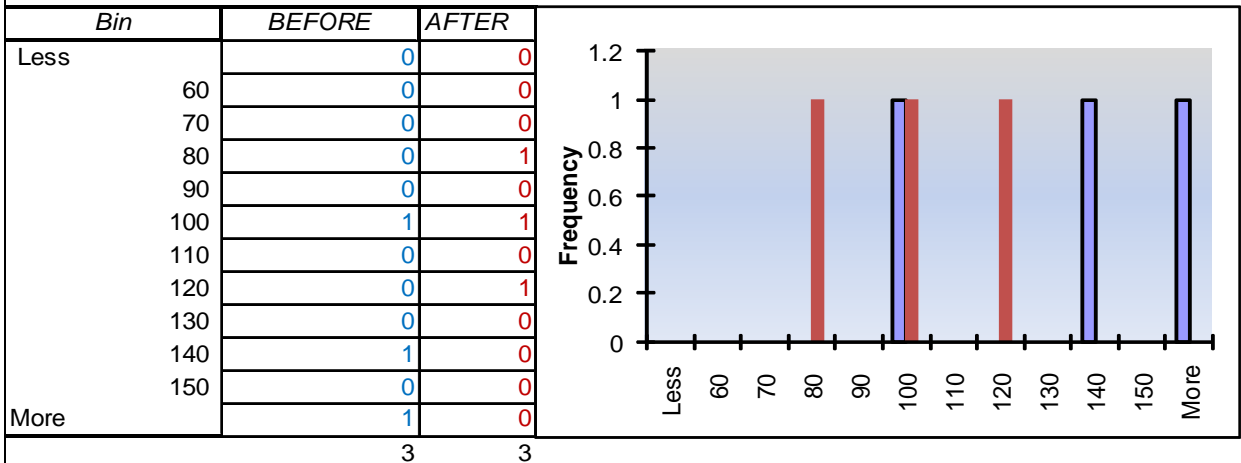
		31%	69%		Change Adjustment =	See Chart	<b>BEFORE AND AFTER RATIOS TABLE</b>						
SALE #	Row No.	LAND VALUE	IMPRVMT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	ABS DEV	Before Bin	TRENDED RMVS	AFTER RATIO	ABS DEV	After Bin
		\$587,532	\$1,330,220	\$1,917,752	\$1,680,130	\$1,597,165	1350	191.40		\$1,559,148	1,097	155.70	
30	1	\$49,371	\$172,331	\$221,702	\$193,000	\$174,171	127	3.70	130	\$180,246	104	3	100
73	2	\$42,082	\$104,120	\$146,202	\$167,242	\$150,926	97	26.70	100	\$118,863	79	22	80
84	3	\$70,000	\$103,589	\$173,589	\$155,688	\$140,499	124	-	120	\$141,129	100	-	100
461	4	\$30,907	\$112,116	\$143,023	\$137,500	\$131,911	108	15.20	110	\$116,279	88	12	90
487	5	\$45,835	\$92,427	\$138,262	\$107,700	\$103,322	134	10.20	130	\$112,408	109	8	110
519	6	\$70,000	\$76,682	\$146,682	\$149,000	\$142,943	103	21.00	100	\$119,254	83	17	80
544	7	\$45,835	\$125,094	\$170,929	\$197,000	\$188,992	90	33.20	90	\$138,967	74	27	70
576	8	\$49,371	\$89,489	\$138,860	\$95,000	\$91,138	152	28.80	150	\$112,894	124	24	120
636	9	\$80,500	\$106,220	\$186,720	\$116,500	\$111,764	167	43.50	170	\$151,805	136	35	140
751	10	\$54,543	\$249,107	\$303,650	\$237,000	\$237,000	128	4.50	130	\$246,870	104	4	100
860	11	\$49,088	\$99,045	\$148,133	\$124,500	\$124,500	119	4.60	120	\$120,433	97	4	100

MEASURES OF CENTRAL TENDENCY AND UNIFORMITY	BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)	138.0	100.0
AVERAGE ABSOLUTE DEVIATION:		14.70
<b>COEFFICIENT OF DISPERSION:</b>	<b>14.71</b>	<b>14.70</b>
ARITHMETIC MEAN: (= Σ(A/S)/n)	136.1	98.6
STANDARD DEVIATION:		22.08
COEFFICIENT OF VARIATION:		22.39
WEIGHTED MEAN: (= ΣA/ΣS)	146.5	106.2
PRICE RELATED DIFFERENTIAL:		0.93
GEOMETRIC MEAN: (= [(A <sub>1</sub> /S <sub>1</sub> ) (A <sub>2</sub> /S <sub>2</sub> ) . . . (A <sub>n</sub> /S <sub>n</sub> )] <sup>1/n</sup> )	133.8	96.9
MODE: (= A/S that occurs most often)	#N/A	#N/A

% of Similarity	109%	<b>Selected RMV Ratio</b>	<b>138</b>
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Sale Count:	3	=	2%	Sample Size	Sample Popul'n Weight
Weighting and Adjustment Analysis:	Factor	RMVs	Weight	Weight	%Sim
<b>Overall Adjustment</b>	<b>= 138</b>	\$1,516,451			72%
<b>Land Adjustment</b>	<b>= 138</b>	\$302,198	19.9%	20.3%	111.3%
\$ 17,713,394					
<b>Improvements Adjustment</b>	<b>= 138</b>	\$1,214,253	80.1%	79.7%	109.0%
\$69,688,479					
\$ 87,401,873	Cummulative Checks:	<b>138</b>	\$1,516,451	100.0%	100.0%
					100

Frequency Distribution and Histogram



PC 731 (Apartment Complexes) will receive an overall trend for both land and improvements of 138 for the 2010-2011 assessment year.

Last year Appraised:	N/A	COD Maximum Standard:	20				
VALUATION HISTORY	2004	2005	2006	2007	2008	2009	2010
Coefficient of Dispersion	14	17	6	10	17	na	15
Price Related Differential	1.05	0.94	1.02	1.01	0.98	na	0.93

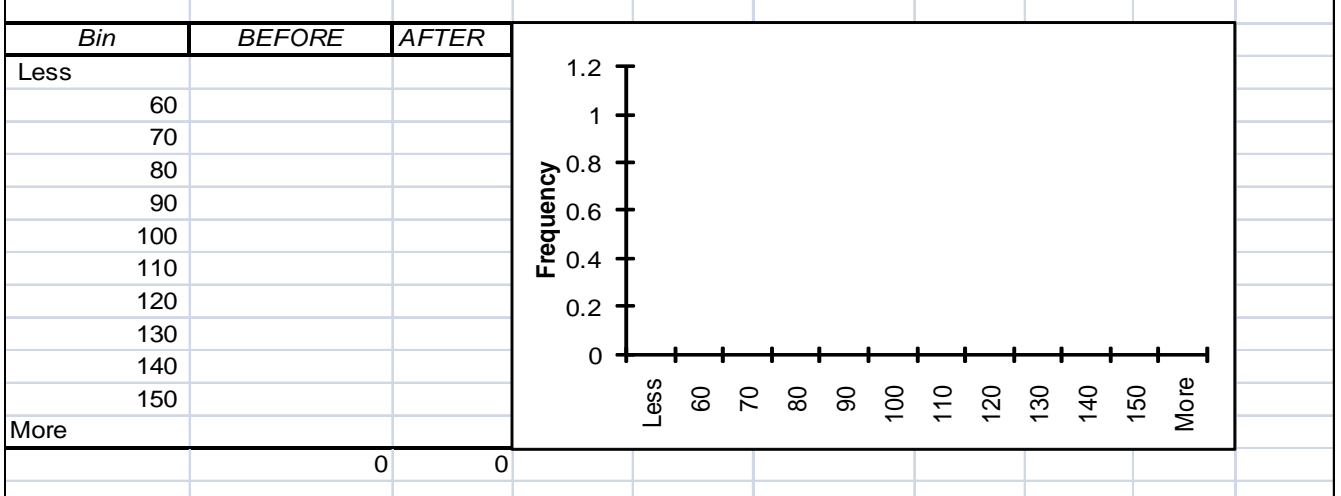
		20%	80%		Change Adjustment =	See Chart	<b>BEFORE AND AFTER RATIOS TABLE</b>						
SALE #	ROW NO.	LAND VALUE	IMPRVMT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	ABS DEV	Before Bin	TRENDED RMVS	AFTER RATIO	ABS DEV	After Bin
		\$302,198	\$1,214,253	\$1,516,451	\$1,035,152	\$1,035,152	408	60.90		\$1,098,878	296	44.10	
114	1	\$48,206	\$213,643	\$261,849	\$250,000	\$250,000	105	33.30	100	\$189,746	76	24	80
595	2	\$49,899	\$177,827	\$227,726	\$165,000	\$165,000	138	-	140	\$165,019	100	-	100
897	3	\$204,093	\$822,783	\$1,026,876	\$620,152	\$620,152	166	27.60	170	\$744,113	120	20	120



MEASURES OF CENTRAL TENDENCY AND UNIFORMITY				BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)				NA	NA
AVERAGE ABSOLUTE DEVIATION:				NA	NA
COEFFICIENT OF DISPERSION:				NA	NA
ARITHMETIC MEAN: (= $\sum(A/S)/n$ )				NA	-
STANDARD DEVIATION:				NA	NA
COEFFICIENT OF VARIATION:				NA	NA
WEIGHTED MEAN: (= $\sum A/\sum S$ )				NA	NA
PRICE RELATED DIFFERENTIAL:				NA	NA
GEOMETRIC MEAN: (= $[(A_1/S_1) (A_2/S_2) \dots (A_n/S_n)]^{1/n}$ )				NA	NA
MODE: (= A/S that occurs most often)				NA	NA

% of Similarity	#DIV/0!	<b>Selected RMV Ratio</b>	0		
<b>Sale Count:</b>	0	=	0%	<b>Sample Size</b>	<b>Sample Weight</b>
<b>Weighting and Adjustment Analysis:</b>			<b>Factor</b>	<b>RMVs</b>	<b>Popul'n Weight</b>
<b>Overall Adjustment</b>	=	0	\$0		#DIV/0!
<b>Land Adjustment</b>	=	0	\$0	#DIV/0!	45.9%
\$ 35,518,741					#DIV/0!
<b>Improvements Adjustment</b>	=	#DIV/0!	\$0	#DIV/0!	54.1%
\$41,896,837					#DIV/0!
\$ 77,415,578	Cummulative Checks:	#DIV/0!	\$0	#DIV/0!	100.0%

**Frequency Distribution and Histogram**



Due to the absence of any sales, there will be no trend applied to Manufactured Parks for the 2010-2011 assessment year.

Last year Appraised:	N/A	COD Maximum Standard:	20					
VALUATION HISTORY		2004	2005	2006	2007	2008	2009	2010
Coefficient of Dispersion		12	15	19	17	NA	6	NA
Price Related Differential		0.99	1.02	1.00	1.00	NA	1.04	NA

**PERSONAL PROPERTY MANUFACTURED STRUCTURES (PC 2\*\*M)**

**Accounts: 2,431**

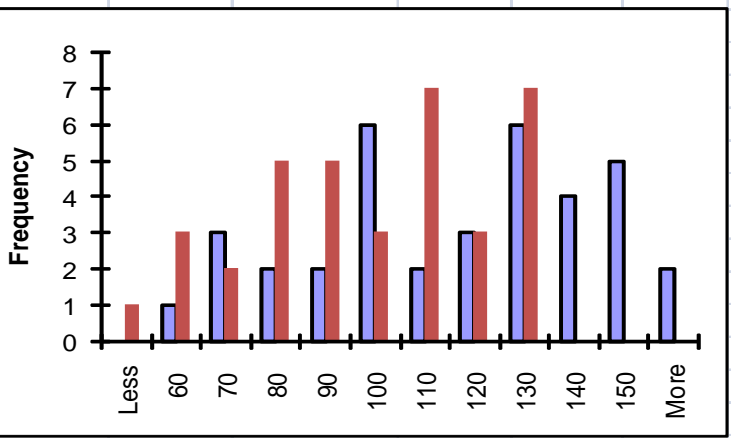
MEASURES OF CENTRAL TENDENCY AND UNIFORMITY				BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)				119.0	100.0
AVERAGE ABSOLUTE DEVIATION:				23.63	19.84
<b>COEFFICIENT OF DISPERSION:</b>				<b>19.86</b>	<b>19.84</b>
ARITHMETIC MEAN: (= $\Sigma(A/S)/n$ )				116.4	97.8
STANDARD DEVIATION:				28.10	23.60
COEFFICIENT OF VARIATION:				24.14	24.12
WEIGHTED MEAN: (= $\Sigma A/\Sigma S$ )				109.2	91.8
PRICE RELATED DIFFERENTIAL:				1.07	1.07
GEOMETRIC MEAN: (= $[(A_1/S_1) (A_2/S_2) \dots (A_n/S_n)]^{1/n}$ )				112.8	94.8
MODE: (= A/S that occurs most often)				#N/A	#N/A

% of Similarity	84%	<b>Selected RMV Ratio</b>	<b>119</b>
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Sale Count: 36 = 1%		Sample Size	Sample Weight	Popul'n Weight	Weight %Sim
<b>Weighting and Adjustment Analysis:</b>		<b>Factor</b>	<b>RMVs</b>	<b>Weight</b>	<b>Weight %Sim</b>
<b>Overall Adjustment =</b>		<b>119</b>	\$1,273,804		84%
<b>Land Adjustment =</b>		<b>100</b>	\$0	0.0%	0.0% #DIV/0!
<b>Improvements Adjustment =</b>		<b>119</b>	\$1,273,804	100.0%	100.0% 83.6%
\$71,899,567					<b>119</b>
\$ 71,899,567		Cummulative Checks:	<b>119</b>	\$1,273,804	100.0% 100.0%

**Frequency Distribution and Histogram**

Bin	BEFORE	AFTER
Less	0	1
60	1	3
70	3	2
80	2	5
90	2	5
100	6	3
110	2	7
120	3	3
130	6	7
140	4	0
150	5	0
More	2	0
	36	36



All Personal Property Manufactured Structures (PC 2\*\*M) will have a trend of 119 for the 2010-2011 assessment year.

Last year Appraised:	N/A	COD Maximum Standard:				25		
VALUATION HISTORY		2004	2005	2006	2007	2008	2009	2010
Coefficient of Dispersion		22	21	39	20	21	21	19
Price Related Differential		1.05	1.04	1.13	1.05	1.02	1.02	1.07

		0%	100%		Change Adjustment =	See Chart	BEFORE AND AFTER RATIOS TABLE						
SALE #	Row No.	LAND VALUE	IMPRVMT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	ABS DEV	Before Bin	TRENDED RMVS	AFTER RATIO	ABS DEV	After Bin
		\$0	\$1,273,804	\$1,273,804	\$1,242,246	\$1,166,542	4191	850.60		\$1,070,424	3,522	714.20	
1	1	\$0	\$55,237	\$55,237	\$93,000	\$85,391	65	54.30	60	\$46,418	54	46	50
2	2	\$0	\$39,253	\$39,253	\$28,000	\$25,709	153	33.70	150	\$32,986	128	28	130
3	3	\$0	\$57,290	\$57,290	\$49,500	\$45,450	126	7.10	130	\$48,143	106	6	110
4	4	\$0	\$64,986	\$64,986	\$61,406	\$56,382	115	3.70	120	\$54,610	97	3	100
5	5	\$0	\$20,946	\$20,946	\$15,000	\$13,773	152	33.10	150	\$17,602	128	28	130
6	6	\$0	\$9,108	\$9,108	\$6,500	\$5,968	153	33.60	150	\$7,654	128	28	130
7	7	\$0	\$70,072	\$70,072	\$78,000	\$71,618	98	21.20	100	\$58,884	82	18	80
8	8	\$0	\$33,828	\$33,828	\$29,000	\$26,627	127	8.00	130	\$28,427	107	7	110
9	9	\$0	\$10,211	\$10,211	\$9,500	\$8,491	120	1.30	120	\$8,581	101	1	100
10	10	\$0	\$24,741	\$24,741	\$20,000	\$17,876	138	19.40	140	\$20,791	116	16	120
11	11	\$0	\$30,729	\$30,729	\$34,000	\$30,389	101	17.90	100	\$25,823	85	15	90
12	12	\$0	\$85,978	\$85,978	\$73,000	\$65,248	132	12.80	130	\$72,250	111	11	110
13	13	\$0	\$61,532	\$61,532	\$50,000	\$44,690	138	18.70	140	\$51,708	116	16	120
14	14	\$0	\$30,945	\$30,945	\$26,500	\$23,686	131	11.60	130	\$26,004	110	10	110
15	15	\$0	\$45,728	\$45,728	\$55,000	\$49,159	93	26.00	90	\$38,427	78	22	80
16	16	\$0	\$24,407	\$24,407	\$18,340	\$16,392	149	29.90	150	\$20,510	125	25	130
17	17	\$0	\$63,125	\$63,125	\$60,000	\$53,628	118	1.30	120	\$53,046	99	1	100
18	18	\$0	\$36,182	\$36,182	\$32,000	\$28,602	127	7.50	130	\$30,405	106	6	110
19	19	\$0	\$38,142	\$38,142	\$27,000	\$24,133	158	39.10	160	\$32,052	133	33	130
20	20	\$0	\$6,951	\$6,951	\$5,000	\$4,951	140	21.40	140	\$5,841	118	18	120
21	21	\$0	\$51,009	\$51,009	\$65,000	\$64,363	79	39.70	80	\$42,865	67	33	70
22	22	\$0	\$8,017	\$8,017	\$11,500	\$11,387	70	48.60	70	\$6,737	59	41	60
23	23	\$0	\$64,209	\$64,209	\$58,000	\$57,431	112	7.20	110	\$53,957	94	6	90
24	24	\$0	\$10,346	\$10,346	\$10,000	\$9,902	105	14.50	100	\$8,694	88	12	90
25	25	\$0	\$21,430	\$21,430	\$32,500	\$32,181	67	52.40	70	\$18,008	56	44	60
26	26	\$0	\$62,683	\$62,683	\$59,000	\$58,422	107	11.70	110	\$52,675	90	10	90
27	27	\$0	\$3,757	\$3,757	\$2,500	\$2,475	152	32.80	150	\$3,157	128	28	130
28	28	\$0	\$50,394	\$50,394	\$50,000	\$49,510	102	17.20	100	\$42,348	86	15	90
29	29	\$0	\$39,458	\$39,458	\$30,000	\$29,706	133	13.80	130	\$33,158	112	12	110
30	30	\$0	\$32,264	\$32,264	\$20,500	\$20,500	157	38.40	160	\$27,113	132	32	130
31	31	\$0	\$41,614	\$41,614	\$42,500	\$42,500	98	21.10	100	\$34,970	82	18	80
32	32	\$0	\$3,790	\$3,790	\$2,800	\$2,800	135	16.40	140	\$3,185	114	14	110
33	33	\$0	\$4,717	\$4,717	\$7,200	\$7,200	66	53.50	70	\$3,964	55	45	60
34	34	\$0	\$18,540	\$18,540	\$20,100	\$20,100	92	26.80	90	\$15,580	78	23	80
35	35	\$0	\$40,301	\$40,301	\$47,900	\$47,900	84	34.90	80	\$33,866	71	29	70
36	36	\$0	\$11,884	\$11,884	\$12,000	\$12,000	99	20.00	100	\$9,987	83	17	80

# COOS COUNTY

## CONDITION CODES

CODE	DESCRIPTION	SHORT DESC	U/N	LETTER
01	VERIFIED, FOR RATIO REPORT	VER R/R	U	Y
03	VERIFIED SKEW, HIGH/LOW	SKEW VER	U	Y
04	SA SALE ADJUSTED TO RMV	SA - RMV	U	N
08	VERIFIED, FORECLOSURE SALE	VER FORC	U	Y
11	GOOD SALE NOT VERIFIED, RATIO	GOOD NVR	U	Y
13	NOT VERIFIED SKEW, HIGH/LOW	SKEW NVR	U	Y
18	BANK TO PRIVATE	FORC NV	U	Y
20	VERIFIED SEG	SEG VER	U	Y
21	NOT VERIFIED SEG	SEG NVER	U	Y
22	DO NOT REPOPULATE CODE	REPOP NO	U	Y
41	VERIFIED FARM/FOREST	F/F VER	U	Y
42	NOT VERIFIED FARM/FOREST	F/F NVER	U	Y
55	MINERAL RIGHTS	MINERAL	N	N
60	VERIFIED NEW CONS'T.	CONS'T V	U	Y
61	NOT VERIFIED NEW CONS'T.	CONST NV	U	Y
62	ADDITIONAL CONS'T.	ADDCONST	U	Y
80	FORCLOSURE	FORLCOSE	U	N
83	COMPUTER ADDED SALE	COMPUTER	N	N
88	EXEMPT PROPERTY	EXEMPT	N	N
89	MISC. CPO,NONE,LOVE,DIVORCE,ET	MISC	U	N
91	PERSONAL PROPERTY	PP	U	N
92	ADMINISTRATIVE	SHERIFF	U	N
93	TRADE	TRADE	U	N
94	PARTIAL INTEREST	PART INT	U	N
95	RELATED, BUSINESS ASSOCIATIES	RELATED	U	N
96	RELIGIOUS OR CHARITABLE	CHURCH	U	N
97	FINANCIAL INSTITUTION	BANK/S&L	U	N
98	NO WARRANTY OF TITLE	NO TITLE	U	N
99	OLD SALE	OLD SALE	U	N

\*\*\*\*\* REAL PROPERTY CLASSIFICATIONS \*\*\*\*\*

- 2 MINERAL RIGHTS
- 5 OYSTER BEDS
- 6 TIDELANDS
  
- 100 RESIDENTIAL LAND OR LAND WITH A WELL, SEPTIC, ETC
- 101 RESIDENTIAL LAND WITH IMPROVEMENTS
- 105 RESIDENTIAL LAND WITH SPD AND A MANUFACTURED HOME OR MH SITE
- 108 HISTORIC PROPERTY – BY APPLICATION
- 109 RESIDENTIAL LAND WITH MH OR MH SITE (REAL OR PERSONAL PROPERTY)
  
- 200 COMMERCIAL LAND OR LAND WITH A WELL, SEPTIC, ETC.
- 201 COMMERCIAL LAND WITH IMPROVEMENTS
- 202 ZONED MULTIFAMILY, COM. INDUST. ETC. WITH 101 IMP – BY APPLICATION
- 206 COMMERCIAL IMPROVED BUILDING WITH A MANUFACTURED HOME OR MH SITE
- 208 HISTORIC PROPERTY – BY APPLICATION
- 209 COMMERCIAL LAND WITH MH OR MH SITE (REAL OR PERSONAL PROPERTY)
- 211 THIS CLASS IS FOR HIGHEST & BEST USE COMMERCIAL LAND WITH A DIFFERENT IMPROVEMENT TYPE. THIS CLASS SHOULD NOT BE USED IF THERE IS A COMMERCIAL BUILDING AND A DIFFERENT USE ON THE SAME ACCOUNT.
- 290 GOLF COURSE WITH NO STRUCTURES
- 291 IMPROVEMENT ONLY - BILL BOARD
- 292 GOLF COURSE WITH STRUCTURES
- 293 GOLF COURSE WITH STRUCTURES IN ENTERPRISE ZONE
  
- 300 INDUSTRIAL LAND OR LAND WITH A WELL, SEPTIC, ETC.
- 301 LIGHT INDUSTRIAL LAND WITH IMPROVEMENTS
- 305 INDUSTRIAL LAND IMPROVED WITH A MANUFACTURED HOME OR MH SITE
- 308 HISTORIC PROPERTY – BY APPLICATION
- 309 INDUSTRIAL LAND WITH MANUFACTURED HOME OR MH SITE (RP OR PP)
- 311 THIS CLASS IS FOR HIGHEST & BEST USE INDUSTRIAL LAND WITH A DIFFERENT IMPROVEMENT TYPE. THIS CLASS SHOULD NOT BE USED IF THERE IS A INDUSTRIAL BUILDING AND A DIFFERENT USE ON THE SAME ACCOUNT
- 330 HEAVY INDUSTRIAL UNIMPROVED LAND (COUNTY RESPONSIBILITY)
- 331 HEAVY INDUSTRIAL IMPROVED LAND (COUNTY RESPONSIBILITY)
- 371 HEAVY INDUSTRIAL LAND (CO. RESPONSIBILITY) AND STATE RESPONSIBILITY IMPROVEMENTS
- 376 SAME AS 305, EXCEPT STATE RESPONSIBILITY INDUSTRIAL BUILDING
- 379 SAME AS 309, EXCEPT STATE RESPONSIBILITY INDUSTRIAL BUILDING
  
- 400 TRACT LAND OR LAND WITH A WELL, SEPTIC, ETC.
- 401 TRACT LAND WITH IMPROVEMENTS
- 445 REFORESTATION LAND ONLY
- 405 TRACT LAND WITH SPD AND A MANUFACTURED HOME OR MH SITE
- 408 HISTORIC PROPERTY – BY APPLICATION
- 409 TRACT LAND WITH MANUFACTURED HOME OR MH SITE (RP OR PP)
  
- 501 HIGHEST & BEST USE FARM LAND OR H&B USE LAND & IMPROVEMENTS
- 502 ZONED FARM LAND (EFU)
- 503 UNZONED FARM LAND (NON-EFU) – BY APPLICATION
- 504 COMBINATION OF ZONED (EFU) AND UNZONED FARM – BY APPLICATION
  
- 600 HIGHEST & BEST USE FOREST LAND
- 601 HIGHEST & BEST USE FOREST LAND WITH IMPROVEMENTS
- 645 REFORESTATION LAND ONLY
  
- 700 MULTIPLE HOUSING LAND OR LAND WITH A WELL, SEPTIC, ETC.
- 702 CONDOMINIUM
- 705 MULTIPLE HOUSING WITH GOVERNMENT SUBSIDIES
- 706 MULTIPLE HOUSING LAND W/SPD AND A MANUFACTURED HOME OR MH SITE.
- 707 MOBILE HOME PARK
- 708 HISTORIC PROPERTY – BY APPLICATION
- 709 MULTIFAMILY LAND WITH MH OR MH SITE (RP OR PP)
- 711 HOUSE WITH BASEMENT/ATTIC APARTMENT OR 2 OR MORE SPD'S ON ONE PARCEL
- 721 DUPLEX THRU FOURPLEX
- 731 FIVE OR MORE UNITS
  
- 800 RECREATION LAND OR LAND WITH WELL, SEPTIC, ETC.
- 801 RECREATION LAND WITH IMPROVEMENTS
- 805 RECREATION LAND WITH SPD AND A MANUFACTURED HOME OR MH SITE
- 809 RECREATION LAND WITH MH OR MH SITE (RP OR PP)
  
- MIDDLE DIGITS
- 1- WATER FRONTAGE (LAKE, STREAM, OCEAN, BAY) NOT UTILIZED
- 2- IRRIGATION
- 3- PARTIALLY APPRAISED AS FOREST LAND (SITE VALUED)
- 4- DESIGNATED FOREST LAND
- 5- SMALL WOODLAND OPTIONAL TAX
- 6- OPEN SPACE LAND
- 7- CRANBERRY BODS
- 8- ENTERPRISE ZONE
- 9- GOLF COURSES OR BILLBOARDS
  
- EXEMPT CLASSIFICATIONS
- 980 INACTIVE ACCOUNTS
- 981 980 ACCOUNTS WITH BACK TAXES ON TAX FILE
- 983 ACREAGE RESIDUAL FROM CONDOMINIUM ACCOUNTS
- 984 ACCOUNT THAT WAS SET UP FOR ADDITIONAL FARM/FOREST TAXES
- 991 MISC. (CEMETERIES, PUBLIC UTILITIES, ETC.)
- 992 CHURCHES
- 993 LITERARY, BENEVOLENT, CHARITABLE, FRATERNAL, SCIENTIFIC
- 994 MISC. TAXING DISTRICTS – HOSPITAL, PORTS, FIRE, WATER, ROAD, SANITARY DIST., ETC.
- 995 SCHOOLS
- 996 CITIES
- 997 COUNTY
- 998 STATE
- 999 FEDERAL

MOBILE HOME CLASSES	
FIRST DIGIT OF THE CLASS	
1	REAL PROPERTY
2	PERSONAL PROPERTY
MIDDLE DIGIT OF THE CLASS	
8	8' WIDE
0	10' WIDE
2	12' WIDE
4	14' WIDE
1	DOUBLE WIDE
3	TRIPLE WIDE
THIRD DIGIT OF THE CLASS	
4	CLASS 4 QUALITY
5	CLASS 5 QUALITY
6	CLASS 6 QUALITY
7	CLASS 7 QUALITY
FOURTH DIGIT OF THE CLASS	
M	IDENTIFIES MHS FROM REAL INDUSTRIAL/PERSONAL PROPERTIES

MISCELLANEOUS ACCOUNTS	
901	INSUFFICIENT VALUE
902	SOLDIERS AND SAILORS RELIEF
903	DEALER INVENTORY