

2009 RATIO REPORT

NOTICE TO READER

Value trending information contained in this report are for the assessment date, January 1, 2009, and based on sales data from 2008.

The purposes of this report is to establish the Real Market Values (RMVs) for assessment purposes only, and are not an indicator of current RMVs.

Please contact the Assessor's office if you have additional questions regarding this report, or we can provide assistance with other assessment related matters.

Sincerely,
Adam Colby, Assessor
541-396-3121 Ext. 275
404-5159
ccaassr@co.coos.or.us
www.cooscountyassessor.com

2009 Ratio Study, Coos County

Certification & Analysis of Valuation Methods and Procedures

State of Oregon)
)SS.
County of Coos)

I, Adam Colby, Assessor of Coos County, State of Oregon, do hereby certify that I have supervised the preparation of the ratio study for the current tax year, according to ORS 309.200 and guidelines developed by the Department of Revenue. The attached is a complete and accurate copy of the original now on file in my office.

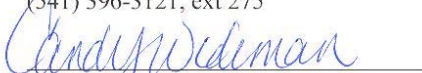
I further certify that the ratios and adjustments identified in this study will achieve 100% of real market value for the real property and manufactured structures for the current year.

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



Adam Colby, Assessor
(541) 396-3121, ext 275

July 8, 2009
Date



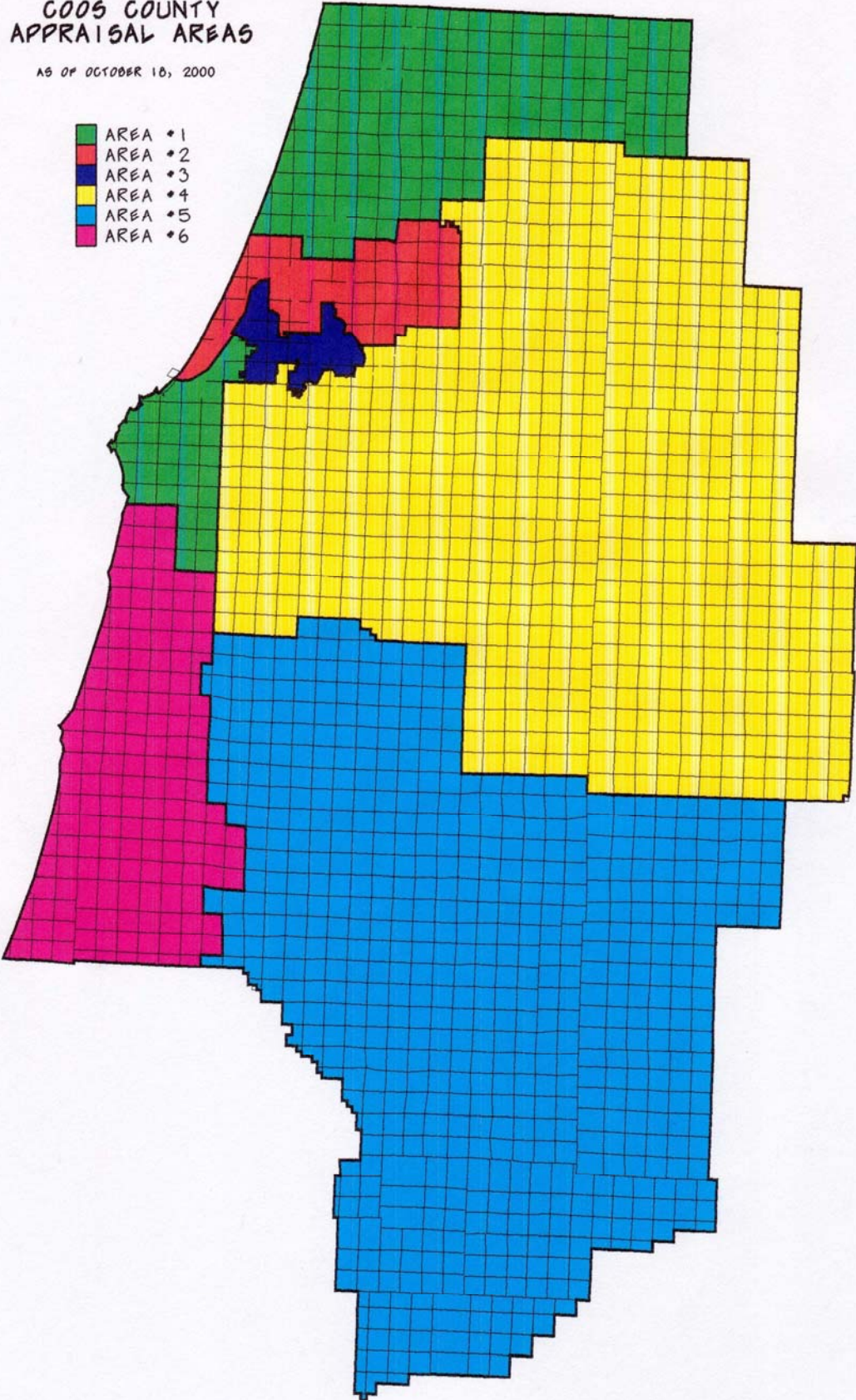
Candy Wideman
Ratio Data Analyst
(541) 396-3121, ext 231

July 8, 2009
Date

COOS COUNTY
APPRAISAL AREAS

AS OF OCTOBER 18, 2000

- AREA *1
- AREA *2
- AREA *3
- AREA *4
- AREA *5
- AREA *6



Introduction

2009 ASSESSOR'S CERTIFIED RATIO STUDY, COOS COUNTY

The purpose of this ratio study is to:

- Measure the level of assessment from year to year.

This is the relationship between the 2008/2009 Real Market Values and the values required for the 2009/2010 roll. This measurement is the **Before Ratio** on each "MARKET AREA/UNIT CONCLUSIONS AND ADJUSTMENTS" page.
- 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** your appraisal and adjustment programs.

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

Ratio Study Format

It is intended to be more flexible and directly illustrate the adjustment program. The most important pages are the "Summary of Adjustments & After Ratios," beginning on page 29 and the "Market Area/Unit Conclusion and Adjustment pages" with the supporting sales listing and statistics in the Addendum section of this report.

Scope of this report

Not all property values are actually indexed or trended each year. Personal Property, Specially Assessed Property, and part of Industrial properties are recalculated each year. This ratio study format does not report on values being recalculated but does report on how Real Market Value will be adjusted.

Status of the Assessor's Adjustment Program

The Coos County Assessor's Office will continue to review market information. It is possible that additional data or further analysis will lead to different conclusions than those contained in this study. Changes to this study will be reported to the Department of Revenue and the Board of Property Tax Appeals.

Time Trend Analysis

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, 2009. This section includes trend conclusions 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 properties classes, but usually apply to residential type property classes.

Summary of Adjustments & After Ratio Page (s)

These pages identify market areas and specify the related study, the page number of the Market Area/Unit Conclusions and Adjustments page(s) and the adjustment factor (s) required by the study. The market areas are organized to emphasize the relationship between areas.

Market Areas are Divided Into Four Groups:

1. **Residential** - This section is for residential land, single family dwellings, condominiums, duplexes, triplexes, fourplexes and manufactured structures.
2. **Rural** - This section is for rural property parcels, whether small rural residential or large farm and forest. Besides residential improvements there are adjustment areas specifically for farm and forest buildings.
3. **Income** - This section is for income property. It includes both land and improvements for commercial, industrial, and multi-family property.
4. **Other** - This section is for land and improvements that do not fit neatly into any of the other categories.

Appraisal Areas - The County is divided into 6 Appraisal Areas.

Appraisal Areas (AA) are an identification of the geographic areas in Coos County. Coos County's Appraisal Staff have a goal of continuing the 6-year appraisal cycle, which was discontinued due to Measure 50.

- AA-1: North of Glasgow to the North County Line, including Lakeside and the Charleston/Barview area
- AA-2: Includes the City of North Bend, and the Glasgow/Kentuck/Cooston Areas
- AA-3: City of Coos Bay
- AA-4: Includes Coos River, Bunker Hill, Millington, Greenacres, Coaledo, Sumner, and Daniels Creek
- AA-5: Includes Coquille, Riverton, Myrtle Point, Broadbent, Fairview, Sitkum, Bridge, Remote, Powers, and Dora
- AA-6: Bandon Area and Beach Influence

Measure 50 has changed the way counties do appraisal business. Reductions in staff will prompt assessors to use various approved methods for maintaining and achieving Real Market Value (RMV). The maintenance of RMV program will either be conducted through a revaluation process or a ratio adjustment (trend) program. It is important to continue recognizing Appraisal Areas and/or Value Areas. This will help in management of the valuation programs and provides an organized database by which to analyze sales data and apply trends as necessary to have RMV at 100% as required.

Market Areas - The assessment system provides for adjusting values by market areas within and across Appraisal Area boundaries. For Coos County we choose to use Total County by property class, Maintenance Areas and/or Value Areas. There are a myriad of value areas. The value area designation is an identification mainly of neighborhood characteristics that affect valuation.

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, combining sales data for similar classes that separately have few or no sales can be justified on the basis of similar economic conditions.

MARKET AREA/UNIT CONCLUSIONS AND ADJUSTMENTS (pages):

The name or number is to identify the individual ratio study that produced the adjustment factors to be applied to a market area or unit type. The same study may be used for multiple market areas.

ADJUSTMENT (adj) -

This is the factor to be divided into the existing Real Market Value(s). The source of this factor is the individual ratio study.

AFTER RATIO -

This is the expected level of assessment after the adjustment process. The County Assessor will adjust ALL Real Market Values to 100% of market.

It has been determined through much discussion between Department of Revenue and County Assessment Staffs that the most effective way to manage a valuation program would be to concentrate on RESULTS, being at the statutory 100% of RMV, rather than the VALUATION PROCESS OF GETTING TO THE RESULT. Consequently, a more direct focus on the "After Ratio" is required. Establishing standards to measure results has been a priority and will provide a basis for determining acceptable performance.

"MARKET AREA/UNIT CONCLUSIONS & ADJUSTMENTS:" page terminology explanations

Individual study pages identify the market area in more specific terms such as the physical characteristics of the market area and type of properties and conditions. Each page shows the selected ratio and calculation of the adjustment factor(s) and explanation for the selected ratio. Following each study page is the study sales listing and related statistics.

Property Class/Type - Identifies the type of property, i.e., residential, commercial, etc.

Market Area Name, Number Code or Unit Type - A name, number and code or unit type identified in detail in the Market Area Identification section.

Location/Description Information - A more descriptive identification of the Market Area other than a number or code, such as: geographic location, building and land characteristics, etc.

ADJUSTMENT CALCULATION SUMMARY - This section displays the sample size and weighting quantities involved in calculating adjustment factors for the selected ratio.

Sample Size - Number of usable sales divided by the number of accounts or units of the property class in the market area, figured as a percentage.

Number of Sales - Number of sales used in the calculations of the "Before Ratio."

Population of Accounts or Units - This is the total number of accounts or units within the property class by market area for which we are calculating the ratio.

Weighting Calculations (For Improved Property Types only) - Compute the weight of Land, On-sites, Improvements and Other (Outbuildings), because increases or decreases in the market may differ for the separate components of an improvement. *Calculate values by weight for each component using the values of the sample or by component values of the property class within the market area and the weight by % of the components of the total sample or the total prior year RMV of the property class in the market area.*

- ◆ Counties that recalculate RMV by property class and by Market Area do not complete this portion.

Ratio Selection and Adjustment Factors

SELECTED RATIO - An estimate of the level of assessment on January 1. Ratio selection has been based on the following principles:

- I. No one sale should have a large influence on the ratio indication.
 - a. Avoid a MEAN distorted by an extreme ratio.
 - b. Avoid a WEIGHTED MEAN influenced by high valued properties.
 - c. Avoid a MEDIAN when gaps exist in the middle of the frequency distribution.

- II. Split ratios (when an individual study has ratio indications above and below 100) are the result of being at or near market.
 - a. A correct index will result in half the properties being over market and half being under market.
 - b. Application of a single index cannot reduce the distribution of ratios within a class of property.

- III. Central tendencies are analyzed and an appropriate ratio becomes the Selected Ratio.

BEFORE RATIO is a measure of the level of assessment at an established point in time for the assessment year, before any adjustments are applied.

TOTAL ADJUSTMENT (or Adjustment Factor) - The adjustment to bring prior years assessment roll values to the statutory required 100% of Real Market Values. For improved properties the Overall Adjustment is broken into the following components.

LAND ADJUSTMENT - The factor by which land of a given type is to be adjusted.

IMPROVEMENT ADJUSTMENT – A factor by which improvements will be adjusted that will achieve the required Total Adjustment.

SELECTED RATIO EXPLANATION - Is where the data analyst briefly documents reasons for selecting the ratio that best represents the level of assessment in the particular property class. If

there are other factors that contribute to the support of this measure they may also be mentioned here.

PERFORMANCE MEASURES:

Performance measures are a result of the discussion draft document dated January 29, 1998 named “Appraisal Standard for Reappraisal.” The document came about because of a need for efficiencies in managing appraisal/ratio programs while maintaining a value system producing acceptable results. The purpose of this section is to track selected statistical criteria, non-statistical criteria and exceptions to the standards in the discussion draft. The performance measures help alert County Assessment and Department of Revenue staff to areas and property classes that may need appraisal/valuation work. One measure alone does not necessarily indicate a problem. The ratio report was chosen as the logical place to document this information. The matrix in this section is an EXAMPLE of how this data can be organized.

- Year last appraised for each Market Area/Unit Conclusion and Adjustments.
- Coefficient of Dispersion (COD) - A COD higher than the maximum for the property class and type is an indication that the property class, Market Area or Unit type may have a valuation problem.
- Price Related Differential (PRD) - The differential is a measurement of assessment regressivity or progressivity. It is calculated by dividing the Mean by the Weighted Mean. A PRD greater than 1.00 suggests that the high-valued parcels in the array are under appraised, thus pulling the Weighted Mean below the Mean. If the PRD is less than 1.00, it suggests that the high-valued parcels are relatively over appraised, pulling the Weighted Mean above the mean. As a general rule an acceptable range for the PRD is between .98 and 1.02.
- Percent of properties where Real Market Values equal Assessed Values (RMV = AV) for the Market Area/Unit of property.
- The Ratio of Maximum Assessed Values to Real Market Values (AV to RMV) for the Market Area/Unit of property. As that ratio gets closer to 100% the correctness of the Real Market Values becomes more and more important.

Performance Measure Chart

Last year Appraised:	N/A	COD Maximum Standard:			20	Smaller Urban	
VALUATION HISTORY	1999	2000	2001	2002	2003	2004	
Coefficient of Dispersion	9	12	20	16	18	18	
Price Related Differential	1.07	1.00	1.00	0.96	0.99	1.04	
RMV=TAV, before indexing	26%	17%	16%	16%	32%	7%	
RATIO OF AV TO RMV	17%	17%	11%	11%	25%	6%	

STUDY LISTINGS

Study listings are a collection of sales or market data that have been analyzed and determined to be adequate for use in the ratio study. This collection of data is usually identified as a sales listing. It's organized in a standard format (see below) and printed on a computer printout medium. For most Individual Studies there is a sales listing. For each sale in the listing the property is identified, classified and a ratio calculated. At the end of the listing are summary statistics developed from the listing.

A description of major components in the STANDARD FORMAT is as follows:

ACCOUNT NUMBER - could be alphanumeric identifying a specific parcel/property

APPRAISAL AREA (AA) - specific area within the county.

PROPERTY CLASS - (PRP CLS) A three-digit number designates the type of property.

Example: 1-0-0 Residential Land
 1-0-1 Residential Improved

CONDITION CODE - (CND COD) Identifies sales that have been confirmed and which have not.

Example: 01 Verified, for Ratio Report
 11 Not Verified, for Ratio Report

In the current study 54% of the used sales have been confirmed.

Total Number of Sales countywide:

669 Total Sales 622 Used Sales 334 Confirmed Sales

MAP & TAX LOT - Locates the property in the county. Sales that include more than one account display an asterisk (*) after the Code Area.

INSTRUMENT NUMBER - (Deed #) The recording number that identifies the sale document.

TOTAL VALUE - This is usually the Real Market Value (RMV) from the assessment roll. In some cases it is the value that would have been on the roll although the property has changes. Examples of such changes include construction of buildings and consolidation with other tax lots.

TIME TREND - A percent adjustment for time made to a sale price. Trends are discussed and calculated in the Trend Study section of this report.

ADJUSTED SALE PRICE - The estimated sale price for the property if it were to sell on *January 1* of the assessment year.

SALE NUMBER - Within each sales listing the sales are ordered by ratio and each is then identified with a number beginning with the smallest ratio. If one sale appears in two different listings it will usually have a different sale number in that listing.

RATIO - A comparison of the Real Market Value on prior year roll, to the Adjusted Sale Price expressed as a percentage. This expresses the level of assessment relative to the RMV of the property as of *January 1*.

Example: Prior Year RMV on the Roll \$95,000 - Sold in May 1997 for \$100,000
 $\$95,000/\$100,000 = .95$

The ratio of 95% represents the level of assessment as of May 1997

A number of descriptive statistics are found at the end of each listing. These can be split into statistics of Central Tendency and of Distribution.

CENTRAL TENDENCY - The center, middle or typical element in a grouping of data. *These tendencies measure or reflect the level of assessment as represented by this group of data. Questions that could be answered by this information may be "Are assessments at market?", "How much must the values be raised or lowered to bring them to Real Market Value?"*

MEDIAN - The ratio value with the same number of ratios above as below. Listings that display sizable gaps near their center will have unreliable Medians.

ARITHMETIC MEAN - Traditionally called the average. For listings, this is the sum of the ratios divided by the number of ratios.

Sum of the Sales Ratios / Number of Sales
 $(57 + 64 + 76 + 80 + 82 + 93 + 95 + 96) / 8 = 80.375$ rounded to 80

The Arithmetic Mean is distorted by extremely high or low ratios.

WEIGHTED MEAN - Is the sum of the Total Prior Year Values divided by the sum of the Adjusted Sales Prices.

<u>Prior Year Values</u>	<u>Adjusted Sales Price</u>	
\$ 48,420	\$ 75,000	
<u>\$ 96,020</u>	<u>\$129,500</u>	
\$144,440	\$204,500	= 71%

Extremely high/low assessed values or sales prices will have the most affect on this measurement.

GEOMETRIC MEAN - Similar to the Median Ratio that is not affected by extreme influences. The Nth root of the product of the ratios, where N is the number of the ratios in the array.

STATISTICS OF DISTRIBUTION - Methods for showing how values are spread out in the array. In the cases of sales listings, distribution means “How far ratios are from a central tendency.” Distribution reflects the adequacy of the assessed values and the consistency of the marketplace. Drawing conclusions about distribution from inadequate samples is extremely unreliable.

FREQUENCY DISTRIBUTION - A visual aid used to display distribution of ratios showing concentration of ratios within certain brackets or intervals. Gives an indication of the degree of uniformity.

AVERAGE DEVIATION - The average of the differences between each ratio and the Median.

COEFFICIENT OF DISPERSION (COD) - The average deviation from the “median” converted to a percentage. This measure of appraisal equity has taken on a greater role in the management of the assessment program. This measuring tool will help alert and guide the assessor as to the condition of assessed values and direct the decision on how to correct it, if needed.

STANDARD DEVIATION - A measure of deviation from the mean for a normally distributed population.

COEFFICIENT OF VARIANCE - The Standard Deviation converted to a percentage.

PRICE RELATED DIFFERENTIAL (PRD) - A measure of vertical equity. A PRD greater than 1.00 (Regressive) indicates higher priced properties have lower ratios than moderate to low price properties. A Progressive PRD is less than 1.00, indicating that high-value properties are overvalued and low-value properties are undervalued. $PRD = \text{Arithmetic Mean} / \text{Weighted Mean}$

A final statistic is the 95% CONFIDENCE INTERVAL. If the test is repeated many times, then in 95 percent of such tests the actual population Mean will be in the indicated interval. This approximates the common interpretation that there is a 95 percent chance that the Mean is in the specified interval. A narrow interval indicates that the Mean may be taken as a reliable estimate of the correct figure.

The 95% CONFIDENCE INTERVAL is calculated as plus or minus 1.96 times the standard deviation divided by the square root of the sample size minus 1.

$$\text{Confidence Interval} = \pm \frac{1.96 \times \text{Standard Deviation}}{\text{Square Root of (Sample Size - 1)}}$$

Summary of Current and Historical COD's

MA	PC	VA	2005 COD	2006 COD	2007 COD	2008 COD	2009 COD	2009 Ratio
1	100	CLK	14	30	17	14	16	110
		BRC/CHA	22	25	29		16	110
		RRL/RRF	9	30	27		20	16
	101	CLK	14	20	16	12	17	120
		BRV/CHA	21	21	17	17	17	120
		RRL/RRF	10	17	18	20	14	123
8**	LKF	20	22	10	12	9	105	
2	100	All	19	25	23	7	16	110
	101	CNB	14	15	14	13	14	121
		GLS	15	15	13	11	14	123
		RRL/RRF	17	17	22	20	14	123
3	100	All	21	33	31	12	16	110
	101	CCB	14	18	16	12	14	121
		ESD/BOF	14	18	14	15	12	120
4	100	All	17	20	24	20	16	110
	101	RRC	18	13	17	14	14	123
		RRL/RRF	18	19	18	20	14	123
5	100	All	18	31	13	12	16	110
	101	CCQ	16	21	16	17	17	113
		CMP	16	17	18	13	17	113
		531	18	20	18	22	17	113
		RRL/RRF	16	21	15	20	14	123
6	100	CBN	21	36	23	23	8	150
		BLD	27	27	19	25	8	150
		RRL/RRF	22	21	19	20	16	110
	101	CBN	17	15	12	11	17	137
		BLD	17	24	13	15	17	137
		RRL/RRF	17	22	17	20	14	123
1-5	2**	All	18	22	16	23	25	100
6	2**	All	18	22	16		25	100
All	3**	All	20	17	15	16	25	100
	4**	All	23	26	15	20	14	123
	5**	All	26	20	13	N/A	14	123
	6**	All	23	26	N/A	N/A	14	123
	700	All	24	28	N/A	N/A	n/a	100
	702	All	7	13	7	3	n/a	100
	707	All	15	19	17	N/A	6	100
	711	All	18	17	18	8	7	109
	721	All	14	18	12	16	12	100
	731	All	17	6	10	14	n/a	100
	PPMS	All	21	39	20	21	21	120

Totals of in compliance
Totals of out of compliance
3 years or more

30	19	34	36	38
11	22	7	5	3
N/A	N/A	3	1	N/A

Time Trend Analysis

PURPOSE

Market conditions may create the need for an adjustment to sales prices that occurred during the sales year to January 1 of the year following sales collection. Time itself is not the cause for the adjustment; it is the rate of change of value over time. The adjustment change is expressed as a percentage of increase or decrease to sales prices to reflect what the property would have sold for as of the assessment date. If market conditions have not changed, no adjustment is required, although a considerable amount of time may have passed.

Time adjustments are used to change the individual sale prices to reflect market conditions on the assessment date. In addition, time adjustments are used when sales outside the current sales year are used to supplement insufficient sales sampling for ratio analysis. These additional sales are combined with current sales for a supplemental study. In the ratio study, time adjustments (or no time adjustments) must be supported by analysis.

TYPE OF TRENDS

Recognizing that more than one type of time trend exists will provide a better understanding of the conclusions developed by the ratio study process.

Trends can be defined as a statistically detectable change in value over time due to the actions of buyers and sellers in the market place. There are many types of time-related trends. The analyst must recognize the correct trend for the current purpose. These trends may be local, regional, and/or nation/world wide. Some of the more familiar trends include:

Economic Trend – A general, all encompassing trend logically based on economic factors.

Cost Trend – The rate of change in construction costs.

Market Trend – The rate of change of market prices for specific classes of properties, such as multi-family residential, residential, commercial, etc. Market trends are often set by or follow local, statewide, or regional economics. These trends can often be delineated along market areas and should be measured by market area.

Long-Term Trend – The rate of change over a number of years. Some industries such as housing or wood products experience dynamics that may or may not change rapidly and are cyclical in nature. These industry-wide changes may reflect changes in supply (resource shortage) and demand (demographic change).

Annual Trend – The rate of change from one year to the next, any twelve-month period.

Seasonal Trend – The rate of change over a few specific months. This would also include winter use areas, summer use areas, financial reporting quarterly periods, etc.

Seasonal Variation – The seasonal variation is a consistent relationship between an annual trend and a seasonal trend.

Short-Term Trend – Rate of change calculated over a few months or weeks. This may be used to determine the direction of the market at a point in time.

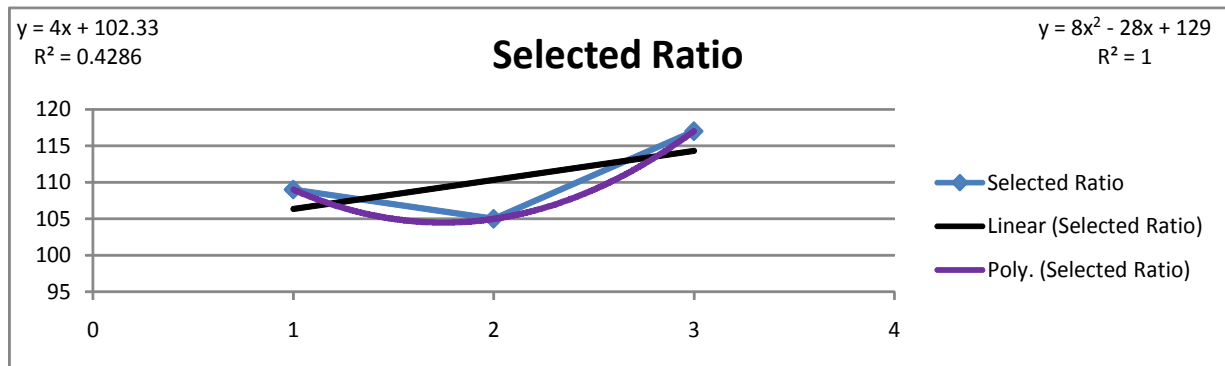
ANALYSIS AND CONCLUSIONS

During the Ratio Trend Analysis process several stratifications were done. Analyzed were sales of Vacant Residential Land, Improved Residential properties; RMV portions of Vacant and Improved Tract and Farm properties; Commercial, Industrial, Multifamily and Recreational properties. Not all of the stratifications had enough data for a reliable confidence level, and are not included in this report.

The following pages display the data, charts, and equations used in developing the differing time trends. Some property classes have enough data for a monthly trend and others only enough for a quarterly analysis. The Time Trend used in the sale arrays is in bold.

Vacant Residential Land Properties MA 1-5 Time Trend Analysis

QUARTER	COUNT	MEDIAN	MEAN	GEO	SELECTED	CURVE	ADJUSTMENT	CURVE 2	ADJ 2
1	13	111	113	109	109	106	0.930027114	109	0.931624
2	10	100	107	105	105	110	0.965013557	105	0.897436
3	6	109	119	117	117	114	1	117	1
4	0	0	0	0	0	0	0	0	0



Considering the marketplace changes, rates of change and the price level differences, a determination was made to use only 2008 sales for analysis. Due to the lack of volume a quarterly analysis was used and deemed more reliable. Maintenance area stratification was performed and it was judged unreliable due to a low number of sales per area for this time frame.

The statistical analysis results are displayed above. Central Tendencies are calculated and listed on a grid, then charted. Trend lines are added to the charts. Historically, the Polynomial Regression trend type returns the highest R^2 value.

Analyzing the rate of change of the ratio (RMV / Sales Price) presents a clearer representation of the rate of change for closed sale prices when compared to the Real Market Value on the current Assessment Roll.

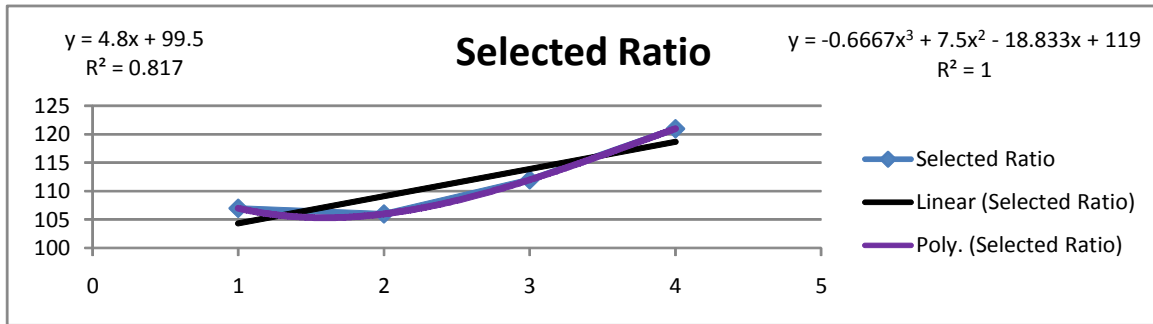
The Time Trends are **multipliers** to be used in conjunction with sales determined to be good for ratio analysis. The use of the Time Trends in this manner adjusts sale prices throughout the year to a sale date of January 1st, 2009. The quarterly adjustments for residential land (vacant) will be applied to all vacant residential land sales in Maintenance Areas 1-5 in this ratio study.

Time Trend Analysis

SALE #	MA	VA	PRP CLS	TOTAL VALUE	SALE PRICE	SALE DATE	SALE RATIO	ADJUSTED SALE PRICE	ADJUSTED RATIO
558	6	CBN	100	\$132,000	\$89,900	8-Jan	147	\$83,753	158
584	6	CBN	100	\$110,000	\$70,000	8-Jan	157	\$65,214	169
156	5	CMP	100	\$28,914	\$30,000	8-Jan	96	\$27,949	103
49	4	RRC	100	\$8,024	\$10,000	8-Feb	80	\$9,316	86
176	6	CBN	100	\$90,200	\$92,500	8-Feb	98	\$86,175	105
575	6	CBN	100	\$223,483	\$145,000	8-Feb	154	\$135,085	165
323	4	RRL	100	\$166,479	\$150,000	8-Feb	111	\$139,744	119
483	3	ESD	100	\$84,600	\$65,000	8-Feb	130	\$60,556	140
10	2	CNB	100	\$128,249	\$200,000	8-Mar	64	\$186,325	69
26	5	CCQ	100	\$10,923	\$15,000	8-Mar	73	\$13,974	78
216	3	CCB	100	\$69,197	\$68,500	8-Mar	101	\$63,816	108
553	6	CBN	100	\$180,400	\$124,444	8-Mar	145	\$115,935	156
338	1	BRV	100	\$45,000	\$40,000	8-Mar	113	\$37,265	121
23	4	RRL	100	\$68,015	\$95,000	8-Apr	72	\$85,256	80
561	1	CLK	100	\$124,226	\$83,261	8-Apr	149	\$74,721	166
85	1	CLK	100	\$150,501	\$170,000	8-May	89	\$152,564	99
185	1	CLK	100	\$59,701	\$60,500	8-May	99	\$54,295	110
190	6	RRL	100	\$128,780	\$130,000	8-May	99	\$116,667	110
209	4	RRC	100	\$2,507	\$2,500	8-May	100	\$2,244	112
556	6	CBN	100	\$65,843	\$45,000	8-May	146	\$40,385	163
428	1	CLK	100	\$18,268	\$15,000	8-May	122	\$13,462	136
279	1	CLK	100	\$69,420	\$65,000	8-Jun	107	\$58,333	119
312	6	RRL	100	\$88,000	\$80,000	8-Jun	110	\$71,795	123
79	2	CNB	100	\$82,934	\$95,000	8-Jul	87	\$95,000	87
586	1	BRV	100	\$100,000	\$63,000	8-Jul	159	\$63,000	159
649	4	RRC	100	\$55,000	\$55,000	8-Aug	100	\$55,000	100
204	6	RRL	100	\$47,500	\$47,500	8-Aug	100	\$47,500	100
655	3	CCB	100	\$32,609	\$30,000	8-Aug	109	\$30,000	109
465	1	RRL	100	\$75,992	\$60,000	8-Sep	127	\$60,000	127

Time Trend Analysis

QUARTER	COUNT	MEDIAN	MEAN	GEO	SELECTED	CURVE	ADJUSTMENT	CURVE 2	ADJ 2
1	98	107	109	107	107	104	0.878685762	107.50	0.873991863
2	131	106	108	106	106	109	0.919123842	107.00	0.869927609
3	139	112	114	111	112	114	0.959561921	113.50	0.922771042
4	99	121	117	119	121	119	1	123.00	1.000000000
467									



Improved Residential Sales has varied significantly over the past several years. However, due to the lack of volume in sales, a quarterly analysis was used. Maintenance area stratification was performed, judged unreliable due to a low number of sales per area.

The statistical analysis results are displayed above. Central Tendencies are calculated (see spreadsheet on the following pages) and listed on a grid, then charted. Historically, the Polynomial Regression trend type returns the highest R^2 value.

The equations for the Central Tendencies Trend Lines are displayed and used to calculate the quarterly adjustments. Analyzing the rate of change of the ratio (RMV / Sales Price) presents a clearer representation of the rate of change for closed sale prices when compared to the Real Market Value on the current Assessment Roll.

The Time Trends are **multipliers** to be used in conjunction with sales determined 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 1st, 2009. The Weighted Mean Trend Line returns the highest R^2 value, is bracketed by the other trend lines and displays similar equation slopes. The Weighted Mean equation is used to calculate the quarterly time adjustments for improved residential sales for the 2009 Ratio Report.

RESIDENTIAL ALL MA & PC

SALE #	MA	VA	PRP CLS	LAND VALUE	IMPROV VALUE	TOTAL VALUE	SALE PRICE	SALE DATE	SALE RATIO	ADJUSTED SALE PRICE	ADJUSTED RATIO
9	1	DAA	101	\$99,578	\$139,690	\$239,268	\$380,000	8-Jan	63	\$332,117	72
365	4	RRL	101	\$64,488	\$161,435	\$225,923	\$196,500	8-Jan	115	\$171,739	132
416	5	RRL	101	\$154,740	\$20,614	\$175,354	\$145,000	8-Jan	121	\$126,729	138
496	1	RRL	109	\$254,693	\$106,571	\$361,264	\$275,000	8-Jan	131	\$240,348	150
83	5	CCQ	101	\$42,775	\$91,646	\$134,421	\$152,000	8-Jan	88	\$132,847	101
103	3	ESD	101	\$65,000	\$63,053	\$128,053	\$140,000	8-Jan	91	\$122,359	105
119	4	RRC	101	\$65,578	\$27,503	\$93,081	\$100,000	8-Jan	93	\$87,399	107
124	2	GLS	101	\$157,988	\$76,496	\$234,484	\$249,900	8-Jan	94	\$218,411	107
130	3	CCB	101	\$95,000	\$304,530	\$399,530	\$425,000	8-Jan	94	\$371,447	108
179	5	531	101	\$30,559	\$56,633	\$87,192	\$89,000	8-Jan	98	\$77,785	112
211	2	CNB	101	\$63,953	\$132,197	\$196,150	\$195,000	8-Jan	101	\$170,428	115
212	3	CCB	101	\$59,000	\$43,618	\$102,618	\$102,000	8-Jan	101	\$89,147	115
243	5	CCQ	101	\$42,775	\$91,559	\$134,334	\$130,000	8-Jan	103	\$113,619	118
322	3	CCB	101	\$82,000	\$89,497	\$171,497	\$154,650	8-Jan	111	\$135,163	127
324	4	RRC	101	\$63,422	\$114,326	\$177,748	\$160,000	8-Jan	111	\$139,839	127
328	2	CNB	101	\$44,732	\$61,554	\$106,286	\$95,000	8-Jan	112	\$83,029	128
331	3	ESD	101	\$80,000	\$113,146	\$193,146	\$172,500	8-Jan	112	\$150,764	128
340	5	CCQ	101	\$57,744	\$99,853	\$157,597	\$140,000	8-Jan	113	\$122,359	129
351	3	CCB	101	\$77,000	\$83,333	\$160,333	\$141,000	8-Jan	114	\$123,233	130
364	2	CNB	101	\$77,123	\$173,446	\$250,569	\$218,000	8-Jan	115	\$190,530	132
368	1	CLK	101	\$86,776	\$128,974	\$215,750	\$187,500	8-Jan	115	\$163,873	132
373	6	CBN	101	\$123,275	\$130,596	\$253,871	\$220,000	8-Jan	115	\$192,278	132
411	2	CNB	101	\$154,248	\$303,774	\$458,022	\$380,000	8-Jan	121	\$332,117	138
456	6	CBN	101	\$176,374	\$186,173	\$362,547	\$290,000	8-Jan	125	\$253,458	143
477	3	CCB	101	\$79,000	\$178,945	\$257,945	\$200,000	8-Jan	129	\$174,798	148
500	2	CNB	101	\$58,733	\$204,885	\$263,618	\$200,000	8-Jan	132	\$174,798	151
520	2	CNB	101	\$57,191	\$79,032	\$136,223	\$100,000	8-Jan	136	\$87,399	156
527	6	666	101	\$182,378	\$538,669	\$721,047	\$525,000	8-Jan	137	\$458,846	157
529	3	ESD	101	\$75,000	\$63,954	\$138,954	\$100,500	8-Jan	138	\$87,836	158
547	5	CCQ	109	\$85,547	\$317,329	\$402,876	\$282,000	8-Jan	143	\$246,466	163
12	1	DAA	106	\$100,397	\$89,629	\$190,026	\$295,000	8-Feb	64	\$257,828	74
37	1	BRV	101	\$68,318	\$46,700	\$115,018	\$150,000	8-Feb	77	\$131,099	88
42	5	CCQ	101	\$69,080	\$60,221	\$129,301	\$164,750	8-Feb	78	\$143,990	90
668	5	RRF	101	\$111,316	\$77,595	\$188,911	\$240,000	8-Feb	79	\$209,758	90
81	5	RRL	101	\$88,577	\$280,490	\$369,067	\$420,000	8-Feb	88	\$367,077	101
115	4	RRL	101	\$58,110	\$312,954	\$371,064	\$399,000	8-Feb	93	\$348,723	106
138	4	RRF	101	\$89,180	\$214,205	\$303,385	\$320,000	8-Feb	95	\$279,677	108
256	5	RRL	101	\$103,053	\$220,309	\$323,362	\$309,200	8-Feb	105	\$270,238	120

72	2	CNB	101	\$61,224	\$80,758	\$141,982	\$165,000	8-Feb	86	\$144,209	98
345	5	RRL	101	\$118,095	\$40,502	\$158,597	\$140,000	8-Feb	113	\$122,359	130
484	4	RRL	101	\$91,743	\$422,377	\$514,120	\$395,000	8-Feb	130	\$345,227	149
92	3	CCB	101	\$77,000	\$147,214	\$224,214	\$250,000	8-Feb	90	\$218,498	103
116	6	CBN	101	\$109,241	\$60,976	\$170,217	\$183,000	8-Feb	93	\$159,941	106
126	5	CMP	101	\$63,770	\$109,973	\$173,743	\$185,000	8-Feb	94	\$161,688	107
129	5	CCQ	101	\$57,744	\$111,461	\$169,205	\$180,000	8-Feb	94	\$157,319	108
144	5	CMP	101	\$37,411	\$103,565	\$140,976	\$148,200	8-Feb	95	\$129,526	109
180	5	CCQ	101	\$55,879	\$66,713	\$122,592	\$125,000	8-Feb	98	\$109,249	112
182	4	RRC	101	\$77,527	\$129,995	\$207,522	\$211,400	8-Feb	98	\$184,762	112
242	3	CCB	101	\$75,000	\$105,832	\$180,832	\$175,000	8-Feb	103	\$152,949	118
246	3	ESD	101	\$65,000	\$178,512	\$243,512	\$235,000	8-Feb	104	\$205,388	119
265	2	CNB	101	\$44,732	\$82,107	\$126,839	\$119,900	8-Feb	106	\$104,792	121
316	6	CBN	109	\$98,062	\$15,717	\$113,779	\$103,000	8-Feb	110	\$90,021	126
325	1	DAA	101	\$104,342	\$146,234	\$250,576	\$225,000	8-Feb	111	\$196,648	127
356	2	CNB	101	\$71,191	\$116,446	\$187,637	\$164,000	8-Feb	114	\$143,335	131
383	6	CBN	101	\$112,047	\$126,304	\$238,351	\$205,000	8-Feb	116	\$179,168	133
410	3	CCB	101	\$71,800	\$87,166	\$158,966	\$131,900	8-Feb	121	\$115,280	138
444	3	CCB	101	\$95,000	\$133,611	\$228,611	\$184,900	8-Feb	124	\$161,601	141
480	1	BRV	101	\$53,794	\$56,667	\$110,461	\$85,000	8-Feb	130	\$74,289	149
531	5	CCQ	101	\$48,761	\$41,624	\$90,385	\$65,000	8-Feb	139	\$56,809	159
538	3	CCB	101	\$71,800	\$85,913	\$157,713	\$112,000	8-Feb	141	\$97,887	161
587	6	CBN	101	\$357,193	\$637,820	\$995,013	\$625,000	8-Feb	159	\$546,245	182
600	5	CMP	101	\$37,304	\$129,332	\$166,636	\$100,000	8-Feb	167	\$87,399	191
11	2	CNB	101	\$106,787	\$95,472	\$202,259	\$315,000	8-Mar	64	\$275,307	73
51	5	CCQ	101	\$53,468	\$55,358	\$108,826	\$133,000	8-Mar	82	\$116,241	94
60	1	BRV	101	\$55,946	\$81,013	\$136,959	\$164,000	8-Mar	84	\$143,335	96
68	1	BRV	101	\$62,760	\$72,584	\$135,344	\$159,500	8-Mar	85	\$139,402	97
80	6	CBN	101	\$88,654	\$68,994	\$157,648	\$180,000	8-Mar	88	\$157,319	100
82	2	CNB	101	\$49,003	\$189,670	\$238,673	\$270,000	8-Mar	88	\$235,978	101
64	1	RRL	101	\$102,984	\$139,978	\$242,962	\$289,000	8-Mar	84	\$252,584	96
104	4	RRL	109	\$46,039	\$0	\$46,039	\$50,000	8-Mar	92	\$43,700	105
197	6	RRL	109	\$148,147	\$70,865	\$219,012	\$220,000	8-Mar	100	\$192,278	114
206	6	RRL	101	\$161,145	\$46,902	\$208,047	\$208,000	8-Mar	100	\$181,790	114
254	5	RRL	101	\$81,270	\$99,270	\$180,540	\$173,000	8-Mar	104	\$151,201	119
259	2	RRL	101	\$128,411	\$99,771	\$228,182	\$217,000	8-Mar	105	\$189,656	120
109	2	CNB	101	\$44,732	\$163,452	\$208,184	\$224,900	8-Mar	93	\$196,561	106
290	4	RRL	109	\$83,621	\$99,641	\$183,262	\$170,000	8-Mar	108	\$148,579	123
559	4	RRL	101	\$75,119	\$182,012	\$257,131	\$175,000	8-Mar	147	\$152,949	168
161	2	CNB	109	\$58,081	\$115,906	\$173,987	\$179,900	8-Mar	97	\$157,231	111
192	5	CMP	101	\$34,010	\$35,525	\$69,535	\$70,000	8-Mar	99	\$61,179	114
214	2	CNB	101	\$53,274	\$135,017	\$188,291	\$187,000	8-Mar	101	\$163,436	115
223	6	CBN	101	\$51,228	\$18,037	\$69,265	\$68,000	8-Mar	102	\$59,431	117
227	3	CCB	101	\$81,000	\$114,106	\$195,106	\$191,000	8-Mar	102	\$166,932	117
232	2	CNB	101	\$87,186	\$302,522	\$389,708	\$380,000	8-Mar	103	\$332,117	117

238	5	CCQ	101	\$43,103	\$65,863	\$108,966	\$106,000	8-Mar	103	\$92,643	118
289	3	CCB	101	\$73,100	\$93,913	\$167,013	\$155,000	8-Mar	108	\$135,469	123
305	3	CCB	101	\$74,500	\$106,938	\$181,438	\$166,000	8-Mar	109	\$145,083	125
307	2	CNB	101	\$127,694	\$217,731	\$345,425	\$315,000	8-Mar	110	\$275,307	125
321	5	CMP	109	\$38,261	\$41,336	\$79,597	\$71,800	8-Mar	111	\$62,753	127
370	2	CNB	101	\$53,394	\$90,532	\$143,926	\$125,000	8-Mar	115	\$109,249	132
384	1	BRV	101	\$101,671	\$56,015	\$157,686	\$135,000	8-Mar	117	\$117,989	134
393	5	CCQ	101	\$42,775	\$63,134	\$105,909	\$90,000	8-Mar	118	\$78,659	135
415	1	BRV	101	\$98,624	\$175,727	\$274,351	\$227,000	8-Mar	121	\$198,396	138
417	1	CHA	101	\$104,001	\$137,325	\$241,326	\$199,500	8-Mar	121	\$174,361	138
453	2	CNB	101	\$88,752	\$79,180	\$167,932	\$135,000	8-Mar	124	\$117,989	142
471	1	CLK	101	\$115,729	\$101,272	\$217,001	\$170,000	8-Mar	128	\$148,579	146
503	2	CNB	101	\$59,327	\$257,609	\$316,936	\$240,000	8-Mar	132	\$209,758	151
536	3	CCB	101	\$90,000	\$120,899	\$210,899	\$150,000	8-Mar	141	\$131,099	161
597	5	CCQ	101	\$42,775	\$130,133	\$172,908	\$105,000	8-Mar	165	\$91,769	188
19	1	CLK	109	\$90,469	\$47,310	\$137,779	\$200,000	8-Apr	69	\$173,986	79
27	3	CCB	101	\$86,000	\$111,067	\$197,067	\$270,000	8-Apr	73	\$234,880	84
47	2	CNB	101	\$37,968	\$49,948	\$87,916	\$110,000	8-Apr	80	\$95,692	92
52	2	CNB	101	\$49,003	\$91,531	\$140,534	\$171,500	8-Apr	82	\$149,193	94
77	1	CHA	101	\$26,898	\$7,809	\$34,707	\$40,000	8-Apr	87	\$34,797	100
102	1	CLK	109	\$58,523	\$0	\$58,523	\$64,000	8-Apr	91	\$55,675	105
113	4	RRC	101	\$39,530	\$83,026	\$122,556	\$132,000	8-Apr	93	\$114,830	107
118	3	CCB	101	\$50,000	\$89,607	\$139,607	\$150,000	8-Apr	93	\$130,489	107
121	5	CCQ	101	\$55,606	\$144,067	\$199,673	\$214,250	8-Apr	93	\$186,382	107
205	4	RRL	101	\$60,377	\$109,637	\$170,014	\$170,000	8-Apr	100	\$147,888	115
280	6	RRL	109	\$153,346	\$48,016	\$201,362	\$188,500	8-Apr	107	\$163,981	123
286	5	RRL	101	\$68,704	\$69,952	\$138,656	\$129,000	8-Apr	107	\$112,221	124
362	2	RRL	101	\$192,617	\$283,902	\$476,519	\$415,000	8-Apr	115	\$361,020	132
374	5	RRL	101	\$84,464	\$105,946	\$190,410	\$165,000	8-Apr	115	\$143,538	133
142	2	CNB	101	\$44,732	\$114,051	\$158,783	\$167,010	8-Apr	95	\$145,287	109
493	2	RRL	101	\$152,488	\$133,933	\$286,421	\$218,888	8-Apr	131	\$190,417	150
146	1	BRV	101	\$64,732	\$106,509	\$171,241	\$180,000	8-Apr	95	\$156,587	109
555	5	RRL	109	\$108,710	\$54,971	\$163,681	\$112,000	8-Apr	146	\$97,432	168
154	2	CNB	101	\$146,400	\$296,464	\$442,864	\$460,000	8-Apr	96	\$400,167	111
164	3	ESD	101	\$77,000	\$163,977	\$240,977	\$249,000	8-Apr	97	\$216,612	111
579	5	RRL	101	\$89,858	\$170,314	\$260,172	\$167,500	8-Apr	155	\$145,713	179
169	5	CCQ	101	\$36,786	\$104,139	\$140,925	\$145,000	8-Apr	97	\$126,140	112
178	6	CBN	101	\$76,725	\$78,793	\$155,518	\$159,000	8-Apr	98	\$138,318	112
189	2	CNB	101	\$41,529	\$99,127	\$140,656	\$142,000	8-Apr	99	\$123,530	114
194	3	CCB	101	\$71,900	\$96,978	\$168,878	\$169,900	8-Apr	99	\$147,801	114
196	5	CCQ	101	\$64,161	\$135,703	\$199,864	\$201,000	8-Apr	99	\$174,855	114
203	1	BRV	101	\$60,966	\$188,842	\$249,808	\$250,000	8-Apr	100	\$217,482	115
225	3	CCB	101	\$74,000	\$89,244	\$163,244	\$160,000	8-Apr	102	\$139,188	117
252	2	CNB	101	\$46,867	\$182,571	\$229,438	\$220,000	8-Apr	104	\$191,384	120
268	5	CCQ	101	\$96,701	\$83,423	\$180,124	\$170,000	8-Apr	106	\$147,888	122

272	1	BRV	101	\$57,919	\$122,655	\$180,574	\$170,000	8-Apr	106	\$147,888	122
297	3	CCB	101	\$80,640	\$179,950	\$260,590	\$241,000	8-Apr	108	\$209,653	124
314	2	CNB	101	\$78,904	\$121,302	\$200,206	\$181,500	8-Apr	110	\$157,892	127
327	5	CCQ	101	\$42,775	\$69,084	\$111,859	\$100,000	8-Apr	112	\$86,993	129
352	1	BRV	109	\$85,532	\$0	\$85,532	\$75,000	8-Apr	114	\$65,245	131
355	4	RRC	101	\$55,886	\$206,607	\$262,493	\$229,900	8-Apr	114	\$199,996	131
385	6	CBN	101	\$96,141	\$137,711	\$233,852	\$200,000	8-Apr	117	\$173,986	134
391	3	CCB	101	\$70,000	\$104,509	\$174,509	\$148,500	8-Apr	118	\$129,184	135
422	2	CNB	101	\$59,327	\$205,926	\$265,253	\$218,500	8-Apr	121	\$190,079	140
427	6	CBN	101	\$100,400	\$263,688	\$364,088	\$299,000	8-Apr	122	\$260,108	140
447	1	CHA	101	\$71,726	\$37,235	\$108,961	\$88,000	8-Apr	124	\$76,554	142
460	6	CBN	101	\$116,400	\$261,906	\$378,306	\$300,000	8-Apr	126	\$260,978	145
502	1	CLK	101	\$67,806	\$106,445	\$174,251	\$132,000	8-Apr	132	\$114,830	152
505	2	CNB	101	\$47,461	\$171,204	\$218,665	\$165,000	8-Apr	133	\$143,538	152
512	2	CNB	101	\$83,176	\$251,696	\$334,872	\$249,000	8-Apr	134	\$216,612	155
537	5	CMP	101	\$38,898	\$195,971	\$234,869	\$167,000	8-Apr	141	\$145,278	162
568	3	CCB	101	\$73,000	\$115,982	\$188,982	\$125,000	8-Apr	151	\$108,741	174
578	6	CBN	101	\$161,170	\$144,956	\$306,126	\$197,500	8-Apr	155	\$171,811	178
616	5	CCQ	101	\$39,780	\$33,878	\$73,658	\$42,000	8-Apr	175	\$36,537	202
14	6	CBN	101	\$68,538	\$37,909	\$106,447	\$163,000	8-May	65	\$141,798	75
20	2	CNB	101	\$44,732	\$60,707	\$105,439	\$151,900	8-May	69	\$132,142	80
32	3	CCB	101	\$59,000	\$126,476	\$185,476	\$250,000	8-May	74	\$217,482	85
45	5	CMP	101	\$35,710	\$0	\$35,710	\$45,000	8-May	79	\$39,147	91
66	3	CCB	101	\$69,000	\$96,740	\$165,740	\$196,000	8-May	85	\$170,506	97
84	2	CNB	101	\$51,139	\$94,910	\$146,049	\$165,000	8-May	89	\$143,538	102
117	3	CCB	101	\$75,000	\$92,416	\$167,416	\$179,900	8-May	93	\$156,500	107
139	2	CNB	101	\$46,867	\$150,929	\$197,796	\$208,600	8-May	95	\$181,467	109
152	5	CMP	101	\$34,010	\$90,821	\$124,831	\$130,000	8-May	96	\$113,091	110
172	2	CNB	101	\$51,139	\$177,584	\$228,723	\$235,000	8-May	97	\$204,433	112
177	2	CNB	101	\$44,732	\$110,599	\$155,331	\$159,000	8-May	98	\$138,318	112
181	2	CNB	101	\$51,139	\$76,354	\$127,493	\$129,900	8-May	98	\$113,004	113
110	1	RRL	101	\$88,732	\$53,910	\$142,642	\$154,000	8-May	93	\$133,969	106
145	1	RRL	101	\$123,237	\$284,868	\$408,105	\$429,000	8-May	95	\$373,199	109
193	3	CCB	101	\$75,500	\$89,401	\$164,901	\$166,000	8-May	99	\$144,408	114
332	4	RRF	101	\$100,630	\$202,160	\$302,790	\$270,000	8-May	112	\$234,880	129
401	6	RRL	101	\$161,143	\$158,472	\$319,615	\$269,500	8-May	119	\$234,445	136
442	4	RRL	101	\$138,298	\$166,465	\$304,763	\$247,000	8-May	123	\$214,872	142
448	4	RRL	101	\$72,319	\$404,748	\$477,067	\$385,000	8-May	124	\$334,922	142
207	1	BRV	109	\$53,256	\$80,708	\$133,964	\$133,900	8-May	100	\$116,483	115
449	5	RRL	101	\$100,541	\$208,897	\$309,438	\$249,500	8-May	124	\$217,047	143
507	4	RRL	101	\$65,197	\$194,414	\$259,611	\$195,000	8-May	133	\$169,636	153
224	2	CNB	101	\$44,732	\$138,242	\$182,974	\$179,500	8-May	102	\$156,152	117
230	5	CCQ	101	\$67,369	\$106,720	\$174,089	\$170,000	8-May	102	\$147,888	118
240	2	CNB	101	\$61,699	\$115,865	\$177,564	\$172,000	8-May	103	\$149,628	119
241	3	CCB	101	\$79,000	\$65,537	\$144,537	\$140,000	8-May	103	\$121,790	119

263	3	CCB	101	\$80,000	\$126,656	\$206,656	\$196,000	8-May	105	\$170,506	121
273	2	CNB	101	\$62,886	\$115,596	\$178,482	\$168,000	8-May	106	\$146,148	122
283	3	CCB	101	\$70,000	\$96,022	\$166,022	\$155,000	8-May	107	\$134,839	123
298	1	BRV	101	\$120,587	\$106,661	\$227,248	\$210,000	8-May	108	\$182,685	124
301	5	CCQ	101	\$43,629	\$86,443	\$130,072	\$119,700	8-May	109	\$104,130	125
302	5	CMP	101	\$53,141	\$179,816	\$232,957	\$214,000	8-May	109	\$186,165	125
304	3	CCB	101	\$74,000	\$145,172	\$219,172	\$201,000	8-May	109	\$174,855	125
306	1	CLK	101	\$70,631	\$148,393	\$219,024	\$200,000	8-May	110	\$173,986	126
310	3	CCB	101	\$72,000	\$112,614	\$184,614	\$168,000	8-May	110	\$146,148	126
311	2	GLS	109	\$126,390	\$131,896	\$258,286	\$235,000	8-May	110	\$204,433	126
313	4	RRC	101	\$50,604	\$197,489	\$248,093	\$225,000	8-May	110	\$195,734	127
315	5	531	109	\$31,083	\$71,588	\$102,671	\$93,000	8-May	110	\$80,903	127
360	5	CMP	101	\$34,647	\$102,920	\$137,567	\$120,000	8-May	115	\$104,391	132
371	2	CNB	101	\$46,867	\$216,854	\$263,721	\$229,000	8-May	115	\$199,213	132
399	3	CCB	101	\$76,800	\$183,648	\$260,448	\$220,000	8-May	118	\$191,384	136
450	1	CHA	101	\$159,946	\$131,896	\$291,842	\$235,000	8-May	124	\$204,433	143
461	3	CCB	101	\$87,000	\$159,237	\$246,237	\$195,000	8-May	126	\$169,636	145
492	2	CNB	101	\$70,836	\$326,855	\$397,691	\$304,000	8-May	131	\$264,458	150
501	2	CNB	101	\$71,191	\$97,529	\$168,720	\$128,000	8-May	132	\$111,351	152
510	3	ESD	101	\$100,000	\$262,164	\$362,164	\$270,000	8-May	134	\$234,880	154
513	6	CBN	101	\$102,925	\$132,779	\$235,704	\$175,000	8-May	135	\$152,237	155
585	3	CCB	101	\$50,000	\$68,123	\$118,123	\$75,000	8-May	157	\$65,245	181
7	5	CCQ	101	\$42,775	\$29,951	\$72,726	\$118,900	8-Jun	61	\$103,434	70
17	2	CNB	101	\$44,732	\$52,749	\$97,481	\$145,000	8-Jun	67	\$126,140	77
33	5	CMP	101	\$37,199	\$59,382	\$96,581	\$130,000	8-Jun	74	\$113,091	85
46	5	CMP	101	\$35,072	\$83,848	\$118,920	\$149,000	8-Jun	80	\$129,619	92
58	3	CCB	101	\$49,000	\$50,221	\$99,221	\$119,500	8-Jun	83	\$103,956	95
70	3	CCB	101	\$70,000	\$136,774	\$206,774	\$241,500	8-Jun	86	\$210,088	98
71	5	CCQ	101	\$38,496	\$86,194	\$124,690	\$145,000	8-Jun	86	\$126,140	99
125	3	CCB	101	\$74,000	\$90,325	\$164,325	\$175,000	8-Jun	94	\$152,237	108
131	4	RRC	101	\$57,421	\$116,596	\$174,017	\$185,000	8-Jun	94	\$160,937	108
155	1	CLK	109	\$62,559	\$9,697	\$72,256	\$75,000	8-Jun	96	\$65,245	111
167	3	CCB	101	\$118,000	\$255,189	\$373,189	\$385,000	8-Jun	97	\$334,922	111
170	5	CCQ	101	\$67,369	\$141,642	\$209,011	\$215,000	8-Jun	97	\$187,034	112
175	1	BRV	109	\$53,794	\$38,826	\$92,620	\$95,000	8-Jun	97	\$82,643	112
132	5	RRL	109	\$136,900	\$18,312	\$155,212	\$165,000	8-Jun	94	\$143,538	108
184	5	RRL	109	\$120,129	\$26,247	\$146,376	\$148,600	8-Jun	99	\$129,271	113
245	2	CNB	101	\$44,732	\$136,452	\$181,184	\$175,000	8-Jun	104	\$152,237	119
247	2	CNB	101	\$55,054	\$152,450	\$207,504	\$200,000	8-Jun	104	\$173,986	119
198	4	RRL	109	\$44,929	\$19,831	\$64,760	\$65,000	8-Jun	100	\$56,545	115
219	1	RRL	101	\$90,374	\$70,011	\$160,385	\$158,000	8-Jun	102	\$137,449	117
308	4	RRF	101	\$85,133	\$370,653	\$455,786	\$415,000	8-Jun	110	\$361,020	126
258	2	CNB	101	\$51,139	\$122,233	\$173,372	\$165,000	8-Jun	105	\$143,538	121
488	6	RRL	109	\$130,735	\$0	\$130,735	\$100,000	8-Jun	131	\$86,993	150
522	6	RRL	101	\$227,785	\$181,178	\$408,963	\$300,000	8-Jun	136	\$260,978	157

277	4	RRC	109	\$55,715	\$37,936	\$93,651	\$88,000	8-Jun	106	\$76,554	122
614	4	RRL	101	\$70,866	\$365,501	\$436,367	\$250,000	8-Jun	175	\$217,482	201
296	6	CBN	101	\$131,579	\$26,188	\$157,767	\$146,000	8-Jun	108	\$127,009	124
348	2	CNB	101	\$44,732	\$108,622	\$153,354	\$135,000	8-Jun	114	\$117,440	131
350	3	ESD	101	\$69,000	\$41,840	\$110,840	\$97,500	8-Jun	114	\$84,818	131
353	2	GLS	101	\$101,112	\$98,505	\$199,617	\$175,000	8-Jun	114	\$152,237	131
359	3	CCB	101	\$120,000	\$309,868	\$429,868	\$375,000	8-Jun	115	\$326,223	132
403	3	CCB	101	\$100,000	\$145,717	\$245,717	\$206,000	8-Jun	119	\$179,205	137
424	5	CMP	101	\$94,007	\$209,847	\$303,854	\$250,000	8-Jun	122	\$217,482	140
446	5	CCQ	101	\$62,022	\$192,914	\$254,936	\$206,000	8-Jun	124	\$179,205	142
458	3	CCB	101	\$98,000	\$276,433	\$374,433	\$299,000	8-Jun	125	\$260,108	144
642	1	DAA	101	\$110,914	\$151,202	\$262,116	\$535,000	8-Jul	49	\$493,683	53
18	1	BOF	101	\$253,279	\$155,721	\$409,000	\$600,000	8-Jul	68	\$553,663	74
25	5	CMP	101	\$34,010	\$50,935	\$84,945	\$117,000	8-Jul	73	\$107,964	79
30	1	BRV	101	\$53,615	\$27,432	\$81,047	\$110,000	8-Jul	74	\$101,505	80
38	2	CNB	101	\$44,732	\$94,182	\$138,914	\$180,000	8-Jul	77	\$166,099	84
43	6	BLD	101	\$158,654	\$18,581	\$177,235	\$225,000	8-Jul	79	\$207,623	85
50	2	CNB	101	\$44,732	\$140,073	\$184,805	\$230,000	8-Jul	80	\$212,237	87
96	3	CCB	101	\$69,500	\$70,619	\$140,119	\$155,000	8-Jul	90	\$143,030	98
100	2	CNB	101	\$44,732	\$100,499	\$145,231	\$159,500	8-Jul	91	\$147,182	99
112	5	531	101	\$27,939	\$57,402	\$85,341	\$92,000	8-Jul	93	\$84,895	101
136	1	BRV	101	\$71,726	\$69,844	\$141,570	\$150,000	8-Jul	94	\$138,416	102
165	3	ESD	101	\$78,000	\$77,871	\$155,871	\$161,000	8-Jul	97	\$148,566	105
171	2	CNB	101	\$49,003	\$116,200	\$165,203	\$169,900	8-Jul	97	\$156,779	105
195	5	CCQ	101	\$42,775	\$101,400	\$144,175	\$145,000	8-Jul	99	\$133,802	108
215	5	CCQ	101	\$58,387	\$100,104	\$158,491	\$157,000	8-Jul	101	\$144,875	109
220	2	CNB	101	\$44,732	\$145,198	\$189,930	\$187,000	8-Jul	102	\$172,558	110
231	5	CMP	101	\$59,516	\$125,907	\$185,423	\$181,000	8-Jul	102	\$167,022	111
239	5	531	109	\$32,303	\$5,236	\$37,539	\$36,500	8-Jul	103	\$33,681	111
257	5	CMP	101	\$67,175	\$90,022	\$157,197	\$150,000	8-Jul	105	\$138,416	114
266	1	CLK	101	\$115,028	\$110,343	\$225,371	\$213,000	8-Jul	106	\$196,550	115
271	2	CNB	101	\$44,732	\$52,953	\$97,685	\$92,000	8-Jul	106	\$84,895	115
291	3	CCB	101	\$76,000	\$182,759	\$258,759	\$240,000	8-Jul	108	\$221,465	117
300	3	CCB	101	\$70,000	\$116,830	\$186,830	\$172,000	8-Jul	109	\$158,717	118
317	3	CCB	101	\$73,000	\$80,658	\$153,658	\$139,000	8-Jul	111	\$128,265	120
320	3	CCB	101	\$80,000	\$86,225	\$166,225	\$150,000	8-Jul	111	\$138,416	120
134	5	RRL	101	\$125,465	\$274,500	\$399,965	\$425,000	8-Jul	94	\$392,178	102
143	4	RRL	101	\$70,017	\$129,744	\$199,761	\$210,000	8-Jul	95	\$193,782	103
147	5	RRF	101	\$10,054	\$893	\$10,947	\$11,500	8-Jul	95	\$10,612	103
367	6	BLD	101	\$903,847	\$476,734	\$1,380,581	\$1,200,000	8-Jul	115	\$1,107,325	125
217	6	RRL	101	\$108,382	\$93,846	\$202,228	\$200,000	8-Jul	101	\$184,554	110
269	5	RRL	101	\$66,608	\$76,465	\$143,073	\$135,000	8-Jul	106	\$124,574	115
375	3	CCB	101	\$89,000	\$234,402	\$323,402	\$280,000	8-Jul	116	\$258,376	125
379	5	CCQ	101	\$45,767	\$100,933	\$146,700	\$126,400	8-Jul	116	\$116,638	126
430	5	RRL	101	\$90,696	\$107,013	\$197,709	\$161,815	8-Jul	122	\$149,318	132

390	3	CCB	101	\$73,000	\$208,492	\$281,492	\$240,000	8-Jul	117	\$221,465	127
433	5	RRL	101	\$96,771	\$99,302	\$196,073	\$160,000	8-Jul	123	\$147,643	133
511	4	RRL	101	\$72,284	\$129,376	\$201,660	\$150,000	8-Jul	134	\$138,416	146
566	4	RRL	101	\$77,244	\$208,181	\$285,425	\$190,000	8-Jul	150	\$175,326	163
406	1	BRV	101	\$57,380	\$109,691	\$167,071	\$139,200	8-Jul	120	\$128,450	130
414	6	CBN	101	\$100,600	\$271,628	\$372,228	\$308,000	8-Jul	121	\$284,213	131
425	3	CCB	101	\$69,500	\$46,040	\$115,540	\$95,000	8-Jul	122	\$87,663	132
426	3	CCB	101	\$90,180	\$227,745	\$317,925	\$261,321	8-Jul	122	\$241,139	132
436	3	CCB	101	\$69,000	\$161,085	\$230,085	\$187,500	8-Jul	123	\$173,020	133
470	1	BRV	101	\$52,898	\$36,395	\$89,293	\$70,000	8-Jul	128	\$64,594	138
489	2	CNB	101	\$49,003	\$315,631	\$364,634	\$278,900	8-Jul	131	\$257,361	142
498	6	CBN	101	\$297,470	\$176,356	\$473,826	\$360,000	8-Jul	132	\$332,198	143
651	3	CCB	101	84000	107230	\$191,230	\$145,134	8-Jul	109	\$133,925	143
546	1	BRV	101	\$62,222	\$59,096	\$121,318	\$85,000	8-Jul	143	\$78,436	155
567	3	CCB	101	\$73,000	\$78,024	\$151,024	\$100,000	8-Jul	151	\$92,277	164
580	2	CNB	101	\$55,054	\$149,492	\$204,546	\$131,000	8-Jul	156	\$120,883	169
619	1	BOF	101	\$355,039	\$122,859	\$477,898	\$270,000	8-Jul	177	\$249,148	192
41	5	CMP	101	\$35,326	\$58,585	\$93,911	\$120,000	8-Aug	78	\$110,733	85
67	3	CCB	101	\$70,000	\$44,296	\$114,296	\$135,000	8-Aug	85	\$124,574	92
75	3	CCB	101	\$80,000	\$201,716	\$281,716	\$325,000	8-Aug	87	\$299,901	94
140	5	CCQ	101	\$85,547	\$122,284	\$207,831	\$219,000	8-Aug	95	\$202,087	103
174	2	CNB	101	\$47,461	\$110,415	\$157,876	\$162,000	8-Aug	97	\$149,489	106
235	2	CNB	101	\$71,191	\$185,571	\$256,762	\$250,000	8-Aug	103	\$230,693	111
236	3	CCB	101	\$59,000	\$167,097	\$226,097	\$219,999	8-Aug	103	\$203,009	111
274	1	CHA	101	\$63,260	\$197,169	\$260,429	\$245,000	8-Aug	106	\$226,079	115
275	6	CBN	101	\$87,198	\$98,895	\$186,093	\$175,000	8-Aug	106	\$161,485	115
276	5	CMP	101	\$47,401	\$98,862	\$146,263	\$137,500	8-Aug	106	\$126,881	115
292	2	CNB	101	\$46,867	\$141,813	\$188,680	\$175,000	8-Aug	108	\$161,485	117
303	3	CCB	101	\$73,000	\$142,509	\$215,509	\$197,700	8-Aug	109	\$182,432	118
318	3	CCB	101	\$78,000	\$71,388	\$149,388	\$135,000	8-Aug	111	\$124,574	120
337	2	GLS	101	\$75,834	\$137,796	\$213,630	\$190,000	8-Aug	112	\$175,326	122
372	2	CNB	101	\$77,123	\$251,159	\$328,282	\$285,000	8-Aug	115	\$262,990	125
380	1	DAA	101	\$119,228	\$356,909	\$476,137	\$410,000	8-Aug	116	\$378,336	126
382	5	CCQ	101	\$59,882	\$67,992	\$127,874	\$110,000	8-Aug	116	\$101,505	126
90	5	RRL	101	\$102,844	\$151,592	\$254,436	\$285,000	8-Aug	89	\$262,990	97
407	3	CCB	101	\$84,700	\$140,805	\$225,505	\$187,500	8-Aug	120	\$173,020	130
408	3	ESD	101	\$60,000	\$35,715	\$95,715	\$79,500	8-Aug	120	\$73,360	130
201	4	RRL	101	\$79,228	\$165,426	\$244,654	\$245,000	8-Aug	100	\$226,079	108
208	5	RRL	109	\$48,175	\$16,907	\$65,082	\$65,000	8-Aug	100	\$59,980	109
423	6	CBN	101	\$39,000	\$264,503	\$303,503	\$250,000	8-Aug	121	\$230,693	132
234	6	RRL	101	\$218,130	\$808,738	\$1,026,868	\$1,000,000	8-Aug	103	\$922,771	111
281	5	RRL	101	\$62,838	\$121,603	\$184,441	\$172,500	8-Aug	107	\$159,178	116
282	1	RRL	101	\$120,900	\$24,538	\$145,438	\$136,000	8-Aug	107	\$125,497	116
326	5	RRL	101	\$80,224	\$119,804	\$200,028	\$179,000	8-Aug	112	\$165,176	121
451	3	CCB	101	\$118,000	\$86,948	\$204,948	\$165,000	8-Aug	124	\$152,257	135

454	6	CBN	101	\$107,601	\$79,190	\$186,791	\$150,000	8-Aug	125	\$138,416	135
342	1	RRL	101	\$45,644	\$5,146	\$50,790	\$45,000	8-Aug	113	\$41,525	122
369	2	RRL	101	\$128,411	\$121,352	\$249,763	\$217,000	8-Aug	115	\$200,241	125
469	2	CNB	101	\$56,360	\$143,877	\$200,237	\$157,000	8-Aug	128	\$144,875	138
504	1	RRL	101	\$107,045	\$270,809	\$377,854	\$285,820	8-Aug	132	\$263,746	143
474	5	CCQ	101	\$83,000	\$137,840	\$220,840	\$172,500	8-Aug	128	\$159,178	139
516	4	RRC	101	\$48,902	\$35,888	\$84,790	\$62,500	8-Aug	136	\$57,673	147
519	1	BRV	101	\$57,380	\$37,831	\$95,211	\$70,000	8-Aug	136	\$64,594	147
523	2	CNB	101	\$94,921	\$404,882	\$499,803	\$366,500	8-Aug	136	\$338,196	148
540	2	CNB	101	\$74,633	\$284,990	\$359,623	\$255,000	8-Aug	141	\$235,307	153
545	6	CBN	101	\$98,012	\$101,390	\$199,402	\$140,000	8-Aug	142	\$129,188	154
569	6	CBN	101	\$39,000	\$264,503	\$303,503	\$200,000	8-Aug	152	\$184,554	164
599	6	CBN	101	\$37,143	\$253,678	\$290,821	\$175,000	8-Aug	166	\$161,485	180
603	6	CBN	101	\$37,143	\$258,174	\$295,317	\$175,000	8-Aug	169	\$161,485	183
612	3	CCB	101	\$88,000	\$163,844	\$251,844	\$145,000	8-Aug	174	\$133,802	188
31	4	RRC	101	\$39,870	\$50,265	\$90,135	\$121,800	8-Sep	74	\$112,394	80
57	3	ESD	101	\$60,000	\$51,888	\$111,888	\$135,000	8-Sep	83	\$124,574	90
61	2	CNB	101	\$53,975	\$117,625	\$171,600	\$205,000	8-Sep	84	\$189,168	91
65	2	CNB	101	\$57,191	\$169,053	\$226,244	\$269,000	8-Sep	84	\$248,225	91
74	3	CCB	101	\$59,000	\$48,921	\$107,921	\$125,000	8-Sep	86	\$115,346	94
86	5	CCQ	101	\$48,761	\$70,778	\$119,539	\$135,000	8-Sep	89	\$124,574	96
94	2	CNB	101	\$43,855	\$136,767	\$180,622	\$201,000	8-Sep	90	\$185,477	97
97	5	CCQ	101	\$48,761	\$89,809	\$138,570	\$153,000	8-Sep	91	\$141,184	98
149	2	CNB	101	\$65,526	\$144,480	\$210,006	\$220,000	8-Sep	95	\$203,010	103
183	2	CNB	101	\$63,978	\$142,862	\$206,840	\$210,000	8-Sep	98	\$193,782	107
200	5	CMP	101	\$62,365	\$137,003	\$199,368	\$200,000	8-Sep	100	\$184,554	108
221	2	CNB	101	\$52,229	\$176,386	\$228,615	\$225,000	8-Sep	102	\$207,623	110
270	3	CCB	101	\$69,500	\$96,094	\$165,594	\$156,000	8-Sep	106	\$143,952	115
294	3	CCB	101	\$69,000	\$109,069	\$178,069	\$165,000	8-Sep	108	\$152,257	117
330	3	BOF	101	\$252,000	\$261,835	\$513,835	\$459,000	8-Sep	112	\$423,552	121
334	1	BRV	109	\$82,400	\$153,338	\$235,738	\$210,000	8-Sep	112	\$193,782	122
335	2	CNB	101	\$57,581	\$183,853	\$241,434	\$215,000	8-Sep	112	\$198,396	122
344	3	CCB	101	\$82,000	\$155,601	\$237,601	\$210,000	8-Sep	113	\$193,782	123
346	3	CCB	101	\$65,000	\$150,416	\$215,416	\$190,000	8-Sep	113	\$175,326	123
366	3	CCB	101	\$93,000	\$78,368	\$171,368	\$149,000	8-Sep	115	\$137,493	125
377	2	CNB	101	\$69,795	\$144,357	\$214,152	\$185,000	8-Sep	116	\$170,713	125
394	2	CNB	101	\$45,948	\$114,278	\$160,226	\$136,000	8-Sep	118	\$125,497	128
405	3	CCB	101	\$109,000	\$161,023	\$270,023	\$225,000	8-Sep	120	\$207,623	130
439	3	CCB	101	\$85,800	\$98,653	\$184,453	\$150,000	8-Sep	123	\$138,416	133
463	6	CBN	101	\$116,400	\$261,796	\$378,196	\$299,000	8-Sep	126	\$275,909	137
468	1	BRV	101	\$70,484	\$145,414	\$215,898	\$169,600	8-Sep	127	\$156,502	138
56	1	RRL	101	\$107,415	\$165,382	\$272,797	\$330,000	8-Sep	83	\$304,514	90
486	3	CCB	101	\$76,000	\$93,003	\$169,003	\$129,500	8-Sep	131	\$119,499	141
487	3	CCB	101	\$90,000	\$158,276	\$248,276	\$190,000	8-Sep	131	\$175,326	142
76	5	RRL	101	\$49,014	\$81,130	\$130,144	\$150,000	8-Sep	87	\$138,416	94

123	4	RRL	109	\$67,464	\$61,223	\$128,687	\$137,902	8-Sep	93	\$127,252	101
495	3	ESD	101	\$70,000	\$46,802	\$116,802	\$89,000	8-Sep	131	\$82,127	142
162	6	RRL	101	\$180,900	\$131,428	\$312,328	\$322,800	8-Sep	97	\$297,870	105
402	5	RRL	101	\$66,608	\$127,084	\$193,692	\$163,000	8-Sep	119	\$150,412	129
478	4	RRL	109	\$81,926	\$52,279	\$134,205	\$104,000	8-Sep	129	\$95,968	140
524	2	RRL	101	\$128,411	\$137,862	\$266,273	\$195,000	8-Sep	137	\$179,940	148
539	5	RRL	101	\$103,264	\$267,610	\$370,874	\$263,000	8-Sep	141	\$242,689	153
521	3	CCB	101	\$71,900	\$119,925	\$191,825	\$140,800	8-Sep	136	\$129,926	148
617	5	RRF	109	\$104,829	\$21,740	\$126,569	\$72,000	8-Sep	176	\$66,440	191
533	5	CMP	101	\$50,133	\$100,906	\$151,039	\$108,500	8-Sep	139	\$100,121	151
534	3	CCB	101	\$99,000	\$129,283	\$228,283	\$163,800	8-Sep	139	\$151,150	151
557	1	BRV	101	\$85,891	\$60,929	\$146,820	\$100,000	8-Sep	147	\$92,277	159
583	3	CCB	101	\$50,000	\$163,482	\$213,482	\$136,000	8-Sep	157	\$125,497	170
605	5	CCQ	101	\$69,080	\$126,445	\$195,525	\$115,000	8-Sep	170	\$106,119	184
610	5	CCQ	101	\$69,080	\$43,331	\$112,411	\$65,000	8-Sep	173	\$59,980	187
24	5	CMP	101	\$28,475	\$53,974	\$82,449	\$115,000	8-Oct	72	\$115,000	72
28	5	CMP	101	\$106,313	\$98,570	\$204,883	\$280,000	8-Oct	73	\$280,000	73
34	3	CCB	101	\$59,000	\$97,367	\$156,367	\$205,999	8-Oct	76	\$205,999	76
87	1	BRV	109	\$53,256	\$0	\$53,256	\$60,000	8-Oct	89	\$60,000	89
98	2	CNB	101	\$32,923	\$65,227	\$98,150	\$108,000	8-Oct	91	\$108,000	91
128	5	CMP	101	\$36,696	\$117,918	\$154,614	\$164,500	8-Oct	94	\$164,500	94
133	2	CNB	101	\$103,333	\$80,122	\$183,455	\$195,000	8-Oct	94	\$195,000	94
137	2	CNB	101	\$110,509	\$220,910	\$331,419	\$350,000	8-Oct	95	\$350,000	95
168	6	CBN	101	\$167,975	\$249,879	\$417,854	\$430,000	8-Oct	97	\$430,000	97
199	2	CNB	101	\$48,042	\$115,234	\$163,276	\$163,870	8-Oct	100	\$163,870	100
213	4	RRC	109	\$37,654	\$42,865	\$80,519	\$80,000	8-Oct	101	\$80,000	101
228	6	CBN	101	\$140,536	\$144,899	\$285,435	\$279,000	8-Oct	102	\$279,000	102
237	1	CHA	101	\$107,587	\$92,860	\$200,447	\$195,000	8-Oct	103	\$195,000	103
251	2	CNB	101	\$61,653	\$113,329	\$174,982	\$168,000	8-Oct	104	\$168,000	104
278	3	CCB	101	\$72,000	\$119,508	\$191,508	\$179,500	8-Oct	107	\$179,500	107
329	4	RRC	101	\$48,902	\$95,476	\$144,378	\$129,000	8-Oct	112	\$129,000	112
357	5	CCQ	101	\$59,882	\$109,527	\$169,409	\$148,000	8-Oct	114	\$148,000	114
386	3	ESD	101	\$78,000	\$83,409	\$161,409	\$138,000	8-Oct	117	\$138,000	117
392	3	CCB	101	\$76,000	\$189,704	\$265,704	\$226,000	8-Oct	118	\$226,000	118
396	3	ESD	101	\$75,000	\$190,948	\$265,948	\$225,000	8-Oct	118	\$225,000	118
400	3	CCB	101	\$71,000	\$139,896	\$210,896	\$178,000	8-Oct	118	\$178,000	118
413	5	CCQ	101	\$106,934	\$122,609	\$229,543	\$190,000	8-Oct	121	\$190,000	121
429	3	CCB	101	\$100,000	\$113,713	\$213,713	\$175,000	8-Oct	122	\$175,000	122
440	2	CNB	101	\$48,042	\$136,627	\$184,669	\$150,000	8-Oct	123	\$150,000	123
459	3	CCB	101	\$65,000	\$42,039	\$107,039	\$85,000	8-Oct	126	\$85,000	126
462	2	CNB	101	\$52,229	\$93,033	\$145,262	\$115,000	8-Oct	126	\$115,000	126
508	3	CCB	101	\$73,100	\$94,991	\$168,091	\$126,100	8-Oct	133	\$126,100	133
543	6	CBN	101	\$127,087	\$417,853	\$544,940	\$385,250	8-Oct	141	\$385,250	141
548	2	CNB	101	\$72,180	\$178,167	\$250,347	\$174,900	8-Oct	143	\$174,900	143
551	2	CNB	101	\$63,978	\$223,500	\$287,478	\$200,000	8-Oct	144	\$200,000	144

35	6	RRL	101	\$103,963	\$63,912	\$167,875	\$220,000	8-Oct	76	\$220,000	76
222	4	RRL	101	\$68,556	\$72,137	\$140,693	\$138,354	8-Oct	102	\$138,354	102
299	2	RRL	101	\$136,437	\$202,328	\$338,765	\$312,000	8-Oct	109	\$312,000	109
490	2	RRL	101	\$159,924	\$265,216	\$425,140	\$325,000	8-Oct	131	\$325,000	131
526	6	RRL	101	\$155,946	\$137,772	\$293,718	\$215,000	8-Oct	137	\$215,000	137
604	4	RRL	101	\$40,111	\$53,191	\$93,302	\$55,000	8-Oct	170	\$55,000	170
576	6	CBN	101	\$122,751	\$128,504	\$251,255	\$163,000	8-Oct	154	\$163,000	154
590	6	BLD	101	\$160,284	\$321,611	\$481,895	\$300,000	8-Oct	161	\$300,000	161
598	1	BRV	109	\$57,201	\$157,140	\$214,341	\$129,000	8-Oct	166	\$129,000	166
601	2	CNB	101	\$52,347	\$166,633	\$218,980	\$130,500	8-Oct	168	\$130,500	168
656	3	CCB	101	\$59,000	\$97,644	\$156,644	\$212,766	8-Nov	74	\$212,766	74
78	3	CCB	101	\$60,000	\$127,547	\$187,547	\$215,000	8-Nov	87	\$215,000	87
91	1	CHA	109	\$71,726	\$40,311	\$112,037	\$125,000	8-Nov	90	\$125,000	90
93	5	CCQ	101	\$33,793	\$28,156	\$61,949	\$69,000	8-Nov	90	\$69,000	90
135	2	CNB	101	\$40,715	\$128,025	\$168,740	\$179,000	8-Nov	94	\$179,000	94
151	1	CLK	101	\$55,002	\$68,637	\$123,639	\$129,000	8-Nov	96	\$129,000	96
160	6	CBN	101	\$107,380	\$85,949	\$193,329	\$199,900	8-Nov	97	\$199,900	97
218	5	CCQ	101	\$42,775	\$96,471	\$139,246	\$137,500	8-Nov	101	\$137,500	101
248	1	CLK	109	\$59,355	\$5,076	\$64,431	\$62,000	8-Nov	104	\$62,000	104
253	3	CCB	101	\$86,000	\$127,804	\$213,804	\$205,000	8-Nov	104	\$205,000	104
264	3	CCB	101	\$69,500	\$147,177	\$216,677	\$205,000	8-Nov	106	\$205,000	106
309	3	CCB	101	\$71,000	\$76,212	\$147,212	\$134,000	8-Nov	110	\$134,000	110
336	5	CCQ	101	\$68,439	\$121,516	\$189,955	\$169,000	8-Nov	112	\$169,000	112
387	1	BRV	101	\$53,615	\$121,904	\$175,519	\$149,900	8-Nov	117	\$149,900	117
395	6	BLD	101	\$120,000	\$352,083	\$472,083	\$400,000	8-Nov	118	\$400,000	118
412	5	CMP	109	\$36,095	\$3,123	\$39,218	\$32,500	8-Nov	121	\$32,500	121
466	2	CNB	101	\$57,581	\$44,127	\$101,708	\$80,000	8-Nov	127	\$80,000	127
667	6	CBN	101	76858	256823	\$333,681	\$260,000	8-Nov	128	\$260,000	128
485	1	BRV	101	\$71,726	\$123,586	\$195,312	\$150,000	8-Nov	130	\$150,000	130
491	2	CNB	101	\$63,852	\$148,726	\$212,578	\$162,500	8-Nov	131	\$162,500	131
494	2	CNB	101	\$43,855	\$165,648	\$209,503	\$160,000	8-Nov	131	\$160,000	131
509	1	BRV	101	\$58,098	\$164,394	\$222,492	\$166,263	8-Nov	134	\$166,263	134
515	1	BRV	109	\$100,400	\$136,668	\$237,068	\$175,000	8-Nov	135	\$175,000	135
535	3	CCB	101	\$72,000	\$113,677	\$185,677	\$133,000	8-Nov	140	\$133,000	140
570	6	CBN	101	\$69,285	\$242,404	\$311,689	\$205,000	8-Nov	152	\$205,000	152
577	6	CBN	101	\$170,619	\$208,346	\$378,965	\$244,500	8-Nov	155	\$244,500	155
141	5	RRL	101	\$74,567	\$96,451	\$171,018	\$180,000	8-Nov	95	\$180,000	95
163	6	RRL	101	\$180,900	\$131,428	\$312,328	\$322,800	8-Nov	97	\$322,800	97
595	2	CNB	101	\$52,347	\$216,320	\$268,667	\$165,000	8-Nov	163	\$165,000	163
388	4	RRL	101	\$45,135	\$117,797	\$162,932	\$139,000	8-Nov	117	\$139,000	117
434	4	RRL	109	\$38,267	\$45,065	\$83,332	\$68,000	8-Nov	123	\$68,000	123
544	4	RRL	101	\$68,014	\$208,744	\$276,758	\$195,000	8-Nov	142	\$195,000	142
608	3	CCB	101	\$75,500	\$112,984	\$188,484	\$110,000	8-Nov	171	\$110,000	171
618	6	CBN	101	\$37,143	\$253,678	\$290,821	\$164,500	8-Nov	177	\$164,500	177
157	1	CLK	101	\$92,988	\$61,280	\$154,268	\$160,000	8-Dec	96	\$160,000	96

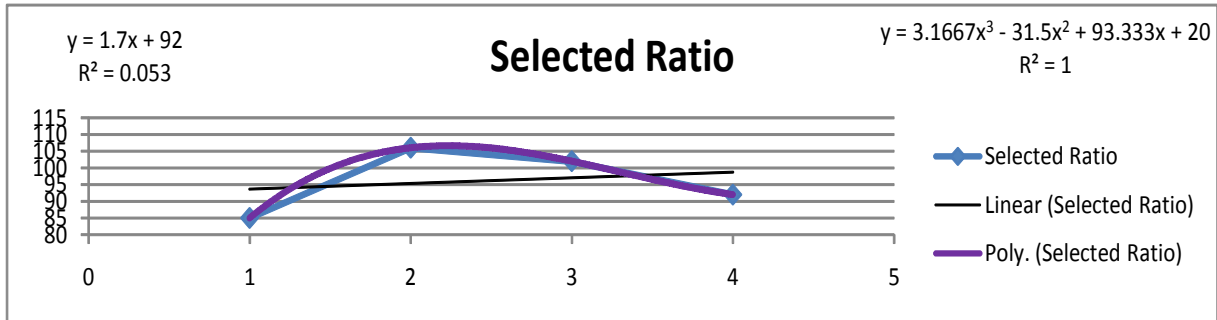
158	5	CCQ	101	\$50,110	\$106,111	\$156,221	\$162,000	8-Dec	96	\$162,000	96
229	4	RRC	109	\$63,894	\$115,204	\$179,098	\$175,000	8-Dec	102	\$175,000	102
249	5	CCQ	101	\$111,671	\$44,231	\$155,902	\$150,000	8-Dec	104	\$150,000	104
260	2	CNB	101	\$57,581	\$132,351	\$189,932	\$180,545	8-Dec	105	\$180,545	105
261	5	CMP	101	\$48,127	\$155,654	\$203,781	\$193,500	8-Dec	105	\$193,500	105
354	5	CCQ	101	\$55,606	\$144,067	\$199,673	\$175,000	8-Dec	114	\$175,000	114
418	5	CCQ	101	\$60,312	\$36,516	\$96,828	\$80,000	8-Dec	121	\$80,000	121
420	1	CLK	109	\$48,472	\$0	\$48,472	\$40,000	8-Dec	121	\$40,000	121
421	1	CLK	109	\$48,472	\$0	\$48,472	\$40,000	8-Dec	121	\$40,000	121
438	4	RRC	101	\$51,115	\$42,219	\$93,334	\$76,000	8-Dec	123	\$76,000	123
443	3	CCB	101	\$75,000	\$134,942	\$209,942	\$170,000	8-Dec	123	\$170,000	123
452	5	CCQ	101	\$42,775	\$102,719	\$145,494	\$117,000	8-Dec	124	\$117,000	124
518	1	BRV	101	\$53,794	\$118,796	\$172,590	\$127,000	8-Dec	136	\$127,000	136
525	6	CBN	101	\$119,187	\$181,236	\$300,423	\$220,000	8-Dec	137	\$220,000	137
574	5	CCQ	101	\$57,744	\$126,459	\$184,203	\$120,000	8-Dec	154	\$120,000	154
592	1	BRV	101	\$61,325	\$67,464	\$128,789	\$80,000	8-Dec	161	\$80,000	161
593	2	CNB	101	\$69,795	\$226,208	\$296,003	\$183,778	8-Dec	161	\$183,778	161
602	6	CBN	101	\$37,143	\$258,174	\$295,317	\$175,000	8-Dec	169	\$175,000	169
455	6	RRL	101	\$94,867	\$57,972	\$152,839	\$122,500	8-Dec	125	\$122,500	125
609	3	CCB	101	\$93,500	\$336,869	\$430,369	\$250,000	8-Dec	172	\$250,000	172
615	4	RRC	101	\$153,542	\$257,564	\$411,106	\$235,000	8-Dec	175	\$235,000	175
473	2	RRL	101	\$192,617	\$254,448	\$447,065	\$350,000	8-Dec	128	\$350,000	128
554	6	RRL	101	\$98,766	\$124,541	\$223,307	\$154,000	8-Dec	145	\$154,000	145
607	4	RRL	101	\$140,928	\$629,479	\$770,407	\$450,000	8-Dec	171	\$450,000	171

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Commercial & Industrial Property Sales County-Wide
Time Trend Analysis

QUARTER	COUNT	MEDIAN	MEAN	GEO	SELECTED	CURVE	ADJUSTMENT	CURVE 2	ADJ 2
1	8	91	89	85	85	93.7	0.95	85.00	0.92
2	19	107	109	106	106	95.4	0.97	106.00	1.15
3	8	107	108	102	102	97.1	0.98	102.00	1.11
4	8	81	92	92	92	98.8	1.00	92.00	1.00

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Commercial and Industrial sales were studied together. Sales Array was analyzed with and without the time trend being applied. This was considered, due the beginning and ending of the trend lines being almost the same ratio. No time trend was applied to the commercial or industrial sales because it returned a ratio in line with the market expectations.

COMMERCIAL & INDUSTRIAL ALL MA

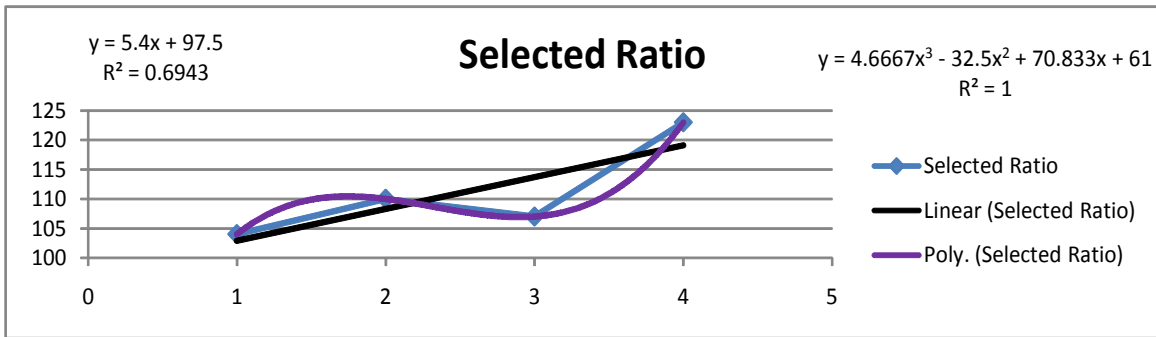
COMMERCIAL & INDUSTRIAL ALL MA

SALE #	MA	VA	PRP CLS	LAND VALUE	IMPROV VALUE	TOTAL VALUE	SALE PRICE	SALE DATE	SALE RATIO	ADJUSTED SALE PRICE	ADJUSTED RATIO
288	5	CMP	201	\$56,865	\$104,752	\$161,617	\$150,000	8-Jan	108	\$138,585	117
5	3	CCB	200	\$60,000	\$7,700	\$67,700	\$125,000	8-Feb	54	\$115,488	59
6	6	RRL	300	\$41,984	\$0	\$41,984	\$75,000	8-Feb	56	\$69,293	61
15	3	CCB	201	\$296,000	\$284,900	\$580,900	\$887,000	8-Feb	65	\$819,501	71

653	2	CNB	201	\$74,545	\$65,455	\$140,000	\$175,000	8-Mar	80	\$161,683	87
226	6	CBN	201	\$327,160	\$387,064	\$714,224	\$700,000	8-Mar	102	\$646,731	110
358	3	CCB	201	\$50,000	\$121,700	\$171,700	\$150,000	8-Mar	114	\$138,585	124
517	5	CCQ	201	\$74,821	\$162,739	\$237,560	\$175,000	8-Mar	136	\$161,683	147
88	6	CBN	201	\$73,726	\$103,921	\$177,647	\$200,000	8-Apr	89	\$230,432	77
105	3	CCB	200	\$100,000	\$0	\$100,000	\$108,500	8-Apr	92	\$125,009	80
285	3	CCB	201	\$50,000	\$320,000	\$370,000	\$345,000	8-Apr	107	\$397,495	93
497	2	CNB	201	\$854,000	\$389,000	\$1,243,000	\$944,886	8-Apr	132	\$1,088,659	114
658	1	BOF	201	\$145,792	\$8,418	\$154,209	\$100,000	8-Apr	154	\$115,216	134
39	1	DAA	201	\$296,644	\$208,418	\$505,062	\$650,000	8-May	78	\$748,904	67
73	5	CCQ	201	\$65,470	\$166,480	\$231,950	\$269,000	8-May	86	\$309,931	75
187	3	CCB	201	\$370,000	\$361,000	\$731,000	\$740,000	8-May	99	\$852,598	86
255	2	CNB	201	\$118,182	\$148,182	\$266,364	\$255,000	8-May	104	\$293,801	91
267	3	CCB	201	\$129,000	\$189,900	\$318,900	\$301,000	8-May	106	\$346,800	92
333	3	CCB	201	\$344,000	\$405,500	\$749,500	\$668,000	8-May	112	\$769,643	97
363	6	CBN	201	\$138,236	\$315,411	\$453,647	\$395,000	8-May	115	\$455,103	100
4	5	CCQ	200	\$24,317	\$0	\$24,317	\$45,000	8-Jun	54	\$51,847	47
95	6	CBN	201	\$94,070	\$559,860	\$653,930	\$725,000	8-Jun	90	\$835,316	78
376	4	RRC	201	\$221,768	\$159,673	\$381,441	\$330,000	8-Jun	116	\$380,213	100
467	3	CCB	201	\$356,000	\$139,900	\$495,900	\$390,000	8-Jun	127	\$449,342	110
475	5	CCQ	200	\$76,694	\$0	\$76,694	\$59,800	8-Jun	128	\$68,899	111
506	1	CHA	200	\$106,060	\$0	\$106,060	\$80,000	8-Jun	133	\$92,173	115
562	3	CCB	201	\$55,000	\$1,000	\$56,000	\$37,500	8-Jun	149	\$43,206	130
202	5	RRL	301	\$226,365	\$123,281	\$349,646	\$350,000	8-Jul	100	\$388,040	90
409	2	CNB	201	\$159,848	\$321,818	\$481,666	\$400,000	8-Jul	120	\$443,474	109
572	5	RRL	301	\$52,238	\$130,944	\$183,182	\$120,000	8-Jul	153	\$133,042	138
44	2	CNB	201	\$325,000	\$544,697	\$869,697	\$1,100,000	8-Aug	79	\$1,219,553	71
89	2	CNB	201	\$93,939	\$218,182	\$312,121	\$350,000	8-Aug	89	\$388,040	80
361	4	RRL	201	\$48,211	\$101,048	\$149,259	\$130,000	8-Aug	115	\$144,129	104
591	6	RRL	301	\$139,451	\$375,000	\$514,451	\$320,000	8-Aug	161	\$354,779	145
1	6	CBN	211	\$70,432	\$36,066	\$106,498	\$220,000	8-Sep	48	\$243,911	44
40	3	CCB	201	\$133,000	\$415,000	\$548,000	\$705,000	8-Oct	78	\$705,000	78
3	3	ESD	201	\$279,338	\$514,463	\$793,801	\$1,500,000	8-Nov	53	\$1,500,000	53
13	5	CCQ	200	\$33,670	\$0	\$33,670	\$52,000	8-Nov	65	\$52,000	65
166	3	CCB	201	\$432,000	\$828,000	\$1,260,000	\$1,300,000	8-Nov	97	\$1,300,000	97
441	3	CCB	211	\$55,000	\$55,870	\$110,870	\$90,000	8-Nov	123	\$90,000	123
648	1	CHA	200	40404	0	\$40,404	\$60,000	8-Dec	67	\$60,000	67
659	2	CNB	201	\$0	\$603,030	\$603,030	\$718,070	8-Dec	84	\$718,070	84
606	6	CBN	201	\$725,746	\$1,748,702	\$2,474,448	\$1,450,000	8-Dec	171	\$1,450,000	171

Rural Property Sales County-Wide Time Trend Analysis

QUARTER	COUNT	MEDIAN	MEAN	GEO	SELECTED	CURVE	ADJUSTMENT	CURVE 2	ADJ 2
1	24	104	105	104	104	103	0.863979849	104	0.845520517
2	34	110	115	113	110	108	0.909319899	110	0.89429987
3	34	107	112	110	107	114	0.95465995	107	0.86991223
4	23	123	124	121	123	119	1	123	1



Rural Property includes 1**, 4**, 5** and 6** throughout the whole county not within any city limits. There are not enough sales to separate Tract, Farm, Forest and Rural Residential sales into their own separate stratifications. The quarterly analysis was deemed to be more credible than the monthly, so the time trend will be done by quarters.

No special assessed accounts were used in this analysis. The Real Market Values for the specially assessed properties were judged to be inaccurate and cleared from the computer system. Inaccurate ratios would have been developed if special assessed values were used in place of RMVs.

RURAL RESIDENTIAL ALL MA

SALE #	MA	VA	PRP CLS	TOTAL VALUE	SALE PRICE	SALE DATE	SALE RATIO	ADJUSTED SALE PRICE	ADJUSTED RATIO
119	4	RRC	101	\$93,081	\$100,000	8-Jan	93	\$84,552	110
324	4	RRC	101	\$177,748	\$160,000	8-Jan	111	\$135,283	131
496	1	RRL	109	\$361,264	\$275,000	8-Jan	131	\$232,518	155
365	4	RRL	101	\$225,923	\$196,500	8-Jan	115	\$166,145	136
416	5	RRL	101	\$175,354	\$145,000	8-Jan	121	\$122,600	143
49	4	RRC	100	\$8,024	\$10,000	8-Feb	80	\$8,455	95
182	4	RRC	101	\$207,522	\$211,400	8-Feb	98	\$178,743	116
138	4	RRF	101	\$303,385	\$320,000	8-Feb	95	\$270,567	112

323	4	RRL	100	\$166,479	\$150,000	8-Feb	111	\$126,828	131
115	4	RRL	101	\$371,064	\$399,000	8-Feb	93	\$337,363	110
484	4	RRL	101	\$514,120	\$395,000	8-Feb	130	\$333,981	154
63	4	RRL	401	\$504,392	\$600,000	8-Feb	84	\$507,312	99
349	4	RRL	401	\$403,360	\$355,000	8-Feb	114	\$300,160	134
81	5	RRL	101	\$369,067	\$420,000	8-Feb	88	\$355,119	104
256	5	RRL	101	\$323,362	\$309,200	8-Feb	105	\$261,435	124
345	5	RRL	101	\$158,597	\$140,000	8-Feb	113	\$118,373	134
64	1	RRL	101	\$242,962	\$289,000	8-Mar	84	\$244,355	99
259	2	RRL	101	\$228,182	\$217,000	8-Mar	105	\$183,478	124
559	4	RRL	101	\$257,131	\$175,000	8-Mar	147	\$147,966	174
104	4	RRL	109	\$46,039	\$50,000	8-Mar	92	\$42,276	109
290	4	RRL	109	\$183,262	\$170,000	8-Mar	108	\$143,738	127
254	5	RRL	101	\$180,540	\$173,000	8-Mar	104	\$146,275	123
206	6	RRL	101	\$208,047	\$208,000	8-Mar	100	\$175,868	118
197	6	RRL	109	\$219,012	\$220,000	8-Mar	100	\$186,015	118
113	4	RRC	101	\$122,556	\$132,000	8-Apr	93	\$118,048	104
355	4	RRC	101	\$262,493	\$229,900	8-Apr	114	\$205,600	128
362	2	RRL	101	\$476,519	\$415,000	8-Apr	115	\$371,134	128
493	2	RRL	101	\$286,421	\$218,888	8-Apr	131	\$195,752	146
23	4	RRL	100	\$68,015	\$95,000	8-Apr	72	\$84,958	80
205	4	RRL	101	\$170,014	\$170,000	8-Apr	100	\$152,031	112
286	5	RRL	101	\$138,656	\$129,000	8-Apr	107	\$115,365	120
374	5	RRL	101	\$190,410	\$165,000	8-Apr	115	\$147,559	129
579	5	RRL	101	\$260,172	\$167,500	8-Apr	155	\$149,795	174
555	5	RRL	109	\$163,681	\$112,000	8-Apr	146	\$100,162	163
280	6	RRL	109	\$201,362	\$188,500	8-Apr	107	\$168,576	119
209	4	RRC	100	\$2,507	\$2,500	8-May	100	\$2,236	112
313	4	RRC	101	\$248,093	\$225,000	8-May	110	\$201,217	123
332	4	RRF	101	\$302,790	\$270,000	8-May	112	\$241,461	125
110	1	RRL	101	\$142,642	\$154,000	8-May	93	\$137,722	104
145	1	RRL	101	\$408,105	\$429,000	8-May	95	\$383,655	106
442	4	RRL	101	\$304,763	\$247,000	8-May	123	\$220,892	138
448	4	RRL	101	\$477,067	\$385,000	8-May	124	\$344,305	139
507	4	RRL	101	\$259,611	\$195,000	8-May	133	\$174,388	149
449	5	RRL	101	\$309,438	\$249,500	8-May	124	\$223,128	139
190	6	RRL	100	\$128,780	\$130,000	8-May	99	\$116,259	111
401	6	RRL	101	\$319,615	\$269,500	8-May	119	\$241,014	133
131	4	RRC	101	\$174,017	\$185,000	8-Jun	94	\$165,445	105
277	4	RRC	109	\$93,651	\$88,000	8-Jun	106	\$78,698	119
308	4	RRF	101	\$455,786	\$415,000	8-Jun	110	\$371,134	123
650	5	RRF	542	\$208,666	\$135,000	8-Jun	155	\$120,730	173
219	1	RRL	101	\$160,385	\$158,000	8-Jun	102	\$141,299	114
614	4	RRL	101	\$436,367	\$250,000	8-Jun	175	\$223,575	195
198	4	RRL	109	\$64,760	\$65,000	8-Jun	100	\$58,129	111

132	5	RRL	109	\$155,212	\$165,000	8-Jun	94	\$147,559	105
184	5	RRL	109	\$146,376	\$148,600	8-Jun	99	\$132,893	110
312	6	RRL	100	\$88,000	\$80,000	8-Jun	110	\$71,544	123
522	6	RRL	101	\$408,963	\$300,000	8-Jun	136	\$268,290	152
488	6	RRL	109	\$130,735	\$100,000	8-Jun	131	\$89,430	146
147	5	RRF	101	\$10,947	\$11,500	8-Jul	95	\$10,004	109
143	4	RRL	101	\$199,761	\$210,000	8-Jul	95	\$182,682	109
511	4	RRL	101	\$201,660	\$150,000	8-Jul	134	\$130,487	155
566	4	RRL	101	\$285,425	\$190,000	8-Jul	150	\$165,283	173
134	5	RRL	101	\$399,965	\$425,000	8-Jul	94	\$369,713	108
269	5	RRL	101	\$143,073	\$135,000	8-Jul	106	\$117,438	122
430	5	RRL	101	\$197,709	\$161,815	8-Jul	122	\$140,765	140
433	5	RRL	101	\$196,073	\$160,000	8-Jul	123	\$139,186	141
217	6	RRL	101	\$202,228	\$200,000	8-Jul	101	\$173,982	116
565	6	RRL	101	\$307,674	\$205,000	8-Jul	150	\$178,332	173
649	4	RRC	100	\$55,000	\$55,000	8-Aug	100	\$47,845	115
516	4	RRC	101	\$84,790	\$62,500	8-Aug	136	\$54,370	156
282	1	RRL	101	\$145,438	\$136,000	8-Aug	107	\$118,308	123
342	1	RRL	101	\$50,790	\$45,000	8-Aug	113	\$39,146	130
504	1	RRL	101	\$377,854	\$285,820	8-Aug	132	\$248,638	152
369	2	RRL	101	\$249,763	\$217,000	8-Aug	115	\$188,771	132
201	4	RRL	101	\$244,654	\$245,000	8-Aug	100	\$213,128	115
90	5	RRL	101	\$254,436	\$285,000	8-Aug	89	\$247,925	103
281	5	RRL	101	\$184,441	\$172,500	8-Aug	107	\$150,060	123
326	5	RRL	101	\$200,028	\$179,000	8-Aug	112	\$155,714	128
552	5	RRL	101	\$137,312	\$95,000	8-Aug	145	\$82,642	166
208	5	RRL	109	\$65,082	\$65,000	8-Aug	100	\$56,544	115
204	6	RRL	100	\$47,500	\$47,500	8-Aug	100	\$41,321	115
234	6	RRL	101	\$1,026,868	\$1,000,000	8-Aug	103	\$869,912	118
31	4	RRC	101	\$90,135	\$121,800	8-Sep	74	\$105,955	85
465	1	RRL	100	\$75,992	\$60,000	8-Sep	127	\$52,195	146
56	1	RRL	101	\$272,797	\$330,000	8-Sep	83	\$287,071	95
524	2	RRL	101	\$266,273	\$195,000	8-Sep	137	\$169,633	157
123	4	RRL	109	\$128,687	\$137,902	8-Sep	93	\$119,963	107
478	4	RRL	109	\$134,205	\$104,000	8-Sep	129	\$90,471	148
76	5	RRL	101	\$130,144	\$150,000	8-Sep	87	\$130,487	100
402	5	RRL	101	\$193,692	\$163,000	8-Sep	119	\$141,796	137
539	5	RRL	101	\$370,874	\$263,000	8-Sep	141	\$228,787	162
162	6	RRL	101	\$312,328	\$322,800	8-Sep	97	\$280,808	111
329	4	RRC	101	\$144,378	\$129,000	8-Oct	112	\$129,000	112
213	4	RRC	109	\$80,519	\$80,000	8-Oct	101	\$80,000	101
295	1	RRL	101	\$159,658	\$147,900	8-Oct	108	\$147,900	108
299	2	RRL	101	\$338,765	\$312,000	8-Oct	109	\$312,000	109
490	2	RRL	101	\$425,140	\$325,000	8-Oct	131	\$325,000	131
222	4	RRL	101	\$140,693	\$138,354	8-Oct	102	\$138,354	102

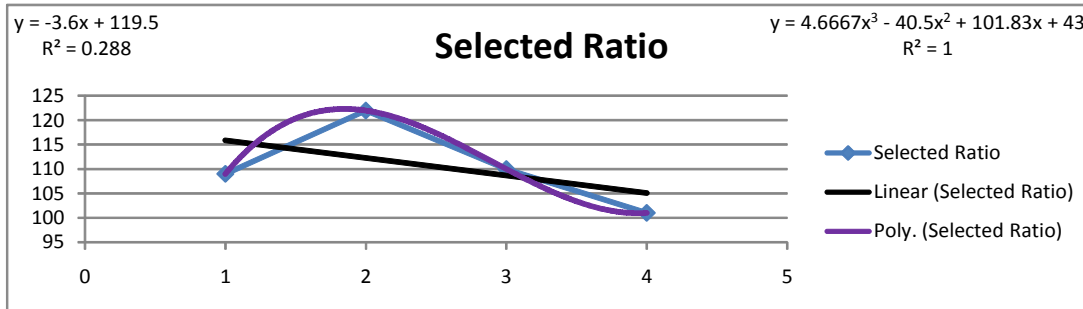
604	4	RRL	101	\$93,302	\$55,000	8-Oct	170	\$55,000	170
35	6	RRL	101	\$167,875	\$220,000	8-Oct	76	\$220,000	76
526	6	RRL	101	\$293,718	\$215,000	8-Oct	137	\$215,000	137
388	4	RRL	101	\$162,932	\$139,000	8-Nov	117	\$139,000	117
544	4	RRL	101	\$276,758	\$195,000	8-Nov	142	\$195,000	142
434	4	RRL	109	\$83,332	\$68,000	8-Nov	123	\$68,000	123
141	5	RRL	101	\$171,018	\$180,000	8-Nov	95	\$180,000	95
163	6	RRL	101	\$312,328	\$322,800	8-Nov	97	\$322,800	97
438	4	RRC	101	\$93,334	\$76,000	8-Dec	123	\$76,000	123
615	4	RRC	101	\$411,106	\$235,000	8-Dec	175	\$235,000	175
229	4	RRC	109	\$179,098	\$175,000	8-Dec	102	\$175,000	102
473	2	RRL	101	\$447,065	\$350,000	8-Dec	128	\$350,000	128
607	4	RRL	101	\$770,407	\$450,000	8-Dec	171	\$450,000	171
173	4	RRL	401	\$214,219	\$220,000	8-Dec	97	\$220,000	97
455	6	RRL	101	\$152,839	\$122,500	8-Dec	125	\$122,500	125
554	6	RRL	101	\$223,307	\$154,000	8-Dec	145	\$154,000	145
620	6	RRL	401	\$346,562	\$195,000	8-Dec	178	\$195,000	178

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Multi-Family Property Sales County-Wide Time Trend Analysis

QUARTER	COUNT	MEDIAN	MEAN	GEO	SELECTED	CURVE	ADJUSTMENT	CURVE 2	ADJ 2
1	7	113	111	109	109	116	1.102759277	109	1.079294932
2	2	124	124	122	122	112	1.068506185	122	1.207991381
3	3	108	110	110	110	109	1.034253092	110	1.089139588
4	4	99	102	101	101	105	1	101	1.000000000

16



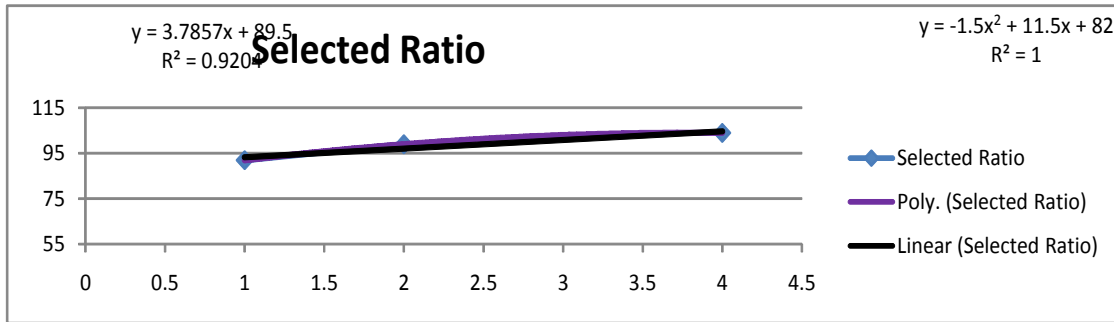
This time trend analysis includes 7** class properties that have sold in 2008. Demand for rentals increased as the cost of borrowing money increased and the ease of obtaining a mortgage decreased. This is a simple example of supply and demand evening out costs of housing.

MULTI FAMILY

SALE #	MA	VA	PRP CLS	TOTAL VALUE	SALE PRICE	SALE DATE	SALE RATIO	ADJUSTED SALE PRICE	ADJUSTED RATIO
464	5	CMP	711	\$186,642	\$147,500	8-Jan	127	\$159,196	117
111	2	CNB	721	\$189,967	\$205,000	8-Jan	93	\$221,255	86
107	3	CCB	721	\$473,537	\$512,500	8-Jan	92	\$553,139	86
150	3	CCB	721	\$1,169,903	\$1,225,000	8-Jan	96	\$1,322,136	88
341	3	CCB	721	\$186,008	\$165,000	8-Feb	113	\$178,084	104
347	3	CCB	721	\$146,527	\$129,000	8-Mar	114	\$139,229	105
541	5	CCQ	721	\$126,971	\$90,000	8-Mar	141	\$97,137	131
563	1	BRV	721	\$124,274	\$83,000	8-May	150	\$100,263	124
186	3	ESD	721	\$220,247	\$223,000	8-Jun	99	\$269,382	82
419	3	ESD	721	\$216,675	\$179,000	8-Jul	121	\$194,956	111
293	3	CCB	731	\$592,272	\$549,000	8-Jul	108	\$597,938	99
210	3	CCB	721	\$186,022	\$185,000	8-Aug	101	\$201,491	92
106	3	CCB	711	\$336,979	\$365,000	8-Oct	92	\$365,000	92
120	3	CCB	721	\$288,580	\$310,000	8-Nov	93	\$310,000	93
397	4	RRC	711	\$242,453	\$205,000	8-Dec	118	\$205,000	118
250	3	CCB	721	\$298,650	\$287,000	8-Dec	104	\$287,000	104

Recreational Property Sales County-Wide
Time Trend Analysis
Ten-Mile Lake frontage

QUARTER	COUNT	MEDIAN	MEAN	GEO	SELECTED	CURVE	ADJUSTMENT	CURVE 2	ADJ 2
1	1	92	92	92	92	93.2857	0.891467927	92	0.884615385
2	2	99	99	98	99	97.0714	0.927645285	99	0.951923077
3	0	0	0	0		100.8571	0.963822642	103	0.990384615
4	2	104	104	104	104	104.6428	1.00	104	1.00



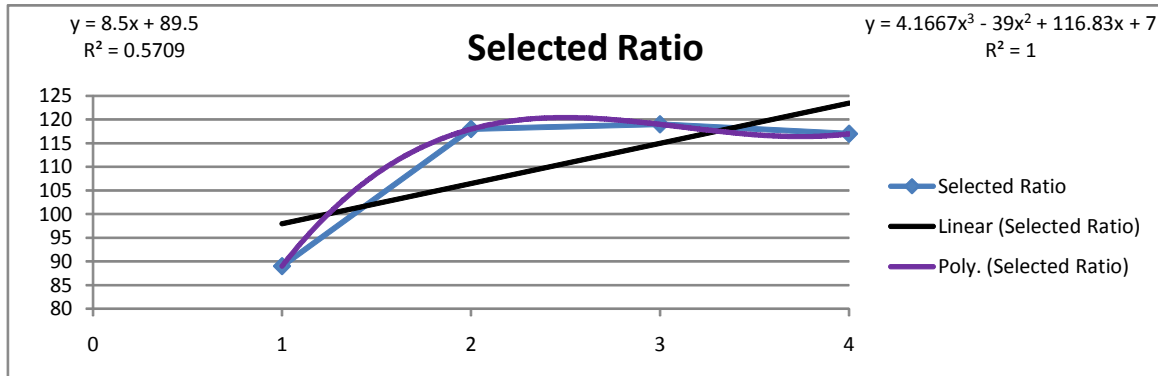
The recreational property class assessment roll has approximately 800 accounts total. This number includes undeveloped land and improved properties. Within this property class are properties that are only used as vacation, weekend places and properties that have full time occupancy. Improvements range from none to dock only to large estate size dwellings and sites. For the development of a time study all the 8** sales are analyzed together and quarterly.

LAKEFRONT PROPERTIES

SALE #	MA	VA	PRP CLS	TOTAL VALUE	SALE PRICE	SALE DATE	SALE RATIO	ADJUSTED SALE PRICE	ADJUSTED RATIO
108	1	LKF	801	\$318,910	\$345,000	8-Jan	92	\$305,192	104
69	1	LKF	801	\$519,154	\$610,000	8-May	85	\$580,673	89
343	1	LKF	809	\$278,903	\$247,000	8-May	113	\$235,125	119
153	1	LKF	801	\$282,803	\$294,000	8-Oct	96	\$294,000	96
339	1	LKF	801	\$467,052	\$415,000	8-Oct	113	\$415,000	113

Personal Property Manufactured Home Sales County-Wide Time Trend Analysis

QUARTER	COUNT	MEDIAN	MEAN	GEO	SELECTED	CURVE	ADJUSTMENT	CURVE 2	ADJ 2
1	6	87	91	89	89	98	0.793522267	89	0.76072837742
2	16	124	120	118	118	107	0.862348178	118	1.01
3	11	123	125	119	119	115	0.931174089	119	1.02
4	10	125	125	117	117	124	1.00	117	1.00



This market is self reporting. There were no requirements for reporting the sale price of personal property manufactured homes for 2008. The structures that were reported will determine the trend for the personal property manufactured structures.

SALE #	MA	VA	PRP CLS	LAND VALUE	IMPROV VALUE	TOTAL VALUE	SALE PRICE	SALE DATE	SALE RATIO	ADJUSTED SALE PRICE	ADJUSTED RATIO
431	3	PRK	215	\$0	\$55,082	\$55,082	\$45,000	8-Jan	122	\$34,233	161
21	2	RRL	244	\$0	\$15,210	\$15,210	\$21,900	8-Jan	69	\$16,660	91
53	3	PRK	215	\$0	\$66,009	\$66,009	\$80,250	8-Feb	82	\$61,048	108
99	3	PRK	215	\$0	\$52,714	\$52,714	\$58,000	8-Feb	91	\$44,122	119
16	3	CCB	224	\$0	\$6,681	\$6,681	\$10,000	8-Feb	67	\$7,607	88
381	3	PRK	245	\$0	\$19,760	\$19,760	\$17,000	8-Feb	116	\$12,932	153
596	3	PRK	215	\$0	\$61,892	\$61,892	\$38,000	8-Apr	163	\$38,326	161
378	1	DAA	245	\$0	\$26,658	\$26,658	\$23,000	8-Apr	116	\$23,198	115
481	1	DAA	245	\$0	\$9,102	\$9,102	\$7,000	8-Apr	130	\$7,060	129

571	4	RRL	216	\$0	\$76,101	\$76,101	\$50,000	8-May	152	\$50,429	151
564	1	DAA	225	\$0	\$8,998	\$8,998	\$6,000	8-May	150	\$6,052	149
62	5	CCQ	244	\$0	\$20,096	\$20,096	\$24,000	8-May	84	\$24,206	83
476	5	CMP	244	\$0	\$8,997	\$8,997	\$7,000	8-May	129	\$7,060	127
127	3	PRK	215	\$0	\$68,101	\$68,101	\$72,500	8-Jun	94	\$73,123	93
233	3	PRK	215	\$0	\$71,848	\$71,848	\$70,000	8-Jun	103	\$70,601	102
284	3	PRK	216	\$0	\$91,142	\$91,142	\$85,000	8-Jun	107	\$85,730	106
319	5	CMP	224	\$0	\$4,430	\$4,430	\$4,000	8-Jun	111	\$4,034	110
435	5	CMP	224	\$0	\$4,903	\$4,903	\$4,000	8-Jun	123	\$4,034	122
29	5	CCQ	244	\$0	\$15,189	\$15,189	\$20,750	8-Jun	73	\$20,928	73
482	1	DAA	245	\$0	\$9,102	\$9,102	\$7,000	8-Jun	130	\$7,060	129
457	3	PRK	245	\$0	\$56,336	\$56,336	\$45,000	8-Jun	125	\$45,386	124
499	3	PRK	245	\$0	\$46,089	\$46,089	\$35,000	8-Jun	132	\$35,301	131
244	3	PRK	244	\$0	\$16,540	\$16,540	\$16,000	8-Jul	103	\$16,274	102
611	5	CMP	244	\$0	\$8,489	\$8,489	\$4,895	8-Jul	173	\$4,979	171
573	1	DAA	245	\$0	\$22,993	\$22,993	\$15,000	8-Jul	153	\$15,257	151
626	3	PRK	245	\$0	\$22,424	\$22,424	\$12,000	8-Jul	187	\$12,205	184
437	3	PRK	215	\$0	\$61,403	\$61,403	\$50,000	8-Aug	123	\$50,856	121
101	3	PRK	216	\$0	\$40,997	\$40,997	\$45,000	8-Aug	91	\$45,770	90
287	1	RRL	245	\$0	\$13,981	\$13,981	\$13,000	8-Aug	108	\$13,222	106
514	3	PRK	245	\$0	\$44,476	\$44,476	\$33,000	8-Aug	135	\$33,565	133
8	4	RRC	245	\$0	\$9,329	\$9,329	\$15,000	8-Aug	62	\$15,257	61
114	4	RRC	245	\$0	\$9,286	\$9,286	\$10,000	8-Aug	93	\$10,171	91
549	5	CMP	245	\$0	\$21,486	\$21,486	\$15,000	8-Aug	143	\$15,257	141
188	4	RRL	214	\$0	\$19,778	\$19,778	\$20,000	8-Oct	99	\$20,000	99
404	6	RRL	245	\$0	\$27,557	\$27,557	\$23,000	8-Oct	120	\$23,000	120
472	4	RRL	204	\$38,267	\$48,576	\$86,843	\$68,000	8-Nov	128	\$68,000	128
588	4	RRL	206	\$139,944	\$259,082	\$399,026	\$250,000	8-Nov	160	\$250,000	160
621	4	RRL	216	\$139,944	\$306,145	\$446,089	\$250,000	8-Nov	178	\$250,000	178
432	3	CCB	244	\$0	\$12,253	\$12,253	\$10,000	8-Nov	123	\$10,000	123
581	3	CCB	246	\$0	\$60,929	\$60,929	\$38,900	8-Nov	157	\$38,900	157
2	1	DAA	224	\$0	\$3,169	\$3,169	\$6,000	8-Dec	53	\$6,000	53
22	3	PRK	245	\$0	\$16,374	\$16,374	\$23,500	8-Dec	70	\$23,500	70
594	5	531	245	\$0	\$16,612	\$16,612	\$10,214	8-Dec	163	\$10,214	163

Appraisal Area 1 Analysis

ALL MA & VA-100s Less CBN & BLD

Accounts: **6,271**

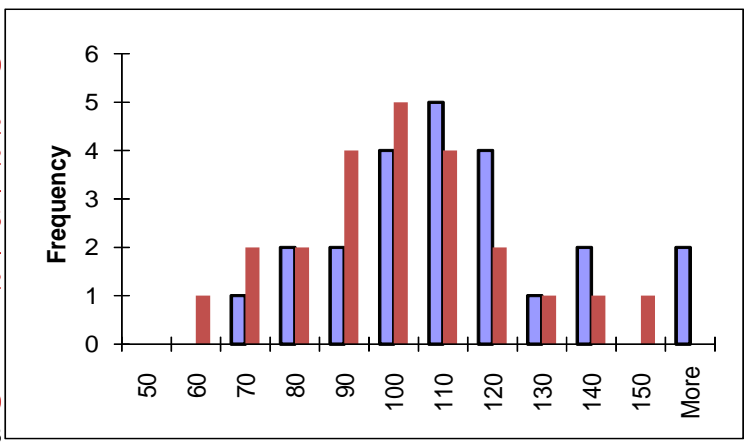
MEASURES OF CENTRAL TENDENCY AND UNIFORMITY		BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)		110.0	100.0
AVERAGE ABSOLUTE DEVIATION:			17.88
COEFFICIENT OF DISPERSION:			16.26
ARITHMETIC MEAN: (= Σ(A/S)/n)		111.3	101.2
STANDARD DEVIATION:			24.17
COEFFICIENT OF VARIATION:			21.71
WEIGHTED MEAN: (= ΣA/ΣS)		108.3	98.5
PRICE RELATED DIFFERENTIAL:			1.03
GEOMETRIC MEAN: (= [(A ₁ /S ₁) (A ₂ /S ₂) . . . (A _n /S _n)] ^{1/n})		108.8	98.9
MODE: (= A/S that occurs most often)		100.0	90.9

% of Similarity	107%	Selected RMV Ratio	110
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Sales Count: 23 = 0%		Sample Size	Sample Weight	Popul'n Weight	Weight %Sim
Weighting and Adjustment Analysis:		Factor	RMVs		
Overall Adjustment =		110	\$1,644,839		91%
Land Adjustment	=	110	\$1,644,839	100.0%	100.0%
\$ 480,102,641					49.0%
s Adjustment	=	0	\$0	0.0%	0.0%
					0.0%
\$ 480,102,641	Cummulative Checks:	\$1,644,839	100.0%	100.0%	100

Frequency Distribution and Histogram

Bin	BEFORE	AFTER
50	0	0
60	0	1
70	1	2
80	2	2
90	2	4
100	4	5
110	5	4
120	4	2
130	1	1
140	2	1
150	0	1
More	2	0
	23	23



Due to the lack of sales further stratification has not been done and a trend of 110 will be used throughout the county. Value Areas CBN & BLD in Maintenance Area 6 will receive a separate trend.

Last year Appraised:	2004	COD Maximum Standard:				20		
VALUATION HISTORY		2001	2002	2003	2004	2005	2008	2009
Coefficient of Dispersion		9	15	10	14	17	14	16
Price Related Differential		1.02	1.02	1.02	1.02	1.01	1.05	1.03
RMV=TAV, before indexing		40%	26%	26%	32%	15%	10%	17%
RATIO OF AV TO RMV		38%	17%	18%	16%	17%	3%	9%

Sales Array for all Residential Land

SALE #	Row No.	LAND VALUE	IMPRVMT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	AFTER RATIO
		\$1,644,839	\$0	\$1,644,839	\$1,630,261	\$1,518,781	2,560.10	2,327.30
10	5	\$128,249	\$0	\$128,249	\$200,000	\$186,325	69	63
26	6	\$10,923	\$0	\$10,923	\$15,000	\$13,974	78	71
23	9	\$68,015	\$0	\$68,015	\$95,000	\$85,256	80	73
49	2	\$8,024	\$0	\$8,024	\$10,000	\$9,316	86	78
79	18	\$82,934	\$0	\$82,934	\$95,000	\$95,000	87	79
156	1	\$28,914	\$0	\$28,914	\$30,000	\$27,949	104	94
85	11	\$150,501	\$0	\$150,501	\$170,000	\$152,564	99	90
649	20	\$55,000	\$0	\$55,000	\$55,000	\$55,000	100	91
204	21	\$47,500	\$0	\$47,500	\$47,500	\$47,500	100	91
216	7	\$69,197	\$0	\$69,197	\$68,500	\$63,816	108	99
185	12	\$59,701	\$0	\$59,701	\$60,500	\$54,295	110	100
190	13	\$128,780	\$0	\$128,780	\$130,000	\$116,667	110	100
209	14	\$2,507	\$0	\$2,507	\$2,500	\$2,244	112	102
655	22	\$32,609	\$0	\$32,609	\$30,000	\$30,000	109	99
323	3	\$166,479	\$0	\$166,479	\$150,000	\$139,744	119	108
338	8	\$45,000	\$0	\$45,000	\$40,000	\$37,265	121	110
279	16	\$69,420	\$0	\$69,420	\$65,000	\$58,333	119	108
312	17	\$88,000	\$0	\$88,000	\$80,000	\$71,795	123	111
428	15	\$18,268	\$0	\$18,268	\$15,000	\$13,462	136	123
465	23	\$75,992	\$0	\$75,992	\$60,000	\$60,000	127	115
483	4	\$84,600	\$0	\$84,600	\$65,000	\$60,556	140	127
586	19	\$100,000	\$0	\$100,000	\$63,000	\$63,000	159	144
561	10	\$124,226	\$0	\$124,226	\$83,261	\$74,721	166	151

MA1-ALL MA & VA 101s - Rural

Accounts: **2,487**

MEASURES OF CENTRAL TENDENCY AND UNIFORMITY	BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)	122	102
AVERAGE ABSOLUTE DEVIATION:	21.1	17.6
COEFFICIENT OF DISPERSION:	17.4	17.3
ARITHMETIC MEAN: (= $\Sigma(A/S)/n$)	120	101
STANDARD DEVIATION:	26.8	22.5
COEFFICIENT OF VARIATION:	22.4	22.2
WEIGHTED MEAN: (= $\Sigma A/\Sigma S$)	114	95
PRICE RELATED DIFFERENTIAL:	1.05	1.06
GEOMETRIC MEAN: (= $[(A_1/S_1) (A_2/S_2) \dots (A_n/S_n)]^{1/n}$)	116	99
MODE: (= A/S that occurs most often)	121	96

Selected RMV Ratio **120**

% of Similarity 86%

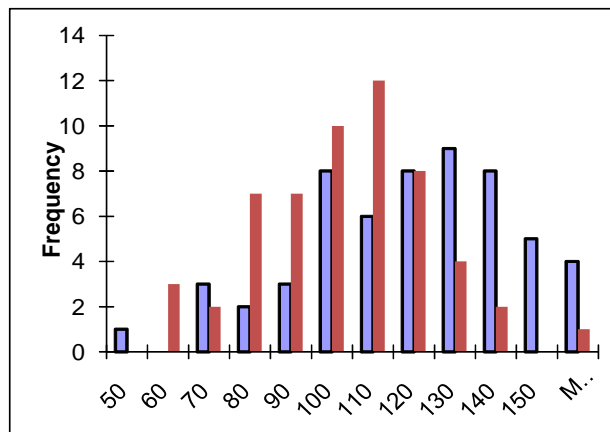
Sale Count: **57** = 2% Sample Size

Weighting and Adjustment Analysis:	Ratios	RMVs	Sample Weight	Popul'n Weight	Weight %Sim	Ratio
Overall Adjustment	= 120	\$10,078,146				82

	Land Adjustment	= 110	\$4,761,041	47.2%	43.3%	106.1%	110
RMV	\$ 220,308,223						
	Improvements Adjustment	= 129	\$5,317,105	52.8%	56.7%	124.6%	129
RMV	\$ 288,953,592						
\$ 509,261,815		Cummulative Checks:	120.00	\$10,078,146	100.0%	100.0%	

Frequency Distribution and Histogram

Bin	BEFORE	AFTER
40	0	1
50	1	0
60	0	3
70	3	2
80	2	7
90	3	7
100	8	10
110	6	12
120	8	8
130	9	4
140	8	2
150	5	0
More	4	1
	57	57



Comments: There are 57 sales of Property Class 101 in MA 1, which only makes up 2% of total accounts in this area, a trend of 120 throughout Maintenance Area 1 for this property class.

VALUATION HISTORY	2001	2002	2003	2004	2005	2008	2009
Coefficient of Dispersion	8	13	15	16	16	16	17
Price Related Differential	0.99	1.01	1.03	1.04	1.06	1.01	1.06
RMV=TAV, before indexing	24%	19%	28%	7%	7%	0.3%	1.9%
RATIO OF AV TO RMV	30%	23%	35%	4%	8%	0.07%	0.11%

Improved Residential Sales Array for All of Maintenance Area 1

SALE #	Row No.	LAND VALUE	IMPRVMNT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	AFTER RATIO
		\$4,761,041	\$5,317,105	\$10,078,146	\$9,690,363	\$8,850,609	6,822	5,767
642	1	\$110,914	\$151,202	\$262,116	\$535,000	\$493,683	53	44
9	2	\$99,578	\$139,690	\$239,268	\$380,000	\$332,117	72	60
12	3	\$100,397	\$89,629	\$190,026	\$295,000	\$257,828	74	62
18	4	\$253,279	\$155,721	\$409,000	\$600,000	\$553,663	74	63
19	5	\$90,469	\$47,310	\$137,779	\$200,000	\$173,986	79	68
30	6	\$53,615	\$27,432	\$81,047	\$110,000	\$101,505	80	69
37	7	\$68,318	\$46,700	\$115,018	\$150,000	\$131,099	88	75
87	8	\$53,256	\$0	\$53,256	\$60,000	\$60,000	89	81
91	9	\$71,726	\$40,311	\$112,037	\$125,000	\$125,000	90	77
60	10	\$55,946	\$81,013	\$136,959	\$164,000	\$143,335	96	79
151	11	\$55,002	\$68,637	\$123,639	\$129,000	\$129,000	96	80
157	11	\$92,988	\$61,280	\$154,268	\$160,000	\$160,000	96	83
68	13	\$62,760	\$72,584	\$135,344	\$159,500	\$139,402	97	81
77	14	\$26,898	\$7,809	\$34,707	\$40,000	\$34,797	100	88
136	15	\$71,726	\$69,844	\$141,570	\$150,000	\$138,416	102	86
237	16	\$107,587	\$92,860	\$200,447	\$195,000	\$195,000	103	87
248	17	\$59,355	\$5,076	\$64,431	\$62,000	\$62,000	104	93
102	18	\$58,523	\$0	\$58,523	\$64,000	\$55,675	105	96
146	19	\$64,732	\$106,509	\$171,241	\$180,000	\$156,587	109	90
155	20	\$62,559	\$9,697	\$72,256	\$75,000	\$65,245	111	99
175	21	\$53,794	\$38,826	\$92,620	\$95,000	\$82,643	112	96
266	22	\$115,028	\$110,343	\$225,371	\$213,000	\$196,550	115	97
203	23	\$60,966	\$188,842	\$249,808	\$250,000	\$217,482	115	93
207	24	\$53,256	\$80,708	\$133,964	\$133,900	\$116,483	115	95
274	25	\$63,260	\$197,169	\$260,429	\$245,000	\$226,079	115	93
387	26	\$53,615	\$121,904	\$175,519	\$149,900	\$149,900	117	96
420	27	\$48,472	\$0	\$48,472	\$40,000	\$40,000	121	110
421	28	\$48,472	\$0	\$48,472	\$40,000	\$40,000	121	110
334	29	\$82,400	\$153,338	\$235,738	\$210,000	\$193,782	122	100
272	30	\$57,919	\$122,655	\$180,574	\$170,000	\$147,888	122	100

298	31	\$120,587	\$106,661	\$227,248	\$210,000	\$182,685	124	105
380	32	\$119,228	\$356,909	\$476,137	\$410,000	\$378,336	126	102
306	33	\$70,631	\$148,393	\$219,024	\$200,000	\$173,986	126	103
325	34	\$104,342	\$146,234	\$250,576	\$225,000	\$196,648	127	106
406	35	\$57,380	\$109,691	\$167,071	\$139,200	\$128,450	130	107
485	36	\$71,726	\$123,586	\$195,312	\$150,000	\$150,000	130	107
352	37	\$85,532	\$0	\$85,532	\$75,000	\$65,245	131	119
368	38	\$86,776	\$128,974	\$215,750	\$187,500	\$163,873	132	109
384	39	\$101,671	\$56,015	\$157,686	\$135,000	\$117,989	134	115
509	40	\$58,098	\$164,394	\$222,492	\$166,263	\$166,263	134	108
515	41	\$100,400	\$136,668	\$237,068	\$175,000	\$175,000	136	113
518	42	\$53,794	\$118,796	\$172,590	\$127,000	\$127,000	136	111
468	43	\$70,484	\$145,414	\$215,898	\$169,600	\$156,502	138	113
470	44	\$52,898	\$36,395	\$89,293	\$70,000	\$64,594	138	118
415	45	\$98,624	\$175,727	\$274,351	\$227,000	\$198,396	138	114
417	46	\$104,001	\$137,325	\$241,326	\$199,500	\$174,361	138	115
447	47	\$71,726	\$37,235	\$108,961	\$88,000	\$76,554	142	123
450	48	\$159,946	\$131,896	\$291,842	\$235,000	\$204,433	143	121
471	49	\$115,729	\$101,272	\$217,001	\$170,000	\$148,579	146	124
519	50	\$57,380	\$37,831	\$95,211	\$70,000	\$64,594	147	126
480	51	\$53,794	\$56,667	\$110,461	\$85,000	\$74,289	149	125
502	52	\$67,806	\$106,445	\$174,251	\$132,000	\$114,830	152	126
546	53	\$62,222	\$59,096	\$121,318	\$85,000	\$78,436	155	131
557	54	\$85,891	\$60,929	\$146,820	\$100,000	\$92,277	159	136
592	55	\$61,325	\$67,464	\$128,789	\$80,000	\$80,000	161	135
598	56	\$57,201	\$157,140	\$214,341	\$129,000	\$129,000	166	135
619	57	\$355,039	\$122,859	\$477,898	\$270,000	\$249,148	192	168

Recreational Property Class Sales Array

SALE #	Row No.	LAND VALUE	IMPROVEMENT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO
		\$518,729	\$1,348,093	\$1,866,822	\$1,911,000	\$1,829,990	521
69	1	\$117,886	\$401,268	\$519,154	\$610,000	\$580,673	89
153	2	\$85,511	\$197,292	\$282,803	\$294,000	\$294,000	96
108	3	\$87,108	\$231,802	\$318,910	\$345,000	\$305,192	105
339	4	\$111,499	\$355,553	\$467,052	\$415,000	\$415,000	113
343	5	\$116,725	\$162,178	\$278,903	\$247,000	\$235,125	119

Appraisal Area 2 Analysis

ALL MA & VA-100s Less CBN & BLD

Accounts: **6,271**

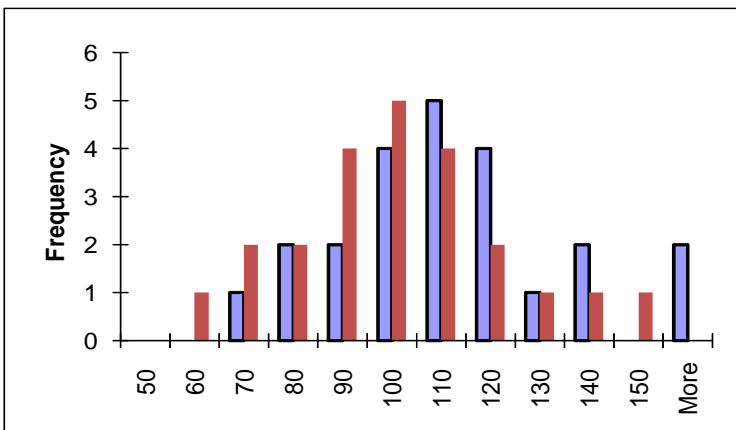
MEASURES OF CENTRAL TENDENCY AND UNIFORMITY		BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)		110.0	100.0
AVERAGE ABSOLUTE DEVIATION:			17.88
COEFFICIENT OF DISPERSION:			16.26
ARITHMETIC MEAN: (= $\Sigma(A/S)/n$)		111.3	101.2
STANDARD DEVIATION:			24.17
COEFFICIENT OF VARIATION:			21.71
WEIGHTED MEAN: (= $\Sigma A/\Sigma S$)		108.3	98.5
PRICE RELATED DIFFERENTIAL:			1.03
GEOMETRIC MEAN: (= $[(A_1/S_1) (A_2/S_2) \dots (A_n/S_n)]^{1/n}$)		108.8	98.9
MODE: (= A/S that occurs most often)		100.0	90.9

% of Similarity	107%	Selected RMV Ratio	110
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Weighting and Adjustment Analysis:		Factor	RMVs	Sample Weight	Popul'n Weight	Weight %Sim
Overall Adjustment	= 110		\$1,644,839			91%
Land Adjustment	=	110	\$1,644,839	100.0%	100.0%	49.0%
\$ 480,102,641						110
s Adjustment	=	0	\$0	0.0%	0.0%	0.0%
						100
\$ 480,102,641	Cummulative Checks:		\$1,644,839	100.0%	100.0%	100

Frequency Distribution and Histogram

Bin	BEFORE	AFTER
50	0	0
60	0	1
70	1	2
80	2	2
90	2	4
100	4	5
110	5	4
120	4	2
130	1	1
140	2	1
150	0	1
More	2	0
	23	23



Due to the lack of sales further stratification has not been done and a trend of 110 will be used throughout the county. Value Areas CBN & BLD in Maintenance Area 6 will receive a separate trend.

VALUATION HISTORY	2001	2002	2003	2004	2005	2008	2009
Coefficient of Dispersion	9	15	10	14	17	14	16
Price Related Differential	1.02	1.02	1.02	1.02	1.01	1.05	1.03
RMV=TAV, before indexing	40%	26%	26%	32%	15%	10%	17%
RATIO OF AV TO RMV	38%	17%	18%	16%	17%	3%	9%

Sales Array for all Residential Land

SALE #	Row No.	LAND VALUE	IMPRVMT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	AFTER RATIO
		\$1,644,839	\$0	\$1,644,839	\$1,630,261	\$1,518,781	2,560.10	2,327.30
10	5	\$128,249	\$0	\$128,249	\$200,000	\$186,325	69	63
26	6	\$10,923	\$0	\$10,923	\$15,000	\$13,974	78	71
23	9	\$68,015	\$0	\$68,015	\$95,000	\$85,256	80	73
49	2	\$8,024	\$0	\$8,024	\$10,000	\$9,316	86	78
79	18	\$82,934	\$0	\$82,934	\$95,000	\$95,000	87	79
156	1	\$28,914	\$0	\$28,914	\$30,000	\$27,949	104	94
85	11	\$150,501	\$0	\$150,501	\$170,000	\$152,564	99	90
649	20	\$55,000	\$0	\$55,000	\$55,000	\$55,000	100	91
204	21	\$47,500	\$0	\$47,500	\$47,500	\$47,500	100	91
216	7	\$69,197	\$0	\$69,197	\$68,500	\$63,816	108	99
185	12	\$59,701	\$0	\$59,701	\$60,500	\$54,295	110	100
190	13	\$128,780	\$0	\$128,780	\$130,000	\$116,667	110	100
209	14	\$2,507	\$0	\$2,507	\$2,500	\$2,244	112	102
655	22	\$32,609	\$0	\$32,609	\$30,000	\$30,000	109	99
323	3	\$166,479	\$0	\$166,479	\$150,000	\$139,744	119	108
338	8	\$45,000	\$0	\$45,000	\$40,000	\$37,265	121	110
279	16	\$69,420	\$0	\$69,420	\$65,000	\$58,333	119	108
312	17	\$88,000	\$0	\$88,000	\$80,000	\$71,795	123	111
428	15	\$18,268	\$0	\$18,268	\$15,000	\$13,462	136	123
465	23	\$75,992	\$0	\$75,992	\$60,000	\$60,000	127	115
483	4	\$84,600	\$0	\$84,600	\$65,000	\$60,556	140	127
586	19	\$100,000	\$0	\$100,000	\$63,000	\$63,000	159	144
561	10	\$124,226	\$0	\$124,226	\$83,261	\$74,721	166	151

101s, VA City of CCB & CNB

Accounts: **7,027**

MEASURES OF CENTRAL TENDENCY AND UNIFORMITY	BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)	121	102
AVERAGE ABSOLUTE DEVIATION:	17.3	14.4
COEFFICIENT OF DISPERSION:	14.3	14.1
ARITHMETIC MEAN: (= $\Sigma(A/S)/n$)	122	102
STANDARD DEVIATION:	22.4	18
COEFFICIENT OF VARIATION:	18.3	18
WEIGHTED MEAN: (= $\Sigma A/\Sigma S$)	121	100
PRICE RELATED DIFFERENTIAL:	1.01	1.01
GEOMETRIC MEAN: (= $[(A_1/S_1) (A_2/S_2) \dots (A_n/S_n)]^{1/n}$)	120	100
MODE: (= A/S that occurs most often)	115	90

Selected RMV Ratio **121**

% of Similarity 99%

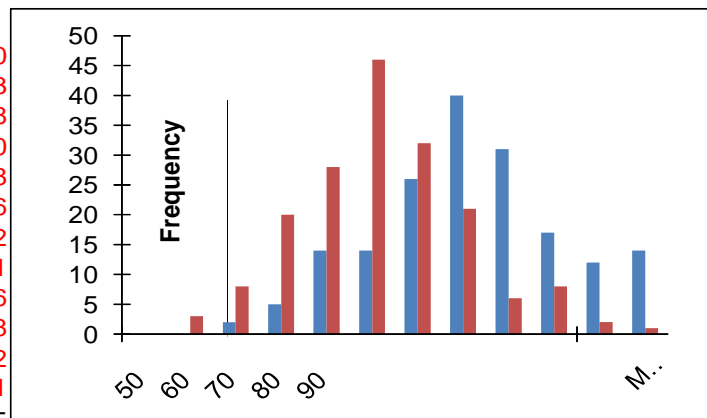
Sale Count: 175 = 2% Sample Size

Sample Popul'n Weight

Weighting and Adjustment Analysis:	Factor	RMVs	Weight	Popul'n Weight	%Sim	Ratio
Overall Adjustment	= 121	\$36,466,865				83%
RMV Land Adjustment	= 110	\$12,080,027	33.1%	33.2%	101.1%	110
RMV Improvements Adjustment	= 126	\$24,386,838	66.9%	66.8%	100.7%	126
\$ 1,476,243,680	Cummulative Checks: 121.00	\$36,466,865	100.0%	100.0%		

Frequency Distribution and Histogram

Bin	BEFORE	AFTER
50	0	0
60	0	3
70	2	8
80	5	20
90	14	28
100	14	46
110	26	32
120	40	21
130	31	6
140	17	8
150	12	2
More	14	1
	175	175



Comments: After further analysis, a trend of 121 will be applied to both the City of Coos Bay and the City of North Bend.

VALUATION HISTORY	2003	2004	2005	2006	2007	2008	2009
Coefficient of Dispersion	n/a	n/a	n/a	n/a	n/a	n/a	14
Price Related Differential	n/a	n/a	n/a	n/a	n/a	n/a	1.01
RMV=TAV, before indexing	n/a	n/a	n/a	n/a	n/a	n/a	0.05%
RATIO OF AV TO RMV	n/a	n/a	n/a	n/a	n/a	n/a	0.03%

Sales Array for Improved Residential in the City of North Bend & Coos Bay.

SALE #	Row No.	LAND VALUE	IMPRVMNT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	AFTER RATIO
		\$12,080,027	\$24,386,838	\$36,466,865	\$33,135,472	\$30,157,760	\$21,406	\$17,813
130	1	\$95,000	\$304,530	\$399,530	\$425,000	\$371,447	108	88
211	2	\$63,953	\$132,197	\$196,150	\$195,000	\$170,428	115	96
212	3	\$59,000	\$43,618	\$102,618	\$102,000	\$89,147	115	99
322	4	\$82,000	\$89,497	\$171,497	\$154,650	\$135,163	127	108
328	5	\$44,732	\$61,554	\$106,286	\$95,000	\$83,029	128	108
351	6	\$77,000	\$83,333	\$160,333	\$141,000	\$123,233	130	110
364	7	\$77,123	\$173,446	\$250,569	\$218,000	\$190,530	132	109
411	8	\$154,248	\$303,774	\$458,022	\$380,000	\$332,117	138	115
477	9	\$79,000	\$178,945	\$257,945	\$200,000	\$174,798	148	122
500	10	\$58,733	\$204,885	\$263,618	\$200,000	\$174,798	151	123
72	11	\$61,224	\$80,758	\$141,982	\$165,000	\$144,209	99	83
520	11	\$57,191	\$79,032	\$136,223	\$100,000	\$87,399	156	131
92	13	\$77,000	\$147,214	\$224,214	\$250,000	\$218,498	103	85
242	14	\$75,000	\$105,832	\$180,832	\$175,000	\$152,949	118	99
265	15	\$44,732	\$82,107	\$126,839	\$119,900	\$104,792	121	101
356	16	\$71,191	\$116,446	\$187,637	\$164,000	\$143,335	131	109
410	17	\$71,800	\$87,166	\$158,966	\$131,900	\$115,280	138	116
444	18	\$95,000	\$133,611	\$228,611	\$184,900	\$161,601	142	119
538	19	\$71,800	\$85,913	\$157,713	\$112,000	\$97,887	161	136
11	20	\$106,787	\$95,472	\$202,259	\$315,000	\$275,307	74	63
82	21	\$49,003	\$189,670	\$238,673	\$270,000	\$235,978	101	82
109	22	\$44,732	\$163,452	\$208,184	\$224,900	\$196,561	106	86
214	23	\$53,274	\$135,017	\$188,291	\$187,000	\$163,436	115	95
227	24	\$81,000	\$114,106	\$195,106	\$191,000	\$166,932	117	98
232	25	\$87,186	\$302,522	\$389,708	\$380,000	\$332,117	117	96
289	26	\$73,100	\$93,913	\$167,013	\$155,000	\$135,469	123	104
305	27	\$74,500	\$106,938	\$181,438	\$166,000	\$145,083	125	105
307	28	\$127,694	\$217,731	\$345,425	\$315,000	\$275,307	126	105
370	29	\$53,394	\$90,532	\$143,926	\$125,000	\$109,249	132	110
453	30	\$88,752	\$79,180	\$167,932	\$135,000	\$117,989	142	122
503	31	\$59,327	\$257,609	\$316,936	\$240,000	\$209,758	151	123
536	32	\$90,000	\$120,899	\$210,899	\$150,000	\$131,099	161	135
27	33	\$86,000	\$111,067	\$197,067	\$270,000	\$234,880	84	71
47	34	\$37,968	\$49,948	\$87,916	\$110,000	\$95,692	92	77
52	35	\$49,003	\$91,531	\$140,534	\$171,500	\$149,193	94	78
118	36	\$50,000	\$89,607	\$139,607	\$150,000	\$130,489	107	89
142	37	\$44,732	\$114,051	\$158,783	\$167,010	\$145,287	109	90
154	38	\$146,400	\$296,464	\$442,864	\$460,000	\$400,167	111	92
189	39	\$41,529	\$99,127	\$140,656	\$142,000	\$123,530	114	94
194	40	\$71,900	\$96,978	\$168,878	\$169,900	\$147,801	114	96

225	41	\$74,000	\$89,244	\$163,244	\$160,000	\$139,188	117	99
252	42	\$46,867	\$182,571	\$229,438	\$220,000	\$191,384	120	98
297	43	\$80,640	\$179,950	\$260,590	\$241,000	\$209,653	124	103
314	44	\$78,904	\$121,302	\$200,206	\$181,500	\$157,892	127	106
391	45	\$70,000	\$104,509	\$174,509	\$148,500	\$129,184	135	113
422	46	\$59,327	\$205,926	\$265,253	\$218,500	\$190,079	140	114
505	47	\$47,461	\$171,204	\$218,665	\$165,000	\$143,538	152	124
512	48	\$83,176	\$251,696	\$334,872	\$249,000	\$216,612	155	127
568	49	\$73,000	\$115,982	\$188,982	\$125,000	\$108,741	174	145
20	50	\$44,732	\$60,707	\$105,439	\$151,900	\$132,142	80	67
32	51	\$59,000	\$126,476	\$185,476	\$250,000	\$217,482	85	71
66	52	\$69,000	\$96,740	\$165,740	\$196,000	\$170,506	97	82
84	53	\$51,139	\$94,910	\$146,049	\$165,000	\$143,538	102	85
117	54	\$75,000	\$92,416	\$167,416	\$179,900	\$156,500	107	90
139	55	\$46,867	\$150,929	\$197,796	\$208,600	\$181,467	109	89
172	56	\$51,139	\$177,584	\$228,723	\$235,000	\$204,433	112	91
177	57	\$44,732	\$110,599	\$155,331	\$159,000	\$138,318	112	93
181	58	\$51,139	\$76,354	\$127,493	\$129,900	\$113,004	113	95
193	59	\$75,500	\$89,401	\$164,901	\$166,000	\$144,408	114	97
224	60	\$44,732	\$138,242	\$182,974	\$179,500	\$156,152	117	96
240	61	\$61,699	\$115,865	\$177,564	\$172,000	\$149,628	119	99
241	62	\$79,000	\$65,537	\$144,537	\$140,000	\$121,790	119	102
263	63	\$80,000	\$126,656	\$206,656	\$196,000	\$170,506	121	101
273	64	\$62,886	\$115,596	\$178,482	\$168,000	\$146,148	122	102
283	65	\$70,000	\$96,022	\$166,022	\$155,000	\$134,839	123	104
304	66	\$74,000	\$145,172	\$219,172	\$201,000	\$174,855	125	104
310	67	\$72,000	\$112,614	\$184,614	\$168,000	\$146,148	126	106
371	68	\$46,867	\$216,854	\$263,721	\$229,000	\$199,213	132	108
399	69	\$76,800	\$183,648	\$260,448	\$220,000	\$191,384	136	112
461	70	\$87,000	\$159,237	\$246,237	\$195,000	\$169,636	145	121
492	71	\$70,836	\$326,855	\$397,691	\$304,000	\$264,458	150	122
501	72	\$71,191	\$97,529	\$168,720	\$128,000	\$111,351	152	127
585	73	\$50,000	\$68,123	\$118,123	\$75,000	\$65,245	181	152
17	74	\$44,732	\$52,749	\$97,481	\$145,000	\$126,140	77	65
58	75	\$49,000	\$50,221	\$99,221	\$119,500	\$103,956	95	81
70	76	\$70,000	\$136,774	\$206,774	\$241,500	\$210,088	98	82
125	77	\$74,000	\$90,325	\$164,325	\$175,000	\$152,237	108	91
167	78	\$118,000	\$255,189	\$373,189	\$385,000	\$334,922	111	92
245	79	\$44,732	\$136,452	\$181,184	\$175,000	\$152,237	119	98
247	80	\$55,054	\$152,450	\$207,504	\$200,000	\$173,986	119	98
258	81	\$51,139	\$122,233	\$173,372	\$165,000	\$143,538	121	100
348	82	\$44,732	\$108,622	\$153,354	\$135,000	\$117,440	131	108
359	83	\$120,000	\$309,868	\$429,868	\$375,000	\$326,223	132	109
403	84	\$100,000	\$145,717	\$245,717	\$206,000	\$179,205	137	115
458	85	\$98,000	\$276,433	\$374,433	\$299,000	\$260,108	144	118

38	86	\$44,732	\$94,182	\$138,914	\$180,000	\$166,099	84	69
50	87	\$44,732	\$140,073	\$184,805	\$230,000	\$212,237	87	71
96	88	\$69,500	\$70,619	\$140,119	\$155,000	\$143,030	98	83
100	89	\$44,732	\$100,499	\$145,231	\$159,500	\$147,182	99	82
171	90	\$49,003	\$116,200	\$165,203	\$169,900	\$156,779	105	87
220	91	\$44,732	\$145,198	\$189,930	\$187,000	\$172,558	110	90
271	92	\$44,732	\$52,953	\$97,685	\$92,000	\$84,895	115	97
291	93	\$76,000	\$182,759	\$258,759	\$240,000	\$221,465	117	96
300	94	\$70,000	\$116,830	\$186,830	\$172,000	\$158,717	118	98
317	95	\$73,000	\$80,658	\$153,658	\$139,000	\$128,265	120	102
320	96	\$80,000	\$86,225	\$166,225	\$150,000	\$138,416	120	102
375	97	\$89,000	\$234,402	\$323,402	\$280,000	\$258,376	125	103
390	98	\$73,000	\$208,492	\$281,492	\$240,000	\$221,465	127	104
425	99	\$69,500	\$46,040	\$115,540	\$95,000	\$87,663	132	114
426	100	\$90,180	\$227,745	\$317,925	\$261,321	\$241,139	132	109
436	101	\$69,000	\$161,085	\$230,085	\$187,500	\$173,020	133	110
489	102	\$49,003	\$315,631	\$364,634	\$278,900	\$257,361	142	114
651	103	84000	107230	\$191,230	\$145,134	\$133,925	143	120
567	104	\$73,000	\$78,024	\$151,024	\$100,000	\$92,277	164	139
580	105	\$55,054	\$149,492	\$204,546	\$131,000	\$120,883	169	139
67	106	\$70,000	\$44,296	\$114,296	\$135,000	\$124,574	92	79
75	107	\$80,000	\$201,716	\$281,716	\$325,000	\$299,901	94	78
174	108	\$47,461	\$110,415	\$157,876	\$162,000	\$149,489	106	87
235	109	\$71,191	\$185,571	\$256,762	\$250,000	\$230,693	111	92
236	110	\$59,000	\$167,097	\$226,097	\$219,999	\$203,009	111	92
292	111	\$46,867	\$141,813	\$188,680	\$175,000	\$161,485	117	96
303	112	\$73,000	\$142,509	\$215,509	\$197,700	\$182,432	118	98
318	113	\$78,000	\$71,388	\$149,388	\$135,000	\$124,574	120	102
372	114	\$77,123	\$251,159	\$328,282	\$285,000	\$262,990	125	102
407	115	\$84,700	\$140,805	\$225,505	\$187,500	\$173,020	130	109
451	116	\$118,000	\$86,948	\$204,948	\$165,000	\$152,257	135	116
469	117	\$56,360	\$143,877	\$200,237	\$157,000	\$144,875	138	114
523	118	\$94,921	\$404,882	\$499,803	\$366,500	\$338,196	148	120
540	119	\$74,633	\$284,990	\$359,623	\$255,000	\$235,307	153	125
612	120	\$88,000	\$163,844	\$251,844	\$145,000	\$133,802	188	157
61	121	\$53,975	\$117,625	\$171,600	\$205,000	\$189,168	91	75
65	122	\$57,191	\$169,053	\$226,244	\$269,000	\$248,225	91	75
74	123	\$59,000	\$48,921	\$107,921	\$125,000	\$115,346	94	80
94	124	\$43,855	\$136,767	\$180,622	\$201,000	\$185,477	97	80
149	125	\$65,526	\$144,480	\$210,006	\$220,000	\$203,010	103	86
183	126	\$63,978	\$142,862	\$206,840	\$210,000	\$193,782	107	88
221	127	\$52,229	\$176,386	\$228,615	\$225,000	\$207,623	110	90
270	128	\$69,500	\$96,094	\$165,594	\$156,000	\$143,952	115	97
294	129	\$69,000	\$109,069	\$178,069	\$165,000	\$152,257	117	98
335	130	\$57,581	\$183,853	\$241,434	\$215,000	\$198,396	122	100

344	131	\$82,000	\$155,601	\$237,601	\$210,000	\$193,782	123	102
346	132	\$65,000	\$150,416	\$215,416	\$190,000	\$175,326	123	102
366	133	\$93,000	\$78,368	\$171,368	\$149,000	\$137,493	125	107
377	134	\$69,795	\$144,357	\$214,152	\$185,000	\$170,713	125	104
394	135	\$45,948	\$114,278	\$160,226	\$136,000	\$125,497	128	105
405	136	\$109,000	\$161,023	\$270,023	\$225,000	\$207,623	130	109
439	137	\$85,800	\$98,653	\$184,453	\$150,000	\$138,416	133	113
486	138	\$76,000	\$93,003	\$169,003	\$129,500	\$119,499	141	119
487	139	\$90,000	\$158,276	\$248,276	\$190,000	\$175,326	142	118
521	140	\$71,900	\$119,925	\$191,825	\$140,800	\$129,926	148	123
534	141	\$99,000	\$129,283	\$228,283	\$163,800	\$151,150	151	127
583	142	\$50,000	\$163,482	\$213,482	\$136,000	\$125,497	170	139
34	143	\$59,000	\$97,367	\$156,367	\$205,999	\$205,999	76	63
98	144	\$32,923	\$65,227	\$98,150	\$108,000	\$108,000	91	76
133	145	\$103,333	\$80,122	\$183,455	\$195,000	\$195,000	94	81
137	146	\$110,509	\$220,910	\$331,419	\$350,000	\$350,000	95	79
199	147	\$48,042	\$115,234	\$163,276	\$163,870	\$163,870	100	82
251	148	\$61,653	\$113,329	\$174,982	\$168,000	\$168,000	104	87
278	149	\$72,000	\$119,508	\$191,508	\$179,500	\$179,500	107	89
392	150	\$76,000	\$189,704	\$265,704	\$226,000	\$226,000	118	97
400	151	\$71,000	\$139,896	\$210,896	\$178,000	\$178,000	119	98
429	152	\$100,000	\$113,713	\$213,713	\$175,000	\$175,000	122	103
440	153	\$48,042	\$136,627	\$184,669	\$150,000	\$150,000	123	101
459	154	\$65,000	\$42,039	\$107,039	\$85,000	\$85,000	126	109
462	155	\$52,229	\$93,033	\$145,262	\$115,000	\$115,000	126	105
508	156	\$73,100	\$94,991	\$168,091	\$126,100	\$126,100	133	112
548	157	\$72,180	\$178,167	\$250,347	\$174,900	\$174,900	143	118
551	158	\$63,978	\$223,500	\$287,478	\$200,000	\$200,000	144	118
601	159	\$52,347	\$166,633	\$218,980	\$130,500	\$130,500	168	138
656	160	\$59,000	\$97,644	\$156,644	\$212,766	\$212,766	74	62
78	161	\$60,000	\$127,547	\$187,547	\$215,000	\$215,000	87	72
135	162	\$40,715	\$128,025	\$168,740	\$179,000	\$179,000	94	77
253	163	\$86,000	\$127,804	\$213,804	\$205,000	\$205,000	104	88
264	164	\$69,500	\$147,177	\$216,677	\$205,000	\$205,000	106	88
309	165	\$71,000	\$76,212	\$147,212	\$134,000	\$134,000	110	93
466	166	\$57,581	\$44,127	\$101,708	\$80,000	\$80,000	127	109
491	167	\$63,852	\$148,726	\$212,578	\$162,500	\$162,500	131	108
494	168	\$43,855	\$165,648	\$209,503	\$160,000	\$160,000	131	107
535	169	\$72,000	\$113,677	\$185,677	\$133,000	\$133,000	140	117
595	170	\$52,347	\$216,320	\$268,667	\$165,000	\$165,000	163	133
608	171	\$75,500	\$112,984	\$188,484	\$110,000	\$110,000	171	144
260	172	\$57,581	\$132,351	\$189,932	\$180,545	\$180,545	105	87
443	173	\$75,000	\$134,942	\$209,942	\$170,000	\$170,000	124	103
593	174	\$69,795	\$226,208	\$296,003	\$183,778	\$183,778	161	132
609	175	\$93,500	\$336,869	\$430,369	\$250,000	\$250,000	172	141

Appraisal Area 3 Analysis

ALL MA & VA-100s Less CBN & BLD

Accounts: 6,271

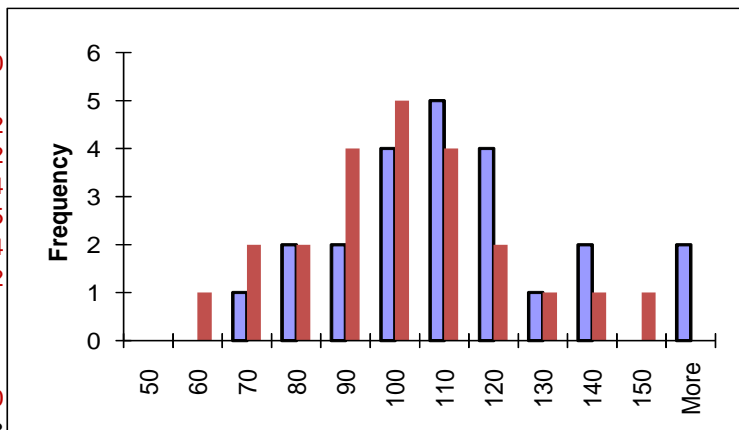
MEASURES OF CENTRAL TENDENCY AND UNIFORMITY		BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)		110.0	100.0
AVERAGE ABSOLUTE DEVIATION:			17.88
COEFFICIENT OF DISPERSION:			16.26
ARITHMETIC MEAN: (= $\Sigma(A/S)/n$)		111.3	101.2
STANDARD DEVIATION:			24.17
COEFFICIENT OF VARIATION:			21.71
WEIGHTED MEAN: (= $\Sigma A/\Sigma S$)		108.3	98.5
PRICE RELATED DIFFERENTIAL:			1.03
GEOMETRIC MEAN: (= $[(A_1/S_1) (A_2/S_2) \dots (A_n/S_n)]^{1/n}$)		108.8	98.9
MODE: (= A/S that occurs most often)		100.0	90.9

% of Similarity	107%	Selected RMV Ratio	110
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Weighting and Adjustment Analysis:		Factor	RMVs	Sample Weight	Popul'n Weight	Weight %Sim
Overall Adjustment	=	110	\$1,644,839			91%
Land Adjustment	=	110	\$1,644,839	100.0%	100.0%	49.0%
\$ 480,102,641						110
s Adjustment	=	0	\$0	0.0%	0.0%	0.0%
						100
\$ 480,102,641	Cummulative Checks:		\$1,644,839	100.0%	100.0%	100

Frequency Distribution and Histogram

Bin	BEFORE	AFTER
50	0	0
60	0	1
70	1	2
80	2	2
90	2	4
100	4	5
110	5	4
120	4	2
130	1	1
140	2	1
150	0	1
More	2	0
	23	23



Due to the lack of sales further stratification has not been done and a trend of 110 will be used throughout the county. Value Areas CBN & BLD in Maintenance Area 6 will receive a separate trend.

VALUATION HISTORY	2001	2002	2003	2004	2005	2008	2009
Coefficient of Dispersion	9	15	10	14	17	14	16
Price Related Differential	1.02	1.02	1.02	1.02	1.01	1.05	1.03
RMV=TAV, before indexing	40%	26%	26%	32%	15%	10%	17%
RATIO OF AV TO RMV	38%	17%	18%	16%	17%	3%	9%

Sales Array for all Residential Land

SALE #	Row No.	LAND VALUE	IMPRVMNT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO
		\$1,644,839	\$0	\$1,644,839	\$1,630,261	\$1,551,883	2,516.50
156	1	\$28,914	\$0	\$28,914	\$30,000	\$28,558	101
49	2	\$8,024	\$0	\$8,024	\$10,000	\$9,519	84
323	3	\$166,479	\$0	\$166,479	\$150,000	\$142,788	117
483	4	\$84,600	\$0	\$84,600	\$65,000	\$61,875	137
10	5	\$128,249	\$0	\$128,249	\$200,000	\$190,385	67
26	6	\$10,923	\$0	\$10,923	\$15,000	\$14,279	77
216	7	\$69,197	\$0	\$69,197	\$68,500	\$65,207	106
338	8	\$45,000	\$0	\$45,000	\$40,000	\$38,077	118
23	9	\$68,015	\$0	\$68,015	\$95,000	\$90,433	75
561	10	\$124,226	\$0	\$124,226	\$83,261	\$79,258	157
85	11	\$150,501	\$0	\$150,501	\$170,000	\$161,827	93
185	12	\$59,701	\$0	\$59,701	\$60,500	\$57,591	104
190	13	\$128,780	\$0	\$128,780	\$130,000	\$123,750	104
209	14	\$2,507	\$0	\$2,507	\$2,500	\$2,380	105
428	15	\$18,268	\$0	\$18,268	\$15,000	\$14,279	128
279	16	\$69,420	\$0	\$69,420	\$65,000	\$61,875	112
312	17	\$88,000	\$0	\$88,000	\$80,000	\$76,154	116
79	18	\$82,934	\$0	\$82,934	\$95,000	\$90,433	92
586	19	\$100,000	\$0	\$100,000	\$63,000	\$59,971	167
649	20	\$55,000	\$0	\$55,000	\$55,000	\$52,356	105
204	21	\$47,500	\$0	\$47,500	\$47,500	\$45,216	105
655	22	\$32,609	\$0	\$32,609	\$30,000	\$28,558	114
465	23	\$75,992	\$0	\$75,992	\$60,000	\$57,115	133

101s, VA City of CCB & CNB

Accounts: **7,027**

MEASURES OF CENTRAL TENDENCY AND UNIFORMITY		BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)		121	102
AVERAGE ABSOLUTE DEVIATION:		17.3	14.4
COEFFICIENT OF DISPERSION:		14.3	14.1
ARITHMETIC MEAN: (= $\Sigma(A/S)/n$)		122	102
STANDARD DEVIATION:		22.4	18
COEFFICIENT OF VARIATION:		18.3	18
WEIGHTED MEAN: (= $\Sigma A/\Sigma S$)		121	100
PRICE RELATED DIFFERENTIAL:		1.01	1.01
GEOMETRIC MEAN: (= $[(A_1/S_1) (A_2/S_2) \dots (A_n/S_n)]^{1/n}$)		120	100
MODE: (= A/S that occurs most often)		115	90

Selected RMV Ratio **121**

% of Similarity 99%

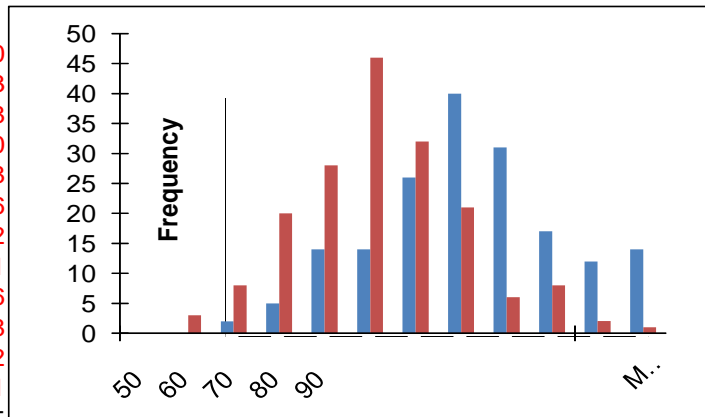
Sale Count: 175 = 2% Sample Size

Sample Popul'n Weight

Weighting and Adjustment Analysis:		Factor	RMVs	Weight	Weight	%Sim	Ratio
Overall Adjustment		= 121	\$36,466,865				83%
RMV	Land Adjustment \$ 490,180,222	= 110	\$12,080,027	33.1%	33.2%	101.1%	110
RMV	Improvements Adjustment \$ 986,063,458	= 126	\$24,386,838	66.9%	66.8%	100.7%	126
\$ 1,476,243,680		Cummulative Checks: 121.00	\$36,466,865	100.0%	100.0%		

Frequency Distribution and Histogram

Bin	BEFORE	AFTER
50	0	0
60	0	3
70	2	8
80	5	20
90	14	28
100	14	46
110	26	32
120	40	21
130	31	6
140	17	8
150	12	2
More	14	1
	175	175



Comments: After further analysis, a trend of 121 will be applied to both the City of Coos Bay and the City of North Bend.

VALUATION HISTORY	2003	2004	2005	2006	2007	2008	2009
Last year Appraised:	n/a			COD Maximum Standard:		Rural	20
Coefficient of Dispersion	n/a	n/a	n/a	n/a	n/a	n/a	14
Price Related Differential	n/a	n/a	n/a	n/a	n/a	n/a	1.01
RMV=TAV, before indexing	n/a	n/a	n/a	n/a	n/a	n/a	0.05%
RATIO OF AV TO RMV	n/a	n/a	n/a	n/a	n/a	n/a	0.03%

Sales Array for Improved Residential in the City of North Bend & Coos Bay.

SALE #	Row No.	LAND VALUE	IMPRVMT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	AFTER RATIO
		\$12,080,027	\$24,386,838	\$36,466,865	\$33,135,472	\$30,157,760	\$21,406	\$17,813
130	1	\$95,000	\$304,530	\$399,530	\$425,000	\$371,447	108	88
211	2	\$63,953	\$132,197	\$196,150	\$195,000	\$170,428	115	96
212	3	\$59,000	\$43,618	\$102,618	\$102,000	\$89,147	115	99
322	4	\$82,000	\$89,497	\$171,497	\$154,650	\$135,163	127	108
328	5	\$44,732	\$61,554	\$106,286	\$95,000	\$83,029	128	108
351	6	\$77,000	\$83,333	\$160,333	\$141,000	\$123,233	130	110
364	7	\$77,123	\$173,446	\$250,569	\$218,000	\$190,530	132	109
411	8	\$154,248	\$303,774	\$458,022	\$380,000	\$332,117	138	115
477	9	\$79,000	\$178,945	\$257,945	\$200,000	\$174,798	148	122
500	10	\$58,733	\$204,885	\$263,618	\$200,000	\$174,798	151	123
72	11	\$61,224	\$80,758	\$141,982	\$165,000	\$144,209	99	83
520	11	\$57,191	\$79,032	\$136,223	\$100,000	\$87,399	156	131
92	13	\$77,000	\$147,214	\$224,214	\$250,000	\$218,498	103	85
242	14	\$75,000	\$105,832	\$180,832	\$175,000	\$152,949	118	99
265	15	\$44,732	\$82,107	\$126,839	\$119,900	\$104,792	121	101
356	16	\$71,191	\$116,446	\$187,637	\$164,000	\$143,335	131	109
410	17	\$71,800	\$87,166	\$158,966	\$131,900	\$115,280	138	116
444	18	\$95,000	\$133,611	\$228,611	\$184,900	\$161,601	142	119
538	19	\$71,800	\$85,913	\$157,713	\$112,000	\$97,887	161	136
11	20	\$106,787	\$95,472	\$202,259	\$315,000	\$275,307	74	63
82	21	\$49,003	\$189,670	\$238,673	\$270,000	\$235,978	101	82
109	22	\$44,732	\$163,452	\$208,184	\$224,900	\$196,561	106	86
214	23	\$53,274	\$135,017	\$188,291	\$187,000	\$163,436	115	95
227	24	\$81,000	\$114,106	\$195,106	\$191,000	\$166,932	117	98
232	25	\$87,186	\$302,522	\$389,708	\$380,000	\$332,117	117	96
289	26	\$73,100	\$93,913	\$167,013	\$155,000	\$135,469	123	104
305	27	\$74,500	\$106,938	\$181,438	\$166,000	\$145,083	125	105
307	28	\$127,694	\$217,731	\$345,425	\$315,000	\$275,307	126	105
370	29	\$53,394	\$90,532	\$143,926	\$125,000	\$109,249	132	110
453	30	\$88,752	\$79,180	\$167,932	\$135,000	\$117,989	142	122
503	31	\$59,327	\$257,609	\$316,936	\$240,000	\$209,758	151	123
536	32	\$90,000	\$120,899	\$210,899	\$150,000	\$131,099	161	135
27	33	\$86,000	\$111,067	\$197,067	\$270,000	\$234,880	84	71
47	34	\$37,968	\$49,948	\$87,916	\$110,000	\$95,692	92	77
52	35	\$49,003	\$91,531	\$140,534	\$171,500	\$149,193	94	78
118	36	\$50,000	\$89,607	\$139,607	\$150,000	\$130,489	107	89
142	37	\$44,732	\$114,051	\$158,783	\$167,010	\$145,287	109	90
154	38	\$146,400	\$296,464	\$442,864	\$460,000	\$400,167	111	92
189	39	\$41,529	\$99,127	\$140,656	\$142,000	\$123,530	114	94
194	40	\$71,900	\$96,978	\$168,878	\$169,900	\$147,801	114	96

225	41	\$74,000	\$89,244	\$163,244	\$160,000	\$139,188	117	99
252	42	\$46,867	\$182,571	\$229,438	\$220,000	\$191,384	120	98
297	43	\$80,640	\$179,950	\$260,590	\$241,000	\$209,653	124	103
314	44	\$78,904	\$121,302	\$200,206	\$181,500	\$157,892	127	106
391	45	\$70,000	\$104,509	\$174,509	\$148,500	\$129,184	135	113
422	46	\$59,327	\$205,926	\$265,253	\$218,500	\$190,079	140	114
505	47	\$47,461	\$171,204	\$218,665	\$165,000	\$143,538	152	124
512	48	\$83,176	\$251,696	\$334,872	\$249,000	\$216,612	155	127
568	49	\$73,000	\$115,982	\$188,982	\$125,000	\$108,741	174	145
20	50	\$44,732	\$60,707	\$105,439	\$151,900	\$132,142	80	67
32	51	\$59,000	\$126,476	\$185,476	\$250,000	\$217,482	85	71
66	52	\$69,000	\$96,740	\$165,740	\$196,000	\$170,506	97	82
84	53	\$51,139	\$94,910	\$146,049	\$165,000	\$143,538	102	85
117	54	\$75,000	\$92,416	\$167,416	\$179,900	\$156,500	107	90
139	55	\$46,867	\$150,929	\$197,796	\$208,600	\$181,467	109	89
172	56	\$51,139	\$177,584	\$228,723	\$235,000	\$204,433	112	91
177	57	\$44,732	\$110,599	\$155,331	\$159,000	\$138,318	112	93
181	58	\$51,139	\$76,354	\$127,493	\$129,900	\$113,004	113	95
193	59	\$75,500	\$89,401	\$164,901	\$166,000	\$144,408	114	97
224	60	\$44,732	\$138,242	\$182,974	\$179,500	\$156,152	117	96
240	61	\$61,699	\$115,865	\$177,564	\$172,000	\$149,628	119	99
241	62	\$79,000	\$65,537	\$144,537	\$140,000	\$121,790	119	102
263	63	\$80,000	\$126,656	\$206,656	\$196,000	\$170,506	121	101
273	64	\$62,886	\$115,596	\$178,482	\$168,000	\$146,148	122	102
283	65	\$70,000	\$96,022	\$166,022	\$155,000	\$134,839	123	104
304	66	\$74,000	\$145,172	\$219,172	\$201,000	\$174,855	125	104
310	67	\$72,000	\$112,614	\$184,614	\$168,000	\$146,148	126	106
371	68	\$46,867	\$216,854	\$263,721	\$229,000	\$199,213	132	108
399	69	\$76,800	\$183,648	\$260,448	\$220,000	\$191,384	136	112
461	70	\$87,000	\$159,237	\$246,237	\$195,000	\$169,636	145	121
492	71	\$70,836	\$326,855	\$397,691	\$304,000	\$264,458	150	122
501	72	\$71,191	\$97,529	\$168,720	\$128,000	\$111,351	152	127
585	73	\$50,000	\$68,123	\$118,123	\$75,000	\$65,245	181	152
17	74	\$44,732	\$52,749	\$97,481	\$145,000	\$126,140	77	65
58	75	\$49,000	\$50,221	\$99,221	\$119,500	\$103,956	95	81
70	76	\$70,000	\$136,774	\$206,774	\$241,500	\$210,088	98	82
125	77	\$74,000	\$90,325	\$164,325	\$175,000	\$152,237	108	91
167	78	\$118,000	\$255,189	\$373,189	\$385,000	\$334,922	111	92
245	79	\$44,732	\$136,452	\$181,184	\$175,000	\$152,237	119	98
247	80	\$55,054	\$152,450	\$207,504	\$200,000	\$173,986	119	98
258	81	\$51,139	\$122,233	\$173,372	\$165,000	\$143,538	121	100
348	82	\$44,732	\$108,622	\$153,354	\$135,000	\$117,440	131	108
359	83	\$120,000	\$309,868	\$429,868	\$375,000	\$326,223	132	109
403	84	\$100,000	\$145,717	\$245,717	\$206,000	\$179,205	137	115
458	85	\$98,000	\$276,433	\$374,433	\$299,000	\$260,108	144	118

38	86	\$44,732	\$94,182	\$138,914	\$180,000	\$166,099	84	69
50	87	\$44,732	\$140,073	\$184,805	\$230,000	\$212,237	87	71
96	88	\$69,500	\$70,619	\$140,119	\$155,000	\$143,030	98	83
100	89	\$44,732	\$100,499	\$145,231	\$159,500	\$147,182	99	82
171	90	\$49,003	\$116,200	\$165,203	\$169,900	\$156,779	105	87
220	91	\$44,732	\$145,198	\$189,930	\$187,000	\$172,558	110	90
271	92	\$44,732	\$52,953	\$97,685	\$92,000	\$84,895	115	97
291	93	\$76,000	\$182,759	\$258,759	\$240,000	\$221,465	117	96
300	94	\$70,000	\$116,830	\$186,830	\$172,000	\$158,717	118	98
317	95	\$73,000	\$80,658	\$153,658	\$139,000	\$128,265	120	102
320	96	\$80,000	\$86,225	\$166,225	\$150,000	\$138,416	120	102
375	97	\$89,000	\$234,402	\$323,402	\$280,000	\$258,376	125	103
390	98	\$73,000	\$208,492	\$281,492	\$240,000	\$221,465	127	104
425	99	\$69,500	\$46,040	\$115,540	\$95,000	\$87,663	132	114
426	100	\$90,180	\$227,745	\$317,925	\$261,321	\$241,139	132	109
436	101	\$69,000	\$161,085	\$230,085	\$187,500	\$173,020	133	110
489	102	\$49,003	\$315,631	\$364,634	\$278,900	\$257,361	142	114
651	103	84000	107230	\$191,230	\$145,134	\$133,925	143	120
567	104	\$73,000	\$78,024	\$151,024	\$100,000	\$92,277	164	139
580	105	\$55,054	\$149,492	\$204,546	\$131,000	\$120,883	169	139
67	106	\$70,000	\$44,296	\$114,296	\$135,000	\$124,574	92	79
75	107	\$80,000	\$201,716	\$281,716	\$325,000	\$299,901	94	78
174	108	\$47,461	\$110,415	\$157,876	\$162,000	\$149,489	106	87
235	109	\$71,191	\$185,571	\$256,762	\$250,000	\$230,693	111	92
236	110	\$59,000	\$167,097	\$226,097	\$219,999	\$203,009	111	92
292	111	\$46,867	\$141,813	\$188,680	\$175,000	\$161,485	117	96
303	112	\$73,000	\$142,509	\$215,509	\$197,700	\$182,432	118	98
318	113	\$78,000	\$71,388	\$149,388	\$135,000	\$124,574	120	102
372	114	\$77,123	\$251,159	\$328,282	\$285,000	\$262,990	125	102
407	115	\$84,700	\$140,805	\$225,505	\$187,500	\$173,020	130	109
451	116	\$118,000	\$86,948	\$204,948	\$165,000	\$152,257	135	116
469	117	\$56,360	\$143,877	\$200,237	\$157,000	\$144,875	138	114
523	118	\$94,921	\$404,882	\$499,803	\$366,500	\$338,196	148	120
540	119	\$74,633	\$284,990	\$359,623	\$255,000	\$235,307	153	125
612	120	\$88,000	\$163,844	\$251,844	\$145,000	\$133,802	188	157
61	121	\$53,975	\$117,625	\$171,600	\$205,000	\$189,168	91	75
65	122	\$57,191	\$169,053	\$226,244	\$269,000	\$248,225	91	75
74	123	\$59,000	\$48,921	\$107,921	\$125,000	\$115,346	94	80
94	124	\$43,855	\$136,767	\$180,622	\$201,000	\$185,477	97	80
149	125	\$65,526	\$144,480	\$210,006	\$220,000	\$203,010	103	86
183	126	\$63,978	\$142,862	\$206,840	\$210,000	\$193,782	107	88
221	127	\$52,229	\$176,386	\$228,615	\$225,000	\$207,623	110	90
270	128	\$69,500	\$96,094	\$165,594	\$156,000	\$143,952	115	97
294	129	\$69,000	\$109,069	\$178,069	\$165,000	\$152,257	117	98
335	130	\$57,581	\$183,853	\$241,434	\$215,000	\$198,396	122	100

344	131	\$82,000	\$155,601	\$237,601	\$210,000	\$193,782	123	102
346	132	\$65,000	\$150,416	\$215,416	\$190,000	\$175,326	123	102
366	133	\$93,000	\$78,368	\$171,368	\$149,000	\$137,493	125	107
377	134	\$69,795	\$144,357	\$214,152	\$185,000	\$170,713	125	104
394	135	\$45,948	\$114,278	\$160,226	\$136,000	\$125,497	128	105
405	136	\$109,000	\$161,023	\$270,023	\$225,000	\$207,623	130	109
439	137	\$85,800	\$98,653	\$184,453	\$150,000	\$138,416	133	113
486	138	\$76,000	\$93,003	\$169,003	\$129,500	\$119,499	141	119
487	139	\$90,000	\$158,276	\$248,276	\$190,000	\$175,326	142	118
521	140	\$71,900	\$119,925	\$191,825	\$140,800	\$129,926	148	123
534	141	\$99,000	\$129,283	\$228,283	\$163,800	\$151,150	151	127
583	142	\$50,000	\$163,482	\$213,482	\$136,000	\$125,497	170	139
34	143	\$59,000	\$97,367	\$156,367	\$205,999	\$205,999	76	63
98	144	\$32,923	\$65,227	\$98,150	\$108,000	\$108,000	91	76
133	145	\$103,333	\$80,122	\$183,455	\$195,000	\$195,000	94	81
137	146	\$110,509	\$220,910	\$331,419	\$350,000	\$350,000	95	79
199	147	\$48,042	\$115,234	\$163,276	\$163,870	\$163,870	100	82
251	148	\$61,653	\$113,329	\$174,982	\$168,000	\$168,000	104	87
278	149	\$72,000	\$119,508	\$191,508	\$179,500	\$179,500	107	89
392	150	\$76,000	\$189,704	\$265,704	\$226,000	\$226,000	118	97
400	151	\$71,000	\$139,896	\$210,896	\$178,000	\$178,000	119	98
429	152	\$100,000	\$113,713	\$213,713	\$175,000	\$175,000	122	103
440	153	\$48,042	\$136,627	\$184,669	\$150,000	\$150,000	123	101
459	154	\$65,000	\$42,039	\$107,039	\$85,000	\$85,000	126	109
462	155	\$52,229	\$93,033	\$145,262	\$115,000	\$115,000	126	105
508	156	\$73,100	\$94,991	\$168,091	\$126,100	\$126,100	133	112
548	157	\$72,180	\$178,167	\$250,347	\$174,900	\$174,900	143	118
551	158	\$63,978	\$223,500	\$287,478	\$200,000	\$200,000	144	118
601	159	\$52,347	\$166,633	\$218,980	\$130,500	\$130,500	168	138
656	160	\$59,000	\$97,644	\$156,644	\$212,766	\$212,766	74	62
78	161	\$60,000	\$127,547	\$187,547	\$215,000	\$215,000	87	72
135	162	\$40,715	\$128,025	\$168,740	\$179,000	\$179,000	94	77
253	163	\$86,000	\$127,804	\$213,804	\$205,000	\$205,000	104	88
264	164	\$69,500	\$147,177	\$216,677	\$205,000	\$205,000	106	88
309	165	\$71,000	\$76,212	\$147,212	\$134,000	\$134,000	110	93
466	166	\$57,581	\$44,127	\$101,708	\$80,000	\$80,000	127	109
491	167	\$63,852	\$148,726	\$212,578	\$162,500	\$162,500	131	108
494	168	\$43,855	\$165,648	\$209,503	\$160,000	\$160,000	131	107
535	169	\$72,000	\$113,677	\$185,677	\$133,000	\$133,000	140	117
595	170	\$52,347	\$216,320	\$268,667	\$165,000	\$165,000	163	133
608	171	\$75,500	\$112,984	\$188,484	\$110,000	\$110,000	171	144
260	172	\$57,581	\$132,351	\$189,932	\$180,545	\$180,545	105	87
443	173	\$75,000	\$134,942	\$209,942	\$170,000	\$170,000	124	103
593	174	\$69,795	\$226,208	\$296,003	\$183,778	\$183,778	161	132
609	175	\$93,500	\$336,869	\$430,369	\$250,000	\$250,000	172	141

MA3-101s, ESD & BOF

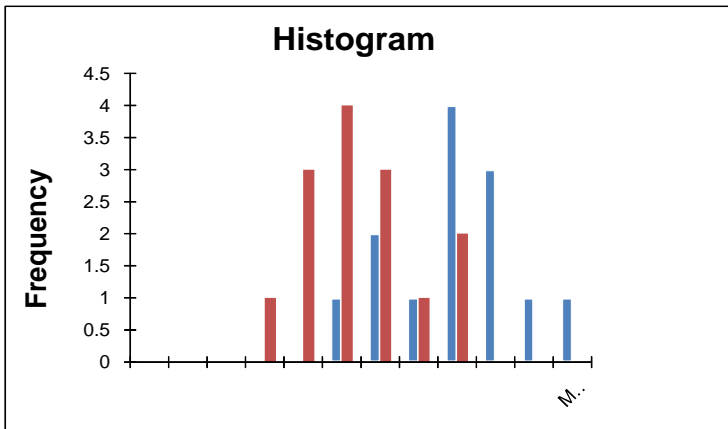
Accounts: 528

MEASURES OF CENTRAL TENDENCY AND UNIFORMITY	BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)	120	100.7
AVERAGE ABSOLUTE DEVIATION:		12.9
COEFFICIENT OF DISPERSION:	14.3	12.8
ARITHMETIC MEAN: (= Σ(A/S)/n)	124	104
STANDARD DEVIATION:		16
COEFFICIENT OF VARIATION:	19.0	16
	15.4	
WEIGHTED MEAN: (= ΣA/ΣS)	122	102.6
PRICE RELATED DIFFERENTIAL:		1.01
	1.01	
GEOMETRIC MEAN: (= [(A ₁ /S ₁) (A ₂ /S ₂) . . . (A _n /S _n)] ^{1/n})	122	102.9
MODE: (= A/S that occurs most often)	#N/A	88.8
Selected RMV Ratio		120
% of Similarity	101%	

Sale Count: 14 = 3% Sample Size		Sample Weight	Popul'n Weight	Weight %Sim	%
Weighting and Adjustment Analysis:		Ratio	RMVs		
Overall Adjustment =		120	\$2,839,114		83%
RMV	Land Adjustment =	110	\$1,204,000	42.4%	38.9%
					93.2%
RMV	Improvements Adjustment =	127	\$1,635,114	57.6%	61.1%
					107.6%
					110
					127
\$108,668,641	Cummulative Checks: 120.00	\$2,839,114	100.0%	100.0%	

Frequency Distribution and Histogram

Bin	BEFORE	AFTER
50	0	0
60	0	0
70	0	0
80	0	1
90	1	3
100	2	4
110	1	3
120	4	1
130	3	2
140	1	0
150	1	0
More	1	0
	14	14



Comments: After further stratification, over all trend of 120 will be applied to all Property Class 101's in Maintance Area 3.

VALUATION HISTORY	2003	2004	2005	2006	2007	2008	2009
Coefficient of Dispersion	12	14	14	18	14	15	13
Price Related Differential	1.01	1.03	1.03	1.02	0.99	1.03	1.01
RMV=TAV, before indexing	13%	15%	2%	0.8%	0.6%	0.47%	4.45%
RATIO OF AV TO RMV	19%	3%	2%	4%	0.2%	0.75%	0.07%

Improved Residential Sales Array for the Eastside and Bay frontage Neighborhoods

SALE #		LAND VALUE	IMPRVMNT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	AFTER RATIO
		\$1,204,000	\$1,635,114	\$2,839,114	\$2,551,000	\$2,317,836	\$1,730	\$1,450
57	1	\$60,000	\$51,888	\$111,888	\$135,000	\$124,574	90	76
103	2	\$65,000	\$63,053	\$128,053	\$140,000	\$122,359	105	88
165	3	\$78,000	\$77,871	\$155,871	\$161,000	\$148,566	105	89
164	4	\$77,000	\$163,977	\$240,977	\$249,000	\$216,612	111	91
386	5	\$78,000	\$83,409	\$161,409	\$138,000	\$138,000	117	98
396	6	\$75,000	\$190,948	\$265,948	\$225,000	\$225,000	118	96
246	7	\$65,000	\$178,512	\$243,512	\$235,000	\$205,388	119	96
330	8	\$252,000	\$261,835	\$513,835	\$459,000	\$423,552	121	102
331	9	\$80,000	\$113,146	\$193,146	\$172,500	\$150,764	128	107
408	10	\$60,000	\$35,715	\$95,715	\$79,500	\$73,360	131	112
350	11	\$69,000	\$41,840	\$110,840	\$97,500	\$84,818	131	112
495	11	\$70,000	\$46,802	\$116,802	\$89,000	\$82,127	142	122
510	13	\$100,000	\$262,164	\$362,164	\$270,000	\$234,880	154	126
529	14	\$75,000	\$63,954	\$138,954	\$100,500	\$87,836	158	134

Appraisal Area 4 Analysis

Combined Unimproved & Improved Rural Residential 1, 4, 5, & 6**** **Accounts: 18,211**

MEASURES OF CENTRAL TENDENCY AND UNIFORMITY		BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)		120	100
AVERAGE ABSOLUTE DEVIATION:		17.2	14.1
COEFFICIENT OF DISPERSION:		14.3	14.1
ARITHMETIC MEAN: (= Σ(A/S)/n)		123	102
STANDARD DEVIATION:		22.4	18
COEFFICIENT OF VARIATION:		18.2	18
WEIGHTED MEAN: (= ΣA/ΣS)		122	100
PRICE RELATED DIFFERENTIAL:		1.00	1.02
GEOMETRIC MEAN: (= [(A ₁ /S ₁) (A ₂ /S ₂) . . . (A _n /S _n)] ^{1/n})		121	100
MODE: (= A/S that occurs most often)		123	94

% of Similarity 59% **Selected RMV Ratio 123**

Sale Count: 104 = 0.6% Sample Size Sample Popul'n Weight

Weighting and Adjustment Analysis:		Ratio	RMVs	Weight	Popul'n Weight	%Sim	%
Overall Adjustment		= 123	\$24,925,853				81%
RMV	Land Adjustment =	110	\$10,198,918	40.9%	46.1%	66%	110
RMV	Improvements Adjustment =	132	\$14,726,935	59.1%	53.9%	54%	132
\$ 2,566,471,393		Cummulative Checks: 123.00	\$24,925,853	100.0%	100.0%		

Frequency Distribution and Histogram

Bin	Before	After
less	0	0
60	0	0
70	0	2
80	2	12
90	2	23
100	19	26
110	19	15
120	23	11
130	14	7
140	8	5
150	7	2
More	10	1
	104	104

Comments: With the available data, a trend of 120 will be used for GLS, RRC, RRF & RRL accounts.

VALUATION HISTORY	2003	2004	2005	2006	2007	2008	2009
Coefficient of Dispersion	20	20	23	26	15	20	14
Price Related Differential	1.00	1.03	1.07	1.05	1.00	1.01	1.01
RMV=TAV, before indexing	17%	14%	7%	4%	2%	1.6%	2.0%
RATIO OF AV TO RMV	22%	12%	8%	7%	4%	0.7%	4.0%

Improved Residential Sales Array for all Rural Neighborhoods

SALE#	ROW No.	LAND VALUE	IMPRVMT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	AFTER RATIO
		\$10,198,918	\$14,726,935	\$24,925,853	\$22,026,679	\$20,351,061	12,797	10,602
365	1	\$64,488	\$161,435	\$225,923	\$196,500	\$168,894	134	107
416	2	\$154,740	\$20,614	\$175,354	\$145,000	\$124,629	141	125
496	3	\$254,693	\$106,571	\$361,264	\$275,000	\$236,366	153	132
119	4	\$65,578	\$27,503	\$93,081	\$100,000	\$85,951	108	94
124	5	\$157,988	\$76,496	\$234,484	\$249,900	\$214,792	109	94
324	6	\$63,422	\$114,326	\$177,748	\$160,000	\$137,522	129	105
668	7	\$111,316	\$77,595	\$188,911	\$240,000	\$206,283	92	78
81	8	\$88,577	\$280,490	\$369,067	\$420,000	\$360,995	102	81
115	9	\$58,110	\$312,954	\$371,064	\$399,000	\$342,945	108	85
138	10	\$89,180	\$214,205	\$303,385	\$320,000	\$275,044	110	89
256	11	\$103,053	\$220,309	\$323,362	\$309,200	\$265,761	122	98
345	11	\$118,095	\$40,502	\$158,597	\$140,000	\$120,332	132	115
484	13	\$91,743	\$422,377	\$514,120	\$395,000	\$339,507	151	119
182	14	\$77,527	\$129,995	\$207,522	\$211,400	\$181,701	114	93
64	15	\$102,984	\$139,978	\$242,962	\$289,000	\$248,399	98	80
104	16	\$46,039	\$0	\$46,039	\$50,000	\$42,976	107	98
197	17	\$148,147	\$70,865	\$219,012	\$220,000	\$189,093	116	100
206	18	\$161,145	\$46,902	\$208,047	\$208,000	\$178,779	116	102
254	19	\$81,270	\$99,270	\$180,540	\$173,000	\$148,696	121	100
259	20	\$128,411	\$99,771	\$228,182	\$217,000	\$186,514	122	103
290	21	\$83,621	\$99,641	\$183,262	\$170,000	\$146,117	125	104
559	22	\$75,119	\$182,012	\$257,131	\$175,000	\$150,415	171	137
113	23	\$39,530	\$83,026	\$122,556	\$132,000	\$124,365	99	79
205	24	\$60,377	\$109,637	\$170,014	\$170,000	\$160,167	106	86
280	25	\$153,346	\$48,016	\$201,362	\$188,500	\$177,597	113	99
286	26	\$68,704	\$69,952	\$138,656	\$129,000	\$121,538	114	95
362	27	\$192,617	\$283,902	\$476,519	\$415,000	\$390,996	122	100
374	28	\$84,464	\$105,946	\$190,410	\$165,000	\$155,456	123	101
493	29	\$152,488	\$133,933	\$286,421	\$218,888	\$206,227	139	116
555	30	\$108,710	\$54,971	\$163,681	\$112,000	\$105,522	155	133
579	31	\$89,858	\$170,314	\$260,172	\$167,500	\$157,812	165	134
355	32	\$55,886	\$206,607	\$262,493	\$229,900	\$216,602	121	96
110	33	\$88,732	\$53,910	\$142,642	\$154,000	\$145,092	98	84
145	34	\$123,237	\$284,868	\$408,105	\$429,000	\$404,186	101	81
332	35	\$100,630	\$202,160	\$302,790	\$270,000	\$254,383	119	96
401	36	\$161,143	\$158,472	\$319,615	\$269,500	\$253,912	126	105
442	37	\$138,298	\$166,465	\$304,763	\$247,000	\$232,713	131	108
448	38	\$72,319	\$404,748	\$477,067	\$385,000	\$362,731	132	103
449	39	\$100,541	\$208,897	\$309,438	\$249,500	\$235,068	132	106
507	40	\$65,197	\$194,414	\$259,611	\$195,000	\$183,721	141	113
311	41	\$126,390	\$131,896	\$258,286	\$235,000	\$221,407	117	97
313	42	\$50,604	\$197,489	\$248,093	\$225,000	\$211,986	117	92
131	43	\$57,421	\$116,596	\$174,017	\$185,000	\$174,299	100	81
132	44	\$136,900	\$18,312	\$155,212	\$165,000	\$155,456	100	89
184	45	\$120,129	\$26,247	\$146,376	\$148,600	\$140,005	105	92

198	46	\$44,929	\$19,831	\$64,760	\$65,000	\$61,240	106	91
219	47	\$90,374	\$70,011	\$160,385	\$158,000	\$148,861	108	91
308	48	\$85,133	\$370,653	\$455,786	\$415,000	\$390,996	117	92
488	49	\$130,735	\$0	\$130,735	\$100,000	\$94,216	139	126
522	50	\$227,785	\$181,178	\$408,963	\$300,000	\$282,647	145	122
277	51	\$55,715	\$37,936	\$93,651	\$88,000	\$82,910	113	96
614	52	\$70,866	\$365,501	\$436,367	\$250,000	\$235,540	185	145
353	53	\$101,112	\$98,505	\$199,617	\$175,000	\$164,878	121	101
134	54	\$125,465	\$274,500	\$399,965	\$425,000	\$386,367	104	83
143	55	\$70,017	\$129,744	\$199,761	\$210,000	\$190,911	105	85
147	56	\$10,054	\$893	\$10,947	\$11,500	\$10,455	105	94
217	57	\$108,382	\$93,846	\$202,228	\$200,000	\$181,820	111	93
269	58	\$66,608	\$76,465	\$143,073	\$135,000	\$122,728	117	97
430	59	\$90,696	\$107,013	\$197,709	\$161,815	\$147,106	134	111
433	60	\$96,771	\$99,302	\$196,073	\$160,000	\$145,456	135	112
511	61	\$72,284	\$129,376	\$201,660	\$150,000	\$136,365	148	120
566	62	\$77,244	\$208,181	\$285,425	\$190,000	\$172,729	165	132
337	63	\$75,834	\$137,796	\$213,630	\$190,000	\$172,729	124	100
90	64	\$102,844	\$151,592	\$254,436	\$285,000	\$259,093	98	80
201	65	\$79,228	\$165,426	\$244,654	\$245,000	\$222,729	110	89
208	66	\$48,175	\$16,907	\$65,082	\$65,000	\$59,091	110	96
234	67	\$218,130	\$808,738	\$1,026,868	\$1,000,000	\$909,098	113	89
281	68	\$62,838	\$121,603	\$184,441	\$172,500	\$156,819	118	95
282	69	\$120,900	\$24,538	\$145,438	\$136,000	\$123,637	118	104
326	70	\$80,224	\$119,804	\$200,028	\$179,000	\$162,728	123	101
342	71	\$45,644	\$5,146	\$50,790	\$45,000	\$40,909	124	111
369	72	\$128,411	\$121,352	\$249,763	\$217,000	\$197,274	127	106
504	73	\$107,045	\$270,809	\$377,854	\$285,820	\$259,838	145	116
516	74	\$48,902	\$35,888	\$84,790	\$62,500	\$56,819	149	126
31	75	\$39,870	\$50,265	\$90,135	\$121,800	\$110,728	81	67
56	76	\$107,415	\$165,382	\$272,797	\$330,000	\$300,002	91	74
76	77	\$49,014	\$81,130	\$130,144	\$150,000	\$136,365	95	78
123	78	\$67,464	\$61,223	\$128,687	\$137,902	\$125,366	103	86
162	79	\$180,900	\$131,428	\$312,328	\$322,800	\$293,457	106	90
402	80	\$66,608	\$127,084	\$193,692	\$163,000	\$148,183	131	106
478	81	\$81,926	\$52,279	\$134,205	\$104,000	\$94,546	142	121
524	82	\$128,411	\$137,862	\$266,273	\$195,000	\$177,274	150	125
539	83	\$103,264	\$267,610	\$370,874	\$263,000	\$239,093	155	124
617	84	\$104,829	\$21,740	\$126,569	\$72,000	\$65,455	193	171
213	85	\$37,654	\$42,865	\$80,519	\$80,000	\$80,000	101	83
329	86	\$48,902	\$95,476	\$144,378	\$129,000	\$129,000	112	91
35	87	\$103,963	\$63,912	\$167,875	\$220,000	\$220,000	76	65
222	88	\$68,556	\$72,137	\$140,693	\$138,354	\$138,354	102	85
299	89	\$136,437	\$202,328	\$338,765	\$312,000	\$312,000	109	89
490	90	\$159,924	\$265,216	\$425,140	\$325,000	\$325,000	131	107

526	91	\$155,946	\$137,772	\$293,718	\$215,000	\$215,000	137	115
604	92	\$40,111	\$53,191	\$93,302	\$55,000	\$55,000	170	140
141	93	\$74,567	\$96,451	\$171,018	\$180,000	\$180,000	95	78
163	94	\$180,900	\$131,428	\$312,328	\$322,800	\$322,800	97	82
388	95	\$45,135	\$117,797	\$162,932	\$139,000	\$139,000	117	94
434	96	\$38,267	\$45,065	\$83,332	\$68,000	\$68,000	123	101
544	97	\$68,014	\$208,744	\$276,758	\$195,000	\$195,000	142	113
229	98	\$63,894	\$115,204	\$179,098	\$175,000	\$175,000	102	83
438	99	\$51,115	\$42,219	\$93,334	\$76,000	\$76,000	123	103
455	100	\$94,867	\$57,972	\$152,839	\$122,500	\$122,500	125	106
615	101	\$153,542	\$257,564	\$411,106	\$235,000	\$235,000	175	142
473	102	\$192,617	\$254,448	\$447,065	\$350,000	\$350,000	128	105
554	103	\$98,766	\$124,541	\$223,307	\$154,000	\$154,000	145	120
607	104	\$140,928	\$629,479	\$770,407	\$450,000	\$450,000	171	134

Appraisal Area 5 Analysis

ALL MA & VA-100s Less CBN & BLD

Accounts: **6,271**

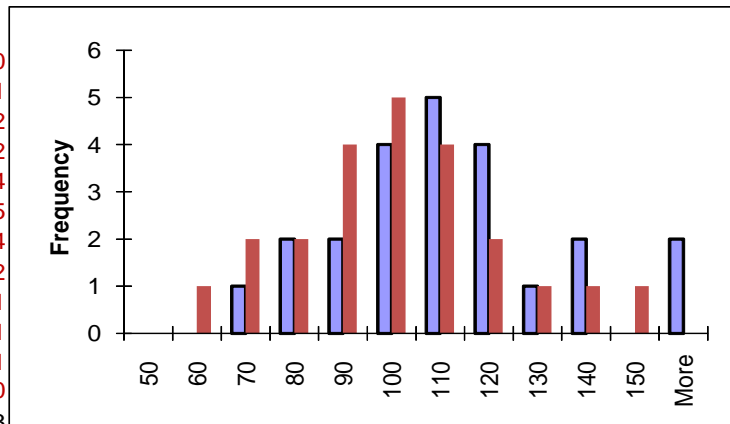
MEASURES OF CENTRAL TENDENCY AND UNIFORMITY		BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)		110.0	100.0
AVERAGE ABSOLUTE DEVIATION:			17.88
COEFFICIENT OF DISPERSION:			16.25
ARITHMETIC MEAN: (= $\Sigma(A/S)/n$)		111.3	101.2
STANDARD DEVIATION:			24.17
COEFFICIENT OF VARIATION:			21.71
WEIGHTED MEAN: (= $\Sigma A/\Sigma S$)		108.3	98.5
PRICE RELATED DIFFERENTIAL:			1.03
GEOMETRIC MEAN: (= $[(A_1/S_1) (A_2/S_2) \dots (A_n/S_n)]^{1/n}$)		108.8	98.9
MODE: (= A/S that occurs most often)		100.0	90.9

% of Similarity	107%	Selected RMV Ratio	110
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Weighting and Adjustment Analysis:		Factor	RMVs	Sample Weight	Popul'n Weight	Weight %Sim
Overall Adjustment		= 110	\$1,644,839			91%
Land Adjustment	=	110	\$1,644,839	100.0%	100.0%	49.0% 110
\$ 480,102,641						
s Adjustment	=	0	\$0	0.0%	0.0%	0.0% 100
\$ 480,102,641	Cummulative Checks:		\$1,644,839	100.0%	100.0%	100

Frequency Distribution and Histogram

Bin	BEFORE	AFTER
50	0	0
60	0	1
70	1	2
80	2	2
90	2	4
100	4	5
110	5	4
120	4	2
130	1	1
140	2	1
150	0	1
More	2	0
	23	23



Due to the lack of sales further stratification has not been done and a trend of 110 will be used throughout the county. Value Areas CBN & BLD in Maintenance Area 6 will receive a separate trend.

Last year Appraised:	2004	COD Maximum Standard:				20		
VALUATION HISTORY		2001	2002	2003	2004	2005	2008	2009
Coefficient of Dispersion		9	15	10	14	17	14	16
Price Related Differential		1.02	1.02	1.02	1.02	1.01	1.05	1.03
RMV=TAV, before indexing		40%	26%	26%	32%	15%	10%	17%
RATIO OF AV TO RMV		38%	17%	18%	16%	17%	3%	9%

Sales Array for all Residential Land

SALE #	Row No.	LAND VALUE	IMPRVMNT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	AFTER RATIO
		\$1,644,839	\$0	\$1,644,839	\$1,630,261	\$1,518,781	2,560.10	2,327.30
10	5	\$128,249	\$0	\$128,249	\$200,000	\$186,325	69	63
26	6	\$10,923	\$0	\$10,923	\$15,000	\$13,974	78	71
23	9	\$68,015	\$0	\$68,015	\$95,000	\$85,256	80	73
49	2	\$8,024	\$0	\$8,024	\$10,000	\$9,316	86	78
79	18	\$82,934	\$0	\$82,934	\$95,000	\$95,000	87	79
156	1	\$28,914	\$0	\$28,914	\$30,000	\$27,949	104	94
85	11	\$150,501	\$0	\$150,501	\$170,000	\$152,564	99	90
649	20	\$55,000	\$0	\$55,000	\$55,000	\$55,000	100	91
204	21	\$47,500	\$0	\$47,500	\$47,500	\$47,500	100	91
216	7	\$69,197	\$0	\$69,197	\$68,500	\$63,816	108	99
185	12	\$59,701	\$0	\$59,701	\$60,500	\$54,295	110	100
190	13	\$128,780	\$0	\$128,780	\$130,000	\$116,667	110	100
209	14	\$2,507	\$0	\$2,507	\$2,500	\$2,244	112	102
655	22	\$32,609	\$0	\$32,609	\$30,000	\$30,000	109	99
323	3	\$166,479	\$0	\$166,479	\$150,000	\$139,744	119	108
338	8	\$45,000	\$0	\$45,000	\$40,000	\$37,265	121	110
279	16	\$69,420	\$0	\$69,420	\$65,000	\$58,333	119	108
312	17	\$88,000	\$0	\$88,000	\$80,000	\$71,795	123	111
428	15	\$18,268	\$0	\$18,268	\$15,000	\$13,462	136	123
465	23	\$75,992	\$0	\$75,992	\$60,000	\$60,000	127	115
483	4	\$84,600	\$0	\$84,600	\$65,000	\$60,556	140	127
586	19	\$100,000	\$0	\$100,000	\$63,000	\$63,000	159	144
561	10	\$124,226	\$0	\$124,226	\$83,261	\$74,721	166	151

MA 5 -101s, VA = CCQ, CMP & 531

Accounts: 2,531

MEASURES OF CENTRAL TENDENCY AND UNIFORMITY		BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)		113	101
AVERAGE ABSOLUTE DEVIATION:		19.2	17.0
COEFFICIENT OF DISPERSION:		17.0	16.9
ARITHMETIC MEAN: (= Σ(A/S)/n)		118	105
STANDARD DEVIATION:		27.6	24
COEFFICIENT OF VARIATION:		23.3	23
WEIGHTED MEAN: (= ΣA/ΣS)		116	103
PRICE RELATED DIFFERENTIAL:		1.02	1.02
GEOMETRIC MEAN: (= [(A ₁ /S ₁) (A ₂ /S ₂) . . . (A _n /S _n)] ^{1/n})		115	102
MODE: (= A/S that occurs most often)		90	80

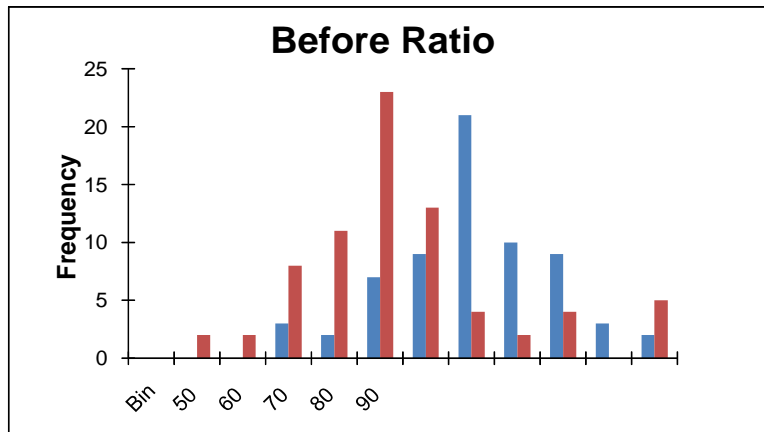
Selected RMV Ratio 113

% of Similarity 103%

Weighting and Adjustment Analysis:		Factor	RMVs	Sample Weight	Popul'n Weight	%Sim	Ratio
Overall Adjustment		= 113	\$10,940,936				88%
Land Adjustment	=	110	\$3,907,932	35.7%	33.9%	97.6%	110
RMV \$ 130,387,174							
Improvements Adjustment	=	115	\$7,033,004	64.3%	66.1%	105.7%	115
RMV \$ 254,164,500							
\$384,551,674		Cumulative Checks: 113.00	\$10,940,936	100.0%	100.0%		

Frequency Distribution and Histogram

Bin	BEFORE	AFTER
50	0	0
60	0	2
70	3	2
80	2	8
90	7	11
100	9	23
110	21	13
120	10	4
130	9	2
140	3	4
150	2	0
More	8	5
	74	74



Comments: With the limited amount of sales for the cities in MA 5, all of this area minus the RRL & RRF will be trended the same. A ratio of 113 will be used.

VALUATION HISTORY	2002	2003	2004	2005	2006	2007	2009
Coefficient of Dispersion	N/A	N/A	N/A	N/A	N/A	N/A	17
Price Related Differential	N/A	N/A	N/A	N/A	N/A	N/A	1.02
RMV=TAV, before indexing	N/A	N/A	N/A	N/A	N/A	N/A	0.47%
RATIO OF AV TO RMV	N/A	N/A	N/A	N/A	N/A	N/A	0.01%

Improved Residential Sales Array for City of Coquille, City of Myrtle Point & Powers

SALE #	ROW No.	LAND VALUE	IMPRVMT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	AFTER RATIO
		\$3,907,932	\$7,033,004	\$10,940,936	\$10,325,000	\$9,425,300	8,757	7,762
83	1	\$42,775	\$91,646	\$134,421	\$152,000	\$ 132,847	101	89
179	2	\$30,559	\$56,633	\$87,192	\$89,000	\$ 77,785	112	99
243	3	\$42,775	\$91,559	\$134,334	\$130,000	\$ 113,619	118	105
340	4	\$57,744	\$99,853	\$157,597	\$140,000	\$ 122,359	129	114
547	5	\$85,547	\$317,329	\$402,876	\$282,000	\$ 246,466	164	144
42	6	\$69,080	\$60,221	\$129,301	\$164,750	\$ 143,990	90	80
126	7	\$63,770	\$109,973	\$173,743	\$185,000	\$ 161,688	108	95
129	8	\$57,744	\$111,461	\$169,205	\$180,000	\$ 157,319	108	95
144	9	\$37,411	\$103,565	\$140,976	\$148,200	\$ 129,526	109	96
180	10	\$55,879	\$66,713	\$122,592	\$125,000	\$ 109,249	112	100
531	11	\$48,761	\$41,624	\$90,385	\$65,000	\$ 56,809	159	142
600	11	\$37,304	\$129,332	\$166,636	\$100,000	\$ 87,399	191	168
51	13	\$53,468	\$55,358	\$108,826	\$133,000	\$ 116,241	94	83
192	14	\$34,010	\$35,525	\$69,535	\$70,000	\$ 61,179	114	101
238	15	\$43,103	\$65,863	\$108,966	\$106,000	\$ 92,643	118	104
321	16	\$38,261	\$41,336	\$79,597	\$71,800	\$ 62,753	127	113
393	17	\$42,775	\$63,134	\$105,909	\$90,000	\$ 78,659	135	119
597	18	\$42,775	\$130,133	\$172,908	\$105,000	\$ 91,769	188	166
121	19	\$55,606	\$144,067	\$199,673	\$214,250	\$ 186,382	107	95
169	20	\$36,786	\$104,139	\$140,925	\$145,000	\$ 126,140	112	99
196	21	\$64,161	\$135,703	\$199,864	\$201,000	\$ 174,855	114	101
268	22	\$96,701	\$83,423	\$180,124	\$170,000	\$ 147,888	122	109
327	23	\$42,775	\$69,084	\$111,859	\$100,000	\$ 86,993	129	114
537	24	\$38,898	\$195,971	\$234,869	\$167,000	\$ 145,278	162	142
616	25	\$39,780	\$33,878	\$73,658	\$42,000	\$ 36,537	202	180
45	26	\$35,710	\$0	\$35,710	\$45,000	\$ 39,147	91	83
152	27	\$34,010	\$90,821	\$124,831	\$130,000	\$ 113,091	110	97
230	28	\$67,369	\$106,720	\$174,089	\$170,000	\$ 147,888	118	104
301	29	\$43,629	\$86,443	\$130,072	\$119,700	\$ 104,130	125	110
302	30	\$53,141	\$179,816	\$232,957	\$214,000	\$ 186,165	125	110
315	31	\$31,083	\$71,588	\$102,671	\$93,000	\$ 80,903	127	112
360	32	\$34,647	\$102,920	\$137,567	\$120,000	\$ 104,391	132	116
7	33	\$42,775	\$29,951	\$72,726	\$118,900	\$ 103,434	70	63
33	34	\$37,199	\$59,382	\$96,581	\$130,000	\$ 113,091	85	76
46	35	\$35,072	\$83,848	\$118,920	\$149,000	\$ 129,619	92	81
71	36	\$38,496	\$86,194	\$124,690	\$145,000	\$ 126,140	99	87
170	37	\$67,369	\$141,642	\$209,011	\$215,000	\$ 187,034	112	99
424	38	\$94,007	\$209,847	\$303,854	\$250,000	\$ 217,482	140	124
446	39	\$62,022	\$192,914	\$254,936	\$206,000	\$ 179,205	142	125
25	40	\$34,010	\$50,935	\$84,945	\$117,000	\$ 107,964	79	70
112	41	\$27,939	\$57,402	\$85,341	\$92,000	\$ 84,895	101	89
195	42	\$42,775	\$101,400	\$144,175	\$145,000	\$ 133,802	108	95
215	43	\$58,387	\$100,104	\$158,491	\$157,000	\$ 144,875	109	97
231	44	\$59,516	\$125,907	\$185,423	\$181,000	\$ 167,022	111	98
239	45	\$32,303	\$5,236	\$37,539	\$36,500	\$ 33,681	112	101

257	46	\$67,175	\$90,022	\$157,197	\$150,000	\$	138,416	114	101
379	47	\$45,767	\$100,933	\$146,700	\$126,400	\$	116,638	126	111
41	48	\$35,326	\$58,585	\$93,911	\$120,000	\$	110,733	85	75
140	49	\$85,547	\$122,284	\$207,831	\$219,000	\$	202,087	103	91
276	50	\$47,401	\$98,862	\$146,263	\$137,500	\$	126,881	115	102
382	51	\$59,882	\$67,992	\$127,874	\$110,000	\$	101,505	126	112
474	52	\$83,000	\$137,840	\$220,840	\$172,500	\$	159,178	139	123
86	53	\$48,761	\$70,778	\$119,539	\$135,000	\$	124,574	96	85
97	54	\$48,761	\$89,809	\$138,570	\$153,000	\$	141,184	98	87
200	55	\$62,365	\$137,003	\$199,368	\$200,000	\$	184,554	108	96
533	56	\$50,133	\$100,906	\$151,039	\$108,500	\$	100,121	151	133
605	57	\$69,080	\$126,445	\$195,525	\$115,000	\$	106,119	184	163
610	58	\$69,080	\$43,331	\$112,411	\$65,000	\$	59,980	187	168
24	59	\$28,475	\$53,974	\$82,449	\$115,000	\$	115,000	72	64
28	60	\$106,313	\$98,570	\$204,883	\$280,000	\$	280,000	73	65
128	61	\$36,696	\$117,918	\$154,614	\$164,500	\$	164,500	94	83
357	62	\$59,882	\$109,527	\$169,409	\$148,000	\$	148,000	115	101
413	63	\$106,934	\$122,609	\$229,543	\$190,000	\$	190,000	121	107
93	64	\$33,793	\$28,156	\$61,949	\$69,000	\$	69,000	90	80
218	65	\$42,775	\$96,471	\$139,246	\$137,500	\$	137,500	101	90
336	66	\$68,439	\$121,516	\$189,955	\$169,000	\$	169,000	112	100
412	67	\$36,095	\$3,123	\$39,218	\$32,500	\$	32,500	121	109
158	68	\$50,110	\$106,111	\$156,221	\$162,000	\$	162,000	96	85
249	69	\$111,671	\$44,231	\$155,902	\$150,000	\$	150,000	104	93
261	70	\$48,127	\$155,654	\$203,781	\$193,500	\$	193,500	105	93
354	71	\$55,606	\$144,067	\$199,673	\$175,000	\$	175,000	114	101
418	72	\$60,312	\$36,516	\$96,828	\$80,000	\$	80,000	121	108
452	73	\$42,775	\$102,719	\$145,494	\$117,000	\$	117,000	124	110
574	74	\$57,744	\$126,459	\$184,203	\$120,000	\$	120,000	154	136

Appraisal Area 6 Analysis

MA 6-100's VA: CBN & BLD

Accounts: 642

MEASURES OF CENTRAL TENDENCY AND UNIFORMITY		BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)		160.3	106.9
AVERAGE ABSOLUTE DEVIATION:		13.20	8.82
COEFFICIENT OF DISPERSION:		8.23	8.25
ARITHMETIC MEAN: (= Σ(A/S)/n)		152.5	101.7
STANDARD DEVIATION:		23.91	15.95
COEFFICIENT OF VARIATION:		15.68	15.69
WEIGHTED MEAN: (= ΣA/ΣS)		152.3	101.5
PRICE RELATED DIFFERENTIAL:		1.00	1.00
GEOMETRIC MEAN: (= [(A ₁ /S ₁) (A ₂ /S ₂) . . . (A _n /S _n)] ^{1/n})		150.6	100.4
MODE: (= A/S that occurs most often)		#N/A	#N/A

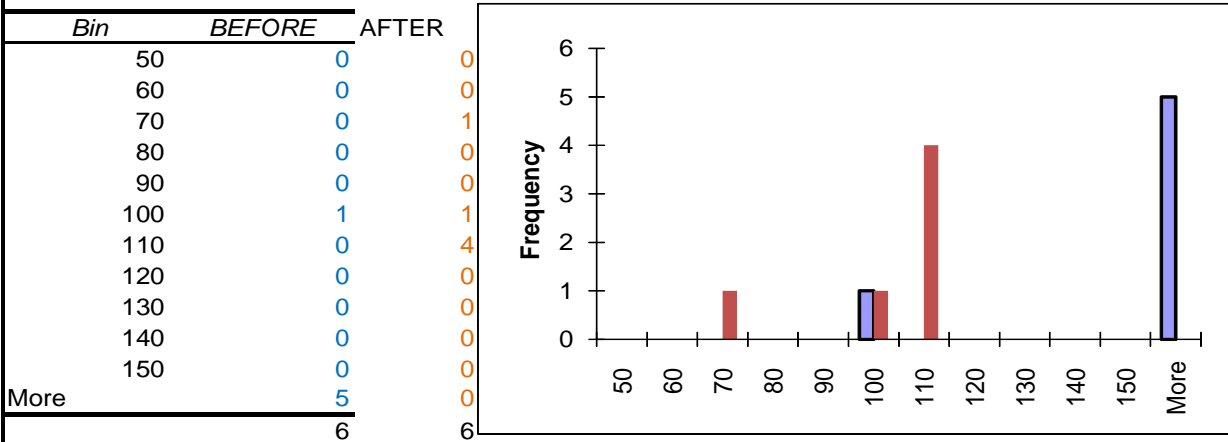
% of Similarity	78%	Selected RMV Ratio	150
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Sale Count:	6	= 1%	Sample Size	Sample Weight	Popul'n Weight	Weight %Sim
Weighting and Adjustment Analysis:			Factor	RMVs		
Overall Adjustment			= 150	\$801,926		67%

Land Adjustment	=	150	\$801,926	100.0%	100.0%	49.0%	150
\$ 66,552,273							
Improvements Adjustment	=	0	\$0	0.0%	0.0%	0.0%	100

\$ 66,552,273	Cummulative Checks:	\$801,926	100.0%	100.0%	100
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Frequency Distribution and Histogram



Due to the lack of sales further stratification has not been done. A trend of 150 will be used for City of Bandon and the Beach Loop Areas.

Last year Appraised:	2004	COD Maximum Standard:			20		
VALUATION HISTORY	2001	2002	2003	2004	2005	2008	2009
Coefficient of Dispersion	9	15	10	14	17	14	8
Price Related Differential	1.02	1.02	1.02	1.02	1.01	1.05	1.00
RMV=TAV, before indexing	40%	26%	26%	32%	15%	10%	3%
RATIO OF AV TO RMV	38%	17%	18%	16%	17%	3%	5%

Sales Array for all Residential Land in Bandon

SALES NO.	ROW NO.	LAND VALUE	IMPRVMT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	AFTER RATIO
		\$801,926	\$0	\$801,926	\$566,844	\$526,547	915.00	610.10
558	1	\$132,000		\$132,000	\$89,900	\$83,753	157.60	105
584	2	\$110,000		\$110,000	\$70,000	\$65,214	168.70	113
176	3	\$90,200		\$90,200	\$92,500	\$86,175	104.70	70
575	4	\$223,483		\$223,483	\$145,000	\$135,085	165.40	110
553	5	\$180,400		\$180,400	\$124,444	\$115,935	155.60	104
556	6	\$65,843		\$65,843	\$45,000	\$40,385	163.00	109

MA 6 -101s, City of Bandon & BLD **Accounts: 1,491**

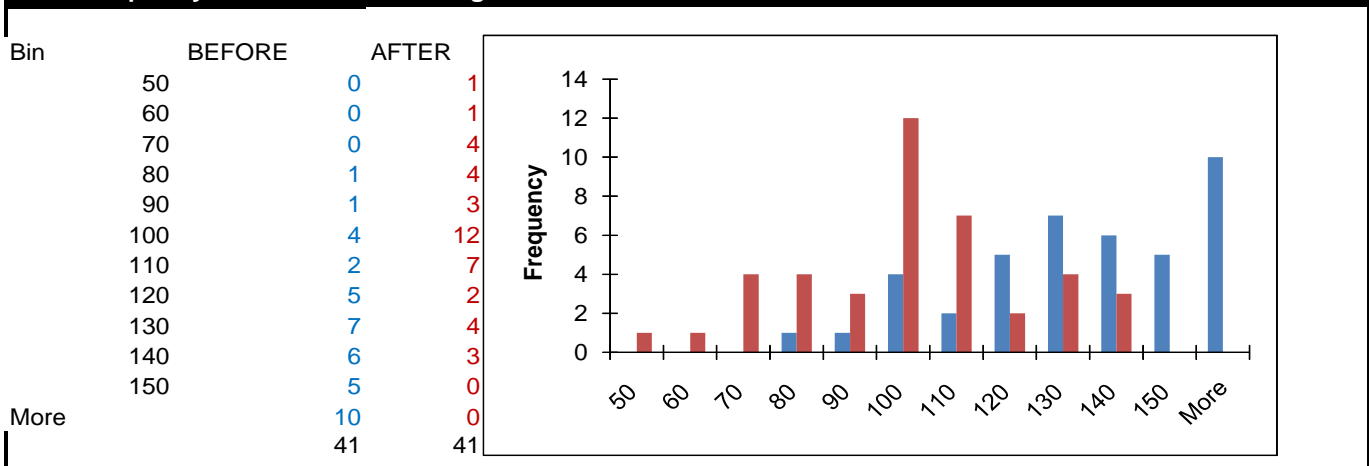
MEASURES OF CENTRAL TENDENCY AND UNIFORMITY		BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)		137	101
AVERAGE ABSOLUTE DEVIATION:			17
COEFFICIENT OF DISPERSION:		16	17
ARITHMETIC MEAN: (= Σ(A/S)/n)		137	100
STANDARD DEVIATION:			22
COEFFICIENT OF VARIATION:			22
WEIGHTED MEAN: (= ΣA/ΣS)		137	101
PRICE RELATED DIFFERENTIAL:		1.00	1.00
GEOMETRIC MEAN: (= [(A ₁ /S ₁) (A ₂ /S ₂) . . . (A _n /S _n)] ^{1/n})		134	98
MODE: (= A/S that occurs most often)		#N/A	97

Selected RMV Ratio 137

% of Similarity 83%

Weighting and Adjustment Analysis:		Factor	RMVs	Sample Weight	Popul'n Weight	%Sim	Ratio
Overall Adjustment		= 137	\$14,010,950				73%
RMV	Land Adjustment \$ 314,968,477	= 150	\$5,532,584	39.5%	51.5%	156.5%	150
RMV	Improvements Adjustment \$ 296,862,047	= 129	\$8,478,366	60.5%	48.5%	96.3%	129
\$611,830,524		Cummulative Checks: 137.00		\$14,010,950	100.0%	100.0%	

Frequency Distribution and Histogram



Comments: With fewer sales than in the past, a trend of 137 will be used for The City of Bandon and Beach Loop Areas for 2009.

VALUATION HISTORY	2003	2004	2005	2006	2007	2008	2009
Coefficient of Dispersion	16	16	17	15	12	10	17
Price Related Differential	1.02	1.02	1.03	1.01	1.01	1.01	1.00
RMV=TAV, before indexing	6%	9%	1%	0.4%	1.3%	0.0%	0.0%
RATIO OF AV TO RMV	5%	6%	1%	0.4%	4.2%	0.0%	0.0%

Improved Residential Sales Array for the City of Bandon & Beach Loop Drive Neighborhood

SALE #	Row No.	LAND VALUE	IMPRVMT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	AFTER RATIO
		\$5,532,584	\$8,478,366	\$14,010,950	\$11,018,650	\$10,233,655	5,607	4,117
373	1	\$123,275	\$130,596	\$253,871	\$220,000	\$ 192,278	132	96
456	2	\$176,374	\$186,173	\$362,547	\$290,000	\$ 253,458	143	104
527	3	\$182,378	\$538,669	\$721,047	\$525,000	\$ 458,846	157	118
116	4	\$109,241	\$60,976	\$170,217	\$183,000	\$ 159,941	106	75
383	5	\$112,047	\$126,304	\$238,351	\$205,000	\$ 179,168	133	97
587	6	\$357,193	\$637,820	\$995,013	\$625,000	\$ 546,245	182	134
80	7	\$88,654	\$68,994	\$157,648	\$180,000	\$ 157,319	100	72
223	8	\$51,228	\$18,037	\$69,265	\$68,000	\$ 59,431	117	81
178	9	\$76,725	\$78,793	\$155,518	\$159,000	\$ 138,318	112	81
385	10	\$96,141	\$137,711	\$233,852	\$200,000	\$ 173,986	134	98
427	11	\$100,400	\$263,688	\$364,088	\$299,000	\$ 260,108	140	105
460	11	\$116,400	\$261,906	\$378,306	\$300,000	\$ 260,978	145	108
578	13	\$161,170	\$144,956	\$306,126	\$197,500	\$ 171,811	178	128
14	14	\$68,538	\$37,909	\$106,447	\$163,000	\$ 141,798	75	53
513	15	\$102,925	\$132,779	\$235,704	\$175,000	\$ 152,237	155	113
296	16	\$131,579	\$26,188	\$157,767	\$146,000	\$ 127,009	124	85
43	17	\$158,654	\$18,581	\$177,235	\$225,000	\$ 207,623	85	58
367	18	\$903,847	\$476,734	\$1,380,581	\$1,200,000	\$ 1,107,325	125	88
414	19	\$100,600	\$271,628	\$372,228	\$308,000	\$ 284,213	131	98
498	20	\$297,470	\$176,356	\$473,826	\$360,000	\$ 332,198	143	101
275	21	\$87,198	\$98,895	\$186,093	\$175,000	\$ 161,485	115	84
423	22	\$39,000	\$264,503	\$303,503	\$250,000	\$ 230,693	132	101
454	23	\$107,601	\$79,190	\$186,791	\$150,000	\$ 138,416	135	96
545	24	\$98,012	\$101,390	\$199,402	\$140,000	\$ 129,188	154	112
569	25	\$39,000	\$264,503	\$303,503	\$200,000	\$ 184,554	165	126
599	26	\$37,143	\$253,678	\$290,821	\$175,000	\$ 161,485	180	138
603	27	\$37,143	\$258,174	\$295,317	\$175,000	\$ 161,485	183	140
463	28	\$116,400	\$261,796	\$378,196	\$299,000	\$ 275,909	137	102
168	29	\$167,975	\$249,879	\$417,854	\$430,000	\$ 430,000	97	71
228	30	\$140,536	\$144,899	\$285,435	\$279,000	\$ 279,000	102	74
543	31	\$127,087	\$417,853	\$544,940	\$385,250	\$ 385,250	142	106
576	32	\$122,751	\$128,504	\$251,255	\$163,000	\$ 163,000	154	112
590	33	\$160,284	\$321,611	\$481,895	\$300,000	\$ 300,000	161	119
160	34	\$107,380	\$85,949	\$193,329	\$199,900	\$ 199,900	97	69
395	35	\$120,000	\$352,083	\$472,083	\$400,000	\$ 400,000	118	89
667	36	76858	256823	\$333,681	\$260,000	\$ 260,000	128	97
570	37	\$69,285	\$242,404	\$311,689	\$205,000	\$ 205,000	152	115
577	38	\$170,619	\$208,346	\$378,965	\$244,500	\$ 244,500	155	113
618	39	\$37,143	\$253,678	\$290,821	\$164,500	\$ 164,500	177	135
525	40	\$119,187	\$181,236	\$300,423	\$220,000	\$ 220,000	137	100
602	41	\$37,143	\$258,174	\$295,317	\$175,000	\$ 175,000	169	129

County Wide Analysis

Commercial & Industrial Properties and Land **Accounts: 2,630**

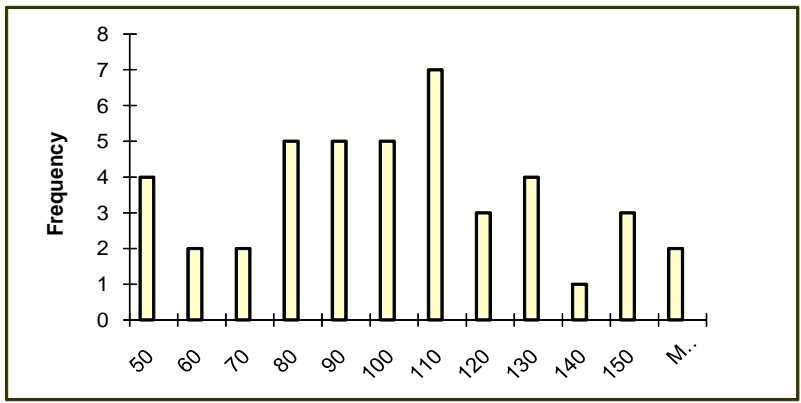
MEASURES OF CENTRAL TENDENCY AND UNIFORMITY		BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)		102	102
AVERAGE ABSOLUTE DEVIATION:		25.1	25.1
COEFFICIENT OF DISPERSION:		24.6	24.6
ARITHMETIC MEAN: (= Σ(A/S)/n)		102	102
STANDARD DEVIATION:		31.2	31
COEFFICIENT OF VARIATION:		30.6	31
WEIGHTED MEAN: (= ΣA/ΣS)		101	101
PRICE RELATED DIFFERENTIAL:		1.02	1.02
GEOMETRIC MEAN: (= [(A ₁ /S ₁) (A ₂ /S ₂) . . . (A _n /S _n)] ^{1/n})		97	97
MODE: (= A/S that occurs most often)		78	78

% of Similarity 134% **Selected RMV Ratio 100**

Weighting and Adjustment Analysis:		Factor	RMVs	Sample Weight	Popul'n Weight	Weight %Sim
Overall Adjustment		= 100	\$18,042,049			100%
RMV	Land Adjustment = \$ 99,205,851	100	\$7,414,976	41.1%	12.0%	40.8% 100
RMV	Improvements Adjustment = \$ 726,337,015	100	\$10,627,074	58.9%	88.0%	59.2% 100
\$ 825,542,866		Cummulative Checks:	\$18,042,050	100.0%	100.0%	101

Frequency Distribution and Histogram

Bin	BEFORE
50	4
60	2
70	2
80	5
90	5
100	5
110	7
120	3
130	4
140	1
150	3
More	2
	43



Comments: With only 43 sales (Commerical & Industrial) and a sampling of 2%, no time trend was applied to the because it returned a ratio in line with the market expectations.

VALUATION HISTORY	2003	2004	2005	2006	2007	2008	2009
Coefficient of Dispersion	18	18	18	22	16	19	25
Price Related Differential	0.99	1.04	1.00	1.03	1.03	1.04	1.02
RMV=TAV, before indexing	32%	7%	6%	6%	3%	4%	4%
RATIO OF AV TO RMV	25%	6%	8%	8%	3%	5%	4%

Sales Array for Commercial & Industrial Land and Improvements

SALE #	Row No.	LAND VALUE	IMPRVMNT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	AFTER RATIO
		\$7,414,976	\$10,627,074	\$18,042,049	\$17,945,756	\$17,945,756	4,390	\$4,390
288	1	\$56,865	\$104,752	\$161,617	\$150,000	\$150,000	108	108
5	2	\$60,000	\$7,700	\$67,700	\$125,000	\$125,000	54	54
6	3	\$41,984	\$0	\$41,984	\$75,000	\$75,000	56	56
15	4	\$296,000	\$284,900	\$580,900	\$887,000	\$887,000	66	66
653	5	\$74,545	\$65,455	\$140,000	\$175,000	\$175,000	80	80
226	6	\$327,160	\$387,064	\$714,224	\$700,000	\$700,000	102	102
358	7	\$50,000	\$121,700	\$171,700	\$150,000	\$150,000	115	115
517	8	\$74,821	\$162,739	\$237,560	\$175,000	\$175,000	136	136
88	9	\$73,726	\$103,921	\$177,647	\$200,000	\$200,000	89	89
105	10	\$100,000	\$0	\$100,000	\$108,500	\$108,500	92	92
285	11	\$50,000	\$320,000	\$370,000	\$345,000	\$345,000	107	107
497	11	\$854,000	\$389,000	\$1,243,000	\$944,886	\$944,886	132	132
658	13	\$145,792	\$8,418	\$154,209	\$100,000	\$100,000	154	154
39	14	\$296,644	\$208,418	\$505,062	\$650,000	\$650,000	78	78
73	15	\$65,470	\$166,480	\$231,950	\$269,000	\$269,000	86	86
187	16	\$370,000	\$361,000	\$731,000	\$740,000	\$740,000	99	99
255	17	\$118,182	\$148,182	\$266,364	\$255,000	\$255,000	105	105
267	18	\$129,000	\$189,900	\$318,900	\$301,000	\$301,000	106	106
333	19	\$344,000	\$405,500	\$749,500	\$668,000	\$668,000	112	112
363	20	\$138,236	\$315,411	\$453,647	\$395,000	\$395,000	115	115
4	21	\$24,317	\$0	\$24,317	\$45,000	\$45,000	54	54
95	22	\$94,070	\$559,860	\$653,930	\$725,000	\$725,000	90	90
376	23	\$221,768	\$159,673	\$381,441	\$330,000	\$330,000	116	116
467	24	\$356,000	\$139,900	\$495,900	\$390,000	\$390,000	127	127
475	25	\$76,694	\$0	\$76,694	\$59,800	\$59,800	128	128
506	26	\$106,060	\$0	\$106,060	\$80,000	\$80,000	133	133
562	27	\$55,000	\$1,000	\$56,000	\$37,500	\$37,500	149	149
202	28	\$226,365	\$123,281	\$349,646	\$350,000	\$350,000	100	100
409	29	\$159,848	\$321,818	\$481,666	\$400,000	\$400,000	120	120
572	30	\$52,238	\$130,944	\$183,182	\$120,000	\$120,000	153	153
44	31	\$325,000	\$544,697	\$869,697	\$1,100,000	\$1,100,000	79	79
89	32	\$93,939	\$218,182	\$312,121	\$350,000	\$350,000	89	89
361	33	\$48,211	\$101,048	\$149,259	\$130,000	\$130,000	115	115
591	34	\$139,451	\$375,000	\$514,451	\$320,000	\$320,000	161	161
1	35	\$70,432	\$36,066	\$106,498	\$220,000	\$220,000	48	48
40	36	\$133,000	\$415,000	\$548,000	\$705,000	\$705,000	78	78
3	37	\$279,338	\$514,463	\$793,801	\$1,500,000	\$1,500,000	53	53
13	38	\$33,670	\$0	\$33,670	\$52,000	\$52,000	65	65
166	39	\$432,000	\$828,000	\$1,260,000	\$1,300,000	\$1,300,000	97	97
441	40	\$55,000	\$55,870	\$110,870	\$90,000	\$90,000	123	123
648	41	40404	0	\$40,404	\$60,000	\$60,000	67	67
659	42	\$0	\$603,030	\$603,030	\$718,070	\$718,070	84	84
606	43	\$725,746	\$1,748,702	\$2,474,448	\$1,450,000	\$1,450,000	171	171

Combined Unimproved & Improved Rural Residential 1, 4, 5, & 6**** **Accounts: 18,211**

MEASURES OF CENTRAL TENDENCY AND UNIFORMITY	BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)	120	100
AVERAGE ABSOLUTE DEVIATION:	17.2	14.1
COEFFICIENT OF DISPERSION:	14.3	14.1
ARITHMETIC MEAN: (= Σ(A/S)/n)	123	102
STANDARD DEVIATION:	22.4	18
COEFFICIENT OF VARIATION:	18.2	18
WEIGHTED MEAN: (= ΣA/ΣS)	122	100
PRICE RELATED DIFFERENTIAL:	1.00	1.02
GEOMETRIC MEAN: (= [(A ₁ /S ₁) (A ₂ /S ₂) . . . (A _n /S _n)] ^{1/n})	121	100
MODE: (= A/S that occurs most often)	123	94

% of Similarity 59% **Selected RMV Ratio** 123

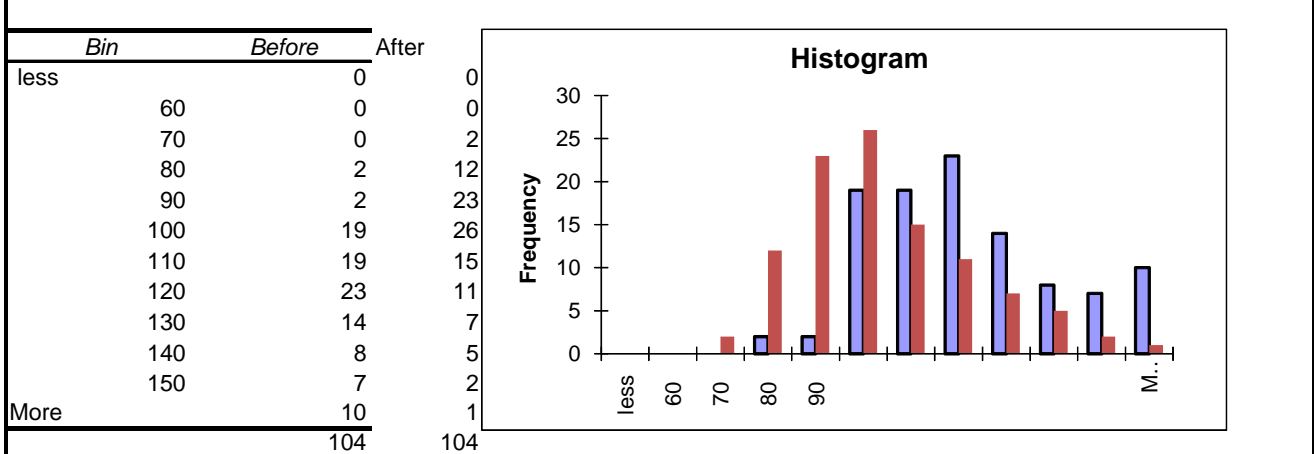
Sale Count: 104 = 0.6% Sample Size **Sample Popul'n Weight**

Weighting and Adjustment Analysis:	Ratio	RMVs	Weight	Popul'n Weight	%Sim	%
Overall Adjustment	= 123	\$24,925,853				81%

RMV	\$ 1,182,440,195	Land Adjustment = 110	\$10,198,918	40.9%	46.1%	66%	110
RMV	\$ 1,384,031,198	Improvements Adjustment = 132	\$14,726,935	59.1%	53.9%	54%	132

\$ 2,566,471,393 Cumulative Checks: 123.00 \$24,925,853 100.0% 100.0%

Frequency Distribution and Histogram



Comments: With the available data, a trend of 120 will be used for GLS, RRC, RRF & RRL accounts.

Last year Appraised: N/A COD Maximum Standard: Rural 20

VALUATION HISTORY	2003	2004	2005	2006	2007	2008	2009
Coefficient of Dispersion	20	20	23	26	15	20	14
Price Related Differential	1.00	1.03	1.07	1.05	1.00	1.01	1.01
RMV=TAV, before indexing	17%	14%	7%	4%	2%	1.6%	2.0%
RATIO OF AV TO RMV	22%	12%	8%	7%	4%	0.7%	4.0%

ALL RRC, RRF, RRL & GLS IN ALL MA – 4, 5**, & 6****

SALE#	ROW No.	LAND VALUE	IMPRVMT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	AFTER RATIO
		\$10,198,918	\$14,726,935	\$24,925,853	\$22,026,679	\$20,351,061	12,797	10,602
365	1	\$64,488	\$161,435	\$225,923	\$196,500	\$168,894	134	107
416	2	\$154,740	\$20,614	\$175,354	\$145,000	\$124,629	141	125
496	3	\$254,693	\$106,571	\$361,264	\$275,000	\$236,366	153	132
119	4	\$65,578	\$27,503	\$93,081	\$100,000	\$85,951	108	94
124	5	\$157,988	\$76,496	\$234,484	\$249,900	\$214,792	109	94
324	6	\$63,422	\$114,326	\$177,748	\$160,000	\$137,522	129	105
668	7	\$111,316	\$77,595	\$188,911	\$240,000	\$206,283	92	78
81	8	\$88,577	\$280,490	\$369,067	\$420,000	\$360,995	102	81
115	9	\$58,110	\$312,954	\$371,064	\$399,000	\$342,945	108	85
138	10	\$89,180	\$214,205	\$303,385	\$320,000	\$275,044	110	89
256	11	\$103,053	\$220,309	\$323,362	\$309,200	\$265,761	122	98
345	11	\$118,095	\$40,502	\$158,597	\$140,000	\$120,332	132	115
484	13	\$91,743	\$422,377	\$514,120	\$395,000	\$339,507	151	119
182	14	\$77,527	\$129,995	\$207,522	\$211,400	\$181,701	114	93
64	15	\$102,984	\$139,978	\$242,962	\$289,000	\$248,399	98	80
104	16	\$46,039	\$0	\$46,039	\$50,000	\$42,976	107	98
197	17	\$148,147	\$70,865	\$219,012	\$220,000	\$189,093	116	100
206	18	\$161,145	\$46,902	\$208,047	\$208,000	\$178,779	116	102
254	19	\$81,270	\$99,270	\$180,540	\$173,000	\$148,696	121	100
259	20	\$128,411	\$99,771	\$228,182	\$217,000	\$186,514	122	103
290	21	\$83,621	\$99,641	\$183,262	\$170,000	\$146,117	125	104
559	22	\$75,119	\$182,012	\$257,131	\$175,000	\$150,415	171	137
113	23	\$39,530	\$83,026	\$122,556	\$132,000	\$124,365	99	79
205	24	\$60,377	\$109,637	\$170,014	\$170,000	\$160,167	106	86
280	25	\$153,346	\$48,016	\$201,362	\$188,500	\$177,597	113	99
286	26	\$68,704	\$69,952	\$138,656	\$129,000	\$121,538	114	95
362	27	\$192,617	\$283,902	\$476,519	\$415,000	\$390,996	122	100
374	28	\$84,464	\$105,946	\$190,410	\$165,000	\$155,456	123	101
493	29	\$152,488	\$133,933	\$286,421	\$218,888	\$206,227	139	116
555	30	\$108,710	\$54,971	\$163,681	\$112,000	\$105,522	155	133
579	31	\$89,858	\$170,314	\$260,172	\$167,500	\$157,812	165	134
355	32	\$55,886	\$206,607	\$262,493	\$229,900	\$216,602	121	96
110	33	\$88,732	\$53,910	\$142,642	\$154,000	\$145,092	98	84
145	34	\$123,237	\$284,868	\$408,105	\$429,000	\$404,186	101	81
332	35	\$100,630	\$202,160	\$302,790	\$270,000	\$254,383	119	96
401	36	\$161,143	\$158,472	\$319,615	\$269,500	\$253,912	126	105
442	37	\$138,298	\$166,465	\$304,763	\$247,000	\$232,713	131	108
448	38	\$72,319	\$404,748	\$477,067	\$385,000	\$362,731	132	103
449	39	\$100,541	\$208,897	\$309,438	\$249,500	\$235,068	132	106
507	40	\$65,197	\$194,414	\$259,611	\$195,000	\$183,721	141	113
311	41	\$126,390	\$131,896	\$258,286	\$235,000	\$221,407	117	97
313	42	\$50,604	\$197,489	\$248,093	\$225,000	\$211,986	117	92
131	43	\$57,421	\$116,596	\$174,017	\$185,000	\$174,299	100	81
132	44	\$136,900	\$18,312	\$155,212	\$165,000	\$155,456	100	89
184	45	\$120,129	\$26,247	\$146,376	\$148,600	\$140,005	105	92

198	46	\$44,929	\$19,831	\$64,760	\$65,000	\$61,240	106	91
219	47	\$90,374	\$70,011	\$160,385	\$158,000	\$148,861	108	91
308	48	\$85,133	\$370,653	\$455,786	\$415,000	\$390,996	117	92
488	49	\$130,735	\$0	\$130,735	\$100,000	\$94,216	139	126
522	50	\$227,785	\$181,178	\$408,963	\$300,000	\$282,647	145	122
277	51	\$55,715	\$37,936	\$93,651	\$88,000	\$82,910	113	96
614	52	\$70,866	\$365,501	\$436,367	\$250,000	\$235,540	185	145
353	53	\$101,112	\$98,505	\$199,617	\$175,000	\$164,878	121	101
134	54	\$125,465	\$274,500	\$399,965	\$425,000	\$386,367	104	83
143	55	\$70,017	\$129,744	\$199,761	\$210,000	\$190,911	105	85
147	56	\$10,054	\$893	\$10,947	\$11,500	\$10,455	105	94
217	57	\$108,382	\$93,846	\$202,228	\$200,000	\$181,820	111	93
269	58	\$66,608	\$76,465	\$143,073	\$135,000	\$122,728	117	97
430	59	\$90,696	\$107,013	\$197,709	\$161,815	\$147,106	134	111
433	60	\$96,771	\$99,302	\$196,073	\$160,000	\$145,456	135	112
511	61	\$72,284	\$129,376	\$201,660	\$150,000	\$136,365	148	120
566	62	\$77,244	\$208,181	\$285,425	\$190,000	\$172,729	165	132
337	63	\$75,834	\$137,796	\$213,630	\$190,000	\$172,729	124	100
90	64	\$102,844	\$151,592	\$254,436	\$285,000	\$259,093	98	80
201	65	\$79,228	\$165,426	\$244,654	\$245,000	\$222,729	110	89
208	66	\$48,175	\$16,907	\$65,082	\$65,000	\$59,091	110	96
234	67	\$218,130	\$808,738	\$1,026,868	\$1,000,000	\$909,098	113	89
281	68	\$62,838	\$121,603	\$184,441	\$172,500	\$156,819	118	95
282	69	\$120,900	\$24,538	\$145,438	\$136,000	\$123,637	118	104
326	70	\$80,224	\$119,804	\$200,028	\$179,000	\$162,728	123	101
342	71	\$45,644	\$5,146	\$50,790	\$45,000	\$40,909	124	111
369	72	\$128,411	\$121,352	\$249,763	\$217,000	\$197,274	127	106
504	73	\$107,045	\$270,809	\$377,854	\$285,820	\$259,838	145	116
516	74	\$48,902	\$35,888	\$84,790	\$62,500	\$56,819	149	126
31	75	\$39,870	\$50,265	\$90,135	\$121,800	\$110,728	81	67
56	76	\$107,415	\$165,382	\$272,797	\$330,000	\$300,002	91	74
76	77	\$49,014	\$81,130	\$130,144	\$150,000	\$136,365	95	78
123	78	\$67,464	\$61,223	\$128,687	\$137,902	\$125,366	103	86
162	79	\$180,900	\$131,428	\$312,328	\$322,800	\$293,457	106	90
402	80	\$66,608	\$127,084	\$193,692	\$163,000	\$148,183	131	106
478	81	\$81,926	\$52,279	\$134,205	\$104,000	\$94,546	142	121
524	82	\$128,411	\$137,862	\$266,273	\$195,000	\$177,274	150	125
539	83	\$103,264	\$267,610	\$370,874	\$263,000	\$239,093	155	124
617	84	\$104,829	\$21,740	\$126,569	\$72,000	\$65,455	193	171
213	85	\$37,654	\$42,865	\$80,519	\$80,000	\$80,000	101	83
329	86	\$48,902	\$95,476	\$144,378	\$129,000	\$129,000	112	91
35	87	\$103,963	\$63,912	\$167,875	\$220,000	\$220,000	76	65
222	88	\$68,556	\$72,137	\$140,693	\$138,354	\$138,354	102	85
299	89	\$136,437	\$202,328	\$338,765	\$312,000	\$312,000	109	89
490	90	\$159,924	\$265,216	\$425,140	\$325,000	\$325,000	131	107

526	91	\$155,946	\$137,772	\$293,718	\$215,000	\$215,000	137	115
604	92	\$40,111	\$53,191	\$93,302	\$55,000	\$55,000	170	140
141	93	\$74,567	\$96,451	\$171,018	\$180,000	\$180,000	95	78
163	94	\$180,900	\$131,428	\$312,328	\$322,800	\$322,800	97	82
388	95	\$45,135	\$117,797	\$162,932	\$139,000	\$139,000	117	94
434	96	\$38,267	\$45,065	\$83,332	\$68,000	\$68,000	123	101
544	97	\$68,014	\$208,744	\$276,758	\$195,000	\$195,000	142	113
229	98	\$63,894	\$115,204	\$179,098	\$175,000	\$175,000	102	83
438	99	\$51,115	\$42,219	\$93,334	\$76,000	\$76,000	123	103
455	100	\$94,867	\$57,972	\$152,839	\$122,500	\$122,500	125	106
615	101	\$153,542	\$257,564	\$411,106	\$235,000	\$235,000	175	142
473	102	\$192,617	\$254,448	\$447,065	\$350,000	\$350,000	128	105
554	103	\$98,766	\$124,541	\$223,307	\$154,000	\$154,000	145	120
607	104	\$140,928	\$629,479	\$770,407	\$450,000	\$450,000	171	134

Multi-family Land				Accounts: 46					
MEASURES OF CENTRAL TENDENCY AND UNIFORMITY			BEFORE	AFTER					
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)			#DIV/0!		#DIV/0!				
AVERAGE ABSOLUTE DEVIATION:				#DIV/0!	#DIV/0!				
COEFFICIENT OF DISPERSION:				#DIV/0!	#DIV/0!				
ARITHMETIC MEAN: (= Σ(A/S)/n)			#DIV/0!		#DIV/0!				
STANDARD DEVIATION:				#DIV/0!	#DIV/0!				
COEFFICIENT OF VARIATION:				#DIV/0!	#DIV/0!				
WEIGHTED MEAN: (= ΣA/ΣS)			#DIV/0!		#DIV/0!				
PRICE RELATED DIFFERENTIAL:				#DIV/0!	#DIV/0!				
GEOMETRIC MEAN: (= [(A ₁ /S ₁) (A ₂ /S ₂) . . . (A _n /S _n)] ^{1/n})			#DIV/0!		#DIV/0!				
HARMONIC MEAN			#DIV/0!		#DIV/0!				
MODE: (= A/S that occurs most often)			#DIV/0!		#DIV/0!				
			Selected RMV Ratio		0				
% of Similarity	#DIV/0!								
Sale Count: 0 = 0%			Sample Size	Sample Weight	Popul'n Weight				
Weighting and Adjustment Analysis:			Factor	RMVs	Weight %Sim Ratio				
Overall Adjustment = 0			\$0		#DIV/0!				
	Land Adjustment	=	0	\$0	#DIV/0! 100.0% #DIV/0! 0				
RMV	\$ 2,830,248								
	Improvements Adjustment	=	0	\$0	#DIV/0! 0.0% 0% 0				
RMV									
\$ 2,830,248	Cumulative Checks:		\$0	#DIV/0!	100.0%				
Frequency Distribution and Histogram									
Bin	Frequency								
40	0								
50	0								
60	0								
70	0								
80	0								
90	0								
100	0								
110	0								
120	0								
130	0								
140	0								
More	0								
Count	0								
Comments: There has been a lack of multi-family land sales over the past several years. There are no vacant multi-family land sales for 2008. No adjustment will be applied for 1/1/2009.									
Last year Appraised:		N/A	COD Maximum Standard:		20				
VALUATION HISTORY			2003	2004	2005	2006	2007	2008	2009
Coefficient of Dispersion			14	22	24	28	0	0	0
Price Related Differential			1.00	1.02	1.22	1.04	0.00	0.00	0.00
RMV=TAV, before indexing			23%	25%	40%	4%	0%	0%	0%
RATIO OF AV TO RMV			14%	18%	37%	9%	0%	0%	0%

Condomiums		Accounts: 95					
MEASURES OF CENTRAL TENDENCY AND UNIFORMITY		BEFORE	AFTER				
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)		#DIV/0!	#DIV/0!				
AVERAGE ABSOLUTE DEVIATION:		#DIV/0!	#DIV/0!				
COEFFICIENT OF DISPERSION:		#DIV/0!	#DIV/0!				
ARITHMETIC MEAN: (= Σ(A/S)/n)		#DIV/0!	#DIV/0!				
STANDARD DEVIATION:		#DIV/0!	#DIV/0!				
COEFFICIENT OF VARIATION:		#DIV/0!	#DIV/0!				
WEIGHTED MEAN: (= ΣA/ΣS)		#DIV/0!	#DIV/0!				
PRICE RELATED DIFFERENTIAL:		#DIV/0!	#DIV/0!				
GEOMETRIC MEAN: (= [(A ₁ /S ₁) (A ₂ /S ₂) . . . (A _n /S _n)] ^{1/n})		#DIV/0!	#DIV/0!				
MODE: (= A/S that occurs most often)		#DIV/0!	#DIV/0!				
		Selected RMV Ratio 0					
% of Similarity	#DIV/0!						
Sale Count: 0 = 0%		Sample Size					
Weighting and Adjustment Analysis:		Factor	RMVs				
Overall Adjustment = 0			\$0				
Land Adjustment = 0		\$0	0.0% 3.8%				
RMV \$ 653,300							
Improvements Adjustment = #DIV/0!		\$0	100.0% 96.2%				
RMV \$ 16,404,657							
\$ 17,057,957		Cummulative Checks: \$0 100.0% 100.0%					
Frequency Distribution and Histogram							
<i>Bin</i>	<i>Frequency</i>						
80	0						
90	0						
100	0						
110	0						
120	0						
More	0						
<p>Comments: There has been a lack of condo sales over the past several years and continues to be so for 2008. There will be no adjustment applied for 1/1/09.</p>							
Last year Appraised: N/A		COD Maximum Standard: 12					
VALUATION HISTORY	2003	2004	2005	2006	2007	2008	2009
Coefficient of Dispersion	5	2	7	13	7	3	0
Price Related Differential	1.01	1.00	1.01	1.11	1.04	1.00	0.00
RMV=TAV, before indexing	69%	65%	22%	32%	0%	0%	0%
RATIO OF AV TO RMV	62%	56%	14%	33%	0%	0%	0%

Manufactured Structure Park				Accounts: 115				
MEASURES OF CENTRAL TENDENCY AND UNIFORMITY				BEFORE	AFTER			
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)				84	84			
AVERAGE ABSOLUTE DEVIATION:				4.7	4.7			
COEFFICIENT OF DISPERSION:				5.6	5.6			
ARITHMETIC MEAN: (= Σ(A/S)/n)				87	87			
STANDARD DEVIATION:				7.8	8			
COEFFICIENT OF VARIATION:				9.0	9			
WEIGHTED MEAN: (= ΣA/ΣS)				84	84			
PRICE RELATED DIFFERENTIAL:				1.04	1.04			
GEOMETRIC MEAN: (= [(A ₁ /S ₁) (A ₂ /S ₂) . . . (A _n /S _n)] ^{1/n})				82	82			
MODE: (= A/S that occurs most often)				#N/A	#N/A			
Selected RMV Ratio				100				
% of Similarity		235%						
Sale Count: 3 = 3%		Sample Size		Sample Weight	Popul'n Weight			
Weighting and Adjustment Analysis:				Factor	RMVs			
Overall Adjustment =				100	\$5,033,845			
Land Adjustment =				100	\$1,734,874			
RMV	\$ 35,518,741			34.5%	7.8%			
Improvements Adjustment =				100	\$3,298,971			
RMV	\$ 418,911,237			65.5%	92.2%			
\$454,429,978		Cumulative Checks:		\$5,033,845	100.0%			
Frequency Distribution and Histogram								
Bin	BEFORE	AFTER						
80	2	2						
90	0	0						
100	1	1						
110	0	0						
120	0	0						
More	0	0						
Comments: Due to the lack of sales & data, a ratio of 100 has been selected and no adjustment will be applied for 1/1/09.								
Year Last Appraised: N/A		COD Maximum Standard: 20						
VALUATION HISTORY		2003	2004	2005	2006	2007	2008	2009
Coefficient of Dispersion		19	12	15	19	17	N/A	6
Price Related Differential		1.06	0.99	1.02	1.00	1.00	N/A	1.04
RMV=TAV, before indexing		13%	15%	10%	4%	3.5%	3.5%	0.0%
RATIO OF AV TO RMV		19%	20%	11%	2%	0.8%	0.8%	0.0%

Sales Array for Manufactured Parks

SALE #	Row No.	LAND VALUE	IMPRVMT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO
		\$1,734,874	\$3,298,971	\$5,033,845	\$5,990,000	\$5,990,000	262
54	1	\$270,893	\$326,473	\$597,366	\$725,000	\$725,000	82
59	2	\$1,334,481	\$2,788,477	\$4,122,958	\$4,940,000	\$4,940,000	84
159	3	\$129,500	\$184,021	\$313,521	\$325,000	\$325,000	97

House with basement or attic apartments, 2 houses on 1 lot **Accounts: 247**

MEASURES OF CENTRAL TENDENCY AND UNIFORMITY		BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)		117	108
AVERAGE ABSOLUTE DEVIATION:		8.7	7.9
COEFFICIENT OF DISPERSION:		7.4	7.3
ARITHMETIC MEAN: (= Σ(A/S)/n)		109	100
STANDARD DEVIATION:		14.7	13
COEFFICIENT OF VARIATION:		13.5	13
WEIGHTED MEAN: (= ΣA/ΣS)		105	96
PRICE RELATED DIFFERENTIAL:		1.04	1.04
GEOMETRIC MEAN: (= [(A ₁ /S ₁) (A ₂ /S ₂) . . . (A _n /S _n)] ^{1/n})		109	100
MODE: (= A/S that occurs most often)		#N/A	#N/A

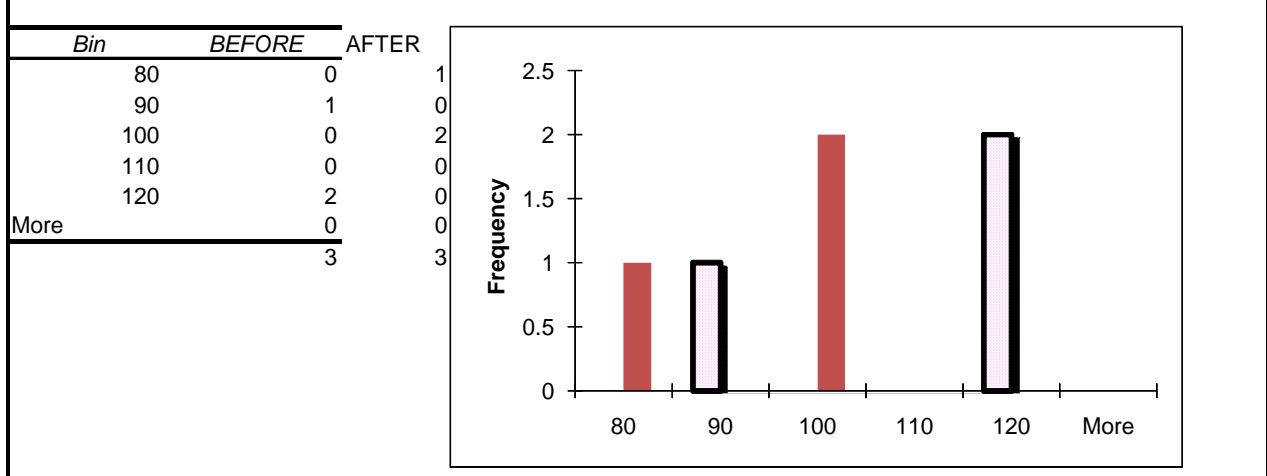
Selected RMV Ratio **109**

% of Similarity 107%

Sale Count: 3 = 1% Sample Size **Sample Popul'n Weight**

Weighting and Adjustment Analysis:		Factor	RMVs	Weight	Popul'n Weight	%Sim	Ratio
Overall Adjustment		= 109	\$766,074				92%
RMV	Land Adjustment	= 110	\$199,148	26.0%	37.1%	134%	110
RMV	Improvements Adjustment	= 109	\$566,926	74.0%	62.9%	79%	109
\$ 58,962,747		Cummulative Checks: 109.00	\$766,074	100.0%	100.0%		

Frequency Distribution and Histogram



Comments: A ratio of 109 has been selected for 1/1/09.

Last year Appraised:	N/A	COD Maximum Standard:	12					
VALUATION HISTORY		2003	2004	2005	2006	2007	2008	2009
Coefficient of Dispersion		N/A	11	18	17	18	8	7
Price Related Differential		N/A	1.00	1.03	1.06	1.03	1.02	1.04
RMV=TAV, before indexing		N/A	24%	2%	1.2%	0.0%	0.0%	18.0%
RATIO OF AV TO RMV		N/A	25%	2%	0.6%	0.0%	0.0%	18.0%

SALES ARRAY FOR HOUSE W/BASEMENT OR ATTIC

SALE #	Row No.	LAND VALUE	IMPRVMT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO
		\$199,148	\$566,926	\$766,074	\$717,500	\$729,196	328
464	1	\$48,275	\$138,367	\$186,642	\$147,500	\$159,196	117
106	2	\$78,000	\$258,979	\$336,979	\$365,000	\$365,000	92
397	3	\$72,873	\$169,580	\$242,453	\$205,000	\$205,000	118

Duplex, Triplex and Four Plexes			Accounts: 595					
MEASURES OF CENTRAL TENDENCY AND UNIFORMITY			BEFORE	AFTER				
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)			99	99				
AVERAGE ABSOLUTE DEVIATION:			11.9	12.0				
COEFFICIENT OF DISPERSION:			12.1	12.1				
ARITHMETIC MEAN: (= Σ(A/S)/n)			101	101				
STANDARD DEVIATION:			14.8	15				
COEFFICIENT OF VARIATION:			14.6	15				
WEIGHTED MEAN: (= ΣA/ΣS)			94	94				
PRICE RELATED DIFFERENTIAL:			1.07	1.07				
GEOMETRIC MEAN: (= [(A ₁ /S ₁) (A ₂ /S ₂) . . . (A _n /S _n)] ^{1/n})			100	100				
MODE: (= A/S that occurs most often)			#N/A	#N/A				
			Selected RMV Ratio					
% of Similarity			57%					
Sale Count: 12 = 2% Sample Size			Sample Popul'n Weight					
Weighting and Adjustment Analysis:			Factor	RMVs				
Overall Adjustment = 100			\$3,627,361	100%				
Land Adjustment = 100			\$1,247,513	34.4%				
RMV	\$ 4,770,209			4.6%				
Improvements Adjustment = 100			\$2,379,848	65.6%				
RMV	\$ 97,936,880			95.4%				
\$102,707,089			Cummulative Checks:	\$3,627,361 100.0% 100.0%				
Frequency Distribution and Histogram								
<i>Bin</i>	<i>BEFORE</i>	<i>AFTER</i>						
50	0	0						
60	0	0						
70	0	0						
80	0	0						
90	6	6						
100	0	2						
110	4	2						
120	0	1						
130	2	1						
140	0	0						
150	0	0						
More	0	0						
Comments: A trend of 100 is the most appropriate adjustment for this property class.								
Last year Appraised: N/A		COD Maximum Standard: 12						
VALUATION HISTORY		2003	2004	2005	2006	2007	2008	2009
Coefficient of Dispersion		10	13	14	18	12	13	12
Price Related Differential		1.01	1.00	1.05	1.03	1.00	0.99	1.07
RMV=TAV, before indexing		45%	50%	3%	0.3%	0.3%	0.17%	37%
RATIO OF AV TO RMV		56%	52%	2%	0.3%	0.3%	0.07%	37%

SALES ARRAY FOR DUPLEX, TRIPLEX & FOURPLEX

SALE #	Row No.	LAND VALUE	IMPRVMNT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO
		\$1,247,513	\$2,379,848	\$3,627,361	\$3,593,500	\$3,847,568	1,216
107	1	\$166,000	\$307,537	\$473,537	\$512,500	\$553,139	86
111	2	\$64,824	\$125,143	\$189,967	\$205,000	\$221,255	86
150	3	\$387,000	\$782,903	\$1,169,903	\$1,225,000	\$1,322,136	89
186	4	\$77,000	\$143,247	\$220,247	\$223,000	\$242,878	91
210	5	\$90,000	\$96,022	\$186,022	\$185,000	\$201,491	92
120	6	\$60,000	\$228,580	\$288,580	\$310,000	\$310,000	93
250	7	\$85,500	\$213,150	\$298,650	\$287,000	\$287,000	104
341	8	\$85,000	\$101,008	\$186,008	\$165,000	\$178,084	104
347	9	\$73,000	\$73,527	\$146,527	\$129,000	\$139,229	105
419	10	\$68,000	\$148,675	\$216,675	\$179,000	\$194,956	111
563	11	\$54,829	\$69,445	\$124,274	\$83,000	\$100,263	124
541	11	\$36,360	\$90,611	\$126,971	\$90,000	\$97,137	131

Apartment Complexes

Accounts: 159

MEASURES OF CENTRAL TENDENCY AND UNIFORMITY		BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)		99	99
AVERAGE ABSOLUTE DEVIATION:		-	-
COEFFICIENT OF DISPERSION:		-	-
ARITHMETIC MEAN: (= Σ(A/S)/n)		99	99
STANDARD DEVIATION:		#DIV/0!	#DIV/0!
COEFFICIENT OF VARIATION:		#DIV/0!	#DIV/0!
WEIGHTED MEAN: (= ΣA/ΣS)		99	99
PRICE RELATED DIFFERENTIAL:		1.00	1.00
GEOMETRIC MEAN: (= [(A ₁ /S ₁) (A ₂ /S ₂) . . . (A _n /S _n)] ^{1/n})		99	99
MODE: (= A/S that occurs most often)		#N/A	#N/A

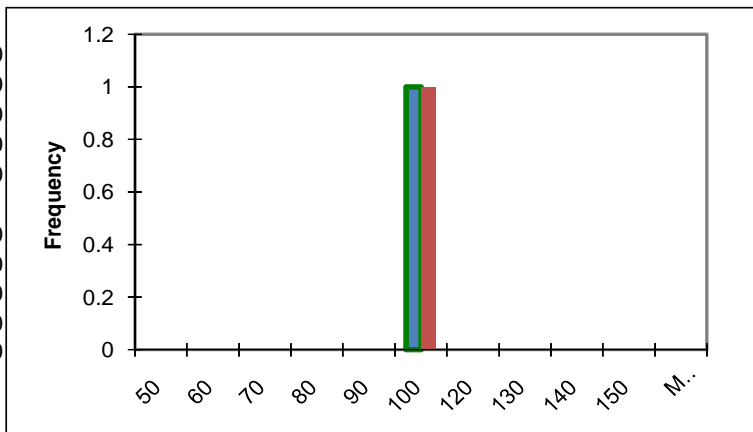
Selected RMV Ratio 100

% of Similarity 107%

Weighting and Adjustment Analysis:		Factor	RMVs	Sample Weight	Popul'n Weight	%Sim	Ratio
Overall Adjustment		= 100	\$592,272				100%
	Land Adjustment	= 100	\$97,442	16.5%	20.2%	115%	100
RMV	\$ 17,813,485						
	Improvements Adjustment	= 100	\$494,830	83.5%	79.8%	89%	100
RMV	\$ 70,336,599						
\$ 88,150,084		Cummulative Checks:	\$592,272	100.0%	100.0%		

Frequency Distribution and Histogram

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



Big Horn, WY Museum

Comments: With only one sale for 2008, there will be no adjustment applied for 1/1/09.

Last Year Appraised:	N/A	COD Maximum Standard:	12					
VALUATION HISTORY		2003	2004	2005	2006	2007	2008	2009
Coefficient of Dispersion		10	14	17	6	10	14	n/a
Price Related Differential		1.01	1.05	0.94	1.02	1.01	0.98	n/a
RMV=TAV, before indexing		45%	66%	6%	2%	1%	1.3%	n/a
RATIO OF AV TO RMV		56%	75%	11%	7%	1%	0.6%	n/a

SALES ARRAY FOR APARTMENT COMPLEXES

SALE #	Row No.	LAND VALUE	IMPRVMT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO
		\$97,442	\$494,830	\$592,272	\$549,000	\$597,938	99
293	1	\$97,442	\$494,830	\$592,272	\$549,000	\$597,938	99

Personal Property Manufactured Structures - VA All **Accounts: 2,472**

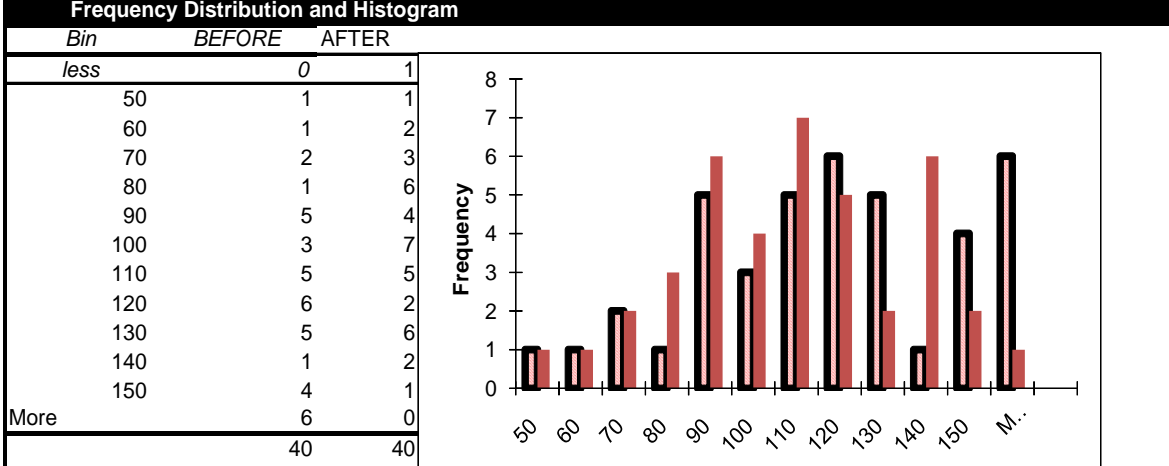
MEASURES OF CENTRAL TENDENCY AND UNIFORMITY	BEFORE	AFTER
MEDIAN: (= A/S in array found at 0.5(n) + 0.5)	120	100
AVERAGE ABSOLUTE DEVIATION:	25.0	20.8
COEFFICIENT OF DISPERSION:	20.8	20.7
ARITHMETIC MEAN: (= Σ(A/S)/n)	119	99
STANDARD DEVIATION:	31.3	26
COEFFICIENT OF VARIATION:	26.3	26
WEIGHTED MEAN: (= ΣA/ΣS)	117	98
PRICE RELATED DIFFERENTIAL:	1.01	1.02
GEOMETRIC MEAN: (= [(A ₁ /S ₁) (A ₂ /S ₂) . . . (A _n /S _n)] ^{1/n})	115	95
MODE: (= A/S that occurs most often)	91	108

Selected RMV Ratio **120**

% of Similarity 0%

Weighting and Adjustment Analysis:	Factor	RMVs	Weight	Popul'n Weight	%Sim	Ratio
Overall Adjustment	= 120	\$1,222,516				83%
Land Adjustment	= 100	\$0	0.0%	0.0%	0%	100
RMV						
Improvements Adjustment	= 120	\$1,222,516	100.0%	100.0%	89%	120
RMV	\$ 84,511,446					
\$ 84,511,446	Cummulative Checks:	\$1,222,516	100.0%	100.0%		

Frequency Distribution and Histogram



Comments: This is a mixture of older & newer models of manufactures homes. Size, quality, location and whom appraised also plays a factor in this stratification. An adjustment of 120 will be applied to personal property manufactured homes for 1/1/2009.

Last year Appraised:	N/A	COD Maximum Standard:	25				
VALUATION HISTORY	2003	2004	2005	2006	2007	2008	2009
Coefficient of Dispersion	N/A	22	21	39	20	21	21
Price Related Differential	N/A	1.05	1.04	1.13	1.05	1.02	1.02
RMV=TAV, before indexing	N/A	61%	65%	44%	22%	13%	25%
RATIO OF AV TO RMV	N/A	49%	56%	32%	15%	5%	20%

SALES ARRAY OF PERSONAL PROPERTY MANUFACTURED STRUCTURES

SALE #	ROW No.	LAND VALUE	IMPRVMNT VALUE	TOTAL RMV	PURCHASE PRICE	ADJUSTED PRICE	BEFORE RATIO	AFTER RATIO
		\$0	\$1,222,516	\$1,222,516	\$1,090,909	\$1,043,559	4,756	3,965
431	1		\$55,082	\$55,082	\$45,000	\$34,233	161	134
21	2		\$15,210	\$15,210	\$21,900	\$16,660	91	76
53	3		\$66,009	\$66,009	\$80,250	\$61,048	108	90
99	4		\$52,714	\$52,714	\$58,000	\$44,122	120	100
16	5		\$6,681	\$6,681	\$10,000	\$7,607	88	74
381	6		\$19,760	\$19,760	\$17,000	\$12,932	153	128
596	7		\$61,892	\$61,892	\$38,000	\$38,326	162	135
378	8		\$26,658	\$26,658	\$23,000	\$23,198	115	96
481	9		\$9,102	\$9,102	\$7,000	\$7,060	129	108
571	10		\$76,101	\$76,101	\$50,000	\$50,429	151	126
564	11		\$8,998	\$8,998	\$6,000	\$6,052	149	124
62	12		\$20,096	\$20,096	\$24,000	\$24,206	83	69
476	13		\$8,997	\$8,997	\$7,000	\$7,060	127	106
127	14		\$68,101	\$68,101	\$72,500	\$73,123	93	78
233	15		\$71,848	\$71,848	\$70,000	\$70,601	102	85
284	16		\$91,142	\$91,142	\$85,000	\$85,730	106	89
319	17		\$4,430	\$4,430	\$4,000	\$4,034	110	92
435	18		\$4,903	\$4,903	\$4,000	\$ 4,034	122	102
29	19		\$15,189	\$15,189	\$20,750	\$ 20,928	73	61
482	20		\$9,102	\$9,102	\$7,000	\$ 7,060	129	108
457	21		\$56,336	\$56,336	\$45,000	\$ 45,386	124	103
499	22		\$46,089	\$46,089	\$35,000	\$ 35,301	131	109
244	23		\$16,540	\$16,540	\$16,000	\$ 16,274	102	85
611	24		\$8,489	\$8,489	\$4,895	\$ 4,979	171	143
573	25		\$22,993	\$22,993	\$15,000	\$ 15,257	151	126
626	26		\$22,424	\$22,424	\$12,000	\$ 12,205	184	153
437	27		\$61,403	\$61,403	\$50,000	\$ 50,856	121	101
101	28		\$40,997	\$40,997	\$45,000	\$ 45,770	90	75
287	29		\$13,981	\$13,981	\$13,000	\$ 13,222	106	89
514	30		\$44,476	\$44,476	\$33,000	\$ 33,565	133	111
8	31		\$9,329	\$9,329	\$15,000	\$ 15,257	61	51
114	32		\$9,286	\$9,286	\$10,000	\$ 10,171	91	76
549	33		\$21,486	\$21,486	\$15,000	\$ 15,257	141	117
188	34		\$19,778	\$19,778	\$20,000	\$ 20,000	99	83
404	35		\$27,557	\$27,557	\$23,000	\$ 23,000	120	100
432	36		\$12,253	\$12,253	\$10,000	\$ 10,000	123	102
581	37		\$60,929	\$60,929	\$38,900	\$ 38,900	157	131
2	38		\$3,169	\$3,169	\$6,000	\$ 6,000	53	43
22	39		\$16,374	\$16,374	\$23,500	\$ 23,500	70	58
594	40		\$16,612	\$16,612	\$10,214	\$ 10,214	163	135

Addendum

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 TIDLANDS

- 100 RESIDENTIAL LAND OR LAND WITH A WELL, SEPTIC, ETC.
- 101 RESIDENTIAL LAND WITH IMPROVEMENTS
- 105 RESIDENTIAL LAND WITH SFD AND A MANUFACTURED HOME OR MH SITE
- 105 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
- 205 COMMERCIAL IMPROVED BUILDING WITH A MANUFACTURED HOME OR MH SITE
- 205 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.

- 250 GOLF COURSE WITH NO STRUCTURES
- 251 IMPROVEMENT ONLY - BILL BOARD
- 252 GOLF COURSE WITH STRUCTURES
- 253 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
- 305 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
- 378 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 SFD AND A MANUFACTURED HOME OR MH SITE
- 405 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
- 705 MULTIPLE HOUSING LAND W/SFD 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 SFD'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 SFD 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 BOGS
- 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
- 998 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