

- Intro
- Units of Comparison
- Valuing Land
- Sales Ratio / Mass Appraisal of Land
 - Vacant vs Improved
 - Adjustments

- LAND
 - Ground, soil & everything attached to it both by nature and by man
 - Encompasses everything from the core of the earth
 - Includes minerals, rocks, oil, gas, water or any other substance found in the earth.

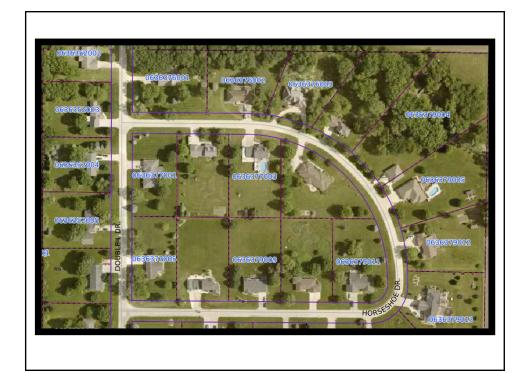
- Accurate Land Values are crucial to an effective assessment system
 - Contributes to the accuracy of improved parcels to ensure owners pay their fair share in taxes.
 - Outdated land values contribute to inefficient growth

- FIVE ATTRIBUTES OF LAND
 - Supply is fixed
 - Lasting
 - Unique
 - Physically immobile
 - Has use therefore has value

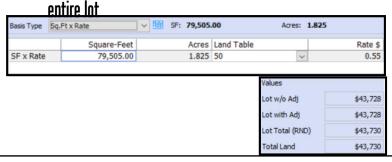
- Improvements **to** land
 - Improvements that prepare land for development
 Streets, sidewalks, streetlights

 - Landscaping, grading, driveways, utilities
- Improvements on land
 - Improvements that have been constructed on the parcel
 - Structures

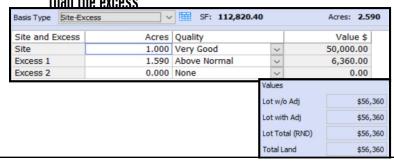
- Excess Land
 - Land remaining after improvements are in place that can be developed later or split.
- Surplus Land
 - Land that cannot be used or sold off due to limitations of size or other physical characteristics.



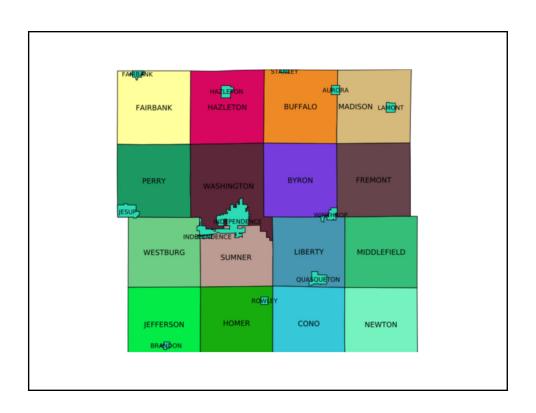
- Square Foot
 - Best used for lots with irregular shaped sites and where frontage is not a dominate factor in value.
 - Multi-Family, Commercial and small industrial sites
 - Assumes the consumer will pay the same rate for the



- Site and Excess
 - Used mainly in Rural Residential land valuation.
 - Used to add value for utilities such as septic tanks, wells and electricity
 - Assumes the consumer will pay more for the first acre than the excess



- Site & Excess
 - Rates can be different by Township, Paved Road vs Gravel Road, etc... . .



Area	Excellent	Very Good	Above Normal	Normal	Below Normal	Poor	Very Poor
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.05	37800.00	31750.00	25650.00	19550.00	12700.00	8750.00	5850.00
0.10	39000.00	32700.00	26400.00	20100.00	13100.00	9100.00	6050.00
0.15	40150.00	33650.00	27150.00	20650.00	13500.00	9400.00	6300.00
0.20	41300.00	34600.00	27900.00	21200.00	13850.00	9750.00	6500.00
0.25	42500.00	35600.00	28700.00	21750.00	14250.00	10050.00	6700.00
0.30	43650.00	36550.00	29450.00	22300.00	14650.00	10400.00	6950.00
0.35	44850.00	37500.00	30200.00	22850.00	15000.00	10750.00	7150.00
0.40	46000.00	38450.00	30950.00	23400.00	15400.00	11050.00	7400.00
0.45	47150.00	39450.00	31700.00	23950.00	15800.00	11400.00	7600.00
0.50	48350.00	40400.00	32450.00	24500.00	16150.00	11700.00	7800.00
0.55	49500.00	41350.00	33200.00	25050.00	16550.00	12050.00	8050.00
0.60	50650.00	42300.00	33950.00	25600.00	16950.00	12400.00	8250.00
0.65	51850.00	43300.00	34750.00	26150.00	17350.00	12700.00	8500.00
0.70	53000.00	44250.00	35500.00	26700.00	17700.00	13050.00	8700.00
0.75	54200.00	45200.00	36250.00	27250.00	18100.00	13350.00	8900.00
0.80	55350.00	46150.00	37000.00	27800.00	18500.00	13700.00	9150.00
0.85	56500.00	47150.00	37750.00	28350.00	18850.00	14050.00	9350.00
0.90	57700.00	48100.00	38500.00	28900.00	19250.00	14350.00	9600.00
0.95	58850.00	49050.00	39250.00	29450.00	19650.00	14700.00	9800.00
1.00	60000.00	50000.00	40000.00	30000.00	20000.00	15000.00	10000.00
1.00	60000.00	50000.00	40000.00	30000.00	20000.00	15000.00	10000.00
1.00	60000.00	50000.00	40000.00	30000.00	20000.00	15000.00	10000.00
1.00	60000.00	50000.00	40000.00	30000.00	20000.00	15000.00	10000.00

Area	Excellent	Very Good	Above Normal	Normal	Below Normal	Poor	Very Poor
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.02	100.00	90.00	80.00	70.00	60.00	50.00	40.00
0.04	200.00	180.00	160.00	140.00	120.00	100.00	80.00
0.06	300.00	270.00	240.00	210.00	180.00	150.00	120.00
0.08	400.00	360.00	320.00	280.00	240.00	200.00	160.00
0.10	500.00	450.00	400.00	350.00	300.00	250.00	200.00
0.12	600.00	540.00	480.00	420.00	360.00	300.00	240.00
0.14	700.00	630.00	560.00	490.00	420.00	350.00	280.00
0.16	800.00	720.00	640.00	560.00	480.00	400.00	320.00
0.18	900.00	810.00	720.00	630.00	540.00	450.00	360.00
0.20	1000.00	900.00	800.00	700.00	600.00	500.00	400.00
0.22	1100.00	990.00	880.00	770.00	660.00	550.00	440.00
0.24	1200.00	1080.00	960.00	840.00	720.00	600.00	480.00
0.26	1300.00	1170.00	1040.00	910.00	780.00	650.00	520.00
0.28	1400.00	1260.00	1120.00	980.00	840.00	700.00	560.00
0.30	1500.00	1350.00	1200.00	1050.00	900.00	750.00	600.00
0.32	1600.00	1440.00	1280.00	1120.00	960.00	800.00	640.00
0.34	1700.00	1530.00	1360.00	1190.00	1020.00	850.00	680.00
0.36	1800.00	1620.00	1440.00	1260.00	1080.00	900.00	720.00
0.38	1900.00	1710.00	1520.00	1330.00	1140.00	950.00	760.00
0.40	2000.00	1800.00	1600.00	1400.00	1200.00	1000.00	800.00
0.42	2100.00	1890.00	1680.00	1470.00	1260.00	1050.00	840.00
0.44	2200.00	1980.00	1760.00	1540.00	1320.00	1100.00	880.00
0.46	2300.00	2070.00	1840.00	1610.00	1380.00	1150.00	920.00
0.48	2400.00	2160.00	1920.00	1680.00	1440.00	1200.00	960.00
0.50	2500.00	2250.00	2000.00	1750.00	1500.00	1250.00	1000.00



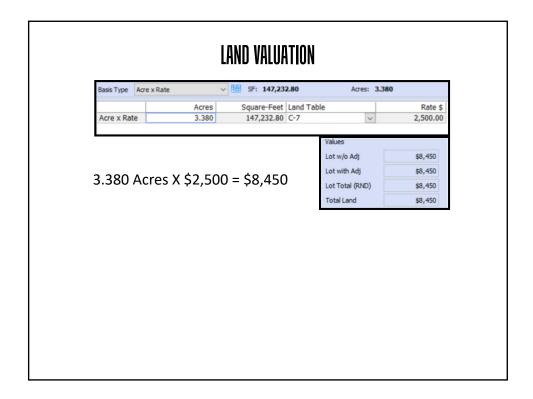


- Acre X Rate
 - Acre X Rate is best used when valuing large parcels. These can be Industrial sites, large retail

- Acre X Rate
 - Set standards for your office to consistently value based on Acre X Rate vs SF X Rate.
 - Greater than 1 Acre use Acre X Rate?
 - Less than 1 Acre use SF X Rate?







- Site
 - The Site method is used when the marketplace does not indicate a significant difference in lot value even when there is a difference in lot size.





LAND CONVERSION CHART

If more than one land unit of comparison is used in an area, the following chart should be used to maintain equity.

```
$0.25/S.F.
$0.30/S.F.
                                            $50/F.F.
$60/F.F.
10,000/AC
                                   =
12,500/AC
                                   =
15.000/AC
                      $0.40/S.F.
                                    =
                                            $75/F.F.
20,000/AC
                      $0.50/S.F.
                                            $100/F.F.
25,000/AC
                      $0.60/S.F.
                                            $125/F.F
30,000/AC
                      $0.75/S.F.
                                            $150/F.F
                      $1.00/S.F.
40,000/AC
                                            $200/F.F.
                     $1.25/S.F.
$1.50/S.F.
$1.75/S.F.
$2.00/S.F.
50,000/AC
                                            $250/F.F.
                                            $300/F.F
$350/F.F
60,000/AC
                                    =
75,000/AC
80,000/AC
                                            $400/F.F.
100,000/AC =
                      $2.50/S.F.
                                            $500/F.F
125,000/AC
                      $3.00/S.F.
                                            $600/F.F
150,000/AC =
                      $3.50/S.F.
                                            $700/F.F
175,000/AC =
                      $4.00/S.F.
                                            $800/F.F.
200,000/AC =
                      $5.00/S.F.
                                            $900/F.F.
                                            $1,000/F.F.
225,000/AC =
                      $5.50/S.F.
250,000/AC
275,000/AC
                                            $1,100/F.F.
$1,200/F.F.
                      $6.00/S.F.
                      $6.50/S.F.
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300,000/AC =
                  $7.00/S.F.
                                     $1,300/F.F.
350,000/AC =
                  $8.00/S.F.
                              =
                                     $1,600/F.F.
                  $10.00/S.F. =
400,000/AC =
                                     $1,800/F.F.
450,000/AC =
                  $11.00/S.F. =
                                     $2,000/F.F.
500,000/AC =
                  $12.00/S.F. =
                                     $2,500/F.F.
600,000/AC =
                                     $3,000/F.F.
                  $15.00/S.F. =
800,000/AC =
                  $20.00/S.F. =
                                     $4,000/F.F.
```

- Front Foot
 - Useful in Residential where lots are more uniform.
 - Downtown Commercial
 - Assumes the frontage of a lot is worth more than the rear
 - Used in Mass Appraisal to establish Uniformity

- The Front is the distance along a street (by address), river, lake or golf course
- If an address isn't given on an improved or vacant lot and it is the corner, front the lot on the **shortest side**, unless there are notes that state to the contrary. (Could vary by jurisdiction)

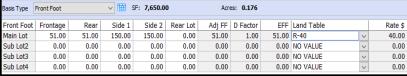
- Front Foot pricing procedure
 - Determine proper depth chart
 - Establish front foot prices
 - Lot Size
 - Pricing
 - Adjustment factors

- Determining Proper Depth Charts
 - Depth charts are selected based on the most common depth within the City or County. If the "original town" was laid-off in 150' deep lots then you would chose the 150' depth chart.
 - Selecting the appropriate chart is not due to value but in the calculation process
 - The more lots that can be calculated at 100% the better
 - Depth charts can be different per map areas
 - It is best to keep charts as consistent as possible

	LAND [DEPTH CHAR	Τ		
	150' STA	NDARD DEPT	ГΗ		
FEET	PERCENT	E	EE.	<u>r</u>	PERCE
1	1	65			63
2	2	66			64
3	3	67	-	68	65
4	5	69			66
5	6	70	-	71	67
6	7	72			68
7	8	73	-	74	69
8	9	75			70
9	10	76	-	77	71
10	11	78			72
11	13	79	-	80	73
12	14	81			74
13	15	82	-	83	75
14	16	84	-	85	76
15	17	86			77
16	18	87	-	88	78
17	19	89	-	90	79
18	20	91			80
19	21	92	-	93	81
20	22	94	-	95	82
21	24	96	-	97	83
22	25	98	-	99	84
23	26	100	-	101	85
24	27	102	-	104	86

25	28			106	87
26	29	107	-	108	88
27	30	109	-	111	89
28	31	112	-	114	90
29	32	115	-	117	91
30	33	118	-	120	92
31	34		-		93
32	35	124	-	126	94
33	36	127	-	129	95
34	37	130	-	133	96
35	38	134		138	97
36	39	139	-	142	98
37	40	143	-	147	99
38 - 39	41	148		153	100
40	42	154		158	101
41	43	159		163	102
42	44		-		103
43	45	169		173	104
44	46	174		179	105
45	47	180		184	106
46	48	185		190	107
47 - 48	49	191		197	108
49	50	198	-	205	109
50	51	206		213	110
51	52			220	111
52	53	221		229	112
53 - 54	54	230		238	113
55	55	239		248	114
56	56	249		258	115
57	57	259		268	116
58 - 59	58	269		285	117
	59	286			117
60 61	60	286	-	300	118
01	60				





EFF 51.00 X \$40.00 = \$2040



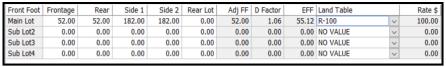
LAND VALUATION

Front Foot	Frontage	Rear	Side 1	Side 2	Rear Lot	Adj FF	D Factor	EFF	Land Table		Rate \$
Main Lot	52.00	52.00	140.00	140.00	0.00	52.00	0.98	50.96	R-100	~	100.00
Sub Lot2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NO VALUE	~	0.00
Sub Lot3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NO VALUE	~	0.00
Sub Lot4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NO VALUE	~	0.00

Because the lot is less than 150' deep a Depth Factor of .98 is used

52' frontage X .98 = 50.96 EFF 50.96 EFF X \$100 = \$5,096







Because the lot is greater than 150' deep a Depth Factor of 1.06 is used

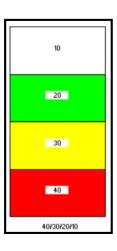
52' frontage X 1.06 = 55.12 EFF 55.12 EFF X \$100 = \$5,512

- A common argument against Front Foot valuation is that a consumer may actually be paying for the backyard or the rear of the lot or that the consumer is paying the same price for the entire lot equally.
- Without Access from the Front the consumer wouldn't be able to use the rear lot.
- For Mass Appraisal purposes, Front Foot is more equitable.

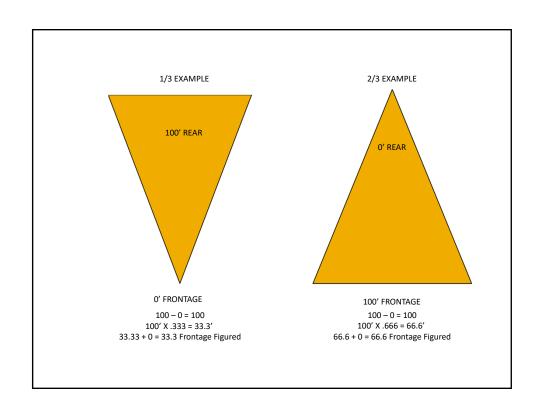
FRONT FOOT LOT SIZING

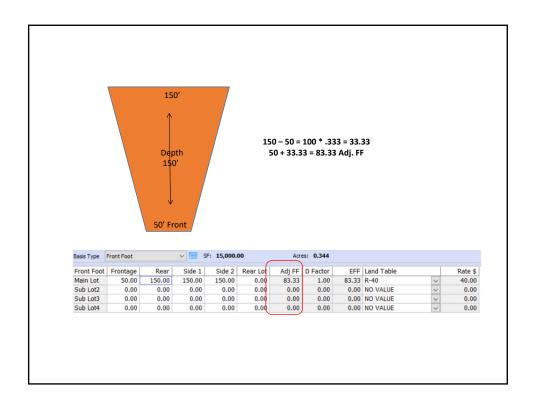
- Nearly all lots can be made to fall into two configurations
 - Rectangles
 - Triangles
- You may exchange *rear land* for *rear land* and *front land* for *front land*

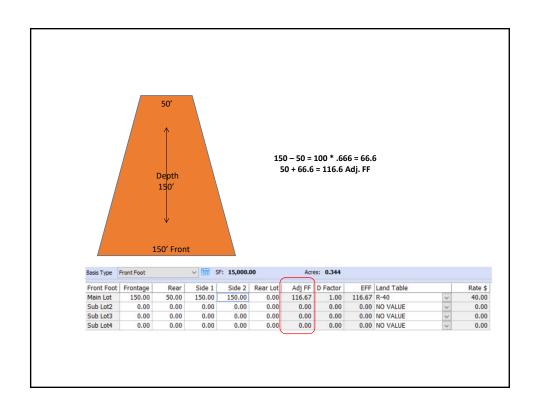
- Nearly all lots can be made to fall into two configurations
 - Rectangles
 - Triangles



- Front Foot Pricing uses **two** theories
 - 1/3 2/3 Rule
 - If the front measurement of a lot is larger then the rear measurement you use the 2/3 rule.
 - If the rear measurement of a lot is larger then the front measurement of a lot then you use the 1/3 rule.
 - This is also known as the 35-65 rule.
 - Simply a Mathematical formula to arrive at "frontage figured"







LOT SIZING TRIAGULAR SHAPED LOTS

- We must use the 1/3 2/3 rule to calculate the Frontage or the Rear
- The "2/3 rule" applies when the front is greater than the rear.
 Whereas the "1/3 rule" applies when the rear is greater than the front
- The 1/3 2/3 rule would apply to the difference between the front measurements and the rear measurement and the result would be added to the smaller measurement.

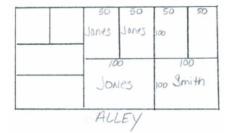
LOT SIZING

- Rear Land
 - Rear land is when a parcel does not actually have street frontage because of a property owned by another between it and the street.
 - Rear land by access if another adjoining lot has the same owner.
 - Rear land according to address
 - Otherwise, rear land from the closest street

LOT SIZING

• You may have rear land if the lots are not contiguous.

Oak Street



Elm Street

The parcel for "Jones" is on a separate parcel.

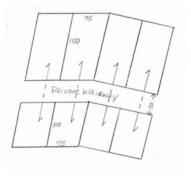
Lot size will be: F = 100 D = 100 RL =100. Front off Oak Street.

LOT SIZING



Lot size for "Jones": F=50 D=25 RL=75. Mr. Jones two lots can be no more valuable than Mr. Smith's lot of 50 x 100.

LOT SIZING

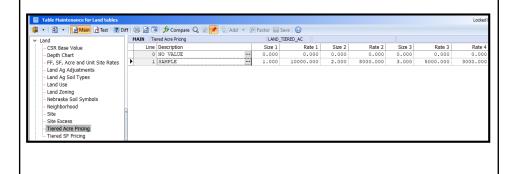


Lot size will be: F=75 D=150 and F=75 D=100 RL=200.

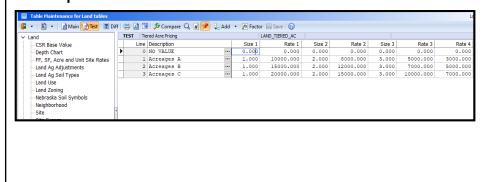
- For assessment/mass appraisal purposes land should be valued as if improved
- Therefore unimproved adjustment factors should be determined and applied to unimproved land.

- Determining and unimproved adjustment factor
- From the Analyzed Unit Cost section of the Vanguard Manual find costs for typical improvements made to land.

- Tiered Land
 - Tiered land was added to create an easy way to enter and change pricing to land based on SF and Acre pricing/rates



- You must first set up your table
- Example:



- To change these values, we simply change the table. This will affect all land using this pricing.
- With any table change we must change in Test then copy Test to Main and run a Reval. This recalculates the parcel value with the new table entry.

ADJUSTMENTS TO LAND

ADJUSTMENTS TO LAND

- Unimproved/Vacancy
- Excess
- Shape
 - Can affect the Utility
- Topography
- Economic?
- Other

ADJUSTMENTS TO LAND

• What is the cost to improve land.

TYPICAL LOT IS 75X150	
GRADING & TOPSOIL (\$0.21/SF)	\$2,363
TREES (2@ \$100.00/EACH)	\$200
SHRUBS (3@ \$25.00/EACH)	\$75
SEEDING (\$.02/SF)	\$225
TOTAL IMPROVED SITE COST	\$2,863
ROUNDED	\$3,000

- Land values for the improved sites in this subdivision should be the sale price
 of unimproved sites plus the site improvement costs. If the vacant sites are
 selling for \$15,000 per lot the land value for the subdivision should be \$18,000.
 (\$15,000 + \$3,000)
- The adjustment for unimproved lots in this subdivision should be 15%
 - \$3,000 / \$18,000 = 16,66%

- Regardless of which unit of comparison being used the unimproved adjustment factor would remain at 15%.
- Keep in mind costs to land can vary greatly.
- They can vary by city/town or even by subdivision within a city/town.
- Some higher quality neighborhoods could also have more landscaping
- Some soil types can influence how buildable a lot can be

VACANCY RATES (Base	ed on \$50 / FF Vacancy Factor)
FRONT FOOT PRICE	VACANCY RATE TO BE USED
60	85%
75	65%
100	50%
125	40%
150	35%
175	30%
200	25%
225	20%
250	20%
275	20%
300	15%
325	15%
350	15%

375	15%
400	10%
425	10%
450	10%
475	10%
500	10%
525	10%
550	10%
575	10%
600	10%

EXCESS

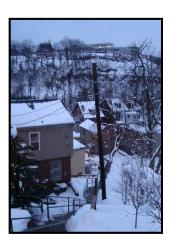
- Example Excess Frontage
- Standard Lot = 66 foot of frontage
- Actual Lot is 100 foot of frontage.
- 100 66 = 34
- 34 ÷ 2 = 17
- 17 ÷ 100 = .17 or 17%
- Try to have adjustments end in zero or five.

SHAPE

- When do you adjust?
 - Does the shape affect the Utility of the lot?
 - What other issues would affect the value of a lot?

TOPOGRAPHY

• Lay of the land



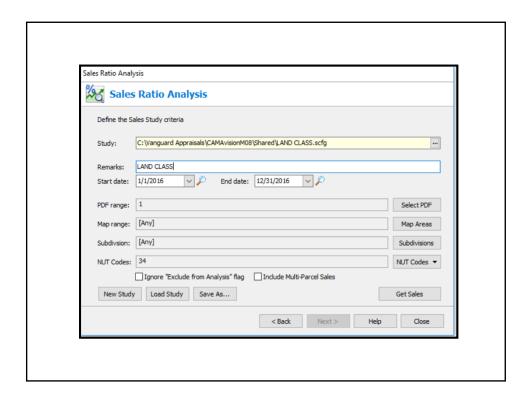
ECONOMIC

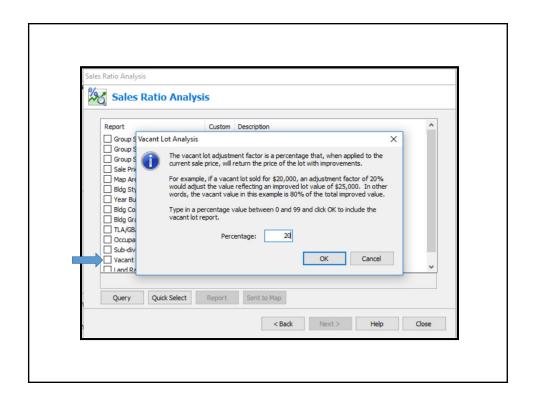
- Should land receive an economic obso?
- Why not change the Rate?

SALES RATIO/MASS APPRAISAL OF LAND

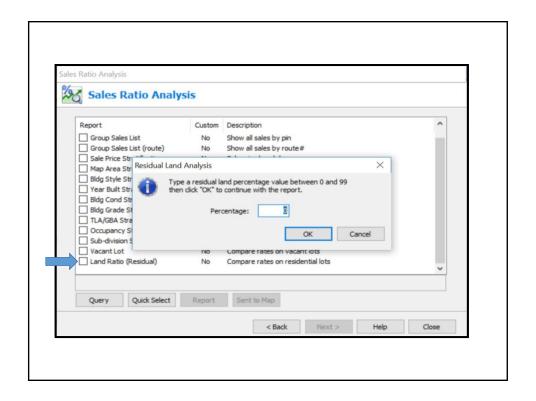
SALES RATIO OF LAND

- First we must analyze the vacant lot sales in our jurisdiction
- Second we must then use the land to building ratio to verify vacant land rates
- We must verify land types being used
- Verify land rates being used
- Make necessary changes to land rates

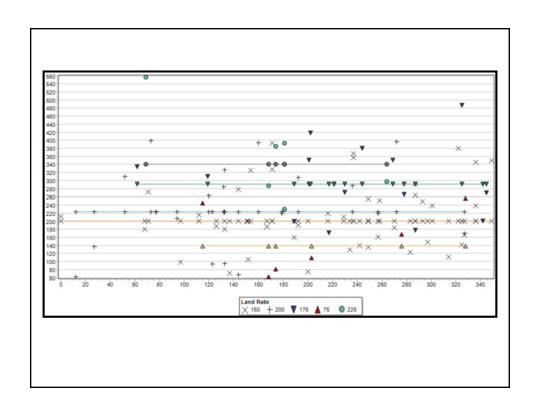




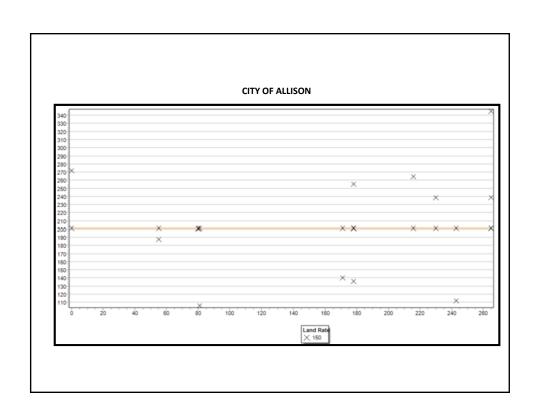
Route Number Address 0713232010 Front F 0713232010 Front F 020-201-010 W SUMMER 1529301004 Front F 1529301004 Front F 1529302003 Front F 1529302003 Front F 1529302004 Front F 408-001-180 F 1512 WATSON WAY 1529302004 Front F 1519 WATSON WAY 1529302004 Front F 1408-001-310 Front F 1408-001-310 Front F	N/A N/A N/A N/A N/A N/A N/A N/A	1.00 97.00 0.92 137.08 0.99 104.61	Sale \$ Price Sale \$ Price per Unit *Calc 12/22/2016 15,000 \$ 1.17 Sq Rt 7/26/2016 15,000 \$ 1.00 Sq Rt 1/21/2016 25,750 \$ 1.91 Sq Rt	Econ Obs Other Obs 0 35 0 20 0 0 0	\$ Impr Value 0.00 \$ 28846 0.00 \$ 23438 0.00	\$ / Front Foot \$ 297.38 \$ 170.98	\$ / Acre
202-001-010 W SLMMER 1529301004 Front F 408-001-120 1501 WATSON WAY 1529302003 Front F 1529302003 Front F 1512 WATSON WAY 1529302004 Front F 1510 WATSON WAY 1529302004 Front F 1510 WATSON WAY 1529302000 Front F 1529302000 Front F	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	97.00 0.92 137.08 0.99 104.61	15,000 \$ 1.17 Sq Ft 7/26/2016 15,000 \$ 1.00 Sq Ft 1/21/2016 25,750	35 0 20 0 0	\$ 28846 0.00 \$ 23438	\$ 170.98	
W SLMMER 1529301004 Front F 1529301004 Front F 1501 WATSON WAY 1529302003 Front F 1512 WATSON WAY 1529302004 Front F 1510 WATSON WAY 1529302004 Front F 1510 WATSON WAY 1529302000 Front F 1410 WATSON WAY	N/A N/A N/A N/A N/A N/A N/A N/A	0.92 137.08 0.99 104.61	\$ 1.17 Sq Ft 7/26/2016 15,000 \$ 1.00 Sq Ft 1/21/2016 25,750	0 20 0 0	0.00 \$ 23438		
1529301004 Front F 408-001-120 1529302003 Front F 1529302003 Front F 1529302004 Front F 1529302004 Front F 1529302004 Front F 1501 WATSON WAY 1529302000 Front F 1529302000 Front F 1529302000 Front F	oot 149.00 N/A N/A oot 102.00 N/A N/A oot 108.00	0.99 104.61	7/26/2016 15,000 \$ 1.00 Sq Ft 1/21/2016 25,750	20 0 0	0.00 \$ 23438		
408-001-120 1501 WATSON WAY 1529302003 Front F 1529302003 Front F 1512 WATSON WAY 1529302004 Front F 1529302004 Front F 1510 WATSON WAY 1529302020 Front F 1529302020 Front F	N/A N/A oot 102.00 N/A N/A oot 108.00	0.99 104.61	15,000 \$ 1.00 Sq Ft 1/21/2016 25,750	0 0 0	\$ 23438		
1501 WATSON WAY	N/A pot 102.00 N/A N/A pot 108.00	0.99 104.61	\$ 1.00 Sq Ft 1/21/2016 25,750	0		8 207.00	
1529302003 Front F 408-001-180 1512 WATSON WAY 1529302004 Front F 408-001-190 1510 WATSON WAY 1529302000 Front F 408-001-310	oot 102.00 N/A N/A oot 108.00	104.61	1/21/2016 25,750	0		e 207.00	
408-001-190 1512 WATSON WAY 152902004 Front F 408-001-190 1510 WATSON WAY 1529302020 Front F 408-001-310	N/A N/A oot 108.00	104.61	25,750				
1512 WATSON WAY 1529902004 Front F 408-001-190 1510 WATSON WAY 152990200 Front F 408-001-310 1410 WATSON WAY	oot 108.00					\$ 307.05	
408-001-190 1510 WATSON WAY 1529302020 Front F 408-001-310 1410 WATSON WAY				0	\$ 32188		
1510 WATSON WAY 1529302020 Front F 408-001-310 1410 WATSON WAY	N/A	1.04	1/4/2016	0	0.00	\$ 300.48	
1529302020 Front F 408-001-310 1410 WATSON WAY		112.32	27,000	0			
408-001-310 1410 WATSON WAY	N/A		\$ 1.68 Sq Ft	0	\$ 33750		
1410 WATSON WAY		1.04	4/21/2016	0	0.00	\$ 156.97	
	N/A	139.36	17,500	0		l	
	N/A		\$ 0.87 Sq Ft	0	\$ 21875		
1529376002 Front F 408-002-100		1.06	7/26/2016	5	0.00	\$ 195.31	
408-002-100 601 NICKLAUS DR	N/A N/A	101.05	15,000 \$ 0.93 Sq Ft	0	\$ 19737		
1529402002 Front F		1.04	7/26/2016	5	0.00	S 158.15	
408-002-330	N/A	124.80	15,000	0	0.00	\$ 150.15	
506 NICKLAUS DR	N/A	124.00	\$ 0.83 Sq Ft	0	S 19737		
1529402009 Front F	oot 110.00	1.04	4/21/2016	0	0.00	S 349.65	
408-002-260	N/A	114.40	24,000	25	0.00		
406 NICKLAUS DR	N/A		\$ 1.45 Sq Ft	0	\$ 40000		

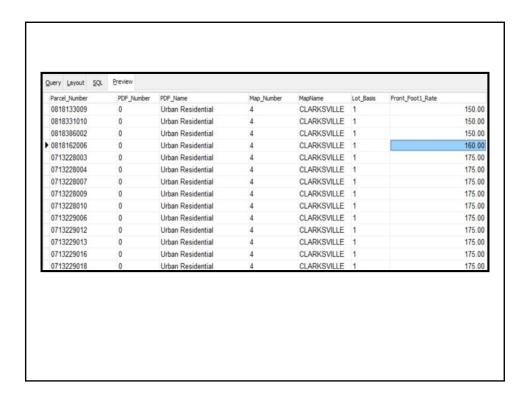


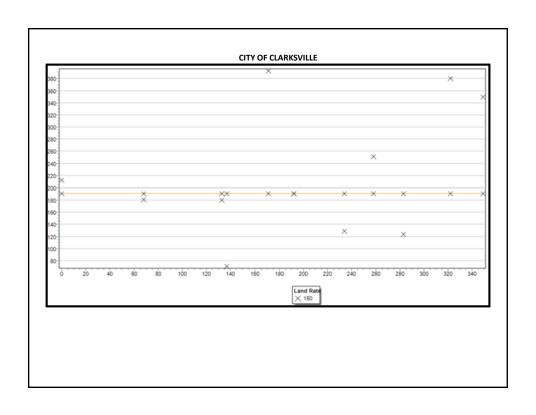
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0201127016	301-002-100	Front Foot	95.00	N/A	10/21/2016	0		177		
*************			135.00	N/A	85,000	0				
601 WILLOW DR IASPERS, ARTHUR L & SUSAN I			1.01 95.95	\$175.00 \$175.00	\$17,000	0.00				
0201128016	301-003-210	Front Foot	75.00	\$175.00 N/A	8/16/2016	0.00		292		
0201120010	301-003-210	TTOIL TOOL	140.00	N/A	111,500	0	3	292		
521 N 5TH			1.02	\$175.00	,	0				
PARCHER, KYLE A			76.50	\$175.00	\$22,300	0.00				
0201128020	301-003-170	Front Foot	75.00	N/A	7/28/2016	0	\$	418		
			140.00	N/A	160,000	0				
507 N 5TH			1.02	\$175.00		0				
LANDERS, KEITH & LANDERS, LINDSAY 0201152006		F1 F1	76.50	\$175.00 N/A	\$32,000	0.00				
0201152006	302-002-060	Front Foot	50.00 120.00	N/A N/A	9/1/2016 86.500	0	S	357		
606 N 1ST			0.97	\$150.00	00,300	0				
IOHNSON, CALEY & ROTTLER, MATTHE	W		48.50	\$150.00	\$17,300	0.00				
0201154006	302-005-050	Front Foot	50.00	N/A	10/31/2016	0	S	149		
			109.50	N/A	35,000	0				
510 N JACKSON			0.94	\$150.00		0				
JHLENHOPP, BRIAN L & WUNSCH, MELI			47.00	\$150.00	\$7,000	0.00				
0201155013	302-006-080	Front Foot	100.00	N/A	12/9/2016	5	\$	239		
501 N 2ND			120.00	N/A \$125.00	110,000	0				
BILLS, RANDY M & FRITZ, VALERIE S			97.00	\$125.00	\$22.000	0.00				
	305-001-040	Front Foot	50.00	N/A	5/31/2016	0.00		278		
020110004	303-001-040	1101111001	120.00	N/A	67,500	0	•	210		
412 N 1ST			0.97	\$150.00	0.,000	0				
LANGFRITZ, BRETT A REVOCABLE TRU	IST 1/2 INT &		48.50	\$150.00	\$13,500	0.00				
0004450000	205 204 200	French French	E0.00	\$1/A	7000040	Α.	_			

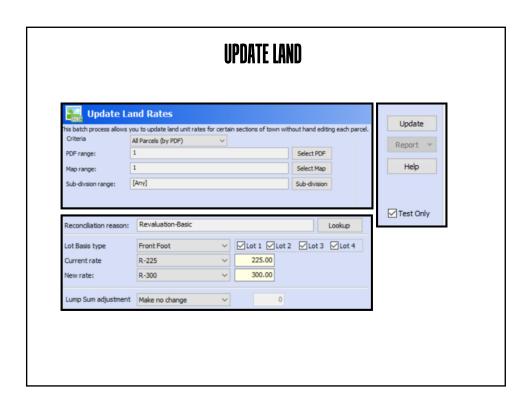


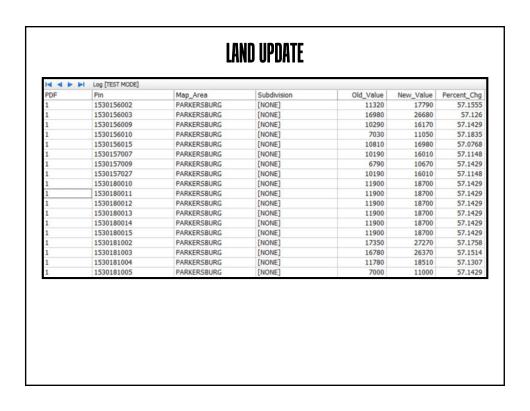
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0625207004	0	Urban Residential	0	ALLISON	1		150.0
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0625208004	0	Urban Residential	0	ALLISON	1		150.0











RUN COMPLETE ANALYSIS AFTER LAND IS SET CORRECTLY

• Poor land values can affect the Coefficient of Dispersion within a jurisdiction

