

March 18, 2016

The Honorable Sherri Ybarra
State Superintendent of Public Instruction
650 W. State Street, Room 200
Boise, Id 83720

Dear Superintendent Ybarra:

This letter is to certify the 2015 adjusted market value for the Boise School District, as required by section 63-315, Idaho Code. Attachments include the following:

- 1.) Tax Commission Rule 315, which describes procedures used in computing school district adjusted market value;
- 2.) Statistical information used in developing the adjusted market value; and
- 3.) Tax Commission rules 510 and 511, which indicates the titles of the property categories shown by number on the detailed report.

Urban renewal increment values were subtracted before computing actual and adjusted market values. As has been done for several years, value stratification was used to produce a ratio study deemed more representative of the distribution of property values in the school district. Additional supportive documentation again has been included. Complete listings of all sales used in the school district ratio study will be maintained by our agency and are available on request.

If you have any questions concerning this certification, please feel free to contact me at 334-7500, Steve Fiscus, the Division Administrator for the County Support Division, at 334-7733, or Alan Dornfest, who coordinated completion of this project, at 334-7742.

Sincerely,



Tom Katsilometes
Commissioner, State Tax Commission

cc. Steve Fiscus, County Support Division Administrator
Alan S. Dornfest, Property Tax Bureau Chief
County Auditors and Assessors
Enclosure

Calculations of Adjusted Market Values

	CATEGORY	2015 ACTUAL MARKET VALUE	RATIO*	2015 ADJUSTED MARKET VALUE	
BOISE INDEPENDENT #1	1	3,331,100		3,331,100	
All values <u>exclude</u> the personal property exemption value.	2	0		0	
	3	994,100		994,100	
	4	236,600		236,600	
	5	3,941,221		3,941,221	
	6	16,640		16,640	
	7	3,900		3,900	
	8	0		0	
	9	25,500		25,500	
	10	8,026,805		8,026,805	
	11	4,853,000		5,996,014	
	12	45,520,810		47,439,764	
	13	5,136,100		6,506,153	
	14	3,073,400		3,660,448	
	15	230,184,363		241,954,226	
	16	1,935,800		2,281,177	
	17	4,852,700		5,626,645	
	18	30,457,700		31,771,175	
	20	3,712,560,061		3,897,688,575	
	21	1,455,756,212		1,633,449,368	
	22	215,366,000		243,583,987	
	25	309,700		309,700	
	26	235,201,006		249,858,523	
	27	135,372,900		144,199,649	
	30	0		0	
	31	11,526,140		11,526,140	
	32	858,620		858,620	
	33	9,220,700		10,339,484	
	34	45,805,050		46,681,971	
	35	4,709,600		6,097,825	
	36	3,000,500		3,806,857	
	37	413,563,158		430,790,020	
	38	3,723,200		4,649,217	
	39	8,726,100		10,937,882	
	40	11,665,200		11,665,200	
	41	5,380,382,441		5,616,388,711	
	42	2,972,110,556		3,215,647,629	
	43	613,942,800		692,697,355	
	44	0		0	
	45	11,590,400		11,590,400	
	46	6,451,837		7,001,375	
	47	0		0	
	48	10,374,012		11,235,092	
	49	0		0	
	50	25,050		27,228	
	51	53,428,800		58,581,256	
	55	0		0	
	56	47,343,000		47,343,000	
	57	0		0	
	59	374,851,334		374,851,334	
	62	0		0	
	63	0		0	
	64	0		0	
	65	26,280,158		28,565,389	
	66	0		0	
	68	351,792,300		351,792,300	
	69	0		0	
	70	0		0	
	71	7,907,600		7,907,600	
	72	979,000		979,000	
	Utility Value		390,188,322		390,188,322
	TOTALS:		16,857,601,496	0.9427	17,883,050,477

SECTION I

IDAHO PROPERTY TAX ADMINISTRATIVE RULES

**Current Rules in Effect
(Includes Temporary Rules)**

IDAPA 35.01.03

**2015 EDITION
UNOFFICIAL COPY**

g. "Yield of Even-Aged Stands of Ponderosa Pine" published by the Government Printing Office for the U. S. Department of Agriculture in 1938, Technical Bulletin No. 630. (5-3-03)

h. "Second-Growth Yield, Stand, and Volume Table for the Western White Pine Type" published by the Government Printing Office for the U. S. Department of Agriculture in 1932, Technical Bulletin No. 323. (5-3-03)

i. "Manual of Surveying Instructions" published by the Federal Bureau of Land Management and the Public Land Survey System Foundation in 2009. (4-04-13)

03. Effective Date. The effective date of this rule is January 1, 2016. ()

315. USE OF RATIO STUDY TO EQUALIZE BOISE SCHOOL DISTRICT (Rule 315). Sections 63-315, 33-802(6) Idaho Code. (~~3-30-07~~)()

01. Procedures for Boise School District Ratio Studies. The ratio study conducted by the State Tax Commission to comply with the requirements of Section 63-315, Idaho Code, shall be conducted in accordance with the "Standard on Ratio Studies" referenced in Rule 006 of these rules. The following specific procedures will be used. (4-2-08)

a. Information on property sales, which meet the requirements of arm's length and market value sales, will be obtained and assembled into samples representing various primary categories, described in Subsections 130.02 through 130.06 of these rules, and secondary categories, described in Rules 510, 511, and 512 of these rules, within designations defined in Subsection 315.02 of this rule in the Boise School District. Except when sales or appraisals must be added or deleted to improve representativeness, sales used will be those occurring within the Boise School District between October 1 of the year preceding the year for which adjusted market value is to be computed and September 30 of the year for which adjusted market value is to be computed. Each sale price is to be adjusted for time and compared to market value for assessment purposes for the year for which adjusted market value is to be computed, to compute ratios to be analyzed. The State Tax Commission may use sales from extended time periods and may add appraisals when data is lacking. The State Tax Commission may delete sales when necessary to improve representativeness. (4-2-08)

b. A ratio will be determined for each sale by dividing the market value for assessment purposes of the property by the adjusted sale price or appraised value. (7-1-98)

c. A statistical analysis is to be conducted for the sales and any appraisals in each property designation described in Subsection 315.02 of this rule in the Boise School District and appropriate measures of central tendency, uniformity, reliability, and normality computed. (4-2-08)

d. With the exception of any property designations with extended time frames or added appraisals, if fewer than five (5) sales and appraisals are available, no adjustment to the taxable value of the designation will be made. (7-1-98)

e. If there are five (5) or more sales and appraisals and it is determined with reasonable statistical certainty that the property designation is not already at market value for assessment purposes, an adjusted market value will be computed for the Boise School District by dividing the taxable value for the year for which adjusted market value is to be determined by the appropriate ratio derived from the ratio study. The appropriate ratio to be used shall be the weighted mean ratio calculated from the sample for each designation, unless it can be clearly demonstrated that this statistic has been distorted by nonrepresentative ratios. In this case the median may be substituted: (4-2-08)

f. Within the Boise School District, adjusted market value or taxable value for each primary and each applicable secondary category of real, personal and operating property will be summed to produce the total adjusted market value for the Boise School District. The Boise School District taxable value will then be divided by this adjusted market value to produce the overall ratio of assessment in the Boise School District. Statewide totals are to be calculated by compiling county totals. (4-2-08)

g. Urban renewal increment values will not be included in the taxable value or the adjusted market value for the Boise School District. Upon receipt of an urban renewal agency's resolution recommending the adoption of an ordinance for termination of a revenue allocation area by December 31 of a given year, the increment value in the immediate prior year will be included in the taxable value and the adjusted market value for the Boise School District. If the resolution is received prior to the first Monday in April, the actual value for the immediate prior year shall be adjusted by adding the increment value. If any ratio study based adjustments are warranted, as provided in this rule, they shall be applied to the actual value including the increment value. If the resolution is received on or after the first Monday in April, but by September 1, a corrected certification of actual and adjusted values shall be provided as soon as practical. (4-2-08)(____)

h. "Reasonable statistical certainty," that the property designation in question is not at market value for assessment purposes, is required. Such certainty is tested using ninety percent (90%) confidence intervals about the weighted mean or median ratios. If the appropriate confidence interval includes ninety-five percent (95%) or one hundred five percent (105%), there is not "reasonable statistical certainty" that the property designation is not at market value for assessment purposes. (3-30-01)

i. Primary and secondary categories subject to adjustment following the procedure outlined in this rule and ratio study designations from which measures of central tendency used for adjustments will be derived are:

Secondary Categories	Primary Categories	Ratio Study Designations
12, 15, 18, or 20	Vacant Residential Land	Residential
10, 12, 15, 18, 20, 26, 31, 34, 37, 40, 41, 46, 47, 48, or 50	Improved Residential Property	Residential

47, 49, or 65	Manufactured Home on Leased Land	Residential
11, 13, 14, 16, 17, 21, or 22	Vacant Commercial or Industrial Land	Commercial
11, 13, 14, 16, 17, 21, 22, 27, 33, 35, 36, 38, 39, 42, 43, or 51	Improved Commercial or Industrial Property	Commercial

(3-30-07)

j. For all secondary categories, described in Rule 510, 511, or 512 of these rules but not contained in the list in Paragraph 315.01.i. of this rule, adjusted market value will equal taxable value.

(3-30-07)

k. "Appraisal" or "appraised value" refers to any State Tax Commission provided independently conducted property appraisal.

(7-1-98)

02. Use of Property Designations. In computing the ratio for the Boise School District, the State Tax Commission will designate property as residential or commercial and shall assign appropriate primary categories, described in Subsections 130.02 through 130.06 of these rules, and secondary categories, described in Rules 510, 511, and 512 of these rules, to these designations as shown in Paragraph 315.01.i. of this rule. For the Boise School District, adjusted market value shall be computed by dividing the appropriate ratio ascertained for each of these designations into the sum of the taxable values for each primary and secondary category assigned to a designation. Except as provided in Subsection 315.06 of this rule, for the taxable value in any secondary category to be included in said sum, at least one (1) observation (sale or appraisal) from that secondary category must be present in the ratio study. If the ratio for any given designation in the Boise School District indicates that the market value for assessment purposes cannot be determined with reasonable statistical certainty to differ from statutorily required market value, the taxable value shown on the Boise School District abstract(s) required pursuant to Subsection 315.04 of this rule for each of the secondary categories included in that designation shall be the adjusted market value for said designation for said school district.

(4-2-08)

03. Assessor to Identify Boise School Districts. Each county assessor will identify for the State Tax Commission which sales submitted for the ratio study are located within the Boise School District.

(4-2-08)

04. Abstracts of Value for the Boise School District. Each applicable county auditor shall provide to the State Tax Commission abstracts of the taxable value of all property within the portion of the Boise School District in that county. These abstracts shall be submitted in the same manner and at the same time as provided for county abstracts of value.

(4-2-08)

05. Urban Renewal Increment and Exemptions to be Subtracted. The taxable value of each primary or secondary category within the Boise School District shall not include the value that exceeds the value on the base assessment roll in any urban renewal district pursuant to Chapter 29, Title 50, Idaho Code, and shall not include the value of any property exempt from property tax.

(4-11-15)

06. Exception from Requirement for at Least One Observation for Use of Secondary Category in Adjusted Value Determination. Properties identified as secondary categories 10 and 31 rarely sell separately from farms and therefore do not appear in any ratio study. However, the level of assessment typically is similar to that of other rural residential property, including property in secondary categories 12, 15, 34, and 37. For any ratio study where there is an adjustment to be made to the assessed values in the residential designation, such adjustment shall be applied to any assessed value in secondary category 10, provided there is at least one (1) observation (sale) of property identified in either secondary category 12 or 15. Such adjustment shall also be applied to any assessed value in secondary category 31, provided there is at least one (1) observation (sale) of property identified in either secondary category 34 or 37. (3-30-07)

07. Certification of Values. The values required to be certified to the county clerk by the first Monday in April each year under Section 63-315, Idaho Code, shall be published on the State Tax Commission's web site or provided in an alternate format on request by the first Monday in April each year to satisfy this required certification. (3-30-07)

08. Cross References. The primary categories are described in Subsections 130.02 through 130.06 of these Rules, and the secondary categories are described in Rules 510, 511, and 512 of these rules. The requirement to add increment value following dissolution of an urban renewal revenue allocation area is found in Section 33-802(6), Idaho Code. ~~(3-30-07)()~~

626. PROPERTY EXEMPT FROM TAXATION -- CERTAIN PERSONAL PROPERTY (Rule 626).

Sections 63-105(A), 63-201, 63-302, 63-308, 63-313, 63-602Y, and 63-602KK, Idaho Code. (3-20-14)

01. Locally Assessed Property - Application Required. (3-20-14)

a. The taxpayer must file one (1) or more of the lists of taxable personal property as required by Section 63-302, Section 63-313, or Section 63-602Y, Idaho Code if the total market value of the property to be listed is greater than one hundred thousand dollars (\$100,000). The filing of said list(s) shall constitute the filing of an application for exemption. For purposes of reporting personal property, the value is to be based on market value, not book value. (3-20-14)

b. Taxpayers establishing initial eligibility for the exemption provided in Section 63-602KK(2), Idaho Code, may in lieu of a list, file only an application attesting to ownership of otherwise taxable personal property having a cost of one hundred thousand dollars (\$100,000) or less. In providing such cost, newly acquired personal property items acquired at a price of three thousand dollars (\$3,000) or less, that are exempt pursuant to Section 63-602KK(1), Idaho Code, shall not be included. The application must be filed no later than April 15th of the first year for which the exemption is claimed. (3-20-14)

02. Locally Assessed Property - Taxpayers' Election of Property Location.(3-20-14)

a. Multiple Locations Within County. In cases where the taxpayer has personal

04. Cross Reference. See Rule 115 of these rules for requirements to submit city, Boise School District, and special district or unit of government abstracts. For the descriptions of the categories used to test for equalization, see Subsections 130.02 through 130.06 of these rules. For descriptions of secondary categories used to list and report land values, see Rule 510 of these rules, used to list and report the value of improvements, see Rule 511 of these rules, or used to list and report all property values other than that for land or improvements, see Rule 512 of these rules. For information relating to notification of corrections to erroneous levies, see Sections 63-809 and 63-810, Idaho Code, and Rule 809 of these rules. (3-29-12)

510. SECONDARY CATEGORIES FOR LAND - LISTING AND REPORTING (RULE 510).

Section 63-509, Idaho Code. County assessors will use the secondary categories described in the following subsections, indicated by numbers, to list land values on the valuation assessment notices under Sections 63-301 and 63-308, Idaho Code. County assessors will use these secondary categories described in the following subsections, indicated by numbers, and the secondary categories described in the following paragraphs, indicated by letters, to report land values to the State Tax Commission on the abstracts under Section 63-509, Idaho Code, and Rule 509 of these rules. For all of the above listed functions, assign all appropriate secondary land categories to parcels of property put to multiple uses. (4-2-08)

01. Secondary Category 1 - Irrigated Agricultural Land. Irrigated land and only such irrigated land eligible for and granted the partial exemption for the current year's assessment roll as actively devoted to agriculture. (See Sections 63-604 and 63-602K, Idaho Code, and Rule 645 of these rules.) Only place land meeting the definition of "land actively devoted to agriculture" under Section 63-604, Idaho Code, or the requirements for "wildlife habitat" or "conservation agreement" under Section 63-605, Idaho Code, for the current assessment year in this secondary category. This irrigated land must be capable of and normally producing harvestable crops and may be located inside or outside the boundaries of a subdivision without restrictions on such use or the boundaries of an incorporated city. (3-30-07)

02. Secondary Category 2 - Irrigated Grazing Land. Irrigated land and only such irrigated land eligible for and granted the partial exemption for the current year's assessment roll as actively devoted to agriculture. (See Sections 63-604 and 63-602K, Idaho Code, and Rule 645 of these rules.) Only place land meeting the definition of "land actively devoted to agriculture" under Section 63-604, Idaho Code, or the requirements for "wildlife habitat" or "conservation agreement" under Section 63-605, Idaho Code, for the current assessment year in this secondary category. This irrigated land must be used for grazing and not normally capable of producing harvestable crops and may be located inside or outside the boundaries of a subdivision without restrictions on such use or the boundaries of an incorporated city. (3-30-07)

03. Secondary Category 3 - Non-Irrigated Agricultural Land. Land and only such land eligible for and granted the partial exemption for the current year's assessment roll as actively devoted to agriculture. (See Sections 63-604 and 63-602K, Idaho Code, and Rule 645 of these rules.) Only place land meeting the definition of "land actively devoted to agriculture" under Section 63-604, Idaho Code, or the requirements for "wildlife habitat" or "conservation

agreement” under Section 63-605, Idaho Code, for the current assessment year in this secondary category. This non-irrigated land must be capable of and normally producing harvestable crops without man-made irrigation and may be located inside or outside the boundaries of a subdivision without restrictions on such use or the boundaries of an incorporated city. (3-30-07)

04. Secondary Category 4 - Meadow Land. Land and only such land eligible for and granted the partial exemption for the current year's assessment roll as actively devoted to agriculture. (See Sections 63-604 and 63-602K, Idaho Code, and Rule 645 of these rules.) Only place land meeting the definition of “land actively devoted to agriculture” under Section 63-604, Idaho Code, or the requirements for “wildlife habitat” or “conservation agreement” under Section 63-605, Idaho Code, for the current assessment year in this secondary category. This meadow land must be capable of lush production of grass and may be located inside or outside the boundaries of a subdivision without restrictions on such use or the boundaries of an incorporated city. (3-30-07)

05. Secondary Category 5 - Dry Grazing Land. Land and only such land eligible for and granted the partial exemption for the current year's assessment roll as actively devoted to agriculture. (See Sections 63-604 and 63-602K, Idaho Code, and Rule 645 of these rules.) Only place land meeting the definition of “land actively devoted to agriculture” under Section 63-604, Idaho Code, or the requirements for “wildlife habitat” or “conservation agreement” under Section 63-605, Idaho Code, for the current assessment year in this secondary category. This land must be capable of supporting grasses and not normally capable of supporting crops on regular rotation and may be located inside or outside the boundaries of a subdivision without restrictions on such use or the boundaries of an incorporated city. (3-30-07)

06. Secondary Category 6 - Productivity Forestland. All land and only such land designated by the owner for assessment, appraisal, and taxation under Section 63-1703(a), Idaho Code, for the current year's assessment roll. This land must be assessed as forest land under the productivity option and may be located inside or outside the boundaries of an incorporated city. Also included is all land assessed under Section 63-1704, Idaho Code. (3-30-07)

07. Secondary Category 7 - Bare Forestland. All land and only such land designated by the owner for assessment, appraisal, and taxation under Section 63-1703(b), Idaho Code, for the current year's assessment roll. This land must be assessed as bare land with the yield tax option and may be located inside or outside the boundaries of an incorporated city. (3-30-07)

08. Secondary Category 8. Not presently used. (4-4-13)

09. Secondary Category 9 - Patented Mineral Land. All land used solely for mines and mining claims and only the part of such land not used for other than mining purposes for the current year's assessment roll. This land may be located inside or outside the boundaries of an incorporated city. See Section 63-2801, Idaho Code. (3-30-07)

10. Secondary Category 10 - Homesite Land. Rural non-subdivided land being utilized for homesites with secondary categories 1 through 9. Note: This land is always land with improvements located on it since land with no improvements should be in one (1) or more of categories 1 through 9. (4-2-08)

11. Secondary Category 11 - Recreational Land. Rural land used in conjunction with recreation but not individual homesites. (3-30-07)

a. Secondary Category 11 - Vacant Recreational Land. Vacant rural land used for recreational purposes but not individual homesites or in a properly recorded subdivision.(3-30-07)

b. Secondary Category 11 - Improved Recreational Land. Rural land with improvements, including exempt improvements, used for recreational purposes on that land but not individual homesites or in a properly recorded subdivision. (3-30-07)

12. Secondary Category 12 - Rural Residential Tracts. Rural residential land not in a properly recorded subdivision. (3-30-07)

a. Secondary Category 12 - Vacant Rural Residential Tracts. Vacant rural land used for residential purposes but not in a properly recorded subdivision. (3-30-07)

b. Secondary Category 12 - Improved Rural Residential Tracts. Rural land with improvements, including exempt improvements, used for residential purposes on that land but not in a properly recorded subdivision. (3-30-07)

13. Secondary Category 13 - Rural Commercial Tracts. Rural commercial land not in a properly recorded subdivision. (3-30-07)

a. Secondary Category 13 - Vacant Rural Commercial Tracts. Vacant rural land used for commercial purposes but not in a properly recorded subdivision. (3-30-07)

b. Secondary Category 13 - Improved Rural Commercial Tracts. Rural land with improvements, including exempt improvements, used for commercial purposes on that land but not in a properly recorded subdivision. (3-30-07)

14. Secondary Category 14 - Rural Industrial Tracts. Rural industrial land not in a properly recorded subdivision. (3-30-07)

a. Secondary Category 14 - Vacant Rural Industrial Tracts. Vacant rural land used for industrial purposes but not in a properly recorded subdivision. (3-30-07)

b. Secondary Category 14 - Improved Rural Industrial Tracts. Rural land with improvements, including exempt improvements, used for industrial purposes on that land but not in a properly recorded subdivision. (3-30-07)

15. Secondary Category 15 - Rural Residential Subdivisions. Rural residential land in a properly recorded subdivision. (3-30-07)

a. Secondary Category 15 - Vacant Rural Residential Subdivisions. Vacant rural land used for residential purposes and in a properly recorded subdivision. (3-30-07)

b. Secondary Category 15 - Improved Rural Residential Subdivisions. Rural land with improvements, including exempt improvements, used for residential purposes on that land and in a properly recorded subdivision. Also use this category for rural homesites within subdivisions when the remaining acreage qualifies as actively devoted to agriculture under Section 63-604, Idaho Code, or has been designated forestland under Chapter 17, Title 63, Idaho Code. (4-2-08)

16. Secondary Category 16 - Rural Commercial Subdivisions. Rural commercial land in a properly recorded subdivision. (3-30-07)

a. Secondary Category 16 - Vacant Rural Commercial Subdivisions. Vacant rural land used for commercial purposes and in a properly recorded subdivision. (3-30-07)

b. Secondary Category 16 - Improved Rural Commercial Subdivisions. Rural land with improvements, including exempt improvements, used for commercial purposes on that land and in a properly recorded subdivision. (3-30-07)

17. Secondary Category 17 - Rural Industrial Subdivisions. Rural industrial land in a properly recorded subdivision. (3-30-07)

a. Secondary Category 17 - Vacant Rural Industrial Subdivisions. Vacant rural land used for industrial purposes and in a properly recorded subdivision. (3-30-07)

b. Secondary Category 17 - Improved Rural Industrial Subdivisions. Rural land with improvements, including exempt improvements, used for industrial purposes on that land and in a properly recorded subdivision. (3-30-07)

18. Secondary Category 18 - Other Land. Land not compatible with other secondary categories. (3-30-07)

a. Secondary Category 18 - Vacant Other Land. Vacant land not compatible with other secondary categories. (3-30-07)

b. Secondary Category 18 - Improved Other Land. Land with improvements, including exempt improvements, on that land but not compatible with other secondary categories. (3-30-07)

19. Secondary Category 19 - Waste. Public Rights-of-Way includes roads, ditches, and canals. Use this secondary category to account for total acres of land ownership. Only list acres, not value, in this secondary category on the abstract. (3-30-07)

20. Secondary Category 20 - Residential Lots or Acreages. Land used for residential purposes and inside city limits. (3-30-07)

a. Secondary Category 20 - Vacant Residential Lots Or Acreages. Vacant land used for residential purposes and inside city limits. (3-30-07)

b. Secondary Category 20 - Improved Residential Lots Or Acreages. Land with improvements, including exempt improvements, used for residential purposes on that land and inside city limits. Also use this category for urban homesites when the remaining acreage qualifies as actively devoted to agriculture under Section 63-604, Idaho Code, or has been designated forestland under Chapter 17, Title 63, Idaho Code. (4-2-08)

21. Secondary Category 21 - Commercial Lots or Acreages. Land used for commercial purposes and inside city limits. (3-30-07)

a. Secondary Category 21 - Vacant Commercial Lots Or Acreages. Vacant land used for commercial purposes and inside city limits. (3-30-07)

b. Secondary Category 21 - Improved Commercial Lots Or Acreages. Land with improvements, including exempt improvements, used for commercial purposes on that land and inside city limits. (3-30-07)

22. Secondary Category 22 - Industrial Lots or Acreages. Land used for industrial purposes and inside city limits. (3-30-07)

a. Secondary Category 22 - Vacant Industrial Lots Or Acreages. Vacant land used for industrial purposes and inside city limits. (3-30-07)

b. Secondary Category 22 - Improved Industrial Lots Or Acreages. Land with improvements, including exempt improvements, used for industrial purposes on that land and inside city limits. (3-30-07)

23. Secondary Category 25 - Common Area Vacant Land. Common area vacant land not included in individual property assessments. (3-30-07)

24. Secondary Category 45 - Utility System Vacant Land. Vacant land used for locally assessed utility systems not under the jurisdiction of the State Tax Commission for appraisal. (3-30-07)

25. Secondary Category 57 - Equities In Vacant Land Purchased From the State. For identification purposes under Section 63-211, Idaho Code, vacant land purchased from the state under contract. (3-30-07)

26. Secondary Category 81 - Exempt Land. Category 81 is for county use to keep an inventory, including acreage, of exempt land. (3-30-07)

27. Cross Reference. For descriptions of secondary categories used to list values for improvements, see Rule 511 of these rules, or used to list property values other than that for land or improvements, see Rule 512 of these rules. For the descriptions of primary categories and the assignment of secondary categories therein, see Subsections 130.02 through 130.06 of these rules. (3-30-07)

511. SECONDARY CATEGORIES FOR IMPROVEMENTS - LISTING AND REPORTING (RULE 511).

Section 63-509, Idaho Code. County assessors will use the following secondary categories to list improved property values on the valuation assessment notice under Sections 63-301 and 63-308, Idaho Code, and to report improved property values to the State Tax Commission on the abstracts under Section 63-509, Idaho Code, and Rule 509 of these rules. For all of the above listed functions, assign all appropriate secondary improvement categories to parcels of property put to multiple uses. (4-2-08)

01. Secondary Category 25 - Common Area Land and Improvements. Common area land and improvements on that land not included in individual property assessments.(3-30-07)

02. Secondary Category 26 - Residential Condominiums. Land and improvements included in individual assessments of condominiums or townhouses and used for residential purposes. (3-30-07)

03. Secondary Category 27 - Commercial or Industrial Condominiums. Land and improvements included in individual assessments of condominiums and used for commercial or industrial purposes. (3-30-07)

04. Secondary Category 30 - Improvements. Improvements, other than residential, located on secondary category 20. (3-30-07)

05. Secondary Category 31 - Improvements. Improvements used for residential purposes and located on secondary category 10. (3-30-07)

06. Secondary Category 32 - Improvements. Improvements, other than residential, located on secondary categories 1 through 12 and 15. (3-30-07)

07. Secondary Category 33 - Improvements. Improvements used in conjunction with recreation but not associated with homesites and located on secondary category 11. (3-30-07)

08. Secondary Category 34 - Improvements. Improvements used for residential purposes and located on secondary category 12. (3-30-07)

09. Secondary Category 35 - Improvements. Improvements used for commercial purposes and located on secondary category 13. (3-30-07)

10. Secondary Category 36 - Improvements. Improvements used for industrial purposes and located on secondary category 14. (3-30-07)

11. Secondary Category 37 - Improvements. Improvements used for residential purposes and located on secondary category 15. (3-30-07)

12. Secondary Category 38 - Improvements. Improvements used for commercial

purposes and located on secondary category 16. (3-30-07)

13. Secondary Category 39 - Improvements. Improvements used for industrial purposes and located on secondary category 17. (3-30-07)

14. Secondary Category 40 - Improvements. Improvements located on secondary category 18. (3-30-07)

15. Secondary Category 41 - Improvements. Improvements used for residential purposes and located on secondary category 20. (3-30-07)

16. Secondary Category 42 - Improvements. Improvements used for commercial purposes and located on secondary category 21. (3-30-07)

17. Secondary Category 43 - Improvements. Improvements used for industrial purposes and located on secondary category 22. (3-30-07)

18. Secondary Category 44. Not presently used. (4-4-13)

19. Secondary Category 45 - Utility System Land and Improvements. Locally assessed land and improvements used as utility systems and not under the jurisdiction of the State Tax Commission for appraisal. (3-30-07)

20. Secondary Category 46 - Manufactured Housing. Structures transportable in one (1) or more sections, built on a permanent chassis, for use with or without permanent foundation located on land under the same ownership as the manufactured home but assessed separate from the land. Include any manufactured home located on land under the same ownership as the manufactured home on which a statement of intent to declare as real property has been filed but becomes effective the following year. (3-30-07)

21. Secondary Category 47 - Improvements to Manufactured Housing. Additions not typically moved with manufactured housing. (3-30-07)

22. Secondary Category 48 - Manufactured Housing. Manufactured housing permanently affixed to land under the same ownership as the manufactured home and on which a statement of intent to declare as real property has been filed and has become effective. (3-30-07)

23. Secondary Category 49 - Manufactured Housing. Manufactured housing permanently affixed to leased land and on which a statement of intent to declare as real property has been filed and has become effective. (3-30-07)

24. Secondary Category 50 - Residential Improvements on Leased Land. Improvements used for residential purposes and located on leased land, including railroad rights-of-way under separate ownership, exempt land, or any other land under different ownership than the improvements. (4-4-13)

25. Secondary Category 51 - Commercial or Industrial Improvements on Leased Land. Improvements used for commercial or industrial purposes and located on leased land, including railroad rights-of-way under separate ownership, exempt land, or any other land under different ownership than the improvements. (4-4-13)

26. Secondary Category 57 - Equities in Land With Improvements Purchased From the State. Land with the improvements on that land that are purchased from the state under contract. (3-30-07)

27. Secondary Category 60. Not presently used. (4-4-13)

28. Secondary Category 61. Not presently used. (4-4-13)

29. Secondary Category 62. Not presently used. (4-4-13)

30. Secondary Category 65 - Manufactured Housing. Manufactured housing not designated real property and located on exempt, rented or leased land under separate ownership. Include any manufactured home located on exempt, rented or leased land on which a statement of intent to declare as real property has been filed but becomes effective the following year. (3-30-07)

31. Secondary Category 69 - Recreational Vehicles. Unlicensed recreational vehicles. (3-30-07)

32. Secondary Category 81 - Exempt Improvements. Category 81 is for county use to keep an inventory of exempt improvements. (3-30-07)

33. Cross Reference. For descriptions of secondary categories used to list land values, see Rule 510 of these rules, or used to list property values other than that for land or improvements, see Rule 512 of these rules. For the descriptions of primary categories and the assignment of secondary categories therein, see Subsections 130.02 through 130.06 of these rules. (3-30-07)

512. SECONDARY CATEGORIES, OTHER THAN LAND OR IMPROVEMENTS - LISTING AND REPORTING (RULE 512).

Section 63-509, Idaho Code

County assessors will use the following secondary categories to list property values, other than that for land or improvements, on assessment notices under Sections 63-301 and 63-308, Idaho Code, and will use these secondary categories to report values for property, other than land or improvements, to the state tax commission on the abstracts under Section 63-509, Idaho Code, and Rule 509 of these rules. (3-30-07)

01. Secondary Category 45 - Utility System Personal Property. Personal property that is part of locally assessed utility systems not under the jurisdiction of the state tax commission for appraisal. (3-30-07)

School District 1 - 2015 - Residential Properties Analysis

Residential Properties

Total AV	\$14,031,432,100
Average AV	\$201,093
Standard Deviation of AV	\$140,231

Residential Value Group Statistics

Value Group	(Sold and Unsold) Average Assessed Value	(Sold and Unsold) Stdev of Assessed Value	Weighted Mean Sales Ratio	Stdev (Ratio)	Lower 90% CI around the Weighted Mean Ratio	Upper 90% CI around the Weighted Mean Ratio	Sales Counts from Current Ratio Study Data files	Sales - Outliers: Value, Z-Score of 3 or more	Sales - Outliers: Ratio, Z-Score of 3 or more	Total Sales Used by Value Group
1	\$100,282	\$49,436	92.00%	14.40%	81.30%	92.61%	1,445	0	43	1,402
2	\$175,461	\$12,975	93.98%	11.55%	83.37%	94.59%	1,100	0	7	1,093
3	\$233,244	\$20,481	92.50%	11.26%	81.87%	93.19%	805	0	5	800
4	\$322,747	\$32,897	94.81%	10.65%	94.14%	95.48%	738	0	6	732
5	\$554,551	\$207,840	93.19%	11.49%	82.16%	94.22%	393	4	4	385
Total Sales Available							3,743	4	65	3,674

Value Group	(Sold and Unsold) Parcel Count from data file	(Sold and Unsold) Total AV from data file	(Sold and Unsold) Adjusted Total AV from data file with Outlier (V/C)	(Sold and Unsold) 3 SD +/- OUTLIER, Adjusted Total AV from data file without Outliers	
1	27,998	\$2,807,688,400	\$3,051,835,217	\$3,051,835,217	<== AV adjusted by Weighted Mean Sales Ratio
2	15,993	\$2,806,143,300	\$2,985,894,126	\$2,985,894,126	<== AV adjusted by Weighted Mean Sales Ratio
3	12,032	\$2,806,395,400	\$3,033,940,973	\$3,033,940,973	<== AV adjusted by Weighted Mean Sales Ratio
4	8,695	\$2,806,288,200	\$2,806,288,200	\$2,806,288,200	<== No adjustment to AV, Value Group is in compliance.
5	5,058	\$2,804,916,800	\$3,009,890,332	\$2,999,582,897	<== AV adjusted by Weighted Mean Sales Ratio
		\$14,031,432,100	\$14,887,848,848	\$14,877,541,414	

POPULATION (Sold and Unsold) Outlier Review - Based on Value

Value Group	# >3 SD	# >4 SD	# >5 SD	# >6 SD	# >7 SD	# >8 SD
1	0	0	0	0	0	0
2	0	0	0	0	0	0
3	0	0	0	0	0	0
4	0	0	0	0	0	0
5	92	49	25	13	10	7
\$ AV of Outliers	\$141,049,900	\$87,021,600	\$51,451,800	\$31,171,900	\$25,688,600	\$19,499,400

Value Group	# >9 SD	# >10 SD	# >15 SD	Value of Outliers with Std. Score >= 3
1	0	0	0	\$0
2	0	0	0	\$0
3	0	0	0	\$0
4	0	0	0	\$0
5	6	6	0	\$141,049,900
\$ AV of Outliers	\$17,142,200	\$17,142,200	\$0	

School District 1 - 2015 - Residential Properties Analysis

Residential

POPULATION (Sold and Unsold) Statistics

Average Assessed Value	Stdev of Assessed Value	Weighted Mean Sales Ratio	Stdev (Ratio)	Lower 90% CI around the Weighted Mean Ratio	Upper 90% CI around the Weighted Mean Ratio	Sales Counts from Current Ratio Study Data files	Sales that are Value Outliers, Z-Score of 3 or more	Sales that are Ratio Outliers, Z-Score of 3 or more
\$201,093	\$140,231	93.65%	12.31%	93.32%	93.98%	4,481	68	67
						Sales Used	4,346	

Parcel Count	Total AV
69,776	\$14,031,432,100

	# >3 SD	# >4 SD	# >5 SD	# >6 SD	# >7 SD	# >8 SD
	1,131	574	277	160	89	57
\$ AV of Outliers	\$951,804,500	\$572,454,500	\$327,935,800	\$215,709,200	\$137,511,400	\$97,850,100

	# >9 SD	# >10 SD	# >15 SD	# >20 SD	# >30 SD	# >40 SD	Value of Outliers with Std. Score >= 3
	39	24	7	0	0	0	\$951,804,500
\$ AV of Outliers	\$72,730,700	\$49,854,400	\$19,499,400	\$0	\$0	\$0	

School District 1 - 2015 - Residential Properties Analysis

Residential Properties
Sales

Categories in Ratio Study	Abstract Category	Total AV	Average AV	Standard Deviation AV	Sales Count	Sales Count after Value Outlier Removed used in Value Group Studies	Sales Count after Value Group Outlier Removed - Count used in Population Study
12	12	\$834,820	\$278,273	\$9,653	4	4	3
15	15	\$1,238,200	\$95,246	\$5,410	13	13	13
18	18	\$67,300	\$67,300	\$1,005	1	1	1
20	20	\$13,711,600	\$118,203	\$23,561	116	116	116
26	26	\$34,838,335	\$180,510	\$44,188	196	196	193
1234	34	\$3,049,200	\$277,200	\$14,753	11	11	11
1537	37	\$79,886,392	\$265,403	\$73,342	305	305	301
2041	41	\$856,604,801	\$230,704	\$146,278	3,773	3,769	3,713
2046	46	\$1,062,400	\$66,400	\$4,144	16	16	16
2048	48	\$2,036,400	\$92,584	\$6,951	22	22	22
50	50	\$160,255	\$160,255	\$2,394	1	1	1
65	65	\$2,126,668	\$23,370	\$4,313	91	91	91
					4,549	4,545	4,481

Categories in Ratio Study	Total AV from Sales	Sales - Value Group 1 Only Count	From Sales data file Total AV	Sales - Value Group 2 Only Count	From Sales data file Total AV	Sales - Value Group 3 Only Count	From Sales data file Total AV	Sales - Value Group 4 Only Count	From Sales data file Total AV	Sales - Value Group 5 Only Count	From Sales data file Total AV
12	\$834,820	2	\$268,290	0	\$0	0	\$0	0	\$0	1	\$626,620
15	\$1,238,200	13	\$1,238,200	0	\$0	0	\$0	0	\$0	0	\$0
18	\$67,300	1	\$67,300	0	\$0	0	\$0	0	\$0	0	\$0
20	\$13,711,600	82	\$5,791,600	14	\$2,515,700	15	\$3,487,600	3	\$1,605,100	2	\$836,800
26	\$34,838,335	182	\$11,812,800	36	\$6,358,887	33	\$7,598,200	11	\$3,581,200	11	\$5,277,548
1234	\$3,049,200	0	\$0	4	\$741,600	3	\$662,900	1	\$317,900	3	\$1,326,900
1537	\$79,886,392	38	\$5,187,800	72	\$12,719,867	72	\$18,924,800	80	\$28,670,566	32	\$16,264,063
2041	\$856,604,801	1083	\$138,273,801	670	\$170,331,224	682	\$158,485,778	634	\$266,921,757	344	\$180,582,951
2046	\$1,062,400	16	\$1,062,400	0	\$0	0	\$0	0	\$0	0	\$0
2048	\$2,036,400	19	\$1,533,786	3	\$502,700	0	\$0	0	\$0	0	\$0
50	\$160,255	0	\$0	1	\$160,255	0	\$0	0	\$0	0	\$0
65	\$2,126,668	91	\$2,126,668	0	\$0	0	\$0	0	\$0	0	\$0
	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
		1,445		1,100		805		738		393	

School District 1 - 2015 - Residential Properties Analysis

Residential Properties

POPULATION (Sold and Unsold) Distribution

Abstract Category	Total AV	Category in Value Group 1 as % of Population, based on Value	Category in Value Group 2 as % of Population, based on Value	Category in Value Group 3 as % of Population, based on Value	Category in Value Group 4 as % of Population, based on Value	Category in Value Group 5 as % of Population, based on Value
12	\$49,412,200	0.0667%	0.0443%	0.0782%	0.0592%	0.1036%
15	\$274,799,200	0.2656%	0.4495%	0.5852%	0.4189%	0.2293%
18	\$30,457,700	0.0779%	0.0196%	0.0164%	0.0291%	0.0741%
20	\$4,486,309,000	7.7494%	5.6656%	6.0669%	5.6863%	5.7850%
26	\$387,167,300	1.2085%	0.3640%	0.5253%	0.2902%	0.3504%
34	\$61,813,900	0.0956%	0.0252%	0.0739%	0.0903%	0.2416%
37	\$639,066,200	0.3498%	0.8456%	1.2967%	1.3390%	0.7235%
40	\$11,739,800	0.0573%	0.0000%	0.0000%	0.0053%	0.0211%
41	\$8,026,396,100	9.7872%	11.5503%	11.3249%	12.0809%	12.4597%
46	\$9,054,900	0.0614%	0.0022%	0.0002%	0.0007%	0.0000%
48	\$16,792,300	0.1028%	0.0127%	0.0022%	0.0000%	0.0020%
50	\$50,100	0.0004%	0.0000%	0.0000%	0.0000%	0.0000%
65	\$38,373,400	0.2735%	0.0000%	0.0000%	0.0000%	0.0000%
	\$0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	\$0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	\$0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	\$0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Abstract Category	Divisor	Value Group 1 Weight	Value Group 2 Weight	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 1 - Residential Property	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 2 - Residential Property	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 3 - Residential Property	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 4 - Residential Property	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 5 - Residential Property
12	0.9200	0.0006	0.9994	0.9200	0.9398	0.9250	1.0000	1.0000
15	0.9200	0.0024	0.9976	0.9200	0.9398	0.9250	1.0000	1.0000
18	0.9200	0.0007	0.9993	0.9200	0.9398	0.9250	1.0000	1.0000
20	0.9200	0.0713	0.9287	0.9200	0.9398	0.9250	1.0000	1.0000
26	0.9200	0.0111	0.9889	0.9200	0.9398	0.9250	1.0000	1.0000
34	0.9200	0.0001	0.9999	0.9200	0.9398	0.9250	1.0000	1.0000
37	0.9200	0.0032	0.9968	0.9200	0.9398	0.9250	1.0000	1.0000
40	1.0000	0.0979	0.9021	1.0000	1.0000	1.0000	1.0000	1.0000
41	0.9200	0.0900	0.9100	0.9200	0.9398	0.9250	1.0000	1.0000
46	0.9200	0.0006	0.9994	0.9200	0.9398	0.9250	1.0000	1.0000
48	0.9200	0.0009	0.9991	0.9200	0.9398	0.9250	1.0000	1.0000
50	0.9200	0.0000	1.0000	0.9200	0.9398	0.9250	1.0000	0.9319
65	0.9200	0.0025	0.9975	0.9200	1.0000	1.0000	1.0000	1.0000

School District 1 - 2015 - Residential Properties Analysis

**Residential Properties
POPULATION (Sold and Unsold) AV**

Only those categories affected by ratio study results are shown.

Abstract Category	Total AV (Value Outliers Removed)	AV attributed to VG 1	Value of Outliers in Value Group 1	AV attributed to VG 2	Value of Outliers in Value Group 2	AV attributed to VG 3	Value of Outliers in Value Group 3	AV attributed to VG 4	Value of Outliers in Value Group 4	AV attributed to VG 5	Value of Outliers in Value Group 5	Total Value of Value Group Outliers
12	\$47,793,300	\$9,355,100	\$0	\$6,210,800	\$0	\$10,974,800	\$0	\$8,313,400	\$0	\$14,558,100	\$1,618,900	\$1,618,900
15	\$274,799,200	\$37,261,200	\$0	\$63,065,600	\$0	\$83,512,200	\$0	\$58,783,100	\$0	\$32,177,100	\$0	\$0
18	\$28,828,700	\$10,935,500	\$0	\$2,750,500	\$0	\$2,298,800	\$0	\$4,078,700	\$0	\$10,394,200	\$1,629,000	\$1,629,000
20	\$4,486,309,000	\$1,087,368,800	\$0	\$935,284,300	\$0	\$854,075,100	\$0	\$797,874,300	\$0	\$811,716,500	\$0	\$0
26	\$385,791,800	\$169,571,600	\$0	\$53,878,400	\$0	\$73,841,200	\$0	\$40,713,500	\$0	\$49,162,600	\$1,375,500	\$1,375,500
34	\$61,813,900	\$1,336,500	\$0	\$3,534,900	\$0	\$10,367,300	\$0	\$12,674,100	\$0	\$33,899,100	\$0	\$0
37	\$639,066,200	\$49,076,000	\$0	\$118,655,400	\$0	\$181,941,600	\$0	\$187,882,000	\$0	\$101,511,200	\$0	\$0
40	\$8,784,700	\$8,040,500	\$0	\$0	\$0	\$0	\$0	\$744,200	\$0	\$2,955,100	\$2,955,100	\$2,955,100
41	\$8,026,396,100	\$1,373,290,200	\$0	\$1,620,670,000	\$0	\$1,589,042,400	\$0	\$1,695,124,400	\$0	\$1,748,269,100	\$0	\$0
46	\$9,054,900	\$8,611,400	\$0	\$315,400	\$0	\$27,600	\$0	\$100,500	\$0	\$0	\$0	\$0
48	\$16,792,300	\$14,426,100	\$0	\$1,778,000	\$0	\$314,400	\$0	\$0	\$0	\$273,800	\$0	\$0
50	\$50,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	\$38,373,400	\$38,373,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total AV**	\$14,023,853,600	\$2,807,688,400	\$0	\$2,806,143,300	\$0	\$2,806,395,400	\$0	\$2,806,288,200	\$0	\$2,804,916,800	\$7,578,500	\$7,578,500
** Value of Outliers Removed		\$2,807,688,400		\$2,806,143,300		\$2,806,395,400		\$2,806,288,200		\$2,812,495,300		

Abstract Category	Adjusted Total AV	Adjusted AV for VG 1	Value of Outliers - VG 1	Adjusted AV for VG 2	Value of Outliers - VG 2	Adjusted AV for VG 3	Value of Outliers - VG 3	Adjusted AV for VG 4	Value of Outliers - VG 4	Adjusted AV for VG 5	Value of Outliers - VG 5	Total Value of Value Group Outliers
12	\$49,894,476	\$10,168,587	\$0	\$6,608,640	\$0	\$11,864,649	\$0	\$8,313,400	\$0	\$12,939,200	\$1,618,900	\$1,618,900
15	\$289,850,305	\$40,501,304	\$0	\$67,105,342	\$0	\$90,283,459	\$0	\$58,783,100	\$0	\$32,177,100	\$0	\$0
18	\$30,142,186	\$11,886,413	\$0	\$2,926,687	\$0	\$2,485,189	\$0	\$4,078,700	\$0	\$8,765,200	\$1,629,000	\$1,629,000
20	\$4,710,022,013	\$1,181,911,738	\$0	\$995,195,041	\$0	\$923,324,432	\$0	\$797,874,300	\$0	\$811,716,500	\$0	\$0
26	\$409,975,526	\$184,316,957	\$0	\$57,329,645	\$0	\$79,826,324	\$0	\$40,713,500	\$0	\$47,787,100	\$1,375,500	\$1,375,500
34	\$62,997,316	\$1,454,891	\$0	\$3,761,332	\$0	\$11,207,862	\$0	\$12,674,100	\$0	\$33,899,100	\$0	\$0
37	\$665,686,312	\$53,343,478	\$0	\$126,256,012	\$0	\$196,693,622	\$0	\$187,882,000	\$0	\$101,511,200	\$0	\$0
40	\$8,784,700	\$8,040,500	\$0	\$0	\$0	\$0	\$0	\$744,200	\$0	\$2,955,100	\$2,955,100	\$2,955,100
41	\$8,378,467,848	\$1,492,706,739	\$0	\$1,724,483,933	\$0	\$1,717,883,676	\$0	\$1,695,124,400	\$0	\$1,748,269,100	\$0	\$0
46	\$9,826,159	\$9,360,217	\$0	\$335,803	\$0	\$29,838	\$0	\$100,500	\$0	\$0	\$0	\$0
48	\$18,186,127	\$15,680,543	\$0	\$1,881,882	\$0	\$339,882	\$0	\$0	\$0	\$273,800	\$0	\$0
50	\$54,457	\$54,457	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	\$41,710,217	\$41,710,217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adjusted Total AV	\$14,674,507,643	\$3,051,136,043	\$0	\$2,985,894,126	\$0	\$3,033,940,973	\$0	\$2,806,288,200	\$0	\$2,797,338,300	\$7,578,500	\$7,578,500
AV of Value Outliers	\$7,578,500											

Estimated Adjusted Total AV, including Outliers	\$14,682,176,143
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School District 1 - 2015 - Residential Properties Analysis

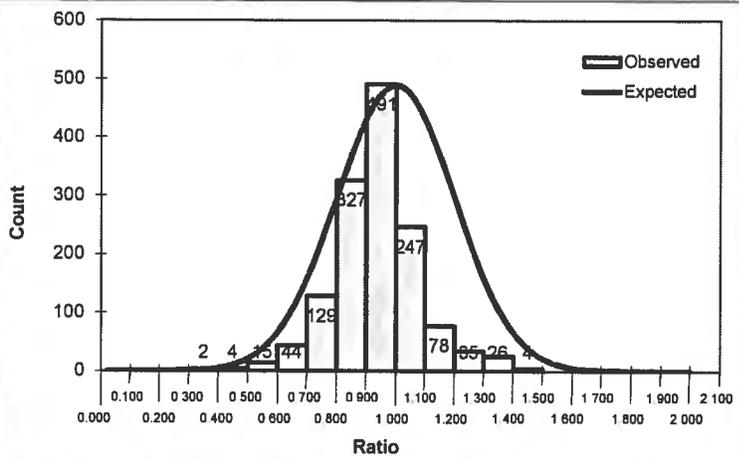
Residential Properties

<u>Abstract Category</u>	<u>Adjustment1</u>	<u>Value of Outliers</u>
12	0.957888	\$1,618,900
15	0.951355	\$0
18	0.956424	\$1,629,000
20	0.952503	\$0
26	0.941012	\$1,375,500
34	0.981215	\$0
37	0.960011	\$0
40	1.000000	\$2,955,100
41	0.957979	\$0
46	0.921510	\$0
48	0.923358	\$0
50	0.920000	\$0
65	0.920000	\$0

BOISE INDEPENDENT #1 - See Secondary Category(ies) Section below for details.

BOISE INDEPENDENT #1	See Secondary Category(ies) Section below for details.	Combined Categories	TIME PERIOD STUDIED	
RATIO STUDY Not Official until 'FINAL' dated & initialed	Using 2015 Assessed Values	Assessment Date:	From:	To:
		01/01/2015	10/01/2014	09/30/2015
Sales Price is Time Adjusted	Time Adjustment may have been applied at the County Level			

SAMPLE STATISTICS	
Sample size (n)	1,402
Total Assessed Value	\$164,663,859
Total Adjusted Sales Price	\$178,983,146
Mean Assessed Value	\$117,449
Mean Adjusted Sales Price	\$127,663
Standard Deviation AV	\$34,467
Standard Deviation SP	\$40,811
Median Assessed Value	\$127,700
Median Sales Price	\$135,004



ASSESSMENT LEVEL	
Arithmetic Mean Ratio	93.55%
Median Ratio	93.83%
Weighted Mean Ratio	92.00%
Geometric Mean Ratio	92.41%
UNIFORMITY	
Lowest Ratio	38.59%
Highest Ratio	146.67%
Coefficient of Dispersion	11.27%
Standard Deviation	14.40%
Coefficient of Variation	15.39%

Price-Related Bias	-0.0041	T-Score: -0.8217
Price-Related Differential	1.02	

Compliance Checks:	
Level:	Compliance Met?
90% Confidence Interval:	<input type="checkbox"/> YES <input type="checkbox"/> NO
80% Confidence Interval:	<input type="checkbox"/> YES <input type="checkbox"/> NO
Uniformity:	COD Standards met? N/A
	COD: Very Good
	COV: Good
	PRD: No Observed Bias
	PRB: No Provable Bias

RELIABILITY		
90% Confidence Intervals:	Lower	Upper
Around the Mean	92.92%	94.18%
Around the Median	93.26%	94.36%
Around the Weighted Mean	91.39%	92.61%
Around the COD	10.74%	11.84%
Around the PRB	-0.0138	0.0056
Probability True Mean 90-110	Approx. 100%	
80% Confidence Intervals:	Lower	Upper
Around the Mean	93.06%	94.04%
Around the Median	93.33%	94.25%
Around the Weighted Mean	91.52%	92.48%

COMMENTS:	
Value Group:	1

NORMALITY Test Results: Non-Normal	
Chi Square Test	Non-Normal
Binomial Test	N/A
Mann-Whitney Test	-9.9745
Significance of Value Related Inequity - Strong	
D'Agostino-Pearson	Non-Normal
Shapiro-Wilk W	N/A
Kurtosis (2.5 - 4) = 4.43	Not Trimmed?
Skew (-0.5 - 1) = 0.18	Acceptable

2.98% of the originally available population has been trimmed.
 Outliers TRIMMED using IQR - Outer Fence @ 3.0
 Below 0.378 (3 sales) and Above 1.49 (40 sales)

COD Standard	Maximum
See Secondary Category(ies) Section below	20.00%

Count	Category	Description
2	12	Unimproved Rural Res Tract
13	15	Unimproved Rural Res Sub
73	20	Unimproved Urban Res Lot/Acre
102	26	Res Condominiums
74	65	Mfg. House (65) on Leased Land
36	1537	Improved Rural Res Sub
1,069	2041	Improved Urban Res
15	2046	Mfg. House on Urban Res
18	2048	Dec.Mfg. House on Urban Res
18	2048	Dec.Mfg. House on Urban Res

COV/COD	
Expected	125%
Observed	137%

May be a Non-Representative Sample

PRELIMINARY

Date	Analyst
3/1/2016	Alex Chizewsky

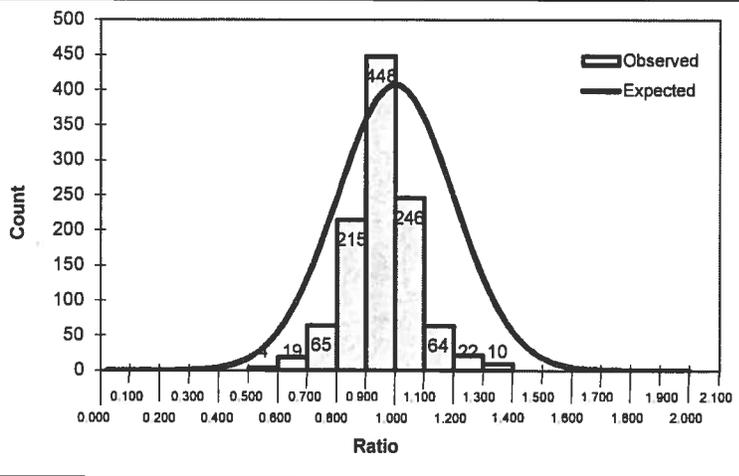
FINAL

PRB is inconclusive

BOISE INDEPENDENT #1 - See Secondary Category(ies) Section below for details.

BOISE INDEPENDENT #1	See Secondary Category(ies) Section below for details.	Combined Categories	TIME PERIOD STUDIED	
RATIO STUDY Not Official until 'FINAL' dated & initialed	Using 2015 Assessed Values	Assessment Date:	From:	To:
		01/01/2015	10/01/2014	09/30/2015
Sales Price is Time Adjusted	Time Adjustment may have been applied at the County Level			

SAMPLE STATISTICS	
Sample size (n)	1,093
Total Assessed Value	\$192,104,333
Total Adjusted Sales Price	\$204,400,096
Mean Assessed Value	\$175,759
Mean Adjusted Sales Price	\$187,008
Standard Deviation AV	\$13,014
Standard Deviation SP	\$28,618
Median Assessed Value	\$174,300
Median Sales Price	\$182,280
ASSESSMENT LEVEL	
Arithmetic Mean Ratio	95.48%
Median Ratio	95.63%
Weighted Mean Ratio	93.98%
Geometric Mean Ratio	94.77%
UNIFORMITY	
Lowest Ratio	56.68%
Highest Ratio	136.43%
Coefficient of Dispersion	8.88%
Standard Deviation	11.55%
Coefficient of Variation	12.10%



Price-Related Bias	-0.5543	T-Score: -28.8019
Price-Related Differential	1.02	
RELIABILITY		
90% Confidence Intervals:	Lower	Upper
Around the Mean	94.91%	96.06%
Around the Median	95.28%	96.21%
Around the Weighted Mean	93.37%	94.59%
Around the COD	8.40%	9.38%
Around the PRB	-0.5921	-0.5168
Probability True Mean 90-110	Approx. 100%	
80% Confidence Intervals:	Lower	Upper
Around the Mean	95.03%	95.93%
Around the Median	95.34%	96.08%
Around the Weighted Mean	93.51%	94.46%

Compliance Checks:	
Level:	Compliance Met?
90% Confidence Interval:	<input type="checkbox"/> YES <input type="checkbox"/> NO
80% Confidence Interval:	<input type="checkbox"/> YES <input type="checkbox"/> NO
Uniformity:	COD Standards met? N/A
	COD: Excellent
	COV: Very Good
	PRD: No Observed Bias
	PRB: Bias towards High Priced

NORMALITY Test Results:	Non-Normal
Chi Square Test	Non-Normal
Binomial Test	N/A
Mann-Whitney Test	-21.6410
Significance of Value Related Inequity - Strong	
D'Agostino-Pearson	Normal
Shapiro-Wilk W	N/A
Kurtosis (2.5 - 4) = 4.41	Not Trimmed?
Skew (-0.5 - 1) = 0.09	Acceptable
COD Standard	Maximum
See Secondary Category(ies) Section below	20.00%

COMMENTS:
Value Group: 2

.64% of the originally available population has been trimmed.
Outliers TRIMMED using IQR - Outer Fence @ 3.0
Below 0.512 (2 sales) and Above 1.394 (5 sales)

Secondary Category(ies) with sales		
Count	Category	Description
14	20	Unimproved Urban Res Lot/Acre
36	26	Res Condominiums
4	1234	Improved Rural Res Tract
72	1537	Improved Rural Res Sub
963	2041	Improved Urban Res
3	2048	Dec.Mfg. House on Urban Res
1	50	Res Imps on Exempt Land

COV/COD	
Expected	125%
Observed	136%

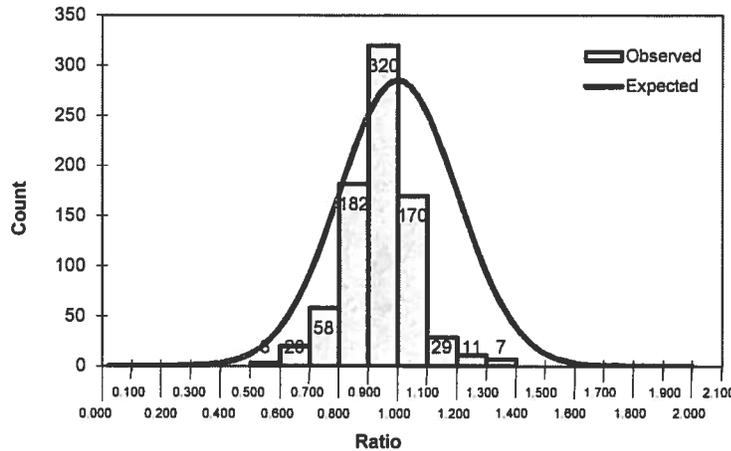
May be a Non-Representative Sample
Price Related Bias Exists
PRB is SIGNIFICANT @ 90%

PRELIMINARY
FINAL

Date	Analyst
3/1/2016	Alex Chizewsky

BOISE INDEPENDENT #1 - See Secondary Category(ies) Section below for details.

BOISE INDEPENDENT #1	See Secondary Category(ies) Section below for details.	Combined Categories	TIME PERIOD STUDIED	
RATIO STUDY Not Official until 'FINAL' dated & initialed	Using 2015 Assessed Values	Assessment Date:	From:	To:
		01/01/2015	10/01/2014	09/30/2015
Sales Price is Time Adjusted	Time Adjustment may have been applied at the County Level			
SAMPLE STATISTICS				
Sample size (n)	800			
Total Assessed Value	\$186,898,774			
Total Adjusted Sales Price	\$202,050,347			
Mean Assessed Value	\$233,623			
Mean Adjusted Sales Price	\$252,563			
Standard Deviation AV	\$20,485			
Standard Deviation SP	\$39,528			
Median Assessed Value	\$231,600			
Median Sales Price	\$247,450			
ASSESSMENT LEVEL				
Arithmetic Mean Ratio	93.91%			
Median Ratio	94.17%			
Weighted Mean Ratio	92.50%			
Geometric Mean Ratio	93.23%			
UNIFORMITY				
Lowest Ratio	53.98%			
Highest Ratio	137.57%			
Coefficient of Dispersion	8.87%			
Standard Deviation	11.26%			
Coefficient of Variation	11.99%			
Price-Related Bias	-0.4479	T-Score: -20.3111		
Price-Related Differential	1.02		Compliance Checks:	
RELIABILITY				
90% Confidence Intervals:	Lower	Upper		
Around the Mean	93.26%	94.57%		
Around the Median	93.62%	95.16%		
Around the Weighted Mean	91.81%	93.19%		
Around the COD	8.31%	9.44%		
Around the PRB	-0.4912	-0.4047		
Probability True Mean 90-110	Approx. 100%			
80% Confidence Intervals:	Lower	Upper		
Around the Mean	93.40%	94.42%		
Around the Median	93.68%	95.01%		
Around the Weighted Mean	91.96%	93.04%		
NORMALITY Test Results:		.62% of the originally available population has been trimmed.		
Chi Square Test	Non-Normal	Outliers TRIMMED using IQR - Outer Fence @ 3.0		
Binomial Test	N/A	Below 0.494 (1 sale) and Above 1.389 (4 sales)		
Secondary Category(ies) with sales				
Mann-Whitney Test	-16.8608	Count	Category	Description
Significance of Value Related Inequity - Strong		14	20	Unimproved Urban Res Lot/Acre
D'Agostino-Pearson	Normal	33	26	Res Condominiums
Shapiro-Wilk W	N/A	3	1234	Improved Rural Res Tract
Kurtosis (2.5 - 4) = 4.61	Not Trimmed?	72	1537	Improved Rural Res Sub
Skew (-0.5 - 1) = 0.1	Acceptable	678	2041	Improved Urban Res
COD Standard				
See Secondary Category(ies) Section below	Maximum	20.00%		



Level:	Compliance Met?	
90% Confidence Interval:	<input type="checkbox"/> YES	<input type="checkbox"/> NO
80% Confidence Interval:	<input type="checkbox"/> YES	<input type="checkbox"/> NO
Uniformity:	COD Standards met? N/A	
	COD: Excellent	
	COV: Very Good	
	PRD: No Observed Bias	
	PRB: Bias towards High Priced	

COMMENTS:	
Value Group:	3

Count	Category	Description
14	20	Unimproved Urban Res Lot/Acre
33	26	Res Condominiums
3	1234	Improved Rural Res Tract
72	1537	Improved Rural Res Sub
678	2041	Improved Urban Res

COV/COD	
Expected	125%
Observed	135%

May be a Non-Representative Sample
Price Related Bias Exists
PRB is SIGNIFICANT @ 90%

PRELIMINARY
FINAL

Date	Analyst
3/1/2016	Alex Chizewsky

BOISE INDEPENDENT #1 - See Secondary Category(ies) Section below for details.

BOISE INDEPENDENT #1		See Secondary Category(ies) Section below for details.		Combined Categories		TIME PERIOD STUDIED	
RATIO STUDY Not Official until 'FINAL' dated & initialed		Using 2015 Assessed Values		Assessment Date:		From:	To:
				01/01/2015		10/01/2014	09/30/2015
Sales Price is Time Adjusted		Time Adjustment may have been applied at the County Level					
SAMPLE STATISTICS							
Sample size (n)		732					
Total Assessed Value		\$238,710,081					
Total Adjusted Sales Price		\$251,778,246					
Mean Assessed Value		\$326,107					
Mean Adjusted Sales Price		\$343,959					
Standard Deviation AV		\$33,241					
Standard Deviation SP		\$50,450					
Median Assessed Value		\$322,650					
Median Sales Price		\$342,428					
ASSESSMENT LEVEL							
Arithmetic Mean Ratio		95.92%					
Median Ratio		96.65%					
Weighted Mean Ratio		94.81%					
Geometric Mean Ratio		95.32%					
UNIFORMITY							
Lowest Ratio		56.24%					
Highest Ratio		136.71%					
Coefficient of Dispersion		8.12%					
Standard Deviation		10.65%					
Coefficient of Variation		11.11%					
Price-Related Bias		-0.2926	T-Score: -12.8147	Compliance Checks:			
Price-Related Differential		1.01		Level:		Compliance Met?	
				90% Confidence Interval:		<input type="checkbox"/> YES	<input type="checkbox"/> NO
				80% Confidence Interval:		<input type="checkbox"/> YES	<input type="checkbox"/> NO
RELIABILITY				Uniformity:		COD Standards met?	
90% Confidence Intervals:		Lower	Upper			N/A	
Around the Mean		95.27%	96.57%	COD:		Excellent	
Around the Median		95.85%	97.27%	COV:		Very Good	
Around the Weighted Mean		94.14%	95.48%	PRD:		No Observed Bias	
Around the COD		7.58%	8.70%	PRB:		Bias towards High Priced	
Around the PRB		-0.3374	-0.2479				
Probability True Mean 90-110		Approx. 100%		COMMENTS:			
80% Confidence Intervals:		Lower	Upper	Value Group:		4	
Around the Mean		95.41%	96.42%				
Around the Median		95.99%	97.02%				
Around the Weighted Mean		94.28%	95.34%				
NORMALITY Test Results:		Non-Normal		.81% of the originally available population has been trimmed.			
Chi Square Test		Non-Normal		Outliers TRIMMED using IQR - Outer Fence @ 3.0			
Binomial Test		N/A		Below 0.549 (1 sale) and Above 1.368 (5 sales)			
				Secondary Category(ies) with sales			
Mann-Whitney Test		-11.7468		Count	Category	Description	
Significance of Value Related Inequity - Strong				3	20	Unimproved Urban Res Lot/Acre	
D'Agostino-Pearson		Normal		11	26	Res Condominiums	
Shapiro-Wilk W		N/A		1	1234	Improved Rural Res Tract	
Kurtosis (2.5 - 4) = 4.68		Not Trimmed?		89	1537	Improved Rural Res Sub	
Skew (-0.5 - 1) = 0.09		Acceptable		628	2041	Improved Urban Res	
COD Standard		Maximum					
See Secondary Category(ies) Section below		20.00%					

PRELIMINARY
FINAL

Date	Analyst
3/1/2016	Alex Chizewsky

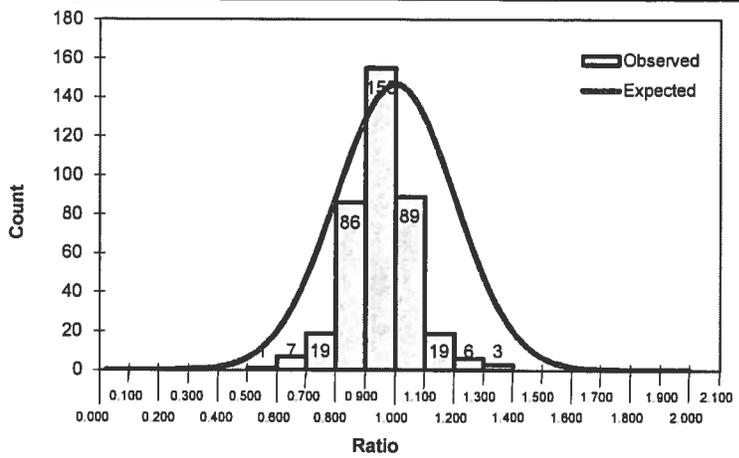
COV/COD	
Expected	125%
Observed	137%

May be a Non-Representative Sample
Price Related Bias Exists
PRB is SIGNIFICANT @ 90%

BOISE INDEPENDENT #1 - See Secondary Category(ies) Section below for details.

BOISE INDEPENDENT #1	See Secondary Category(ies) Section below for details.	Combined Categories	TIME PERIOD STUDIED	
RATIO STUDY Not Official until 'FINAL' dated & initialed	Using 2015 Assessed Values	Assessment Date:	From:	To:
		01/01/2015	10/01/2014	09/30/2015
Sales Price is Time Adjusted	Time Adjustment may have been applied at the County Level			

SAMPLE STATISTICS	
Sample size (n)	385
Total Assessed Value	\$198,029,112
Total Adjusted Sales Price	\$212,496,292
Mean Assessed Value	\$514,361
Mean Adjusted Sales Price	\$551,938
Standard Deviation AV	\$136,676
Standard Deviation SP	\$180,748
Median Assessed Value	\$462,400
Median Sales Price	\$506,790



ASSESSMENT LEVEL	
Arithmetic Mean Ratio	95.28%
Median Ratio	95.40%
Weighted Mean Ratio	93.19%
Geometric Mean Ratio	94.58%
UNIFORMITY	
Lowest Ratio	58.87%
Highest Ratio	139.91%
Coefficient of Dispersion	8.94%
Standard Deviation	11.49%
Coefficient of Variation	12.06%

Price-Related Bias	-0.1512	T-Score: -9.9605
Price-Related Differential	1.02	

Compliance Checks:	
Level:	Compliance Met?
90% Confidence Interval:	<input type="checkbox"/> YES <input type="checkbox"/> NO
80% Confidence Interval:	<input type="checkbox"/> YES <input type="checkbox"/> NO
Uniformity:	COD Standards met? N/A
	COD: Excellent
	COV: Very Good
	PRD: No Observed Bias
	PRB: Bias towards High Priced

RELIABILITY		
90% Confidence Intervals:	Lower	Upper
Around the Mean	94.32%	96.24%
Around the Median	94.63%	96.88%
Around the Weighted Mean	92.16%	94.22%
Around the COD	8.15%	9.79%
Around the PRB	-0.1810	-0.1215
Probability True Mean 90-110	Approx. 100%	
80% Confidence Intervals:	Lower	Upper
Around the Mean	94.53%	96.03%
Around the Median	94.89%	96.52%
Around the Weighted Mean	92.39%	94.00%

COMMENTS:	
Value Group:	5
1.03% of the originally available population has been trimmed.	
Outliers TRIMMED using IQR - Outer Fence @ 3.0	
Below 0.499 (1 sale) and Above 1.402 (3 sales)	

NORMALITY Test Results:	
Chi Square Test	Non-Normal
Binomial Test	N/A
Mann-Whitney Test	-9.3927
Significance of Value Related Inequity - Strong	
D'Agostino-Pearson	Normal
Shapiro-Wilk W	N/A
Kurtosis (2.5 - 4) = 4.58	Not Trimmed?
Skew (-0.5 - 1) = 0.21	Acceptable
COD Standard	Maximum
See Secondary Category(ies) Section below	20.00%

Secondary Category(ies) with sales		
Count	Category	Description
1	12	Unimproved Rural Res Tract
1	20	Unimproved Urban Res Lot/Acre
11	26	Res Condominiums
3	1234	Improved Rural Res Tract
32	1537	Improved Rural Res Sub
337	2041	Improved Urban Res

COV/COD	
Expected	125%
Observed	135%

May be a Non-Representative Sample
Price Related Bias Exists
PRB is SIGNIFICANT @ 90%

PRELIMINARY
FINAL

Date	Analyst
3/1/2016	Alex Chizewsky

School District 1 - 2015 - Commercial Properties Analysis

Commercial Properties

Total AV	\$6,110,220,000
Average AV	\$919,521
Standard Deviation of AV	\$3,623,676

Commercial Value Group Statistics

Value Group	(Sold and Unsold) Average Assessed Value	(Sold and Unsold) Stdev of Assessed Value	Weighted Mean Sales Ratio	Stdev (Ratio)	Lower 90% CI around the Weighted Mean Ratio	Upper 90% CI around the Weighted Mean Ratio	Sales Counts from Current Ratio Study Data Files	Sales - Outliers: Value, Z-Score of 3 or more	Sales - Outliers: Ratio, Z-Score of 3 or more	Total Sales Used by Value Group	
1	\$247,878	\$183,186	88.32%	22.34%	62.74%	93.89%	109	0	2	107	
2	\$1,131,734	\$333,295	75.36%	19.84%	64.87%	85.76%	12	0	1	11	
3	\$2,906,621	\$794,226					6	0	0	0	
4	\$7,335,208	\$2,137,975					4	0	0	0	
5	\$25,585,856	\$31,274,255									
3 & 4**	\$919,383	\$3,623,421	81.59%	18.59%	67.87%	95.32%	10	0	1	9	
							Total Sales Available	137	0	3	134

** Value Group 4 could not be studied separately due to sample size, combined with Value Group 3. Combined statistics used reported on the '3 & 4' line.

A valid ratio study must contain at least five (5) sales.

Value Group	(Sold and Unsold) Parcel Count from data file	(Sold and Unsold) Total AV from data file	(Sold and Unsold) Adjusted Total AV from data file with Outlier (VG)	(Sold and Unsold) 3 SD +/- OUTLIER, Adjusted Total AV from data file without Outliers	
1	4,932	\$1,222,532,200	\$1,222,532,200	\$1,384,207,654	<== AV adjusted by Weighted Mean Sales Ratio
2	1,079	\$1,221,141,100	\$1,221,141,100	\$1,620,410,165	<== AV adjusted by Weighted Mean Sales Ratio
3	420	\$1,220,781,000	\$1,220,781,000	\$1,220,781,000	<== No adjustment to AV, Value Group is in compliance.
4	166	\$1,217,644,600	\$1,217,644,600	\$1,217,644,600	<== No adjustment to AV, Value Group is in compliance.
5	48	\$1,228,121,100	\$1,228,121,100	\$1,228,121,100	<== No adjustment to AV, Value Group is in compliance.
		\$6,110,220,000	\$6,110,220,000	\$6,671,164,519	

POPULATION (Sold and Unsold) Outlier Review - Based on Value

Value Group	# >3 SD	# >4 SD	# >5 SD	# >6 SD	# >7 SD	# >8 SD
1	0	0	0	0	0	0
2	0	0	0	0	0	0
3	0	0	0	0	0	0
4	0	0	0	0	0	0
5	1	1	1	1	1	0
\$ AV of Outliers	\$214,115,000	\$214,115,000	\$214,115,000	\$214,115,000	\$0	\$0

Value Group	# >9 SD	# >10 SD	# >15 SD	Value of Outliers with Std. Score >= 3
1	0	0	0	\$0
2	0	0	0	\$0
3	0	0	0	\$0
4	0	0	0	\$0
5	0	0	0	\$214,115,000
\$ AV of Outliers	\$0	\$0	\$0	

School District 1 - 2015 - Commercial Properties Analysis

Commercial

POPULATION (Sold and Unsold) Statistics

Average Assessed Value	Stdev of Assessed Value	Weighted Mean Sales Ratio	Sidev (Ratio)	Lower 90% CI around the Weighted Mean Ratio	Upper 90% CI around the Weighted Mean Ratio	Sales Counts from Current Ratio Study Data files	Sales that are Value Outliers, Z-Score of 3 or more	Sales that are Ratio Outliers, Z-Score of 3 or more
\$919,521	\$3,623,676	83.42%	23.60%	77.49%	88.36%	133	2	2
						Sales Used		129
Parcel Count	Total AV							
6,645	\$6,110,220,000							
# >3 SD	# >4 SD	# >5 SD	# >6 SD	# >7 SD	# >8 SD			
55	32	18	13	9	7			
\$ AV of Outliers	\$1,312,061,200	\$1,012,577,100	\$771,267,500	\$667,145,500	\$567,438,600	\$511,559,100	Value of Outliers with Std. Score >= 3	
							\$1,312,061,200	
# >9 SD	# >10 SD	# >15 SD	# >20 SD	# >30 SD	# >40 SD			
7	6	2	2	1	1			
\$ AV of Outliers	\$511,559,100	\$475,549,500	\$317,490,700	\$317,490,700	\$214,115,000	\$214,115,000		

Commercial Properties Sales

Categories in Ratio Study	Abstract Category	Total AV	Average AV	Standard Deviation AV	Sales Count	Sales Count after Value Outlier Removed used in Value Group Studies	Sales Count after Value Group Outlier Removed - Count used in Population Study
21	21	\$4,452,300	\$404,755	\$202,226	11		11
22	27	\$387,700	\$128,233	\$22,842	3		3
27	38	\$4,549,000	\$227,450	\$94,847	20		20
2142	42	\$72,762,944	\$790,902	\$1,266,495	93		62
2243	43	\$6,728,900	\$1,345,780	\$344,099	6		6
					133	0	131

Categories in Ratio Study	Total AV from Sales	Sales - Value Group 1 Only Count	From Sales data file Total AV	Sales - Value Group 2 Only Count	From Sales data file Total AV	Sales - Value Group 3 Only Count	From Sales data file Total AV	Sales - Value Group 4 Only Count	From Sales data file Total AV	Sales - Value Group 5 Only Count	From Sales data file Total AV
21	\$4,452,300	10	\$2,287,700	0	\$0	1	\$2,164,600	0	\$0	0	\$0
22	\$387,700	3	\$387,700	0	\$0	0	\$0	0	\$0	0	\$0
27	\$4,549,000	20	\$4,549,000	0	\$0	0	\$0	0	\$0	0	\$0
2142	\$72,762,944	72	\$23,423,600	12	\$13,358,844	4	\$8,863,500	3	\$18,638,900	1	\$10,478,100
2243	\$6,728,900	3	\$1,253,100	0	\$0	2	\$5,475,800	0	\$0	0	\$0
		108		12		7		3		1	

School District 1 - 2015 - Commercial Properties Analysis

Commercial Properties

POPULATION (Sold and Unsold) Distribution

Abstract Category	Total AV	Category in Value Group 1 as % of Population, based on Value	Category in Value Group 2 as % of Population, based on Value	Category in Value Group 3 as % of Population, based on Value	Category in Value Group 4 as % of Population, based on Value	Category in Value Group 5 as % of Population, based on Value
11	\$4,853,000	0.0343%	0.0433%	0.0018%	0.0000%	0.0000%
13	\$5,136,100	0.0260%	0.0581%	0.0000%	0.0000%	0.0000%
14	\$3,073,400	0.0351%	0.0152%	0.0000%	0.0000%	0.0000%
16	\$1,935,800	0.0242%	0.0075%	0.0000%	0.0000%	0.0000%
17	\$4,852,700	0.0683%	0.0111%	0.0000%	0.0000%	0.0000%
21	\$1,575,073,700	8.1111%	6.3427%	4.9485%	4.7819%	1.5935%
22	\$215,463,900	1.0369%	0.9937%	0.6806%	0.4753%	0.3297%
27	\$412,618,200	1.8601%	0.5862%	0.9075%	0.9483%	2.4308%
33	\$9,220,700	0.0283%	0.0446%	0.0781%	0.0000%	0.0000%
35	\$4,709,600	0.0127%	0.0643%	0.0000%	0.0000%	0.0000%
36	\$3,000,500	0.0147%	0.0344%	0.0000%	0.0000%	0.0000%
38	\$3,723,200	0.0245%	0.0364%	0.0000%	0.0000%	0.0000%
39	\$8,726,100	0.0539%	0.0689%	0.0000%	0.0000%	0.0000%
42	\$3,210,682,100	7.9849%	9.9391%	11.6471%	12.2309%	10.7442%
43	\$614,061,200	0.6336%	1.5756%	1.5986%	1.2364%	5.0012%
51	\$33,089,800	0.0393%	0.1438%	0.1062%	0.2523%	0.0000%

Abstract Category	Divisor	Value Group 1 Weight	Value Group 2 Weight	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 1 - Commercial Property	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 2 - Commercial Property	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 3 - Commercial Property	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 4 - Commercial Property	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 5 - Commercial Property
11	0.7536	0.0003	0.9997	0.8832	0.7536	1.0000	1.0000	1.0000
13	0.7536	0.0002	0.9998	0.8832	0.7536	1.0000	1.0000	1.0000
14	0.7536	0.0003	0.9997	0.8832	0.7536	1.0000	1.0000	1.0000
16	0.7536	0.0002	0.9998	0.8832	0.7536	1.0000	1.0000	1.0000
17	0.7536	0.0005	0.9994	0.8832	0.7536	1.0000	1.0000	1.0000
21	0.7536	0.0716	0.9284	0.8832	0.7536	1.0000	1.0000	1.0000
22	0.7536	0.0062	0.9908	0.8832	0.7536	1.0000	1.0000	1.0000
27	0.7536	0.0166	0.9834	0.8832	0.7536	1.0000	1.0000	1.0000
33	0.7536	0.0002	0.9998	0.8832	0.7536	1.0000	1.0000	1.0000
35	0.7536	0.0001	0.9999	0.8832	0.7536	1.0000	1.0000	1.0000
36	0.7536	0.0001	0.9999	0.8832	0.7536	1.0000	1.0000	1.0000
38	0.7536	0.0002	0.9998	0.8832	0.7536	1.0000	1.0000	1.0000
39	0.7536	0.0005	0.9995	0.8832	0.7536	1.0000	1.0000	1.0000
42	0.7536	0.0705	0.9295	0.8832	0.7536	1.0000	1.0000	1.0000
43	0.7536	0.0056	0.9944	0.8832	0.7536	1.0000	1.0000	1.0000
51	0.7536	0.0003	0.9997	0.8832	0.7536	1.0000	1.0000	1.0000

School District 1 - 2015 - Commercial Properties Analysis

Commercial Properties
POPULATION (Sold and Unsold) AV *Only those categories affected by ratio study results are shown.*

Abstract Category	Total AV (Value Outliers Removed)	AV attributed to VG 1	Value of Outliers in Value Group 1	AV attributed to VG 2	Value of Outliers in Value Group 2	AV attributed to VG 3	Value of Outliers in Value Group 3	AV attributed to VG 4	Value of Outliers in Value Group 4	AV attributed to VG 5	Value of Outliers in Value Group 5	Total Value of Value Group Outliers
11	\$4,853,000	\$2,095,700	\$0	\$2,648,200	\$0	\$109,100	\$0	\$0	\$0	\$0	\$0	\$0
13	\$5,136,100	\$1,588,300	\$0	\$3,547,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	\$3,073,400	\$2,145,900	\$0	\$927,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	\$1,935,800	\$1,476,800	\$0	\$459,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	\$4,852,700	\$4,173,800	\$0	\$678,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	\$1,575,073,700	\$495,809,100	\$0	\$387,561,300	\$0	\$302,365,000	\$0	\$292,181,800	\$0	\$97,366,500	\$0	\$0
22	\$215,463,900	\$63,359,500	\$0	\$60,715,500	\$0	\$42,198,900	\$0	\$29,043,200	\$0	\$20,146,800	\$0	\$0
27	\$412,618,200	\$114,880,400	\$0	\$35,819,300	\$0	\$55,448,000	\$0	\$57,941,200	\$0	\$148,529,300	\$0	\$0
33	\$9,220,700	\$1,728,300	\$0	\$2,722,700	\$0	\$4,769,700	\$0	\$0	\$0	\$0	\$0	\$0
35	\$4,709,600	\$778,800	\$0	\$3,930,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	\$3,000,500	\$897,200	\$0	\$2,103,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	\$3,723,200	\$1,496,200	\$0	\$2,227,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	\$8,726,100	\$3,293,700	\$0	\$5,432,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	\$3,210,682,100	\$487,892,700	\$0	\$607,298,300	\$0	\$711,663,600	\$0	\$747,332,300	\$0	\$656,495,200	\$0	\$0
43	\$185,831,200	\$38,714,000	\$0	\$96,290,900	\$0	\$97,740,400	\$0	\$75,732,600	\$0	\$91,468,300	\$214,115,000	\$214,115,000
51	\$33,089,800	\$2,401,800	\$0	\$8,788,200	\$0	\$6,486,300	\$0	\$15,413,500	\$0	\$0	\$0	\$0
Total AV**	\$5,681,990,000	\$1,222,532,200	\$0	\$1,221,141,100	\$0	\$1,220,781,000	\$0	\$1,217,644,600	\$0	\$1,014,006,100	\$214,115,000	\$214,115,000
** Value of Outliers Removed		\$1,222,532,200		\$1,221,141,100		\$1,220,781,000		\$1,217,644,600		\$1,014,006,100	\$214,115,000	\$214,115,000

Abstract Category	Adjusted Total AV	Adjusted AV for VG 1	Value of Outliers - VG 1	Adjusted AV for VG 2	Value of Outliers - VG 2	Adjusted AV for VG 3	Value of Outliers - VG 3	Adjusted AV for VG 4	Value of Outliers - VG 4	Adjusted AV for VG 5	Value of Outliers - VG 5	Total Value of Value Group Outliers
11	\$5,996,015	\$2,372,849	\$0	\$3,514,066	\$0	\$109,100	\$0	\$0	\$0	\$0	\$0	\$0
13	\$6,506,149	\$1,798,347	\$0	\$4,707,803	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	\$3,680,447	\$2,429,688	\$0	\$1,230,759	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	\$2,281,178	\$1,672,101	\$0	\$609,076	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	\$5,626,646	\$4,725,770	\$0	\$900,876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	\$1,767,331,485	\$561,151,608	\$0	\$514,266,587	\$0	\$302,365,000	\$0	\$292,181,800	\$0	\$97,366,500	\$0	\$0
22	\$243,684,741	\$71,738,564	\$0	\$80,567,277	\$0	\$42,198,900	\$0	\$29,043,200	\$0	\$20,146,800	\$0	\$0
27	\$439,522,335	\$130,072,917	\$0	\$47,630,918	\$0	\$55,448,000	\$0	\$57,941,200	\$0	\$148,529,300	\$0	\$0
33	\$10,339,486	\$1,956,881	\$0	\$3,612,925	\$0	\$4,769,700	\$0	\$0	\$0	\$0	\$0	\$0
35	\$6,097,823	\$881,793	\$0	\$5,216,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	\$3,806,856	\$1,015,851	\$0	\$2,791,003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	\$4,649,216	\$1,684,067	\$0	\$2,955,149	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	\$10,937,879	\$3,729,280	\$0	\$7,208,599	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	\$3,473,768,766	\$652,414,742	\$0	\$805,862,925	\$0	\$711,663,600	\$0	\$747,332,300	\$0	\$656,495,200	\$0	\$0
43	\$222,434,635	\$43,833,786	\$0	\$127,774,549	\$0	\$97,740,400	\$0	\$75,732,600	\$0	\$91,468,300	\$214,115,000	\$214,115,000
51	\$36,280,854	\$2,719,429	\$0	\$11,661,624	\$0	\$6,486,300	\$0	\$15,413,500	\$0	\$0	\$0	\$0
		\$1,384,207,654		\$1,620,410,165		\$1,220,781,000		\$1,217,644,600		\$1,014,006,100	\$214,115,000	\$214,115,000
Adjusted Total AV	\$6,242,934,519	\$1,384,207,654		\$1,620,410,165		\$1,220,781,000		\$1,217,644,600		\$1,220,121,100		\$214,115,000
AV of Value Outliers	\$214,115,000											

Estimated Adjusted Total AV, including Outliers	\$6,457,049,519
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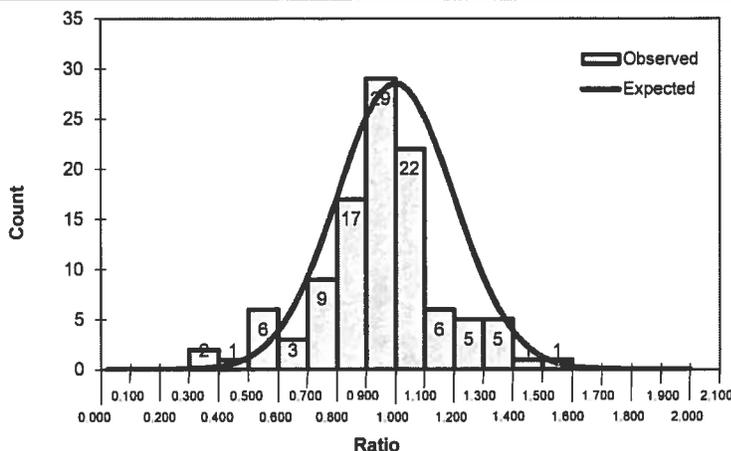
School District 1 - 2015 - Commercial Properties Analysis

Commercial Properties

<u>Abstract Category</u>	<u>Adjustment1</u>	<u>Value of Outliers</u>
11	0.809371	\$0
13	0.789422	\$0
14	0.839624	\$0
16	0.848597	\$0
17	0.862450	\$0
21	0.891216	\$0
22	0.884155	\$0
27	0.938788	\$0
33	0.891795	\$0
35	0.772341	\$0
36	0.788183	\$0
38	0.800823	\$0
39	0.797787	\$0
42	0.924265	\$0
43	0.835442	\$214,115,000
51	0.912046	\$0

BOISE INDEPENDENT #1 - See Secondary Category(ies) Section below for details.

BOISE INDEPENDENT #1	See Secondary Category(ies) Section below for details.	Combined Categories	TIME PERIOD STUDIED	
RATIO STUDY Not Official until 'FINAL' dated & initialed	Using 2015 Assessed Values	Assessment Date:	From:	To:
		01/01/2015	10/01/2014	09/30/2015
Sales Price is Time Adjusted	Time Adjustment may have been applied at the County Level			
SAMPLE STATISTICS				
Sample size (n)	107			
Total Assessed Value	\$31,955,400			
Total Adjusted Sales Price	\$36,182,634			
Mean Assessed Value	\$298,649			
Mean Adjusted Sales Price	\$338,155			
Standard Deviation AV	\$176,791			
Standard Deviation SP	\$224,325			
Median Assessed Value	\$259,100			
Median Sales Price	\$313,019			
ASSESSMENT LEVEL				
Arithmetic Mean Ratio	94.15%			
Median Ratio	95.55%			
Weighted Mean Ratio	88.32%			
Geometric Mean Ratio	91.12%			
UNIFORMITY				
Lowest Ratio	30.80%			
Highest Ratio	159.75%			
Coefficient of Dispersion	16.78%			
Standard Deviation	22.34%			
Coefficient of Variation	23.73%			
Price-Related Bias	-0.0415	T-Score: -1.8945	Compliance Checks:	
Price-Related Differential	1.07		Level:	Compliance Met?
RELIABILITY			90% Confidence Interval:	<input type="checkbox"/> YES <input type="checkbox"/> NO
90% Confidence Intervals:	Lower	Upper	80% Confidence Interval:	<input type="checkbox"/> YES <input type="checkbox"/> NO
Around the Mean	90.59%	97.70%	Uniformity:	COD Standards met? N/A
Around the Median	92.27%	97.94%		COD: Somewhat Poor
Around the Weighted Mean	82.74%	93.89%		COV: Somewhat Poor
Around the COD	14.00%	20.63%		PRD: Favors High Priced
Around the PRB	-0.0844	0.0014		PRB: No Provable Bias
Probability True Mean 90-110	97.19%		COMMENTS:	
80% Confidence Intervals:	Lower	Upper	Value Group: 1	
Around the Mean	91.38%	96.91%		
Around the Median	92.75%	97.79%		
Around the Weighted Mean	83.97%	92.66%		
NORMALITY Test Results:	Non-Normal		1.83% of the originally available population has been trimmed.	
Chi Square Test	Non-Normal		Outliers TRIMMED using IQR - Outer Fence @ 3.0	
Binomial Test	N/A		Below 0.211 (0 sales) and Above 1.66 (2 sales)	
Secondary Category(ies) with sales				
Mann-Whitney Test	-2.2143		Count	Category
Significance of Value Related Inequity - Strong			9	21
D'Agostino-Pearson	Normal		3	22
Shapiro-Wilk W	N/A		20	27
Kurtosis (2.5 - 4) = 3.93	Acceptable		72	2142
Skew (-0.5 - 1) = -0.13	Acceptable		3	2243
				Description
				Unimproved Urban Com Lot/Acre
				Unimproved Urban Ind Lot/Acre
				Com Condominiums
				Improved Urban Com
				Improved Urban Ind
COD Standard	Maximum			
See Secondary Category(ies) Section below	20.00%			



COV/COD	
Expected	125%
Observed	141%

May be a Non-Representative Sample

PRELIMINARY

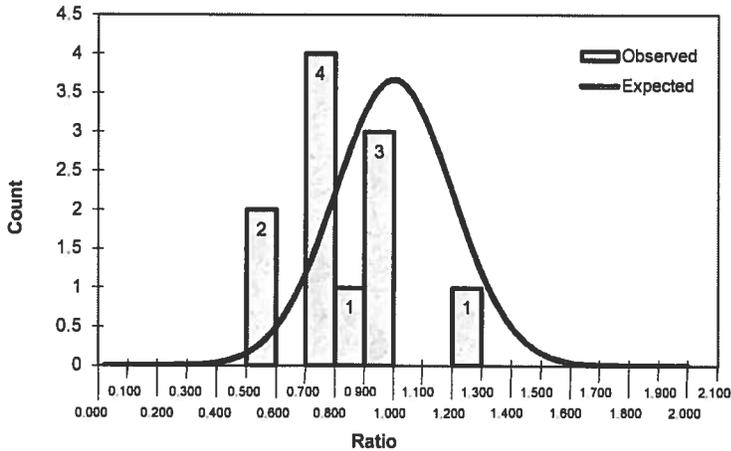
Date	Analyst
3/2/2016	Alex Chizewsky

FINAL

PRB is inconclusive

BOISE INDEPENDENT #1 - See Secondary Category(ies) Section below for details.

BOISE INDEPENDENT #1	See Secondary Category(ies) Section below for details.	Improved Urban Com	TIME PERIOD STUDIED	
RATIO STUDY Not Official until 'FINAL' dated & initialed	Using 2015 Assessed Values	Assessment Date:	From:	To:
		01/01/2015	10/01/2014	09/30/2015
Sales Price is Time Adjusted	Time Adjustment may have been applied at the County Level			
SAMPLE STATISTICS				
Sample size (n)	11			
Total Assessed Value	\$13,774,544			
Total Adjusted Sales Price	\$18,277,454			
Mean Assessed Value	\$1,252,231			
Mean Adjusted Sales Price	\$1,661,587			
Standard Deviation AV	\$338,497			
Standard Deviation SP	\$728,170			
Median Assessed Value	\$1,201,000			
Median Sales Price	\$1,581,273			
ASSESSMENT LEVEL				
Arithmetic Mean Ratio	82.30%			
Median Ratio	77.17%			
Weighted Mean Ratio	75.36%			
Geometric Mean Ratio	80.11%			
UNIFORMITY				
Lowest Ratio	51.84%			
Highest Ratio	123.94%			
Coefficient of Dispersion	19.12%			
Standard Deviation	19.84%			
Coefficient of Variation	24.11%			
Price-Related Bias	-0.3788	T-Score: -3.9574		
Price-Related Differential	1.09			
RELIABILITY				
90% Confidence Intervals:	Lower	Upper		
Around the Mean	71.46%	93.14%		
Around the Median	75.98%	92.33%		
Around the Weighted Mean	64.97%	85.76%		
Around the COD	10.30%	34.16%		
Around the PRB	-0.5894	-0.1681		
Probability True Mean 90-110	11.30%			
80% Confidence Intervals:	Lower	Upper		
Around the Mean	74.09%	90.50%		
Around the Median	76.05%	91.87%		
Around the Weighted Mean	68.01%	82.72%		
NORMALITY Test Results: Normal				
Chi Square Test	N/A			
Binomial Test	Normal			
Mann-Whitney Test	N/A			
Unable to Calculate				
D'Agostino-Pearson	Normal			
Shapiro-Wilk W	Normal			
Kurtosis (1 - 6) = 3.16	Acceptable			
Skew (-1.5 - 1.5) = 0.37	Acceptable			
COD Standard	Maximum			
See Secondary Category(ies) Section below	20.00%			



Compliance Checks:	
Level:	Compliance Met?
90% Confidence Interval:	<input type="checkbox"/> YES <input type="checkbox"/> NO
80% Confidence Interval:	<input type="checkbox"/> YES <input type="checkbox"/> NO
Uniformity:	COD Standards met? N/A
	COD: Somewhat Poor
	COV: Somewhat Poor
	PRD: Favors High Priced
	PRB: Bias towards High Priced

COMMENTS:
Value Group: 2
8.33% of the originally available population has been trimmed.
Outliers TRIMMED using IQR - Outer Fence @ 3.0
Below 0.217 (0 sales) and Above 1.485 (1 sale)

Secondary Category(ies) with sales		
Count	Category	Description
11	2142	Improved Urban Com

COV/COD	
Expected	125%
Observed	126%

PRELIMINARY
FINAL

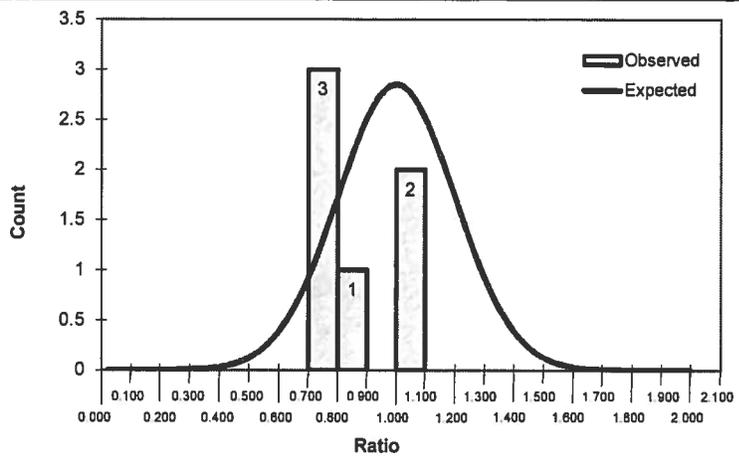
Date	Analyst
3/2/2016	Alex Chizewsky

Price Related Bias Exists
PRB is SIGNIFICANT @ 90%

BOISE INDEPENDENT #1 - See Secondary Category(ies) Section below for details.

BOISE INDEPENDENT #1	See Secondary Category(ies) Section below for details.	Combined Categories	TIME PERIOD STUDIED	
RATIO STUDY Not Official until 'FINAL' dated & initialed	Using 2015 Assessed Values	Assessment Date:	From:	To:
		01/01/2015	10/01/2014	09/30/2015
Sales Price is Time Adjusted	Time Adjustment may have been applied at the County Level			

SAMPLE STATISTICS	
Sample size (n)	6
Total Assessed Value	\$14,683,700
Total Adjusted Sales Price	\$17,621,119
Mean Assessed Value	\$2,447,283
Mean Adjusted Sales Price	\$2,936,853
Standard Deviation AV	\$383,727
Standard Deviation SP	\$849,571
Median Assessed Value	\$2,355,000
Median Sales Price	\$2,683,063



ASSESSMENT LEVEL	
Arithmetic Mean Ratio	86.65%
Median Ratio	81.47%
Weighted Mean Ratio	83.33%
Geometric Mean Ratio	85.26%
UNIFORMITY	
Lowest Ratio	70.72%
Highest Ratio	108.14%
Coefficient of Dispersion	17.28%
Standard Deviation	17.31%
Coefficient of Variation	19.98%

Price-Related Bias	-0.4868	T-Score: -1.7451
Price-Related Differential	1.04	

Compliance Checks:	
Level:	Compliance Met?
90% Confidence Interval:	<input type="checkbox"/> YES <input type="checkbox"/> NO
80% Confidence Interval:	<input type="checkbox"/> YES <input type="checkbox"/> NO
Uniformity:	COD Standards met? N/A
	COD: Somewhat Poor
	COV: Good
	PRD: Favors High Priced
	PRB: No Provable Bias

RELIABILITY		
90% Confidence Intervals:	Lower	Upper
Around the Mean	72.41%	100.89%
Around the Median	70.72%	107.87%
Around the Weighted Mean	70.46%	96.20%
Around the COD	9.87%	37.23%
Around the PRB	-1.1694	0.1958
Probability True Mean 90-110	31.72%	
80% Confidence Intervals:	Lower	Upper
Around the Mean	76.22%	97.08%
Around the Median	70.72%	107.48%
Around the Weighted Mean	75.14%	91.52%

COMMENTS:	
Value Group:	3
No data 'lost' to trim.	
Outliers TRIMMED using IQR - Outer Fence @ 3.0	
Below 0 (0 sales) and Above 2.183 (0 sales)	

NORMALITY Test Results:	
Chi Square Test	N/A
Binomial Test	Normal
Mann-Whitney Test	N/A
Unable to Calculate	
D'Agostino-Pearson	Normal
Shapiro-Wilk W	Normal
Kurtosis (1 - 6) = 1.44	Acceptable
Skew (-1.5 - 1.5) = 0.41	Acceptable

Count	Category	Description
1	21	Unimproved Urban Com Lot/Acre
3	2142	Improved Urban Com
2	2243	Improved Urban Ind

COD Standard	Maximum
See Secondary Category(ies) Section below	20.00%

COV/COD	
Expected	125%
Observed	116%

PRELIMINARY
FINAL

Date	Analyst
3/2/2016	Alex Chizewsky

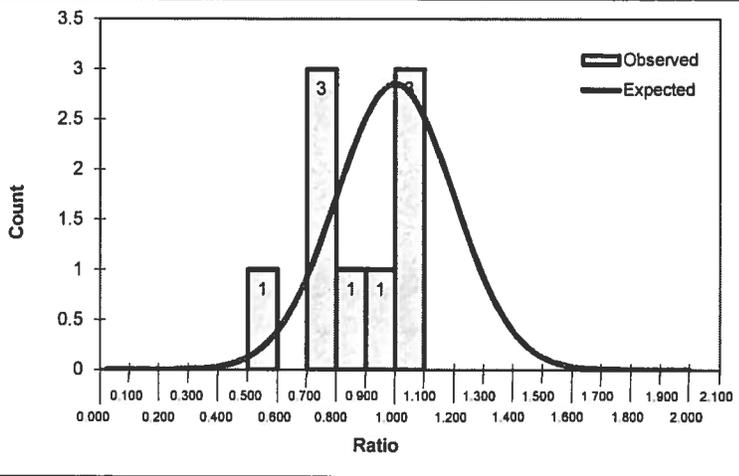
Maybe a Non-Representative Sample

PRB is inconclusive

BOISE INDEPENDENT #1 - See Secondary Category(ies) Section below for details.

BOISE INDEPENDENT #1	See Secondary Category(ies) Section below for details.	Combined Categories	TIME PERIOD STUDIED	
RATIO STUDY Not Official until 'FINAL' dated & initialed	Using 2015 Assessed Values	Assessment Date:	From:	To:
		01/01/2015	10/01/2014	09/30/2015
Sales Price is Time Adjusted	Time Adjustment may have been applied at the County Level			

SAMPLE STATISTICS	
Sample size (n)	9
Total Assessed Value	\$35,549,800
Total Adjusted Sales Price	\$43,569,090
Mean Assessed Value	\$3,949,978
Mean Adjusted Sales Price	\$4,841,010
Standard Deviation AV	\$2,740,402
Standard Deviation SP	\$3,340,322
Median Assessed Value	\$2,755,100
Median Sales Price	\$3,589,532
ASSESSMENT LEVEL	
Arithmetic Mean Ratio	85.31%
Median Ratio	86.18%
Weighted Mean Ratio	81.59%
Geometric Mean Ratio	83.42%
UNIFORMITY	
Lowest Ratio	54.86%
Highest Ratio	108.14%
Coefficient of Dispersion	17.59%
Standard Deviation	18.59%
Coefficient of Variation	21.78%



Price-Related Bias	-0.0659	T-Score: -0.6889
Price-Related Differential	1.05	
RELIABILITY		
90% Confidence Intervals:	Lower	Upper
Around the Mean	73.79%	96.84%
Around the Median	70.72%	105.36%
Around the Weighted Mean	67.87%	95.32%
Around the COD	11.39%	34.71%
Around the PRB	-0.2824	0.1505
Probability True Mean 90-110	23.36%	
80% Confidence Intervals:	Lower	Upper
Around the Mean	76.66%	93.97%
Around the Median	71.10%	101.91%
Around the Weighted Mean	72.13%	91.06%

Compliance Checks:	
Level:	Compliance Met?
90% Confidence Interval:	<input type="checkbox"/> YES <input type="checkbox"/> NO
80% Confidence Interval:	<input type="checkbox"/> YES <input type="checkbox"/> NO
Uniformity:	COD Standards met? N/A
	COD: Somewhat Poor
	COV: Somewhat Poor
	PRD: Favors High Priced
	PRB: Meets IAAO Standard

NORMILITY Test Results:		
Chi Square Test	N/A	
Binomial Test	Normal	
Mann-Whitney Test	N/A	
Unable to Calculate		
D'Agostino-Pearson	Normal	
Shapiro-Wilk W	Normal	
Kurtosis (1 - 6) = 1.84	Acceptable	
Skew (-1.5 - 1.5) = -0.15	Acceptable	

10.0% of the originally available population has been trimmed.
 Outliers TRIMMED using IQR - Inner Fence @ 1.5
 Below 0.154 (0 sales) and Above 1.629 (1 sale)

COD Standard	Maximum
See Secondary Category(ies) Section below	20.00%

Secondary Category(ies) with sales		
Count	Category	Description
1	21	Unimproved Urban Com Lot/Acre
6	2142	Improved Urban Com
2	2243	Improved Urban Ind

COV/COD	
Expected	125%
Observed	124%

PRELIMINARY

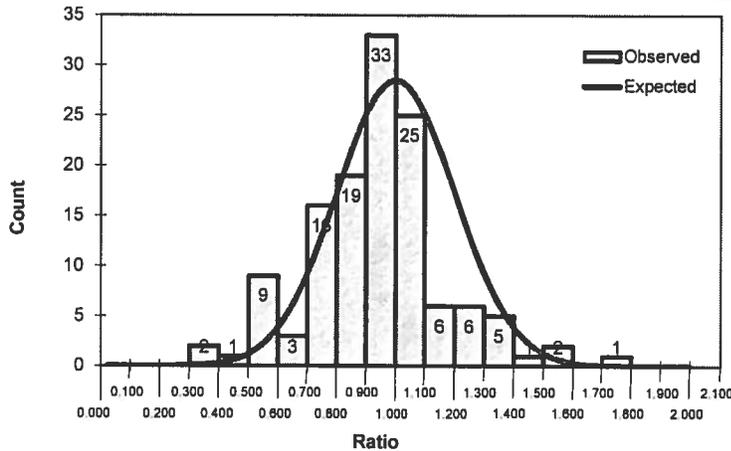
FINAL

Date	Analyst
3/2/2016	Alex Chizewsky

PRB is inconclusive

BOISE INDEPENDENT #1 - See Secondary Category(ies) Section below for details.

BOISE INDEPENDENT #1	See Secondary Category(ies) Section below for details.	Combined Categories	TIME PERIOD STUDIED	
RATIO STUDY Not Official until 'FINAL' dated & initialed	Using 2015 Assessed Values	Assessment Date:	From:	To:
		01/01/2015	10/01/2014	09/30/2015
Sales Price is Time Adjusted	Time Adjustment may have been applied at the County Level			
SAMPLE STATISTICS				
Sample size (n)	129			
Total Assessed Value	\$82,342,444			
Total Adjusted Sales Price	\$98,705,488			
Mean Assessed Value	\$638,314			
Mean Adjusted Sales Price	\$765,159			
Standard Deviation AV	\$1,185,270			
Standard Deviation SP	\$1,474,160			
Median Assessed Value	\$327,500			
Median Sales Price	\$367,355			
ASSESSMENT LEVEL				
Arithmetic Mean Ratio	93.57%			
Median Ratio	93.27%			
Weighted Mean Ratio	83.42%			
Geometric Mean Ratio	90.37%			
UNIFORMITY				
Lowest Ratio	30.80%			
Highest Ratio	173.46%			
Coefficient of Dispersion	18.22%			
Standard Deviation	23.60%			
Coefficient of Variation	25.22%			
Price-Related Bias	-0.0394	T-Score: -2.7138		
Price-Related Differential	1.12			
RELIABILITY				
90% Confidence Intervals:	Lower	Upper		
Around the Mean	90.15%	96.99%		
Around the Median	91.32%	97.10%		
Around the Weighted Mean	77.49%	89.35%		
Around the COD	15.37%	21.52%		
Around the PRB	-0.0879	-0.0110		
Probability True Mean 90-110	95.64%			
80% Confidence Intervals:	Lower	Upper		
Around the Mean	90.91%	96.23%		
Around the Median	91.89%	96.19%		
Around the Weighted Mean	78.80%	88.04%		
NORMALITY Test Results: Non-Normal				
Chi Square Test	Non-Normal			
Binomial Test	N/A			
Mann-Whitney Test	-3.6633			
Significance of Value Related Inequity - Strong				
D'Agostino-Pearson	Normal			
Shapiro-Wilk W	N/A			
Kurtosis (2.5 - 4) = 4.14	Not Trimmed?			
Skew (-0.5 - 1) = 0.26	Acceptable			
COD Standard	Maximum			
See Secondary Category(ies) Section below	20.00%			



Compliance Checks:	
Level:	Compliance Met?
90% Confidence Interval:	<input type="checkbox"/> YES <input type="checkbox"/> NO
80% Confidence Interval:	<input type="checkbox"/> YES <input type="checkbox"/> NO
Uniformity:	COD Standards met? N/A
	COD: Somewhat Poor
	COV: Poor
	PRD: Favors High Priced
	PRB: No Provable Bias

COMMENTS:
Value Group: POPULATION
1.53% of the originally available population has been trimmed.
Outliers TRIMMED using IQR - Outer Fence @ 3.0
Below 0.094 (0 sales) and Above 1.746 (2 sales)

Count	Category	Description
10	21	Unimproved Urban Com Lot/Acre
3	22	Unimproved Urban Ind Lot/Acre
20	27	Com Condominiums
91	2142	Improved Urban Com
5	2243	Improved Urban Ind

COV/COD	
Expected	125%
Observed	138%

May be a Non-Representative Sample
Price Related Bias Exists
PRB is SIGNIFICANT @ 90%

PRELIMINARY
FINAL

Date	Analyst
3/2/2016	Alex Chizewsky

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The figures for Adjustment1 and value of Outliers for ADA County are in the table following this sheet.

**NOTE: ADJUSTMENTS ONLY TO ADA COUNTY
PORTION OF SCHOOL DISTRICT 1.**

There were NO SALES in School District 1 in Boise County.
There are NO ADJUSTMENTS to the values of the categories in Boise County.

These are the steps used for ADA County included in School District #1 for 2015:

If the Value of the Outliers is GREATER THAN \$0 for a category:

1. *Abstract Assessed Value for Abstract Category **minus** value of Outliers= Preliminary Assessed Value(1) for Abstract Category*
2. *Preliminary Assessed Value(1) for Abstract Category **divided by** Adjustment1 = Preliminary Assessed Value(2) for Abstract Category*
3. *Preliminary Assessed Value(2) for Abstract Category **plus** value of Outliers = Final Adjusted Assessed Value for Abstract Category (ADA COUNTY)*

If the Value of the Outliers is EQUAL TO \$0 for a category:

1. *Abstract Assessed Value for Abstract Category **divided by** Adjustment1 = Final Assessed Value for Abstract Category (ADA COUNTY)*

FINAL STEP:

Final Adjusted Assessed Value for Abstract Category (ADA COUNTY)

plus

Assessed Value for Abstract Category (BOISE COUNTY)

equals

***Final Adjusted Assessed Value for Abstract Category for BOISE
INDEPENDENT School District #1***

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ADA COUNTY

Abstract Category	Adjustment1	<u>Value of Outliers</u>
11	0.809371	\$0
12	0.957888	\$1,618,900
13	0.789422	\$0
14	0.839624	\$0
15	0.951355	\$0
16	0.848597	\$0
17	0.862450	\$0
18	0.956424	\$1,629,000
20	0.952503	\$0
21	0.891216	\$0
22	0.884155	\$0
26	0.941012	\$1,375,500
27	0.938788	\$0
33	0.891795	\$0
34	0.981215	\$0
35	0.772341	\$0
36	0.788183	\$0
37	0.960011	\$0
38	0.800823	\$0
39	0.797787	\$0
40	1.000000	\$2,955,100
41	0.957979	\$0
42	0.924265	\$0
43	0.835442	\$214,115,000
46	0.921510	\$0
48	0.923358	\$0
50	0.920000	\$0
51	0.912046	\$0
65	0.920000	\$0