

March 17, 2020

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 2019 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 indicate 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, George Brown, the Division Administrator for the Property Tax Division, at 334-7730, or Alan Dornfest, who coordinated completion of this project, at 334-7742.

Sincerely,



**Tom Katsilometes**  
Commissioner, State Tax Commission

cc. George Brown, Property Tax Division Administrator  
Alan S. Dornfest, Property Tax Policy Bureau Chief  
County Auditors and Assessors  
Enclosure

Calculations of Adjusted Market Values

	CATEGORY	2019 ACTUAL MARKET VALUE	RATIO*	2019 ADJUSTED MARKET VALUE
BOISE INDEPENDENT #1	1	2,395,600		2,395,600
	2	0		0
	3	851,300		851,300
	4	284,800		284,800
	5	4,967,395		4,967,395
	6	18,240		18,240
	7	0		0
	8	0		0
	9	27,900		27,900
	10	20,849,100		20,849,100
	11	6,776,800		6,776,800
	12	57,436,675		58,662,742
	13	4,209,100		4,209,100
	14	4,602,500		4,602,500
	15	463,226,539		471,516,266
	16	3,073,200		3,073,200
	17	7,701,700		7,701,700
	18	43,922,100		45,677,587
	20	6,484,347,594		6,651,868,244
	21	1,732,323,387		1,732,323,387
	22	260,257,600		260,257,600
	25	364,100		364,100
	26	460,946,189		482,162,960
	27	411,616,400		411,616,400
	30	8,200		8,200
	31	25,703,625		25,703,625
	32	2,406,300		2,406,300
	33	9,875,700		9,875,700
	34	60,416,950		60,629,882
	35	6,014,400		6,014,400
	36	5,805,500		5,805,500
	37	669,244,539		676,166,455
	38	5,306,000		5,306,000
	39	12,712,800		12,712,800
	40	12,521,700		12,521,700
	41	9,192,463,989		9,349,298,471
	42	4,601,728,672		4,601,728,672
	43	765,535,700		765,535,700
	44	0		0
	45	18,140,900		18,140,900
	46	8,353,492		9,185,678
	47	0		0
	48	13,061,469		14,326,766
	49	0		0
	50	1,172,150		1,294,335
	51	62,359,900		62,359,900
	55	0		0
	56	51,156,700		51,156,700
	57	0		0
	59	470,043,400		470,043,400
62	0		0	
63	0		0	
64	0		0	
65	42,745,295		47,201,077	
66	0		0	
68	172,600,900		172,600,900	
69	0		0	
70	0		0	
71	11,033,300		11,033,300	
72	4,497,200		4,497,200	
	<b>Utility Value</b>	448,512,034		448,512,034
	<b>TOTAL</b>	<b>26,643,619,034</b>	<b>0.9863</b>	<b>27,014,272,516</b>



## **ADMINISTRATIVE RULES**

### **IDAHO PROPERTY TAX CODE AND ADMINISTRATION RULES**

**2018 UNOFFICIAL COPY  
IDAHO STATE TAX COMMISSION**

- i. Date of most current physical review. (3-29-12)
  - ii. Significant improvements, buildings and structures. (3-29-12)
  - iii. Photographs of significant improvements. (3-29-12)
  - iv. Sketches and/or blue prints of significant improvements. (3-29-12)
  - v. Location data, such as market area, neighborhood, site amenities and external nuisances. (3-29-12)
  - vi. Year built, effective age and/or condition of significant improvements. (3-29-12)
  - vii. Land size or diagram of all taxable parcels within the county. (3-29-12)
  - e. Date plan is submitted. The plan must be submitted to the State Tax Commission on or before the first Monday of February in 2017, and every fifth year thereafter. (3-28-18)
  - f. Request for extension. As provided in Section 63-314, Idaho Code, a county may request an extension to the current five (5) year county valuation plan. (3-30-01)
    - i. Amended Plan. Any request for an extension must include an amended plan incorporating an inventory of the parcels to be appraised during the period of the approved extension. This inventory shall constitute the schedule of required appraisals for the initial year or years of the subsequent five (5) year valuation program. Parcels appraised during the extension will be considered appraised during both the current and subsequent five (5) year plan valuation program periods, maintaining the same five (5) year cycle for all counties. (3-30-01)
    - ii. Approval of the Extension and Amended Plan. A county shall be notified of the State Tax Commission's decision regarding the granting of an extension as provided in Section 63-314, Idaho Code, within thirty (30) days of receipt of the written request for the extension when accompanied by an amended plan. (3-30-01)
    - iii. Approval of the Amended Plan. The State Tax Commission's approval of any extension shall specify timing and nature of progress reports. (3-30-01)
    - iv. Voiding of the Extension. The State Tax Commission can void an extension unilaterally. (3-30-01)
- 03. Field Inspections.** The methods of observation of the physical attributes of property as described in the International Association of Assessing Officers (IAAO) "Standard on Mass Appraisal of Real Property" referenced in Rule 006 of these rules should be followed to the extent that resources are available. This includes the use of aerial photographs and other digital imaging technology tools, which may be used to supplement, but not replace physical inspections. (3-28-18)
- 04. Testing for Current Market Value.** Assessed values shall be tested annually by the State Tax Commission as described in Section 63-109, Idaho Code, and Rule 131 of these rules to determine whether the level of assessment reflects "current market value." (3-30-01)
- 315. USE OF RATIO STUDY TO EQUALIZE BOISE SCHOOL DISTRICT (RULE 315).**  
Sections 63-315, 33-802(6), Idaho Code
- 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 non-representative 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. (3-25-16)

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:

<b>Secondary Categories</b>	<b>Primary Categories</b>	<b>Ratio Study Designations</b>
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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 Exemption 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. (3-25-16)

### **316. COMPLIANCE OF CONTINUING VALUATION PROGRAM (RULE 316).**

Sections 63-314 and 63-316, Idaho Code

#### **01. Definitions.** (5-3-03)

**a. Continuing Appraisal.** "Continuing appraisal" means the program by which each assessor completes the assessment of all taxable properties each year. This term includes any appraising or indexing done to accomplish the continuing program of valuation as defined in Rule 314 of these rules. (5-3-03)

**b. Monitor.** "Monitor" means collecting data and compiling statistical reports that show the number and percentage of parcels physically inspected at scheduled intervals within each year of each five (5) year appraisal cycle. The term "monitor" also includes an examination of and summary report of compliance with the most recently completed ratio study under Section 63-109, Idaho Code, and Rule 131 of these rules showing the status of appraisal and indexing to achieve market value. (5-3-03)

**c. Progress Reports.** "Progress reports" mean any informational or statistical report compiled and distributed by the State Tax Commission regarding the physical appraisal progress of a county. (5-3-03)

**d. Appraisal Cycle.** "Appraisal cycle" means consecutive five (5) year periods beginning with appraisals completed for the 1998 property roll, as established by the requirement in Section 63-314, Idaho Code. (5-3-03)

**e. Remediation Plan.** "Remediation plan" means, a written statement of the actions that will be taken by the county not in compliance with the requirements of Section 63-314, Idaho Code, to bring the continuing program of valuation into compliance with said Section. (5-3-03)

**02. Monitoring Procedure.** The State Tax Commission will monitor compliance with the continuing program of valuation in each county no less than annually. The State Tax Commission will monitor the completion of the appraisal of not less than fifteen percent (15%) of all parcels by the end of the first year of the appraisal cycle, not less than thirty-five percent (35%) by the end of the second year, not less than fifty-five percent (55%) by the end of the third year, not less than seventy-five percent (75%) by the end of the fourth year, and not less than one hundred percent (100%) by the end of the fifth year in order that all parcels are appraised not less than every five (5) years. As a result of the monitoring process, the State Tax Commission will prepare and distribute progress reports to each county assessor at the end of each monitoring period. Each monitoring period will be conducted in the following manner: (3-20-04)

**a.** The State Tax Commission will compile a progress report each July. The State Tax Commission will use this progress report in each county to determine compliance with Section 63-314, Idaho Code. This report will consist of an analysis of the county's progress within the current appraisal cycle as well as a summary report of the most recently completed ratio study showing the status of appraisal and indexing to achieve market value. The State Tax Commission will notify each county assessor on or before August 15 each year of the current status of the continuing program of valuation progress and any necessary corrective action. The State Tax Commission will notify the board of county commissioners that this report has been provided to the county assessor. (5-3-03)

**b.** Upon receipt of a written request from the county assessor, the State Tax Commission will complete and distribute a six (6) month progress report in January. This January report will show the total parcels in the county, the

assessment purposes of property on the property rolls, the abstract must report the value of exemptions required to be reported under Section 63-509, Idaho Code, any increment value and the value of any exemption provided under Sections 63-602W(4), 63-602GG, 63-602HH, 63-602II, 63-602NN, 63-4502, 63-606A, and 63-3029B, Idaho Code. Increment value and exemption value thus reported shall be subtracted from the market value for assessment purposes shown for each secondary category of property on each abstract. (3-28-18)

**03. Verification of Abstracts.** For the purposes of this rule and meeting the requirements of Section 63-509, Idaho Code, the abstract of the property rolls prepared by the county auditor shall be considered duly verified provided that the auditor signs a document indicating: (3-28-18)

a. That the required summary information is based on the most current available information received from the assessor following the conclusion of the county board of equalization, and; (3-28-18)

b. That the assessor certifies to the auditor that all changes, corrections, additions, and exemptions entered onto the rolls as a result of county board of equalization action have been duly entered. (3-28-18)

**04. Nature of Verification Document.** The abstract verification document shall include the signatures of the county assessor and auditor or duly appointed representatives. The substance of the verbiage in the document shall be equivalent to that found in the following sample:

(Name of county auditor), being first duly sworn, deposes and says that he/she is the duly qualified and acting auditor in and for the county of (Name), State of Idaho, and that the above and foregoing is a full, true and correct abstract of the valuation of all property entered on the property roll (or subsequent and missed property rolls) for the year (Year), as certified by the assessor to the auditor and equalized by the Board of County Commissioners of said county in session as a board of equalization. (3-28-18)

**05. Submittal of Corrections to Erroneous Abstracts or Related Documents.** When completing the procedures set forth in Section 63-810, Idaho Code, boards of county commissioners should submit the corrections to the taxable values submitted on the abstracts or related documents under provisions of Section 63-509, Idaho Code, and this rule, no later than when they submit the corrected levies under Section 63-810, Idaho Code. (4-2-08)

**06. 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)

**School District 1 – Adjustment Report  
March 12, 2020**

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.*  
*Boise County assessment roll data in School District 1 contains non-*  
*studied categories or exempt properties.*  
*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 2018:

**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***

**School District 1 – Adjustment Report  
March 12, 2020**

**ADA COUNTY**

<b>Abstract Category</b>	<b>Adjustment1</b>	<b>Value of Outliers</b>
11	1.000000	\$0
12	0.978991	\$0
13	1.000000	\$0
14	1.000000	\$0
15	0.982419	\$0
16	1.000000	\$0
17	1.000000	\$0
18	0.957650	\$4,225,700
20	0.974816	\$0
21	1.000000	\$0
22	1.000000	\$0
26	0.955601	\$4,297,000
27	1.000000	\$0
33	1.000000	\$0
34	0.996488	\$0
35	1.000000	\$0
36	1.000000	\$0
37	0.989763	\$0
38	1.000000	\$0
39	1.000000	\$0
40	1.000000	\$1,759,900
41	0.983225	\$0
42	1.000000	\$0
43	1.000000	\$244,529,000
46	0.909404	\$0
48	0.911683	\$0
50	0.905600	\$0
51	1.000000	\$0
65	0.905600	\$0

**School District 1 - 2019 - Commercial Properties Analysis**

<b>Commercial Properties</b>	Total AV	\$8,895,798,900
	Average AV	\$1,303,605
	Standard Deviation of AV	\$4,781,868

**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	\$343,730	\$285,396	92.61%	23.82%	88.23%	96.99%	87	2	0	85
2	\$1,688,696	\$503,524	93.51%	17.69%	85.69%	101.36%	16	0	0	16
3	\$4,473,077	\$1,230,739	92.38%	10.36%	84.40%	100.37%	6	0	0	6
4	\$11,488,437	\$3,276,968					0	0	0	
5	\$37,953,177	\$37,609,386					0	0	0	
<b>Total Sales Available</b>							109	2	0	107

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	5,178	\$1,779,834,700	\$1,779,834,700	\$1,779,834,700	== No adjustment to AV, Value Group is in compliance.
2	1,047	\$1,778,745,700	\$1,778,745,700	\$1,778,745,700	== No adjustment to AV, Value Group is in compliance.
3	397	\$1,775,811,400	\$1,775,811,400	\$1,775,811,400	== No adjustment to AV, Value Group is in compliance.
4	155	\$1,777,607,800	\$1,777,607,800	\$1,777,607,800	== No adjustment to AV, Value Group is in compliance.
5	47	\$1,783,799,300	\$1,783,799,300	\$1,783,799,300	== No adjustment to AV, Value Group is in compliance.
		\$3,558,580,400	\$3,558,580,400	\$3,558,580,400	

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

See Combined (row 20).

**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	0	0	0
\$ AV of Outliers	\$244,529,000	\$244,529,000	\$244,529,000	\$0	\$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	\$244,529,000
\$ AV of Outliers	\$0	\$0	\$0	\$244,529,000

School District 1 - 2019 - Commercial Properties Analysis

**Commercial**  
**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
\$1,303,605	\$4,781,868	92.61%	21.34%	\$9,28%	95.94%	109	0	1
						Sales Used		108
Parcel Count	Total AV							
6,824	\$8,895,798,900							
#>3 SD	#>4 SD	#>5 SD	#>6 SD	#>7 SD	#>8 SD			
67	46	24	15	11	10			
\$ AV of Outliers	\$2,136,760,000	\$1,763,833,100	\$1,261,104,400	\$1,007,585,800	\$880,380,600	\$844,380,600		
							Value of Outliers with Std. Score >= 3	\$2,136,760,000
#>9 SD	#>10 SD	#>15 SD	#>20 SD	#>30 SD	#>40 SD			
7	5	4	3	1	1			
\$ AV of Outliers	\$720,150,200	\$628,588,000	\$569,615,800	\$478,823,900	\$244,529,000	\$244,529,000		

**Commercial Properties**  
**Sales**

Categories in Ratio Study	Abstract Category	Total AV	Average AV	Standard Deviation AV	Sales Count	Sales Count of Value Outlier Removed used in Value Group Studies	Sales Count after Value Outlier Removed used in Value Group Studies	Sales Count of Value Group Outlier Removed - Count used in Population Study	Sales Count after Value Group Outlier Removed - Count used in Population Study
17	17	\$117,200	\$117,200	\$11,226	1	0	1	0	1
21	21	\$4,410,500	\$441,050	\$243,340	10	0	10	0	10
22	22	\$655,400	\$218,467	\$41,743	3	0	3	0	3
27	27	\$2,796,800	\$254,255	\$94,791	11	0	11	0	11
1638	38	\$486,400	\$486,400	\$46,589	1	0	1	0	1
2142	42	\$74,530,000	\$920,123	\$983,494	81	2	79	0	81
2243	43	\$2,634,300	\$1,317,150	\$184,030	2	0	2	0	2
		\$0	#DIV/0!	\$0	0	0	0	0	0
		\$0	#DIV/0!	\$0	0	0	0	0	0
					109	2	107	0	109

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
17	\$117,200	1	\$117,200	0	\$0	0	\$0	0	\$0	0	\$0
21	\$4,410,500	9	\$1,999,200	1	\$2,412,300	0	\$0	0	\$0	0	\$0
22	\$655,400	3	\$655,400	0	\$0	0	\$0	0	\$0	0	\$0
27	\$2,796,800	11	\$2,796,800	0	\$0	0	\$0	0	\$0	0	\$0
1638	\$486,400	1	\$486,400	0	\$0	0	\$0	0	\$0	0	\$0
2142	\$74,530,000	59	\$24,611,700	15	\$24,531,100	7	\$25,387,200	0	\$0	0	\$0
2243	\$2,634,300	1	\$962,500	1	\$1,671,800	0	\$0	0	\$0	0	\$0
	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
		85		17		7		0		0	

School District 1 - 2019 - 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	\$6,725,200	0.0357%	0.0359%	0.0040%	0.0000%	0.0000%
13	\$3,508,500	0.0245%	0.0149%	0.0000%	0.0000%	0.0000%
14	\$4,602,500	0.0264%	0.0128%	0.0125%	0.0000%	0.0000%
16	\$2,978,800	0.0276%	0.0059%	0.0000%	0.0000%	0.0000%
17	\$7,387,800	0.0665%	0.0165%	0.0000%	0.0000%	0.0000%
21	\$1,884,290,200	7.0488%	5.3219%	4.0575%	3.3142%	1.4383%
22	\$254,001,800	0.8791%	0.8445%	0.5000%	0.5341%	0.0976%
27	\$649,900,500	1.9457%	0.7683%	1.3523%	0.5002%	2.7292%
33	\$9,875,700	0.0226%	0.0563%	0.0321%	0.0000%	0.0000%
35	\$6,014,400	0.0160%	0.0516%	0.0000%	0.0000%	0.0000%
36	\$5,805,500	0.0142%	0.0297%	0.0214%	0.0000%	0.0000%
38	\$5,306,000	0.0271%	0.0326%	0.0000%	0.0000%	0.0000%
39	\$12,712,800	0.0538%	0.0891%	0.0000%	0.0000%	0.0000%
42	\$5,148,296,200	8.9212%	10.7988%	11.8646%	13.6651%	12.6236%
43	\$804,174,700	0.7720%	1.7161%	1.7394%	1.6501%	3.1623%
51	\$90,220,300	0.1264%	0.2003%	0.3687%	0.3188%	0.0000%

Abstract Category	Divisor	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	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
13	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
14	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
16	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
17	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
21	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
22	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
27	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
33	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
35	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
36	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
38	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
39	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
42	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
43	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
51	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

**School District 1 - 2019 - 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	\$6,725,200	\$3,174,500	\$0	\$3,196,600	\$0	\$354,100	\$0	\$0	\$0	\$0	\$0	\$0
13	\$3,506,500	\$2,181,600	\$0	\$1,324,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	\$4,602,500	\$2,349,700	\$0	\$1,140,200	\$0	\$1,112,600	\$0	\$0	\$0	\$0	\$0	\$0
16	\$2,978,800	\$2,451,000	\$0	\$527,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	\$7,387,800	\$5,917,800	\$0	\$1,470,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	\$1,884,290,200	\$627,049,000	\$0	\$473,427,100	\$0	\$360,944,900	\$0	\$294,628,100	\$0	\$128,041,100	\$0	\$0
22	\$254,001,800	\$78,205,200	\$0	\$75,123,400	\$0	\$44,476,700	\$0	\$47,510,100	\$0	\$8,686,400	\$0	\$0
27	\$649,900,500	\$173,081,600	\$0	\$68,348,000	\$0	\$121,188,800	\$0	\$44,499,200	\$0	\$242,782,900	\$0	\$0
33	\$9,875,700	\$2,011,000	\$0	\$5,011,900	\$0	\$2,852,800	\$0	\$0	\$0	\$0	\$0	\$0
35	\$6,014,400	\$1,424,100	\$0	\$4,590,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	\$5,805,500	\$1,263,800	\$0	\$2,641,700	\$0	\$1,900,000	\$0	\$0	\$0	\$0	\$0	\$0
38	\$5,306,000	\$2,406,800	\$0	\$2,899,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	\$12,712,800	\$4,782,700	\$0	\$7,930,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	\$5,148,296,200	\$793,614,100	\$0	\$960,642,800	\$0	\$1,055,445,000	\$0	\$1,215,620,300	\$0	\$1,122,974,000	\$0	\$0
43	\$315,116,700	\$68,676,100	\$0	\$152,657,000	\$0	\$154,737,400	\$0	\$146,789,300	\$0	\$36,785,900	\$244,529,000	\$244,529,000
51	\$90,220,300	\$11,245,700	\$0	\$17,814,700	\$0	\$32,799,100	\$0	\$28,360,800	\$0	\$0	\$0	\$0
<b>Total AV**</b>	<b>\$8,406,740,900</b>	<b>\$1,779,834,700</b>	<b>\$0</b>	<b>\$1,778,745,700</b>	<b>\$0</b>	<b>\$1,775,811,400</b>	<b>\$0</b>	<b>\$1,777,607,800</b>	<b>\$0</b>	<b>\$1,539,270,300</b>	<b>\$244,529,000</b>	<b>\$244,529,000</b>

\*\* Value of Outliers Removed

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	\$6,725,200	\$3,174,500	\$0	\$3,196,600	\$0	\$354,100	\$0	\$0	\$0	\$0	\$0	\$0
13	\$3,506,500	\$2,181,600	\$0	\$1,324,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	\$4,602,500	\$2,349,700	\$0	\$1,140,200	\$0	\$1,112,600	\$0	\$0	\$0	\$0	\$0	\$0
16	\$2,978,800	\$2,451,000	\$0	\$527,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	\$7,387,800	\$5,917,800	\$0	\$1,470,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	\$1,884,290,200	\$627,049,000	\$0	\$473,427,100	\$0	\$360,944,900	\$0	\$294,628,100	\$0	\$128,041,100	\$0	\$0
22	\$254,001,800	\$78,205,200	\$0	\$75,123,400	\$0	\$44,476,700	\$0	\$47,510,100	\$0	\$8,686,400	\$0	\$0
27	\$649,900,500	\$173,081,600	\$0	\$68,348,000	\$0	\$121,188,800	\$0	\$44,499,200	\$0	\$242,782,900	\$0	\$0
33	\$9,875,700	\$2,011,000	\$0	\$5,011,900	\$0	\$2,852,800	\$0	\$0	\$0	\$0	\$0	\$0
35	\$6,014,400	\$1,424,100	\$0	\$4,590,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	\$5,805,500	\$1,263,800	\$0	\$2,641,700	\$0	\$1,900,000	\$0	\$0	\$0	\$0	\$0	\$0
38	\$5,306,000	\$2,406,800	\$0	\$2,899,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	\$12,712,800	\$4,782,700	\$0	\$7,930,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	\$5,148,296,200	\$793,614,100	\$0	\$960,642,800	\$0	\$1,055,445,000	\$0	\$1,215,620,300	\$0	\$1,122,974,000	\$0	\$0
43	\$315,116,700	\$68,676,100	\$0	\$152,657,000	\$0	\$154,737,400	\$0	\$146,789,300	\$0	\$36,785,900	\$244,529,000	\$244,529,000
51	\$90,220,300	\$11,245,700	\$0	\$17,814,700	\$0	\$32,799,100	\$0	\$28,360,800	\$0	\$0	\$0	\$0
<b>Adjusted Total AV</b>	<b>\$8,406,740,900</b>	<b>\$1,779,834,700</b>	<b>\$0</b>	<b>\$1,778,745,700</b>	<b>\$0</b>	<b>\$1,775,811,400</b>	<b>\$0</b>	<b>\$1,777,607,800</b>	<b>\$0</b>	<b>\$1,539,270,300</b>	<b>\$244,529,000</b>	<b>\$244,529,000</b>
<b>AV of Value Outliers</b>	<b>\$244,529,000</b>											

Estimated Adjusted Total AV, including Outliers	\$8,651,269,900
---	-----------------

School District 1 - 2019 - Commercial Properties Analysis

Commercial Properties

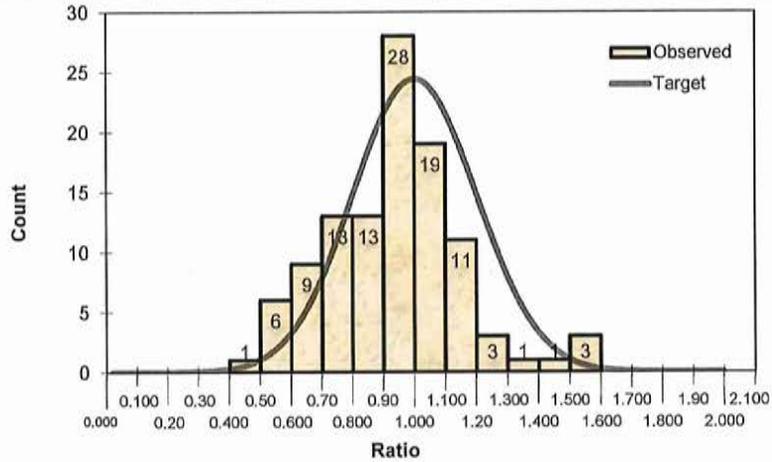
<u>Abstract Category</u>	<u>Adjustment1</u>	<u>Value of Outliers</u>
11	1.000000	\$0
13	1.000000	\$0
14	1.000000	\$0
16	1.000000	\$0
17	1.000000	\$0
21	1.000000	\$0
22	1.000000	\$0
27	1.000000	\$0
33	1.000000	\$0
35	1.000000	\$0
36	1.000000	\$0
38	1.000000	\$0
39	1.000000	\$0
42	1.000000	\$0
43	1.000000	\$244,529,000
51	1.000000	\$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	Expanded Time Period Studied	
RATIO STUDY Not Official until 'FINAL' dated & initialed	Using 2019 Assessed Values	Assessment Date:	From:	To:
		01/01/2019	01/01/2018	12/31/2019
Sales Price is Time Adjusted	Time Adjustment Considered, but not Applied.			

SAMPLE STATISTICS	
Sample size (n)	108
Total Assessed Value	\$84,991,800
Total Adjusted Sales Price	\$91,772,723
Mean Assessed Value	\$786,961
Mean Adjusted Sales Price	\$849,747
Standard Deviation AV	\$966,307
Standard Deviation SP	\$1,059,853
Median Assessed Value	\$460,700
Median Sales Price	\$508,440



ASSESSMENT LEVEL	
Arithmetic Mean Ratio	93.60%
Median Ratio	95.07%
Weighted Mean Ratio	92.61%
Geometric Mean Ratio	91.13%

UNIFORMITY	
Lowest Ratio	43.92%
Highest Ratio	154.86%
Coefficient of Dispersion	16.96%
Standard Deviation	21.34%
Coefficient of Variation	22.80%
Price-Related Bias	0.0040
Price-Related Differential	1.01

RELIABILITY		
90% Confidence Intervals:	Lower	Upper
Around the Mean	90.22%	96.97%
Around the Median	90.76%	99.09%
Around the Weighted Mean	89.28%	95.94%
Around the COD	14.26%	20.50%
Around the PRB	-0.0252	0.0332
Probability True Mean 90-110	95.99%	

80% Confidence Intervals:		
Around the Mean	90.97%	96.23%
Around the Median	90.78%	98.42%
Around the Weighted Mean	90.01%	95.21%

NORMALITY Test Results:	
Chi Square Test	Normal
Binomial Test	N/A
i.e., Insufficient evidence of Non-Normality	
Mann-Whitney Test	-0.0106
Significance of Value Related Inequity - Weak	
D'Agostino-Pearson	Normal
Shapiro-Wilk W	N/A
Kurtosis (2.5 - 4) = 3.68	Acceptable
Skew (-0.5 - 1) = 0.36	Acceptable
COD Standard	Maximum
See Secondary Category(ies) Section	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: No Observed Bias
	PRB: Meets IAAO Standard, No Significant Bias

COMMENTS:	
POPULATION	
0.92% of the originally available population has been trimmed.	
Outliers Reviewed using Std. Score 3 Std Dev.	
Below 0.2735 ( 0 sales ) and Above 1.6115 ( 1 sale )	

Secondary Category(ies) with sales		
Count	Category	Description
1	17	Unimproved Rural Ind Sub Lot/Acre
10	21	Unimproved Urban Com Lot/Acre
3	22	Unimproved Urban Ind Lot/Acre
11	27	Com Condominiums
1	1638	Improved Rural Com Sub
80	2142	Improved Urban Com
2	2243	Improved Urban Ind

COV/COD	
Expected	125%
Observed	134%

May be a Non-Representative Sample

PRELIMINARY

Date	Analyst
3/3/2020	Jase Cundick

FINAL

PRB is Inconclusive

Boise Independent #1 - See Secondary Category(ies) Section below for details.

Boise Independent #1

Time Adjustment Review

Combined Categories

NONE Time

Quarterly GeoMean  
 Quarterly Averages  
 Quarterly Medians  
 Slope Results

Time Adjustment APPLIED: 0.00%

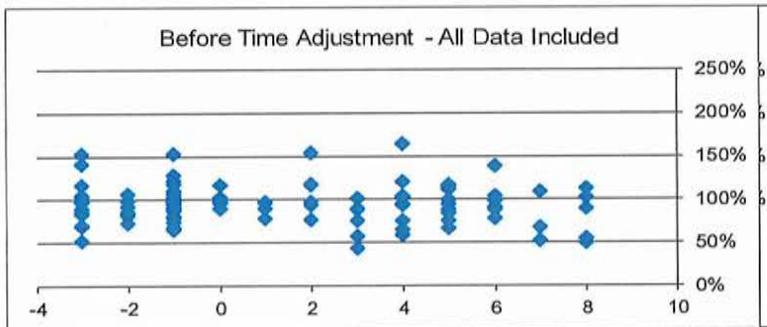
	Original	Residual
Quarterly GeoMean	0.10%	0.10%
Quarterly Averages	-0.32%	-0.32%
Quarterly Medians	-0.20%	-0.20%
Slope Results	-0.81%	-0.81%

Category	Sales Count	
17	1	Unimproved Rural Ind Sub Lot/Acre
21	10	Unimproved Urban Com Lot/Acre
22	3	Unimproved Urban Ind Lot/Acre
27	11	Com Condominiums
1638	1	Improved Rural Com Sub
2142	80	Improved Urban Com
2243	2	Improved Urban Ind

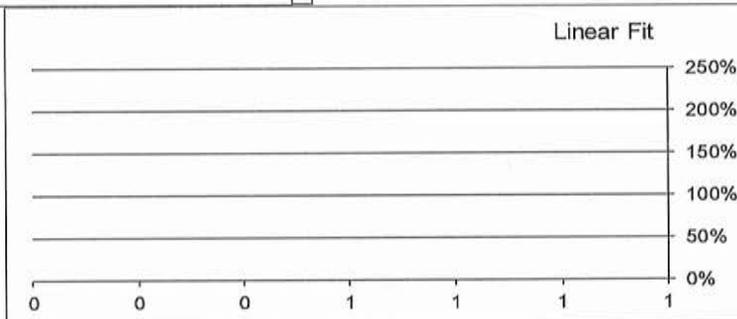
Sales Ratios (Before)	Counts	Average	Median
4th 3 Mos.	50	94.46%	94.27%
5th 3 Mos.	19	102.63%	99.17%
6th 3 Mos.	25	87.52%	89.18%
7th 3 Mos.	14	89.10%	90.83%

Time analysis was based on sales.

BEFORE



1 Influential data point(s) removed



Sales Ratios (After)	Counts	Average	Median
4th 3 Mos.	50	94.46%	94.27%
5th 3 Mos.	19	102.63%	99.17%
6th 3 Mos.	25	87.52%	89.18%
7th 3 Mos.	14	89.10%	90.83%

No Outliers Found

AFTER

Time Adjustment Considered,

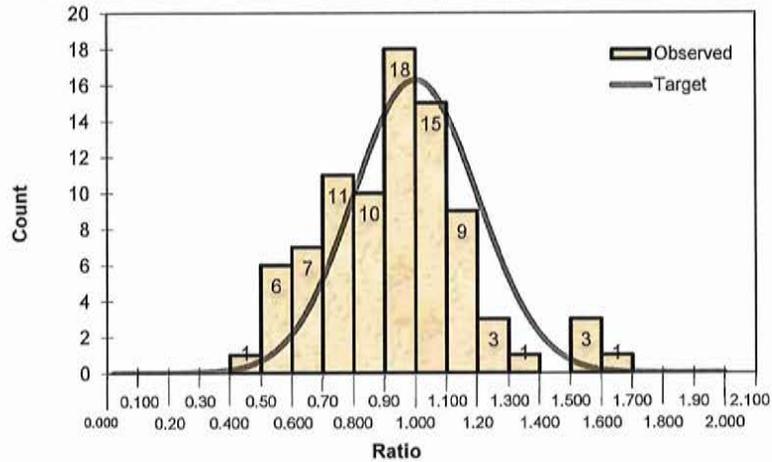
Boise Independent #1 - See Secondary Category(ies) Section below for details.

Outlier Sales List	Parcel Number	Category	Sale Date	2019 Assessed		Adj. Sales Price	Adj. Ratio
				Value	Sale Price		
	1 S0536449133	2142	05/21/2019	638,800	388,000	388,000	164.639%

Boise Independent #1 - See Secondary Category(ies) Section below for details.

Boise Independent #1	See Secondary Category(ies) Section below for details.	Combined Categories	Expanded Time Period Studied	
RATIO STUDY Not Official until 'FINAL' dated & initialed	Using 2019 Assessed Values	Assessment Date:	From:	To:
		01/01/2019	01/01/2018	12/31/2019
Sales Price is Time Adjusted	Time Adjustment Considered, but not Applied.			

SAMPLE STATISTICS		
Sample size (n)	85	
Total Assessed Value	\$31,628,200	
Total Adjusted Sales Price	\$34,151,316	
Mean Assessed Value	\$372,096	
Mean Adjusted Sales Price	\$401,780	
Standard Deviation AV	\$226,256	
Standard Deviation SP	\$222,341	
Median Assessed Value	\$322,800	
Median Sales Price	\$388,000	
ASSESSMENT LEVEL		
Arithmetic Mean Ratio	93.78%	
Median Ratio	95.20%	
Weighted Mean Ratio	92.61%	
Geometric Mean Ratio	90.79%	
UNIFORMITY		
Lowest Ratio	43.92%	
Highest Ratio	164.64%	
Coefficient of Dispersion	18.92%	
Standard Deviation	23.82%	
Coefficient of Variation	25.40%	
Price-Related Bias	0.0060	T-Score: 0.2129
Price-Related Differential	1.01	
RELIABILITY		
90% Confidence Intervals:	Lower	Upper
Around the Mean	89.53%	98.03%
Around the Median	89.60%	99.24%
Around the Weighted Mean	88.23%	96.99%
Around the COD	15.72%	23.54%
Around the PRB	-0.0491	0.0611
Probability True Mean 90-110	92.78%	
80% Confidence Intervals:	Lower	Upper
Around the Mean	90.47%	97.09%
Around the Median	90.84%	99.03%
Around the Weighted Mean	89.20%	96.02%



NORMILITY Test Results:		
Chi Square Test	N/A	
Binomial Test	Normal	
i.e., Insufficient evidence of Non-Normality		
Mann-Whitney Test	0.5371	
Significance of Value Related Inequity - Weak		
D'Agostino-Pearson	Non-Normal	
Shapiro-Wilk W	N/A	
Kurtosis (2 - 5) = 3.69	Acceptable	
Skew (-0.5 - 1) = 0.53	Acceptable	
COD Standard	Maximum	
See Secondary Category(ies) Section	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: No Observed Bias		
PRB:	Meets IAAO Standard, No Significant Bias		

**COMMENTS:**  
Value Group: 1  
No data 'lost' to trim.  
Outliers Reviewed using Std. Score 3 Std Dev.  
Below 0.2231 ( 0 sales ) and Above 1.6525 ( 0 sales )

Secondary Category(ies) with sales		
Count	Category	Description
1	17	Unimproved Rural Ind Sub Lot/Acre
9	21	Unimproved Urban Com Lot/Acre
3	22	Unimproved Urban Ind Lot/Acre
11	27	Com Condominiums
1	1638	Improved Rural Com Sub
59	2142	Improved Urban Com
1	2243	Improved Urban Ind

COV/COD	
Expected	125%
Observed	134%

May be a Non-Representative Sample

PRELIMINARY

Date	Analyst
3/3/2020	Jase Cundick

FINAL

PRB is inconclusive

Boise Independent #1 - See Secondary Category(ies) Section below for details.

Boise Independent #1

Time Adjustment Review

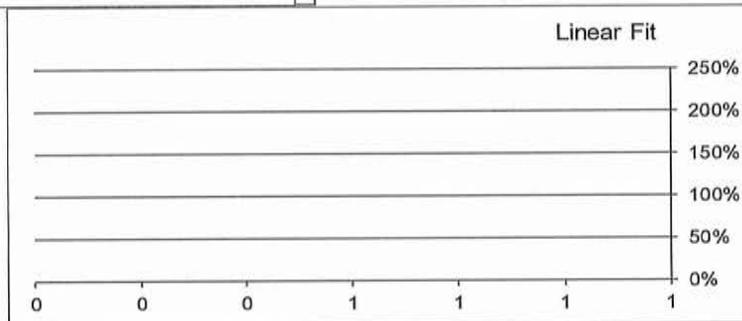
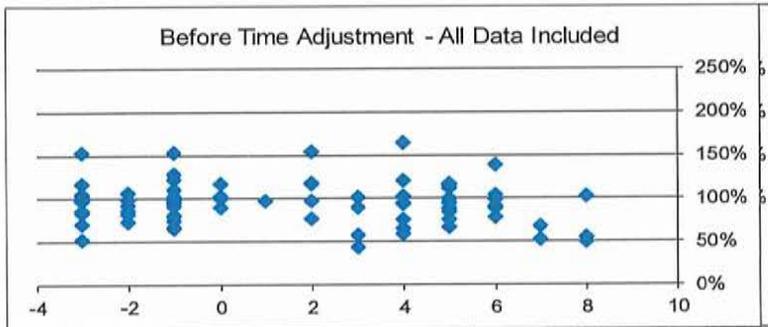
Time Adjustment APPLIED: 0.00%

<i>NONE Time</i>	<u>Original</u>	<u>Residual</u>		
Quarterly GeoMean	0.08%	0.08%		
Quarterly Averages	-0.53%	-0.53%		
Quarterly Medians	-0.35%	-0.35%		
Slope Results	-0.86%	-0.86%		
<u>Sales Ratios (Before)</u>	<u>Counts</u>	<u>Average</u>	<u>Median</u>	
4th 3 Mos.	39	93.86%	95.36%	
5th 3 Mos.	12	107.85%	102.13%	
6th 3 Mos.	23	90.53%	90.77%	
7th 3 Mos.	11	84.94%	89.35%	

Combined Categories		
<u>Category</u>	<u>Sales Count</u>	
17	1	Unimproved Rural Ind Sub Lot/Acre
21	9	Unimproved Urban Com Lot/Acre
22	3	Unimproved Urban Ind Lot/Acre
27	11	Com Condominiums
1638	1	Improved Rural Com Sub
2142	59	Improved Urban Com
2243	1	Improved Urban Ind

Time analysis was based on sales.

BEFORE



<u>Sales Ratios (After)</u>	<u>Counts</u>	<u>Average</u>	<u>Median</u>
4th 3 Mos.	39	93.86%	95.36%
5th 3 Mos.	12	107.85%	102.13%
6th 3 Mos.	23	90.53%	90.77%
7th 3 Mos.	11	84.94%	89.35%

No Outliers Found

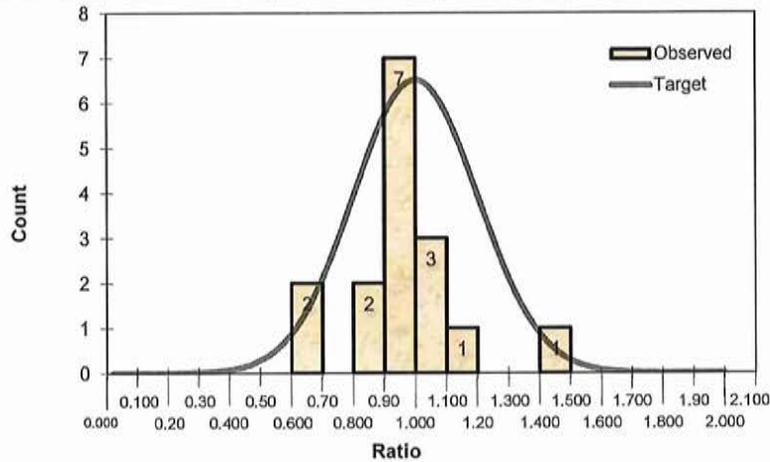
AFTER

Time Adjustment Considered,

Boise Independent #1 - See Secondary Category(ies) Section below for details.

Boise Independent #1	See Secondary Category(ies) Section below for details.	Combined Categories	Expanded Time Period Studied	
RATIO STUDY Not Official until 'FINAL' dated & initialed	Using 2019 Assessed Values	Assessment Date:	From:	To:
		01/01/2019	01/01/2018	12/31/2019
Sales Price is Time Adjusted	Time Adjustment Considered, but not Applied.			

SAMPLE STATISTICS	
Sample size (n)	16
Total Assessed Value	\$28,041,700
Total Adjusted Sales Price	\$29,989,132
Mean Assessed Value	\$1,752,606
Mean Adjusted Sales Price	\$1,874,321
Standard Deviation AV	\$550,554
Standard Deviation SP	\$692,180
Median Assessed Value	\$1,619,950
Median Sales Price	\$1,847,594
ASSESSMENT LEVEL	
Arithmetic Mean Ratio	96.58%
Median Ratio	93.75%
Weighted Mean Ratio	93.51%
Geometric Mean Ratio	95.13%
UNIFORMITY	
Lowest Ratio	68.32%
Highest Ratio	142.29%
Coefficient of Dispersion	13.12%
Standard Deviation	17.69%
Coefficient of Variation	18.31%
Price-Related Bias	-0.1328
Price-Related Differential	1.03
RELIABILITY	
90% Confidence Intervals:	Lower Upper
Around the Mean	88.83% 104.33%
Around the Median	90.14% 100.74%
Around the Weighted Mean	85.65% 101.36%
Around the COD	8.21% 23.08%
Around the PRB	-0.3538 0.0882
Probability True Mean 90-110	91.71%
80% Confidence Intervals:	Lower Upper
Around the Mean	90.65% 102.51%
Around the Median	90.51% 100.06%
Around the Weighted Mean	87.76% 99.25%
NORMALITY Test Results:	
Chi Square Test	N/A
Binomial Test	Normal
Mann-Whitney Test	N/A
D'Agostino-Pearson	Normal
Shapiro-Wilk W	Normal
Kurtosis (1 - 6) = 4.26	Acceptable
Skew (-1 - 1.5) = 0.79	Acceptable
COD Standard	Maximum
See Secondary Category(ies) Section	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: Good
	COV: Good
	PRD: No Observed Bias
	PRB: Meets IAAO Standard, No Significant Bias
COMMENTS:	
Value Group: 2	

No data 'lost' to trim.  
Outliers Reviewed using Std. Score 3 Std Dev.  
Below 0.4352 ( 0 sales ) and Above 1.4965 ( 0 sales )

Secondary Category(ies) with sales		
Count	Category	Description
1	21	Unimproved Urban Com Lot/Acre
14	2142	Improved Urban Com
1	2243	Improved Urban Ind

COV/COD	
Expected	125%
Observed	140%

May be a Non-Representative Sample

PRELIMINARY

Date	Analyst
3/3/2020	Jase Cundick

FINAL

PRB is inconclusive

Boise Independent #1 - See Secondary Category(ies) Section below for details.

**Boise Independent #1**

**Time Adjustment Review**

Time Adjustment APPLIED: 0.00%

NONE Time

	<u>Original</u>	<u>Residual</u>
Quarterly GeoMean	-5.56%	-5.56%
Quarterly Averages	-0.42%	-0.42%
Quarterly Medians	-0.31%	-0.31%
Slope Results	-0.61%	-0.61%

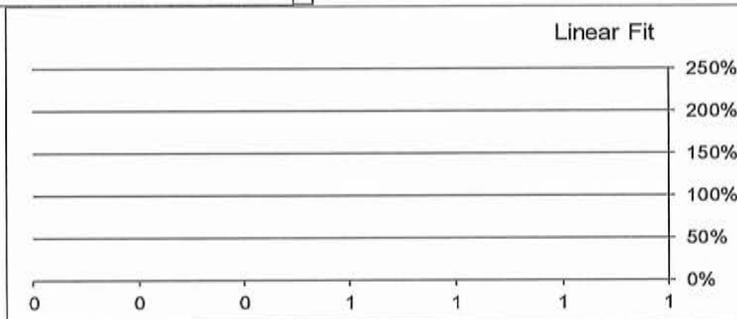
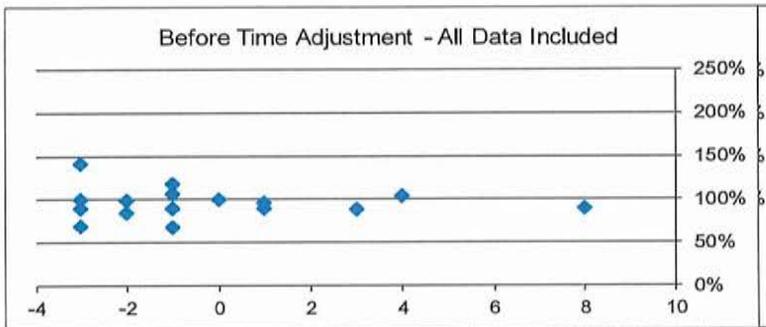
<u>Sales Ratios (Before)</u>	<u>Counts</u>	<u>Average</u>	<u>Median</u>
4th 3 Mos.	10	97.40%	95.37%
5th 3 Mos.	3	95.75%	96.72%
6th 3 Mos.	2	97.01%	97.01%
7th 3 Mos.	1	90.05%	90.05%

**Combined Categories**

<u>Category</u>	<u>Sales Count</u>	
21	1	Unimproved Urban Com Lot/Acre
2142	14	Improved Urban Com
2243	1	Improved Urban Ind

Time analysis was based on sales.

**BEFORE**



<u>Sales Ratios (After)</u>	<u>Counts</u>	<u>Average</u>	<u>Median</u>
4th 3 Mos.	10	97.40%	95.37%
5th 3 Mos.	3	95.75%	96.72%
6th 3 Mos.	2	97.01%	97.01%
7th 3 Mos.	1	90.05%	90.05%

No Outliers Found

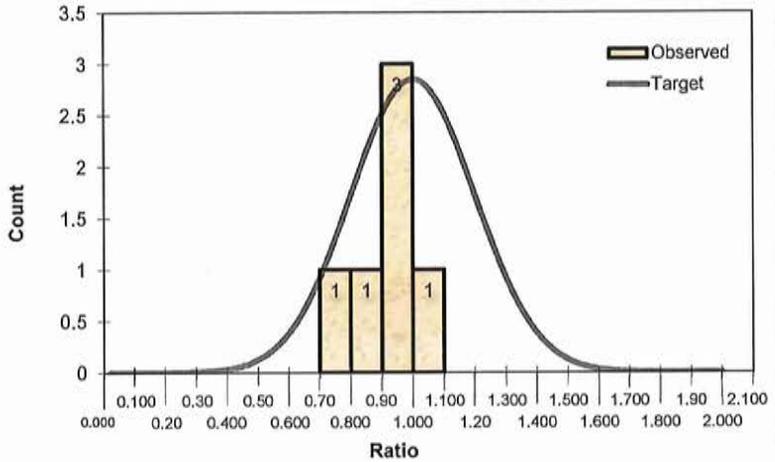
**AFTER**

Time Adjustment Considered,

Boise Independent #1 - See Secondary Category(ies) Section below for details.

<b>Boise Independent #1</b>	See Secondary Category(ies) Section below for details.	Improved Urban Com	Expanded Time Period Studied	
RATIO STUDY Not Official until 'FINAL' dated & initialed	Using 2019 Assessed Values	Assessment Date:	From:	To:
		01/01/2019	01/01/2018	12/31/2019
Sales Price is Time Adjusted	Time Adjustment Considered, but not Applied.			

SAMPLE STATISTICS	
Sample size (n)	6
Total Assessed Value	\$22,487,200
Total Adjusted Sales Price	\$24,341,311
Mean Assessed Value	\$3,747,867
Mean Adjusted Sales Price	\$4,056,885
Standard Deviation AV	\$1,183,032
Standard Deviation SP	\$1,518,042
Median Assessed Value	\$3,288,500
Median Sales Price	\$3,362,500
ASSESSMENT LEVEL	
Arithmetic Mean Ratio	94.30%
Median Ratio	95.53%
Weighted Mean Ratio	92.38%
Geometric Mean Ratio	93.82%
UNIFORMITY	
Lowest Ratio	78.28%
Highest Ratio	108.99%
Coefficient of Dispersion	7.68%
Standard Deviation	10.36%
Coefficient of Variation	10.98%
Price-Related Bias	-0.1484 T-Score: -1.3871
Price-Related Differential	1.02
RELIABILITY	
90% Confidence Intervals:	Lower Upper
Around the Mean	85.78% 102.82%
Around the Median	81.97% 105.39%
Around the Weighted Mean	84.40% 100.37%
Around the COD	3.82% 23.02%
Around the PRB	-0.4103 0.1134
Probability True Mean 90-110	81.52%
80% Confidence Intervals:	Lower Upper
Around the Mean	88.06% 100.55%
Around the Median	87.32% 100.15%
Around the Weighted Mean	87.30% 97.46%
NORMALITY Test Results:	
Chi Square Test	N/A
Binomial Test	Normal
i.e., Insufficient evidence of Non-Normality	
Mann-Whitney Test	N/A
Unable to Calculate	
D'Agostino-Pearson	Normal
Shapiro-Wilk W	Normal
Kurtosis (1 - 6) = 2.38	Acceptable
Skew (-1.5 - 1.5) = -0.2	Acceptable
COD Standard	Maximum
See Secondary Category(ies) Section	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: Excellent
	COV: Very Good
	PRD: No Observed Bias
	PRB: Meets IAAO Standard, No Significant Bias

COMMENTS:	
Value Group: 3	

No data 'lost' to trim.  
Outliers Reviewed using Std. Score 3 Std Dev.  
Below 0.6323 ( 0 sales ) and Above 1.2537 ( 0 sales )

Secondary Category(ies) with sales		
Count	Category	Description
6	2142	Improved Urban Com

COV/COD	
Expected	125%
Observed	143%

May be a Non-Representative Sample

PRELIMINARY

Date	Analyst
3/3/2020	Jase Cundick

FINAL

PRB is inconclusive

Boise Independent #1 - See Secondary Category(ies) Section below for details.

**Boise Independent #1**

**Time Adjustment Review**

NONE Time

Quarterly GeoMean  
 Quarterly Averages  
 Quarterly Medians  
 Slope Results

Time Adjustment APPLIED: 0.00%

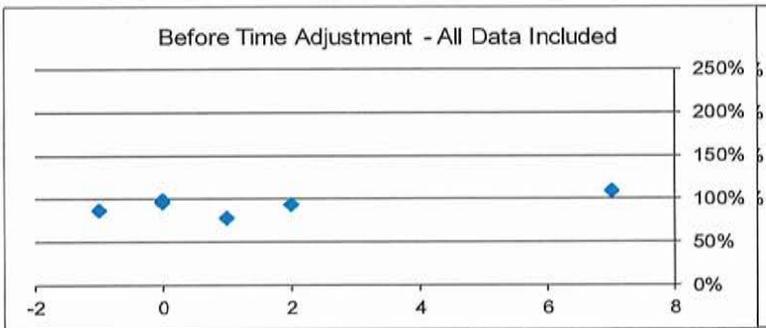
	<u>Original</u>	<u>Residual</u>
Quarterly GeoMean	-5.56%	-5.56%
Quarterly Averages	1.30%	1.30%
Quarterly Medians	1.30%	1.30%
Slope Results	2.48%	2.48%

Improved Urban Com		
<u>Category</u>	<u>Sales Count</u>	
2142	6	Improved Urban Com

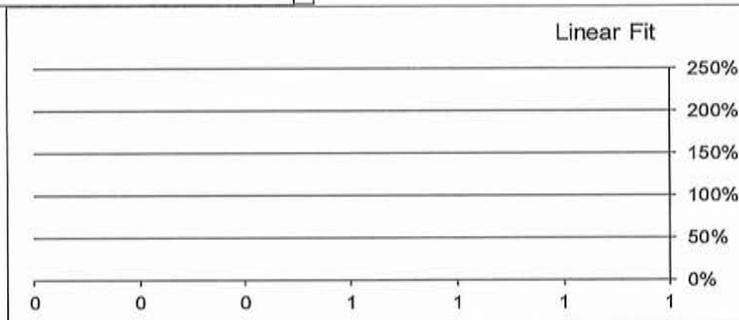
<u>Sales Ratios (Before)</u>	<u>Counts</u>	<u>Average</u>	<u>Median</u>
4th 3 Mos.	1	88.33%	88.33%
5th 3 Mos.	4	92.13%	95.53%
7th 3 Mos.	1	108.99%	108.99%

Time analysis was based on sales.

**BEFORE**



[Yellow box]



<u>Sales Ratios (After)</u>	<u>Counts</u>	<u>Average</u>	<u>Median</u>
4th 3 Mos.	1	88.33%	88.33%
5th 3 Mos.	4	92.13%	95.53%
7th 3 Mos.	1	108.99%	108.99%

No Outliers Found

**AFTER**

Time Adjustment Considered,

School District 1 - 2019 - Residential Properties Analysis

<b>Residential Properties</b>	Total AV	\$22,616,007,700
	Average AV	\$309,554
	Standard Deviation of AV	\$197,438

**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	\$158,642	\$81,176	90.56%	13.29%	89.97%	91.16%	1,327	0	15	1,312
2	\$275,818	\$18,659	95.43%	9.20%	94.92%	95.94%	979	0	3	970
3	\$354,195	\$28,150	97.41%	8.17%	96.92%	97.89%	892	0	20	872
4	\$474,679	\$43,624	98.86%	8.81%	98.32%	99.40%	795	0	10	785
5	\$774,700	\$264,984	98.92%	11.59%	97.83%	100.01%	403	10	4	389
<b>Total Sales Available</b>							4,396	10	58	4,328

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	28,526	\$4,525,424,700	\$4,997,156,250	\$4,997,156,250	<== AV adjusted by Weighted Mean Sales Ratio
2	16,399	\$4,523,144,700	\$4,523,144,700	\$4,523,144,700	<== No adjustment to AV, Value Group is in compliance.
3	12,770	\$4,523,072,700	\$4,523,072,700	\$4,523,072,700	<== No adjustment to AV, Value Group is in compliance.
4	9,529	\$4,523,215,300	\$4,523,215,300	\$4,523,215,300	<== No adjustment to AV, Value Group is in compliance.
5	5,836	\$4,521,150,300	\$4,521,150,300	\$4,521,150,300	<== No adjustment to AV, Value Group is in compliance.
		\$22,616,007,700	\$23,087,739,250	\$22,868,773,250	

**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	110	51	27	18	8	6
\$ AV of Outliers	\$218,966,000	\$119,608,000	\$72,283,200	\$52,475,200	\$27,602,700	\$21,932,600

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	4	4	0	\$218,966,000
\$ AV of Outliers	\$15,970,800	\$15,970,800	\$0	\$218,966,000

School District 1 - 2019 - 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
\$309,654	\$197,438	96.38%	10.70%	96.06%	96.65%	4,396	75	68
						<b>Sales Used</b>		<b>4,253</b>

Parcel Count	Total AV
73,060	\$22,616,007,700

	#>3 SD	#>4 SD	#>5 SD	#>6 SD	#>7 SD	#>8 SD	
	1,125	527	254	136	77	47	
\$ AV of Outliers	\$1,334,945,200	\$746,005,800	\$421,289,400	\$258,596,000	\$165,329,200	\$112,168,600	
							Value of Outliers with Std. Score >= 3
	#>9 SD	#>10 SD	#>15 SD	#>20 SD	#>30 SD	#>40 SD	\$1,334,945,200
	27	18	4	1	0	0	
\$ AV of Outliers	\$72,283,200	\$52,475,200	\$15,970,800	\$4,325,500	\$0	\$0	

School District 1 - 2019 - 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	\$366,400	\$183,200	\$3,919	2	0	2
15	15	\$729,000	\$182,250	\$6,319	4	0	4
18	18	\$83,500	\$27,833	\$1,096	3	0	3
20	20	\$18,825,800	\$209,176	\$34,256	90	0	90
26	26	\$55,497,100	\$273,385	\$78,122	204	1	203
46	46	\$22,700	\$11,350	\$318	2	0	2
50	50	\$200,900	\$200,900	\$3,030	1	0	1
65	65	\$4,798,600	\$48,965	\$9,076	98	0	98
1234	34	\$3,048,000	\$609,600	\$21,744	5	0	5
1537	37	\$134,617,800	\$381,354	\$110,282	354	1	353
2041	41	\$1,308,599,900	\$362,795	\$217,203	3,615	8	3,607
2046	46	\$1,388,400	\$92,560	\$5,531	15	0	15
2048	48	\$1,736,800	\$133,600	\$7,458	13	0	13
					4,406	10	4,396

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	\$366,400	2	\$366,400	0	\$0	0	\$0	0	\$0	0	\$0
15	\$729,000	3	\$369,000	0	\$0	1	\$360,000	0	\$0	0	\$0
18	\$83,500	3	\$83,500	0	\$0	0	\$0	0	\$0	0	\$0
20	\$18,825,800	55	\$7,043,300	15	\$4,154,400	16	\$5,493,200	3	\$1,546,400	1	\$588,500
26	\$55,497,100	131	\$22,468,800	29	\$8,074,000	16	\$5,525,300	13	\$6,017,900	14	\$13,411,100
46	\$22,700	2	\$22,700	0	\$0	0	\$0	0	\$0	0	\$0
50	\$200,900	1	\$200,900	0	\$0	0	\$0	0	\$0	0	\$0
65	\$4,798,600	98	\$4,798,600	0	\$0	0	\$0	0	\$0	0	\$0
1234	\$3,048,000	0	\$0	0	\$0	1	\$375,900	2	\$957,700	2	\$1,714,400
1537	\$134,617,800	32	\$7,182,400	76	\$20,929,800	125	\$45,683,300	97	\$44,765,900	23	\$16,056,400
2041	\$1,308,599,900	972	\$204,083,000	859	\$237,584,200	733	\$263,267,700	680	\$323,189,900	363	\$280,475,100
2046	\$1,388,400	15	\$1,388,400	0	\$0	0	\$0	0	\$0	0	\$0
2048	\$1,736,800	13	\$1,736,800	0	\$0	0	\$0	0	\$0	0	\$0
		1,327		979		892		795		403	

School District 1 - 2019 - 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	\$56,847,300	0.0517%	0.0301%	0.0533%	0.0476%	0.0688%
15	\$481,915,800	0.3658%	0.4269%	0.6809%	0.4723%	0.1850%
18	\$44,865,500	0.0762%	0.0066%	0.0124%	0.0148%	0.0883%
20	\$7,111,253,400	7.7527%	6.6116%	5.8542%	5.4556%	5.7293%
26	\$672,882,800	1.3176%	0.4609%	0.3464%	0.3138%	0.5366%
34	\$76,619,300	0.0115%	0.0144%	0.0489%	0.0609%	0.2022%
37	\$1,003,818,700	0.4404%	0.8553%	1.4199%	1.2080%	0.5149%
40	\$12,552,800	0.0404%	0.0000%	0.0017%	0.0000%	0.0134%
41	\$13,046,207,100	9.4415%	11.5873%	11.5784%	12.4256%	12.8523%
46	\$11,744,100	0.0496%	0.0009%	0.0007%	0.0004%	0.0003%
48	\$21,397,700	0.0879%	0.0040%	0.0016%	0.0011%	0.0000%
50	\$2,262,300	0.0100%	0.0000%	0.0000%	0.0000%	0.0000%
65	\$67,101,800	0.2967%	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	0.9056	0.0005	0.9995	0.9056	1.0000	1.0000	1.0000	1.0000
15	0.9056	0.0033	0.9967	0.9056	1.0000	1.0000	1.0000	1.0000
18	0.9056	0.0007	0.9993	0.9056	1.0000	1.0000	1.0000	1.0000
20	0.9056	0.0706	0.9294	0.9056	1.0000	1.0000	1.0000	1.0000
26	0.9056	0.0119	0.9881	0.9056	1.0000	1.0000	1.0000	1.0000
34	0.9056	0.0001	0.9999	0.9056	1.0000	1.0000	1.0000	1.0000
37	0.9056	0.0040	0.9960	0.9056	1.0000	1.0000	1.0000	1.0000
40	1.0000	0.0944	0.9056	1.0000	1.0000	1.0000	1.0000	1.0000
41	0.9056	0.0855	0.9145	0.9056	1.0000	1.0000	1.0000	1.0000
46	0.9056	0.0004	0.9996	0.9056	1.0000	1.0000	1.0000	1.0000
48	0.9056	0.0008	0.9992	0.9056	1.0000	1.0000	1.0000	1.0000
50	0.9056	0.0001	0.9999	0.9056	1.0000	1.0000	1.0000	1.0000
65	0.9056	0.0027	0.9973	0.9056	1.0000	1.0000	1.0000	1.0000

School District 1 - 2019 - 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	\$56,847,300	\$11,702,900	\$0	\$6,800,000	\$0	\$12,065,400	\$0	\$10,772,400	\$0	\$15,506,600	\$0	\$0
15	\$481,915,800	\$82,732,700	\$0	\$86,542,100	\$0	\$153,994,600	\$0	\$106,816,100	\$0	\$41,830,300	\$0	\$0
18	\$40,639,800	\$17,240,900	\$0	\$1,500,200	\$0	\$2,806,200	\$0	\$3,338,900	\$0	\$19,979,300	\$4,225,700	\$4,225,700
20	\$7,111,253,400	\$1,762,401,800	\$0	\$1,495,270,200	\$0	\$1,323,968,500	\$0	\$1,233,845,900	\$0	\$1,295,747,000	\$0	\$0
26	\$669,585,800	\$297,899,800	\$0	\$104,231,300	\$0	\$78,337,700	\$0	\$70,960,200	\$0	\$121,353,800	\$4,297,000	\$4,297,000
34	\$76,619,300	\$2,590,800	\$0	\$3,257,400	\$0	\$11,278,600	\$0	\$13,765,800	\$0	\$45,726,700	\$0	\$0
37	\$1,003,818,700	\$99,600,300	\$0	\$193,435,100	\$0	\$321,126,100	\$0	\$273,210,900	\$0	\$116,446,300	\$0	\$0
40	\$10,792,900	\$9,141,700	\$0	\$0	\$0	\$376,800	\$0	\$0	\$0	\$3,034,300	\$1,759,900	\$1,759,900
41	\$13,046,207,100	\$2,135,297,300	\$0	\$2,620,724,200	\$0	\$2,618,567,900	\$0	\$2,810,166,300	\$0	\$2,861,451,400	\$0	\$0
46	\$11,744,100	\$11,223,700	\$0	\$194,700	\$0	\$160,500	\$0	\$90,600	\$0	\$74,800	\$0	\$0
48	\$21,397,700	\$19,885,300	\$0	\$893,800	\$0	\$370,400	\$0	\$248,200	\$0	\$0	\$0	\$0
50	\$2,262,300	\$2,262,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	\$67,101,800	\$67,101,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total AV**</b>	<b>\$22,599,186,000</b>	<b>\$4,519,181,300</b>	<b>\$0</b>	<b>\$4,522,849,000</b>	<b>\$0</b>	<b>\$4,523,072,700</b>	<b>\$0</b>	<b>\$4,523,215,300</b>	<b>\$0</b>	<b>\$4,521,150,300</b>	<b>\$10,282,600</b>	<b>\$10,282,600</b>
** Value of Outliers Removed		\$4,519,181,300		\$4,522,849,000		\$4,523,072,700		\$4,523,215,300		\$4,521,150,300		

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	\$58,067,214	\$12,922,814	\$0	\$6,800,000	\$0	\$12,065,400	\$0	\$10,772,400	\$0	\$15,506,600	\$0	\$0
15	\$490,539,880	\$91,959,780	\$0	\$86,542,100	\$0	\$153,994,600	\$0	\$106,816,100	\$0	\$41,830,300	\$0	\$0
18	\$42,436,996	\$19,038,096	\$0	\$1,500,200	\$0	\$2,806,200	\$0	\$3,338,900	\$0	\$15,753,600	\$4,225,700	\$4,225,700
20	\$7,294,966,662	\$1,946,115,062	\$0	\$1,495,270,200	\$0	\$1,323,968,500	\$0	\$1,233,845,900	\$0	\$1,295,747,000	\$0	\$0
26	\$699,649,383	\$329,063,383	\$0	\$104,231,300	\$0	\$78,337,700	\$0	\$70,960,200	\$0	\$117,056,800	\$4,297,000	\$4,297,000
34	\$76,889,366	\$2,860,866	\$0	\$3,257,400	\$0	\$11,278,600	\$0	\$13,765,800	\$0	\$45,726,700	\$0	\$0
37	\$1,014,201,063	\$109,982,663	\$0	\$193,435,100	\$0	\$321,126,100	\$0	\$273,210,900	\$0	\$116,446,300	\$0	\$0
40	\$10,792,900	\$9,141,700	\$0	\$0	\$0	\$376,800	\$0	\$0	\$0	\$1,274,400	\$1,759,900	\$1,759,900
41	\$13,268,791,094	\$2,357,881,294	\$0	\$2,620,724,200	\$0	\$2,618,567,900	\$0	\$2,810,166,300	\$0	\$2,861,451,400	\$0	\$0
46	\$12,914,062	\$12,393,662	\$0	\$194,700	\$0	\$160,500	\$0	\$90,600	\$0	\$74,800	\$0	\$0
48	\$23,470,549	\$21,958,149	\$0	\$893,800	\$0	\$370,400	\$0	\$248,200	\$0	\$0	\$0	\$0
50	\$2,498,123	\$2,498,123	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	\$74,096,511	\$74,096,511	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Adjusted Total AV</b>	<b>\$23,069,313,803</b>	<b>\$4,989,309,103</b>	<b>\$0</b>	<b>\$4,522,849,000</b>	<b>\$0</b>	<b>\$4,523,072,700</b>	<b>\$0</b>	<b>\$4,523,215,300</b>	<b>\$0</b>	<b>\$4,521,150,300</b>	<b>\$10,282,600</b>	<b>\$10,282,600</b>
<b>AV of Value Outliers</b>	<b>\$10,282,600</b>											

Estimated Adjusted Total AV, including Outliers	\$23,079,596,403
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School District 1 - 2019 - Residential Properties Analysis

Residential Properties

<u>Abstract Category</u>	<u>Adjustment1</u>	<u>Value of Outliers</u>
12	0.978991	\$0
15	0.982419	\$0
18	0.957650	\$4,225,700
20	0.974816	\$0
26	0.955601	\$4,297,000
34	0.996488	\$0
37	0.989763	\$0
40	1.000000	\$1,759,900
41	0.983225	\$0
46	0.909404	\$0
48	0.911683	\$0
50	0.905600	\$0
65	0.905600	\$0

BOISE INDEPENDENT #1 - 2019 ANALYSIS - RESIDENTIAL VALUE OUTLIER LISTING

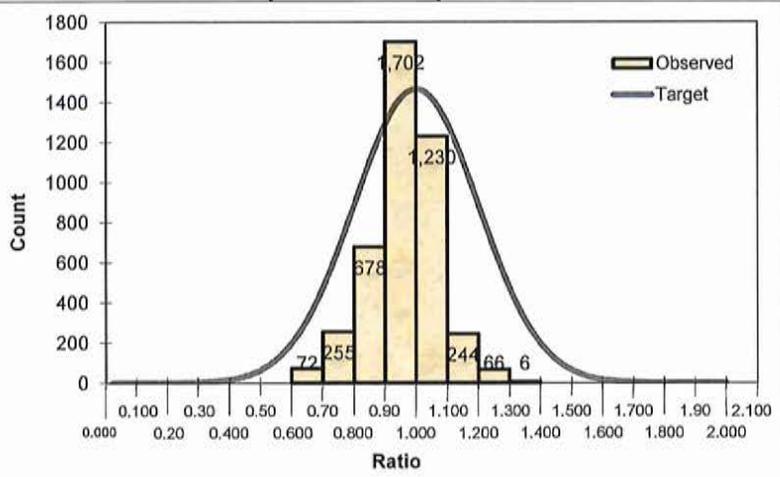
**VALUE GROUP (Sales) - VALUE OUTLIERS**

<b>Value Group</b>	<b>Parcel Number</b>	<b>Sale Date</b>	<b>Ass'd Value</b>	<b>Time Adjusted Sale Price</b>	<b>Category</b>	<b>VG_Z- Score</b>
5	S1014110090	4/5/2019	\$1,576,100	\$2,052,750	2041	3.02422
5	R3616251380	1/8/2019	\$1,590,700	\$1,565,000	2041	3.07932
5	R1035210130	4/12/2019	\$1,631,000	\$2,346,000	2041	3.23139
5	R9404671100	6/6/2019	\$1,703,200	\$1,289,750	1537	3.50385
5	R8037540120	5/13/2019	\$1,715,100	\$1,775,100	2041	3.54876
5	R7475830510	4/30/2019	\$1,723,700	\$1,857,250	2041	3.58121
5	R8037540130	1/23/2019	\$2,005,900	\$1,800,000	2041	4.64614
5	R1035210070	8/10/2019	\$2,379,200	\$2,653,000	2041	6.05486
5	R7475870050	2/20/2019	\$2,483,000	\$3,374,500	2041	6.44656
5	R2940720360	4/19/2019	\$2,602,400	\$2,536,613	26	6.89714

Boise Independent #1 - See Secondary Category(ies) Section below for details.

Boise Independent #1	See Secondary Category(ies) Section below for details.	Combined Categories	Expanded Time Period Studied	
RATIO STUDY Not Official until 'FINAL' dated & initialed	Using 2019 Assessed Values	Assessment Date:	From:	To:
		01/01/2019	01/01/2018	12/31/2019
Sales Price is Time Adjusted	Time Adjustment Considered, but not Applied.			

SAMPLE STATISTICS	
Sample size (n)	4,253
Total Assessed Value	\$1,428,860,100
Total Adjusted Sales Price	\$1,482,861,035
Mean Assessed Value	\$335,965
Mean Adjusted Sales Price	\$348,662
Standard Deviation AV	\$148,655
Standard Deviation SP	\$151,274
Median Assessed Value	\$300,100
Median Sales Price	\$317,363



ASSESSMENT LEVEL	
Arithmetic Mean Ratio	96.33%
Median Ratio	97.47%
Weighted Mean Ratio	96.36%
Geometric Mean Ratio	95.71%

UNIFORMITY	
Lowest Ratio	60.25%
Highest Ratio	131.36%
Coefficient of Dispersion	8.29%
Standard Deviation	10.70%
Coefficient of Variation	11.11%

RELIABILITY	
Price-Related Bias	0.0190
Price-Related Differential	1.00

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

90% Confidence Intervals:	
Around the Mean	96.06%
Around the Median	97.21%
Around the Weighted Mean	96.06%
Around the COD	8.01%
Around the PRB	0.0145

80% Confidence Intervals:	
Around the Mean	96.12%
Around the Median	97.29%
Around the Weighted Mean	96.13%

NORMALITY Test Results:	
Chi Square Test	Non-Normal
Binomial Test	N/A

1.57% of the originally available population has been trimmed.  
 Outliers Reviewed using Std. Score 3 Std Dev.  
 Below 0.6018 ( 36 sales ) and Above 1.3248 ( 32 sales )

Mann-Whitney Test	
Significance of Value Related Inequity - Strong	6.6596
D'Agostino-Pearson	
Shapiro-Wilk W	N/A
Kurtosis (2.5 - 4) = 3.79	Acceptable
Skew (-0.5 - 1) = -0.3	Acceptable

Secondary Category(ies) with sales		
Count	Category	Description
2	12	Unimproved Rural Res Tract
4	15	Unimproved Rural Res Sub
1	18	Unimproved Other Land
87	20	Unimproved Urban Res Lot/Acre
198	26	Res Condominiums
2	46	Manufactured House (46)
78	65	Mfg. House (65) on Leased Land
5	1234	Improved Rural Res Tract
349	1537	Improved Rural Res Sub
3,506	2,041	Improved Urban Res
12	2,046	Mfg. House on Ur
8	2,048	Dec.Mfg. House o

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

COV/COD	
Expected	125%
Observed	134%

PRELIMINARY

Date: 3/4/2020 Analyst: Alex Chizewsky

FINAL

May be a Non-Representative Sample  
 No Price Related Bias found  
 PRB is SIGNIFICANT @ 90%

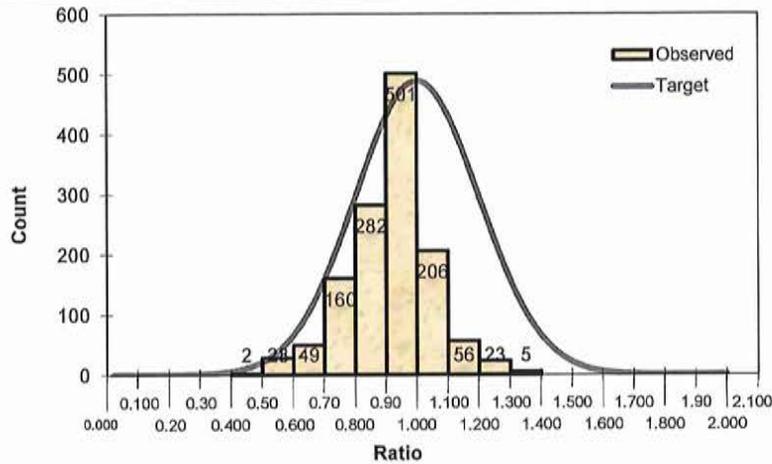
Boise Independent #1 - See Secondary Category(ies) Section below for details.

Outlier Sales List	Parcel Number	Category	2019 Assessed		Sale Price	Adj. Sales Price	Adj. Ratio	
			Sale Date	Value				
	1	MSKYL741203	65	04/01/2019	4,600	14,663	14,663	31.373%
	2	MSKYL731405	65	05/13/2019	6,500	20,370	20,370	31.910%
	3	S2720234000	18	07/03/2019	6,300	16,681	16,681	37.767%
	4	MBAIN781403	65	10/01/2018	9,900	20,450	20,450	48.411%
	5	MSAHA811402	65	03/11/2019	21,900	44,325	44,325	49.408%
	6	MBAIN742401	65	10/05/2018	14,300	28,528	28,528	50.127%
	7	R9323500620	20	09/17/2019	100,400	199,180	199,180	50.407%
	8	R3193010200	2048	08/23/2019	78,100	150,653	150,653	51.841%
	9	R7569750880	2041	02/14/2019	154,100	296,758	296,758	51.928%
	10	S1006110150	2041	10/17/2018	393,000	741,313	741,313	53.014%
	11	R3193010065	2046	07/01/2019	85,100	158,530	158,530	53.681%
	12	MGENT722401	65	09/24/2019	25,000	46,060	46,060	54.277%
	13	MBROW692403	65	12/17/2018	150,800	277,063	277,063	54.428%
	14	R8498000001	20	05/31/2019	112,000	204,000	204,000	54.902%
	15	R2024302660	2041	03/22/2019	154,800	280,725	280,725	55.143%
	16	R7777807171	2041	08/13/2019	146,300	265,300	265,300	55.145%
	17	MCONC782409	2046	07/30/2019	76,900	138,475	138,475	55.533%
	18	MCHAM722303	65	09/13/2019	18,300	32,900	32,900	55.623%
	19	R2024370170	2041	06/21/2019	166,400	293,563	293,563	56.683%
	20	MBROA811402	65	11/26/2018	23,200	40,499	40,499	57.286%
	21	MKITS641004	65	03/25/2019	1,700	2,955	2,955	57.530%
	22	R0356000990	2041	05/17/2019	115,600	200,790	200,790	57.573%
	23	R6122930330	2048	04/30/2019	101,400	175,950	175,950	57.630%
	24	R3193010275	2046	06/07/2019	91,900	158,813	158,813	57.867%
	25	R2365490330	2048	07/31/2019	121,700	210,100	210,100	57.925%
	26	R7909510090	2048	09/26/2019	130,700	225,600	225,600	57.934%
	27	R0387250110	2041	09/17/2019	218,600	374,778	374,778	58.328%
	28	R1608250205	2041	09/04/2019	243,200	416,890	416,890	58.337%
	29	R1431260067	2041	09/13/2019	303,500	516,906	516,906	58.715%
	30	R5520000240	2041	10/19/2018	216,300	368,100	368,100	58.761%
	31	MTAMA701253	65	03/13/2019	2,900	4,925	4,925	58.883%
	32	R1001770080	2048	03/22/2019	104,500	177,300	177,300	58.940%
	33	MGREA732410	65	10/01/2018	21,200	35,788	35,788	59.239%
	34	R7724000005	2041	05/15/2019	221,200	372,286	372,286	59.417%
	35	R4615750030	2041	04/18/2019	249,800	420,325	420,325	59.430%
	36	R2120000165	2041	08/09/2019	178,100	298,463	298,463	59.672%
	37	R1601000100	2041	10/24/2018	684,200	516,363	516,363	132.504%
	38	R1376450050	2041	07/25/2019	330,400	248,300	248,300	133.065%
	39	R3386000570	2041	08/02/2019	183,700	137,388	137,388	133.709%
	40	R5207000305	2041	03/07/2019	792,200	591,000	591,000	134.044%
	41	R1080200240	2041	07/31/2019	385,500	287,169	287,169	134.242%
	42	R5207000295	2041	06/14/2019	710,900	529,375	529,375	134.290%
	43	R3616590295	2041	04/11/2019	668,000	494,615	494,615	135.055%
	44	R3699000100	2041	10/01/2018	338,900	250,513	250,513	135.283%
	45	S1101336072	2041	06/14/2019	372,100	274,313	274,313	135.648%
	46	R8390001030	2041	07/09/2019	421,600	310,375	310,375	135.836%
	47	R2114100004	20	11/19/2018	100,300	73,440	73,440	136.574%
	48	R1013005415	2041	04/03/2019	420,600	307,913	307,913	136.597%
	49	R1073000115	2041	12/07/2018	324,200	236,763	236,763	136.930%
	50	R1955010550	2041	11/26/2018	267,400	192,952	192,952	138.584%
	51	R9322000010	2041	06/06/2019	334,000	240,625	240,625	138.805%
	52	R1943000170	2041	02/21/2019	482,600	347,375	347,375	138.928%
	53	R2734523465	2041	01/25/2019	120,800	86,000	86,000	140.465%
	54	MFLEE192709	65	03/29/2019	76,600	53,431	53,431	143.362%
	55	R5207000190	2041	09/24/2019	418,100	289,520	289,520	144.411%
	56	S1618427800	18	02/21/2019	72,200	49,500	49,500	145.859%
	57	R2734501268	2041	11/16/2018	140,800	96,425	96,425	146.020%
	58	MFLEE142702	65	08/07/2019	65,500	44,533	44,533	147.084%
	59	MNASH771406	65	04/08/2019	14,500	9,775	9,775	148.338%
	60	R2336002190	2041	07/23/2019	779,700	515,700	515,700	151.193%
	61	MFLEE192721	65	05/03/2019	125,100	82,656	82,656	151.351%
	62	MGOLD972708	65	12/27/2018	59,500	39,293	39,293	151.428%
	63	R4432300005	2041	07/01/2019	277,300	181,450	181,450	152.824%
	64	MGLLEN731207	65	01/01/2019	3,900	2,500	2,500	156.000%
	65	MFLEE192725	65	09/04/2019	125,100	80,099	80,099	156.181%
	66	R4221320615	1537	10/16/2018	291,900	184,050	184,050	158.598%
	67	MNASH921412	65	05/24/2019	40,400	25,220	25,220	160.190%
	68	R4221301350	1537	08/07/2019	442,500	260,563	260,563	169.825%

Boise Independent #1 - See Secondary Category(ies) Section below for details.

Boise Independent #1	See Secondary Category(ies) Section below for details.	Combined Categories	Expanded Time Period Studied	
RATIO STUDY Not Official until 'FINAL' dated & initialed	Using 2019 Assessed Values	Assessment Date:	From:	To:
		01/01/2019	01/01/2018	12/31/2019
Sales Price is Time Adjusted	Time Adjustment Considered, but not Applied.			

SAMPLE STATISTICS	
Sample size (n)	1,312
Total Assessed Value	\$248,781,700
Total Adjusted Sales Price	\$274,708,203
Mean Assessed Value	\$189,620
Mean Adjusted Sales Price	\$209,381
Standard Deviation AV	\$54,825
Standard Deviation SP	\$62,606
Median Assessed Value	\$206,450
Median Sales Price	\$222,644
ASSESSMENT LEVEL	
Arithmetic Mean Ratio	91.52%
Median Ratio	93.12%
Weighted Mean Ratio	90.56%
Geometric Mean Ratio	90.50%
UNIFORMITY	
Lowest Ratio	48.41%
Highest Ratio	133.71%
Coefficient of Dispersion	10.90%
Standard Deviation	13.29%
Coefficient of Variation	14.52%
Price-Related Bias	0.0024
Price-Related Differential	1.01
RELIABILITY	
90% Confidence Intervals:	
Lower	Upper
Around the Mean	90.92% 92.13%
Around the Median	92.45% 93.68%
Around the Weighted Mean	89.97% 91.16%
Around the COD	10.31% 11.37%
Around the PRB	-0.0071 0.0119
Probability True Mean 90-110	Approx. 100%
80% Confidence Intervals:	
Lower	Upper
Around the Mean	91.05% 91.99%
Around the Median	92.59% 93.55%
Around the Weighted Mean	90.10% 91.03%
NORMALITY Test Results:	
Chi Square Test	Non-Normal
Binomial Test	N/A
i.e., Insufficient evidence of Non-Normality	
Mann-Whitney Test	-6.3619
Significance of Value Related Inequity - Strong	
D'Agostino-Pearson	Normal
Shapiro-Wilk W	N/A
Kurtosis (2.5 - 4) = 3.66	Acceptable
Skew (-0.5 - 1) = -0.25	Acceptable
COD Standard	
See Secondary Category(ies) Section	Maximum 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: Very Good
	COV: Very Good
	PRD: No Observed Bias
	PRB: Meets IAAO Standard, No Significant Bias
COMMENTS:	
Value Group: 1	

1.13% of the originally available population has been trimmed.  
 Outliers Reviewed using Std. Score 3 Std Dev.  
 Below 0.4823 ( 3 sales ) and Above 1.3559 ( 12 sales )

Secondary Category(ies) with sales		
Count	Category	Description
2	12	Unimproved Rural Res Tract
3	15	Unimproved Rural Res Sub
1	18	Unimproved Other Land
54	20	Unimproved Urban Res Lot/Acre
131	26	Res Condominiums
2	46	Manufactured House (46)
88	65	Mfg. House (65) on Leased Land
32	1537	Improved Rural Res Sub
970	2041	Improved Urban Res
15	2,046	Mfg. House on Urban Res
13	2,048	Dec.Mfg. House on
1	50	Res Imps on Exer
COV/COD		
Expected	125%	
Observed	133%	
Date	Analyst	
3/4/2020	Alex Chizewsky	

PRELIMINARY  
 FINAL

May be a Non-Representative Sample

PRB is inconclusive

Boise Independent #1 - See Secondary Category(ies) Section below for details.

**Boise Independent #1**

**Time Adjustment Review**

**Combined Categories**

NONE Time

Quarterly GeoMean  
 Quarterly Averages  
 Quarterly Medians  
 Slope Results

Time Adjustment APPLIED: 0.00%

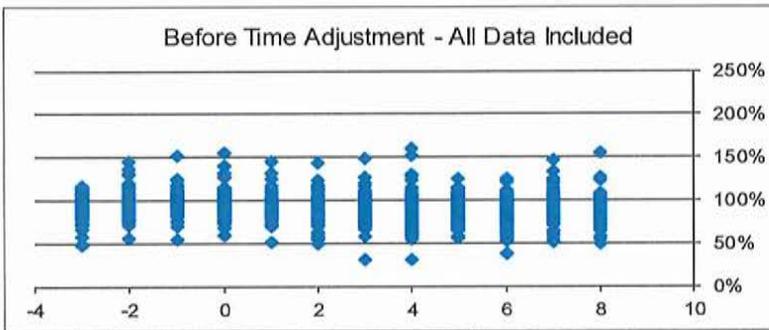
	Original	Residual
Quarterly GeoMean	-0.12%	-0.12%
Quarterly Averages	-0.40%	-0.40%
Quarterly Medians	-0.41%	-0.41%
Slope Results	-0.90%	-0.90%

Category	Sales Count	
12	2	Unimproved Rural Res Tract
15	3	Unimproved Rural Res Sub
18	1	Unimproved Other Land
20	54	Unimproved Urban Res Lot/Acre
26	131	Res Condominiums
46	2	Manufactured House (46)
65	88	Mfg. House (65) on Leased Land
1537	32	Improved Rural Res Sub
2041	970	Improved Urban Res
2046	15	Mfg. House on Urban Res
2048	13	Dec.Mfg. House on Urban Res
50	1	Res Imps on Exempt Land

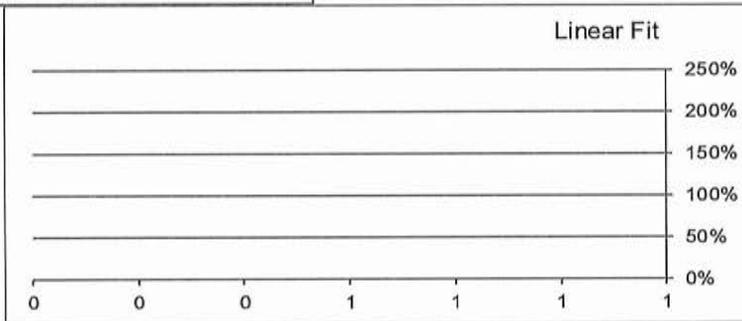
Sales Ratios (Before)	Counts	Average	Median
4th 3 Mos.	330	95.57%	97.04%
5th 3 Mos.	272	93.77%	95.45%
6th 3 Mos.	365	88.83%	89.87%
7th 3 Mos.	345	88.74%	89.94%

Time analysis was based on sales.

**BEFORE**



15 Influential data point(s) removed



Sales Ratios (After)	Counts	Average	Median
4th 3 Mos.	330	95.57%	97.04%
5th 3 Mos.	272	93.77%	95.45%
6th 3 Mos.	365	88.83%	89.87%
7th 3 Mos.	345	88.74%	89.94%

No Outliers Found

**AFTER**

Time Adjustment Considered,

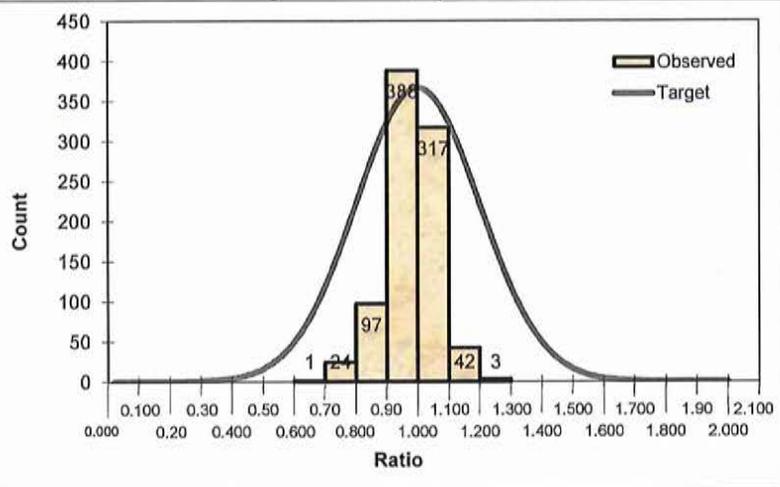
Boise Independent #1 - See Secondary Category(ies) Section below for details.

Outlier Sales List	Parcel Number	Category	Sale Date	2019 Assessed		Adj. Sales Price	Adj. Ratio
				Value	Sale Price		
	1 MSKYL741203	65	04/01/2019	4,600	14,663	14,663	31.373%
	2 MSKYL731405	65	05/13/2019	6,500	20,370	20,370	31.910%
	3 S2720234000	18	07/03/2019	6,300	16,681	16,681	37.767%
	4 R2114100004	20	11/19/2018	100,300	73,440	73,440	136.574%
	5 R2734523465	2041	01/25/2019	120,800	86,000	86,000	140.465%
	6 MFLEE192709	65	03/29/2019	76,600	53,431	53,431	143.362%
	7 S1618427800	18	02/21/2019	72,200	49,500	49,500	145.859%
	8 R2734501268	2041	11/16/2018	140,800	96,425	96,425	146.020%
	9 MFLEE142702	65	08/07/2019	65,500	44,533	44,533	147.084%
	10 MNASH771406	65	04/08/2019	14,500	9,775	9,775	148.338%
	11 MFLEE192721	65	05/03/2019	125,100	82,656	82,656	151.351%
	12 MGOLD972708	65	12/27/2018	59,500	39,293	39,293	151.428%
	13 MGLEN731207	65	01/01/2019	3,900	2,500	2,500	156.000%
	14 MFLEE192725	65	09/04/2019	125,100	80,099	80,099	156.181%
	15 MNASH921412	65	05/24/2019	40,400	25,220	25,220	160.190%

Boise Independent #1 - See Secondary Category(ies) Section below for details.

Boise Independent #1	See Secondary Category(ies) Section below for details.	Combined Categories	Expanded Time Period Studied	
RATIO STUDY Not Official until 'FINAL' dated & initialed	Using 2019 Assessed Values	Assessment Date:	From:	To:
		01/01/2019	01/01/2018	12/31/2019
Sales Price is Time Adjusted	Time Adjustment Considered, but not Applied.			

SAMPLE STATISTICS	
Sample size (n)	872
Total Assessed Value	\$313,441,700
Total Adjusted Sales Price	\$321,788,066
Mean Assessed Value	\$359,451
Mean Adjusted Sales Price	\$369,023
Standard Deviation AV	\$29,125
Standard Deviation SP	\$42,433
Median Assessed Value	\$361,200
Median Sales Price	\$365,961



ASSESSMENT LEVEL	
Arithmetic Mean Ratio	98.06%
Median Ratio	98.77%
Weighted Mean Ratio	97.41%
Geometric Mean Ratio	97.71%

UNIFORMITY	
Lowest Ratio	69.47%
Highest Ratio	125.96%
Coefficient of Dispersion	6.24%
Standard Deviation	8.17%
Coefficient of Variation	8.34%

RELIABILITY	
Price-Related Bias	-0.2638
Price-Related Differential	1.01

T-Score: -13.2459

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

90% Confidence Intervals:		Lower	Upper
Around the Mean	97.61%	98.52%	
Around the Median	98.36%	99.12%	
Around the Weighted Mean	96.92%	97.89%	
Around the COD	5.85%	6.60%	
Around the PRB	-0.3029	-0.2248	

80% Confidence Intervals:		Lower	Upper
Around the Mean	97.71%	98.42%	
Around the Median	98.46%	99.05%	
Around the Weighted Mean	97.03%	97.78%	

NORMILITY Test Results:		Non-Normal
Chi Square Test	Non-Normal	
Binomial Test	N/A	

Probability True Mean 90-110 **Approx.100%**

**COMMENTS:**

Value Group: 3

2.24% of the originally available population has been trimmed.

Outliers Reviewed using Std. Score 3 Std Dev.

Below 0.6944 ( 9 sales ) and Above 1.2687 ( 11 sales )

Mann-Whitney Test		-13.6342
Significance of Value Related Inequity - Strong		
D'Agostino-Pearson		
Shapiro-Wilk W	N/A	
Kurtosis (2.5 - 4) = 3.86	Acceptable	
Skew (-0.5 - 1) = -0.38	Acceptable	

Secondary Category(ies) with sales		
Count	Category	Description
1	15	Unimproved Rural Res Sub
16	20	Unimproved Urban Res Lot/Acre
16	26	Res Condominiums
1	1234	Improved Rural Res Tract
125	1537	Improved Rural Res Sub
713	2041	Improved Urban Res

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

COV/COD	
Expected	125%
Observed	134%

PRELIMINARY

FINAL

Date	Analyst
3/4/2020	Alex Chizewsky

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**

**Time Adjustment Review**

**Combined Categories**

NONE Time

Quarterly GeoMean  
 Quarterly Averages  
 Quarterly Medians  
 Slope Results

Time Adjustment APPLIED: 0.00%

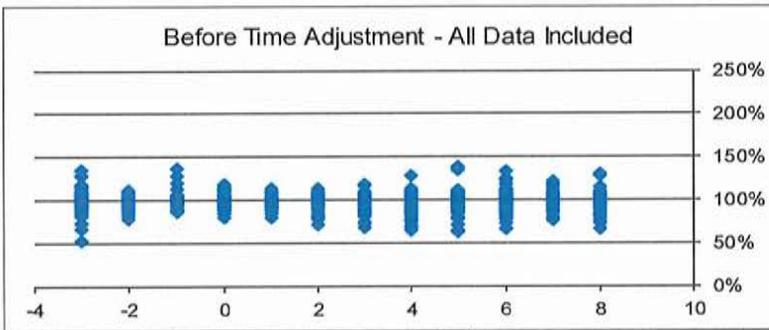
	Original	Residual
Quarterly GeoMean	-0.01%	-0.01%
Quarterly Averages	-0.01%	-0.01%
Quarterly Medians	-0.01%	-0.01%
Slope Results	-0.07%	-0.07%

Category	Sales Count	
15	1	Unimproved Rural Res Sub
20	16	Unimproved Urban Res Lot/Acre
26	16	Res Condominiums
1234	1	Improved Rural Res Tract
1537	125	Improved Rural Res Sub
2041	713	Improved Urban Res

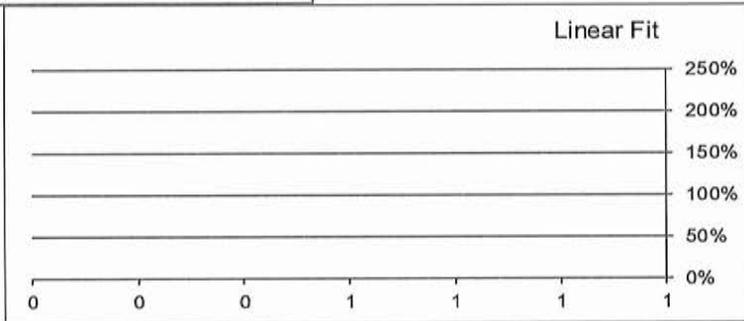
Sales Ratios (Before)	Counts	Average	Median
4th 3 Mos.	207	98.64%	99.10%
5th 3 Mos.	161	98.10%	98.75%
6th 3 Mos.	272	97.24%	98.31%
7th 3 Mos.	232	98.49%	98.89%

Time analysis was based on sales.

**BEFORE**



20 Influential data point(s) removed



Sales Ratios (After)	Counts	Average	Median
4th 3 Mos.	207	98.64%	99.10%
5th 3 Mos.	161	98.10%	98.75%
6th 3 Mos.	272	97.24%	98.31%
7th 3 Mos.	232	98.49%	98.89%

No Outliers Found

**AFTER**

Time Adjustment Considered,

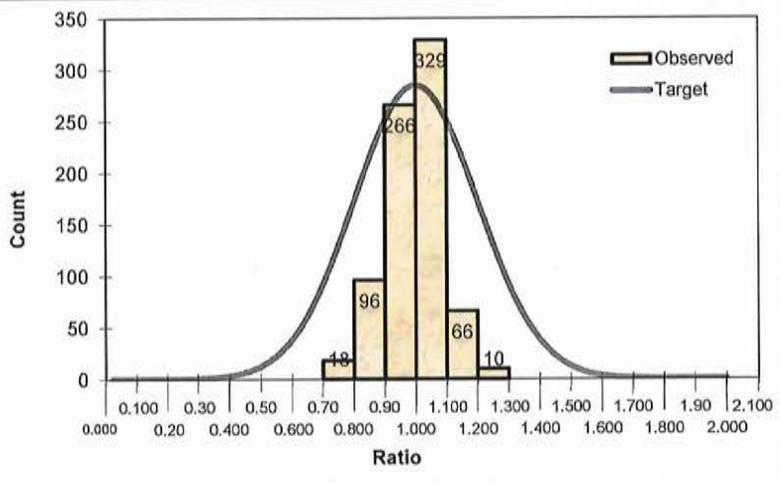
Boise Independent #1 - See Secondary Category(ies) Section below for details.

Outlier Sales List	Parcel Number	Category	Sale Date	2019 Assessed			Adj. Ratio
				Value	Sale Price	Adj. Sales Price	
	1 S1006110150		2041 10/17/2018	393,000	741,313	741,313	53.014%
	2 R1580800310		2041 06/07/2019	406,200	635,250	635,250	63.943%
	3 R5134030091		2041 06/14/2019	394,400	606,279	606,279	65.053%
	4 S1003110040		2041 05/07/2019	370,100	562,600	562,600	65.784%
	5 R3161250005		2041 09/23/2019	329,900	498,200	498,200	66.218%
	6 R1580700115		2041 07/30/2019	335,800	503,285	503,285	66.722%
	7 S1025110501		2041 10/05/2018	389,600	582,825	582,825	66.847%
	8 S0633417690		2041 05/31/2019	382,600	564,928	564,928	67.725%
	9 R1431260241		2041 04/12/2019	320,600	469,200	469,200	68.329%
	10 R1080200030		2041 09/05/2019	372,900	291,400	291,400	127.968%
	11 R1077510160		2041 10/31/2018	354,600	276,075	276,075	128.443%
	12 S1012223205		2041 12/26/2018	398,000	307,288	307,288	129.520%
	13 S1006110201		2041 05/17/2019	377,000	291,000	291,000	129.553%
	14 R0387000035		2041 09/13/2019	353,900	272,506	272,506	129.869%
	15 R1376450050		2041 07/25/2019	330,400	248,300	248,300	133.065%
	16 R1080200240		2041 07/31/2019	385,500	287,169	287,169	134.242%
	17 R3699000100		2041 10/01/2018	338,900	250,513	250,513	135.283%
	18 S1101336072		2041 06/14/2019	372,100	274,313	274,313	135.648%
	19 R1073000115		2041 12/07/2018	324,200	236,763	236,763	136.930%
	20 R9322000010		2041 06/06/2019	334,000	240,625	240,625	138.805%

Boise Independent #1 - See Secondary Category(ies) Section below for details.

Boise Independent #1	See Secondary Category(ies) Section below for details.	Combined Categories	Expanded Time Period Studied	
RATIO STUDY Not Official until 'FINAL' dated & initialed	Using 2019 Assessed Values	Assessment Date:	From:	To:
		01/01/2019	01/01/2018	12/31/2019
Sales Price is Time Adjusted	Time Adjustment Considered, but not Applied.			

SAMPLE STATISTICS	
Sample size (n)	785
Total Assessed Value	\$371,921,100
Total Adjusted Sales Price	\$376,206,771
Mean Assessed Value	\$473,785
Mean Adjusted Sales Price	\$479,244
Standard Deviation AV	\$41,931
Standard Deviation SP	\$60,534
Median Assessed Value	\$468,200
Median Sales Price	\$471,510
ASSESSMENT LEVEL	
Arithmetic Mean Ratio	99.65%
Median Ratio	100.36%
Weighted Mean Ratio	98.86%
Geometric Mean Ratio	99.25%
UNIFORMITY	
Lowest Ratio	71.83%
Highest Ratio	127.38%
Coefficient of Dispersion	6.73%
Standard Deviation	8.81%
Coefficient of Variation	8.84%
Price-Related Bias	-0.2747
Price-Related Differential	1.01
RELIABILITY	
90% Confidence Intervals:	
Lower	Upper
Around the Mean	99.13% 100.17%
Around the Median	99.64% 100.90%
Around the Weighted Mean	98.32% 99.40%
Around the COD	6.33% 7.15%
Around the PRB	-0.3137 -0.2358
Probability True Mean 90-110	Approx. 100%
80% Confidence Intervals:	
Lower	Upper
Around the Mean	99.25% 100.05%
Around the Median	99.79% 100.82%
Around the Weighted Mean	98.44% 99.28%
NORMALITY Test Results:	
Chi Square Test	Normal
Binomial Test	N/A
i.e., Insufficient evidence of Non-Normality	
Mann-Whitney Test	-14.2379
Significance of Value Related Inequity - Strong	
D'Agostino-Pearson	Normal
Shapiro-Wilk W	N/A
Kurtosis (2.5 - 4) = 3.54	Acceptable
Skew (-0.5 - 1) = -0.24	Acceptable
COD Standard	Maximum
See Secondary Category(ies) Section	20.00%



Compliance Checks:	
Level:	Compliance Met?
90% Confidence Interval:	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
80% Confidence Interval:	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
Uniformity:	COD Standards met? N/A
	COD: Excellent
	COV: Excellent
	PRD: No Observed Bias
	PRB: Unacceptable Bias towards High Priced
COMMENTS:	
Value Group: 4	

1.26% of the originally available population has been trimmed.  
 Outliers Reviewed using Std. Score 3 Std Dev.  
 Below 0.7012 ( 5 sales ) and Above 1.2934 ( 5 sales )

Secondary Category(ies) with sales		
Count	Category	Description
3	20	Unimproved Urban Res Lot/Acre
13	26	Res Condominiums
2	1234	Improved Rural Res Tract
96	1537	Improved Rural Res Sub
671	2041	Improved Urban Res

COV/COD	
Expected	125%
Observed	131%

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

PRELIMINARY  
 FINAL

Date	Analyst
3/4/2020	Alex Chizewsky

Boise Independent #1 - See Secondary Category(ies) Section below for details.

Boise Independent #1

Time Adjustment Review

Combined Categories

NONE Time

Quarterly GeoMean  
 Quarterly Averages  
 Quarterly Medians  
 Slope Results

Time Adjustment APPLIED: 0.00%

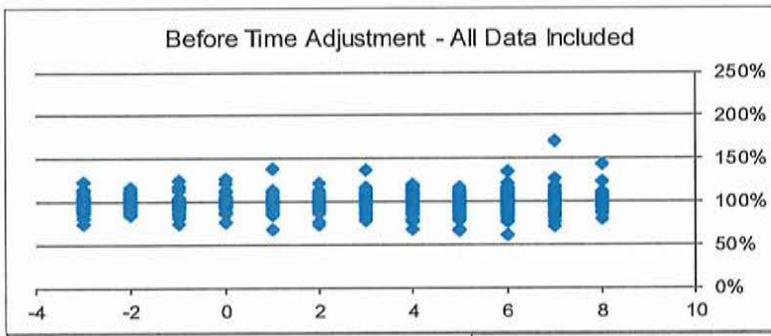
	Original	Residual
Quarterly GeoMean	0.02%	0.02%
Quarterly Averages	0.11%	0.11%
Quarterly Medians	0.20%	0.20%
Slope Results	0.19%	0.19%

Category	Sales Count	
20	3	Unimproved Urban Res Lot/Acre
26	13	Res Condominiums
1234	2	Improved Rural Res Tract
1537	96	Improved Rural Res Sub
2041	671	Improved Urban Res

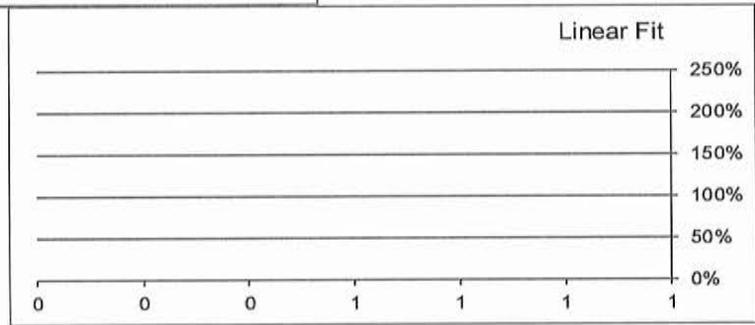
Sales Ratios (Before)	Counts	Average	Median
4th 3 Mos.	181	98.39%	98.84%
5th 3 Mos.	152	99.94%	100.18%
6th 3 Mos.	242	99.86%	101.22%
7th 3 Mos.	210	100.28%	102.35%

Time analysis was based on sales.

BEFORE



10 Influential data point(s) removed



Sales Ratios (After)	Counts	Average	Median
4th 3 Mos.	181	98.39%	98.84%
5th 3 Mos.	152	99.94%	100.18%
6th 3 Mos.	242	99.86%	101.22%
7th 3 Mos.	210	100.28%	102.35%

No Outliers Found

AFTER

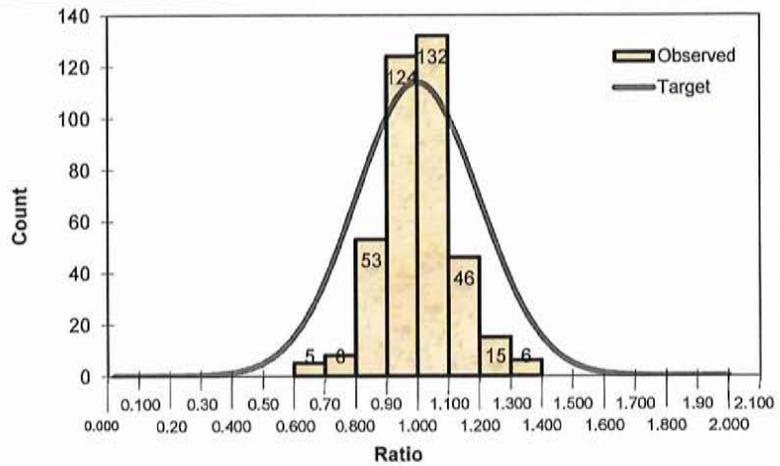
Time Adjustment Considered,

Boise Independent #1 - See Secondary Category(ies) Section below for details.

Outlier Sales List	Parcel Number	Category	Sale Date	2019 Assessed		Adj. Sales Price	Adj. Ratio
				Value	Sale Price		
	1 R5713760063		2041 07/11/2019	457,900	739,478	739,478	61.922%
	2 R1798500230		2041 06/13/2019	496,200	736,216	736,216	67.399%
	3 R3856001060		2041 06/03/2019	417,000	606,279	606,279	68.780%
	4 R7476280050		2041 05/20/2019	500,000	725,560	725,560	68.912%
	5 R0518000175		2041 02/15/2019	500,200	725,518	725,518	68.944%
	6 R8390001030		2041 07/09/2019	421,600	310,375	310,375	135.836%
	7 R1013005415		2041 04/03/2019	420,600	307,913	307,913	136.597%
	8 R1943000170		2041 02/21/2019	482,600	347,375	347,375	138.928%
	9 R5207000190		2041 09/24/2019	418,100	289,520	289,520	144.411%
	10 R4221301350		1537 08/07/2019	442,500	260,563	260,563	169.825%

Boise Independent #1 - See Secondary Category(ies) Section below for details.

Boise Independent #1	See Secondary Category(ies) Section below for details.	Combined Categories	Expanded Time Period Studied	
RATIO STUDY Not Official until 'FINAL' dated & initialed	Using 2019 Assessed Values	Assessment Date:	From:	To:
		01/01/2019	01/01/2018	12/31/2019
Sales Price is Time Adjusted	Time Adjustment Considered, but not Applied.			
<b>SAMPLE STATISTICS</b>				
Sample size (n)	389			
Total Assessed Value	\$288,909,800			
Total Adjusted Sales Price	\$292,059,399			
Mean Assessed Value	\$742,699			
Mean Adjusted Sales Price	\$750,795			
Standard Deviation AV	\$162,475			
Standard Deviation SP	\$203,863			
Median Assessed Value	\$702,900			
Median Sales Price	\$699,727			
<b>ASSESSMENT LEVEL</b>				
Arithmetic Mean Ratio	100.61%			
Median Ratio	100.17%			
Weighted Mean Ratio	98.92%			
Geometric Mean Ratio	99.93%			
<b>UNIFORMITY</b>				
Lowest Ratio	64.53%			
Highest Ratio	135.05%			
Coefficient of Dispersion	8.65%			
Standard Deviation	11.59%			
Coefficient of Variation	11.52%			
Price-Related Bias	-0.1344	T-Score: -7.595		
Price-Related Differential	1.02			
<b>RELIABILITY</b>				
90% Confidence Intervals:	Lower	Upper		
Around the Mean	99.64%	101.57%		
Around the Median	99.31%	101.45%		
Around the Weighted Mean	97.83%	100.01%		
Around the COD	7.91%	9.46%		
Around the PRB	-0.1691	-0.0997		
Probability True Mean 90-110	Approx. 100%			
80% Confidence Intervals:	Lower	Upper		
Around the Mean	99.85%	101.36%		
Around the Median	99.50%	101.34%		
Around the Weighted Mean	98.07%	99.77%		
<b>NORMALITY Test Results:</b> Normal				
Chi Square Test	Normal			
Binomial Test	N/A			
i.e., Insufficient evidence of Non-Normality				
Mann-Whitney Test	-7.3150			
Significance of Value Related Inequity - Strong				
D'Agostino-Pearson	Normal			
Shapiro-Wilk W	N/A			
Kurtosis (2.5 - 4) = 3.86	Acceptable			
Skew (-0.5 - 1) = 0.11	Acceptable			
COD Standard	Maximum			
See Secondary Category(ies) Section	20.00%			



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

**COMMENTS:**  
Value Group: 5

1.02% of the originally available population has been trimmed.  
Outliers Reviewed using Std. Score 3 Std Dev.  
Below 0.6359 ( 2 sales ) and Above 1.3765 ( 2 sales )

Secondary Category(ies) with sales		
Count	Category	Description
1	20	Unimproved Urban Res Lot/Acre
13	26	Res Condominiums
2	1234	Improved Rural Res Tract
22	1537	Improved Rural Res Sub
351	2041	Improved Urban Res

COV/COD	
Expected	125%
Observed	133%

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

PRELIMINARY  
FINAL

Date	Analyst
3/4/2020	Alex Chizewsky

Boise Independent #1 - See Secondary Category(ies) Section below for details.

Boise Independent #1

Time Adjustment Review

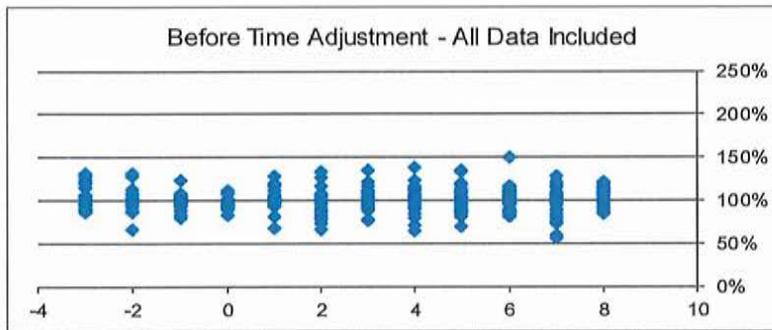
Time Adjustment APPLIED: 0.00%

	Original	Residual		
<i>NONE Time</i>				
Quarterly GeoMean	0.00%	0.00%		
Quarterly Averages	-0.02%	-0.02%		
Quarterly Medians	0.10%	0.10%		
Slope Results	0.08%	0.08%		
<b>Sales Ratios (Before)</b>	<b>Counts</b>	<b>Average</b>	<b>Median</b>	
4th 3 Mos.	81	101.05%	99.80%	
5th 3 Mos.	77	98.92%	98.90%	
6th 3 Mos.	122	101.23%	101.62%	
7th 3 Mos.	109	100.77%	101.51%	

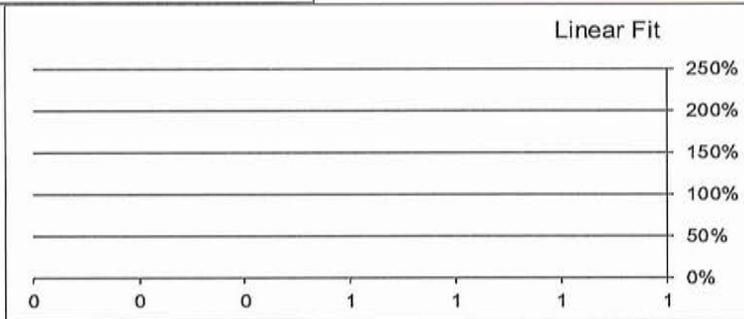
Combined Categories		
Category	Sales Count	
20	1	Unimproved Urban Res Lot/Acre
26	13	Res Condominiums
1234	2	Improved Rural Res Tract
1537	22	Improved Rural Res Sub
2041	351	Improved Urban Res

Time analysis was based on sales.

BEFORE



4 Influential data point(s) removed



<b>Sales Ratios (After)</b>	<b>Counts</b>	<b>Average</b>	<b>Median</b>
4th 3 Mos.	81	101.05%	99.80%
5th 3 Mos.	77	98.92%	98.90%
6th 3 Mos.	122	101.23%	101.62%
7th 3 Mos.	109	100.77%	101.51%

No Outliers Found

AFTER

Time Adjustment Considered,

Boise Independent #1 - See Secondary Category(ies) Section below for details.

Outlier Sales List	Parcel Number	Category	Sale Date	2019 Assessed		Adj. Sales Price	Adj. Ratio
				Value	Sale Price		
	1 R2107220140	2041	08/05/2019	1,067,700	1,895,000	1,895,000	56.343%
	2 R5785000170	2041	08/26/2019	619,200	1,022,353	1,022,353	60.566%
	3 R8390000410	2041	05/30/2019	1,458,800	1,047,600	1,047,600	139.252%
	4 R2336002190	2041	07/23/2019	779,700	515,700	515,700	151.193%