

2010 Ratio Study

This ratio study was completed in March, 2011, and generally used sales which occurred between October 1, 2009 and September 30, 2010, to test 2010 assessments. Because of sample shortages in several counties and categories for which samples previously had been available, this time frame was expanded to include sales occurring several months on either side of the initial date parameters. This continues the practice of expanding samples to permit the most comprehensive ratio study to be conducted.

The 2010 study represents the fourth study completed using the procedures authorized under the revised provisions of property tax rule 131. Under these revisions, a maximum of only five primary categories are subject to initial testing. As was done previously, assessment level is tested with 90% confidence intervals. However, county reports contain a notation indicating any categories which would have failed to meet assessment level requirements using 80% confidence intervals. Categories failing tests based on 90% confidence intervals are subject to state equalization in 2011, unless 2011 values indicate acceptable level after completion of follow-up ratio studies. If 90% confidence intervals overlap acceptable ranges, categories not meeting assessment level standards based only on 80% confidence intervals will not be subject to state equalization until this test is failed in three ratio studies. In the 2010 study, level in 4 categories in 4 counties did not meet 80% confidence interval based requirements. However, none of these had unacceptable 80% confidence intervals for three years. More complete procedural information is found in the 2011 - 2012 Idaho Ratio Study Manual.

The 2010 ratio study shows 3 primary categories in 3 counties that did not meet assessment level standards using 90% confidence intervals. These numbers are similar to the number of non-complying categories noted in the 2009 ratio study. This was expected given continuing constrained markets in many areas. Prior to state board of equalization recommendations, follow-up studies will be done to test 2011 assessments in the categories that did not meet assessment level standards.

In 2010, 22.3% of all categories tested failed general uniformity standards, while 56.8% failed vertical equity (price-related differential) standards. The number failing to meet both general and vertical equity uniformity standards was similar to that noted in the 2009 study.

The number of categories studied this year was down slightly from the number studied in the 2009 ratio study. At least one primary category was studied in each county.

Analysis:

Statewide overall median levels of assessment were higher in 2010 for vacant residential and commercial categories, but lower for improved residential and manufactured housing, than in 2009. Uniformity was better in 2010 for each primary category, except vacant commercial. In addition, overall sales volume increased after dramatic decreases in 2008 and 2009. These results tend to indicate that assessments and assessed value changes implemented by assessors are following the market properly in most areas. They may also indicate some increasing market stability, especially in the areas that had been the most volatile for at least two years.

Although most categories had increases in the number of sales used in 2010, significant recent decreases in the volume of improved commercial property sales continued this year. This is troublesome, as samples have always been small in this category. Although we cannot control underlying economic conditions which influence the potential volume of available sales, we often use expanded time frames to address diminished sample sizes and attempt to maintain as many analyses as possible. It is critical to continue to focus attention on the sample size issue to achieve the greatest possible representativeness.

Time adjustments were considered in each category and used when appropriate in the 2010 ratio study to ensure that sales prices and assessed values both represented market value as of January 1, 2010.

Primary categories or counties with fewer than five sales are not formally tested. Detailed statistical reports, showing statistical information by county by category, include analyses of samples with fewer numbers of sales for informational purposes. These samples are not considered representative or meaningful indicators within counties, but may be included in statewide statistics.

Attached documents

The following documents are attached to this report to provide the user with both detailed statistical reports and a summary of the final 2010 Idaho ratio study:

1. Chart I summary of sales received;
2. Chart II summary of statistical results;
3. Bar chart showing 2009 - 2010 level by primary category;
4. Bar chart showing 2009 – 2010 uniformity by primary category;
5. Statewide statistics by county for each primary category.

Chart I
2010 Ratio Study Summary
Sales Received

Category	Counties Studied*	Totals		Changes 2009/2010:	
		2010	2009	Number	Percent
Residential:					
Improved	44	18,687	16,256	2,431	15.0%
Unimproved	38	1,769	1,454	315	21.7%
Commercial:					
Improved	25	417	474	(57)	-12.0%
Unimproved	7	98	90	8	8.9%
Manufactured Homes:					
Manufactured Housing no land	25	853	821	32	3.9%
Totals:	139	21,824	19,095	2,729	14.3%

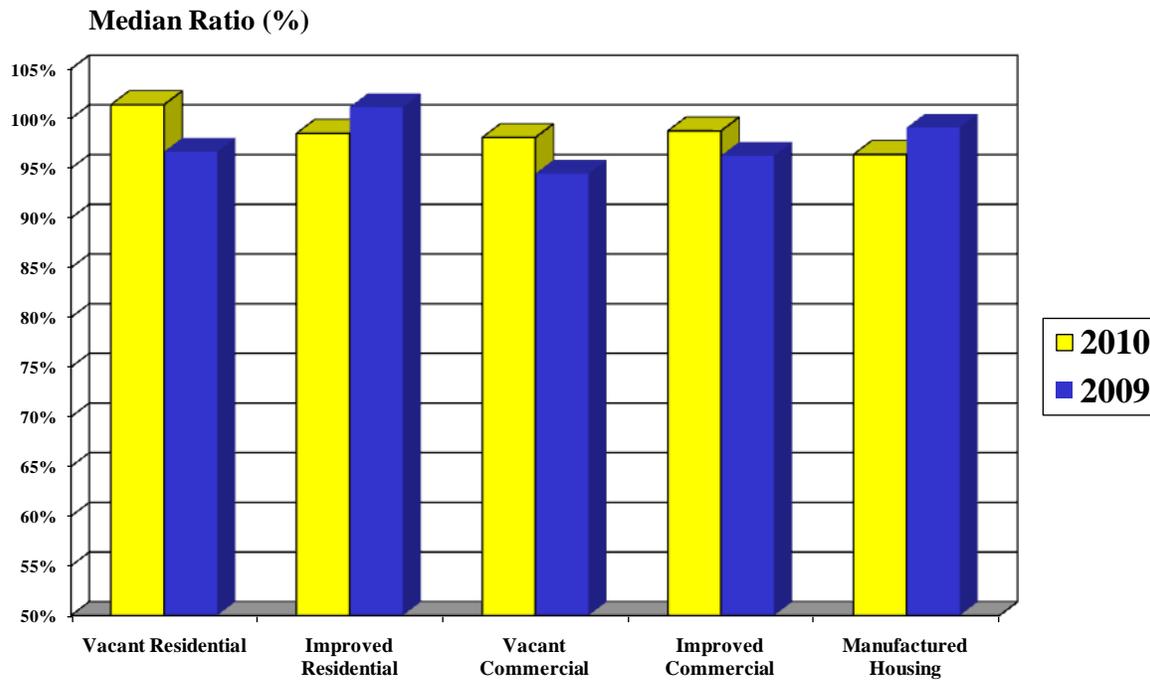
Note: Number of counties based on those with at least five (5) sales (one such study considered advisory and not included).

Chart II
2010 Final Ratio Study:
Summary of Results

Category	Number of Counties*	Number in Sample	Assessment Level:		Uniformity:	
			Median	Mean	COD	PRD
Residential:						
Improved	44	18,687	98.51	100.23	12.22	1.03
Unimproved	38	1,769	101.39	105.43	25.60	1.09
Commercial:						
Improved	25	417	98.76	99.40	18.69	1.01
Unimproved	7	98	98.09	103.29	29.50	1.02
Manufactured Housing:						
Manufactured Housing	25	853	96.39	103.47	29.55	1.10
Totals:	139	21,824				

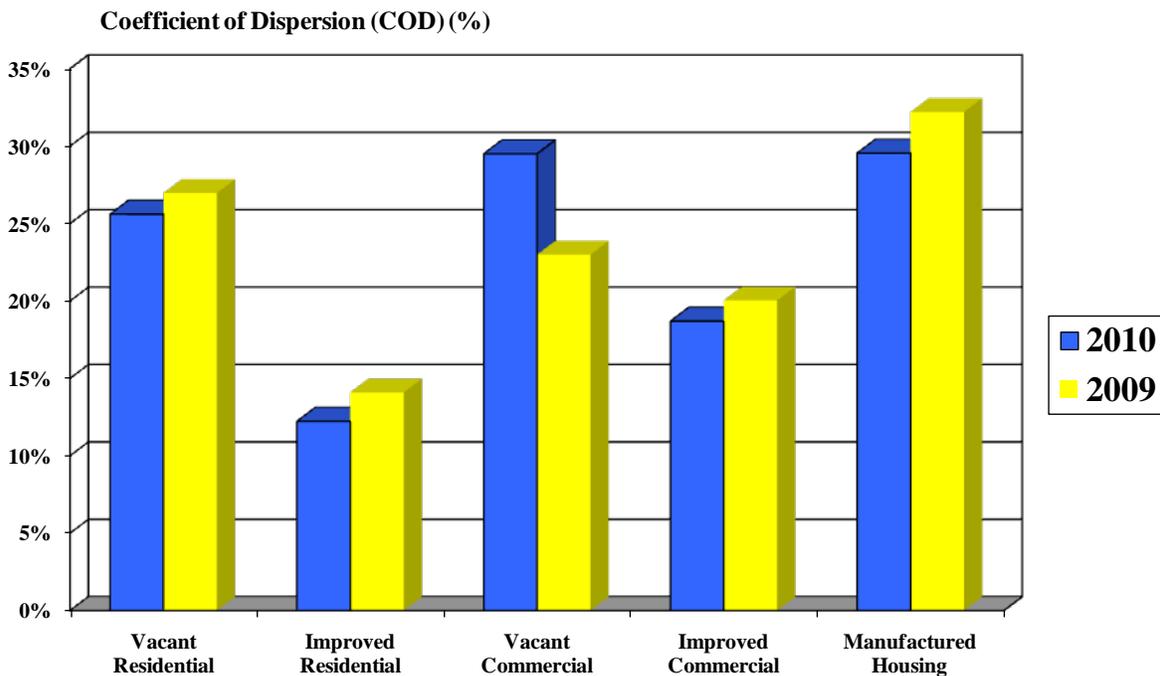
Note: Number of counties based on those with at least five (5) sales (one such study considered advisory and not included).

2010 Ratio Study Level



Based on median ratio using all sales in each category

2010 Ratio Study Uniformity



Lower COD equal better uniformity

PRIMARY CATEGORY: VACANT RESIDENTIAL

<u>County</u>	<u>Sales Count</u>	<u>Total Assessed Value (\$)</u>	<u>Total Sales Price or Value (\$)</u>	<u>Mean Ratio</u>	<u>Median Ratio</u>	<u>Geometric Mean Ratio</u>	<u>Weighted Mean Ratio</u>	<u>Price Related Differential</u>	<u>Coefficient of Dispersion (COD)</u>	<u>Coefficient of Variation (COV)</u>	<u>Probability of 90/110% Actual Mean</u>
ADA	478	32,231,100	31,003,772	108.55%	105.56%	104.49%	103.96%	1.04	21.84%	27.65%	85.54%
ADAMS	20	1,073,534	961,900	126.28%	115.75%	120.74%	111.61%	1.13	26.95%	30.26%	3.58%
BANNOCK	60	2,248,445	2,345,912	96.51%	98.46%	92.14%	95.85%	1.01	19.99%	27.65%	97.00%
BEARLAKE	9	845,300	1,166,000	83.10%	71.43%	78.49%	72.50%	1.15	33.89%	38.15%	24.90%
BENEWAH	26	917,680	1,188,000	81.55%	76.06%	76.19%	77.25%	1.06	32.64%	36.39%	7.95%
BINGHAM	7	159,301	153,134	103.97%	100.23%	102.43%	104.03%	1.00	14.06%	18.72%	72.49%
BLAINE	30	16,140,470	17,768,030	106.77%	103.33%	99.93%	90.84%	1.18	26.91%	34.74%	67.76%
BOISE	34	1,815,537	1,896,660	100.55%	95.01%	91.52%	95.72%	1.05	38.98%	42.18%	82.97%
BONNER	114	14,432,577	15,233,609	103.29%	103.66%	97.04%	94.74%	1.09	26.12%	32.72%	98.34%
BONNEVILLE	74	2,906,124	2,979,540	97.40%	95.35%	95.96%	97.54%	1.00	13.56%	17.90%	99.98%
BOUNDARY	23	1,086,765	1,222,026	99.03%	96.25%	90.73%	88.93%	1.11	36.01%	41.55%	74.08%
BUTTE											
CAMAS	3	216,130	280,000								
CANYON	40	1,953,130	2,002,994	111.58%	103.68%	106.10%	97.51%	1.14	27.14%	30.45%	38.59%
CARIBOU											
CASSIA	11	325,627	341,000	101.25%	94.29%	100.38%	95.49%	1.06	12.41%	14.35%	94.92%
CLARK											
CLEARWATER	6	261,060	311,386	80.86%	85.38%	78.64%	83.84%	0.96	17.78%	24.00%	14.32%
CUSTER	16	667,620	679,311	109.90%	96.47%	103.82%	98.28%	1.12	32.81%	36.86%	46.96%
ELMORE	28	1,308,363	1,492,786	95.21%	92.99%	86.26%	87.65%	1.09	32.90%	42.03%	72.13%
FRANKLIN	5	185,800	167,600	112.22%	110.53%	111.68%	110.86%	1.01	9.08%	11.06%	34.65%
FREMONT	46	3,504,118	3,589,548	105.58%	104.37%	103.41%	97.62%	1.08	15.54%	21.23%	90.99%
GEM	14	1,253,990	1,303,400	93.21%	93.31%	88.89%	96.21%	0.97	22.70%	29.69%	64.41%
GOODING	9	227,437	303,800	83.83%	94.20%	79.56%	74.86%	1.12	21.85%	30.79%	23.90%
IDAHO	44	2,149,513	2,329,191	98.74%	97.82%	94.03%	92.29%	1.07	22.37%	29.68%	97.04%
JEFFERSON	20	936,233	917,679	110.03%	112.97%	104.39%	102.02%	1.08	23.36%	30.39%	49.12%
JEROME	17	359,000	392,069	97.56%	100.00%	92.08%	91.57%	1.07	25.21%	34.80%	73.87%
KOOTENAI	237	21,250,570	22,202,323	110.38%	104.88%	103.11%	95.71%	1.15	27.18%	33.47%	44.04%
LATAH	24	1,060,660	1,283,777	91.61%	97.22%	84.89%	82.62%	1.11	26.75%	37.23%	58.33%
LEMHI	23	791,556	1,208,550	77.81%	76.24%	73.04%	65.50%	1.19	28.27%	35.46%	2.28%
LEWIS	5	116,976	126,801	93.34%	92.23%	91.46%	92.25%	1.01	16.84%	23.15%	54.60%
LINCOLN											
MADISON	18	704,318	760,719	99.79%	92.65%	94.74%	92.59%	1.08	27.54%	32.45%	79.22%
MINIDOKA	20	539,509	655,638	82.89%	85.01%	77.66%	82.29%	1.01	28.55%	37.02%	15.61%
NEZPERCE	36	1,651,225	1,707,331	98.47%	97.11%	97.08%	96.71%	1.02	13.42%	16.94%	99.87%
ONEIDA	7	178,650	194,500	90.79%	102.00%	86.60%	91.85%	0.99	24.26%	31.61%	46.42%
OWYHEE	6	217,655	298,000	77.46%	76.05%	69.17%	73.04%	1.06	33.27%	45.01%	17.38%
PAYETTE	9	327,660	358,000	125.61%	127.35%	116.47%	91.53%	1.37	27.57%	37.18%	14.69%
POWER	5	36,106	40,150	87.44%	90.58%	85.41%	89.93%	0.97	16.17%	22.52%	36.15%
SHOSHONE	17	728,870	772,500	97.05%	94.48%	87.48%	94.35%	1.03	36.04%	45.07%	62.22%
TETON	19	1,638,085	1,544,710	119.35%	124.19%	113.89%	106.04%	1.13	25.00%	30.23%	13.57%
TWINFALLS	71	3,378,941	3,378,941	103.09%	103.29%	100.60%	99.19%	1.04	16.39%	21.56%	99.56%
VALLEY	131	9,606,940	9,109,929	122.44%	111.51%	110.97%	105.46%	1.16	39.31%	43.61%	0.39%
WASHINGTON	7	252,340	216,000	119.97%	120.90%	119.04%	116.82%	1.03	10.79%	13.55%	7.66%
STATEWIDE	1,769	129,657,630	133,887,216	105.43%	101.39%	99.58%	96.84%	1.09	25.60%	32.82%	Approx.100%

PRIMARY CATEGORY: VACANT RESIDENTIAL

<u>County</u>	<u>Mean Lower Confidence Interval (90%)</u>	<u>Mean Upper Confidence Interval (90%)</u>	<u>Median Lower Confidence Interval (90%)</u>	<u>Median Upper Confidence Interval (90%)</u>	<u>Weighted Mean Lower Confidence Interval (90%)</u>	<u>Weighted Mean Upper Confidence Interval (90%)</u>	<u>Distribution</u>	<u>Average Sale Price or Value (\$)</u>
ADA	106.29%	110.81%	103.01%	106.33%	100.20%	107.72%	Non-Normal	64,861
ADAMS	111.51%	141.05%	104.85%	142.52%	100.00%	123.21%	Normal	48,095
BANNOCK	90.84%	102.17%	94.06%	101.38%	91.24%	100.45%	Normal	39,099
BEARLAKE	63.45%	102.76%	59.47%	101.90%	57.06%	87.93%	Normal	129,556
BENEWAH	71.61%	91.49%	65.58%	97.80%	66.35%	88.14%	Normal	45,692
BINGHAM	89.67%	118.26%	87.71%	117.98%	84.84%	123.21%	Normal	21,876
BLAINE	95.26%	118.27%	99.55%	111.36%	77.11%	104.57%	Normal	592,268
BOISE	88.59%	112.51%	71.74%	122.49%	78.12%	113.32%	Normal	55,784
BONNER	98.08%	108.50%	96.76%	109.60%	85.98%	103.50%	Non-Normal	133,628
BONNEVILLE	94.07%	100.74%	91.39%	97.99%	93.18%	101.89%	Non-Normal	40,264
BOUNDARY	84.30%	113.77%	68.06%	117.74%	72.84%	105.02%	Normal	53,132
BUTTE								
CAMAS							Normal	93,333
CANYON	102.74%	120.42%	96.36%	126.38%	85.74%	109.28%	Normal	50,075
CARIBOU								
CASSIA	93.31%	109.19%	91.74%	108.37%	87.25%	103.73%	Normal	31,000
CLARK								
CLEARWATER	64.89%	96.82%	55.88%	99.17%	71.57%	96.10%	Normal	51,898
CUSTER	92.15%	127.66%	82.97%	118.46%	81.80%	114.76%	Non-Normal	42,457
ELMORE	82.33%	108.09%	77.51%	105.75%	73.81%	101.48%	Normal	53,314
FRANKLIN	100.39%	124.05%	100.33%	127.42%	99.59%	122.13%	Normal	33,520
FREMONT	100.15%	111.02%	97.64%	105.98%	92.58%	102.66%	Non-Normal	78,034
GEM	80.11%	106.31%	82.46%	114.45%	89.46%	102.96%	Normal	93,100
GOODING	67.83%	99.84%	62.01%	100.00%	61.63%	88.10%	Normal	33,756
IDAHO	91.47%	106.00%	89.28%	101.54%	82.89%	101.68%	Normal	52,936
JEFFERSON	97.10%	122.95%	96.21%	128.90%	82.21%	121.84%	Normal	45,884
JEROME	83.18%	111.93%	77.35%	102.09%	78.90%	104.23%	Normal	23,063
KOOTENAI	106.43%	114.32%	100.18%	110.47%	88.92%	102.50%	Non-Normal	93,681
LATAH	79.68%	103.55%	82.67%	104.23%	70.65%	94.59%	Normal	53,491
LEMHI	67.93%	87.68%	68.15%	88.95%	56.56%	74.43%	Normal	52,546
LEWIS	72.73%	113.94%	73.87%	123.50%	77.86%	106.65%	Normal	25,360
LINCOLN								
MADISON	86.51%	113.07%	82.57%	113.35%	80.05%	105.12%	Normal	42,262
MINIDOKA	71.03%	94.75%	62.10%	93.32%	74.41%	90.17%	Normal	32,782
NEZPERCE	93.90%	103.04%	93.82%	103.49%	92.09%	101.33%	Normal	47,426
ONEIDA	69.71%	111.86%	61.39%	122.06%	70.76%	112.94%	Normal	27,786
OWYHEE	48.78%	106.13%	36.76%	116.45%	52.03%	94.05%	Normal	49,667
PAYETTE	96.66%	154.57%	79.79%	156.58%	61.52%	121.53%	Normal	39,778
POWER	68.66%	106.22%	59.66%	104.19%	66.99%	112.87%	Normal	8,030
SHOSHONE	78.53%	115.58%	64.68%	112.08%	78.83%	109.88%	Normal	45,441
TETON	104.99%	133.70%	89.50%	138.45%	90.08%	122.00%	Normal	81,301
TWINFALLS	98.75%	107.43%	99.98%	109.44%	94.60%	103.79%	Normal	47,591
VALLEY	114.77%	130.12%	101.24%	123.51%	97.54%	113.37%	Non-Normal	69,541
WASHINGTON	108.03%	131.91%	104.20%	135.96%	106.57%	127.08%	Normal	30,857
STATEWIDE	104.08%	106.79%	100.07%	102.88%	94.14%	99.55%	Non-Normal	75,685

PRIMARY CATEGORY: IMPROVED RESIDENTIAL

<u>County</u>	<u>Sales Count</u>	<u>Total Assessed Value (\$)</u>	<u>Total Sales Price or Value (\$)</u>	<u>Mean Ratio</u>	<u>Median Ratio</u>	<u>Geometric Mean Ratio</u>	<u>Weighted Mean Ratio</u>	<u>Price Related Differential</u>	<u>Coefficient of Dispersion (COD)</u>	<u>Coefficient of Variation (COV)</u>	<u>Probability of 90/110% Actual Mean</u>
ADA	6,926	1,332,633,930	1,355,065,802	100.71%	98.94%	99.74%	98.34%	1.02	10.48%	14.23%	Approx. 100%
ADAMS	56	8,925,248	8,733,699	105.42%	103.29%	102.10%	102.19%	1.03	20.56%	24.58%	90.82%
BANNOCK	729	103,478,940	106,844,518	98.65%	96.93%	97.54%	96.85%	1.02	10.71%	15.24%	Approx. 100%
BEARLAKE	49	7,650,530	8,396,330	91.00%	92.05%	89.78%	91.12%	1.00	12.19%	16.05%	68.08%
BENEWAH	42	5,440,209	5,341,396	103.81%	102.13%	98.94%	101.85%	1.02	23.78%	30.17%	89.93%
BINGHAM	116	14,794,227	16,022,052	92.74%	93.06%	92.08%	92.34%	1.00	10.12%	12.02%	99.60%
BLAINE	325	209,622,548	225,829,813	102.75%	100.84%	100.88%	92.82%	1.11	13.56%	19.07%	Approx. 100%
BOISE	75	13,631,719	14,745,337	93.70%	88.97%	91.27%	92.45%	1.01	19.20%	23.74%	92.51%
BONNER	275	73,484,740	75,201,594	99.12%	98.33%	97.30%	97.72%	1.01	14.70%	19.04%	Approx. 100%
BONNEVILLE	956	158,773,790	161,365,103	98.79%	98.99%	97.90%	98.39%	1.00	9.69%	13.39%	Approx. 100%
BOUNDARY	65	9,327,780	9,771,675	96.42%	93.59%	94.58%	95.46%	1.01	16.49%	19.22%	99.74%
BUTTE	12	612,373	729,697	80.48%	80.97%	79.21%	83.92%	0.96	12.24%	17.34%	1.87%
CAMAS	6	707,760	690,028	99.52%	100.70%	97.52%	102.57%	0.97	16.38%	21.59%	69.31%
CANYON	2,843	334,504,250	339,073,694	101.71%	100.71%	100.51%	98.65%	1.03	12.15%	15.34%	Approx. 100%
CARIBOU	45	4,424,533	5,107,775	87.53%	87.90%	85.74%	86.62%	1.01	15.31%	20.71%	17.88%
CASSIA	131	14,912,962	15,915,617	93.34%	95.17%	90.66%	93.70%	1.00	17.89%	23.27%	96.08%
CLARK	9	481,100	653,200	82.36%	73.78%	79.47%	73.65%	1.12	24.19%	30.32%	18.75%
CLEARWATER	45	4,827,398	5,573,515	89.29%	90.23%	87.46%	86.61%	1.03	15.89%	20.20%	39.36%
CUSTER	35	3,880,920	3,867,936	100.07%	98.59%	98.49%	100.34%	1.00	14.19%	17.50%	99.94%
ELMORE	253	36,798,191	35,260,808	108.45%	104.63%	105.67%	104.36%	1.04	17.68%	23.61%	83.40%
FRANKLIN	79	11,772,519	12,194,405	97.84%	98.37%	96.55%	96.54%	1.01	11.43%	16.21%	Approx. 100%
FREMONT	90	18,720,296	18,548,568	102.01%	99.42%	99.54%	100.93%	1.01	17.62%	22.15%	99.97%
GEM	150	21,478,160	17,831,384	130.20%	121.31%	125.46%	120.45%	1.08	24.34%	28.38%	0.00%
GOODING	84	9,032,099	9,140,536	102.20%	98.22%	100.37%	98.81%	1.03	15.35%	19.80%	99.98%
IDAHO	91	11,422,211	12,349,347	94.70%	93.57%	92.99%	92.49%	1.02	14.87%	19.47%	99.22%
JEFFERSON	137	22,430,978	23,348,458	96.10%	95.41%	95.50%	96.07%	1.00	8.35%	11.13%	Approx. 100%
JEROME	83	10,846,092	10,413,225	102.61%	103.44%	101.13%	104.16%	0.99	12.59%	16.94%	Approx. 100%
KOOTENAI	2,355	460,047,643	472,964,419	98.67%	95.94%	97.41%	97.27%	1.01	12.19%	16.43%	Approx. 100%
LATAH	269	47,834,190	51,739,104	92.70%	91.23%	91.76%	92.45%	1.00	11.25%	14.28%	99.95%
LEMHI	59	7,043,005	7,870,304	91.16%	90.52%	89.66%	89.49%	1.02	14.39%	17.88%	70.54%
LEWIS	31	2,989,478	3,231,900	93.54%	91.17%	92.58%	92.50%	1.01	10.54%	14.25%	92.92%
LINCOLN	17	1,860,880	1,530,462	124.05%	125.37%	120.98%	121.59%	1.02	18.57%	22.90%	2.91%
MADISON	160	26,207,160	27,325,796	96.88%	96.07%	94.78%	95.91%	1.01	13.86%	19.90%	Approx. 100%
MINIDOKA	115	10,988,034	11,849,292	93.00%	93.20%	92.02%	92.73%	1.00	10.99%	14.53%	99.13%
NEZPERCE	419	66,332,708	70,189,272	95.23%	94.57%	94.43%	94.51%	1.01	9.96%	12.92%	Approx. 100%
ONEIDA	21	2,004,769	2,166,961	99.15%	100.56%	97.89%	92.52%	1.07	13.01%	16.39%	98.80%
OWYHEE	66	6,311,905	5,797,301	121.09%	114.53%	111.63%	108.88%	1.11	34.22%	40.53%	3.36%
PAYETTE	188	24,052,340	24,976,279	99.64%	97.08%	97.54%	96.30%	1.03	15.45%	21.12%	Approx. 100%
POWER	21	2,378,353	2,517,448	96.67%	94.71%	95.62%	94.47%	1.02	11.99%	15.72%	97.07%
SHOSHONE	157	16,956,310	16,625,499	106.25%	104.02%	102.46%	101.99%	1.04	21.27%	26.92%	95.05%
TETON	62	23,392,159	22,297,080	106.86%	102.28%	105.13%	104.91%	1.02	14.86%	18.15%	89.97%
TWINFALLS	658	96,979,322	97,853,197	99.52%	100.04%	98.13%	99.11%	1.00	12.58%	16.28%	Approx. 100%
VALLEY	329	77,201,941	81,164,727	99.66%	97.37%	97.05%	95.12%	1.05	17.69%	22.88%	Approx. 100%
WASHINGTON	53	6,724,110	6,625,993	104.14%	98.30%	102.60%	101.48%	1.03	14.37%	18.45%	98.71%

STATEWIDE 18,687 3,323,919,810 3,404,740,545 100.23% 98.51% 98.85% 97.63% 1.03 12.22% 16.95% Approx. 100%

PRIMARY CATEGORY: IMPROVED RESIDENTIAL

<u>County</u>	<u>Mean Lower Confidence Interval (90%)</u>	<u>Mean Upper Confidence Interval (90%)</u>	<u>Median Lower Confidence Interval (90%)</u>	<u>Median Upper Confidence Interval (90%)</u>	<u>Weighted Mean Lower Confidence Interval (90%)</u>	<u>Weighted Mean Upper Confidence Interval (90%)</u>	<u>Distribution</u>	<u>Average Sale Price or Value (\$)</u>
ADA	100.43%	100.99%	98.69%	99.18%	98.02%	98.67%	Non-Normal	195,649
ADAMS	99.72%	111.11%	97.02%	113.38%	95.77%	108.62%	Normal	155,959
BANNOCK	97.73%	99.56%	96.27%	97.63%	95.97%	97.73%	Non-Normal	146,563
BEARLAKE	87.56%	94.43%	86.67%	95.46%	87.32%	94.92%	Normal	171,354
BENEWAH	95.86%	111.76%	95.35%	108.31%	93.91%	109.79%	Normal	127,176
BINGHAM	91.04%	94.45%	90.50%	96.51%	90.68%	93.99%	Non-Normal	138,121
BLAINE	100.96%	104.54%	100.12%	101.73%	89.48%	96.17%	Non-Normal	694,861
BOISE	89.47%	97.93%	83.49%	92.34%	88.30%	96.59%	Non-Normal	196,604
BONNER	97.25%	101.00%	96.02%	100.48%	95.14%	100.30%	Non-Normal	273,460
BONNEVILLE	98.09%	99.49%	98.48%	99.55%	97.65%	99.14%	Non-Normal	168,792
BOUNDARY	92.64%	100.20%	90.73%	102.95%	91.81%	99.10%	Normal	150,333
BUTTE	73.24%	87.71%	76.39%	90.59%	78.31%	89.54%	Normal	60,808
CAMAS	81.84%	117.20%	74.65%	123.21%	87.30%	117.84%	Normal	115,005
CANYON	101.23%	102.19%	100.06%	101.32%	98.13%	99.18%	Non-Normal	119,266
CARIBOU	83.08%	91.97%	81.34%	92.96%	82.64%	90.60%	Normal	113,506
CASSIA	90.22%	96.47%	90.61%	98.99%	91.03%	96.37%	Non-Normal	121,493
CLARK	66.87%	97.84%	63.61%	93.65%	62.85%	84.45%	Normal	72,578
CLEARWATER	84.86%	93.71%	81.41%	92.81%	82.05%	91.18%	Normal	123,856
CUSTER	95.20%	104.94%	93.53%	108.22%	94.64%	106.03%	Normal	110,512
ELMORE	105.80%	111.10%	102.60%	106.55%	102.38%	106.34%	Non-Normal	139,371
FRANKLIN	94.90%	100.77%	96.05%	99.41%	93.38%	99.70%	Normal	154,360
FREMONT	98.10%	105.93%	96.45%	102.94%	97.47%	104.38%	Normal	206,095
GEM	125.23%	135.16%	117.32%	126.25%	115.19%	125.71%	Non-Normal	118,876
GOODING	98.56%	105.83%	95.46%	100.37%	95.72%	101.91%	Non-Normal	108,816
IDAHO	91.52%	97.88%	89.21%	96.50%	89.45%	95.54%	Non-Normal	135,707
JEFFERSON	94.60%	97.60%	94.17%	96.87%	94.30%	97.84%	Non-Normal	170,427
JEROME	99.47%	105.74%	98.68%	105.42%	100.81%	107.51%	Normal	125,461
KOOTENAI	98.12%	99.22%	95.62%	96.43%	96.53%	98.01%	Non-Normal	200,834
LATAH	91.37%	94.02%	89.55%	92.72%	91.15%	93.75%	Non-Normal	192,339
LEMHI	87.67%	94.65%	87.22%	95.37%	86.25%	92.73%	Normal	133,395
LEWIS	89.47%	97.60%	88.51%	94.74%	87.90%	97.09%	Normal	104,255
LINCOLN	112.02%	136.08%	101.30%	139.45%	111.05%	132.12%	Normal	90,027
MADISON	94.37%	99.39%	94.71%	98.24%	93.37%	98.44%	Non-Normal	170,786
MINIDOKA	90.93%	95.07%	91.41%	95.31%	90.64%	94.82%	Non-Normal	103,037
NEZPERCE	94.24%	96.22%	93.43%	96.18%	93.54%	95.47%	Non-Normal	167,516
ONEIDA	93.03%	105.26%	88.18%	107.76%	86.83%	98.20%	Normal	103,189
OWYHEE	111.15%	131.03%	101.27%	124.08%	100.71%	117.05%	Non-Normal	87,838
PAYETTE	97.11%	102.16%	95.09%	99.25%	93.46%	99.14%	Non-Normal	132,853
POWER	90.95%	102.40%	88.86%	100.14%	89.17%	99.78%	Normal	119,878
SHOSHONE	102.50%	110.01%	100.46%	107.49%	98.69%	105.29%	Non-Normal	105,895
TETON	102.81%	110.91%	99.22%	106.54%	101.14%	108.68%	Normal	359,630
TWINFALLS	98.48%	100.56%	99.14%	101.00%	98.00%	100.21%	Non-Normal	148,713
VALLEY	97.59%	101.73%	95.38%	99.19%	92.57%	97.67%	Non-Normal	246,701
WASHINGTON	99.80%	108.48%	95.85%	102.39%	96.65%	106.31%	Non-Normal	125,019

STATEWIDE 100.02% 100.43% 98.35% 98.66% 97.30% 97.96% Non-Normal 182,198

PRIMARY CATEGORY: MANUFACTURED HOUSING ON LEASED LAND

<u>County</u>	<u>Sales Count</u>	<u>Total Assessed Value (\$)</u>	<u>Total Sales Price or Value (\$)</u>	<u>Mean Ratio</u>	<u>Median Ratio</u>	<u>Geometric Mean Ratio</u>	<u>Weighted Mean Ratio</u>	<u>Price Related Differential</u>	<u>Coefficient of Dispersion (COD)</u>	<u>Coefficient of Variation (COV)</u>	<u>Probability of 90/110% Actual Mean</u>
ADA	171	2,887,000	3,050,869	105.02%	96.23%	95.56%	94.63%	1.11	36.35%	44.49%	91.92%
ADAMS	2	22,348	16,000								
BANNOCK	21	388,090	421,497	91.88%	95.23%	87.58%	92.07%	1.00	22.35%	28.85%	62.29%
BEARLAKE	4	53,890	80,222								
BENEWAH	6	29,220	35,500	86.81%	90.60%	84.87%	82.31%	1.05	14.21%	21.31%	33.12%
BINGHAM	14	115,150	110,900	101.88%	100.0%	99.99%	103.83%	0.98	15.98%	20.06%	89.52%
BLAINE	7	60,401	89,500	112.15%	107.31%	98.79%	67.49%	1.66	37.80%	45.72%	30.92%
BOISE	1	3,500	3,500								
BONNER	12	564,887	555,125	105.53%	94.44%	102.54%	101.76%	1.04	22.81%	27.0%	65.84%
BONNEVILLE	21	1,043,077	1,046,912	115.53%	103.74%	106.68%	99.63%	1.16	35.12%	41.63%	28.99%
BOUNDARY	6	42,860	41,000	120.13%	104.58%	115.09%	104.54%	1.15	31.22%	32.81%	21.83%
BUTTE											
CAMAS											
CANYON	104	1,991,200	2,306,123	93.44%	90.06%	90.17%	86.34%	1.08	22.02%	27.34%	91.47%
CARIBOU	1	4,700	4,000								
CASSIA	5	63,550	63,000	100.42%	87.73%	97.51%	100.87%	1.00	26.84%	27.58%	53.46%
CLARK											
CLEARWATER	10	127,505	153,350	88.89%	92.69%	84.17%	83.15%	1.07	25.56%	33.11%	42.92%
CUSTER	2	27,130	22,800								
ELMORE	33	638,754	673,658	100.45%	91.98%	92.98%	94.82%	1.06	34.50%	40.49%	84.07%
FRANKLIN	3	86,120	46,500								
FREMONT	8	102,362	65,700	172.56%	163.03%	163.26%	155.80%	1.11	26.86%	35.62%	.85%
GEM	21	783,120	837,100	112.31%	101.67%	106.86%	93.55%	1.20	30.78%	34.68%	38.61%
GOODING											
IDAHO	12	95,000	96,000	108.49%	107.23%	101.67%	98.96%	1.10	27.57%	34.81%	49.49%
JEFFERSON	13	103,208	94,760	122.39%	129.60%	118.22%	108.92%	1.12	21.50%	26.77%	9.70%
JEROME	7	156,350	182,000	99.13%	93.75%	94.58%	85.91%	1.15	26.38%	34.08%	53.55%
KOOTENAI	157	3,779,116	4,156,381	100.58%	95.64%	93.58%	90.92%	1.11	28.92%	35.27%	99.96%
LATAH	67	1,361,188	1,313,624	105.89%	100.24%	101.59%	103.62%	1.02	25.36%	28.68%	86.65%
LEMHI	2	16,620	21,900								
LEWIS											
LINCOLN											
MADISON	31	589,944	605,400	97.38%	94.52%	92.06%	97.45%	1.00	25.66%	32.44%	89.03%
MINIDOKA	8	124,310	137,839	93.65%	88.22%	91.69%	90.18%	1.04	19.67%	22.32%	65.04%
NEZPERCE	47	1,355,195	1,555,468	92.69%	92.01%	88.91%	87.12%	1.06	22.25%	28.50%	75.49%
ONEIDA											
OWYHEE	2	31,308	19,000								
PAYETTE	10	75,770	69,500	98.63%	93.19%	86.17%	109.02%	0.90	39.90%	51.76%	44.75%
POWER	1	12,570	9,000								
SHOSHONE	11	135,537	121,000	113.10%	111.91%	104.60%	112.01%	1.01	28.80%	38.35%	35.48%
TETON											
TWINFALLS	28	674,310	617,980	117.04%	118.62%	112.25%	109.12%	1.07	22.90%	27.80%	13.12%
VALLEY	1	13,480	5,500								
WASHINGTON	4	54,680	41,000								

STATEWIDE 853 17,613,450 18,669,607 103.47% 96.39% 96.67% 94.34% 1.10 29.55% 37.11% Approx.100%

PRIMARY CATEGORY: MANUFACTURED HOUSING ON LEASED LAND

<u>County</u>	<u>Mean Lower Confidence Interval (90%)</u>	<u>Mean Upper Confidence Interval (90%)</u>	<u>Median Lower Confidence Interval (90%)</u>	<u>Median Upper Confidence Interval (90%)</u>	<u>Weighted Mean Lower Confidence Interval (90%)</u>	<u>Weighted Mean Upper Confidence Interval (90%)</u>	<u>Distribution</u>	<u>Average Sale Price or Value (\$)</u>
ADA	99.14%	110.90%	91.67%	102.04%	87.08%	102.18%	Non-Normal	17,841
ADAMS							Normal	8,000
BANNOCK	81.90%	101.86%	79.05%	108.81%	81.50%	102.65%	Normal	20,071
BEARLAKE							Normal	20,056
BENEWAH	71.59%	102.03%	63.79%	103.84%	71.91%	92.71%	Normal	5,917
BINGHAM	92.21%	111.55%	87.20%	113.55%	94.22%	113.45%	Normal	7,921
BLAINE	74.50%	149.81%	59.36%	157.89%	33.81%	101.17%	Normal	12,786
BOISE							Normal	3,500
BONNER	90.75%	120.30%	85.67%	114.52%	90.38%	113.13%	Non-Normal	46,260
BONNEVILLE	97.42%	133.63%	91.94%	113.04%	92.46%	106.81%	Normal	49,853
BOUNDARY	87.70%	152.55%	86.57%	169.34%	77.50%	131.57%	Normal	6,833
BUTTE								
CAMAS								
CANYON	89.32%	97.56%	86.40%	94.42%	82.94%	89.74%	Non-Normal	22,174
CARIBOU							Normal	4,000
CASSIA	74.01%	126.82%	75.93%	135.27%	67.93%	133.81%	Normal	12,600
CLARK								
CLEARWATER	71.83%	105.96%	62.71%	108.82%	65.85%	100.44%	Normal	15,335
CUSTER							Normal	11,400
ELMORE	88.80%	112.09%	80.79%	103.36%	82.85%	106.79%	Normal	20,414
FRANKLIN							Normal	15,500
FREMONT	131.38%	213.74%	132.99%	222.71%	131.90%	179.70%	Normal	8,213
GEM	97.65%	126.97%	85.70%	127.95%	85.57%	101.54%	Non-Normal	39,862
GOODING								
IDAHO	88.91%	128.07%	87.62%	138.33%	72.91%	125.01%	Normal	8,000
JEFFERSON	106.19%	138.59%	91.62%	149.28%	94.26%	123.57%	Normal	7,289
JEROME	74.32%	123.94%	67.97%	132.87%	64.95%	106.86%	Normal	26,000
KOOTENAI	95.93%	105.24%	90.66%	98.91%	86.74%	95.11%	Non-Normal	26,474
LATAH	99.79%	112.0%	93.34%	104.68%	96.69%	110.55%	Normal	19,606
LEMHI							Normal	10,950
LEWIS								
LINCOLN								
MADISON	87.75%	107.01%	92.48%	109.44%	89.99%	104.91%	Normal	19,529
MINIDOKA	79.64%	107.66%	75.87%	118.48%	73.18%	107.19%	Normal	17,230
NEZPERCE	86.35%	99.03%	87.89%	100.55%	82.32%	91.93%	Normal	33,095
ONEIDA								
OWYHEE							Normal	9,500
PAYETTE	69.04%	128.22%	71.51%	116.79%	78.36%	139.68%	Normal	6,950
POWER							Normal	9,000
SHOSHONE	89.40%	136.80%	79.46%	151.09%	92.43%	131.60%	Normal	11,000
TETON								
TWINFALLS	106.57%	127.51%	102.59%	136.34%	99.13%	119.10%	Normal	22,071
VALLEY							Normal	5,500
WASHINGTON							Normal	10,250

STATEWIDE 101.31% 105.64% 94.97% 98.32% 92.27% 96.41% Non-Normal 21,887

PRIMARY CATEGORY: VACANT COMMERCIAL

<u>County</u>	<u>Sales Count</u>	<u>Total Assessed Value (\$)</u>	<u>Total Sales Price or Value (\$)</u>	<u>Mean Ratio</u>	<u>Median Ratio</u>	<u>Geometric Mean Ratio</u>	<u>Weighted Mean Ratio</u>	<u>Price Related Differential</u>	<u>Coefficient of Dispersion (COD)</u>	<u>Coefficient of Variation (COV)</u>	<u>Probability of 90/110% Actual Mean</u>
ADA	25	6,727,800	6,395,795	128.92%	106.57%	122.24%	105.19%	1.23	35.98%	34.96%	2.32%
ADAMS	2	75,778	46,200								
BANNOCK	6	651,569	625,500	103.99%	101.16%	101.59%	104.17%	1.00	16.37%	25.21%	57.64%
BEARLAKE											
BENEWAH	1	31,875	45,000								
BINGHAM											
BLAINE											
BOISE											
BONNER	1	13,260	20,000								
BONNEVILLE	5	667,140	767,500	92.74%	87.12%	91.09%	86.92%	1.07	19.17%	21.30%	55.25%
BOUNDARY											
BUTTE											
CAMAS											
CANYON	19	5,737,500	5,469,153	101.62%	98.40%	98.95%	104.91%	0.97	16.75%	24.73%	88.87%
CARIBOU											
CASSIA	1	14,270	25,000								
CLARK											
CLEARWATER	1	129,589	125,000								
CUSTER											
ELMORE											
FRANKLIN											
FREMONT											
GEM	1	138,390	70,000								
GOODING											
IDAHO	2	168,132	239,247								
JEFFERSON											
JEROME	2	202,000	244,000								
KOOTENAI	8	1,864,401	1,615,500	120.22%	108.83%	113.57%	115.41%	1.04	31.94%	37.46%	22.10%
LATAH											
LEMHI											
LEWIS											
LINCOLN											
MADISON	7	361,640	501,400	76.74%	72.83%	70.98%	72.13%	1.06	32.31%	45.12%	15.32%
MINIDOKA	3	45,393	80,500								
NEZPERCE											
ONEIDA											
OWYHEE											
PAYETTE	1	75,000	150,000								
POWER											
SHOSHONE	10	426,893	656,242	69.44%	64.91%	68.08%	65.05%	1.07	17.53%	21.90%	.10%
TETON											
TWINFALLS	2	139,251	165,000								
VALLEY	1	68,880	75,000								
WASHINGTON											

STATEWIDE 98 17,538,761 17,316,037 103.29% 98.09% 96.26% 101.29% 1.02 29.50% 39.33% 94.88%

PRIMARY CATEGORY: VACANT COMMERCIAL

<u>County</u>	<u>Mean Lower Confidence Interval (90%)</u>	<u>Mean Upper Confidence Interval (90%)</u>	<u>Median Lower Confidence Interval (90%)</u>	<u>Median Upper Confidence Interval (90%)</u>	<u>Weighted Mean Lower Confidence Interval (90%)</u>	<u>Weighted Mean Upper Confidence Interval (90%)</u>	<u>Distribution</u>	<u>Average Sale Price or Value (\$)</u>
ADA	113.49%	144.34%	99.35%	126.50%	96.65%	113.73%	Normal	255,832
ADAMS							Normal	23,100
BANNOCK	82.42%	125.55%	81.63%	135.15%	84.06%	124.27%	Normal	104,250
BEARLAKE								
BENEWAH							Normal	45,000
BINGHAM								
BLAINE								
BOISE								
BONNER							Normal	20,000
BONNEVILLE	73.91%	111.58%	74.10%	114.62%	66.52%	107.33%	Normal	153,500
BOUNDARY								
BUTTE								
CAMAS								
CANYON	91.63%	111.62%	92.46%	101.90%	94.97%	114.85%	Non-Normal	287,850
CARIBOU								
CASSIA							Normal	25,000
CLARK								
CLEARWATER							Normal	125,000
CUSTER								
ELMORE								
FRANKLIN								
FREMONT								
GEM							Normal	70,000
GOODING								
IDAHO							Normal	119,624
JEFFERSON								
JEROME							Normal	122,000
KOOTENAI	90.04%	150.39%	79.81%	166.76%	96.22%	134.60%	Normal	201,938
LATAH								
LEMHI								
LEWIS								
LINCOLN								
MADISON	51.31%	102.17%	48.72%	102.88%	47.42%	96.83%	Normal	71,629
MINIDOKA							Normal	26,833
NEZPERCE								
ONEIDA								
OWYHEE								
PAYETTE							Normal	150,000
POWER								
SHOSHONE	60.62%	78.25%	60.57%	78.86%	55.97%	74.13%	Normal	65,624
TETON								
TWINFALLS							Normal	82,500
VALLEY							Normal	75,000
WASHINGTON								
STATEWIDE	96.54%	110.04%	90.53%	99.78%	96.42%	106.15%	Non-Normal	176,694

PRIMARY CATEGORY: IMPROVED COMMERCIAL

<u>County</u>	<u>Sales Count</u>	<u>Total Assessed Value (\$)</u>	<u>Total Sales Price or Value (\$)</u>	<u>Mean Ratio</u>	<u>Median Ratio</u>	<u>Geometric Mean Ratio</u>	<u>Weighted Mean Ratio</u>	<u>Price Related Differential</u>	<u>Coefficient of Dispersion (COD)</u>	<u>Coefficient of Variation (COV)</u>	<u>Probability of 90/110% Actual Mean</u>
ADA	98	49,775,900	51,164,283	100.64%	100.71%	97.06%	97.29%	1.03	20.26%	27.28%	99.96%
ADAMS	4	234,419	617,980								
BANNOCK	22	6,951,249	7,019,320	100.35%	98.07%	98.72%	99.03%	1.01	13.62%	18.10%	98.23%
BEARLAKE	3	121,470	160,000								
BENEWAH	1	69,557	90,000								
BINGHAM	5	1,108,849	1,237,400	95.52%	84.01%	94.0%	89.61%	1.07	17.28%	21.28%	61.80%
BLAINE	10	8,727,440	7,243,661	107.86%	99.02%	106.12%	120.48%	0.90	18.17%	19.70%	60.81%
BOISE	2	429,869	328,000								
BONNER	6	1,557,155	1,809,095	79.38%	78.35%	77.76%	86.07%	0.92	17.15%	21.73%	9.24%
BONNEVILLE	26	10,406,339	10,908,617	97.11%	95.32%	94.96%	95.40%	1.02	17.56%	22.19%	94.47%
BOUNDARY	5	1,216,200	1,487,797	86.08%	81.80%	84.67%	81.75%	1.05	17.93%	20.37%	30.29%
BUTTE	1	179,190	230,000								
CAMAS											
CANYON	57	45,338,070	45,354,906	96.93%	98.97%	95.67%	99.96%	0.97	10.84%	16.22%	99.95%
CARIBOU											
CASSIA	1	282,346	375,000								
CLARK											
CLEARWATER	6	618,000	708,000	103.16%	93.56%	96.91%	87.29%	1.18	32.43%	39.87%	41.51%
CUSTER	5	562,840	557,640	99.95%	100.09%	99.84%	100.93%	0.99	3.36%	5.16%	98.75%
ELMORE	9	878,941	1,314,801	79.12%	76.22%	75.32%	66.85%	1.18	24.93%	33.41%	12.19%
FRANKLIN											
FREMONT	3	190,476	165,000								
GEM	4	625,000	637,000								
GOODING	6	771,768	808,000	86.24%	96.70%	78.72%	95.52%	0.90	28.62%	40.18%	32.34%
IDAHO	11	1,973,774	1,838,000	104.88%	100.45%	99.49%	107.39%	0.98	21.40%	34.24%	57.71%
JEFFERSON	1	55,100	53,000								
JEROME	6	831,728	746,500	112.58%	109.93%	111.45%	111.42%	1.01	13.16%	15.45%	35.35%
KOOTENAI	36	18,411,118	17,891,790	113.44%	104.34%	109.82%	102.90%	1.10	22.93%	26.35%	24.51%
LATAH	13	3,295,260	3,541,995	103.34%	101.11%	100.82%	93.03%	1.11	16.72%	23.07%	80.0%
LEMHI	5	474,554	424,900	110.23%	112.33%	108.86%	111.69%	0.99	10.53%	16.82%	45.38%
LEWIS											
LINCOLN	1	38,080	50,000								
MADISON	5	2,138,610	2,139,577	100.44%	94.79%	99.92%	99.95%	1.00	8.72%	11.81%	86.62%
MINIDOKA	7	1,096,329	1,653,978	88.19%	97.92%	83.22%	66.28%	1.33	23.94%	32.69%	39.06%
NEZPERCE	12	2,453,647	2,567,970	96.16%	94.85%	95.49%	95.55%	1.01	8.85%	12.45%	94.77%
ONEIDA	1	131,850	136,000								
OWYHEE	2	112,010	138,000								
PAYETTE	5	979,920	1,130,000	76.95%	67.62%	73.74%	86.72%	0.89	30.71%	32.33%	13.25%
POWER	1	117,900	194,000								
SHOSHONE	8	1,090,706	1,667,900	89.14%	86.32%	82.16%	65.39%	1.36	31.89%	48.15%	37.23%
TETON											
TWINFALLS	17	5,256,463	5,679,445	96.92%	98.99%	96.13%	92.55%	1.05	9.0%	12.66%	98.31%
VALLEY	7	3,692,740	2,760,952	123.93%	118.68%	121.15%	133.75%	0.93	20.35%	22.67%	10.95%
WASHINGTON	5	1,200,740	1,116,695	107.12%	107.18%	106.62%	107.53%	1.00	6.97%	10.54%	68.61%

STATEWIDE 417 173,395,607 175,947,201 99.40% 98.76% 96.0% 98.55% 1.01 18.69% 25.97% Approx.100%

PRIMARY CATEGORY: IMPROVED COMMERCIAL

<u>County</u>	<u>Mean Lower Confidence Interval (90%)</u>	<u>Mean Upper Confidence Interval (90%)</u>	<u>Median Lower Confidence Interval (90%)</u>	<u>Median Upper Confidence Interval (90%)</u>	<u>Weighted Mean Lower Confidence Interval (90%)</u>	<u>Weighted Mean Upper Confidence Interval (90%)</u>	<u>Distribution</u>	<u>Average Sale Price or Value (\$)</u>
ADA	96.08%	105.20%	95.05%	102.53%	88.88%	105.69%	Non-Normal	522,085
ADAMS							Normal	154,495
BANNOCK	93.69%	107.02%	93.09%	106.94%	93.44%	104.62%	Normal	319,060
BEARLAKE							Normal	53,333
BENEWAH							Normal	90,000
BINGHAM	76.14%	114.90%	82.74%	126.31%	76.89%	102.33%	Normal	247,480
BLAINE	95.54%	120.18%	90.37%	123.35%	115.02%	125.94%	Normal	724,366
BOISE							Normal	164,000
BONNER	65.19%	93.57%	59.70%	99.04%	70.01%	102.14%	Normal	301,516
BONNEVILLE	89.89%	104.32%	84.83%	105.64%	90.65%	100.14%	Normal	419,562
BOUNDARY	69.37%	102.80%	67.93%	104.84%	65.86%	97.63%	Normal	297,559
BUTTE							Normal	230,000
CAMAS								
CANYON	93.50%	100.35%	95.82%	99.86%	96.42%	103.50%	Normal	795,700
CARIBOU								
CASSIA							Normal	375,000
CLARK								
CLEARWATER	69.32%	136.99%	65.73%	154.51%	71.49%	103.09%	Normal	118,000
CUSTER	95.04%	104.86%	92.56%	104.81%	96.91%	104.96%	Normal	111,528
ELMORE	62.73%	95.50%	56.54%	96.57%	45.99%	87.71%	Normal	146,089
FRANKLIN								
FREMONT							Non-Normal	55,000
GEM							Normal	159,250
GOODING	57.73%	114.74%	42.03%	117.07%	76.50%	114.53%	Normal	134,667
IDAHO	85.26%	124.50%	89.07%	114.76%	79.88%	134.89%	Normal	167,091
JEFFERSON							Normal	53,000
JEROME	98.27%	126.89%	94.28%	132.56%	95.97%	126.86%	Normal	124,417
KOOTENAI	105.25%	121.64%	96.79%	118.27%	95.03%	110.77%	Normal	496,994
LATAH	91.55%	115.12%	91.32%	110.74%	78.19%	107.88%	Normal	272,461
LEMHI	92.55%	127.91%	84.33%	129.93%	96.89%	126.48%	Normal	84,980
LEWIS								
LINCOLN							Normal	50,000
MADISON	89.13%	111.75%	92.43%	118.44%	93.76%	106.15%	Normal	427,915
MINIDOKA	67.02%	109.37%	62.35%	111.14%	39.37%	93.20%	Normal	236,283
NEZPERCE	89.95%	102.37%	90.11%	101.59%	90.93%	100.17%	Normal	213,998
ONEIDA								
OWYHEE							Normal	69,000
PAYETTE	53.23%	100.66%	50.54%	106.43%	63.59%	109.84%	Normal	226,000
POWER							Normal	194,000
SHOSHONE	60.38%	117.89%	55.38%	95.95%	51.45%	79.34%	Non-Normal	208,488
TETON								
TWINFALLS	91.73%	102.12%	94.54%	103.48%	84.53%	100.57%	Normal	334,085
VALLEY	103.30%	144.57%	94.63%	152.54%	115.44%	152.06%	Normal	394,422
WASHINGTON	96.35%	117.89%	90.97%	117.16%	94.02%	121.03%	Normal	223,339
STATEWIDE	97.33%	101.48%	96.79%	99.90%	95.45%	101.65%	Non-Normal	421,936