

PO Box 36 • Boise ID 83722-0410 11321 Chinden Blvd., Bldg 2 • Boise, ID 83714

April 3, 2025

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

Dear Superintendent, Critchfield:

This letter is to certify the 2024 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 334-7733, or Alan Dornfest, who coordinated completion of this project, at 334-7742.

Sincerely,

Paul Woods

Commissioner, Idaho 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

BOISE INDEPENDENT #1		CATECORY		DATION	L 2024 AD ILICTED
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- iii. The Tax Commission's approval of any extension will specify timing and nature of progress reports. (7-1-24)
 - iv. The Tax Commission can void an extension unilaterally.

(7-1-24)

- 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 003 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. (7-1-24)
- **O4.** Testing for Current Market Value. Assessed values are tested annually by the 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." (7-1-24)
- 315. USE OF RATIO STUDY TO EQUALIZE BOISE SCHOOL DISTRICT. Sections 63-315, 33-802(6), 50-2903, Idaho Code
- **01. Procedures for Boise School District Ratio Studies.** The Boise School District ratio study is conducted in accordance with the "Standard on Ratio Studies" referenced in Rule 003 of these rules. (7-1-24)
- a. Information on property sales, which meet the requirements of arm's length market value sales, is assembled into samples representing 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 are 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 next year. Each sale price is adjusted for time and compared to market value for assessment purposes for the year for which adjusted market value is to be computed. The Tax Commission may use sales from extended time periods and may add appraisals when data is lacking. (7-1-24)
- **b.** The market value for assessment purposes of the sale or appraised property is divided by the adjusted sale price or appraised value to determine the ratio. (7-1-24)
- c. A statistical analysis is conducted for the sales and 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. (7-1-24)
- **d.** If fewer than five (5) sales and appraisals are available, no adjustment to the net taxable value of the designation is made. (7-1-24)
- e. If it is determined with reasonable statistical certainty that the property designation is not at market value for assessment purposes, an adjusted market value is computed for the Boise School District by dividing the net 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 is 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. (7-1-24)
- f. Within the Boise School District, adjusted market value for each secondary category of real, personal and operating property is summed to produce the adjusted market value for the Boise School District. The Boise School District net taxable value is divided by this adjusted market value to produce the overall ratio of assessment in the Boise School District. (7-1-24)
- g. Urban renewal increment values are not included in the net taxable 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 is included in the net taxable value for the Boise School District. If the resolution is received prior to the first Monday in April, the net taxable value for the immediate prior year is adjusted by adding the increment value. If any ratio study-based adjustments are warranted, they apply to the actual value including the increment value. If the

Section 315 Page 25

resolution is received on or after the first Monday in April, but by September 1, a corrected certification of actual and adjusted values is provided as soon as practical. (7-1-24)

- h. "Reasonable statistical certainty," that the property designation in question is not at market value for assessment purposes 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.

 (7-1-24)
 - i. Secondary categories are assigned to designations as follows: (7-1-24)
- i. Secondary categories 10, 12, 15, 18, 20, 26, 31, 34, 37, 40, 41, 46, 47, 48, 65, or 50 are residential; and (7-1-24)
 - ii. Secondary categories 11, 13, 14, 16, 17, 21, 22, 27, 33, 35, 36, 38, 39, 42, 43, or 51 are commercial. (7-1-24)
- 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. (7-1-24)
 - **k.** "Appraisal" or "appraised value" refers to any Tax Commission provided property appraisal. (7-1-24)
- Oz. Use of Property Designations. In computing the ratio for the Boise School District, the Tax Commission will designate property as residential or commercial and will assign sales and appraisals to these designations as shown in Paragraph 315.01.i. of this rule. For the Boise School District, adjusted market value is computed by dividing the appropriate ratio ascertained for each of these designations into the sum of the net taxable values for each secondary category assigned to a designation. Except as provided in Subsection 315.05 of this rule, for the net 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 net 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 is the adjusted market value for said designation.

 (7-1-24)
- **03. Assessor to Identify Location**. Each county assessor will identify which sales submitted for the ratio study are located within the Boise School District. (7-1-24)
- 04. Abstracts of Value for the Boise School District. Each applicable county auditor will provide to the Tax Commission abstracts of the net taxable value of all property within the portion of the Boise School District in that county. These abstracts are submitted in the same manner and at the same time as provided for county abstracts of value.

 (7-1-24)
- 05. Exception from Requirement for at Least One Observation for Use of Secondary Category in Adjusted Value Determination. When there is an adjustment to be made to the net taxable values in the residential designation, such adjustment applies to any net taxable 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 will also be applied to any net taxable value in secondary category 31, provided there is at least one (1) observation (sale) of property identified in either secondary category 34 or 37.
- **06.** Certification of Values. The Tax Commission certifies values under Section 63-315, Idaho Code, by publication on the Tax Commission's web site or in an alternate format on request. (7-1-24)
 - **07.** Cross References. See rules 130, 510, 511, and 512 of these rules. (7-1-24)

316. COMPLIANCE OF CONTINUING VALUATION PROGRAM. Sections 63-314, 63-316, Idaho Code

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- **04. Nature of Verification Document.** The abstract verification document is certified by the assessor to the auditor and includes the signatures of the county assessor and auditor or duly appointed representatives.

 (7-1-24)
- **O5.** Submittal of Corrections to Erroneous Abstracts or Related Documents. When completing the procedures set forth in Section 63-810, Idaho Code, corrections to the net taxable values submitted on the abstracts or related documents are to be submitted with corrected levies. (7-1-24)
- **06.** Cross Reference. See Rules 115, 130, 510, 511, and 512 of these rules and Sections 63-810 and 50-2903, Idaho Code. (7-1-24)

510. SECONDARY CATEGORIES FOR LAND - LISTING AND REPORTING.

Section 63-509, Idaho Code

County assessors will use the following secondary categories to list land values on valuation assessment notices under Sections 63-301 and 63-308, Idaho Code, and to report land values to the Tax Commission on the abstracts under Section 63-509, Idaho Code, and Rule 509 of these rules. (7-1-24)

- 01. Secondary Category 1 Irrigated Agricultural Land. Irrigated 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, capable of and normally producing harvestable crops.

 (7-1-24)
- **02.** Secondary Category 2 Irrigated Grazing Land. Land as defined in Secondary Category 1, but primarily used for grazing livestock. (7-1-24)
- **03.** Secondary Category 3 Non-Irrigated Agricultural Land. Land as defined in Secondary Category 1, but non-irrigated and capable of and normally producing harvestable crops. (7-1-24)
- **04.** Secondary Category 4 Meadow Land. Land as defined in Secondary Category 1, but is not irrigated, except through subsurface water table control, known as sub-irrigation, and is used for grazing livestock or producing grass hay.

 (7-1-24)
- **05. Secondary Category 5 Dry Grazing Land**. Land as defined in Secondary Category 1, but non-irrigated, is not normally capable of supporting crops and is used primarily for grazing livestock. (7-1-24)
- **O6.** Secondary Category 6 Productivity Forestland. Land designated by the owner for assessment, appraisal, and taxation under Section 63-1703(a), Idaho Code. This land must be assessed as forest land under the productivity option. Also included is all land assessed under Section 63-1704, Idaho Code. (7-1-24)
- **O7.** Secondary Category 7 Bare Forestland. All land designated by the owner for assessment, appraisal, and taxation under Section 63-1703(b), Idaho Code. This land must be assessed as bare land with the yield tax option. (7-1-24)
- **08.** Secondary Category 9 Patented Mineral Land. All land used solely for mines and mining claims. See Section 63-2801, Idaho Code. (7-1-24)
- **09. Secondary Category 10 Homesite Land**. Rural non-subdivided land being utilized for homesites with secondary categories 1 through 9. (7-1-24)
- 10. Secondary Category 11 Recreational Land. Rural land used in conjunction with recreation but not individual homesites. (7-1-24)
- 11. Secondary Category 12 Rural Residential Tracts. Rural residential land not in a properly recorded subdivision. (7-1-24)
- 12. Secondary Category 13 Rural Commercial Tracts. Rural commercial land not in a properly recorded subdivision. (7-1-24)

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- 13. Secondary Category 14 Rural Industrial Tracts. Rural industrial land not in a properly recorded subdivision. (7-1-24)
- 14. Secondary Category 15 Rural Residential Subdivisions. Rural residential land in a properly recorded subdivision. (7-1-24)
- 15. Secondary Category 16 Rural Commercial Subdivisions. Rural commercial land in a properly recorded subdivision. (7-1-24)
- 16. Secondary Category 17 Rural Industrial Subdivisions. Rural industrial land in a properly recorded subdivision. (7-1-24)
 - 17. Secondary Category 18 Other Land.

(7-1-24)

- 18. Secondary Category 19 Waste. Public Rights-of-Way including roads, ditches, and canals. Record total acres of land ownership. No assessed value should be assigned. (7-1-24)
- 19. Secondary Category 20 Residential Lots or Acreages. Land used for residential purposes 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.

 (7-1-24)
- **20.** Secondary Category 21 Commercial Lots or Acreages. Land used for commercial purposes and inside city limits. (7-1-24)
- 21. Secondary Category 22 Industrial Lots or Acreages. Land used for industrial purposes and inside city limits. (7-1-24)
- **22. Secondary Category 25 Common Area Vacant Land**. Common area vacant land not included in individual property assessments. (7-1-24)
 - 23. Cross Reference. See Rules 130, 511 and 512 of these rules.

(7-1-24)

511. SECONDARY CATEGORIES FOR IMPROVEMENTS - LISTING AND REPORTING. Sections 63-301, 63-308, 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 abstracts under Section 63-509, Idaho Code, and Rule 509 of these rules.

(7-1-24)

- **01.** Secondary Category 25 Common Area Land and Improvements. Common area land and improvements on that land not included in individual property assessments. (7-1-24)
- **02. Secondary Category 26 Residential Condominiums.** Land and improvements included in individual assessments of condominiums or townhouses and used for residential purposes. (7-1-24)
- **03.** Secondary Category 27 Commercial or Industrial Condominiums. Land and improvements included in individual assessments of condominiums and used for commercial or industrial purposes. (7-1-24)
- **04.** Secondary Category 30 Improvements. Improvements, other than residential, located on secondary category 20. (7-1-24)
- **05. Secondary Category 31 Improvements**. Improvements used for residential purposes and located on secondary category 10. (7-1-24)
- **06.** Secondary Category 32 Improvements. Improvements, other than residential, located on secondary categories 1 through 12 and 15. (7-1-24)

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- **07. Secondary Category 33 Improvements.** Improvements used in conjunction with recreation but not associated with homesites and located on secondary category 11. (7-1-24)
- **08. Secondary Category 34 Improvements**. Improvements used for residential purposes and located on secondary category 12. (7-1-24)
- **09. Secondary Category 35 Improvements**. Improvements used for commercial purposes and located on secondary category 13. (7-1-24)
- 10. Secondary Category 36 Improvements. Improvements used for industrial purposes and located on secondary category 14. (7-1-24)
- 11. Secondary Category 37 Improvements. Improvements used for residential purposes and located on secondary category 15. (7-1-24)
- 12. Secondary Category 38 Improvements. Improvements used for commercial purposes and located on secondary category 16. (7-1-24)
- 13. Secondary Category 39 Improvements. Improvements used for industrial purposes and located on secondary category 17. (7-1-24)
 - 14. Secondary Category 40 Improvements. Improvements located on secondary category 18. (7-1-24)
- **15. Secondary Category 41 Improvements**. Improvements used for residential purposes and located on secondary category 20. (7-1-24)
- **16. Secondary Category 42 Improvements**. Improvements used for commercial purposes and located on secondary category 21. (7-1-24)
- 17. Secondary Category 43 Improvements. Improvements used for industrial purposes and located on secondary category 22. (7-1-24)
- **18. Secondary Category 45 Utility System**. Locally assessed land improvements and other property used as utility systems. (7-1-24)
- 19. Secondary Category 46 Manufactured Housing. Structures transportable in one (1) or more sections, built on a permanent chassis and located on land under the same ownership but assessed separately from the land. Include any manufactured home meeting these conditions, on which a statement of intent to declare as real property has been filed but becomes effective the following year. (7-1-24)
- 20. Secondary Category 47 Improvements to Manufactured Housing. Additions not typically moved with manufactured housing. (7-1-24)
- 21. Secondary Category 48 Manufactured Housing. Manufactured housing permanently affixed to land under the same ownership as the manufactured home or permanently affixed to leased land and on which a statement of intent to declare as real property has been filed and has become effective. (7-1-24)
- 22. Secondary Category 50 Residential Improvements on Leased Land. Improvements used for residential purposes and located on leased land, including railroad rights-of-way under separate ownership, exempt land, or any other land under different ownership than the improvements. (7-1-24)
- 23. Secondary Category 51 Commercial or Industrial Improvements on Leased Land. Improvements used for commercial or industrial purposes and located on leased land, including railroad rights-of-way under separate ownership, exempt land, or any other land under different ownership than the improvements.

 (7-1-24)

Section 511 Page 38

- 24. Secondary Category 65 Manufactured Housing. Manufactured housing not designated real property and located on exempt, rented or leased land under separate ownership. Include any manufactured home located on exempt, rented or leased land on which a statement of intent to declare as real property has been filed but becomes effective the following year. (7-1-24)
 25. Secondary Category 69 Recreational Vehicles. Unlicensed recreational vehicles. (7-1-24)
 26. Cross Reference. See Rule 510 and 512 of these rules. (7-1-24)
- 512. SECONDARY CATEGORIES, OTHER THAN LAND OR IMPROVEMENTS LISTING AND REPORTING.

Sections 63-509, 63-2802, Idaho Code

County assessors will use the following secondary categories to list property values on assessment notices under Sections 63-301 and 63-308, Idaho Code, and the abstracts under Section 63-509, Idaho Code, and Rule 509 of these rules.

(7-1-24)

- 01. Secondary Category 56 Construction Machinery, Tools, and Equipment. (7-1-24)
- 02. Secondary Category 59 Furniture Commercial Uses. (7-1-24)
- 03. Secondary Category 63 Logging Machinery, Tools, and Equipment. (7-1-24)
- 04. Secondary Category 64 Mining Machinery, Tools, and Equipment. (7-1-24)
- **05.** Secondary Category 66 Net Profits of Mines. See Section 63-2802, Idaho Code, and Rule 982 of these rules. (7-1-24)
 - **Secondary Category 67 Operating Property**. Property assessed by the Tax Commission. (7-1-24)
 - 07. Secondary Category 68 Other Miscellaneous Machinery, Tools, and Equipment. (7-1-24)
 - 08. Secondary Category 71 Signs and Signboards. (7-1-24)
 - 09. Secondary Category 72 Tanks, Cylinders, Vessels. (7-1-24)
- 10. Secondary Category 81 Exempt Property. Category 81 is for county use to keep an inventory of exempt property, including land, improvements, and personal property. (7-1-24)
 - 11. Cross Reference. See Rules 510, Rule 511, or 130 of these rules. (7-1-24)
- 513. -- 599. (RESERVED)

600. PROPERTY EXEMPT FROM TAXATION.

Section 63-602, Idaho Code

01. Burden of Proof. The burden of proof of entitlement to the exemption is on the person claiming exemption for the property. (7-1-24)

02. Notice of Decision. (7-1-24)

- a. For property subject to local assessment with exemptions requiring annual application, the taxpayer must be notified of the decision of the county commissioners to grant or deny the exemption by May 15 unless a different date is prescribed in the law providing the exemption. (7-1-24)
 - **b.** For property subject to assessment by the Tax Commission, application for any exemption is

Section 512 Page 39

School District 1 – Adjustment Report April 3rd, 2025

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 nonstudied categories or exempt properties.

There are NO ADJUSTMENTS to the values of the categories in Boise County.

These are the steps used for <u>ADA County</u> included in School District #1 for 2025:

If there are no sales in a particular category no adjustment will be given

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 <u>divided by</u> Adjustment1 = Preliminary Assessed Value(2) for Abstract Category
- 3. Preliminary Assessed Value(2) for Abstract Category **plus** value of Outliers = <u>Final</u> 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 April 3rd, 2025

ADA COUNTY

Abstract Category	Adjustment1	Value of Outliers
11	1.000000	\$0
12	1.000000	\$0
13	1.000000	\$0
14	1.000000	\$0
15	0.930937	\$0
16	1.000000	\$0
17	1.000000	\$0
18	0.951595	\$34,768,900
20	0.915512	\$0
21	1.000000	\$0
22	1.000000	\$0
26	0.894441	\$9,815,800
27	0.943315	\$0
33	1.000000	\$0
34	0.908062	\$5,711,500
35	1.000000	\$0
36	1.000000	\$0
37	0.900547	\$0
38	1.000000	\$0
39	1.000000	\$0
40	1.000000	\$0
41	0.899937	\$0
42	1.000000	\$0
43	1.000000	\$0
46	0.893595	\$0
48	0.911909	\$0
50	0.889200	\$0
51	1.000000	\$0
65	1.000000	\$0

School District 1 - 2024 - Commercial Properties Analysis

Commercial Properties

Total AV	\$13,495,837,700
Average AV	\$1,850,266
tandard Devlation	PE 424 400

Commercial Value Group Statistics

Value Group	(Sold and Unsold) Average Assessed Value	(Sold and Unsold) Stdev of Assessed Value	Weightad Mean Sales Ratio	Striev (Retto)	Lower 90% Cl sround the Weighted Mean Ratio	Upper 90% Cl around the Weighted Meen Ratio	Bales Counts from Current Ratio Study Data files	Sales - Oufliers: Value, Z-	Sales - Outliere :Retio, Z-Score of 3 or more	Total Sales Used by Value Group
1	\$484,877	\$424,983	93.42%	17.55%	89.14%	97.70%	132	0	0	
2	\$2.584.625	\$710,526	98.58%	14.65%	92.69%	104.46%	14	0	0 1	
3	\$6,153,900	\$1,529,063					4	0	0	
4	\$14,796,663	\$3,967,670				1	1	0	0 1	
5	\$44.406,716	\$21,053,190					0	0	0	
								0	0	
						Total Suins Available	151	0	0	151

Value Group	(Sold and Unsold) Parcel Count from data file	(Sold and Unsold)	(Sold and Unsold) Adjusted Totel AV from data file with Outlier (VG)	(Sold and Unsold) 3 SD += OUTLIER, Adjusted Total AV from data file without Outliers	
1	5 569				No adjustment to AV. Value Group is in compliance.
2	1 1044				No adjustment to AV, Value Group is in compliance
3	438	\$2,695,408,400	\$2.695,408,400	\$2,695,408,400	No adjustment to AV. Value Group is in compliance.
1	182	\$2,692,992,700	\$2,692,992,700	\$2,692,992,700	Mb adjustment to AV. Value Group is in completion
5	61	\$2,708,809,700	\$2,708,809,700	\$2,708,809,700	No adjustment to AV. Value Group is in compliance
		\$5.398.626.900	\$5,398,626,900	\$5 398 626 900	

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

See Combined (row 20).

POPULATION (Sold and Unsold) Outlier Review - Based on

	h		

Value Group	#>3 SD	#>4 SD	#>5 60	Ø>6 80	# >7 SD	# >8 50
1 [0	0	0	0	D	
2	0	0	0	0	0	
3	0	0	0	0	0	
4	0	0	0	0	0	
5	2	0	0	0	0	
\$ AV of Outliers	\$242.339 700	\$0	\$0	\$0	30	
Value Group	# >9 SD	#>10 SD	#>15 GD	V	alue 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		\$242339,700	
\$ AV of Oulliers	SO	\$0	\$0		\$242,339,700	

School District 1 - 2024 - Commercial Properties Analysis

Commercial

POPULATION (Sold and Unsold) Statistics

Averege Assessed Value	Stdev of Assessed Value	Weighted Meen Seles Ratio	Stdev (Ratio)	Lower 96% Cl around the Weighted Mean Rallo		Sales Counts from Current Ratio Study Data files	Seles that are Value Outliers, Z-Score of 3 or more	Sales that are Ratio Outliers, Z-Score of 3 or more
\$1,850 266	\$5,131,402	98.29%	17,11%	96.84%	101.75%	151		
						Sales Used		151

Pareal Count Total AV 7.294 \$13,495.837.700

	# >3 8D	03 KI	Ø>5 6D	# × 6 6 D	6>7 6B	03 B< 0
	111	75	49	41	29	25
S AV of Outliers	\$3,721,347,900	\$3,027,938,700	\$2 393 699 100	\$2,156,036,600	\$1,730,015,500	\$1.566,174,800

Velue of Outliers with Std. Score >= 3 \$3,721,347,900

							Std. Score >= 3
	4 >9 SD	0>10 ED	0 > 15 GO	# >20 8D	#>30 BD	0 >40 ED	\$3,721.347,900
	21	13	3	2	0	0	
S AV of Outliers	\$1,390,471,500	\$987,545,200	\$339,619,700	\$242,339,700	\$0	50	

Commercial Properties

Sales

Calegories in Ratio	Abatraci Calegory	Total AV	Average AV	Standard Deviation AV	Gales Count	Sales Count of Value Outlier Removed used in Yelus Group, Standing	Sales Count gluer Value Outlier Removed used in	Sales Count of Yahra Group Outler Removed - Count used in Procession Study	Sales Count after Value Group Outlier Removed Count used in Copulsion Sudy
17	17	\$0	I/DIV/OI	50	0	0	0	0	0
21	21	\$1,565,100	\$391,275	\$74,674	ž.		-	0	4
22	22	\$0	I/DIV/OI	50	. 0	0	0	0	0
27	27	\$17.586.000	\$228,390	\$269,578	77	0	77	0	77
1638	38	90	#DIV/Of	\$0	0	g	0	0	0
2142	42	\$103,885,900	\$1,560,536	\$1,677.769	67	0	67	0	67
2243	43	\$5,401,500	\$1,000,500	\$253620	3	0	3	0	3
		50	#DIV/OI	\$0	0	0	0	0	0
		50	#DIV/01	\$0	0	0	0	0	0
					151	0	151	0	151

Categories in Ratio		Sales - Value Group 1 Only	From Salas data fris	Balas - Value Group 2 Only	From Sales data (de	Sales - Value Group 3 Only				Sales - Value Group 5 Only	From Sales date file
Study	Total AV from Relea	Calund	[out AV	Count	Total AV	Count	TOLN AV	Catini	Total AV	Caunt	Total AV
17	\$0	Q	\$0	0	SB	0	\$0	0	So	0	10
21	\$1,565,100	4	\$1,565,100	0	\$0	0	\$0	0 - 1	\$0	0	39
22	\$0		\$0	0	\$0	0	\$0	0 1	\$0	1 0	50
27	\$17,586,000	75	\$13,399,100	2	\$4,186,900	D	\$0_	0	\$0	0 1	20
1638	50	0	\$0	0	\$0	0	\$0	0	02	0	\$0
2142	\$103,885,900	52	\$39,801,900	10	\$24,941,800	4	\$24,342.200	1 1	\$15,100,000	0	50
2243	\$5,401.500	1	\$1,553,400	2	\$3,848,100	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
		132		14		4		1		0	

Commercial Properties

POPULATION (Sold and Unsold) Distribution

Abstract Category	Total AV	Category in Vajue Group 1 en % of Population, based on Value	Category In Value Group 2 42 M of Population, base los Value	Category in Yalua Group 3 as % of Population based on Value	Calegory in Value Group 4 se %. Of Population, based on Value	Category in Value Group 5 as % of Population, based on Value
11	\$10.812.500	0.0311%	0.0490%	0.0000%	0.0000%	0.0000%
13	\$56,811.700	0 0169%	0.0073%	0.1132%	0.0945%	0.1890%
14	\$12,767,500	0.0237%	0.0206%	0.0127%	0.0376%	0.0000%
16	\$5,637,900	0.0326%	0.0092%	W0500.0	0.0000%	0.0000%
17	\$18,725,400	0,1149%	0.0238%	0.0000%	0.0000%	0.0000%
21	\$3,200.711,500	7.4667%	5 5268%	4,4160%	4,0040%	2 3028%
22	\$5421 60 400	0.8532%	0.8125%	0.9048%	1.1919%	0.2548%
27	\$627.136.100	2.1257%	0.5239%	0.9582%	0.3538%	0.6853%
33	\$11.894.100	0 0148%	0.0733%	0.0000%	0.0000%	0.0000%
35	\$13.296 300	0.0022%	0.0315%	0.0648%	0.0000%	0.0000%
36	\$16.651.900	0.0154%	0.0336%	0.0268%	0.0475%	0.0000%
38	\$11,437,900	0.0419%	0.0429%	0.0000%	0.0000%	0.0000%
39	\$30,255,700	0,1111%	0.1131%	0.0000%	0.0000%	0.0000%
42	\$7,674,277,100	8,3179%	10.7948%	10.6154%	11 9998%	15,1362%
43	\$1.052,115300	0,7463%	1 6918%	25174%	2.0578%	0.7826%
51	\$211,146,400	0.0936%	0 2399%	0.3428%	0.1673%	0.7208%

Abstract Calegory	Divigar		Suggested Divisor - Welchted Hern Sairs Ratio from Value Group 1 - Commercial Property	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 2 - Commercial Property	Resourced Divisor - Weighted Man Sales Ratio from Value Group 1 - Commercial Property	Suggnated Divisor - Weighted Meen Seles Ratio from Value Group 4 - Commercial Property	Suggested Divisor - Weighted Mean Sales Reto from Value Group 5 -
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	1,9099		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	THE RESERVE OF THE PARTY OF THE	1,0000	1,0000	0000,1	1,0000	1,0000
36	1.0000		1.0000	1.0000	1.0000	1.0006	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

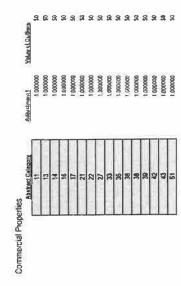
School District 1 - 2024 - Commercial Properties Analysis

Commercial Properties Only those categories affected by ratto study results are shown.

Abstract Catagory	Total AV (Value Outliers Bernovad)	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 Outilers 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 Guilliers
11	\$10,812 500	\$4,199,100	\$0	\$6,613,400	80	50	\$0	\$0	90	\$0	\$0	
13	\$56,811700	\$2 281 500	80	\$984,900	\$0]	\$15,282.200	\$0	\$12,754.400	\$0	\$25,508 700	50	E MENT
14	\$12,767,500	\$3,193 200	\$0	\$2 783,000	[0]	\$1,712,100	\$0	\$5,079,200	\$0	\$0	\$0	
16	\$5.637 900	\$4,399,500	\$0	\$1,238,400	90]	\$0	\$0	\$0	90	\$0	\$0	E TOTAL STATE
17	\$18,725,400	\$15.510.300	\$0	\$3,215,100	\$0	\$0	\$0	90	\$0	\$0	\$0	
21	\$3,200,711,500	\$1,007,688,300	\$0	\$745,885,800	\$01	\$695,980,000	\$0	\$540,378,000	\$0	\$310,779,400	50	
22	\$542,160,400	\$115,152,700	\$0	\$109,656,100	\$0]	\$122,111.600	\$0	\$160,853,300	\$0	\$34,386,700	\$0	
27	\$627,136,100	\$286 886400	SO.	\$70,702 500	\$0	\$129,312,000	\$0	\$47,748,900	\$0	\$92,485,300	\$0	
33	\$11,894,100	\$2,002,800	\$0	\$9 891 300	\$0	90	\$0	\$0	\$0	\$0	\$0	
35	\$13,296.300	\$292.800	\$0	\$4,254,100	20	\$8,749,400	\$0	\$0	\$0	\$0	\$0	
36	\$16 651 900	\$2 074.400	\$0	\$4,540,400	\$0	\$3.622 500	\$0	\$6,414,600	\$0	\$0	50	
38	\$11,437,900	\$5,649,400	\$0	\$5.788500	\$0	\$0	\$0	\$0	\$0	90	30	
39	\$30,255.700	\$14,997,300	\$0	\$15,258,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
42	\$7.431.937.400	\$1,122,568,700	\$0	\$1,456,842600	\$0	\$1,432 639 000	\$0	\$1 619 475 500	\$0	\$2042,751,300	\$242,339,700	\$242,339.70
43	\$1,052,115,300	\$100,723,700	801	\$228,318 900	\$0	\$339,741,700	\$0	\$277,713,700	\$0	\$105.617.300	- 90	E-15-17-1
51	\$211,146,400	\$12,658,700	\$0	\$32374.700	\$0	\$46,257,900	\$0	\$22,575,100	90	\$97 280,000	\$0	
tel AV	\$13,253,496,000	\$2,700,278,800	50	\$2,698,348,100	\$0	\$2.695,408 400	30	\$2,692,992,700	\$0	\$2,708,809,700	\$242 339 700	\$242,339,70
"Value o	Outliers Removed	\$2,700,2	278 800	\$2,698,348.	.100	\$2.695 408	400	\$2 692,9	92,700	\$2 95	1,149 400	

Abstract Category	Adjusted Total AV	Adverted AV for VG 1	Value of Outliers - VG 1	Adjusted AV for VG 2	Value of Outliers - VG	Adjusted AV for VG 3	Value of Outliers - VG 3	Adlimed AV for VO 4	Value of Outliers - VG	8 EV rot VA'butestha	Value of Outliers - VG 5	Total Value of Value Group Outliers
11	\$10,812,500	\$4,199,100	50	\$6 613 400	50	\$0	SD	\$0	50	\$0	\$0	
13	\$56,811,700	\$2.281,500	102	\$984,900	50	\$15,282,200	50	\$12,754,400	\$0	\$25,508,700	\$0	
14	\$12,787,500	\$3,193,200	50	\$2,783,000	50	\$1,712,100	\$0	\$5,079,200	50	\$0	\$0.	
16	\$5,637,900	\$4,399,500	SO!	\$1,238.400	SO!	\$0	\$0	\$0	50	\$0	\$0	
17	\$18,725,400	\$15,510,300	\$0	\$3,215,100	\$0	\$0	\$0	\$0	\$0	\$0	50	U-SYNCOLOG
21	\$3.200,711,500	\$1,007,688,300	\$0	\$745,885,800	\$0	\$595,980,000	SO	\$540,378,000	\$0	\$310,779,400	\$0	
22	\$542,160.400	\$115,152,700	\$0	\$109,656,100	\$0	\$122,111,800	SO	\$160 a53 300	\$0	\$34,366,700	\$0	
27	\$627,136,100	\$288,686,400	\$0	\$70,702,500	\$0	\$129,312,000	SO	\$47,748,900	\$0	\$92,486,300	\$0	
33	611,894,100	\$2,002 800	\$0	\$9,891,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	THAT IS NOT THE
35	\$13,296,300	\$292,700	\$0	\$4,254,100	80	\$8,749,400	\$0	\$0	\$0	60	\$0	F=1 (A) 1 (A)
36	\$16651,900	82,074,400	50	\$4,540,400	80	\$3,622,500	50	\$6,414,600	\$0	\$0	50	
38	\$11,437,900	\$5,649,400	50	\$5,788.500	\$0	\$0	\$0	\$0	\$0	\$0	50	V
39	\$30,255,700	\$14,997,300	\$0	\$15,258,400	\$0	50	\$0	\$0	\$0	\$0	50	
42	\$7,189,597,700	\$1,122,568,700	\$0	\$1,458,842.600	\$0	\$1,432,639,000	\$0	\$1,619,475,500	\$0	\$1,800,411,600	\$242,339,700	\$242.33R.76
43	\$1,052,115,300	\$100,723,700	\$0	\$22E.218 900	\$0	\$339,741,700	50	\$277,713,700	\$0	\$105,617,300	\$0	
51	\$211,146,400	\$12,658,700	\$0	\$32,374,700	50	\$46,257,900	\$0	\$22.575100	\$0	\$97,260,000	\$0	
the second second second		\$2,700,278,800	\$0	\$2,698,348,100	\$0	\$2,695,408,400	50	\$2,692,992,700	\$0	\$2,466,470,000	\$242 339 700	BEIEN BUILDING
Adjusted Total AV	\$13,811,158,300	\$2,700,2	78,800	\$2,698,348	100	12,695,484	400	12,002.1	92,700	12,70	8,809,700	8242,339,70

Estimated Adjusted
Total AV, Including
Outliers \$13,253,490,000



Residential Properties	Total AV	\$36.473,288.400
	Average AV	\$481,184
	Standard Deviation of AV	\$304.746

Residential Value Group Statistics

Value Group	(Sold and Unsold) Average Assessed Value	(Sold and Unsold) Stdev of Assessed Value	Walghted Meen Eales Ratio	Gidev (Ratio)	Lower 90% Cl around the Weighted Mean Ratio	Upper 90% Cl around the Weighted Mean Ratio	Sales Counts from Current Ratio Study Data files	Sales - Outliers: Value, Z- Score of 3 or more	Sales - Outilises: Ratio, Z-Score of 3 or more	Total Sales Used by Value Group
1	\$251 052	\$128 930	88.92%	11.51%	職は外に	89,70%	764	0		764
2	\$428 649	\$27697	89.64%	9.27%	89.19%	90.50%	632	0		632
3	\$544.995	\$39 235	91.03%	9.70%	90,12%	91.74%	575	0		575
4	\$714,146	\$62,690	90.11%	9.27%	89.29%	90.92%	397	0		397
5	\$1,192,939	\$441,404	89.82%	12.37%	68.41%	91.23%	270	3	M	203
	· · · · · · · · · · · · · · · · · · ·					Total Sales Available	2,636		64	2.571

			(Sold and Unsold) Adjusted Total AV	(Sold and Unsold) 3 SD +=	
Value Group	(Sold and Unsold) Parcel Count from data file	(Sold and Unsold) Total AV from data file		OUTLIER, Adjusted Total AV from data file without Outliers	
1	29.070	\$ 7298,089,900	\$8 207.478.520	\$8,207,478,520	AV adjusted by Weighted Mean Sales Ratio
2	17,018	\$7294.747.500	\$8 119,710.040	\$8,119,710,040	AV adjusted by Weighted Mean Sales Ratio
3	13 384	\$7,294,211,400	\$8 012 975 283	\$8,012,975,283	420 AV expressed by Visighted Liceus Sales Rubo
4	10,215	\$7,294,997,300	\$8.095.657,863	\$8,095,657,863	AV adjusted by Weighted Mean Sales Ratio
5	6,112	\$7.291.242,300	\$8,117,615,564	\$8.080.812_167	<== AV adjusted by Weighted Mean Sales Ratio
		\$36,473,288,400	\$40,553,437,270	\$40,191,910,773	(

POPULATION (Sold and Unwold) OutBer Review - Based on

	Value					
Value Group	0 > 3 SD	0×450	#>5 SD	0 >6 SD	#>7 SD	# >8 SD
1	0	0	0	0	0	
2	0	0	0	0	0	
3	0	0	0	0	0	
4	0	0	0	0	. 0	
5	98	51	29	13	9	
AV of Oulliers	\$324.723 100	\$197 282,100	\$128.250,600	\$70,930,900	\$54,404,000	\$45,299,00
Value Group	6 >8 SD	#>10 6D	#>15 GD	V	alus of Outliers with Std. Score >= 3	
_1	0	0	0		\$0	
2	0	0	0		90	
3	D	0	0		\$0	
4	0	0	0		\$0	
5	6	3	2		\$324,723,100	
\$ AV of Outliers	\$40,172,100	\$23.944.900	\$17,366,200	i	5324,723,100	

Residential

POPULATION (Sold and Unsold) Statistics

Average Assessed Value	Stdev of Assessed Value	Weighted Mean Sales Ratio	Sidev (Railo)	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
\$481.184	\$304,748	69,99%	10.41%	89.56%	90:42%	2,63B		The state of the s
						Sales Used		2,571

Parcel Count	TOLS: AV
75.799	\$36 473 288 400

	#>3 SD	#>4 SD	# >5 SD	d2 b<0	#>7 SD	#>8 SD
	1,205	573	296	144	85	56
\$ AV of Oulliers	\$2 236 198 600	\$1,270,509,500	\$762 138 500	\$435 181.500	\$291,457,300	\$211,961,100

							Value of Outhers with Std. Score >< 3
	# >9 GD	# >10 GD	#>15 SD	63 OS 4 1	# >30 SD	02 09< 0	\$2,238,198,600
	36	22	7	3	0	0	
S AV of Outliers	\$151,356 800	\$104,703,100	\$45,259,000	523.944.905	\$0	\$0	li i

Residential Properties

Sales

Categories in Ralio Study	Abstract Category	Total AV	Average AV	Standard Deviation AV	gaha_Coy(t	Cales Com Later Value Coffee Represed to the Value Group States	Extens Court after Value Group Courts of Removed Court word in Providing Study
12	12	\$0	HOLANGIN	\$0	0	0	0
15	15	\$2,794,900	\$558,980	524744	5.	O O	5
18	18	\$480,600	\$ 120.150	\$6.315		0	
20	70	\$15,577,600	\$283.229	\$46 824	55	0	55
26	26	\$57.982.200	\$391.772	\$101.076	148	- 0	148
45	45	\$0	#DIV/0I	\$0	0	0	
50	50	\$771,500	\$257,167	\$8,786	3	0	
65	65	\$0	#DIV/0!	\$0	0	0	
1234	34	\$6,547,900	\$1,636,975	\$73.637	6	2	
1537	37	\$128,490,400	\$713.836	\$201,951	180	0	180
2041	41	\$1,220,511,200	\$551,270	\$320,568	2.215	1	2214
2046	46	\$1,820,100	\$202,233	\$12.129	9	0	
2048	48	\$4,480,800	\$280.050	\$21948	16	0	16
					2.541	3	2.636

12 50 6 50 0 50 0 50 0 50 0 50 0 50 155 1,316,800 155 1,377,000 0 0 50 0 50 0 50 0 50 0 50 0 50 0	Gales . Value Group 5 Only	From Sales chica fo
18	0	50
20 \$1,527,100 44 \$9,45,700 3 \$1,350,660 5 \$3,345,000 2 \$1,455,000 26 \$1,455,000 27 \$11,564,400 17 \$9,042,700 8 \$9,236,400 26 \$57,962,200 \$2,25,441,100 27 \$11,564,400 17 \$9,042,700 8 \$9,236,400 26 \$1,000 \$1		10
26 557 682 200 52 526, 481,100 27 \$11,564,600 17 \$9,042,700 8 \$6,238,400 46 90 0 50 0 50 0 50 0 50 0 50 0 50 0 50	0	10
45 90 0 50 0 90 0 90 0 90 0 90 0 90 50 50 50 50 50 50 50 50 50 50 50 50 50	0	10
50 \$171,500 3 \$771,500 0 \$0 \$0 0 \$0 0 \$0 65 65 \$0 0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	4	\$4,635,600
65 \$0 0 \$0 0 \$0 0 \$0 0 \$0 0 \$0 0 \$0 0 \$0	0	\$0
1234 56.547,600 0 10 0 50 1 \$59,700 1537 \$128,600,600 12 \$4.278,100 41 \$17,550,500 43 \$23,984,500 44 \$31,303,290 2041 \$1.220,511,200 563 \$134,880,100 561 \$240,650,600 506 \$274,576,700 340 \$243,236,000	1	\$0
1537 \$128.400,400 12 \$4.278,100 41 \$17,550,500 43 \$23,994,600 44 \$31,393,200 2041 \$1.220,511,200 563 \$194,880,100 561 \$240,659,600 506 \$274,576,700 340 \$243,23,600	0	50
2041 \$1:20:511.200 563 \$134.880,100 561 \$240,650,600 506 \$274,576,700 340 \$2(3):23,600	2	\$5,165,000
201)	40	\$51,454,000
2006 0 00 00 00 00 00 00 00 00 00 00 00 0	224	\$266,471.290
\$ 1,020,100 S 1,020,100 S S S S S S S S S S S S S S S S S S	0	\$0
2018 \$4.480,800 16 \$4.480,800 0 \$0 0 \$0 0 \$0	0	\$0
764 632 575 337	270	

Residential Properties

POPULATION (Sold and Unsold) Distribution

Abhiret Calebria	Total AV	Category in Value Group 1.85 % of Powdating. based on Value	Chiegory in Valide Group 2 as % of Proposition based on Volume	Group 3 as % of Papulation, based on Value	Gategory Iri Valle Grane 4 as Al	Sas % of Botherion.
12	\$90,066,600	0.0363%	0.0296%	0.0531%	0.0484%	0.0794%
15	\$1.022,113,100	0.3736%	0.5289%	0.7433%	0.8028%	0.3539%
18	589 443.800	0.0612%	0.0048%	0.0134%	0.0079%	0.1579%
20	\$13.656,295,100	8.8628%	7.0937%	7.3028%	6.7074%	6.6553%
26	\$956,645,000	1,5115%	0.4022%	0.3006%	0.0948%	0.3138%
34	\$123,915,000	0.0127%	0.0150%	0.0397%	0.0533%	0.2190%
37	\$1,446,372,400	0.4369%	0.681816	0.7846%	1.2980%	0.7642%
40	\$16,647,500	0.0340%	0.0051%	-0.0000%	0,0000%	0.0105%
41	\$16.749,779,300	7.3278%	8.6998%	9,6123%	10.2639%	10.0245%
46	\$21.271,600	0.0557%	0.0008%	0.0016%	0.0002%	0.0000%
48	\$53,661,900	0.1141%	0.0241%	0.0085%	0.0008%	0.0000%
50	\$9.953.500	0.0273%	0.0000%	%000Q.0	0.0000%	0.0000%
65	\$132,397,100	0.3630%	0.0000%	0.0000%	0.0000%	0.0000%

Abstract Category	<u> Ohrisor</u>	Vites Grown Walsh	Value Group 2 Whitely		Bransalad Divisor - Weighted Mean Sales Batle from Yakes Group 2- Residential Property	Superment Divisor - Visualized Man Balos Rulls from Volus Group 1 - Residential Property	Superstad Olvings Weighted Mean Sales Ball's from Value Group 4- Residential Property	Resembled Ordrect; Weighted Mean Schot Ratio from Value Group 5:
12	1,0900	0.0004	0.9996	1,0000	1.0000	1,0000	1.0000	1.0000
15	0.8892	0.0033	0.9967	0.8892	1.0000	0.9103	0.9011	1,0000
18	0.8832	0.0005	0.9995	0.6892	1.0000	1.0000	1.0000	1,0000
20	0.8692	0.0790	0.9210	0.8892	0.8984	0.9103	0.9011	1,0000
26	0.8492	0.0134	3389,0	0.8892	0.8984	0.9103	0.9011	0,6982
34	0.8982	0.0001	0.9999	1,0000	1.0000	0.9103	0.9011	0.8982
37	0.0492	0.0039	0.9961	0.0092	0.8684	0.9103	0.9011	0.8982
40	1,0000	0.0003	0.9997	1.0000	1.0000	1,0000	1.0000	1.0000
41	0.8492	0.0651	0.9349	0,8892	0.8984	0.9103	0.9011	0.8982
46	0.4492	0,0005	0.9995	0.8882	1.0000	1.0000	1.0000	1.0000
48	0.8892	0.0010	0.9990	0.8882	1,0000	1.0000	1.0000	1.0000
50	0.8092	0.0002	0.9998	0.6892	1,0000	1.0000	1.0000	1,0000
65	1.0000	0.0036	0.9954	1.0000	1.0000	1,0000	1.0000	1,0000

Residential Properties Only those categories affected by ratio study results are shown.

Abstract Calegory	Tota AV (Value Outlars 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	<u>Yalue of Outliers in</u> <u>Value Group 5</u>	Total Value of Value Group Ottillers
12	\$90,066.600	\$13 233.400	\$0	\$10,876,300	\$0	\$19.373000	\$0	\$17,640.300	\$0	\$28943,600	\$0	\$0
15	\$1,022,113,100	\$136247,900	\$0	\$192,901,700	\$0]	\$271 102 900	\$0	\$292,797,300	\$0	\$129,063,300	\$0	60
18	\$54,674,900	\$22,319,700	\$0	\$1,750,700	\$0	\$4,895,000	\$0	\$2,881,800	\$0	\$57,996.600	\$34,768,900	\$34,788,900
20	\$13 656 295 100	\$3.239.540.900	\$0	\$2,879,083,500	\$0	\$2,663,561,700	\$0	\$2,446,409,900	\$0	\$2.427 399.500	\$0	\$0
26	\$946,829,200	\$551,289.700	\$0	\$145,708,600	\$0	\$109,522,200	\$0	\$34,571,300	10	\$114,453,200	\$9,815,800	\$9,815,800
34	\$118,199,500	\$4,648100	\$0	\$5.455,500	\$0	\$14,484,100	\$0	\$19,448,400	\$0	\$79,874,900	\$5,711,500	\$5,711,500
37	\$1.446,372,400	\$159,368 800	\$0	\$248 658.100	\$0	\$286,185.600	\$0	\$473.423.600	\$0	\$278,736,300	50	50
40	\$16,647,500	\$12,414,400	\$0	\$407,300	\$0	\$0	90	\$0	\$0	\$3.825,800	80	80
41	\$16,749,779,300	\$2,670,848,300	\$0	\$3,173,119,900	\$0	\$3 505 938,400	\$0	\$3,743,594,000	\$0	\$3,656,278,700	\$0	80
46	\$21.271,800	\$20,327,600	\$0	\$305,400	\$0	\$576,700	\$0	\$62,100	\$0	\$0	\$0	\$0
48	\$53,661 900	\$41.601,100	\$0	\$8,771.900	\$0	\$3,000 800	\$0	\$288,100	\$0	\$0	90	80
50	\$9.953.500	\$9,953,500	\$0	\$0	\$0]	\$0	\$0	\$0	\$0	\$0	\$0	\$6
65	\$132,397,100	\$132,397,100	\$0	50	50	50	\$0	\$0	\$0	\$0	\$0	80
otal AV**	\$34,318,261,900	\$7,014,490,100	SO	\$6,668038.900	SO	\$6,878,740,400	\$0	\$7.031,116.800	\$0	\$6.776,171,900	\$50 296 200	\$50,296,200
™ Value of	Outlers Removed	\$7,014,4	190, 100	\$6,668,038	900	\$6,878,740	400	\$7,031.1	16,800	\$6.826,4	68.100	

Abstract Category	Adjusted Total AV	Adherind AV for VO 1	DV- ersitive to polar	Adheted AV for VD 2	Value of Dulligre - VG	Adhistad AV for VG J	Value of Outline - VG	Adjusted AV for VG 4	Value of Outlines - VQ	Adjusted AV for VG 5	Value of Outliers - VQ Ş	Total Value of Value Group Outliers
12	\$90,068,000	\$13,233,400	\$0	\$10,876.300	\$0	\$19,373,000	50	\$17,640,300	\$0	\$28,943,500	\$0	
16	\$1,097.940,545	\$153,225 259	\$0	\$192.901,700	90	\$297,617,093	50	\$324,933,193	\$0	\$129,063,300	\$0	\$0
18	\$57,456,077	\$25,100,877	\$0	\$1,750,700	30	\$4,895,000	\$0	\$2,881,800	\$0	\$22,827,700	\$34,768,900	\$34.788,900
20	\$14,916,664,943	\$3.643,545,322	\$0	\$3,204,678,874	50	\$2,926,026,255	\$0	\$2.714,914.993	\$0	\$2,427,399,500	SD	\$0
26	\$1,058,570,476	\$619,983918	50	\$163,299,866	\$0	\$120,424,256	SO SO	\$38,365,664	\$0	\$116,496,771	\$9,815,800	\$9.815.800
34	\$130,168.818	\$4,648,100	\$0	\$5,455,500	\$0	\$15,911,348	30	\$21,582,954	\$0	\$82,568,916	\$5,711,500	85.711,800
37	\$1,606,103,768	\$179,227,170	\$0	\$276,778,829	\$0	\$314 386.027	\$0	\$525,384,086	SO.	\$310,327,655	\$0	30
46	\$16,647,500	\$12,414,400	50	\$407,300	50	\$0	\$0	\$0	90	\$3,825,800	50	30
41	\$18,812,175,193	\$3,003,653,059	SO	\$3,531,967,832	50	\$3,861,409,865	\$0	\$4,154.471.202	90	\$4,070 573.2%	30	
46	\$23,804,749	\$22,860,549	\$0	\$305,400	50	\$576,700	\$0	\$62,100	\$2	\$0	50	\$0
48	\$58,845,663	\$46,784,863	\$0	\$8,771,900	50	\$3,000.800	\$0	\$288.100	S0	\$0	\$5	\$0
50	\$11,193,770	\$11,193,770	20	\$0	50	\$0	\$0	\$0	\$0	\$0	52	#0
85	\$132397,100	\$132,397,100	\$0	\$0	\$0	\$0	20	\$0	\$0	\$0	E2	80
		\$7,868,267,786	\$0	\$7,397,194,201	\$0]	\$7,553,820,343	\$0	\$7,000,524,392	50	\$7,192,126,478	\$50,296,200	
Adarston Total AV	\$37,811.933.200	67,344,2	167,788	\$7,397,184	201	\$7,553,83	343	\$7,800,5	24,392	\$7.240	122,676	\$50,296,200
AU of Value Cuttless	EER 200 200											

Estimated Adjusted
Total AV, including
Outliers \$37,652,229,400

Residential Properties

Abatrant Category	Adjustmentt	Value of Outliers
t2	1.000000	SO
15	0.930937	SO
16	0.951595	\$34,768,900
20	0.915512	SO
25	D 864441	\$9,815,800
34	0.1/06/06/2	\$5,711,500
37	D.900547	SQ
40	1.000000	SO
41	0.699937	\$0
46	0.683585	SO
69	0.911909	\$0
50	0.869200	50
65	1,700000	\$0

VALUE GROUP (Sales) - VALUE OUTLIERS

	•	•	Time		VG_Z-
Parcel Number	Sale Date	Ass'd Value	Sale Price	Category	Score
S0908122570	7/12/2024	\$2,569,200	\$3,512,281	1234	3.11792
S0932120800	4/15/2024	\$2,595,800	\$3,206,675	1234	3.17818
R1580500112	7/8/2024	\$2,906,000	\$2,752,694	2041	3.88094
	S0908122570 S0932120800	S0908122570 7/12/2024 S0932120800 4/15/2024	S0908122570 7/12/2024 \$2,569,200 S0932120800 4/15/2024 \$2,595,800	Parcel Number Sale Date Ass'd Value Adjusted Sale Price S0908122570 7/12/2024 \$2,569,200 \$3,512,281 S0932120800 4/15/2024 \$2,595,800 \$3,206,675	Parcel Number Sale Date Ass'd Value Sale Price Category S0908122570 7/12/2024 \$2,569,200 \$3,512,281 1234 S0932120800 4/15/2024 \$2,595,800 \$3,206,675 1234

POPULATION (Sales)

Parcel Number	Sale Date	Ass'd Value	Time Adjusted Sale Price	Category	Population Z SCORE
51011449102	7/9/2024	1469300	2342419	2041	3.2424
50633417242	1/3/2024	1478500	2299412	2041	3.2726
R1035200060	2/6/2024	1963400	2986228	2041	4.8638
R1719500090	4/26/2024	1490300	2266151	2041	3.3113
R3616360100	7/12/2024	1594800	2414693	2041	3.6542
R0523750320	7/23/2024	1781000	2630510	2041	4.2652
R3610290495	5/17/2024	1582800	2239441	1537	3.6149
R1651150020	3/22/2024	1554000	2127856	1537	3.5204
50908122570	7/12/2024	2569200	3512281	1234	6.8517
R1035170190	7/19/2024	2116200	2875545	2041	5.3652
R0523750430	2/20/2024	1951200	2608278	2041	4.8237
R0523750400	5/24/2024	1805500	2405320	2041	4.3456
R7475830310	8/5/2024	2006500	2650459	2041	5.0052
R1035220220	8/15/2024	1743300	2234227	2041	4.1415
50932120800	4/15/2024	2595800	3206675	1234	6.9389
R3616610172	12/4/2023	1607600	1956991	2041	3.6962
R3482130660	10/20/2023	2302100	2713340	2041	5.9752
R1035280090	2/16/2024	1506400	1749683	26	3.3642
R2690410020	10/18/2023	1486900	1724011	2041	3.3002
R8112004965	6/24/2024	1561000	1809079	2041	3.5433
R5299000455	7/31/2024	2112400	2433168	2041	5.3527
R5983910040	3/6/2024	1685200	1933867	2041	3.9509
R2690410660	4/17/2024	1418700	1627096	2041	3.0764
R3482130460	12/18/2023	1853600	2047013	2041	4.5035
R3616250820	6/28/2024	1437100	1583357	2041	3.1368
R0523750290	6/26/2024	1780800	1953306	2041	4.2646
R3856001000	4/26/2024	1772600	1931155	2041	4.2377
R6042301320	1/11/2024	1488100	1597956	1537	3.3041
R5666130020	8/30/2024	1552800	1657918	2041	3.5164
R5983360140	1/5/2024	1597500	1699131	2041	3.6631
R6042300920	12/7/2023	1439200	1529881	1537	3.1437
R3369360200	7/10/2024	1600400	1683398	2041	3.6726
R6042300080	9/26/2024	1573300	1642544	1537	3.5837
R6042300860	5/31/2024	1428400	1481136	1537	3.1082
R9529180182	2/29/2024	1579500	1637604	2041	3.6040
R3482130720	12/6/2023	1791600	1833784	2041	4.3000
R6042301480	6/21/2024	1427400	1447819	1537	3.1049
R3616250530	4/1/2024	1705800	1729763	2041	4.0185
R8037560180	12/1/2023	1813400	1827226	2041	4.3716
R6042300720	3/22/2024	1523000	1534036	1537	3.4186

POPULATION (Sales) continued

	•	Time		
		Adjusted		Population
Sale Date	Ass'd Value	Sale Price	Category	Z_SCORE
5/24/2024	1709900	1718085	1537	4.0319
2/5/2024	1491700	1498282	1537	3.3159
5/24/2024	1569100	1570821	2041	3.5699
5/31/2024	1535200	1530181	1537	3.4587
9/17/2024	1629600	1622938	1537	3.7684
4/26/2024	1494100	1477924	2041	3.3238
9/3/2024	1435400	1417231	2041	3.1312
7/29/2024	1677200	1654977	1537	3.9246
3/29/2024	1465500	1438627	1537	3.2300
9/25/2024	1484900	1449489	2041	3.2936
12/21/2023	1769800	1727427	2041	4.2285
3/1/2024	1411000	1374419	2041	3.0511
3/14/2024	1405300	1367184	2041	3.0324
3/22/2024	1464800	1420220	2041	3.2277
9/25/2024	1423100	1377546	1537	3.0908
4/30/2024	1693900	1639658	2041	3.9794
7/8/2024	2906000	2752694	2041	7.9568
1/26/2024	1611300	1495215	1537	3.7084
12/20/2023	1563700	1422180	1537	3.5522
8/1/2024	1648600	1459714	2041	3.8308
7/23/2024	1910700	1646504	2041	4.6908
6/28/2024	1534900	1319464	2041	3.4577
11/22/2023	1918900	1633329	2041	4.7177
5/17/2024	1921000	1596793	2041	4.7246
			_	
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			- 1	
			I	
			1	
	2/5/2024 5/24/2024 5/31/2024 9/17/2024 4/26/2024 9/3/2024 7/29/2024 3/29/2024 9/25/2024 12/21/2023 3/1/2024 3/14/2024 3/22/2024 9/25/2024 4/30/2024 7/8/2024 1/26/2024 1/26/2024 7/23/2024 6/28/2024 11/22/2023	5/24/2024 1709900 2/5/2024 1491700 5/24/2024 1569100 5/31/2024 1535200 9/17/2024 1629600 4/26/2024 1494100 9/3/2024 1435400 7/29/2024 16677200 3/29/2024 1465500 9/25/2024 1484900 12/21/2023 1769800 3/14/2024 1411000 3/14/2024 1405300 3/22/2024 1464800 9/25/2024 1464800 9/25/2024 146300 1/26/2024 1693900 7/8/2024 1693900 7/8/2024 1611300 12/20/2023 1563700 8/1/2024 1648600 7/23/2024 1910700 6/28/2024 1534900 11/22/2023 1918900	Sale Date Ass'd Value Sale Price 5/24/2024 1709900 1718085 2/5/2024 1491700 1498282 5/24/2024 1569100 1570821 5/31/2024 1535200 1530181 9/17/2024 1629600 1622938 4/26/2024 1494100 1477924 9/3/2024 1435400 1417231 7/29/2024 1677200 1654977 3/29/2024 1465500 1438627 9/25/2024 1484900 1449489 12/21/2023 1769800 1727427 3/14/2024 1411000 1374419 3/14/2024 1405300 1367184 3/22/2024 1464800 1420220 9/25/2024 1423100 1377546 4/30/2024 1693900 1639658 7/8/2024 2906000 2752694 1/26/2024 1611300 1495215 12/20/2023 1563700 1422180 8/1/2024 1648600 1459714 7/	Sale Date Ass'd Value Adjusted Sale Price Category 5/24/2024 1709900 1718085 1537 2/5/2024 1491700 1498282 1537 5/24/2024 1569100 1570821 2041 5/31/2024 1535200 1530181 1537 9/17/2024 1629600 1622938 1537 4/26/2024 1494100 1477924 2041 9/3/2024 1435400 1417231 2041 7/29/2024 1677200 1654977 1537 3/29/2024 1484900 1449489 2041 12/21/2023 1769800 1727427 2041 3/1/2024 1411000 1374419 2041 3/14/2024 1405300 1367184 2041 3/22/2024 1464800 1420220 2041 9/25/2024 1464800 1420220 2041 9/25/2024 1693900 1639658 2041 7/8/2024 2906000 2752694 2041

Boise Independent #1	See Secondary (Section below		Combine	d Categories	Combined Categories TIME PERIOD STUDIED				
RATIO STUDY Not			Assess	ment Date:	From:	To:			
Official until 'FINAL'	Using 2024 Asse	essed Values		01/2024	There's area in	09/30/2024			
dated & initialed			01/0	71/2024	10/01/2023	09/30/2024			
Sales Price is	Time Adjustment (Considered, but	not Applied.						
Time Adjusted	7								
SAMPLE STAT	132	50 T							
Sample size (n) Total Assessed Value	\$56,319,500	45			1 .	Observed			
Total Adjusted Sales Price	\$60,288,735			48					
Mean Assessed Value	\$426.663	40			ď	Target			
Mean Adjusted Sales Price	\$456.733	35		137	N.				
Standard Deviation AV	\$400,850	30		/	\	1.1			
Standard Deviation SP	\$458,835			/	1				
Median Assessed Value	\$252,750	25		/	\ \				
Median Sales Price	\$260,326	25 S 20		/	1	1.1			
ASSESSMENT	LEVEL	15		/	\				
Arithmetic Mean Ratio	99.44%	13			\	1.1			
Median Ratio	99.84%	10		13	_ \				
Weighted Mean Ratio	93.42%	5 +		9	9				
Geometric Mean Ratio	97.75%		2	2,0	6 2 2				
UNIFORMIT		0							
Lowest Ratio	43.34%		100 0.30 0.50			.700 1,90 2,100			
Highest Ratio	159.25%	0.000	0.20 0.400	0.600 0.800 1,000	1,20 1.400 1.600	1.800 2.000			
Coefficient of Dispersion Standard Deviation	12.19% 17.55%			Ratio					
Coefficient of Variation	17.53%			Compli	ance Checks:				
Price-Related Bias		T-Score: -2.9684	1.	evel:	Compliar	na Mat2			
Price-Related Differential	1.06	1-3cure2.9004	I 190% Confiden		YES	NO			
RELIABILIT		1	80% Confiden		YES	NO			
90% Confidence Intervals:	Lower	Upper	Uniformity:		dards met?	N/A			
DO / COMMISSION (MISSIVAIO)		орре.	G.III.G.I.II.E.J.I						
Around the Mean	96.93%	101.95%		COD:	Very Good				
Around the Mean Around the Median	96.93% 98.45%	101.95% 102.89%		COD: COV:	Very Good Good				
						d			
Around the Median	98.45%	102.89%	PRI	COV: PRD:	Good				
Around the Median Around the Weighted Mean	98.45% 89.14%	102.89% 97.70%	PRI	COV: PRD: B: Meets AAO \$	Good Favors High Priced Standard, No Significa				
Around the Median Around the Weighted Mean Around the COD	98.45% 89.14% 10.18%	102.89% 97.70% 14.58% -0.0108	PRI	COV: PRD: B: Meets AAO \$	Good Favors High Priced				
Around the Median Around the Weighted Mean Around the COD Around the PRB	98.45% 89.14% 10.18% -0.0530 Approx.1	102.89% 97.70% 14.58% -0.0108 00% <i>Upper</i>	PRI	COV: PRD: B: Meets IAAO \$	Good Favors High Priced Standard, No Significa MMENTS:				
Around the Median Around the Weighted Mean Around the COD Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Mean	98.45% 89.14% 10.18% -0.0530 Approx.1 Lower 97.48%	102.89% 97.70% 14.58% -0.0108 00% Upper 101.40%	PR	COV: PRD: B: Meets IAAO S COP	Good Favors High Priced Standard, No Significa MMENTS: e Group: 1	ant Bias			
Around the Median Around the Weighted Mean Around the COD Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Mean Around the Median	98.45% 89.14% 10.18% -0.0530 Approx.1 Lower 97.48% 98.75%	102.89% 97.70% 14.58% -0.0108 00% <i>Upper</i> 101.40% 102.32%	PRI	COV: PRD: B: Meets IAAO S COP	Good Favors High Priced Standard, No Significa MMENTS:	ant Bias			
Around the Median Around the Weighted Mean Around the COD Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Mean Around the Median Around the Weighted Mean	98.45% 89.14% 10.18% -0.0530 Approx.1 Lower 97.48% 98.75% 90.08%	102.89% 97.70% 14.58% -0.0108 00% Upper 101.40%	PRI	COV: PRD: B: Meets IAAO \$ COP Value (a Ma	Good Favors High Priced Standard, No Significat MMENTS:	ant Bias			
Around the Median Around the Weighted Mean Around the COD Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Mean Around the Median Around the Weighted Mean NORMALITY Test Results:	98.45% 89.14% 10.18% -0.0530 Approx.1 Lower 97.48% 98.75% 90.08% Non-Normal	102.89% 97.70% 14.58% -0.0108 00% <i>Upper</i> 101.40% 102.32%		COV: PRD: B: Meets IAAO S COM Value (a Ma No data 'lost' to s'	Good Favors High Priced Standard, No Significa MMENTS: e Group: 1	ant Blas			
Around the Median Around the Weighted Mean Around the COD Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Mean Around the Median Around the Weighted Mean NORMALITY Test Results: Chi Square Test	98.45% 89.14% 10.18% -0.0530 Approx.1 Lower 97.48% 98.75% 90.08% Non-Normal Non-Normal	102.89% 97.70% 14.58% -0.0108 00% <i>Upper</i> 101.40% 102.32%	Outliers TRIM	COV: PRD: B: Meets IAAO S COM Value No data 'lost' to s MMED using IQR -	Good Favors High Prices Standard, No Significa MMENTS: e Group: 1 http://doi.org/10.00000000000000000000000000000000000	ant Blas			
Around the Median Around the Weighted Mean Around the COD Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Mean Around the Median Around the Weighted Mean NORMALITY Test Results: Chi Square Test Binomial Test	98.45% 89.14% 10.18% -0.0530 Approx.1 Lower 97.48% 98.75% 90.08% Non-Normal Non-Normal	102.89% 97.70% 14.58% -0.0108 00% <i>Upper</i> 101.40% 102.32%	Outliers TRIM Below 0.428	COV: PRD: B: Meets IAAO S COM Value No data 'lost' to MMED using IQR - I (0 sales) and Al	Good Favors High Prices Standard, No Significa MMENTS: e Group: 1 1. 1. 2. 2. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3.	ant Blas			
Around the Median Around the Weighted Mean Around the COD Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Mean Around the Median Around the Weighted Mean NORMALITY Test Results: Chi Square Test Binomial Test i.e., Insufficient evidence of	98.45% 89.14% 10.18% -0.0530 Approx.1 Lower 97.48% 98.75% 90.08% Non-Normal Non-Normal N/A f Non-Normality	102.89% 97.70% 14.58% -0.0108 00% Upper 101.40% 102.32% 96.75%	Outliers TRIM Below 0.428 Second	COV: PRD: B: Meets IAAO S COM Value No data 'lost' to s MMED using IQR - I (0 sales) and Al ary Category(ie	Good Favors High Prices Standard, No Significa MMENTS: e Group: 1 1. 1. 2. 2. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3.	ant Blas			
Around the Median Around the Weighted Mean Around the COD Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Mean Around the Median Around the Weighted Mean NORMALITY Test Results: Chi Square Test Binomial Test i.e., Insufficient evidence of Mann-Whitney Test	98.45% 89.14% 10.18% -0.0530 Approx.1 Lower 97.48% 98.75% 90.08% Non-Normal Non-Normal N/A f Non-Normality -2,6028	102.89% 97.70% 14.58% -0.0108 00% Upper 101.40% 102.32% 96.75%	Outliers TRIM Below 0.428 Second Category	COV: PRD: B: Meets IAAO S COP Value No data 'lost' to MMED using IQR - (0 sales) and Al ary Category(ied Description	Good Favors High Prices Standard, No Significa MMENTS: e Group: 1 trim. Outer Fence @ 3.0 ove 2.0 (0 sales) es) with sales	ant Blas			
Around the Median Around the Weighted Mean Around the COD Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Mean Around the Median Around the Weighted Mean NORMALITY Test Results: Chi Square Test Binomial Test i.e., Insufficient evidence of Mann-Whitney Test Significance of Value Relate	98.45% 89.14% 10.18% -0.0530 Approx.1 Lower 97.48% 98.75% 90.08% Non-Normal Non-Normal N/A f Non-Normality -2.6028 d Inequity - Strong	102.89% 97.70% 14.58% -0.0108 00% Upper 101.40% 102.32% 96.75%	Outliers TRIM Below 0.428 Se cond Category 21	COV: PRD: B: Meets IAAO S COM Value Value No data 'lost' to d MMED using IQR - (0 sales) and Al ary Category(ied Description Unimproved Urbar	Good Favors High Prices Standard, No Significa MMENTS: e Group: 1 frim. Outer Fence @ 3.0 bove 2.0 (0 sales) es) with sales	ant Blas			
Around the Median Around the Weighted Mean Around the COD Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Median Around the Weighted Mean Around the Weighted Mean NORMALITY Test Results: Chi Square Test Binomial Test i.e., Insufficient evidence of Mann-Whitney Test Significance of Value Relater D'Agostino-Pearson	98.45% 89.14% 10.18% -0.0530 Approx.1 Lower 97.48% 98.75% 90.08% Non-Normal Non-Normal N/A f Non-Normality -2.6028 d Inequity - Strong Normal	102.89% 97.70% 14.58% -0.0108 00% Upper 101.40% 102.32% 96.75% Count 4	Outliers TRIM Below 0.428 Second Category 21 27	COV: PRD: Meets IAAO S COF Value No data 'lost' to of the control of the contr	Good Favors High Priced Standard, No Significat MMENTS: Group: 1 Trim. Outer Fence @ 3.0 pove 2.0 (0 sales) ss) with sales Com Lot/Acre	ant Blas			
Around the Median Around the Weighted Mean Around the COD Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Median Around the Weighted Mean Around the Weighted Mean NORMALITY Test Results: Chi Square Test Binomial Test i.e., Insufficient evidence of Mann-Whitney Test Significance of Value Related D'Agostino-Pearson Shapiro-Wilk W	98.45% 89.14% 10.18% -0.0530 Approx.1 Lower 97.48% 98.75% 90.08% Non-Normal N/A f Non-Normality -2.6028 d Inequity - Strong Normal N/A	102.89% 97.70% 14.58% -0.0108 00% Upper 101.40% 102.32% 96.75%	Outliers TRIM Below 0.428 Se cond Category 21 27 2142	COV: PRD: B: Meets IAAO S COM Value Value No data 'lost' to d MMED using IQR - (0 sales) and Al ary Category(ied Description Unimproved Urbar	Good Favors High Priced Standard, No Significat MMENTS: Group: 1 Trim. Outer Fence @ 3.0 ove 2.0 (0 sales) with sales Com Lot/Acre as om	ant Blas			
Around the Median Around the Weighted Mean Around the COD Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Median Around the Weighted Mean Around the Weighted Mean NORMALITY Test Results: Chi Square Test Binomial Test i.e., Insufficient evidence of Mann-Whitney Test Significance of Value Relater D'Agostino-Pearson	98.45% 89.14% 10.18% -0.0530 Approx.1 Lower 97.48% 98.75% 90.08% Non-Normal Non-Normal N/A f Non-Normality -2.6028 d Inequity - Strong Normal	102.89% 97.70% 14.58% -0.0108 00% Upper 101.40% 102.32% 96.75% Count 4 75 52	Outliers TRIM Below 0.428 Se cond Category 21 27 2142	COV: PRD: B: Meets IAAO S COF Value No data 'lost' to the second of t	Good Favors High Priced Standard, No Significat MMENTS: Group: 1 Trim. Outer Fence @ 3.0 ove 2.0 (0 sales) with sales Com Lot/Acre as om	ant Blas			
Around the Median Around the Weighted Mean Around the COD Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Mean Around the Median Around the Median Around the Weighted Mean NORMALITY Test Results: Chi Square Test Binomial Test i.e., Insufficient evidence of Mann-Whitney Test Significance of Value Related D'Agostino-Pearson Shapiro-Wilk W Kurtosis (2.5 - 4) = 5.31 Skew (-0.5 - 1) = -0.1	98.45% 89.14% 10.18% -0.0530 Approx.1 Lower 97.48% 98.75% 90.08% Non-Normal N/A f Non-Normality -2.6028 d Inequity - Strong Normal N/A Normal N/A Normal N/A Normal	102.89% 97.70% 14.58% -0.0108 00% Upper 101.40% 102.32% 96.75% Count 4 75 52	Outliers TRIM Below 0.428 Se cond Category 21 27 2142	COV: PRD: B: Meets IAAO S COF Value No data 'lost' to the second of t	Good Favors High Priced Standard, No Significat MMENTS: Group: 1 Trim. Outer Fence @ 3.0 ove 2.0 (0 sales) with sales Com Lot/Acre as om	ant Blas			
Around the Median Around the Weighted Mean Around the COD Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Mean Around the Median Around the Weighted Mean NORMALITY Test Results: Chi Square Test Binomial Test i.e., Insufficient evidence of Mann-Whitney Test Significance of Value Relate D'Agostino-Pearson Shapiro-Wilk W Kurtosis (2.5 - 4) = 5.31 Skew (-0.5 - 1) = -0.1 COD Standard See Secondary	98.45% 89.14% 10.18% -0.0530 Approx.1 Lower 97.48% 98.75% 90.08% Non-Normal N/A f Non-Normality -2.6028 d Inequity - Strong Normal N/A Not Trimmed? Acceptable Maximum	102.89% 97.70% 14.58% -0.0108 00% Upper 101.40% 102.32% 96.75% Count 4 75 52	Outliers TRIM Below 0.428 Se cond Category 21 27 2142	COV: PRD: B: Meets IAAO S COF Value No data 'lost' to the second of t	Good Favors High Priced Standard, No Significat MMENTS: Group: 1 Trim. Outer Fence @ 3.0 ove 2.0 (0 sales) with sales Com Lot/Acre as om	ant Blas			
Around the Median Around the Weighted Mean Around the COD Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Mean Around the Median Around the Median Around the Weighted Mean NORMALITY Test Results: Chi Square Test Binomial Test i.e., Insufficient evidence of Mann-Whitney Test Significance of Value Related D'Agostino-Pearson Shapiro-Wilk W Kurtosis (2.5 - 4) = 5.31 Skew (-0.5 - 1) = -0.1	98.45% 89.14% 10.18% -0.0530 Approx.1 Lower 97.48% 98.75% 90.08% Non-Normal N/A f Non-Normality -2.6028 d Inequity - Strong Normal N/A Not Trimmed? Acceptable	102.89% 97.70% 14.58% -0.0108 00% Upper 101.40% 102.32% 96.75% Count 4 75 52	Outliers TRIM Below 0.428 Se cond Category 21 27 2142	COV: PRD: B: Meets IAAO S COF Value No data 'lost' to the second of t	Good Favors High Priced Standard, No Significat MMENTS: Group: 1 Trim. Outer Fence @ 3.0 ove 2.0 (0 sales) with sales Com Lot/Acre as om	ant Blas			
Around the Median Around the Weighted Mean Around the COD Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Median Around the Median Around the Weighted Mean NORMALITY Test Results: Chi Square Test Binomial Test i.e., Insufficient evidence of Mann-Whitney Test Significance of Value Related D'Agostino-Pearson Shapiro-Wilk W Kurtosis (2.5 - 4) = 5.31 Skew (-0.5 - 1) = -0.1 COD Standard See Secondary Category(ies) Section	98.45% 89.14% 10.18% -0.0530 Approx.1 Lower 97.48% 98.75% 90.08% Non-Normal N/A f Non-Normality -2.6028 d Inequity - Strong Normal N/A Not Trimmed? Acceptable Maximum	102.89% 97.70% 14.58% -0.0108 00% Upper 101.40% 102.32% 96.75% Count 4 75 52 1	Outliers TRIM Below 0.428 Second Category 21 27 2142 2243	COV: PRD: B: Meets IAAO S COF Value No data 'lost' to	Good Favors High Priced Standard, No Significat MMENTS: e Group: 1 trim. Outer Fence @ 3.0 bove 2.0 (0 sales) es) with sales n Com Lot/Acre ns om d COV/ Expected Observed	COD 125% 145%			
Around the Median Around the Weighted Mean Around the COD Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Mean Around the Median Around the Weighted Mean NORMALITY Test Results: Chi Square Test Binomial Test i.e., Insufficient evidence of Mann-Whitney Test Significance of Value Relate D'Agostino-Pearson Shapiro-Wilk W Kurtosis (2.5 - 4) = 5.31 Skew (-0.5 - 1) = -0.1 COD Standard See Secondary	98.45% 89.14% 10.18% -0.0530 Approx.1 Lower 97.48% 98.75% 90.08% Non-Normal N/A f Non-Normality -2.6028 d Inequity - Strong Normal N/A Not Trimmed? Acceptable Maximum	102.89% 97.70% 14.58% -0.0108 00% Upper 101.40% 102.32% 96.75% Count 4 75 52 1	Outliers TRIM Below 0.428 Se cond Category 21 27 2142 2243	COV: PRD: B: Meets IAAO S COF Value No data 'lost' to	Good Favors High Priced Standard, No Significat MMENTS: e Group: 1 trim. Outer Fence @ 3.0 bove 2.0 (0 sales) es) with sales n Com Lot/Acre ns om id	COD 125% 145% esentative Sample			

Boise Independent #1	See Secondary Category(ies) Section below for details.		Combined Categories		TIME PERIOD STUDIED	
RATIO STUDY	Using 2024	Assessed	Assessmer		From:	To:
KATIO 310D1	Valu	es	01/01/2	2024	10/01/2023	09/30/2024
Sales Price is	Timo Adjustmo	nt Considered, b	ut not Applied			
Time Adjusted		in Considered, D	ut not Appneu.			
SAMPLE STATISTI	CS			Ratio		
Sample size (n)	14	7				
Total Assessed Value	\$32,676,800					Observed
Total Adjusted Sales Price	\$33,147,798	6		1	_	—Target
Mean Assessed Value	\$2,334,057			8		-
Mean Adjusted Sales Price	\$2,367,700	5				
Standard Deviation AV	\$687,151			/101 \	i.	
Standard Deviation SP	\$836,832	+ 4		/ 🗐	\ .	
Median Assessed Value	\$2,060,750	Count			1	1
Median Sales Price	\$2,260,437	3 +		/_	1	
ASSESSMENT LEV		-		3	1	
Arithmetic Mean Ratio	100.97%	2 +		/	1	- 1
Median Ratio	96.79%	-	/	2	1	
Weighted Mean Ratio	98.58%	1 +	/		_	
Geometric Mean Ratio	100.07%		/		1 1	1
UNIFORMITY	05.000	0				
Lowest Ratio	85.36%		000000	00000	00000	00000
Highest Ratio	133.60%	0,000	300,00,00,00,00,00	035 105 10 35	3 10 30 60 16	182 35 30 100 100
Coefficient of Dispersion Standard Deviation	11.36% 14.65%		Label is upper e	edge of brack	et for the tick n	nark.
Coefficient of Variation	14.51%	PR8			ce Checks:	
			Lavali	Compliant		maa Mat2
Price-Related Differential RELIABILITY	1.02	-0.144	Level: 90% Confidence	a latamiali l	YES	nce Met?
90% Confidence Intervals:	Lower	Upper	80% Confidence		YES	NO NO
Around the Mean	94.03%	107.90%	Uniformity:		lards met?	YES
Around the Median	90.90%	107.30%	Officerinity.		Very Good	,,,
Around the Weighted Mean	92.69%	104.46%			Very Good	
Around the COD	6.36%	19.78%	ti.		No Observed	Bias
80% Confidence Intervals:	Lower	Upper		COMM		Dido
Around the Mean	95.68%	106.25%		COMM	LITTO.	
Around the Median	92.29%	101.47%		Value	Group 2	/
Around the Weighted Mean	94.32%	102.84%		(00	mere	10/
Probability True Mean 90-110	97.35%		No d	ata 'lost' to trii	m.	102
NORMALITY Test Results:	Non-Normal					
Chi Square Test	N/A					
Binomial Test	Normal		Secondary Ca	tegory(ies) with sales	
i.e., Insufficient evidence of No	n-Normality	Count		Description		
Mann-Whitney Test	N/A			Com Condom	iniums	
Unable to Calculate		10		Improved Urb		
D'Agostino-Pearson	Non-Normal	2		Improved Urb		
Shapiro-Wilk W	Non-Normal					
Kurtosis	3.35					
1	6					
Skew	1.21					
-1.5	1.5					

FINAL

Date Analyst
4/1/2025 Shaunna/Roeber

Boise Independent #1	See Secondary (Section below		Combin	ed Categories	TIME PERIO	D STUDIED
RATIO STUDY Not	_		Asses	sment Date:	From:	To:
Official until 'FINAL'	Using 2024 Asse	essed Values	01	/01/2024	10/01/2023	09/30/2024
dated & initialed			"	70172024	10/01/2023	09/30/2024
Sales Price is	Time Adiustment	Samaidaead but	and Analind			
Time Adjusted	Time Adjustment (Jonsiaerea, out	not Applied.			
SAMPLE STAT	STICS	350			·	
Sample size (n)	764	000				
Total Assessed Value	\$242,995,000					Observed
Total Adjusted Sales Price	\$273,268,489			304		Target
Mean Assessed Value	\$318,056	250		DRI	\	
Mean Adjusted Sales Price	\$357,681				\	
Standard Deviation AV	\$56,188	200			1	
Standard Deviation SP	\$80,657				1	
Median Assessed Value Median Sales Price	\$332,600 \$369,131	150 -			\	
ASSESSMENT		. 0			\	
Arithmetic Mean Ratio	90.44%	100			\	
Median Ratio	90.57%	1			\	
Weighted Mean Ratio	88.92%	50 -		69 59		
Geometric Mean Ratio	89.67%		1 1	55	25 10 2	
UNIFORMI	Y	0 —				
Lowest Ratio	22.26%] o.	100 0.30 0.	50 0.70 0.90 1.	100 1.300 1.500 1	.700 1.90 2.100
Highest Ratio	149.13%	0.000	0.20 0.400	0,600 0,800 1,000	1.20 1.400 1.600	1,800 2,000
Coefficient of Dispersion	8.91%			Ratio		
Standard Deviation	11.51%					
Coefficient of Variation	12.73%		ļ		ance Checks:	
Price-Related Bias	-0.0646	T-Score: -6.1331		Level:	Complian	
Price-Related Differential	1.02		90% Confide		YES	NO
RELIABILIT		Manage	80% Confide		YES	NO NO
90% Confidence Intervals: Around the Mean	Lower 89.76%	Upper 91.13%	<u> Uniformity:</u>	COD Stand	dards met? Excellent	N/A
Around the Median	89.84%	90.95%	ł	COV:	Very Good	
Around the Weighted Mean	88.14%	89.70%	1	PRD:	No Observed Bias	
Around the COD	8.31%	9.60%			las towards High Pric	ed
Around the PRB	-0.0852	-0.0439	i	•		
Probability True Mean 90-110	85.549	%		COI	MMENTS:	
80% Confidence Intervals:	Lower	Upper				
Around the Mean	89.91%	90.98%			e Group: 1	
Around the Median	90.02%	90.87%		RPS: de	1: 01	
Around the Weighted Mean	88.31%	89.53%	1			
NORMALITY Test Results:	Non-Normal			No data 'lost' to t		
Chi Square Test	Non-Normal			IMMED using IQR -		
Binomial Test	N/A			(0 sales) and Abo		
i.e., Insufficient evidence of				dary Category(ie	s) with sales	
Mann-Whitney Test	-12.2833	Count	Category	Description	Dec Sub	
Significance of Value Relate		1	15	Unimproved Rural		
D'Agostino-Pearson Shapiro-Wilk W	Normal N/A	4 44	18 20	Unimproved Other Unimproved Urban		
CHUPH C TTHE TT			26	Res Condominium		
-	Not Trimmed?					
Kurtosis (2.5 - 4) = 7.11	Not Trimmed? Acceptable	92 12	1537	Improved Rural Re	es Sub	
Kurtosis (2.5 - 4) = 7.11 Skew (-0.5 - 1) = 0.14	Acceptable	12	1537 2041	Improved Urban Re		
Kurtosis (2.5 - 4) = 7.11 Skew (-0.5 - 1) = 0.14 COD Standard			1537 2041	Improved Rural Re Improved Urban R		
Kurtosis (2.5 - 4) = 7.11 Skew (-0.5 - 1) = 0.14 COD Standard See Secondary	Acceptable <u>Maximum</u>	12 583	2041	Improved Urban R	es	
Kurtosis (2.5 - 4) = 7.11 Skew (-0.5 - 1) = 0.14 COD Standard	Acceptable	12 583 9	2041 2046	•	es oan Res	
Kurtosis (2.5 - 4) = 7.11 Skew (-0.5 - 1) = 0.14 COD Standard See Secondary	Acceptable <u>Maximum</u>	12 583	2041	Improved Urban R	es oan Res n Urban Res	
Kurtosis (2.5 - 4) = 7.11 Skew (-0.5 - 1) = 0.14 COD Standard See Secondary	Acceptable <u>Maximum</u>	12 583 9 16	2041 2046 2048	Improved Urban R Mfg, House on Urb Dec.Mfg, House or	es oan Res n Urban Res	
Kurtosis (2.5 - 4) = 7.11 Skew (-0.5 - 1) = 0.14 COD Standard See Secondary	Acceptable <u>Maximum</u>	12 583 9 16	2041 2046 2048	Improved Urban R Mfg, House on Urb Dec.Mfg, House or	es oan Res n Urban Res	COD
Kurtosis (2.5 - 4) = 7.11 Skew (-0.5 - 1) = 0.14 COD Standard See Secondary	Acceptable <u>Maximum</u>	12 583 9 16	2041 2046 2048	Improved Urban R Mfg. House on Urb Dec.Mfg. House or Res Imps on Exem	es oan Res n Urban Res npt Land	125%
Kurtosis (2.5 - 4) = 7.11 Skew (-0.5 - 1) = 0.14 COD Standard See Secondary Category(ies) Section	Acceptable <u>Maximum</u>	12 583 9 16	2041 2046 2048 50 Analyst	Improved Urban R Mfg. House on Urb Dec.Mfg. House or Res Imps on Exem	es pan Res n Urban Res npt Land COV/	
Kurtosis (2.5 - 4) = 7.11 Skew (-0.5 - 1) = 0.14 COD Standard See Secondary	Acceptable <u>Maximum</u>	12 583 9 16 3	2041 2046 2048 50	Improved Urban R Mfg. House on Urb Dec.Mfg. House or Res Imps on Exem	es pan Res n Urban Res npt Land COV/	125% 143 %
Kurtosis (2.5 - 4) = 7.11 Skew (-0.5 - 1) = 0.14 COD Standard See Secondary Category(ies) Section	Acceptable <u>Maximum</u>	12 583 9 16 3	2041 2046 2048 50 Analyst	Improved Urban R Mfg. House on Urb Dec.Mfg. House or Res Imps on Exem	es oan Res n Urban Res npt Land COV/ Expected Observed	125% 143% esentative Sample Bias Exists

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

	350 300 250 200	01/0	onent Date: 01/2024	From: 10/01/2023	To: 09/30/2024 Observed Target
632 \$271,145,100 \$301,796,897 \$429,027 \$477,527 \$27,509 \$59,601 \$427,150 \$468,810 90.82% 91.43%	350 300 250 200		01/2024	10/01/2023	Observed
632 \$271,145,100 \$301,796,897 \$429,027 \$477,527 \$27,509 \$59,601 \$427,150 \$468,810 90,82% 91,43%	350 300 250 200 150		11/2024	10/01/2023	Observed
632 \$271,145,100 \$301,796,897 \$429,027 \$477,527 \$27,509 \$59,601 \$427,150 \$468,810 90,82% 91,43%	350 300 250 200 150	not Applied.	98		
632 \$271,145,100 \$301,796,897 \$429,027 \$477,527 \$27,509 \$59,601 \$427,150 \$468,810 90,82% 91,43%	350 300 250 200 150	по приса	98	-	
\$271,145,100 \$301,796,897 \$429,027 \$477,527 \$27,509 \$59,601 \$427,150 \$468,810 90,82% 91,43%	250 - 200 - 150 -		98		
\$271,145,100 \$301,796,897 \$429,027 \$477,527 \$27,509 \$59,601 \$427,150 \$468,810 90,82% 91,43%	250 200 150		98	\	
\$301.796,897 \$429,027 \$477,527 \$27,509 \$59,601 \$427,150 \$468,810 90.82% 91.43%	250 200 150		95	\	
\$429,027 \$477,527 \$27,509 \$59,601 \$427,150 \$468,810 90.82% 91.43%	200 - 150 -		95	\	1 arget
\$477,527 \$27,509 \$59,601 \$427,150 \$468,810 90.82% 91.43%	200 - 150 -		95	\	
\$59,601 \$427,150 \$468,810 90.82% 91.43%	150 -		95	\	
\$427,150 \$468,810 90.82% 91,43%	150 -		95	1	
\$468,810 90.82% 91.43%			190	\	
90.82% 91.43%			A	1	
91.43%	100		/ [2]	1	
91.43%	100			\	
				. \	
	50		69		
90.33%			43	8 4	
	0				
59.77%					.700 1.90 2.100
	0.000	0.20 0.400		1,20 1,400 1,600	1,800 2,000
			Ratio		
			Complic	neo Chooke	
	T Conso: 10 0752				nes Mot?
	1-3core18.8732	_			NO
1.01					NO NO
ower	Upper				N/A
0.22%	91.43%			Excellent	
0.85%	91.87%			Very Good	
		PI	RB: Unacceptable	le Bias towards High	Priced
			COL	AMENTS.	
			CON	MINICIA I S.	
			Value	e Group: 2	
0.94%	91.84%				
9.33%	90.35%		7	7	
-Normal					
-Normal					
	0			s with sales	
				. Bos Lot/Acro	
			•		
N/A	41		Improved Rural Re		
	561		Improved Urban Re		
rimmed?			proved Ulball Kt	es	
rimmed? ceptable			improved druan Ri	es	
			mproved diban Ki	es	
	122.93% 7.35% 9.27% 10.20% -0.5356 1.01 .ower 0.22% 0.85% 9.19% 0.5881 98.71% .ower 0.35% 0.94% 9.33% -Normal N/A rmality 6.2368 ty - Strong ormal	122.93% 7.35% 9.27% 10.20% -0.5356 1.01 .ower	122.93%	122.93% 0.000 0.20 0.400 0.600 0.800 1.000 7.35% 9.27%	122.93% 0.000 0.20 0.400 0.600 0.800 1.000 1.20 1.400 1.600 7.35%

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

Boise Independent #1	See Secondary (Section below	,	Combin	ed Categories	TIME PERIO	D STUDIED
RATIO STUDY Not			Accor	sment Date:	From:	To:
Official until 'FINAL'	Using 2024 Asse	essed Values			THE SECOND OF	THE RESIDENCE
dated & initialed	_		01	/01/2024	10/01/2023	09/30/2024
Sales Price is				T		
Time Adjusted	Time Adjustment	Considered, but	not Applied.			
SAMPLE STAT	STICS	300				
Sample size (n)	575	300				
Total Assessed Value	\$312,559,800	250			C	Observed
Total Adjusted Sales Price	\$343,355,390	250				Target
Mean Assessed Value Mean Adjusted Sales Price	\$543.582 \$597.140	200			/	
Standard Deviation AV	\$38,644	200		/	1	
Standard Deviation SP	\$82,046				\	
Median Assessed Value	\$542,900	150 -		161	\	
Median Sales Price	\$587,544				1	
Assessment		100		/	, \	
Arithmetic Mean Ratio Median Ratio	92.15% 92.35%			92	1	
Weighted Mean Ratio	91.03%	50				
Geometric Mean Ratio	91.62%		1.	9 49	17 2	
UNIFORMI		0 -				
Lowest Ratio	47.49%		100 0,30 0.9			1.700 1.90 2.100
Highest Ratio Coefficient of Dispersion	123.96% 8.03%	0.000	0.20 0 400	0.600 0.800 1.000	1.20 1.400 1.600	1,800 2,000
Standard Deviation	9.70%			Ratio		
Coefficient of Variation	10.53%			Complia	ance Checks:	
Price-Related Bias	-0.5060	T-Score: -20.1657	1 1	Level:	Compliar	nce Met?
Price-Related Differential	1.01		90% Confide		YES	□ NO
RELIABILIT			80% Confide		YES	NO
90% Confidence Intervals:	91.49%	Upper	Uniformity:		dards met?	N/A
Around the Mean	91,37%	92.82% 93.11%	ł	COD: COV:	Excellent Very Good	
Around the Weighted Mean	90.32%	91.74%	i _	PRD:	No Observed Bias	
Around the COD	7.50%	8,64%	F	PRB: Unacceptab	le Blas towards High	Priced
Around the PRB	-0.5552	-0.4569				
Probability True Mean 90-110	Approx.1			COI	MMENTS:	
80% Confidence Intervals: Around the Mean	Lower 91.63%	Upper 92,67%		Value	É Group: 3	1
Around the Median	91.53%	92.99%		1) 01 10	e Group. 3	
Around the Weighted Mean	90.48%	91.59%		1	1 12 1 1/	
NORMALITY Test Results:	Normal			No data 'lost' to t		
Chi Square Test	Normal		Outliers TR	IMMED using IQR -	Outer Fence @ 3.0	
Binomial Test	N/A				ve 1.351 (0 sales)	
i.e., Insufficient evidence o		Count		dary Category(ie	es) with sales	
Mann-Whitney Test Significance of Value Relate	-16.6703	Count 2	Category 15	Description Unimproved Rural	Res Sub	
D'Agostino-Pearson	Normal	6	20	Unimproved Urbar		
Shapiro-Wilk W	N/A	17	26	Res Condominium		
Kurtosis (2.5 - 4) = 4.1	Not Trimmed?	1	1234	Improved Rural Re		
Skew (-0.5 - 1) = -0.17	Acceptable	43	1537	Improved Rural Re	es Sub	
	Maximum	506	2041	Improved Urban R	es	
COD Standard						
COD Standard See Secondary Category(ies) Section	20.00%					
See Secondary	20.00%				200	COD.
See Secondary	20.00%			!	COV/	
See Secondary	20.00%	Date	Δπalve#∩		Expected	125%
See Secondary	20.00%	Date 4/1/2025	Analyş€∩ Shaunna/Roe	ber		
See Secondary Category(ies) Section	20.00%		Analyst Shaunna Roe	ber	Expected	125% 131%

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

Boise Independent #1	See Secondary (Section below		Combine	ed Categories	TIME PERIO	D STUDIED
RATIO STUDY Not			Assess	sment Date:	From:	To:
Official until 'FINAL' dated & initialed	Using 2024 Asse	essed Values	01/	01/2024	10/01/2023	09/30/2024
Sales Price is	Time Adjustment (Considered but	not Applied			
Time Adjusted	Time Aujustment	considered, but	not Applied.			
SAMPLE STATI		180				
Sample size (n)	397					
Total Assessed Value	\$285,031 ,500	160			C	Observed
Total Adjusted Sales Price	\$316,322,852	140 -		154		Target
Mean Assessed Value	\$717.963				1	1
Mean Adjusted Sales Price Standard Deviation AV	\$796,783 \$65,234	120 +		134	1	
Standard Deviation SP	\$109,639	100			1	
Median Assessed Value	\$715,200				1	
Median Sales Price	\$786,808	Count			\	
ASSESSMENT		60			. \	
Arithmetic Mean Ratio	91.05%	00		58	\	
Median Ratio	91.85%	40				
Weighted Mean Ratio	90.11%	20		34	\	
Geometric Mean Ratio	90.56%	20		العرا	4 2	
UNIFORMIT	Y	0 -				
Lowest Ratio	60.30%	0.	100 0.30 0.5	0 0.70 0.90 1.	.100 1,300 1.500 1	.700 1.90 2.100
Highest Ratio	120.72%	0.000	0.20 0.400	0.600 0.800 1.000	1.20 1.400 1.600	1,800 2,000
Coefficient of Dispersion	7.65%			Ratio		
Standard Deviation	9.27%					
Coefficient of Variation	10.18%				ance Checks:	
Price-Related Bias		T-Score: -10.4154		<u>.evel:</u>	Complian	
Price-Related Differential	1.01		90% Confider		YES	NO
RELIABILIT			80% Confider		YES	NO
90% Confidence Intervals:	Lower	Upper	Uniformity:		dards met?	N/A
Around the Mean	90.28% 90.46%	91.81% 92.28%	!	COD: COV:	Excellent Very Good	
Around the Weighted Mean	89.29%	90.92%	ł	PRO:	No Observed Bias	
Around the COD	7.05%	8.40%			le Bias towards High	Priced
Around the PRB	-0.3756	-0.2567		ND. Onacceptab	ic bids towards riigh	, vicea
Probability True Mean 90-110	98.749			CO	MMENTS:	
80% Confidence Intervals:	Lower	Upper				
Around the Mean	90.45%	91,64%		7) Value	e Group: 4 /	
Around the Median	90.75%	92.18%		149011	nix! of	
Around the Weighted Mean	89.47%	90,74%		1	302 / 32 /	
NORMALITY Test Results:	Normal			No data 'lost' to t		
Chi Square Test	Normal				Outer Fence @ 3.0	
Binomial Test	N/A				ove 1.289 (0 sales)	
i.e., Insufficient evidence of			Second	lary Category(ie	es) with sales	
Mann-Whitney Test	-10.1344	Count	Category	Description		
Significance of Value Related		2	15	Unimproved Rural		
D'Agostino-Pearson	Normal	2	20	Unimproved Urban		
Shapiro-Wilk W	N/A	8	26	Res Condominium	-	
Kurtosis (2.5 - 4) = 3.83	Acceptable	1 44	1234	Improved Rural Re		
Skew (-0.5 - 1) = -0.15	Acceptable		1537	Improved Rural Re		
COD Standard See Secondary	<u>Maximum</u>	340	2041	Improved Urban R	es	
Category(ies) Section	20.00%					
				1	COVI	
		_			Expected	125%
		Date	Analyst		Observed	133%
PRELIMINARY			Shaunna Roet	per	May be a Non-Repri	esentative Sample
PRELIMINARY				per		Bias Exists

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

Boise Independent #1	See Secondary (Section below		Combin	ed Categories	TIME PERIO	DD STUDIED
RATIO STUDY Not			Asses	sment Date:	From:	To:
Official until 'FINAL'	Using 2024 Asse	essed Values	04	104 1202 4	40/04/0000	00/00/0004
dated & initialed			01	/01/2024	10/01/2023	09/30/2024
Sales Price is	Time Adjustment (Considered but	not Applied			
Time Adjusted		Considered, Dat	пос Аррпеа.			
SAMPLE STATI		120				
Sample size (n)	270				-	
Total Assessed Value	\$327,725,800	100				Observed
Total Adjusted Sales Price Mean Assessed Value	\$364,855,916 \$1,213, 7 99	4 1		19 4	\	Target
Mean Adjusted Sales Price	\$1,351,318	H I			1	
Standard Deviation AV	\$334,502	80 +		4	1	1
Standard Deviation SP	\$436,645	i I			1	
Median Assessed Value	\$1,137,900	Count 00		90	1	
Median Sales Price	\$1,276,970	1 2			1	1
ASSESSMENT	LEVEL	40			- \	
Arithmetic Mean Ratio	91,60%			3	9	
Median Ratio	93.24%	20 +			\	
Weighted Mean Ratio	89.82%	20		17		
Geometric Mean Ratio	90.74%				13 5	
UNIFORMIT Lowest Ratio	62.15%	0 —				
Highest Ratio	124,37%	0.000	100 0.30 0. 0.20 0.400	50 0.70 0.90 1 0.600 0.800 1.000		1.700 1.90 2.100 0 1.800 2.000
Coefficient of Dispersion	10.38%	0.000	0,20 0,400		1,20 1,400 1,000	1.800 2.000
Standard Deviation	12.37%			Ratio		
Coefficient of Variation	13.51%			Compli	ance Checks:	
Price-Related Bias	-0.0890	T-Score: -4.1841	1 .	Level:	Complia	nce Met?
Price-Related Differential	1,02			nce Interval:	YES	□ NO
RELIABILIT	Y		80% Confide	nce Interval:	YES	NO
90% Confidence Intervals:	Lower	Upper	Uniformity:	COD Stan	dards met?	N/A
Around the Mean	90.36%	92.83%		COD:	Very Good	
Around the Median	91.30%	94.43%	[COV:	Very Good	
Around the Weighted Mean	88.41%	91.23%	l	PRD:	No Observed Bias	
Around the COD	9.33%	11.51%		PRB: Some E	Bias towards High Price	ed
Around the PRB	-0.1307	-0.0473			MATAITO.	
Probability True Mean 90-110 80% Confidence Intervals:	98.30°				MMENTS:	
Around the Mean	90.63%	Upper 92,56%		Valu	e:Group: 5,	,
Around the Median	91.50%	94.14%	-	12.00	V 10 1 1 1 1	/
Around the Weighted Mean	88.73%	90.92%		TECH	- FAST I	
NORMALITY Test Results:	Normal	00.0270		No data 'lost' to	trim.	
Chi Square Test	Normal		Outliers TR	IMMED using IQR	- Outer Fence @ 3.0	
Binomial Test	N/A		Below 0.38	(0 sales) and Ab	ove 1.45 (0 sales)	
i.e., Insufficient evidence of	Non-Normality		Secon	dary Category(i	es) with sales	
Mann-Whitney Test	-3.8439	Count	Category	Description		
Significance of Value Related		4	26	Res Condominium		
D'Agostino-Pearson	Normal	2	1234	Improved Rural R		
Shapiro-Wilk W	N/A	40	1537	Improved Rural R		
Kurtosis (2.5 - 4) = 3.11	Acceptable	224	2041	Improved Urban R	ces	
Skew (-0.5 - 1) = -0.04	Acceptable					
COD Standard See Secondary	Maximum					
Category(ies) Section	15.00%					
		Data	Anstr		Expected Charged	125%
PRELIMINARY	-	Date	Analyst Shaunna Roe	bor	Observed	130%
FRELIMINARI		4/1/2025	Snaumou ryoe	Dei		
						l Bias Exists