

11321 W. Chinden Blvd., Boise ID 83714-1021

April 3, 2023

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 2022 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,

Tom Katsilometes

Commissioner, State Tax Commission

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

Enclosure

	CATEGORY	2022 ACTUAL MARKET VALUE	RATIO*	2022 ADJUSTED MARKET VALUE
BOISE INDEPENDENT #1	1	1,946,800		1,946,800
	2	0		0
	3	806,100		806,100
	4	240,800		240,800
i	5	4,119,650		4,119,650
	6	19,840		19,840
	7	0		0
	8	0		0
	9	25,500		25,500
	10	27,068,475		27,068,475
	11	9,265,500		10,222,511
	12	98,364,638		98,364,638
	13	18,630,900		19,382,818
	14	7,794,900		
	15			8,795,473 996,808,767
		996,808,767		
	16	3,842,800		4,644,917
	17	14,678,200		17,904,589
	18	61,800,600		61,800,600
	19	300		300
	20	12,632,975,377		12,632,975,377
	21	2,608,773,593		2,842,581,616
	22	398,813,900		424,446,658
	25	308,800		308,800
	26	798,218,494		798,218,494
	27	503,981,500		557,952,836
	30	172,000		172,000
	31	42,485,650		42,485,650
	32	3,557,500		3,557,500
	33	11,663,500		12,193,962
	34	100,251,774		100,251,774
	35	10,284,000		10,708,808
	36	11,664,100		11,986,255
	37	1,401,717,295		1,401,717,295
	38	7,974,400		9,080,175
	39	23,125,100		25,858,498
	40	13,712,800		13,712,800
	41	16,846,390,102		16,846,390,102
	42	6,742,608,616		7,002,223,037
	43	1,050,727,900		1,082,092,397
	44	0		0
	45	24,121,000		24,121,000
	46	18,098,597		18,098,597
	47	0		0
	48	35,682,550		35,682,550
	49	03,002,330		0
	50	3,969,600		3,969,600
	51	92,718,200		96,119,783
	55	92,710,200		90,119,763
	56			1,692,800
		1,092,000		1,092,000
	h/			
	57 50			NOB BOU 333
	59	428,620,333		428,620,333
	59 62	428,620,333 0		0
	59 62 63	428,620,333 0 0		0
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	59 62 63 64 65	428,620,333 0 0 0 0 87,023,445		0 0 0 87,023,445
	59 62 63 64 65 66	428,620,333 0 0 0 0 87,023,445		0 0 0 87,023,445
	59 62 63 64 65 66	428,620,333 0 0 0 0 87,023,445 0 137,699,900		0 0 0 87,023,445 0 137,699,900
	59 62 63 64 65 66 68	428,620,333 0 0 0 0 87,023,445 0 137,699,900		0 0 0 87,023,445 0 137,699,900 0
	59 62 63 64 65 66 68 69	428,620,333 0 0 0 87,023,445 0 137,699,900 0		0 0 0 87,023,445 0 137,699,900 0
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# **ADMINISTRATIVE RULES**

# IDAHO PROPERTY TAX ADMINISTRATIVE RULES

UNOFFICIAL COPY EFFECTIVE 6/21/2021 IDAHO STATE TAX COMMISSION

# 315. USE OF RATIO STUDY TO EQUALIZE BOISE SCHOOL DISTRICT (RULE 315). Sections 63-315, 33-802(6), Idaho Code

- 01. Procedures for Boise School District Ratio Studies. The ratio study conducted by the Tax Commission to comply with the requirements of Section 63-315, Idaho Code, will be conducted in accordance with the "Standard on Ratio Studies" referenced in Rule 003 of these rules. The following specific procedures will be used.

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

  (4-2-08)
- b. A ratio will be determined for each sale by dividing the market value for assessment purposes of the property by the adjusted sale price or appraised value. (7-1-98)
- c. A statistical analysis is to be conducted for the sales and any appraisals in each property designation described in Subsection 315.02 of this rule in the Boise School District and appropriate measures of central tendency, uniformity, reliability, and normality computed.

  (4-2-08)
- d. With the exception of any property designations with extended time frames or added appraisals, if fewer than five (5) sales and appraisals are available, no adjustment to the taxable value of the designation will be made.

  (7-1-98)
- e. If there are five (5) or more sales and appraisals and it is determined with reasonable statistical certainty that the property designation is not already at market value for assessment purposes, an adjusted market value will be computed for the Boise School District by dividing the taxable value for the year for which adjusted market value is to be determined by the appropriate ratio derived from the ratio study. The appropriate ratio to be used will be the weighted mean ratio calculated from the sample for each designation, unless it can be clearly demonstrated that this statistic has been distorted by non-representative ratios. In this case the median may be substituted: (4-2-08)
- f. Within the Boise School District, adjusted market value or taxable value for each primary and each applicable secondary category of real, personal and operating property will be summed to produce the total adjusted market value for the Boise School District. The Boise School District taxable value will then be divided by this adjusted market value to produce the overall ratio of assessment in the Boise School District. Statewide totals are to be calculated by compiling county totals.

  (4-2-08)
- g. Urban renewal increment values will not be included in the taxable value or the adjusted market value for the Boise School District. Upon receipt of an urban renewal agency's resolution recommending the adoption of an ordinance for termination of a revenue allocation area by December 31 of a given year, the increment value in the immediate prior year will be included in the taxable value and the adjusted market value for the Boise School District. If the resolution is received prior to the first Monday in April, the actual value for the immediate prior year will be adjusted by adding the increment value. If any ratio study-based adjustments are warranted, as provided in this rule, they applies to the actual value including the increment value. If the resolution is received on or after the first Monday in April, but by September 1, a corrected certification of actual and adjusted values will be provided as soon as practical. (3-25-16)
- h. "Reasonable statistical certainty," that the property designation in question is not at market value for assessment purposes, is required. Such certainty is tested using ninety percent (90%) confidence intervals about

the weighted mean or median ratios. If the appropriate confidence interval includes ninety-five percent (95%) or one hundred five percent (105%), there is not "reasonable statistical certainty" that the property designation is not at market value for assessment purposes. (3-30-01)

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

Secondary Categories	Primary Categories	Ratio Study Designations
12, 15, 18, or 20	Vacant Residential Land	Residential
10, 12, 15, 18, 20, 26, 31, 34, 37, 40, 41, 46, 47, 48, or 50	Improved Residential Property	Residential
47, 49, or 65	Manufactured Home on Leased Land	Residential
11, 13, 14, 16, 17, 21, or 22	Vacant Commercial or Industrial Land	Commercial
11, 13, 14, 16, 17, 21, 22, 27, 33, 35, 36, 38, 39, 42, 43, or 51	Improved Commercial or Industrial Property	Commercial

(3-30-07)

- j. For all secondary categories, described in Rule 510, 511, or 512 of these rules but not contained in the list in Paragraph 315.01.i. of this rule, adjusted market value will equal taxable value. (3-30-07)
- k. "Appraisal" or "appraised value" refers to any Tax Commission provided independently conducted property appraisal. (7-1-98)
- 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 appropriate primary categories, described in Subsections 130.02 through 130.06 of these rules, and secondary categories, described in Rules 510, 511, and 512 of these rules, to these designations as shown in Paragraph 315.01.i. of this rule. For the Boise School District, adjusted market value will be computed by dividing the appropriate ratio ascertained for each of these designations into the sum of the taxable values for each primary and secondary category assigned to a designation. Except as provided in Subsection 315.06 of this rule, for the taxable value in any secondary category to be included in said sum, at least one (1) observation (sale or appraisal) from that secondary category must be present in the ratio study. If the ratio for any given designation in the Boise School District indicates that the market value for assessment purposes cannot be determined with reasonable statistical certainty to differ from statutorily required market value, the taxable value shown on the Boise School District abstract(s) required pursuant to Subsection 315.04 of this rule for each of the secondary categories included in that designation will be the adjusted market value for said designation for said school district.
- 03. Assessor to Identify Boise School Districts. Each county assessor will identify for the Tax Commission which sales submitted for the ratio study are located within the Boise School District. (4-2-08)
- 04. Abstracts of Value for the Boise School District. Each applicable county auditor will provide to the Tax Commission abstracts of the taxable value of all property within the portion of the Boise School District in that county. These abstracts will be submitted in the same manner and at the same time as provided for county abstracts of value.

  (4-2-08)
- 05. Urban Renewal Increment and Exemption to be Subtracted. The taxable value of each primary or secondary category within the Boise School District will not include the value that exceeds the value on the base assessment roll in any urban renewal district pursuant to Chapter 29, Title 50, Idaho Code, and will not include the value of any property exempt from property tax.

  (4-11-15)

- Of. Exception from Requirement for at Least One Observation for Use of Secondary Category in Adjusted Value Determination. Properties identified as secondary categories 10 and 31 rarely sell separately from farms and therefore do not appear in any ratio study. However, the level of assessment typically is similar to that of other rural residential property, including property in secondary categories 12, 15, 34, and 37. For any ratio study where there is an adjustment to be made to the assessed values in the residential designation, such adjustment applies to any assessed value in secondary category 10, provided there is at least one (1) observation (sale) of property identified in either secondary category 12 or 15. Such adjustment will also be applied to any assessed value in secondary category 31, provided there is at least one (1) observation (sale) of property identified in either secondary category 34 or 37.
- 07. Certification of Values. The values required to be certified to the county clerk by the first Monday in April each year under Section 63-315, Idaho Code, will be published on the Tax Commission's web site or provided in an alternate format on request by the first Monday in April each year to satisfy this required certification.

(3..30-07)

08. Cross References. The primary categories are described in Subsections 130.02 through 130.06 of these Rules, and the secondary categories are described in Rules 510, 511, and 512 of these rules. The requirement to add increment value following dissolution of an urban renewal revenue allocation area is found in Section 33-802(6), Idaho Code. (3-25-16)

- 510. SECONDARY CATEGORIES FOR LAND LISTING AND REPORTING (RULE 510).
- Section 63-509, Idaho Code. County assessors will use the secondary categories described in the following subsections, indicated by numbers, to list land values on the valuation assessment notices under Sections 63-301 and 63-308, Idaho Code. County assessors will use these secondary categories described in the following subsections, indicated by numbers, and the secondary categories described in the following paragraphs, indicated by letters, to report land values to the Tax Commission on the abstracts under Section 63-509, Idaho Code, and Rule 509 of these rules. For all of the above listed functions, assign all appropriate secondary land categories to parcels of property put to multiple uses. (4-2-08)
- 01. Secondary Category 1 Irrigated Agricultural Land. Irrigated land and only such irrigated land eligible for and granted the partial exemption for the current year's assessment roll as actively devoted to agriculture. (See Sections 63-604 and 63-602K, Idaho Code, and Rule 645 of these rules.) Only place land meeting the definition of "land actively devoted to agriculture" under Section 63-604, Idaho Code, or the requirements for "wildlife habitat" or "conservation agreement" under Section 63-605, Idaho Code, for the current assessment year in this secondary category. This irrigated land must be capable of and normally producing harvestable crops and may be located inside or outside the boundaries of a subdivision without restrictions on such use or the boundaries of an incorporated city.

  (3-30-07)
- O2. Secondary Category 2 Irrigated Grazing Land. Irrigated land and only such irrigated land eligible for and granted the partial exemption for the current year's assessment roll as actively devoted to agriculture. (See Sections 63-604 and 63-602K, Idaho Code, and Rule 645 of these rules.) Only place land meeting the definition of "land actively devoted to agriculture" under Section 63-604, Idaho Code, or the requirements for "wildlife habitat" or "conservation agreement" under Section 63-605, Idaho Code, for the current assessment year in this secondary category. This irrigated land must be used for grazing and not normally capable of producing harvestable crops and may be located inside or outside the boundaries of a subdivision without restrictions on such use or the boundaries of an incorporated city. (3-30-07)
- O3. Secondary Category 3 Non-Irrigated Agricultural Land. Land and only such land eligible for and granted the partial exemption for the current year's assessment roll as actively devoted to agriculture. (See Sections 63-604 and 63-602K, Idaho Code, and Rule 645 of these rules.) Only place land meeting the definition of "land actively devoted to agriculture" under Section 63-604, Idaho Code, or the requirements for "wildlife habitat" or "conservation agreement" under Section 63-605, Idaho Code, for the current assessment year in this secondary category. This non-irrigated land must be capable of and normally producing harvestable crops without man-made irrigation and may be located inside or outside the boundaries of a subdivision without restrictions on such use or the boundaries of an incorporated city. (3-30-07)
- 94. Secondary Category 4 Meadow Land. Land and only such land eligible for and granted the partial exemption for the current year's assessment roll as actively devoted to agriculture. (See Sections 63-604 and 63-602K, Idaho Code, and Rule 645 of these rules.) Only place land meeting the definition of "land actively devoted to agriculture" under Section 63-604, Idaho Code, or the requirements for "wildlife habitat" or "conservation agreement" under Section 63-605, Idaho Code, for the current assessment year in this secondary category. This meadow land must be capable of lush production of grass and may be located inside or outside the boundaries of a subdivision without restrictions on such use or the boundaries of an incorporated city. (3-30-07)
- O5. Secondary Category 5 Dry Grazing Land. Land and only such land eligible for and granted the partial exemption for the current year's assessment roll as actively devoted to agriculture. (See Sections 63-604 and 63-602K, Idaho Code, and Rule 645 of these rules.) Only place land meeting the definition of "land actively devoted to agriculture" under Section 63-604, Idaho Code, or the requirements for "wildlife habitat" or "conservation agreement" under Section 63-605, Idaho Code, for the current assessment year in this secondary category. This land must be capable of supporting grasses and not normally capable of supporting crops on regular rotation and may be located inside or outside the boundaries of a subdivision without restrictions on such use or the boundaries of an incorporated city. (3-30-07)
- 06. Secondary Category 6 Productivity Forestland. All land and only such land designated by the owner for assessment, appraisal, and taxation under Section 63-1703(a), Idaho Code, for the current year's assessment roll. This land must be assessed as forest land under the productivity option and may be located inside or outside the

boundaries of an incorporated city. Also included is all land assessed under Section 63-1704, Idaho Code. (3-30-07)

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

  (3-30-07)
  - 08. Secondary Category 8. Not presently used.

(4-4-13)

- 09. Secondary Category 9 Patented Mineral Land. All land used solely for mines and mining claims and only the part of such land not used for other than mining purposes for the current year's assessment roll. This land may be located inside or outside the boundaries of an incorporated city. See Section 63-2801, Idaho Code. (3-30-07)
- 10. Secondary Category 10 Homesite Land. Rural non-subdivided land being utilized for homesites with secondary categories 1 through 9. Note: This land is always land with improvements located on it since land with no improvements should be in one (1) or more of categories 1 through 9. (4-2-08)
- 11. Secondary Category 11 Recreational Land, Rural land used in conjunction with recreation but not individual homesites. (3-30-07)
- a. Secondary Category 11 Vacant Recreational Land. Vacant rural land used for recreational purposes but not individual homesites or in a properly recorded subdivision. (3-30-07)
- b. Secondary Category 11 Improved Recreational Land. Rural land with improvements, including exempt improvements, used for recreational purposes on that land but not individual homesites or in a properly recorded subdivision.

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

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

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

  (3-30-07)

- 15. Secondary Category 15 Rural Residential Subdivisions. Rural residential land in a properly recorded subdivision. (3-30-07)
- a. Secondary Category 15 Vacant Rural Residential Subdivisions. Vacant rural land used for residential purposes and in a properly recorded subdivision. (3-30-07)
- b. Secondary Category 15 Improved Rural Residential Subdivisions. Rural land with improvements, including exempt improvements, used for residential purposes on that land and in a properly recorded subdivision. Also use this category for rural homesites within subdivisions when the remaining acreage qualifies as actively devoted to agriculture under Section 63-604, Idaho Code, or has been designated forestland under Chapter 17, Title 63, Idaho Code.

  (4-2-08)
- 16. Secondary Category 16 Rural Commercial Subdivisions. Rural commercial land in a properly recorded subdivision. (3-30-07)
- a. Secondary Category 16 Vacant Rural Commercial Subdivisions. Vacant rural land used for commercial purposes and in a properly recorded subdivision. (3-30-07)
- b. Secondary Category 16 Improved Rural Commercial Subdivisions. Rural land with improvements, including exempt improvements, used for commercial purposes on that land and in a properly recorded subdivision.

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

  (3-30-07)
  - 18. Secondary Category 18 Other Land. Land not compatible with other secondary categories.
    (3-30-07)
- a. Secondary Category 18 Vacant Other Land. Vacant land not compatible with other secondary categories. (3-30-07)
- b. Secondary Category 18 Improved Other Land. Land with improvements, including exempt improvements, on that land but not compatible with other secondary categories. (3-30-07)
- 19. Secondary Category 19 Waste. Public Rights-of-Way includes roads, ditches, and canals. Use this secondary category to account for total acres of land ownership. Only list acres, not value, in this secondary category on the abstract. (3-30-07)
- 20. Secondary Category 20 Residential Lots or Acreages. Land used for residential purposes and inside city limits. (3-30-07)
- a. Secondary Category 20 Vacant Residential Lots Or Acreages. Vacant land used for residential purposes and inside city limits. (3-30-07)
- b. Secondary Category 20 Improved Residential Lots Or Acreages. Land with improvements, including exempt improvements, used for residential purposes on that land and inside city limits. Also use this category for urban homesites when the remaining acreage qualifies as actively devoted to agriculture under Section 63-604, Idaho Code, or has been designated forestland under Chapter 17, Title 63, Idaho Code. (4-2-08)

- 21. Secondary Category 21 Commercial Lots or Acreages. Land used for commercial purposes and inside city limits. (3-30-07)
- a. Secondary Category 21 Vacant Commercial Lots Or Acreages. Vacant land used for commercial purposes and inside city limits. (3-30-07)
- b. Secondary Category 21 Improved Commercial Lots Or Acreages. Land with improvements, including exempt improvements, used for commercial purposes on that land and inside city limits. (3-30-07)
- 22. Secondary Category 22 Industrial Lots or Acreages. Land used for industrial purposes and inside city limits. (3-30-07)
- a. Secondary Category 22 Vacant Industrial Lots Or Acreages. Vacant land used for industrial purposes and inside city limits. (3-30-07)
- b. Secondary Category 22 Improved Industrial Lots Or Acreages, Land with improvements, including exempt improvements, used for industrial purposes on that land and inside city limits. (3-30-07)
- 23. Secondary Category 25 Common Area Vacant Land. Common area vacant land not included in individual property assessments. (3-30-07)
- 24. Secondary Category 45 Utility System Vacant Land. Vacant land used for locally assessed utility systems not under the jurisdiction of the Tax Commission for appraisal. (3-30-07)
- 25. Secondary Category 57 Equities In Vacant Land Purchased From the State. For identification purposes under Section 63-211, Idaho Code, vacant land purchased from the state under contract. (3-30-07)
- 26. Secondary Category 81 Exempt Land. Category 81 is for county use to keep an inventory, including acreage, of exempt land. (3-30-07)
- 27. Cross Reference. For descriptions of secondary categories used to list values for improvements, see Rule 511 of these rules, or used to list property values other than that for land or improvements, see Rule 512 of these rules. For the descriptions of primary categories and the assignment of secondary categories therein, see Subsections 130.02 through 130.06 of these rules. (3-30-07)
- 511. SECONDARY CATEGORIES FOR IMPROVEMENTS LISTING AND REPORTING (RULE 511). Section 63-509, Idaho Code. County assessors will use the following secondary categories to list improved property values on the valuation assessment notice under Sections 63-301 and 63-308, Idaho Code, and to report improved property values to the Tax Commission on the abstracts under Section 63-509, Idaho Code, and Rule 509 of these rules. For all of the above listed functions, assign all appropriate secondary improvement categories to parcels of property put to multiple uses. (4-2-08)
- 01. Secondary Category 25 Common Area Land and Improvements. Common area land and improvements on that land not included in individual property assessments. (3-30-07)
- 02. Secondary Category 26 Residential Condominiums. Land and improvements included in individual assessments of condominiums or townhouses and used for residential purposes. (3-30-07)
- 03. Secondary Category 27 Commercial or Industrial Condominiums. Land and improvements included in individual assessments of condominiums and used for commercial or industrial purposes, (3-30-07)
- 04. Secondary Category 30 Improvements. Improvements, other than residential, located on secondary category 20. (3-30-07)
  - 05. Secondary Category 31 Improvements. Improvements used for residential purposes and located

on secondary category 10. (3-30-07)

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

- 07. Secondary Category 33 Improvements, Improvements used in conjunction with recreation but not associated with homesites and located on secondary category 11. (3-30-07)
- 08. Secondary Category 34 Improvements. Improvements used for residential purposes and located on secondary category 12. (3-30-07)
- 09. Secondary Category 35 Improvements. Improvements used for commercial purposes and located on secondary category 13. (3-30-07)
- 10. Secondary Category 36 Improvements. Improvements used for industrial purposes and located on secondary category 14. (3-30-07)
- 11. Secondary Category 37 Improvements. Improvements used for residential purposes and located on secondary category 15. (3-30-07)
- 12. Secondary Category 38 Improvements. Improvements used for commercial purposes and located on secondary category 16. (3-30-07)
- 13. Secondary Category 39 Improvements. Improvements used for industrial purposes and located on secondary category 17. (3-30-07)
  - Secondary Category 40 Improvements. Improvements located on secondary category 18.
     (3-30-07)
- 15. Secondary Category 41 Improvements. Improvements used for residential purposes and located on secondary category 20. (3-30-07)
- 16. Secondary Category 42 Improvements. Improvements used for commercial purposes and located on secondary category 21. (3-30-07)
- 17. Secondary Category 43 Improvements. Improvements used for industrial purposes and located on secondary category 22. (3-30-07)
  - 18. Secondary Category 44. Not presently used. (4-4-13)
- 19. Secondary Category 45 Utility System Land and Improvements. Locally assessed land and improvements used as utility systems and not under the jurisdiction of the Tax Commission for appraisal. (3-30-07)
- 20. Secondary Category 46 Manufactured Housing. Structures transportable in one (1) or more sections, built on a permanent chassis, for use with or without permanent foundation located on land under the same ownership as the manufactured home but assessed separate from the land. Include any manufactured home located on land under the same ownership as the manufactured home on which a statement of intent to declare as real property has been filed but becomes effective the following year. (3-30-07)
- 21. Secondary Category 47 Improvements to Manufactured Housing. Additions not typically moved with manufactured housing. (3-30-07)
- 22. Secondary Category 48 Manufactured Housing. Manufactured housing permanently affixed to land under the same ownership as the manufactured home and on which a statement of intent to declare as real property has been filed and has become effective. (3-30-07)
  - 23. Secondary Category 49 Manufactured Housing. Manufactured housing permanently affixed to

leased land and on which a statement of intent to declare as real property has been filed and has become effective.
(3-30-07)

- 24. Secondary Category 50 Residential Improvements on Leased Land. Improvements used for residential purposes and located on leased land, including railroad rights-of-way under separate ownership, exempt land, or any other land under different ownership than the improvements. (4-4-13)
- 25. Secondary Category 51 Commercial or Industrial Improvements on Leased Land. Improvements used for commercial or industrial purposes and located on leased land, including railroad rights-of-way under separate ownership, exempt land, or any other land under different ownership than the improvements.

(4-4-13)

- 26. Secondary Category 57 Equities in Land With Improvements Purchased From the State. Land with the improvements on that land that are purchased from the state under contract. (3-30-07)
  - 27. Secondary Category 60. Not presently used. (4-4-13)
  - 28. Secondary Category 61. Not presently used, (4-4-13)
  - 29. Secondary Category 62. Not presently used. (4-4-13)
- 30. Secondary Category 65 Manufactured Housing. Manufactured housing not designated real property and located on exempt, rented or leased land under separate ownership. Include any manufactured home located on exempt, rented or leased land on which a statement of intent to declare as real property has been filed but becomes effective the following year.

  (3-30-07)
  - 31. Secondary Category 69 Recreational Vehicles. Unlicensed recreational vehicles, (3-30-07)
- 32. Secondary Category 81 Exempt Improvements. Category 81 is for county use to keep an inventory of exempt improvements. (3-30-07)
- 33. Cross Reference. For descriptions of secondary categories used to list land values, see Rule 510 of these rules, or used to list property values other than that for land or improvements, see Rule 512 of these rules. For the descriptions of primary categories and the assignment of secondary categories therein, see Subsections 130.02 through 130.06 of these rules. (3-30-07)

# School District 1 – Adjustment Report April 3, 2023

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 2022:

\*\*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 **divided by** 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 <u>divided by</u> 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)

<u>equals</u>

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

# School District 1 – Adjustment Report April 3, 2023

# **ADA COUNTY**

<b>Abstract Category</b>	Adjustment1	Value of Outliers
11	0.906382	\$0
12	1.000000	\$0
13	0.961207	\$0
14	0.886240	\$0
15	1.000000	\$0
16	0.827313	\$0
17	0.819801	\$0
18	1.000000	\$18,202,200
20	1.000000	\$0
21	0.917748	\$0
22	0.939609	\$0
26	1.000000	\$6,014,700
27	0.903269	\$0
33	0.956498	\$0
34	1.000000	\$2,727,400
35	0.960331	\$0
36	0.973123	\$0
37	1.000000	\$0
38	0.878221	\$0
39	0.894294	\$0
40	1.000000	\$0
41	1.000000	\$0
42	0.962924	\$0
43	0.963646	\$219,340,100
46	1.000000	\$0 \$0
48 50	1.000000	\$0 \$0
51	0.964611	<b>\$0</b> <b>\$0</b>
65	1.000000	\$0
US	1.000000	Ψυ

Cor	mmercial Prope	erties	Total AV	\$11,482,306,400						
<u></u>	Miloroidi i ropo	71.00	Average AV	\$1,663,138						
			Standard Deviation of AV	\$5,328,914						
Commer	cial Value Group	Statistics								
Value Group	(Sold and Unsold) Average Assessed Value	(Sold and Unsold) Stdev of Assessed Value	Weighted Mean Sales Ratio	Stdev (Ratio)	Lower 90% Claround the Weighted Mean Ratio	Upper 90% Claround the Weighted Mean Ratio	Sales Counts from Current Ratio Study Data files	Sales - Outliers: Value, Z- Score of 3 or more	Sales - Outliers:Ratio, Z-Score of 3 or more	Total Sales U
1	\$436,989	\$363,196	79.06%	24.86%	72.48%	85.64%	57	0	0	57
2	\$2,272,593	\$648,116	81.43%	25.10%	65.30%	97.55%	16	0	0	16
3	\$5,453,809	\$1,285,317	93.28%	16.15%	75,54%	111.02%	5	0	0	5
4	\$13,595,096	\$4,060,033					2	0	2	0
5	\$47,882.996	\$32,784,599					0	1	0	0
							<u> </u>	0	0	0
						Total Sales Available	80	1	2	78
Value Group	(Sold and Unsold) Parcel Count from data file	(Sold and Unsold) Total AV from data file	(Sold and Unsold) Adjusted Total AV from data file with Outlier (VG)	(Sold and Unsold) 3 SD += OUTLIER, Adjusted Total AV from data file without Outliers			A valid ratio st	tudy must contain at lea	ast five (5) sales.	
1	5.257	\$2,297,251,400	\$2,905,706,299	\$2,905,706,299	<== AV adjusted by Weigl	nted Mean Sales Ratio				
2	1,009	\$2,293,046,600	\$2,293,046,600			Value Group is in compliance.				
3	421	\$2,296,053,400	\$2,296,053,400			Value Group is in compliance.		1		
		\$2,297,571,200	\$2,297,571,200	\$2,297,571,200	<== No adjustment to AV.	Value Group is in compliance.	See Combined	1		
4 5	169	\$2,297,571,200 \$2,298,383,800	\$2,297,571,200 \$2,298,383,800			Value Group is in compliance.  Value Group is in compliance.	See Combined (row 20),			
4	169		\$2,298,383,800	\$2,298,383,800	<== No adjustment to AV,	Value Group is in compliance.  Value Group is in compliance.				
5	169	\$2,298,383,800 \$4.590,298,000	\$2,298,383,800	\$2,298,383,800	<== No adjustment to AV,					
5	169 48 Sold and Unsold) Outlier	\$2,298,383,800 \$4.590,298,000	\$2,298,383,800	\$2,298,383,800 \$5,198,752,899 #>5 SD	<== No adjustment to AV, #>7 SD					
4 5 POPULATION (S	169 48 48 Sold and Unsold) Outlier Value #>3 SD	\$2,298,383,800 \$4.590,298,000 Review - Based on #>4 SD	\$2,298,383,800 \$5,198,752,899 #>5 SD	\$2,298,383,800 \$5,198,752,899 #>6 SD	<== No adjustment to AV,  #>7 SD	Value Group is in compliance.				
4 5 POPULATION (S	Sold and Unsold) Outlier Value #>3 SD 0	\$2,298,383,800 \$4.590,298,000 Review - Based on #>4 SD 0	\$2,298,383,800 \$5,198,752,899 #>5 SD	\$2,298,383,800 \$5,198,752,899 #>6 SD	<== No adjustment to AV,  #>7 SD 0	Value Group is in compliance.  #>8 SD	(row 20).			
4 5 POPULATION (S	169 48 48 Sold and Unsold) Outlier Value #>3 SD	\$2,298,383,800 \$4.590,298,000 Review - Based on #>4 SD 0	\$2,298,383,800 \$5,198,752,899 #>5 SD 0	\$2,298,383,800 \$5,198,752,899 #>5 SD 0	<== No adjustment to AV,  #>7 SD  0 0 0	Value Group is in compliance.  #>8 SD 0	(row 20).			
4 5 POPULATION (S Value Group 1 2 3 4	Sold and Unsold) Outlier Value #>3 SD 0	\$2,298,383,800 \$4,590,298,000 Review - Based on #>4 SD 0 0	\$2,298,383,800 \$5,198,752,899 #>5 SD 0 0	\$2,298,383,800 \$5,198,752,899 #>6 SD 0 0	#>7 SD 0	#>8 SD  0 0 0	(row 20).			
4 5 S POPULATION (S Value Group 1 2 3	169 48 Sold and Unsold) Outlier Value #>3 SD 0	\$2,298,383,800 \$4,590,298,000 Review - Based on #>4 SD 0 0	\$2,298,383,800 \$5,198,752,899 #>5 SD 0 0	\$2,298,383,800 \$5,198,752,899 #>6 SD 0 0 0 0	#>7 SD 0	#>8 SD  0 0 0 0	(row 20).			
4 5 S  POPULATION (§  Value Group 1 2 3 4 5 S	169 48 48 Sold and Unsold) Outlier Value #>3 SD 0 0	\$2,298,383,800 \$4.590,298,000 Review - Based on #>4 SD 0 0 0	\$2,298,383,800 \$5,198,752,899 #>5 SD 0 0 0	\$2,298,383,800 \$5,198,752,899 #>6 SD 0 0 0 0	#>7 SD 0	#>8 SD  0 0 0	(row 20).			
Value Group 1 2 3 4 5 S AV of Outliers	169 48 48 Sold and Unsold) Outlier Value #>3 SD 0 0 0 1 1 \$219.340.100	\$2,298,383,800 \$4,590,298,000 Review - Based on #>4 \$D 0 0 0 1 \$219,340,100	\$2,298,383,800 \$5,198,752,899 #>5 SD 0 0 0 1 \$219,340,100	\$2,298,383,800 \$5,198,752,899 #>6 SD 0 0 0 0	#>7 SD 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	#>8 SD  0 0 0 0	(row 20).			
4 5 S  POPULATION (§  Value Group 1 2 3 4 5 S	169 48 48 48 48 48 48 48 48 48 48 48 48 48	\$2,298,383,800 \$4.590,298,000 Review - Based on #>4 SD 0 0 0 1 \$219,340,100 #>10 SD	\$2,298,383,800 \$5,198,752,899 \$5 SD 0 0 0 0 1 1 \$219,340,100	\$2,298,383,800 \$5,198,752,899 #>6 SD 0 0 0 0 0 0 0 0 0 0 0 0		#>8 SD  0 0 0 0	(row 20).			
Value Group  1  2  3  4  5  S AV of Outliers  Value Group	169 48 48 Value *>3 SD 0 0 0 1 1 \$219,340,100	\$2,298,383,800 \$4,590,298,000  Review - Based on  #>4 SD  0  0  1  \$219,340,100  #>10 SD	\$2,298,383,800 \$5,198,752,899 #>5 SD 0 0 0 0 1 \$219,340,100 #>15 SD	\$2,298,383,800 \$5.198,752,899 #>6 SD 0 0 0 0 0 0 0	#>7 SD 0 0 0 0 0 0 0 Value of Outliers with Std. Score >= 3	#>8 SD  0 0 0 0	(row 20).			
Value Group  1 2 3 4 5 S AV of Outliers  Value Group 1 2	169 48 48 48 48 48 48 48 48 48 48 48 48 48	\$2,298,383,800 \$4,590,298,000  Review - Based on  #>4 \$D  0  0  1 \$219,340,100  #>10 \$D  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$2,298,383,800 \$5,198,752,899  #>5 SD  0 0 1 \$219,340,100  #>15 SD  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$2,298,383,800 \$5,198,752,899 #>6 SD 0 0 0 0 0 0 0 0 0	#>7 SD  #>7 SD  0  0  0  0  0  Value of Outliers with Std. Score >= 3  \$0  \$0	#>8 SD  0 0 0 0	(row 20).			
Value Group  1 2 3 4 5 S AV of Outliers  Value Group 1 2 3 4 5 5 S AV of Outliers	169 48 48 48 48 48 48 48 48 48 48 48 48 48	\$2,298,383,800 \$4.590,298,000  Review - Based on  #>4 SD  0  0  1  \$219,340,100  #>10 SD  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$2,298,383,800 \$5,198,752,899  #>5 SD 0 0 0 1 \$219,340,100  #>15 SD 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$2,298,383,800 \$5,198,752,899 #>6 SD 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		#>8 SD  0 0 0 0	(row 20).			
Value Group  1 2 3 4 5 S AV of Outliers  Value Group 1 2 3 4 5 S AV of Outliers	169 48 48 48 48 48 48 48 48 48 48 48 48 48	\$2,298,383,800 \$4.590,298,000  Review - Based on  #>4 SD  0  0  1  \$219,340,100  #>10 SD  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$2,298,383,800 \$5,198,752,899  #>5 SD 0 0 0 1 \$219,340,100  #>15 SD 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$2,298,383,800 \$5,198,752,899 #>6 SD 0 0 0 0 0 0 0 0	#>7 SD  #>7 SD  0  0  0  0  0  Value of Outliers with Std. Score >= 3  \$0  \$0	#>8 SD  0 0 0 0	(row 20).			

# Commercial

# POPULATION (Sold and Unsold) Statistics

Average Assessed Value	Stdev of Assessed Value	Weighted Mean Sales Ratio	Stdev (Ratio)	Lower 90% CI around the Weighted Mean Ratio		Sales Counts from Current Ratio Study Data files	Sales that are Value Outliers, Z-Score of 3 or more	Sales that are Ratio Outliers, Z-Score of 3 or more
\$1,663,138	\$5,328,914	83.28%	24,61%	76.25%	90.31%	80		2
						Sales Used		78

Parcel Count Total AV 6,904 \$11,482,306,400

	# >3 SD	#>4 SD	#>5 SD	#>6 SD	#>7 SD	#>8 SD
	76	55	38	29	25	20
\$ AV of Outliers	\$2,882,269,900	\$2,463,686,800	\$2,036,636.200	\$1,759,752,300	\$1,615,448,300	\$1,408,439,900

 #>9 SD
 #>10 SD
 #>15 SD
 #>20 SD
 #>30 SD
 #>40 SD
 \$1d. Score >= 3

 13
 8
 4
 2
 1
 1
 1

 \$1,079,469,000
 \$815,367,000
 \$536,236,400
 \$346,055,800
 \$219,340,100
 \$219,340,100

# Commercial Properties

\$ AV of Outliers

# Sales

Categories in Ratio						Sales Count of Value Outlier Removed used in Value Group	Outlier Removed used	Outlier Removed - Count	Count used in
Study	Abstract Category	Total AV	Average AV	Standard Deviation AV	Seles Count	Studies	in Value Group Studies	Used in Population Study	Population Study
17	17	\$0	#DIV/0!	\$0	0	0	0	0	0
21	21	\$7,416,500	\$674,227	\$345,768	11	0	11	0	11
22	22	\$1,122,400	\$561,200	\$92,034	2	0	2	0	2
27	27	\$3,844,800	\$384,480	\$140,700	10	0	10	0	10
1638	38	\$0	#DIV/D!	\$0	0	0	0	0	0
2142	42	\$74,180,500	\$1,373,713	\$1,221,620	56		56	2	54
2243	43	\$4,247,700	\$4,247,700	\$480,957	1	1	0	0	1
		\$0	#DIV/0!	\$0	0	0	0	0	0
		\$0	#DIV/0!	\$0	0	0	0	0	0
					80	1	79	2	78

		Sales - Value Group 1									
Categories in Ratio		Only	From Sales data file	Sales - Value Group 2 Only	From Sales data file	Sales - Value Group 3 Only	From Sales data file	Sales - Value Group 4 Only	From Sales data file	Sales - Value Group 5 Only	From Sales data file
Study	Total AV from Sales	Count	Total AV	Count	Total AV	Count	Total AV	Count	Total AV	Count	Total AV
17	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
21	\$7,416,500	8	\$2,302,000	3	\$5,114,500	0	\$0	0	\$0	0	\$0
22	\$1,122,400	2	\$1,122,400	0	\$0	0	\$0	0	\$0	0	\$0
27	\$3.844,800	10	\$3,844,800	0	\$0	0	\$0	0	\$0	0	\$0
1638	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
2142	\$74,180,500		\$26,398,900	13	\$28,181,500	4	\$19,600,100	0	\$0	0	\$0
2243	\$4,247,700	0	\$0	0	\$0	1	\$4,247,700	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
		57		16		5		0		0	

# **Commercial Properties**

# POPULATION (Sold and Unsold) Distribution

Abstract Category	<u>Total AV</u>	Category in Value Group 1 as % of Population, based on Value	Category in Value Group 2 as % of Population, based on Value	Category in Value Group 3as % of Population based on Value	Category in Value Group 4 as % of Population, based on Value	Category in Value Group 5 es % of Population, based on Value
11	\$9,198,500	0.0312%	0.0489%	0.0000%	0,0000%	0.0000%
13	\$17,624,700	0.0234%	0,0071%	0,0185%	0,1045%	0.0000%
14	\$7,610,800	0.0321%	0.0071%	0.0270%	0,0000%	0.0000%
16	\$4.042,500	0.0277%	0.0075%	0.0000%	0,0000%	0.0000%
17	\$14,040,700	0.1015%	0.0208%	0,0000%	0,0000%	0,0000%
21	\$2,584,110,400	7.6152%	5,2383%	4,1466%	3,6481%	1,8569%
22	\$389.885,100	0.8240%	0.7715%	0.8128%	0.7499%	0.2374%
27	\$503,981,500	1.7747%	0.5719%	1.0929%	0,2581%	0.6917%
33	\$11,663,500	0.0174%	0,0841%	0.0000%	0.0000%	0.0000%
35	\$10.284,000	0.0140%	0,0505%	0,0251%	0.0000%	0,0000%
36	\$11,664,100	0.0106%	0.0332%	0.0578%	0,0000%	0,0000%
38	\$7,974,400	0.0364%	0.0331%	0.0000%	0.0000%	0,0000%
39	\$23.125.100	0.0899%	0.1115%	0.0000%	0,0000%	0.0000%
42	\$6,743,655.000	8.5377%	11,0394%	11.1796%	13,2672%	14.7070%
43	\$1,050,727,900	0.7592%	1.6758%	2.3746%	1,8175%	2.5237%
51	\$92,718,200	0.1118%	0,2697%	0.2615%	0.1645%	0.0000%

Abstract Category	Divisor	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 1 - Commercial Property	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 2 - Commercial Property	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 3 - Commercial Property	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 4 - Commercial Property	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 5 - Commercial Property
11	0.7906	0.7906	1.0000	1,0000	1,0000	1,0000
13	0,7906	0,7906	1,0000	1.0000	1,0000	1,0000
14	0,7906	0,7906	1.0000	1.0000	1,0000	1,0000
16	0.7906	0.7906	1,0000	1,0000	1,0000	1,0000
17	0,7906	0.7906	1,0000	1,0000	1,0000	1.0000
21	0.7906	0,7906	1,0000	1,0000	1,0000	1.0000
22	0,7906	0.7906	1,0000	1.0000	1,0000	1.0000
27	0,7906	0.7906	1,0000	1,0000	1,0000	1,0000
33	0,7906	0,7906	1,0000	1.0000	1,0000	1.0000
35	0,7906	0.7906	1,0000	1,0000	1,0000	1,0000
36	0.7906	0.7906	1,0000	1,0000	1.0000	1,0000
38	0.7906	0.7906	1.0000	1.0000	1,0000	1,0000
39	0.7906	0.7906	1.0000	1,0000	1.0000	1,0000
42	0.7906	0.7906	1,0000	1.0000	1.0000	1.0000
43	0.7906	0,7906	1,0000	1,0000	1,0000	1,0000
51	0.7906	0.7906	1,0000	1,0000	1,0000	1.0000

Abstract Category	Total AV (Value Outliers Removed)	AV attributed to VG 1	Value of Outliers in Value Group 1	AV attributed to VG 2	Value of Outliers in Value Group 2	AV attributed to VG 3	Value of Outliers in Value Group 3	AV attributed to VG 4	Value of Outliers in Value Group 4	AV attributed to VG 5	Value of Outliers in Value Group 5	Total Value of Value Group Outliers
11	\$9,198,500	\$3,587,100	\$0	\$5,611,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	\$17,624,700	\$2,685,600	\$0	\$811,100	\$0	\$2,125,700	\$0	\$12,002,300	\$0	\$0	\$0	
14	\$7,610,800	\$3,688,500	\$0	\$819,400	\$0	\$3,102,900	\$0	\$0	\$0	\$0	\$0	
16	\$4,042,500	\$3,185,800	\$0	\$856,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	\$14,040,700	\$11,652,300	\$0	\$2,388,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	\$2,584,110,400	\$874,403,500	\$0	\$601,475,800	\$0	\$476,126,200	\$0	\$418,885,300	\$0	\$213,219,600	\$0	
22	\$389,885,100	\$94,611,800	\$0	\$88,585,300	\$0	\$93.330,600	\$0	\$86,100,900	\$0	\$27,256,500	\$0	
27	\$503,981,500	\$203.770,900	\$0	\$65,665,000	\$0	\$125,491,600	\$0	\$29,630.400	\$0	\$79,423,600	\$0	1
33	\$11,663.500	\$2,002,800	\$0	\$9,660,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	\$10,284,000	\$1,603.900	\$0	\$5,795,000	\$0	\$2,885,100	\$0	\$0	\$0	\$0	\$0	
36	\$11,664,100	\$1,216,300	\$0	\$3,812,500	\$0	\$6,635,300	\$0	\$0	\$0	\$0	\$0	
38	\$7,974,400	\$4,174,900	\$0	\$3,799,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
39	\$23,125,100	\$10,320,100	\$0	\$12,805,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	E
42	\$6,743,655,000	\$980,327,300	\$0	\$1,267,573,300	\$0	\$1,283,675,100	\$0	\$1,523,378,600	\$0	\$1,688,700,700	\$0	
43	\$612,047,700	\$87,177,800	\$0	\$192.421,900	\$0	\$272,654,300	\$0	\$208.690,500	\$0	\$70,443,300	\$219,340,100	\$219,340,10
51	\$92,718,200	\$12,842,800	\$0	\$30,965,600	\$0	\$30,026,600	\$0	\$18,883,200	\$0	\$0	\$0	
tal AV**	\$11,043,626,200	\$2,297,251,400	\$0	\$2,293,046,600	\$0	\$2,296,053,400	\$0	\$2,297,571,200	\$0	\$2,079,043,700	\$219,340,100	\$219,340,10
"Value of	Outliers Removed	\$2,297,2	51,400	\$2,293,046	.600	\$2,296,053,	400	\$2,297,57	1,200	\$2,298	3,383,800	

Abstract Category	Adjusted Total AV	Adjusted AV for VG 1	Value of Outliers - VG 1	Adjusted AV for VG 2	Value of Outliers - VG 2	Adjusted AV for VG 3	Value of Outliers - VG 3	Adjusted AV for VG 4	Value of Outliers - VG	Adjusted AV for VG 5	Value of Outliers - VG 5	Total Value of Value Group Outliers
11	\$10,148,587	\$4,537,187	\$0	\$5,611,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	S
13	\$18,336,014	\$3,396,914	\$0	\$811,100	\$0	\$2,125,700	\$0	\$12,002,300	\$0	\$0	\$0	S
14	\$8,587,744	\$4,665,444	\$0	\$819,400	\$0	\$3,102,900	\$0	\$0	\$0	\$0	\$0	S
16	\$4,886,298	\$4,029,598	\$0	\$856,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	S
17	\$17,126,953	\$14,738,553	\$0	\$2,388,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$
21	\$2,815,706,774	\$1,105,999,874	\$0	\$601,475,800	\$0	\$476,126,200	\$0	\$418,885,300	\$0	\$213,219,600	\$0	S
22	\$414,944,183	\$119,670,883	\$0	\$88,585,300	\$0	\$93,330,600	\$0	\$86,100,900	\$0	\$27,256,500	\$0	S
27	\$557,952,695	\$257,742,095	\$0	\$65,665,000	\$0	\$125,491,600	\$0	\$29,630,400	\$0	\$79,423,600	\$0	S
33	\$12,193,966	\$2,533,266	\$0	\$9,660,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	S
35	\$10,708,812	\$2,028,712	\$0	\$5,795,000	\$0	\$2,885,100	\$0	\$0	\$0	\$0	\$0	S
36	\$11,986,252	\$1,538,452	\$0	\$3,812,500	\$0	\$6,635,300	\$0	\$0	\$0	\$0	\$0	S
38	\$9,080,173	\$5,280,673	\$0	\$3,799,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	S
39	\$25,858,504	\$13,053,504	\$0	\$12,805,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	S
42	\$7,003,306,577	\$1,239,978,877	\$0	\$1,267,573,300	\$0	\$1,283,675,100	\$0	\$1,523,378,600	\$0	\$1,688,700,700	\$0	S .
43	\$635,137,798	\$110,267,898	\$0	\$192,421,900	\$0	\$272,654,300	\$0	\$208,690,500	\$0	\$70,443,300	\$219,340,100	\$219,340,10
51	\$96,119,771	\$16,244,371	\$0	\$30,965,600	\$0	\$30,026,600	\$0	\$18,883,200	\$0	\$0	\$0	S
		\$2,905,706,299	\$0	\$2,293,046,600	\$0	\$2,296,053,400	\$0	\$2,297, 571,200	\$0	\$2,079,043,700	\$219,340,100	
Adjusted Total AV	\$11,652,081,099	\$2,905,7	06,299	\$2,293,046	600	\$2,296,053,	400	\$2,297,5	71,200	\$2,298	3,383,800	\$219,340,100

Estimated Adjusted
Total AV, including
Outliers \$11,871,421,199

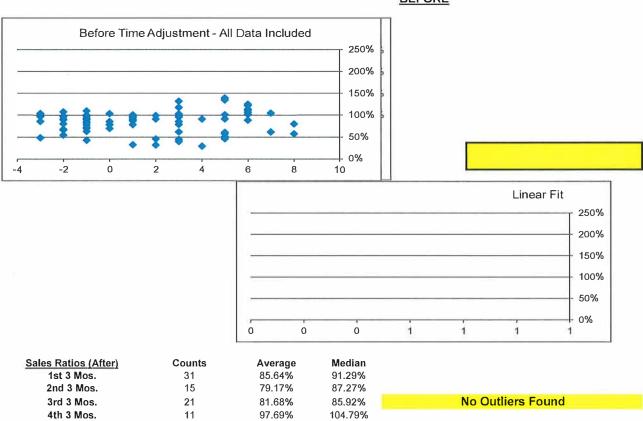
#### Commercial Properties

Abstract Category	Adjustment1	Value of Outliers
eng.500 <b>41</b> atteea.	0.906382	\$0
13	0.961207	\$0
	0.886240	\$0
ermeditte16 maeigens	0.827313	\$0
250 - 250 <b>17</b> 200 - 150 -	0.819801	\$0
	0.917748	\$0
22 4-11-11	0.939609	\$0
27 July 27	0.903269	\$0
33	0.956498	\$0
January 10 35 (1) 10 10 10 10 10 10 10 10 10 10 10 10 10	0.960331	\$0
38	0.973123	\$0
38	0.878221	\$0
39	0.894294	\$0
42	0.962924	\$0
43	0.963646	\$219,340,100
51	0.964611	\$0

Boise Independent #1	See Secondary C Section below		Combined Categories	TIME PERIO	D STUDIED
RATIO STUDY Not			Assessment Date:	From:	То:
Official until 'FINAL'	Using 2022 Asse	ssed Values			70.
dated & initialed			01/01/2022	10/01/2021	09/30/2022
Sales Price is			Ī		
Time Adjusted	Time Adjustment C	onsidered, but	not Applied.		
SAMPLE STATI	STICS	05			
Sample size (n)	78	25			
Total Assessed Value	\$90,811,900		22		Observed
Total Adjusted Sales Price	\$109,043,180	20 +	9		Target
Mean Assessed Value	\$1,164,255		A I	<b>\</b>	90.
Mean Adjusted Sales Price	\$1,397,989		/		
Standard Deviation AV	\$1,195,595	15 +	/ 🗐		
Standard Deviation SP	\$1,433,721	+		1	
Median Assessed Value	\$696,350	Count (0 -	13	· \	
Median Sales Price ASSESSMENT	\$893,818	ပိ 10 +	/ 11	<b> </b> \	
Arithmetic Mean Ratio	85.03%				
Median Ratio	90.64%	5 -	7		
Weighted Mean Ratio	83.28%	Ĭ	5 5	_ \	
Geometric Mean Ratio	80.83%		3 3	3 212	
UNIFORMIT	ΓY	0 —			
Lowest Ratio	29.55%	0.	112   0.33   0.56   0.78   1.01	1.235   1.459   1.684	1.908 2.13 2.357
Highest Ratio	139.49%	0.000	0.22 0.449 0.673 0.898 1.	122 1.34 1.571 1.796	6 2.020 2.245
Coefficient of Dispersion	21.58%		Ratio	0	
Standard Deviation	24.61%		_		
Coefficient of Variation	28.94%			pliance Checks:	
Price-Related Bias	0.0288	T-Score: 1.2098	Level:		nce Met?
Price-Related Differential RELIABILIT	1.02		90% Confidence Interval: 80% Confidence Interval:	YES YES	NO NO
90% Confidence Intervals:	Lower	Unnor			N/A
Around the Mean	80.45%	<i>Upper</i> 89.61%	COD:	tandards met? Poor	N/A
Around the Median	85.65%	93.08%	cov:	Poor	
Around the Weighted Mean	76.25%	90.31%	PRD:	No Observed Bias	
Around the COD	17.39%	26.65%	PRB: Meets IAA	AO Standard, No Signific	ant Bias
Around the PRB	-0.0179	0.0755			
Probability True Mean 90-110	3.67%			COMMENTS:	
80% Confidence Intervals:	Lower	Upper			
Around the Mean	81.46%		V		
Around the Median		88.60%		/alue Group:	
A	86.03%	92.66%	COMME	/alue Group: RCIAL POPULATION	
Around the Weighted Mean	86.03% 77.80%			RCIAL POPULATION	
NORMALITY Test Results:	86.03% 77.80% Normal	92.66%	No data 'lost'	to trim.	
NORMALITY Test Results: Chi Square Test	86.03% 77.80% Normal N/A	92.66%	No data 'lost' Outliers Reviewed using	to trim. Std. Score 3 Std Dev.	
NORMALITY Test Results: Chi Square Test Binomial Test	86.03% 77.80% Normal N/A Normal	92.66%	No data 'lost' Outliers Reviewed using 'Below 0.112 ( 0 sales ) and A	to trim. Std. Score 3 Std Dev. Above 1.5886 ( 0 sales	.)
NORMALITY Test Results:  Chi Square Test  Binomial Test  i.e., Insufficient evidence of	86.03% 77.80% Normal N/A Normal of Non-Normality	92.66% 88.76%	No data 'lost' Outliers Reviewed using 'Below 0.112 ( 0 sales ) and A Secondary Category	to trim. Std. Score 3 Std Dev. Above 1.5886 ( 0 sales	5)
NORMALITY Test Results:  Chi Square Test  Binomial Test  i.e., Insufficient evidence of Mann-Whitney Test	86.03% 77.80% Normal N/A Normal of Non-Normality 0.6958	92.66% 88.76%	No data 'lost' Outliers Reviewed using 'Below 0.112 ( 0 sales ) and a Secondary Category Category Description	to trim. Std. Score 3 Std Dev. Above 1.5886 ( 0 sales	5)
NORMALITY Test Results:  Chi Square Test  Binomial Test  i.e., Insufficient evidence of	86.03% 77.80% Normal N/A Normal of Non-Normality 0.6958	92.66% 88.76%	No data 'lost' Outliers Reviewed using 'Below 0.112 ( 0 sales ) and A Secondary Category Category Description Unimproved Ur	to trim. Std. Score 3 Std Dev. Above 1.5886 ( 0 sales y(ies) with sales	5)
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	86.03% 77.80% Normal N/A Normal of Non-Normality 0.6958 ed Inequity - Weak	92.66% 88.76% Count 11	No data 'lost' Outliers Reviewed using 'Below 0.112 ( 0 sales ) and A Secondary Category Category Description Unimproved Ur	to trim. Std. Score 3 Std Dev. Above 1.5886 ( 0 sales y(ies) with sales rban Com Lot/Acre ban Ind Lot/Acre	5)
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) = 2.73	86.03% 77.80% Normal N/A Normal of Non-Normality 0.6958 ed Inequity - Weak Normal	92.66% 88.76% Count 11 2 10 54	No data 'lost' Outliers Reviewed using Below 0.112 ( 0 sales ) and A Secondary Category Category Description 21 Unimproved Ur 22 Unimproved Ur 27 Com Condomit 2142 Improved Urba	to trim. Std. Score 3 Std Dev. Above 1.5886 ( 0 sales y(ies) with sales rban Com Lot/Acre rban Ind Lot/Acre niums in Com	5)
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	86.03% 77.80% Normal N/A Normal of Non-Normality 0.6958 ed Inequity - Weak Normal N/A	92.66% 88.76% Count 11 2 10	No data 'lost' Outliers Reviewed using 'Below 0.112 ( 0 sales ) and A Secondary Category Category Description 21 Unimproved Ur 22 Unimproved Ur 27 Com Condomin	to trim. Std. Score 3 Std Dev. Above 1.5886 ( 0 sales y(ies) with sales rban Com Lot/Acre rban Ind Lot/Acre niums in Com	5)
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) = 2.73  Skew (-0.5 - 1) = -0.33  COD Standard	86.03% 77.80% Normal N/A Normal of Non-Normality 0.6958 ed Inequity - Weak Normal N/A Acceptable	92.66% 88.76% Count 11 2 10 54	No data 'lost' Outliers Reviewed using Below 0.112 ( 0 sales ) and A Secondary Category Category Description 21 Unimproved Ur 22 Unimproved Ur 27 Com Condomit 2142 Improved Urba	to trim. Std. Score 3 Std Dev. Above 1.5886 ( 0 sales y(ies) with sales rban Com Lot/Acre rban Ind Lot/Acre niums in Com	5)
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) = 2.73  Skew (-0.5 - 1) = -0.33  COD Standard See Secondary	86.03% 77.80% Normal N/A Normal of Non-Normality 0.6958 ed Inequity - Weak Normal N/A Acceptable Acceptable Maximum	92.66% 88.76% Count 11 2 10 54	No data 'lost' Outliers Reviewed using Below 0.112 ( 0 sales ) and A Secondary Category Category Description 21 Unimproved Ur 22 Unimproved Ur 27 Com Condomit 2142 Improved Urba	to trim. Std. Score 3 Std Dev. Above 1.5886 ( 0 sales y(ies) with sales rban Com Lot/Acre rban Ind Lot/Acre niums in Com	5)
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) = 2.73  Skew (-0.5 - 1) = -0.33  COD Standard	86.03% 77.80% Normal N/A Normal of Non-Normality 0.6958 ed Inequity - Weak Normal N/A Acceptable Acceptable	92.66% 88.76% Count 11 2 10 54	No data 'lost' Outliers Reviewed using Below 0.112 ( 0 sales ) and A Secondary Category Category Description 21 Unimproved Ur 22 Unimproved Ur 27 Com Condomit 2142 Improved Urba	to trim. Std. Score 3 Std Dev. Above 1.5886 ( 0 sales y(ies) with sales rban Com Lot/Acre rban Ind Lot/Acre niums in Com	5)
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) = 2.73 Skew (-0.5 - 1) = -0.33  COD Standard See Secondary	86.03% 77.80% Normal N/A Normal of Non-Normality 0.6958 ed Inequity - Weak Normal N/A Acceptable Acceptable Maximum	92.66% 88.76% Count 11 2 10 54	No data 'lost' Outliers Reviewed using Below 0.112 ( 0 sales ) and A Secondary Category Category Description 21 Unimproved Ur 22 Unimproved Ur 27 Com Condomit 2142 Improved Urba	to trim. Std. Score 3 Std Dev. Above 1.5886 ( 0 sales y(ies) with sales rban Com Lot/Acre rban Ind Lot/Acre niums in Com in Ind	//COD
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) = 2.73 Skew (-0.5 - 1) = -0.33  COD Standard See Secondary	86.03% 77.80% Normal N/A Normal of Non-Normality 0.6958 ed Inequity - Weak Normal N/A Acceptable Acceptable Maximum	92.66% 88.76% Count 11 2 10 54 1	No data 'lost' Outliers Reviewed using selow 0.112 ( 0 sales ) and a secondary Category Category Description Unimproved Ur 22 Unimproved Ur 27 Com Condomir 2142 Improved Urba 2243 Improved Urba	to trim. Std. Score 3 Std Dev. Above 1.5886 ( 0 sales y(ies) with sales rban Com Lot/Acre rban Ind Lot/Acre niums in Com in Ind	/COD 125%
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) = 2.73 Skew (-0.5 - 1) = -0.33  COD Standard See Secondary Category(ies) Section	86.03% 77.80% Normal N/A Normal of Non-Normality 0.6958 ed Inequity - Weak Normal N/A Acceptable Acceptable Maximum	92.66% 88.76% Count 11 2 10 54 1	No data 'lost' Outliers Reviewed using Below 0.112 ( 0 sales ) and A Secondary Category Category 21 Description Unimproved Ur 22 Unimproved Ur 27 Com Condomic 2142 Improved Urba 2243 Improved Urba Analyst	COV  Expected Observed	/COD 125% 134%
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) = 2.73  Skew (-0.5 - 1) = -0.33  COD Standard See Secondary	86.03% 77.80% Normal N/A Normal of Non-Normality 0.6958 ed Inequity - Weak Normal N/A Acceptable Acceptable Maximum	92.66% 88.76% Count 11 2 10 54 1	No data 'lost' Outliers Reviewed using selow 0.112 ( 0 sales ) and a secondary Category Category Description Unimproved Ur 22 Unimproved Ur 27 Com Condomir 2142 Improved Urba 2243 Improved Urba	COV  Expected Observed	/COD 125%

Boise Independent #1	Time Adjustment Review Time Adjustment APPLIED: 0.00%			Combined Categories			
I.				Category	Sales Count		
NONE Time	Original	Residual		21	11	Unimproved Urban Com Lot/Acre	
Quarterly GeoMean	0.73%	0.73%		22	2	Unimproved Urban Ind Lot/Acre	
Quarterly Averages	1.56%	1.56%		27	10	Com Condomíniums	
Quarterly Medians	1.64%	1.64%		2142	54	Improved Urban Com	
Slope Results	0.37%	0.37%		2243	1	Improved Urban Ind	
Sales Ratios (Before)	Counts	Average	Median				
1st 3 Mos.	31	85.64%	91.29%				
2nd 3 Mos.	15	79.17%	87.27%				
3rd 3 Mos.	21	81.68%	85.92%				
4th 3 Mos.	11	97.69%	104.79%				
16							
			ſ	Ti	me analysis was	based on sales.	

# **BEFORE**



**AFTER** 

Time Adjustment Considered,

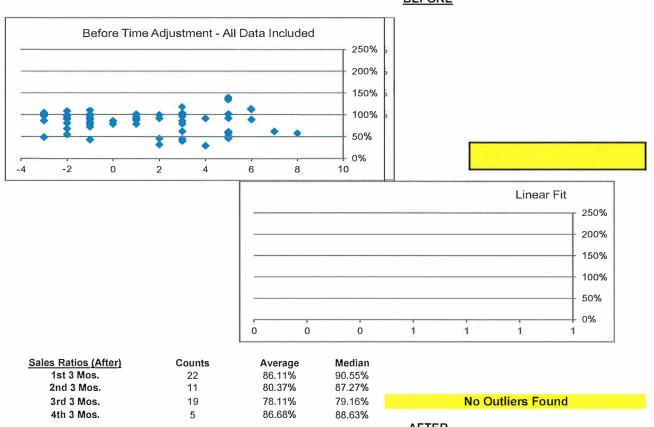
					2022 Assessed			
Active Sales List	Parcel Number	Category		Sale Date	Value	Sale Price	•	Adj. Ratio
	1 S1013223215		142	05/16/2022	274,200	927,933	927,933	29.550%
	2 R8191500372 3 R1013003246	2	142 21	03/28/2022 02/28/2022	257,700 2,049,000	803,632 6,309,142	803,632 6,309,142	32.070% 32.480%
	4 R5443670035		21	04/29/2022	322,000	801,803	801,803	40.160%
	5 R2734521441		21	12/23/2021	154,000	357,841	357,841	43.040%
	6 S1124417350	•	22	04/30/2022	422,500	946,560	946,560	44.640%
	7 R1343000046 8 R3482200072		142 142	03/01/2022 06/13/2022	579,600 1,263,300	1,262,220 2,715,196	1,262,220 2,715,196	45.920%
	9 R3616960022	2	27	10/18/2021	617,600	1,264,975	1,264,975	46.530% 48.820%
	10 R7334150876	2	142	06/08/2022	179,300	356,804	356,804	50.250%
	11 R4207270100	_	27	06/10/2022	233,000	455,905	455,905	51.110%
	12 R0387250120 13 S1036212486		142 142	11/05/2021 09/30/2022	337,700 923,100	615,138 1,594,663	615,138	54.900%
	14 R9480090100	2	21	06/01/2022	105,200	181,538	1,594,663 181,538	57.890% 57.950%
	15 R2243320112		21	06/14/2022	79,300	130,351	130,351	60.840%
	16 R2024300340		142	08/01/2022	422,500	682,442	682,442	61.910%
	17 R2734521613 18 S1006346695		142 142	04/18/2022 12/08/2021	482,000 3,461,200	774,725 5,459,705	774,725 5,459,705	62.220%
	19 R3220000226		243	11/17/2021	4,247,700	6,376,020	6,376,020	63.400% 66.620%
	20 S1018110034		142	11/09/2021	626,800	921,208	921,208	68.040%
	21 R2734522191	_	21	01/27/2022	1,525,000	2,182,359	2,182,359	69.880%
	22 R1573670426 23 R1013008471		142	12/22/2021	1,884,900	2,677,638	2,677,638	70.390%
	24 R7851270010		142 142	12/03/2021 12/10/2021	456,600 906,700	633,286 1,161,625	633,286 1,161,625	72.100% 78.050%
	25 R8511280320	_	27	01/17/2022	390,100	496,203	496,203	78.620%
	26 R2734520461	2	142	02/23/2022	747,100	949,670	949,670	78.670%
	27 R3271240050	0.	27	04/15/2022	635,000	802,199	802,199	79.160%
	28 S0629314837 29 R1013002651		142 142	09/08/2022 11/05/2021	1,561,200 794,600	1,944,624 985,839	1,944,624 985,839	80.280% 80.600%
	30 R2734530860		142	12/20/2021	689,700	834,666	834,666	82.630%
	31 R9323500900		142	12/21/2021	2,124,200	2,512,955	2,512,955	84.530%
	32 R1093150030		142	01/24/2022	846,300	989,009	989,009	85.570%
	33 R2734531468 34 R7777807041		142 142	04/11/2022 10/29/2021	749,900 278,700	872,822 323,861	872,822 323,861	85.920% 86.060%
	35 R6532210080		142	02/01/2022	365,400	418,688	418,688	87.270%
	36 R3610320030		27	07/25/2022	196,100	221,268	221,268	88.630%
	37 R1013007032		142	12/06/2021	621,700	693,185	693,185	89.690%
	38 R2734501802 39 R8992000747		142 142	11/29/2021 02/22/2022	692,800 974,000	771,415 1,080,765	771,415 1,080,765	89.810% 90.120%
	40 R7070300200	_	27	05/26/2022	429,000	470,601	470,601	91.160%
	41 R7070300060	_	27	03/04/2022	366,900	402,292	402,292	91.200%
	42 R1241960160		142	11/30/2021	680,700	745,671	745,671	91.290%
	43 R2734502105 44 R9322200015		142 142	06/08/2022 12/17/2021	1,099,300 1,297,300	1,198,468 1,409,739	1,198,468 1,409,739	91.730% 92.020%
	45 R8048700120	_	21	12/08/2021	1,540,500	1,663,364	1,663,364	92.610%
	46 R1580320785		142	12/20/2021	2,521,900	2,715,077	2,715,077	92.890%
	47 R5538910060 48 R7777817315		142	12/30/2021	1,458,000 864,700	1,565,502	1,565,502	93.130%
	49 R8448760090	2	142 27	02/04/2022 04/14/2022	436,200	914,814 453,651	914,814 453,651	94.520% 96.150%
	50 R4702000161	2	142	11/01/2021	798,500	821,480	821,480	97.200%
	51 R2243320080	2	142	02/23/2022	1,607,000	1,650,986	1,650,986	97.340%
	52 R8220280880 53 R1055420180	2	27 142	10/01/2021 11/10/2021	149,900 2,910,000	153,802 2,977,159	153,802 2,977,159	97.460% 97.740%
	54 R8191507404		142	11/18/2021	1,320,000	1,345,989	1,345,989	98.070%
	55 R1343830200		21	12/29/2021	527,200		535,002	98.540%
	56 S0630417420		142	12/10/2021	1,950,000	1,969,625	1,969,625	99.000%
	57 R9316222503 58 R1013002466		142 142	04/01/2022 03/02/2022	5,920,100 1,009,000	5,964,146 1,014,034	5,964,146 1,014,034	99.260% 99.500%
	59 R0540150125		142	12/20/2021	590,300	588,687	588,687	100.270%
	60 R2940720010		27	02/28/2022	391,000	388,544	388,544	100.630%
	61 R1242000051	_	21	06/09/2022	119,700	118,252	118,252	101.220%
	62 R2320000112 63 R2336001921		142 142	07/29/2022 04/29/2022	4,710,100 562,700	4,621,833 546,236	4,621,833 546,236	101.910%
	64 R232000134		142	04/23/2022	4,656,100	4,487,691	4,487,691	103.010% 103.750%
	65 R3720250030		21	10/08/2021	294,600	283,735	283,735	103.830%
	66 R1731650120		142	10/15/2021	527,500	506,526	506,526	104.140%
	67 S1008211315 68 R2320000062		142 142	08/08/2022 07/29/2022	4,313,800 2,374,800	4,116,521 2,223,958	4,116,521 2,223,958	104.790% 106.780%
	69 R7715170040		142	11/17/2021	526,400	2,223,956 487,640	487,640	105.780%
	70 R8207250160	2	142	12/17/2021	609,000	553,837	553,837	109.960%
	71 R6635310205		142	07/05/2022	457,500	410,409	410,409	111.470%
	72 R2734530170 73 S0629120725	2	142 21	07/19/2022 04/12/2022	1,413,000 700,000	1,244,673 593 362	1,244,673	113.520%
	70 00020120720		۷ ۱	UTI 1212U2Z	700,000	090,00Z	EOB00130 <sup>593</sup> 4 <sup>362</sup> -	2023 1.970%
				1010000 0.04	DNA			

74 R2320000102	2142	07/29/2022	2,374,800	1,941,842	1,941,842	122.300%
75 R2320000081	2142	07/29/2022	2,462,800	1,968,026	1,968,026	125.140%
76 R7100510700	2142	04/25/2022	1,490,700	1,129,009	1,129,009	132.040%
77 R8036870200	2142	06/23/2022	1,173,300	869,368	869,368	134.960%
78 S1112336122	22	06/21/2022	699,900	501,751	501,751	139.490%

Boise Independent #1	See Secondary C Section below		Combined	Categories	TIME PERIO	D STUDIED
RATIO STUDY Not			Accord	nent Date:	From:	То:
Official until 'FINAL'	Using 2022 Asse	ssed Values				
dated & initialed	· ·		01/0	1/2022	10/01/2021	09/30/2022
Sales Price is			<u>'</u>			
Time Adjusted	Time Adjustment (	Considered, but	not Applied.			
SAMPLE STAT	STICS	10				
Sample size (n)	57	16 —				
Total Assessed Value	\$33,668,100	14				Observed
Total Adjusted Sales Price	\$42,585,998					Target
Mean Assessed Value	\$590,668	12		13		
Mean Adjusted Sales Price	\$747,123	10 -				
Standard Deviation AV	\$328,959	10		A     \		
Standard Deviation SP Median Assessed Value	\$436,421 \$562,700	<b>2</b> 8 +				10.0
Median Sales Price	\$693,185	Count 8				
ASSESSMENT		0 6			N.	
Arithmetic Mean Ratio	82.39%	4	6	10	1	
Median Ratio	88.63%	4 -	3	4	1	
Weighted Mean Ratio	79.06%	2 -				
Geometric Mean Ratio	78.09%		2	1 5 1	2	
UNIFORMI	TY	0 -				
Lowest Ratio	29.55%	0.	117 0.35 0.58	0.82   1.05   1.	291   1.526   1.760   1	1.995 2.23 2.464
Highest Ratio	139.49%	0.000	0.23 0.469 0	0.704 0.939 1.173	1.40 1.643 1.878	3 2.112 2.347
Coefficient of Dispersion	22.64%			Ratio		
Standard Deviation	24.86% 30.17%			Committee	was Charles	
Coefficient of Variation			1		nce Checks:	11.40
Price-Related Bias	0.0247	T-Score: 0.584	-	evel:	Complia	
Price-Related Differential RELIABILI	1.04		90% Confidence		YES YES	NO NO
90% Confidence Intervals:	Lower	Upper	Uniformity:		dards met?	N/A
Around the Mean	76.97%	87.80%	Omiomity.	COD:	Poor	IVA
Around the Median	80.27%	91.39%	i	COV:	Very Poor	
A 140 MM - 1 - 1 - 1 - 1	70.400/	0E C40/	1	PRD:	<b>Favors High Price</b>	4
Around the Weighted Mean	72.48%	85.64%			Tavors Trigit Frice	u
Around the COD	17.80%	29.80%	PRE	3: Meets IAAO S	Standard, No Signific	
	17.80% -0.0583	29.80% 0.10 <b>7</b> 8	PRE		Standard, No Signific	
Around the COD Around the PRB Probability True Mean 90-110	17.80% -0.0583 1.02%	29.80% 0.1078	PRE			
Around the COD Around the PRB Probability True Mean 90-110 80% Confidence Intervals:	17.80% -0.0583 1.02% Lower	29.80% 0.1078 6 Upper	PRE	COI	Standard, No Signific	
Around the COD Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Mean	17.80% -0.0583 1.02% Lower 78.17%	29.80% 0.1078 6 Upper 86.61%	PRE	COI	MMENTS:  Group:	ant Bias
Around the COD Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Mean Around the Median	17.80% -0.0583 1.02% Lower 78.17% 83.06%	29.80% 0.1078 6 Upper 86.61% 91.20%	PRE	COI	Standard, No Signific	ant Bias
Around the COD Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Mean Around the Median Around the Weighted Mean	17.80% -0.0583 1.029 Lower 78.17% 83.06% 73.93%	29.80% 0.1078 6 Upper 86.61%	PRE	COI Valu COMMERCIA	Standard, No Signific MMENTS: le Group: L VALUE GROUP 1	ant Bias
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:	17.80% -0.0583 1.02% Lower 78.17% 83.06% 73.93% Normal	29.80% 0.1078 6 Upper 86.61% 91.20%		COMMERCIA  No data 'lost' to	Standard, No Signific MMENTS: le Group: L VALUE GROUP 1 trim.	ant Bias
Around the COD Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Mean Around the Median Around the Weighted Mean	17.80% -0.0583 1.029 Lower 78.17% 83.06% 73.93% Normal	29.80% 0.1078 6 Upper 86.61% 91.20%	Outliers TRIM	COMMERCIA  No data 'lost' to MMED using IQR -	MMENTS:  THE Group:  L VALUE GROUP 1  Trim.  Outer Fence @ 3.0	ant Bias
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	17.80% -0.0583 1.029 Lower 78.17% 83.06% 73.93% Normal N/A Normal	29.80% 0.1078 6 Upper 86.61% 91.20%	Outliers TRIM Below 0 ( 0	COI Valu COMMERCIA No data 'lost' to t MMED using IQR - sales ) and Abov	MMENTS:  THE Group:  L VALUE GROUP 1  Trim.  Outer Fence @ 3.0  e 2.121 ( 0 sales )	ant Bias
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	17.80% -0.0583 1.029 Lower 78.17% 83.06% 73.93% Normal N/A Normal	29.80% 0.1078 6 Upper 86.61% 91.20%	Outliers TRIM Below 0 ( 0 Second	COMMERCIA  No data 'lost' to MMED using IQR -	MMENTS:  THE Group:  L VALUE GROUP 1  Trim.  Outer Fence @ 3.0  e 2.121 ( 0 sales )	ant Bias
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	17.80% -0.0583 1.029 Lower 78.17% 83.06% 73.93% Normal N/A Normal of Non-Normality -2.1736	29.80% 0.1078 6 Upper 86.61% 91.20% 84.19%	Outliers TRIM Below 0 ( 0 Second: Category	COMMERCIA  No data 'lost' to	Standard, No Signification MMENTS:  The Group:  L VALUE GROUP 1  Trim.  Outer Fence @ 3.0  e 2.121 ( 0 sales )  es) with sales	ant Bias
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	17.80% -0.0583 1.029 Lower 78.17% 83.06% 73.93% Normal N/A Normal of Non-Normality -2.1736 dd Inequity - Strong Normal	29.80% 0.1078 6 Upper 86.61% 91.20% 84.19% Count 8	Outliers TRIM Below 0 ( 0 Second: Category 21 22	COI  Value COMMERCIA  No data 'lost' to the sales and Above ary Category(ise Description Unimproved Urbar Unimproved Urbar	MMENTS:  THE GROUP:  L VALUE GROUP 1  Trim.  Outer Fence @ 3.0  e 2.121 ( 0 sales )  es) with sales  n Com Lot/Acre n Ind Lot/Acre	ant Bias
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	17.80% -0.0583  Lower 78.17% 83.06% 73.93% Normal N/A Normal of Non-Normality -2.1736 ed Inequity - Strong	29.80% 0.1078 6 Upper 86.61% 91.20% 84.19% Count 8 2 10	Outliers TRIM Below 0 ( 0 Second: Category 21 22 27	COI  Valu  COMMERCIA  No data 'lost' to the state of the	MMENTS:  THE Group:  L VALUE GROUP 1  Trim.  Outer Fence @ 3.0  e 2.121 ( 0 sales )  es) with sales  In Com Lot/Acre  Ind Lot/Acre  Ind Lot/Acre	ant Bias
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) = 2.59	17.80% -0.0583 1.029 Lower 78.17% 83.06% 73.93% Normal N/A Normal of Non-Normality -2.1736 ed Inequity - Strong Normal N/A Acceptable	29.80% 0.1078 6 Upper 86.61% 91.20% 84.19% Count 8	Outliers TRIM Below 0 ( 0 Second: Category 21 22 27	COI  Value COMMERCIA  No data 'lost' to the sales and Above ary Category(ise Description Unimproved Urbar Unimproved Urbar	MMENTS:  THE Group:  L VALUE GROUP 1  Trim.  Outer Fence @ 3.0  e 2.121 ( 0 sales )  es) with sales  In Com Lot/Acre  Ind Lot/Acre  Ind Lot/Acre	ant Bias
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) = 2.59 Skew (-0.5 - 1) = -0.23	17.80% -0.0583 1.029 Lower 78.17% 83.06% 73.93% Normal N/A Normal of Non-Normality -2.1736 ad Inequity - Strong Normal N/A Acceptable Acceptable	29.80% 0.1078 6 Upper 86.61% 91.20% 84.19% Count 8 2 10	Outliers TRIM Below 0 ( 0 Second: Category 21 22 27	COI  Valu  COMMERCIA  No data 'lost' to the state of the	MMENTS:  THE Group:  L VALUE GROUP 1  Trim.  Outer Fence @ 3.0  e 2.121 ( 0 sales )  es) with sales  In Com Lot/Acre  Ind Lot/Acre  Ind Lot/Acre	ant Bias
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) = 2.59 Skew (-0.5 - 1) = -0.23	17.80% -0.0583 1.029 Lower 78.17% 83.06% 73.93% Normal N/A Normal of Non-Normality -2.1736 ed Inequity - Strong Normal N/A Acceptable	29.80% 0.1078 6 Upper 86.61% 91.20% 84.19% Count 8 2 10	Outliers TRIM Below 0 ( 0 Second: Category 21 22 27	COI  Valu  COMMERCIA  No data 'lost' to the state of the	MMENTS:  THE Group:  L VALUE GROUP 1  Trim.  Outer Fence @ 3.0  e 2.121 ( 0 sales )  es) with sales  In Com Lot/Acre  Ind Lot/Acre  Ind Lot/Acre	ant Bias
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) = 2.59 Skew (-0.5 - 1) = -0.23 COD Standard See Secondary	17.80% -0.0583  Lower 78.17% 83.06% 73.93% Normal N/A Normal of Non-Normality -2.1736 ad Inequity - Strong Normal N/A Acceptable Acceptable Maximum	29.80% 0.1078 6 Upper 86.61% 91.20% 84.19% Count 8 2 10	Outliers TRIM Below 0 ( 0 Second: Category 21 22 27	COI  Valu  COMMERCIA  No data 'lost' to the state of the	MMENTS:  THE Group:  L VALUE GROUP 1  Trim.  Outer Fence @ 3.0  e 2.121 ( 0 sales )  es) with sales  In Com Lot/Acre  Ind Lot/Acre  Ind Lot/Acre	ant Bias
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) = 2.59 Skew (-0.5 - 1) = -0.23	17.80% -0.0583 1.029 Lower 78.17% 83.06% 73.93% Normal N/A Normal of Non-Normality -2.1736 ad Inequity - Strong Normal N/A Acceptable Acceptable	29.80% 0.1078 6 Upper 86.61% 91.20% 84.19% Count 8 2 10	Outliers TRIM Below 0 ( 0 Second: Category 21 22 27	COI  Valu  COMMERCIA  No data 'lost' to the state of the	MMENTS:  THE Group:  L VALUE GROUP 1  Trim.  Outer Fence @ 3.0  e 2.121 ( 0 sales )  es) with sales  In Com Lot/Acre  Ind Lot/Acre  Ind Lot/Acre	ant Bias
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) = 2.59 Skew (-0.5 - 1) = -0.23 COD Standard See Secondary	17.80% -0.0583  Lower 78.17% 83.06% 73.93% Normal N/A Normal of Non-Normality -2.1736 ad Inequity - Strong Normal N/A Acceptable Acceptable Maximum	29.80% 0.1078 6 Upper 86.61% 91.20% 84.19% Count 8 2 10	Outliers TRIM Below 0 ( 0 Second: Category 21 22 27	COI  Valu  COMMERCIA  No data 'lost' to the state of the	Standard, No Signific.  MMENTS:  The Group:  L VALUE GROUP 1  Trim.  Outer Fence @ 3.0  e 2.121 ( 0 sales )  es) with sales  The Com Lot/Acre  Ind Lot/Acre	OCOD
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) = 2.59 Skew (-0.5 - 1) = -0.23 COD Standard See Secondary	17.80% -0.0583  Lower 78.17% 83.06% 73.93% Normal N/A Normal of Non-Normality -2.1736 ad Inequity - Strong Normal N/A Acceptable Acceptable Maximum	29.80% 0.1078 6 Upper 86.61% 91.20% 84.19% Count 8 2 10 37	Outliers TRIM Below 0 ( 0 Second: Category 21 22 27 2142	COI  Valu  COMMERCIA  No data 'lost' to the state of the	Standard, No Signific.  MMENTS:  IL VALUE GROUP 1  Itrim.  Outer Fence @ 3.0  e 2.121 ( 0 sales )  es) with sales  In Com Lot/Acre  Ind Lot/Acre  Ins  Ins  Ins  Ins  Ins  Ins  Ins  In	/COD 125%
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 Relate D'Agostino-Pearson Shapiro-Wilk W Kurtosis (2 - 5) = 2.59 Skew (-0.5 - 1) = -0.23 COD Standard See Secondary Category(ies) Section	17.80% -0.0583  Lower 78.17% 83.06% 73.93% Normal N/A Normal of Non-Normality -2.1736 ad Inequity - Strong Normal N/A Acceptable Acceptable Maximum	29.80% 0.1078 6 Upper 86.61% 91.20% 84.19%  Count 8 2 10 37	Outliers TRIM Below 0 ( 0 Second: Category 21 22 27 2142	COI  Valu  COMMERCIA  No data 'lost' to the state of the	Etandard, No Signification MMENTS:  The Group: L VALUE GROUP 1  Trim. Outer Fence @ 3.0  e 2.121 ( 0 sales )  es) with sales  The Com Lot/Acre Ind Lot/Acre Ind Lot/Acre Ins Ind	/COD   125%   133%
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) = 2.59 Skew (-0.5 - 1) = -0.23 COD Standard See Secondary	17.80% -0.0583  Lower 78.17% 83.06% 73.93% Normal N/A Normal of Non-Normality -2.1736 ad Inequity - Strong Normal N/A Acceptable Acceptable Maximum	29.80% 0.1078 6 Upper 86.61% 91.20% 84.19% Count 8 2 10 37	Outliers TRIM Below 0 ( 0 Second: Category 21 22 27 2142	COI  Valu  COMMERCIA  No data 'lost' to the state of the	Etandard, No Signification MMENTS:  The Group: L VALUE GROUP 1  Trim. Outer Fence @ 3.0  e 2.121 ( 0 sales )  es) with sales  The Com Lot/Acre Ind Lot/Acre Ind Lot/Acre Ins Ind	/COD 125%

Boise Independent #1	Time A	djustment Rev	iew		Combined Catego	ries	
	Time Adjustment APPLIED: 0.00%			Category	Sales Count		
NONE Time	Original	Residual		21	8	Unimproved Urban Com Lot/Acre	
Quarterly GeoMean	0.60%	0.60%		22	2	Unimproved Urban Ind Lot/Acre	
Quarterly Averages	0.07%	0.07%		27	10	Com Condominiums	
Quarterly Medians	-0.24%	-0.24%		2142	37	Improved Urban Com	
Slope Results	-1.10%	-1.10%					
Sales Ratios (Before)	Counts	Average	Median				
1st 3 Mos.	22	86.11%	90.55%				
2nd 3 Mos.	11	80.37%	87.27%				
3rd 3 Mos.	19	78.11%	79.16%				
4th 3 Mos.	5	86.68%	88.63%				
			İ	Ti	me analysis was	based on sales.	

# **BEFORE**



# **AFTER**

Time Adjustment Considered,

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

					2022 Assessed			
Active Sales List	Parcel Number	Category	;	Sale Date	Value	Sale Price	Adj. Sales Price	Adj. Ratio
	1 S1013223215		42	05/16/2022	274,200		927,933	29.550%
	2 R8191500372	21	142	03/28/2022	257,700		803,632	32.070%
	3 R5443670035		21	04/29/2022	322,000		801,803	40.160%
	4 R2734521441		21	12/23/2021	154,000		357,841	43.040%
	5 S1124417350	2.	22	04/30/2022	422,500		946,560	44.640%
	6 R1343000046 7 R3482200072		42 42	03/01/2022 06/13/2022	579,600 1,263,300			45.920%
	8 R3616960022	2	27	10/18/2021	617,600		2,715,196 1,264,975	46.530% 48.820%
	9 R7334150876	21	42	06/08/2022	179,300			50.250%
	10 R4207270100		27	06/10/2022	233,000		455,905	51.110%
	11 R0387250120	21	42	11/05/2021	337,700			54.900%
	12 S1036212486	21	42	09/30/2022	923,100		1,594,663	57.890%
	13 R9480090100		21	06/01/2022	105,200	181,538	181,538	57.950%
	14 R2243320112		21	06/14/2022	79,300		130,351	60.840%
	15 R2024300340		42	08/01/2022	422,500		682,442	61.910%
	16 R2734521613		42	04/18/2022	482,000		774,725	62.220%
	17 S1018110034		42	11/09/2021	626,800		921,208	68.040%
	18 R1013008471		42	12/03/2021	456,600		633,286	72.100%
	19 R7851270010 20 R8511280320	2	42 27	12/10/2021 01/17/2022	906,700 390,100		1,161,625	78.050%
	21 R2734520461	21	42	02/23/2022	747,100		496,203 949,670	78.620% 78.670%
	22 R3271240050	2.	27	04/15/2022	635,000		802,199	79.160%
	23 R1013002651	21	42	11/05/2021	794,600		985,839	80.600%
	24 R2734530860		42	12/20/2021	689,700		834,666	82.630%
	25 R1093150030	21	42	01/24/2022	846,300	989,009	989,009	85.570%
	26 R2734531468	21	42	04/11/2022	749,900	872,822	872,822	85.920%
	27 R7777807041		42	10/29/2021	278,700	323,861	323,861	86.060%
	28 R6532210080	21	42	02/01/2022	365,400	418,688	418,688	87.270%
	29 R3610320030		27	07/25/2022	196,100		221,268	88.630%
	30 R1013007032		42	12/06/2021	621,700	693,185	693,185	89.690%
	31 R2734501802 32 R8992000747		42 42	11/29/2021 02/22/2022	692,800 974,000	771,415 1,080,765	771,415 1,080,765	89.810%
	33 R7070300200	21	27	05/26/2022	429,000		470,601	90.120% 91.160%
	34 R7070300060		27	03/04/2022	366,900		402,292	91.200%
	35 R1241960160	21	42	11/30/2021	680,700	745,671	745,671	91.290%
	36 R2734502105		42	06/08/2022	1,099,300	1,198,468	1,198,468	91.730%
	37 R9322200015	21	42	12/17/2021	1,297,300		1,409,739	92.020%
	38 R7777817315	21	42	02/04/2022	864,700	914,814	914,814	94.520%
	39 R8448760090		27	04/14/2022	436,200	453,651	453,651	96.150%
	40 R4702000161	21	42	11/01/2021	798,500		821,480	97.200%
	41 R8220280880	24	27	10/01/2021	149,900	153,802	153,802	97.460%
	42 R8191507404 43 R1343830200	21	42 21	11/18/2021 12/29/2021	1,320,000	1,345,989	1,345,989	98.070%
	44 R1013002466	21	42	03/02/2022	527,200 1,009,000		535,002 1,014,034	98.540% 99.500%
	45 R0540150125		42	12/20/2021	590,300	588,687	588,687	100.270%
	46 R2940720010		27	02/28/2022	391,000		388,544	100.630%
	47 R1242000051		21	06/09/2022	119,700	118,252	118,252	101.220%
	48 R2336001921	21	42	04/29/2022	562,700	•	546,236	103.010%
	49 R3720250030		21	10/08/2021	294,600	283,735	283,735	103.830%
	50 R1731650120		42	10/15/2021	527,500	506,526	506,526	104.140%
	51 R7715170040		42	11/17/2021	526,400	487,640	487,640	107.950%
	52 R8207250160		42	12/17/2021	609,000	553,837	553,837	109.960%
	53 R6635310205		42	07/05/2022	457,500		410,409	111.470%
	54 R2734530170	21	42	07/19/2022	1,413,000	1,244,673	1,244,673	113.520%
	55 S0629120725 56 R8036870200	21	21 42	04/12/2022 06/23/2022	700,000 1,173,300	593,362 869,368	593,362	117.970% 134.960%
	57 S1112336122	21	22	06/21/2022	699,900		869,368 501,751	134.960%
	0. 01112000122		~~	0012 112022	000,000	501,751	501,751	135.48070

Boise Independent #1	See Secondary C Section below		Combine	d Categories	TIME PERIO	D STUDIED
RATIO STUDY Not			Δεερεε	ment Date:	From:	To:
Official until 'FINAL'	Using 2022 Asse	ssed Values				
dated & initialed			01/0	01/2022	10/01/2021	09/30/2022
Sales Price is						
Time Adjusted	Time Adjustment (	Considered, but	not Applied.			
SAMPLE STAT	ISTICS	7 -				
Sample size (n)	16					
Total Assessed Value	\$33,296,000	6 +				Observed
Total Adjusted Sales Price Mean Assessed Value	\$40,890,971 \$2,081,000			9		Target
Mean Adjusted Sales Price	\$2,555,686	5 -			1	
Standard Deviation AV	\$577,132					
Standard Deviation SP	\$1,391,894	4 +		/		
Median Assessed Value	\$1,999,500	Sount 3		/		
Median Sales Price	\$2,075,992	S 3 +			1	
ASSESSMENT		2 -				
Arithmetic Mean Ratio	91.25%	2		2 2	2	
Median Ratio Weighted Mean Ratio	93.01% 81.43%	1 +				
Geometric Mean Ratio	87.21%		1	1 1 1	1	
UNIFORMI		0 -				
Lowest Ratio	32.48%	0.4	0.30 0.50	0 0.70 0.90 1	.100 1.300 1.500	1.700 1.90 2.100
Highest Ratio	132.04%	0.000	0.20 0.400	0.600 0.800 1.000	1.20 1.400 1.600	0 1.800 2.000
Coefficient of Dispersion	19.69%			Ratio		
Standard Deviation	25.10%					
Coefficient of Variation	27.51%				ance Checks:	
Price-Related Bias	-0.3206	T-Score: -2.6322		evel:		nce Met?
Price-Related Differential RELIABILI	1.12		90% Confiden 80% Confiden		YES YES	H NO
90% Confidence Intervals:	Lower	Upper	Uniformity:		dards met?	N/A
Around the Mean	80.24%	102.25%	Omomity.	COD:	Somewhat Poor	INA
Around the Median	81.02%	98.78%	İ	COV:	Poor	
Around the Weighted Mean	65.30%	97.55%		PRD:	Favors High Price	
Around the COD	12.77%	36.08%		PRB: Some E	Bias towards High Price	ced
Around the PRB	-0.5787	-0.0624			MARIENTO:	
Probability True Mean 90-110 80% Confidence Intervals:	57.27° Lower			CO	MMENTS:	
Around the Mean	82.83%	<b>Upper</b> 99.66%	-	Vali	ue Group:	
Around the Median	84.21%	97.84%			L VALUE GROUP 2	2
Around the Weighted Mean		93.22%			,,	
NORMALITY Test Results:	Normal		•	No data 'lost' to	trim.	
Chi Square Test	N/A				- Outer Fence @ <u>3.</u> 0	0
Binomial Test	Normal				ve 2.009 ( 0 sales )	
i.e., Insufficient evidence				lary Category(i	es) with sales	
Mann-Whitney Test Unable to Cale	N/A	Count	Category 21	Description Unimproved Urba	n Com Latinara	
D'Agostino-Pearson	Normal	3 13	2142	Improved Urban (		
Shapiro-Wilk W	Normal	13	Z 14Z	mproved Orball C	Juil	
Kurtosis (1 - 6) = 3.23	Acceptable					
Skew (-1 - 1.5) = -0.45	Acceptable					
COD Standard See Secondary	Maximum					
Category(ies) Section	20.00%					
	6.				COV Expected	/COD 1 125%
		Date	Analyst		Observed	140%
PRELIMINARY		4/3/2023	Jase Cundick			resentative Sample
	!		- 200 Sarraiok	\$1		d Bias Exists
FINAL						FICANT @ 90%
				7)1		

Boise Independent #1	Time A	djustment Rev	iew		Combined Catego	ries	
. 1		ijustment APPLIED: 0.0		Category	Sales Count		
ONE Time Quarterly GeoMean Quarterly Averages Quarterly Medians Slope Results	Original 1.09% 2.81% 2.61% 3.47%	Residual 1.09% 2.81% 2.61% 3.47%		21 2142	3 13	Unimproved Urban Con	
Sales Ratios (Before) 1st 3 Mos. 2nd 3 Mos. 3rd 3 Mos. 4th 3 Mos.	8 3 1 4	Average 86.71% 66.56% 132.04% 108.63%	<b>Median</b> 92.75% 69.88% 132.04% 114.54%				
				BEFORE	me analysis was	s based on sales	
				<u>DLI OIL</u>			
Before Time	Adiustment - A	ll Data Included					
			250%				
			200%				
			1 1				
	•	•	150%				
-		•	100%	Ď.			
			50%				
			- 0%				
-4 -2 0	2 4	6 8	10				
					Linear	r Fit	
						250%	
						200%	
		-				150%	
		-				100%	
						50%	
						- 0%	
		0 0	0	1	1 1	1	
Sales Ratios (After) 1st 3 Mos.	Counts 8	Average 86.71%	<b>Median</b> 92.75%				
2nd 3 Mos.	3 1	66.56%	69.88%		No Outliers Fo	und	
3rd 3 Mos.	1	132.04%	132.04%		No Outliers Fo	unu	

108.63%

4th 3 Mos.

Time Adjustment Considered,

**AFTER** 

114.54%

				2022 Assessed			
Active Sales List	Parcel Number	Category	Sale Date	Value	Sale Price	Adj. Sales Price	Adj. Ratio
	1 R1013003246	21	02/28/2022	2,049,000	6,309,142	6,309,142	32.480%
	2 S1006346695	2142	12/08/2021	3,461,200	5,459,705	5,459,705	63.400%
	3 R2734522191	21	01/27/2022	1,525,000	2,182,359	2,182,359	69.880%
	4 R1573670426	2142	12/22/2021	1,884,900	2,677,638	2,677,638	70.390%
	5 S0629314837	2142	09/08/2022	1,561,200	1,944,624	1,944,624	80.280%
	6 R9323500900	2142	12/21/2021	2,124,200	2,512,955	2,512,955	84.530%
	7 R8048700120	21	12/08/2021	1,540,500	1,663,364	1,663,364	92.610%
	8 R1580320785	2142	12/20/2021	2,521,900	2,715,077	2,715,077	92.890%
	9 R5538910060	2142	12/30/2021	1,458,000	1,565,502	1,565,502	93.130%
	10 R2243320080	2142	02/23/2022	1,607,000	1,650,986	1,650,986	97.340%
	11 R1055420180	2142	11/10/2021	2,910,000	2,977,159	2,977,159	97.740%
	12 S0630417420	2142	12/10/2021	1,950,000	1,969,625	1,969,625	99.000%
	13 R2320000062	2142	07/29/2022	2,374,800	2,223,958	2,223,958	106.780%
	14 R2320000102	2142	07/29/2022	2,374,800	1,941,842	1,941,842	122.300%
	15 R2320000081	2142	07/29/2022	2,462,800	1,968,026	1,968,026	125.140%
	16 R7100510700	2142	04/25/2022	1,490,700	1,129,009	1,129,009	132.040%

Boise Independent #1	See Secondary C		Improved	Urban Com	TIME PERIO	D STUDIED
RATIO STUDY Not			A	mant Date:	Fueron	To
Official until 'FINAL'	Using 2022 Asse	ssed Values		ment Date:	From:	То:
dated & initialed	3 = 3=1.1366		01/0	1/2022	10/01/2021	09/30/2022
Sales Price is						
Time Adjusted	Time Adjustment (	Considered, but	not Applied.			
SAMPLE STATI	STICS	3.5				
Sample size (n)	5	0.5				
Total Assessed Value	\$23,847,800	3 -				Observed
Total Adjusted Sales Price	\$25,566,211				-	Target
Mean Assessed Value Mean Adjusted Sales Price	\$4,769,560 \$5,113,242	2.5			N .	
Standard Deviation AV	\$674,575				1	
Standard Deviation SP	\$993,088	2 +				
Median Assessed Value	\$4,656,100	unog 1.5 -			\	
Median Sales Price	\$4,621,833	ල් 1.5 +			\	
ASSESSMENT		1 -				
Arithmetic Mean Ratio	95.27%	' T		1/ 1		
Median Ratio Weighted Mean Ratio	101.91% 93.28%	0.5				
Geometric Mean Ratio	93.26%	0.0				
UNIFORMI		0 -				
Lowest Ratio	66.62%		100 0.30 0.50	0 0.70 0.90 1	.100   1.300   1.500	1.700 1.90 2.100
Highest Ratio	104.79%	0.000	0.20 0.400	0.600 0.800 1.000		1.800 2,000
Coefficient of Dispersion	11.24%			Ratio		
Standard Deviation	16.15%			7 P	ones Observes	
Coefficient of Variation	16.95%	T.O		Complia	ance Checks:	M-40
Price-Related Bias	-0.3631	T-Score: -0.8716		evel:		nce Met?
Price-Related Differential RELIABILIT	1.02		90% Confiden 80% Confiden		YES YES	NO NO
90% Confidence Intervals:	Lower	Upper	Uniformity:		dards met?	N/A
Around the Mean	79.87%	110.67%	7	COD:	Very Good	14074
Around the Median	70.54%	104.67%	1	COV:	Good	
Around the Weighted Mean	75.54%	111.02%		PRD:	No Observed Bias	
Around the COD	2.35%	69.36%	PR	B: Meets IAAO	Standard, No Signific	ant Bias
Around the PRB	-1.4340 69.08	0.7079			MMENTS:	
Probability True Mean 90-110 80% Confidence Intervals:	Lower	% Upper		CO	INIINIEM 19:	
Around the Mean	84.22%	106.32%		Valı	ue Group:	
Around the Median	80.98%	104.33%			L VALUE GROUP 3	B
Around the Weighted Mean	82.61%	103.95%				
NORMALITY Test Results:	Normal			No data 'lost' to		
Chi Square Test	N/A				I. Score 3 Std Dev.	
Binomial Test	Normal				ove 1.4372 ( 0 sale	s)
i.e., Insufficient evidence of		01		lary Category(i	es) with sales	
Mann-Whitney Test Unable to Calc	N/A	Count 4	Category 2142	Description Improved Urban C	`om	
D'Agostino-Pearson	Normal	1	2243	Improved Urban I		
Shapiro-Wilk W	Non-Normal	₩	2270	improved orbail i	iiu	
Kurtosis (1 - 6) = 3.16	Acceptable					
Skew (-1.5 - 1.5) = -1.44	Acceptable					
COD Standard	Maximum					
See Secondary						
Category(ies) Section	20.00%					
					COV	/COD
					Expected	125%
		Date	Analyst		Observed	151%
PRELIMINARY		4/3/2023	Jase Cundick	4		resentative Sample
			San Garidion	•	50 0 Non-Nep	
FINAL			I.		PRB is in	conclu <b>s</b> ive

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

Boise Independent #1	Time A	djustment Revi	ew [		Improved Urban (	Com
NONE Time Quarterly GeoMean Quarterly Averages Quarterly Medians Slope Results	Original	Residual 1.10% 6.13% 6.13% 3.44%		<u>Category</u> 2142 2243	<u>Sales Count</u> 4 1	Improved Urban Com Improved Urban Ind
Sales Ratios (Before)  1st 3 Mos. 2nd 3 Mos. 3rd 3 Mos. 4th 3 Mos.	Counts	Average 66.62% 103.75% 99.26% 103.35%	Median 66.62% 103.75% 99.26% 103.35%			
			1		Time analysis was	s based on sales.
			()=	BEFORE		
Before Time A	Adjustment - Al	l Data Included	250% s 200% s 150% s			
•			50%	1		
-4 -2 0	2	4 6	0%			
			J.		Linea	r Fit 250%
						200%
		1:				150%
		· <u>·</u>				100%
		l -				50%
						0%
		0 0	Ó	1	1 1	1
Sales Ratios (After) 1st 3 Mos. 2nd 3 Mos.	Counts 1 1	Average 66.62% 103.75%	<b>M</b> edian 66.62% 103.75%			
3rd 3 Mos.	1	99.26%	99.26%		No Outliers Fo	und
4th 3 Mos.	2	103.35%	103.35%	AFTER		

Time Adjustment Considered,

				2022 Assessed			
Active Sales List	Parcel Number	Category	Sale Date	Value	Sale Price	Adj. Sales Price	Adj. Ratio
	1 R3220000226	2243	11/17/2021	4,247,700	6,376,020	6,376,020	66.620%
	2 R9316222503	2142	04/01/2022	5,920,100	5,964,146	5,964,146	99.260%
	3 R2320000112	2142	07/29/2022	4,710,100	4,621,833	4,621,833	101.910%
	4 R2320000134	2142	01/07/2022	4,656,100	4,487,691	4,487,691	103.750%
	5 S1008211315	2142	08/08/2022	4,313,800	4.116.521	4,116,521	104.790%

# NOTE: Parcels listed on these sheets are **VALUE Outliers** (not in sales sample).

# **VALUE GROUP**

Value Group	Parcel Number	Sale-Date	Ass'd Value	Category	VG_Z-Score
5	S1607212408		\$219,340,100	2243	5.22981

# **POPULATION**

			Time Adjusted		Population
<b>Parcel Number</b>	Sale Date	Ass'd Value	Sale Price	Category	Z_SCORE
S1018142340	10/21/2021	\$20,737,500	\$24,029,883	2142	3.5794
S1114336200	12/2/2021	\$23,143,400	\$22,577,949	2142	4.0309

# School District 1 - 2022 - Residential Properties Analysis

# Residential Properties

Total AV	\$39,456,682,100
Average AV	\$527,700
Standard Deviation of AV	\$324,564

# Residential Value Group Statistics

	(Sold and Unsold)	(Sold and Unsold) Stdev of Assessed	Weighted Mean Sales		Lower 90% CI around the Weighted Mean	Upper 90% CI around the	Sales Counts from	Sales - Outliers: Value, Z-	Calan Cuttings Datin	Total Sales Used by
Value Group	Average Assessed Value	Value	Ratio	Stdev (Ratio)	Ratio	Weighted Mean Ratio	Data files		Z-Score of 3 or more	Value Group
1	\$273,988	\$146,192	95,59%	10.65%	93.99%	95,19%	925	0	10	915
2	\$476,027	\$30,434	96,51%	10,33%	95.86%	97.17%	801	0	11	790
3	\$602,970	\$43,449	97.61%	10.21%	96.94%	98,28%	673	0	6	667
4	\$785,958	\$66.858	98.39%	9,59%	97.68%	99.10%	544	0	6	538
5	\$1,261,997	\$431,347	94.78%	13.75%	93.37%	96.19%	290	4	0	290
						Total Sales Available	3,233	4	33	3200

Value Group	(Sold and Unsold) Parcel Count from data file	(Sold and Unsold) Total AV from data file	(Sold and Unsold) Adjusted Total AV from data file with Outlier (VG)	(Sold and Unsold) 3 SD += OUTLIER, Adjusted Total AV from data file without Outliers		
1	28,816	\$7,895,235,300	\$7.895,235,300	\$7,895,235,300	<==	No adjustment to AV, Value Group is in compliand
2	16,577	\$7,891,100,700	\$7,891,100,700	\$7,891,100,700	<==	No adjustment to AV, Value Group is in compliance
3	13,087	\$7,891,066,300	\$7,891,066,300	\$7,891,066,300	<==	No adjustment to AV, Value Group is in compliand
4	10,041	\$7,891,800,500	\$7,891,800,500	\$7,891,800,500	<==	No adjustment to AV, Value Group a in compliand
5	6,250	\$7,887,479,300	\$7,887,479,300	\$7.887,479,300	<==	No adjustment to AV, Value Group is in compliand
		\$39.456,682,100	\$39,456,682,100	\$39,088,180,300		

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

	Value					
Value Group	#>3 SD	#>4 SD	#>5 SD	#>6 SD	#>7 SD	#>8 SD
1	0	0	0	0	0	0
2	0	0	0	0	0	0
3	0	0	0	0	0	0
4	0	0	0	0	0	0
5	113	54	32	13	9	9
\$ AV of Outliers	\$368,501,800	\$205,924,600	\$136,304,900	\$67,759,600	\$51,778,700	\$51,778,700

\$ A\$ 01 Californ		9200,324,000	\$100,004,300	001,000,000 001,170,100
Value Group	#>9 SD	#>10 SD	#>15 SD	Value of Outliers with Std. Score >= 3
1	0	0	0	\$0
2	0	0	0	\$0
3	0	0	0	\$0
4	0	0	0	\$0
5	5	4	1	\$368,501,800
\$ AV of Outliers	\$32,651,100	\$27,157,600	\$8,952,100	\$368.501,800

# School District 1 - 2022 - Residential Properties Analysis

# Residential

# POPULATION (Sold and Unsold) Statistics

Average Assessed Value	Stdev of Assessed Value	Weighted Mean Sales Ratio	Stdev (Ratio)	Lower 90% CI around the Weighted Mean Ratio	Upper 90% CI around the Weighted Mean Ratio	Sales Counts from Current Ratio Study Data files	Sales that are Value Outliers, Z-Score of 3 or	
Average Assessed value	Aginc	Ratio	Stuev (Ratio)	Ratio	Weighted Meall Ratio	Data tites	more	or more
\$527,700	\$324.564	96.37%	10.54%	95.99%	96.74%	3,233	4	36
						Sales Used		3,197

Parcel Count	Total AV
74,771	\$39.456,682,100

	#>3 SD	#>4 SD	#>5 SD	#>6 SD	#>7 SD	#>8 SD
	1,131	519	244	132	73	42
\$ AV of Outliers	\$2 215 941 800	\$1,212,586,800	\$671 581 200	\$416.301.700	\$260 704 800	\$169 153 100

							Value of Outliers with Std. Score >= 3
	#>9 SD	#>10 SD	#>15 SD	# >20 SD	#>30 SD	#>40 SD	\$2,215,941,800
	31	15	5	1	0	0	
\$ AV of Outliers	\$132,856,800	\$75,327.200	\$32,651,100	\$8,952,100	\$0	\$0	1

# Residential Properties

# Sales

Categories in Ratio						Sales Count after Value Outlier Removed used in Value Group	Sales Count after Value Group Outlier Removed - Count used In
Study	Abstract Category	Total AV	Average AV	Standard Deviation AV	Sales Count	Studies	Population Study
12	12	\$420,000	\$420,000	\$7,387	1	0	1
15	15	\$823.300	\$411,650	\$10,492	2	0	2
18	18	\$120,500	\$120,500	\$2,119	2	1	1
20	20	\$9,078,700	\$252,186	\$28.970	36	0	36
26	26	\$64,503,900	\$460,742	\$105.783	140	0	140
46	46	\$0	#DIV/0!	\$0	0	0	0
50	50	\$683,400	\$341,700	\$8,499	2	0	2
65	65	\$0	#DIV/0!	\$0	0	0	0
1234	34	\$6,300,600	\$700,067	\$38,904	9	0	9
1537	37	\$199,489,700	\$699,964	\$207,145	285	0	285
2041	41	\$1,584,595,900	\$579377	\$296,996	2,738	3	2,735
2046	46	\$1,205,100	\$200,850	\$8.880	6	0	6
2048	48	\$5,004,800	\$312,800	\$22,404	16	0	16
					3,237	4	3,233

ategories in Ratio		Sales - Value Group 1 Only	From Sales data file	Sales - Value Group 2 Only	From Sales data file	Sales - Value Group 3 Only	From Sales data file	Sales - Value Group 4 Only	From Sales data file	Sales - Value Group 5 Only	From Sales data file
Study	Total AV from Sales	Count	Total AV	Count	Total AV	Count	Total AV	Count	Total AV	Count	Total AV
12	\$420,000	1	\$420,000	0	\$0	0	\$0	0	\$0	0	\$0
15	\$823,300	1	\$319,300	11	\$504,000	0	\$0	0	\$0	0	\$0
18	\$120,500	1	\$120,500	0	\$0	0	\$0	0	\$0	0	\$0
20	\$9,078,700	32	\$7,085,300	3	\$1,456,300	1	\$537,100	0	\$0	0	\$0
26	\$64,503,900	84	\$26,600,100	22	\$10,385,200	14	\$8,438,000	9	\$7,233,100	_ 11	\$11,847,500
46	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
50	\$683,400	2	\$683,400	0	\$0	0	\$0	0	\$0	0	\$0
65	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
1234	\$6,300,600	2	\$804,900	0	\$0	3	\$1,923,100	3	\$2,346,700	1	\$1,225,900
1537	\$199,489.700	9	\$3,560,900	50	\$23,781,400	93	\$56,719,900	94	\$73,576,000	39	\$41,851,500
2041	\$1,584,595,900	772	\$288,611,900	724	\$344,662,000	562	\$339,239,500	438	\$339,616,300	239	\$272,466,200
2046	\$1,205,100	6	\$1,205,100	0	\$0	0	\$0	0	\$0	0	\$0
2048	\$5,004,800	15	\$4,523,700	1	\$481,100	0	\$0	0	\$0	0	\$0
		925		801		673		544		290	

# Residential Properties

# POPULATION (Sold and Unsold) Distribution

		Category in Value Group  1 as % of Population	Category in Value Group 2 as %	Group 3 as % of Population, based on	Category in Value Group 4 as %	Category in Value Group
Abstract Category	Total AV	based on Value	of Population, based on Value	Value	of Population, based on Value	based on Value
12	\$89,953,600	0.0443%	0.0405%	0.0541%	0.0292%	0.0599%
15	\$992.876,900	0.2904%	0.4955%	0.7743%	0.6636%	0.2926%
18	\$61,149,000	0,0396%	0,0023%	0.0071%	0.0042%	0.1017%
20	\$12,972,520.400	8.3373%	7.1149%	6.2237%	5,6262%	5.5758%
26	\$918,896,000	1.3671%	0.2979%	0.2912%	0.0907%	0.2819%
34	\$122,384,300	0.0146%	0.0232%	0.0461%	0.0512%	0.1750%
37	\$1.879,286,700	0.3135%	0.8280%	1,2879%	1.5106%	0.8228%
40	\$13,712,800	0.0258%	0.0000%	0.0000%	0.0000%	0.0090%
41	\$22.178,228,900	9.0298%	11.1799%	11.3045%	12.0243%	12.6706%
46	\$24,642,600	0,0607%	0.0003%	0.0015%	0.0000%	0.0000%
48	\$57,845.100	0.1241%	0.0140%	0.0068%	0.0008%	0,0010%
50	\$6,219,600	0.0158%	0.0000%	0.0000%	0.0000%	0.0000%
65	\$129,164,200	0.3274%	0.0000%	0,0000%	0.0000%	0.0000%

Abstract Category	Divisor	Value Group 9 Weight	Value Group 10 Welght	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 1 - Residential Property	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 2 - Residential Property	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 3 - Residential Property	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 4 - Residential Property	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 5 - Residential Property
12	1,0000	0.0004	0.9996	1,0000	1.0000	1.0000	1.0000	1,0000
15	1,0000	0.0029	0.9971	1.0000	1.0000	1.0000	1.0000	1.0000
18	1.0000	0,0004	0.9996	1.0000	1.0000	1.0000	1.0000	1.0000
20	1.0000	0.0834	0.9166	1.0000	1.0000	1,0000	1.0000	1.0000
26	1.0000	0.0137	0.9863	1.0000	1.0000	1.0000	1.0000	1.0000
34	1.0000	0.0001	0.9999	1.0000	1.0000	1.0000	1.0000	1.0000
37	1,0000	0.0031	0,9969	1,0000	1.0000	1.0000	1,0000	1.0000
40	1.0000	0.0003	0.9997	1.0000	1.0000	1.0000	1.0000	1.0000
41	1,0000	0.0903	0.9097	1.0000	1.0000	1.0000	1.0000	1.0000
46	1,0000	0.0006	0.9994	1.0000	1.0000	1,0000	1.0000	1.0000
48	1,0000	0.0012	0.9988	1.0000	1,0000	1.0000	1.0000	1.0000
50	1.0000	0,0002	0.9998	1.0000	1.0000	1.0000	1.0000	1.0000
65	1,0000	0.0033	0.9967	1,0000	1,0000	1.0000	1,0000	1.0000

# Residential Properties POPULATION (Sold and Unsold) AV

### Only those categories affected by ratio study results are shown.

												A ferror (Alactica File)
	Total AV (Value Outliers		Value of Outliers in	j	Value of Outliers in		Value of Outliers in		Value of Outliers in		Value of Outliers in	Total Value of Value
Abstract Category	Removed)	AV attributed to VG 1	Value Group 1	AV attributed to VG 2	Value Group 2	AV attributed to VG 3	Value Group 3	AV attributed to VG 4	Value Group 4	AV attributed to VG 5	Value Group 5	Gapup Outliers
12	\$89,953,600	\$17,474,800	\$0	\$15,971,800	\$0	\$21,350,300	\$0	\$11,529,300	\$0	\$23,627,400	\$0	\$0
15	\$992,876,900	\$114,575,400	\$0	\$195,493,700	\$0	\$305,519,300	1997 1 907 \$0	\$261,841,700	\$0	\$115,446,800	\$0	\$0
18	\$42,946,800	\$15,605,700	\$0	\$918,900	\$0		\$0	\$1,664,700	\$0	\$40,140,400	\$18,202,200	\$18,202.200
20	\$12,972,520,400	\$3,289,611,500	\$0	\$2,807,300,900	\$0	\$2,455,665,100	\$0	\$2,219,906,900	\$0	\$2,200,036,000	\$0	\$0
26	\$912,881,300	\$539,425,100	\$0	\$117,552,800	\$0	\$114,897,600	\$0	\$35.783,000	\$0	\$111,237,500	\$6.014,700	\$6,014,700
34	\$119,656,900	\$5,761,600	\$0	\$9,158,700	\$01	\$18,195,500	\$0	\$20,209,100	\$0	\$69,059,400	\$2,727,400	\$2,727,400
37	\$1,879,286,700	\$123,716,300	\$0	\$326,715.400	\$0	\$508,177,200	\$0	\$596,047,700	\$0	\$324,630,100	\$0	\$0
40	\$13,712,800	\$10,178,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,534,500	\$0	\$0
41	\$22,178,228,900	\$3,562,857,500	\$0	\$4.411,226,300	\$01	\$4.460,378,400	\$0	\$4,744,378,800	\$0	\$4.999,387,900	\$0	\$0
46	\$24,642,600	\$23,942,500	\$0	\$100,400	\$0	\$599,700	\$0	\$0	\$0	\$0	\$0	\$0
48	\$57,845,100	\$48,967,000	\$0	\$5.520,100	\$01	\$2,664,200	\$0	\$314,500	\$0	\$379,300	\$0	\$0
50	\$6,219,600	\$6,219,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	\$129,164,200	\$129,164,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total AV**	\$39,419,935,800	\$7,887,499,500	\$0	\$7,889,959,000	\$0	\$7,890,266,600	\$0	\$7,891,675,700	\$0	\$7,887,479,300	\$26,944,300	\$26,944,300
** Value o	of Outliers Removed	\$7,887,4	199,500	\$7,889,959	.000	\$7,890,266	,600	\$7,891,67	75,700	\$7,914.42	23,600	

			V-b4 04" VO		Value of Outliers - VG		Makes of Octalines - MO					
Abstract Category	Adjusted Total AV	Adjusted AV for VG 1	Value of Outliers - VG	Adjusted AV for VG 2	2	Adjusted AVforVG3	Value of Outliers - VG	Adjusted AV for VG 4	Value of Outliers - VG 4	Adjusted AV for VG 5	Value of Outliers - VG	Total Value of Value Group Outliers
12	\$89,958,600	\$17,474,800	\$0	\$15,971,800	\$0	\$21,350,300	\$0			\$23,627,400	SO I	11.41.21
15	\$992,876,900	\$114,575,400	\$0	\$195,493,700	\$0	\$305,519,300	\$0	\$261,841,700	\$0	\$115,446,800	\$0	1991
18	\$42,946,800	\$15,605,700	\$0	\$918,900	\$0	\$2,819,300	\$0	\$1,664,700	\$0	\$21.938,200	\$18,202,200	\$18,202,2
20	\$12,972,520,400	\$3,289,611,500	\$0	\$2,807,300,900	\$0	\$2,455,665,100	\$0	\$2,219,906,900	\$0	\$2,200,036,000	\$0	Single Same
26	\$912,881,300	\$539,425,100	\$0	\$117,552,800	\$0	\$114,897,600	\$0	\$35,783,000	\$0	\$105,222,800	\$6,014,700	\$6,014,7
34	\$119,656,900	\$5,761,600		\$9,158,700		\$18,195,500		\$20,209,100	\$0	\$66,332,000	\$2,727,400	\$2,727,4
37	\$1,879,286,700			\$326,715,400	\$0	\$508,177,200	\$0	\$596,047,700	\$0	\$324,630,100	\$0	ger disease
40	\$13,712,800	\$10,178,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,534,500	\$0]	the sales of the
41	\$22,178,228.900	\$3,562,857,500	\$0	\$4,411,226,300	\$0]	\$4,460,378,400	\$0	\$4,744,378,800	\$0	\$4,999,387,900	\$0	e e e e e e e e e e e e e e e e e e e
46	\$24,642,600			\$100,400		\$599,700		\$0	\$0	\$0	\$0	Service Community and
48	\$57,845,100	\$48,967,000	\$0	\$5,520,100	\$0	\$2,664,200	\$0	\$314,500	\$0	\$379,300	\$0	dyen i dayan k
50	\$6,219,600 <b>i</b>	\$6,219,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0]	\$0 }	1970
65	\$129,164,200	\$129,164,200	\$0	\$0	\$01	\$0	\$01	\$0	\$0	\$0	\$0 1	The thought
	1	\$7,887,499,500	\$0	\$7,889,959,000	\$0[	\$7,890,266,600	\$0	\$7,891,675,700	\$0	\$7,860,535,000	\$26,944,300	englere e
Adjusted Total AV	\$39,419,935,800	\$7,887,	499,500	\$7,889,959	,000	\$7,890,266	6,600	\$7,891,6	75,700	\$7 887,47	9,300	\$26,944,30

Estimated Adjusted	
Total AV, including	
Outilers	\$39,446,880,100

#### Residential Properties

Abstract Category	Adjustment1	Value of Outliers
12	1,000000	\$0
15	1.000000	\$0
18	1.000000	\$18,202,200
20	1.000000	\$0
26	1,000000	\$6,014,700
34	1.000000	\$2,727,400
37	1,000000	\$0
40	1.000000	\$0
41	1,000000	\$0
46	1.000000	\$0
48	1,000000	\$0
50	1.000000	\$0
65	1.000000	\$0

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

		•	,	Time Adjusted		VG_Z-
Value Group	<b>Parcel Number</b>	Sale Date	Ass'd Value	Sale Price	Category	Score
5	R8037540100	7/26/2022	\$2,754,300	\$2,798,399	2041	3.45963
5	R1126001070	6/13/2022	\$2,782,000	\$2,349,578	2041	3,52385
5	R7780512850	10/27/2021	\$3,428,700	\$3,687,776	2041	5.02311
5	S1125212400	3/16/2022	\$12,002,300	\$11,146,599	18	24.89943
						STREET, STREET,
						<b>VALUE SERVICE</b>

# POPULATION (Sales)

			Time		
			Adjusted		Population
Parcel Number	Sale Date	Ass'd Value	Sale Price	Categor <b>y</b>	Z_SCORE
R3482130260	7/28/2022	1506300	2127518	2041	3.0151
R1035230420	2/25/2022	1511600	1452574	2041	3.0315
R2343000515	9/15/2022	1517500	1445180	2041	3.0496
R1376130040	6/16/2022	1520700	1917046	2041	3.0595
R1035210050	2/25/2022	1522900	1529382	2041	3.0663
R5207000735	5/31/2022	1523300	1144234	2041	3.0675
R8037570070	9/8/2022	1528100	1555578	2041	3.0823
R3616670004	1/20/2022	1530800	2026552	2041	3.0906
R7476730270	5/2/2022	1532300	1430963	2041	3.0952
R5207000640	11/9/2021	1545200	1562107	2041	3,1350
R0523690160	5/11/2022	1557700	1386290	2041	3.1735
R7284750040	10/14/2021	1568400	1600045	2041	3.2065
R8227280155	4/4/2022	1578200	1484355	2041	3,2366
R3616251290	1/28/2022	1578200	1476370	2041	3.2366
R9529170020	12/16/2021	1583700	1764389	2041	3.2536
R8037270380	12/30/2021	1596200	1597176	2041	3.2921
S1610212460	8/22/2022	1602400	1472110	1234 7	3,3112
R6121310135	7/29/2022	1607400	2524677	2041	3.3266
R3616630130	8/31/2022	1623200	1873358	2041	3.3753
R8037570030	6/18/2022	1640300	1775733	2041	3,4280
R3482130540	6/28/2022	1647000	2198827	2041	3.4486
R6120520050	3/15/2022	1663800	1622213	2041	3,5004
R9529180235	1/31/2022	1664100	1654640	2041	3,5013
R3482130440	8/15/2022	1679800	2108440	2041	3.5497
R1013500060	1/19/2022	1699800	1960857	2041	3.6113
R5983350145	11/22/2021	1722900	1699550	2041	3.6825
R3482130560	7/20/2022	1726700	2136459	2041	3.6942
R7475830010	12/17/2021	1735100	1768200	2041	3,7201
S0909212600	9/15/2022	1751000	1755469	1234	3,7691
R7451500036	5/4/2022	1763000	1789768	2041	3.8060
R1035230300	3/4/2022	1782400	1889789	2041	3.8658
R6488170060	10/13/2021	1796800	1921969	2041	3,9102
R1376450010	10/12/2021	1799400	6811698	18	3.9182
R8037540320	11/29/2021	1802000	1879333	2041	3.9262
R3610150530	12/3/2021	1804800	1725422	1537	3.9348
R5820560190	4/28/2022	1811000	1847846	2041	3,9539
R2855120035	11/15/2021	1903500	1958117	2041	4.2389
R5983350120	11/24/2021	1919200	1979585	2041	4.2873
R3616250110	7/19/2022	1949600	2442985	2041	4,3810
R8037560050	4/1/2022	1966400	2522680	2041	4.4327
				_	

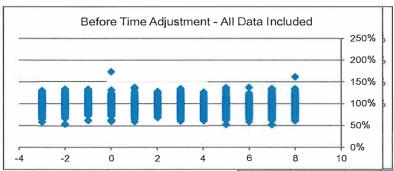
### **POPULATION (Sales) continued**

	POPU	JLATION (Sales			
			Time Adjusted		Population
Parcel Number	Sale Date	Ass'd Value	Sale Price	Category	Z_SCORE
R3616450020	11/5/2021	1968500	2090209	2041	4.4392
R8037540310	1/26/2022	2007200	2019833	2041	4.5584
R3482130320	8/31/2022	2050100	3040487	2041	4.6906
R1035170190	3/24/2022	2057000	2383722	2041	4.7119
R5983350360	2/28/2022	2064400	2038140	2041	4.7347
R5299001290	10/12/2021	2406800	2512791	2041	5 <b>.7</b> 896
R1055180020	2/7/2022	2443800	2453761	2041	5.9036
S0623314840	1/7/2022	2503100	3187865	1234	6.0863
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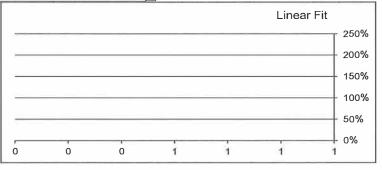
Boise Independent #1	See Secondary C Section below		Combine	d Categories	TIME PERIO	D STUDIED
RATIO STUDY Not			Assess	ment Date:	From:	То:
Official until 'FINAL'	Using 2022 Asse	ssed Values	01/	01/2022	10/01/2021	09/30/2022
dated & initialed			01/	0172022	10/01/2021	03/30/2022
Sales Price is	Time Adjustment (	Considered, but	not Applied.			
Time Adjusted SAMPLE STAT	CTICC					
Sample size (n)	3,197	1400				
Total Assessed Value	\$1,852,063,400			Took		Observed
Total Adjusted Sales Price	\$1,921,840,368	1200 -		1,290		Target
Mean Assessed Value	\$579,313	4000			u-	raiget
Mean Adjusted Sales Price	\$601,139	1000		/ <u> </u>		
Standard Deviation AV	\$232,238	800		/ 941	\	
Standard Deviation SP	\$257,595				1	
Median Assessed Value	\$513,400	9 600 -			\ \	
Median Sales Price	\$531,102	8 000			1	
ASSESSMENT Arithmetic Mean Ratio	97.45%	400		465	\	
Median Ratio	98.06%	100		400	\	
Weighted Mean Ratio	96.37%	200				
Geometric Mean Ratio	96.85%			40 154	74, 5	
UNIFORMI		0 —		70134		
Lowest Ratio	63.85%	0.	100 0.30 0.5	0 0.70 0.90 1.	100 1.300 1.500	.700 1.90 2.100
Highest Ratio	130.95%	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	8.13%			Ratio		
Standard Deviation	10.64%					
Coefficient of Variation	10.92%				nce Checks:	
Price-Related Bias	-0.0151	T-Score: -4.2517		<u>evel:</u>	Complia	
Price-Related Differential	1.01		90% Confider		YES	NO
RELIABILI			80% Confider		YES	□ NO
90% Confidence Intervals:	Lower	Upper	Uniformity:		dards met?	N/A
Around the Mean Around the Median	97.14% 97.76%	97.76% 98.36%	ł	COD: COV:	Excellent Very Good	
Around the Weighted Mean	95.99%	96.74%	1	PRD:	No Observed Bias	
Around the COD	7.86%	8.37%	PF		Standard, No Signific	
Around the PRB	-0.0221	-0.0082			and and the digitality	
Probability True Mean 90-110	Approx.			col	MMENTS:	
80% Confidence Intervals:	Lower	Upper		12-2510	enxsa/	
Around the Mean	97.21%	97.69%		Po	pulation	
Around the Median	97.82%	98.29%			_	
Around the Weighted Mean	96.08%	96.66%				
NORMALITY Test Results:	Non-Normal	1		inally available popu		ned.
Chi Square Test	Non-Normal			eviewed using Std		
Binomial Test	N/A			18 sales ) and Abo dary Category(ie		20
i.e., Insufficient evidence of Mann-Whitney Test	-6.5550	Count		Description	oj witti sales	
Significance of Value Relate		1	Category 12	Unimproved Rural	Res Tract	
D'Agostino-Pearson	Normal	1	15	Unimproved Rural		
Shapiro-Wilk W	N/A		18	Unimproved Other		
Kurtosis (2.5 - 4) = 3.72	Acceptable	32	20	Unimproved Urbar		
Skew (-0.5 - 1) = -0.17	Acceptable	140	26	Res Condominium		
COD Standard See Secondary	<u>Maximum</u>	9	1234	Improved Rural Re	es Tract	
Category(ies) Section	20.00%	285	1537	Improved Rural Re	es Sub	
		2,705	2041	Improved Urban R		
		6	2046	Mfg. House on Urb	an Res	
		16	2,048	Dec.Mfg. House o		
		2	50	Res Imps on Exen		COD
					Expected	125%
DDE: 15****		Date	Analyst	_	Observed	134%
PRELIMINARY		4/3/2023	Jase Cundick	-		resentative Sample
FINAL			ļ			ted Bias found
LINAL	ij			-	רעה ופ אופואור	ICANT @ 90%

Boise Independent #1	Time Adjustment Review			Combined Categories			
1	Time Adjustment APPLIED: 0.00%		Category	Sales Count			
NONE Time	Original	Residual		12	1	Unimproved Rural Res Tract	
Quarterly GeoMean	0.06%	0.06%		15	1	Unimproved Rural Res Sub	
Quarterly Averages	0.22%	0.22%					
Quarterly Medians	0.22%	0.22%		20	32	Unimproved Urban Res Lot/Acre	
Slope Results	0.08%	0.08%		26	140	Res Condominiums	
				1234	9	Improved Rural Res Tract	
Sales Ratios (Before)	Counts	Average	Median	1537	285	Improved Rural Res Sub	
1st 3 Mos.	947	97.32%	97.59%	2041	2,705	Improved Urban Res	
2nd 3 Mos.	695	98.76%	99.38%	2046	6	Mfg. House on Urban Res	
3rd 3 Mos.	835	94.99%	95.91%	2048	16	Dec.Mfg. House on Urban Res	
4th 3 Mos.	720	99.22%	99.50%	50	2	Res Imps on Exempt Land	
						based on sales.	

# **BEFORE**



# 36 Influential data point(s) removed



Sales Ratios (After)	Counts	Average	Median
1st 3 Mos.	947	97.32%	97.59%
2nd 3 Mos.	695	98.76%	99.38%
3rd 3 Mos.	835	94.99%	95.91%
4th 3 Mos.	720	99.22%	99.50%

### No Outliers Found

# **AFTER**

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

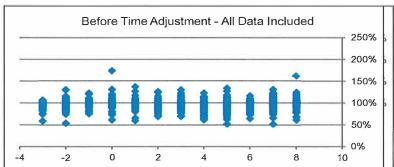
				2022 Assessed			
Outlier Sales List	Parcel Number	Category	Sale Date	Value	Sale Price	Adj. Sales Price	Adj. Ratio
	1 S0617233622	2	0 08/10/2022	104,900	202,383	202,383	51.832%
	2 S1025120900	1	8 06/23/2022	120,500	231,427	231,427	52.068%
	3 R6876250181	2		257,000	475,222	475,222	54.080%
	4 R9583920130	204	1 07/08/2022	713,700	1,209,223	1,209,223	59.021%
	5 R8951010045	204	1 10/22/2021	375,000	635,131	635,131	59.043%
	6 R7335460160	204	1 02/16/2022	331,300	551,083	551,083	60.118%
	7 R2734251235	204	1 01/20/2022	562,300	929,351	929,351	60.505%
	8 R9437500260	204	1 04/22/2022	531,900	871,738	871,738	61.016%
	9 S1020131240	204	1 09/30/2022	522,600	853,608	853,608	61.222%
	10 S1122417224	204		424,900			61.289%
	11 R1624001790	204		340,900	•		
	12 S1123234200	2		190,800	308,683	308,683	61.811%
	13 R7594000070	204	1 08/10/2022	454,500	731,858	731,858	62.102%
	14 R1564620190	204	1 05/13/2022	448,100			
	15 R6793250310	204	1 12/10/2021	477,400	761,667	761,667	62.678%
	16 R3719185660	204	1 06/16/2022	310,100	494,156	494,156	62.753%
	17 S0629449025	204	1 06/06/2022	572,700	910,248	910,248	62.917%
	18 R7337002530	204		435,900	689,922	689,922	63.181%
	19 R3746020110	204	1 08/03/2022	576,600	437,820	437,820	131.698%
	20 R1284170250	204	1 09/23/2022	462,800	349,867	349,867	132.279%
	21 R3482100610	204	1 08/17/2022	1,290,700	974,124	974,124	132.499%
	22 R6876000305	204	1 12/02/2021	1,493,100	1,123,953	1,123,953	132.844%
	23 R1333100040	204		461,800	•		
	24 R4226000070	204	1 06/14/2022	384,400	287,754	287,754	133.586%
	25 R7284730040	204		1,155,200		863,371	133.801%
	26 R7452000090	204	1 02/07/2022	496,800	370,811	370,811	133.977%
	27 R7475840640	204	1 09/09/2022	797,300	594,598	594,598	134.091%
	28 R3616610110	204	1 09/19/2022	1,068,100	795,651	795,651	134.242%
	29 R1955010894	204	1 09/08/2022	700,000	519,892	519,892	134.643%
	30 R7475500086	204		1,386,700	1,027,467	1,027,467	134.963%
	31 R2024360545	204	1 02/10/2022	314,600	229,808	229,808	136.897%
	32 R9161000010	204		459,600	•	335,715	136.902%
	33 R9227500960	204	1 06/16/2022	664,200	484,549	484,549	137.076%
	34 R6793260045	204		536,800	390,202	390,202	137.570%
	35 S0618438620	2		420,000	259,453	259,453	161.879%
	36 R6042370560	1	5 01/21/2022	319,300	183,250	183,250	174.243%

Boise Independent #1	See Secondary C Section below		Combine	d Categories	TIME PERIO	D STUDIED
RATIO STUDY Not			Деерее	ment Date:	From:	To:
Official until 'FINAL'	Using 2022 Asse	ssed Values				
dated & initialed			01/0	01/2022	10/01/2021	09/30/2022
Sales Price is	Time Adinatment	Considered but	not Applied			
Time Adjusted	Time Adjustment (	onsiderea, but	пот Аррпеа.			
SAMPLE STAT		450				
Sample size (n)	915	400			_	
Total Assessed Value Total Adjusted Sales Price	\$330,903,200 \$349,828,270	400		400		Observed
Mean Assessed Value	\$349,828,270	350 +			-	Target
Mean Adjusted Sales Price	\$382,326	300		1		11
Standard Deviation AV	\$55,221				1	
Standard Deviation SP	\$67,982	250			1	
Median Assessed Value	\$376,000	200		223	\	
Median Sales Price	\$387,514				\	111
ASSESSMENT Arithmetic Mean Ratio	95.54%	150		159		
Median Ratio	95.54%	100			\	
Weighted Mean Ratio	94.59%	F0				
Geometric Mean Ratio	94.93%	50 -		15 57	42 17, 2	
UNIFORMI		0 —				<del>                                     </del>
Lowest Ratio	61.29%		0.30 0.50			.700   1.90   2.100
Highest Ratio	130.46%	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	8.26%			Ratio		
Coefficient of Variation	10.65% 11.15%			Complia	nce Checks:	
Price-Related Bias	-0.0767	T-Score: -5.5759	,	evel:	Complia	nco Mot2
Price-Related Differential	1.01	1-300165.5759	트 90% Confiden		YES	NO NO
RELIABILI			80% Confiden		YES	H NO
90% Confidence Intervals:	Lower	Upper	Uniformity:	COD Stanc		N/A
Around the Mean	94.96%	96.12%			Excellent	
Around the Median	95.94%	97.17%			Very Good	
Around the Weighted Mean	93.99%	95.19%			No Observed Bias	
Around the COD	7.75%	8.74%		PRB: Some Bi	as towards High Price	ed
Around the PRB Probability True Mean 90-110	-0.1037 Approx.1	-0.0498		CON	MENTS:	
80% Confidence Intervals:	Lower	Upper		CON	IIIVIEN 13.	
Around the Mean	95.09%	95.99%		Residential	Value Group: 1	
Around the Median	96.01%	97.00%				
Around the Weighted Mean	94.12%	95.06%				
NORMALITY Test Results:	Non-Normal	1	.08% of the origi	nally available popu	lation has been trimr	ned.
Chi Square Test	Non-Normal			eviewed using Std.		
Binomial Test	N/A			( 5 sales ) and Abo		6)
i.e., Insufficient evidence of	of Non-Normality				s) with sales	
AA		<u> </u>		lary Category(ie	-	
Mann-Whitney Test	-10.5570	Count	Category	Description		
Significance of Value Relate	-10.5570 d Inequity - Strong	Count 1	Category 12	Description Unimproved Rural	Res Tract	
Significance of Value Relate D'Agostino-Pearson	-10.5570 d Inequity - Strong Normal		Category 12 15	Description Unimproved Rural Unimproved Rural	Res Tract Res Sub	
Significance of Value Relate D'Agostino-Pearson Shapiro-Wilk W	-10.5570 ed Inequity - Strong Normal N/A	1	Category 12 15 18	Description Unimproved Rural Unimproved Rural Unimproved Other	Res Tract Res Sub Land	
Significance of Value Relate D'Agostino-Pearson	-10.5570 d Inequity - Strong Normal		Category 12 15	Description Unimproved Rural Unimproved Rural	Res Tract Res Sub Land Res Lot/Acre	
Significance of Value Relate D'Agostino-Pearson Shapiro-Wilk W Kurtosis (2.5 - 4) = 3.95 Skew (-0.5 - 1) = -0.14 COD Standard	-10.5570 ad Inequity - Strong Normal N/A Acceptable	29	Category 12 15 18 20	Description Unimproved Rural Unimproved Rural Unimproved Other Unimproved Urban	Res Tract Res Sub Land Res Lot/Acre s	
Significance of Value Relate D'Agostino-Pearson Shapiro-Wilk W Kurtosis (2.5 - 4) = 3.95 Skew (-0.5 - 1) = -0.14	-10.5570 d Inequity - Strong Normal N/A Acceptable Acceptable	29 84	Category 12 15 18 20 26	Description Unimproved Rural Unimproved Rural Unimproved Other Unimproved Urban Res Condominium	Res Tract Res Sub Land Res Lot/Acre s	
Significance of Value Relate D'Agostino-Pearson Shapiro-Wilk W Kurtosis (2.5 - 4) = 3.95 Skew (-0.5 - 1) = -0.14 COD Standard See Secondary	-10.5570 d Inequity - Strong Normal N/A Acceptable Acceptable Maximum	29 84 2	20 26 1234	Description Unimproved Rural Unimproved Rural Unimproved Other Unimproved Urban Res Condominium Improved Rural Re	Res Tract Res Sub Land Res Lot/Acre s rs Tract	
Significance of Value Relate D'Agostino-Pearson Shapiro-Wilk W Kurtosis (2.5 - 4) = 3.95 Skew (-0.5 - 1) = -0.14 COD Standard See Secondary	-10.5570 d Inequity - Strong Normal N/A Acceptable Acceptable Maximum	29 84 2 9 767 6	26 1234 1537 2041 2046	Description Unimproved Rural Unimproved Other Unimproved Urban Res Condominium Improved Rural Re Improved Rural Re Improved Rural Re Improved Urban R Mfg. House on Urb	Res Tract Res Sub Land Res Lot/Acre s s Tract s Sub es	
Significance of Value Relate D'Agostino-Pearson Shapiro-Wilk W Kurtosis (2.5 - 4) = 3.95 Skew (-0.5 - 1) = -0.14 COD Standard See Secondary	-10.5570 d Inequity - Strong Normal N/A Acceptable Acceptable Maximum	29 84 2 9 767 6 15	20 26 1234 1537 2041 2046 2,048	Description Unimproved Rural Unimproved Rural Unimproved Other Unimproved Urban Res Condominium Improved Rural Re Improved Rural Re Improved Urban R Mfg. House on Urb Dec.Mfg. House or	Res Tract Res Sub Land Res Lot/Acre s s Tract s Sub es uan Res utrban Res	
Significance of Value Relate D'Agostino-Pearson Shapiro-Wilk W Kurtosis (2.5 - 4) = 3.95 Skew (-0.5 - 1) = -0.14 COD Standard See Secondary	-10.5570 d Inequity - Strong Normal N/A Acceptable Acceptable Maximum	29 84 2 9 767 6	26 1234 1537 2041 2046	Description Unimproved Rural Unimproved Other Unimproved Urban Res Condominium Improved Rural Re Improved Rural Re Improved Rural Re Improved Urban R Mfg. House on Urb	Res Tract Res Sub Land Res Lot/Acre s s Tract s Sub es uan Res urban Res	/COD
Significance of Value Relate D'Agostino-Pearson Shapiro-Wilk W Kurtosis (2.5 - 4) = 3.95 Skew (-0.5 - 1) = -0.14 COD Standard See Secondary	-10.5570 d Inequity - Strong Normal N/A Acceptable Acceptable Maximum	29 84 2 9 767 6 15 2	Category 12 15 18 20 26 1234 1537 2041 2046 2,048 50	Description Unimproved Rural Unimproved Rural Unimproved Other Unimproved Urban Res Condominium Improved Rural Re Improved Rural Re Improved Urban R Mfg. House on Urb Dec.Mfg. House or	Res Tract Res Sub Land Res Lot/Acre s s Tract s Sub es uan Res utrban Res COV Expected	125%
Significance of Value Relate D'Agostino-Pearson Shapiro-Wilk W Kurtosis (2.5 - 4) = 3.95 Skew (-0.5 - 1) = -0.14 COD Standard See Secondary Category(ies) Section	-10.5570 d Inequity - Strong Normal N/A Acceptable Acceptable Maximum	29 84 2 9 767 6 15 2	20 26 1234 1537 2041 2046 2,048 50 Analyst	Description Unimproved Rural Unimproved Rural Unimproved Other Unimproved Urban Res Condominium Improved Rural Re Improved Rural Re Improved Urban R Mfg. House on Urb Dec.Mfg. House or	Res Tract Res Sub Land Res Lot/Acre s s Tract s Sub es uan Res uUrban Res Expected Observed	125% 135%
Significance of Value Relate D'Agostino-Pearson Shapiro-Wilk W Kurtosis (2.5 - 4) = 3.95 Skew (-0.5 - 1) = -0.14 COD Standard See Secondary	-10.5570 d Inequity - Strong Normal N/A Acceptable Acceptable Maximum	29 84 2 9 767 6 15 2	Category 12 15 18 20 26 1234 1537 2041 2046 2,048 50	Description Unimproved Rural Unimproved Rural Unimproved Other Unimproved Urban Res Condominium Improved Rural Re Improved Rural Re Improved Urban R Mfg. House on Urb Dec.Mfg. House or	Res Tract Res Sub Land Res Lot/Acre s s Tract s Sub es an Res urban Res Urban Res Expected Observed May be a Non-Rep	125% 135% resentative Sample
Significance of Value Relate D'Agostino-Pearson Shapiro-Wilk W Kurtosis (2.5 - 4) = 3.95 Skew (-0.5 - 1) = -0.14 COD Standard See Secondary Category(ies) Section	-10.5570 d Inequity - Strong Normal N/A Acceptable Acceptable Maximum	29 84 2 9 767 6 15 2	20 26 1234 1537 2041 2046 2,048 50 Analyst	Description Unimproved Rural Unimproved Rural Unimproved Other Unimproved Urban Res Condominium Improved Rural Re Improved Rural Re Improved Urban R Mfg. House on Urb Dec.Mfg. House or	Res Tract Res Sub Land Res Lot/Acre s s Tract s Sub es an Res t Urban Res  Expected Observed May be a Non-Rep Price Relate	125% 135%

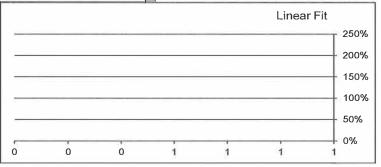
Boise Independent #1 - See Secondary Category(ies) Section below for details.

Boise Independent #1	Time Adjustment Review		(	Combined Categories			
1	Time Ad	Time Adjustment APPLIED: 0.00%		Category	Sales Count		
NONE Time	Original	Residual		12	1	Unimproved Rural Res Tract	
Quarterly GeoMean	0.01%	0.01%					
Quarterly Averages	-0.04%	-0.04%					
Quarterly Medians	-0.07%	-0.07%		20	29	Unimproved Urban Res Lot/Acre	
Slope Results	-0.15%	-0.15%		26	84	Res Condominiums	
				1234	2	Improved Rural Res Tract	
Sales Ratios (Before)	Counts	Average	Median	1537	9	Improved Rural Res Sub	
1st 3 Mos.	280	96.62%	97.37%	2041	767	Improved Urban Res	
2nd 3 Mos.	193	96.86%	98.07%	2046	6	Mfg, House on Urban Res	
3rd 3 Mos.	225	92.35%	93.35%	2048	15	Dec.Mfg. House on Urban Res	
4th 3 Mos.	217	96.28%	96.74%	50	2	Res Imps on Exempt Land	
				Ti	me analysis was	based on sales.	

# **BEFORE**



10 Influential data point(s) removed



Sales Ratios (After)	Counts	Average	Median
1st 3 Mos.	280	96.62%	97.37%
2nd 3 Mos.	193	96.86%	98.07%
3rd 3 Mos.	225	92.35%	93.35%
4th 3 Mos.	217	96.28%	96.74%

**No Outliers Found** 

**AFTER** 

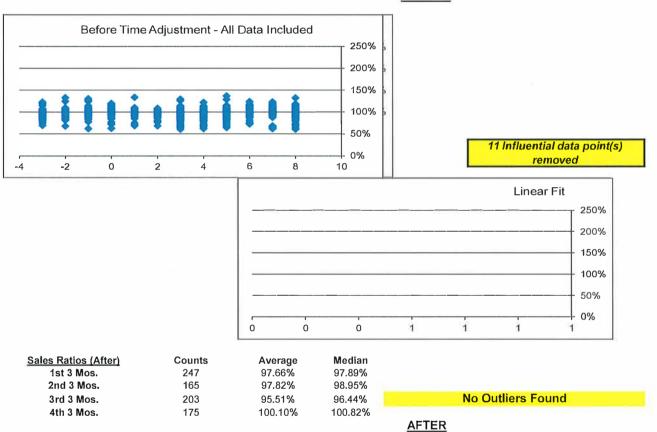
				2022 Assessed			
Outlier Sales List	Parcel Number	Category	Sale Date	<b>V</b> alue	Sale Price	Adj. Sales Price	Adj. Ratio
	1 S0617233622		20 08/10/2022	104,900	202,383	202,383	51.832%
	2 S1025120900		18 06/23/2022	120,500	231,427	231,427	52.068%
	3 R6876250181	:	20 11/29/2021	257,000	475,222	475,222	54.080%
	4 R8951010045	20-	10/22/2021	375,000	635,131	635,131	59.043%
	5 R7335460160	20-	11 02/16/2022	331,300	551,083	551,083	60.118%
	6 R6635500370	20-	11 01/05/2022	404,900	309,213	309,213	130.945%
	7 R4226000070	20-	11 06/14/2022	384,400	287,754	287,754	133.586%
	8 R2024360545	20	11 02/10/2022	314,600	229,808	229,808	136.897%
	9 S0618438620	:	20 09/16/2022	420,000	259,453	259,453	161.879%
	10 R6042370560		15 01/21/2022	319,300	183,250	183,250	174.243%

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

Boise Independent #1	See Secondary 0 Section below		Combine	d Categories	TIME PERIO	D STUDIED
RATIO STUDY Not			Assess	ment Date:	From:	To:
Official until 'FINAL'	Using 2022 Asse	essed Values		01/2022		
dated & initialed			01/	0172022	10/01/2021	09/30/2022
Sales Price is	Time Adjustment (	Considered hut	not Annlied			
Time Adjusted		onsidered, but	пострриса.			
SAMPLE STAT		400				
Sample size (n) Total Assessed Value	790 \$376,003,300	350 +				Observed
Total Adjusted Sales Price	\$389,588,662	330				Target
Mean Assessed Value	\$475,954	300 +		309		rarget
Mean Adjusted Sales Price	\$493,150	0.50			1	
Standard Deviation AV	\$29,963	250 +			<b>1</b>	
Standard Deviation SP	\$64,697	₩ 200		/ 24	4	
Median Assessed Value Median Sales Price	\$474,650 \$485,931	200 +				
ASSESSMENT		ا <sub>150</sub>				
Arithmetic Mean Ratio	97.68%	100				
Median Ratio	98.22%	100 7		96		
Weighted Mean Ratio	96.51%	50 -				
Geometric Mean Ratio	97.11%			15[3]	53 13 1	
UNIFORMI Lowest Ratio	64.72%	0				
Highest Ratio	130.76%	0.000	100   0.30   0.5 0.20 0.400	0   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	7.63%		0.20 0.400	Ratio	1.20 1.400 1.000	7.000 2.000
Standard Deviation	10.33%			Natio		
Coefficient of Variation	10.57%		Ų.	Compli	ance Checks:	
Price-Related Bias		T-Score: -24.7933		<u>-evel:</u>	Complian	nce Met?
Price-Related Differential	1.01		90% Confider		YES	NO
RELIABILI			80% Confider		YES	NO NO
90% Confidence Intervals:  Around the Mean	<b>Lower</b> 97.08%	<b>Upper</b> 98.28%	Uniformi <u>ty:</u> 	COD Stan	dards met? Excellent	N/A
Around the Median	97.80%	98.79%	i	COV:	Very Good	
Around the Weighted Mean	95.86%	97.17%	j	PRD:	No Observed Bias	
Around the COD	7.12%	8.14%	] P	RB: Unacceptal	ole Bias towards High	Priced
Around the PRB	-0.6193	-0.5285			AAAFNTO	
Probability True Mean 90-110	Approx.			CO	MMENTS:	
80% Confidence Intervals:  Around the Mean	<b>Lower</b> 97.21%	<b>Upper</b> 98.15%		Residenti	al Value Group: 2	
Around the Median	97.93%	98.67%		Residenti	ar value Group. 2	
Around the Weighted Mean	96.00%	97.02%				
NORMALITY Test Results:	Non-Normal	1			ulation has been trimr	ned.
Chi Square Test	Non-Normal				. Score 3 Std Dev.	
Binomial Test	N/A				ove 1.3079 ( 4 sales	S )
i.e., Insufficient evidence of		Caunt		dary Category(i	es) with sales	
Mann-Whitney Test Significance of Value Relate	-18.1256 ed Inequity - Strong	Count 1	Category 15	Description Unimproved Rura	l Res Suh	
D'Agostino-Pearson	Normal	3	20	Unimproved Urba		
Shapiro-Wilk W	N/A	22	26	Res Condominiur		
Kurtosis (2.5 - 4) = 4.26	Not Trimmed?	50	1537	Improved Rural R	les Sub	
Skew (-0.5 - 1) = -0.35	Acceptable	713	2041	Improved Urban F	Res	
COD Standard	<u>Maximum</u>	1	2048	Dec.Mfg. House	on Urban Res	
See Secondary	20.0004					
Category(ies) Section	20.00%					
						COD 425%
		Date	Analyst		Expected Observed	125% 138%
		Date	Analyst	-		
5KFI IMINARA		4/3//11/3	LJase i Jinnier		May he a Mon-Pon	resentative Sample
PRELIMINARY	9	4/3/2023	Jase Cundick	-		resentative Sample d Bias Exists

Boise Independent #1	Time Adjustment Review		Combined Categories			
	Time Adjustment APPLIED: 0.00%			Category	Sales Count	
NONE Time	Original	Residual		15	1	Unimproved Rural Res Sub
Quarterly GeoMean	0.08%	0.08%		20	3	Unimproved Urban Res Lot/Acre
Quarterly Averages	0.28%	0.28%		26	22	Res Condominiums
Quarterly Medians	0.33%	0.33%		1537	50	Improved Rural Res Sub
Slope Results	0.16%	0.16%		2041	713	Improved Urban Res
				2048	1	Dec.Mfg. House on Urban Res
Sales Ratios (Before)	Counts	Average	Median			
1st 3 Mos.	247	97.66%	97.89%			
2nd 3 Mos.	165	97.82%	98.95%			
3rd 3 Mos.	203	95.51%	96.44%			
4th 3 Mos.	175	100.10%	100.82%			
				T:	mo analysis was	based on sales.

# **BEFORE**



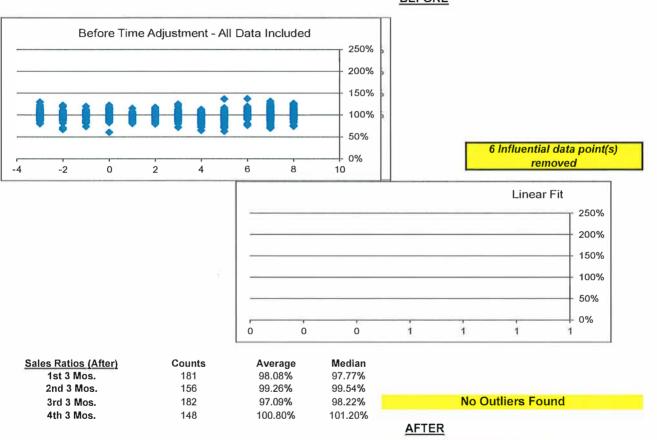
					2022 Assessed			
Outlier Sales List	Parcel Number	Category		Sale Date	Value	Sale Price	Adj. Sales Price	Adj. Ratio
	1 R9437500260		2041	04/22/2022	531,900	871,738	871,738	61.016%
	2 S1020131240		2041	09/30/2022	522,600	853,608	853,608	61.222%
	3 R7594000070		2041	08/10/2022	454,500	731,858	731,858	62.102%
	4 R1564620190		2041	05/13/2022	448,100	717,663	717,663	62.439%
	5 R6793250310		2041	12/10/2021	477,400	761,667	761,667	62.678%
	6 R7337002530		2041	01/13/2022	435,900	689,922	689,922	63.181%
	7 R1059500035		2041	09/01/2022	515,300	807,020	807,020	63.852%
	8 R1284170250		2041	09/23/2022	462,800	349,867	349,867	132.279%
	9 R1333100040		2041	11/03/2021	461,800	346,548	346,548	133.257%
	10 R7452000090		2041	02/07/2022	496,800	370,811	370,811	133.977%
	11 R9161000010		2041	06/14/2022	459,600	335,715	335,715	136.902%

	Boise indepen					
Boise Independent #1	See Secondary O Section below		Combined	Categories	TIME PERIO	D STUDIED
RATIO STUDY Not			Assassn	nent Date:	From:	То:
Official until 'FINAL'	Using 2022 Asse	ssed Values	Assessii	ient Date.	Tiom.	70.
dated & initialed			01/0	1/2022	10/01/2021	09/30/2022
Sales Price is	Time Adjustment (	Considered, but	not Applied.			
Time Adjusted	-			_		
SAMPLE STAT		300 —				
Sample size (n)	667				_	Oleanand
Total Assessed Value	\$403,373,800	250			•	Observed
Total Adjusted Sales Price Mean Assessed Value	\$413,234,737 \$604,758			2,82	•	Target
Mean Adjusted Sales Price	\$619,542	200			<u> </u>	
Standard Deviation AV	\$43,096	200		// P1	3	
Standard Deviation SP	\$78,913					
Median Assessed Value	\$602,700	150 -				
Median Sales Price	\$613,856	18				
ASSESSMENT		100				
Arithmetic Mean Ratio	98.69%			93		
Median Ratio	98.84%	50			66	
Weighted Mean Ratio	97.61%	30 7	2		100	
Geometric Mean Ratio	98.15%			1 26	14	
UNIFORMI		0 —				
Lowest Ratio	67.20%	0.000	100   0.30   0.50			1.700   1.90   2.100
Highest Ratio Coefficient of Dispersion	129.90% 7.88%	0.000	0.20 0.400 0	.600 0.800 1.000	1.20 1.400 1.600	1.800 2.000
Standard Deviation	10.21%			Ratio		
Coefficient of Variation	10.35%			Compli	ance Checks:	
Price-Related Bias	-0.4822	T-Score: -19,1326	. Le	evel:	Complian	nce Met?
Price-Related Differential	1.01		90% Confidence		YES	□ NO
RELIABILI			80% Confidence			
			100 % Connucino	e iliterval.	YES	NO
90% Confidence Intervals:	Lower	Upper	Uniformity:		idards met?	N/A
	<b>Lower</b> 98.04%	99.34%		COD Stan	dards met? Excellent	
90% Confidence Intervals:  Around the Mean Around the Median	Lower 98.04% 98.03%	99.34% 99.48%		COD Stan COD: COV:	ndards met? Excellent Very Good	N/A
90% Confidence Intervals:  Around the Mean Around the Median Around the Weighted Mean	98.04% 98.03% 96.94%	99.34% 99.48% 98.28%	Uniformi <u>ty:</u>	COD Stan COD: COV: PRD:	ndards met? Excellent Very Good No Observed Bias	N/A
90% Confidence Intervals:  Around the Mean Around the Median Around the Weighted Mean Around the COD	Lower 98.04% 98.03% 96.94% 7.40%	99.34% 99.48% 98.28% 8.43%		COD Stan COD: COV: PRD:	ndards met? Excellent Very Good	N/A
90% Confidence Intervals:  Around the Mean Around the Median Around the Weighted Mean Around the COD Around the PRB	Lower 98.04% 98.03% 96.94% 7.40%	99.34% 99.48% 98.28% 8.43% -0.4328	Uniformi <u>ty:</u>	COD Stan COD: COV: PRD: B: Unacceptal	dards met? Excellent Very Good No Observed Bias ble Bias towards High	N/A
90% Confidence Intervals:  Around the Mean Around the Median Around the Weighted Mean Around the COD Around the PRB Probability True Mean 90-110	Lower 98.04% 98.03% 96.94% 7.40% -0.5316 Approx.	99.34% 99.48% 98.28% 8.43% -0.4328	Uniformi <u>ty:</u>	COD Stan COD: COV: PRD: B: Unacceptal	ndards met? Excellent Very Good No Observed Bias	N/A
90% Confidence Intervals:  Around the Mean Around the Median Around the Weighted Mean Around the COD Around the PRB Probability True Mean 90-110 80% Confidence Intervals:	Lower 98.04% 98.03% 96.94% 7.40% -0.5316 Approx.	99.34% 99.48% 98.28% 8.43% -0.4328 100% Upper	Uniformi <u>ty:</u>	COD Stan COD: COV: PRD: B: Unacceptal	dards met? Excellent Very Good No Observed Bias ble Bias towards High	N/A
90% Confidence Intervals:  Around the Mean Around the Median Around the Weighted Mean Around the COD Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Mean	Lower 98.04% 98.03% 96.94% 7.40% -0.5316 Approx.  Lower 98.18%	99.34% 99.48% 98.28% 8.43% -0.4328 100% Upper 99.19%	Uniformi <u>ty:</u>	COD Stan COD: COV: PRD: B: Unacceptal	dards met? Excellent Very Good No Observed Bias ble Bias towards High	N/A
90% Confidence Intervals:  Around the Mean 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	Lower 98.04% 98.03% 96.94% 7.40% -0.5316 Approx.  Lower 98.18% 98.25%	99.34% 99.48% 98.28% 8.43% -0.4328 100% Upper 99.19% 99.29%	Uniformi <u>ty:</u>	COD Stan COD: COV: PRD: B: Unacceptal	dards met? Excellent Very Good No Observed Bias ble Bias towards High	N/A
90% Confidence Intervals:  Around the Mean Around the Median Around the Weighted Mean Around the COD Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Mean	Lower 98.04% 98.03% 96.94% 7.40% -0.5316 Approx.  Lower 98.18%	99.34% 99.48% 98.28% 8.43% -0.4328 100% Upper 99.19% 99.29% 98.14%	Uniformity:	COD Stan COD: COV: PRD: B: Unacceptal CO Residentia	dards met? Excellent Very Good No Observed Bias ble Bias towards High	N/A Priced
90% Confidence Intervals:  Around the Mean 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	Lower 98.04% 98.03% 96.94% 7.40% -0.5316 Approx.* Lower 98.18% 98.25% 97.09% Normal Normal	99.34% 99.48% 98.28% 8.43% -0.4328 100% Upper 99.19% 99.29% 98.14%	PR  0.89% of the origin Outliers Rev	COD Stan COD: COV: PRD: B: Unacceptal  CO  Residentia	dards met? Excellent Very Good No Observed Bias ble Bias towards High MMENTS: al Value Group: 3 ulation has been trimn	N/A Priced
90% Confidence Intervals:  Around the Mean 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:	Lower 98.04% 98.03% 96.94% 7.40% -0.5316 Approx.* Lower 98.18% 98.25% 97.09% Normal	99.34% 99.48% 98.28% 8.43% -0.4328 100% Upper 99.19% 99.29% 98.14%	PR  .89% of the origin  Outliers Rev  Below 0.665 (	COD Stan COD: COV: PRD: B: Unacceptal  CO  Residentia  ally available popiviewed using Sta 3 sales ) and Ab	dards met? Excellent Very Good No Observed Bias ble Bias towards High MMENTS: al Value Group: 3  ulation has been trimn d. Score 3 Std Dev. ove 1.3088 ( 3 sales	N/A Priced
90% Confidence Intervals:  Around the Mean 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	Lower 98.04% 98.03% 96.94% 7.40% -0.5316 Approx. Lower 98.18% 98.25% 97.09% Normal Normal	99.34% 99.48% 98.28% 8.43% -0.4328 100% Upper 99.19% 99.29% 98.14%	PR  .89% of the origin  Outliers Rev  Below 0.665 (	COD Stan COD: COV: PRD: B: Unacceptal  CO  Residentia  ally available popiviewed using Sta 3 sales ) and Ab	dards met? Excellent Very Good No Observed Bias ble Bias towards High MMENTS: al Value Group: 3 ulation has been trimn	N/A Priced
90% Confidence Intervals:  Around the Mean 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	Lower 98.04% 98.03% 96.94% 7.40% -0.5316 Approx.* Lower 98.18% 98.25% 97.09% Normal Normal N/A of Non-Normality -15.8584	99.34% 99.48% 98.28% 8.43% -0.4328 00% Upper 99.19% 99.29% 98.14%	Duniformity:  PR  Below 0.665 ( Seconda  Category	COD Stan COD: COV: PRD: B: Unacceptal  CO  Residentia  atly available popiciewed using Stales and Abary Category(in Description	dards met? Excellent Very Good No Observed Bias ble Bias towards High MMENTS: al Value Group: 3  ulation has been trimn d. Score 3 Std Dev. ove 1.3088 ( 3 sales es) with sales	N/A Priced
90% Confidence Intervals:  Around the Mean 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	Lower 98.04% 98.03% 96.94% 7.40% -0.5316 Approx.* Lower 98.18% 98.25% 97.09% Normal Normal N/A of Non-Normality -15.8584 ed Inequity - Strong	99.34% 99.48% 98.28% 8.43% -0.4328 000% Upper 99.19% 99.29% 98.14%	Duniformity:  PR  Below 0.665 ( Seconda  Category  20	COD Stan COD: COV: PRD: B: Unacceptal  CO  Residentia  atlly available popiciewed using Stales and Abary Category(in Description Unimproved Urba	Excellent Very Good No Observed Bias ble Bias towards High  MMENTS: al Value Group: 3  ulation has been trimm d. Score 3 Std Dev. ove 1.3088 ( 3 sales es) with sales  un Res Lot/Acre	N/A Priced
90% Confidence Intervals:  Around the Mean Around the Median Around the Weighted Mean Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Mean 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	Lower 98.04% 98.03% 96.94% 7.40% -0.5316 Approx. Lower 98.18% 98.25% 97.09% Normal Normal N/A of Non-Normality -15.8584 d Inequity - Strong Normal	99.34% 99.48% 98.28% 8.43% -0.4328 00% Upper 99.19% 99.29% 98.14% 0	Duniformity:  PR  .89% of the origin  Outliers Rev Below 0.665 ( Seconda  Category 20 26	COD Stan COD: COV: PRD: B: Unacceptal  CO  Residentia  ally available popiviewed using Stales and Abary Category(in Description Unimproved Urba	Adards met? Excellent Very Good No Observed Bias ble Bias towards High MMENTS: al Value Group: 3  ulation has been trimm d. Score 3 Std Dev. ove 1.3088 ( 3 sales es) with sales an Res Lot/Acre	N/A Priced
90% Confidence Intervals:  Around the Mean Around the Median Around the Weighted Mean 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 Relate D'Agostino-Pearson Shapiro-Wilk W	Lower 98.04% 98.03% 96.94% 7.40% -0.5316 Approx. Lower 98.18% 98.25% 97.09% Normal Normal N/A of Non-Normality -15.8584 d Inequity - Strong Normal N/A	99.34% 99.48% 98.28% 8.43% -0.4328 000% Upper 99.19% 99.29% 98.14% 0  Count 1 14 3	Duniformity:  PR  0.89% of the origin Outliers Rev Below 0.665 ( Seconda Category 20 26 1234	COD Stan COD: COV: PRD: B: Unacceptal  CO  Residentia  ally available popiviewed using Stales and Abary Category(in Description Unimproved Urba Res Condominiur Improved Rural Residentia	Idards met? Excellent Very Good No Observed Bias ble Bias towards High  MMENTS:  al Value Group: 3  ulation has been trimm d. Score 3 Std Dev. ove 1.3088 ( 3 sales es) with sales  an Res Lot/Acre ms es Tract	N/A Priced
90% Confidence Intervals:  Around the Mean Around the Median Around the Weighted Mean 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 Relate D'Agostino-Pearson Shapiro-Wilk W Kurtosis (2.5 - 4) = 3.38	Lower 98.04% 98.03% 96.94% 7.40% -0.5316 Approx.* Lower 98.18% 98.25% 97.09% Normal Normal Normal N/A of Non-Normality -15.8584 ad Inequity - Strong Normal N/A Acceptable	99.34% 99.48% 98.28% 8.43% -0.4328 00% Upper 99.19% 99.29% 98.14%  Count 1 14 3 93	D.89% of the origin Outliers Rev Below 0.665 ( Seconda Category 20 26 1234 1537	COD Stan COD: COV: PRD: B: Unacceptal  Residentia  ally available populiewed using Stand Abarry Category(i Description Unimproved Urba Res Condominiur Improved Rural R Improved Rural R	Idards met? Excellent Very Good No Observed Bias ble Bias towards High  MMENTS:  al Value Group: 3  ulation has been trimm d. Score 3 Std Dev. ove 1.3088 (3 sales es) with sales  in Res Lot/Acre ins les Tract les Sub	N/A Priced
90% Confidence Intervals:  Around the Mean Around the Median Around the Weighted Mean Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Mean 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 Related D'Agostino-Pearson Shapiro-Wilk W Kurtosis (2.5 - 4) = 3.38 Skew (-0.5 - 1) = -0.06	Lower 98.04% 98.03% 96.94% 7.40% -0.5316 Approx. Lower 98.18% 98.25% 97.09% Normal Normal N/A of Non-Normality -15.8584 ed Inequity - Strong Normal N/A Acceptable Acceptable	99.34% 99.48% 98.28% 8.43% -0.4328 000% Upper 99.19% 99.29% 98.14% 0  Count 1 14 3	D.89% of the origin Outliers Rev Below 0.665 ( Seconda Category 1 20 26 1234 1537	COD Stan COD: COV: PRD: B: Unacceptal  CO  Residentia  ally available popiviewed using Stales and Abary Category(in Description Unimproved Urba Res Condominiur Improved Rural Residentia	Idards met? Excellent Very Good No Observed Bias ble Bias towards High  MMENTS:  al Value Group: 3  ulation has been trimm d. Score 3 Std Dev. ove 1.3088 (3 sales es) with sales  in Res Lot/Acre ins les Tract les Sub	N/A Priced
90% Confidence Intervals:  Around the Mean 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 Relate D'Agostino-Pearson Shapiro-Wilk W Kurtosis (2.5 - 4) = 3.38 Skew (-0.5 - 1) = -0.06	Lower 98.04% 98.03% 96.94% 7.40% -0.5316 Approx.* Lower 98.18% 98.25% 97.09% Normal Normal Normal N/A of Non-Normality -15.8584 ad Inequity - Strong Normal N/A Acceptable	99.34% 99.48% 98.28% 8.43% -0.4328 00% Upper 99.19% 99.29% 98.14%  Count 1 14 3 93	D.89% of the origin Outliers Rev Below 0.665 ( Seconda Category 20 26 1234 1537	COD Stan COD: COV: PRD: B: Unacceptal  Residentia  ally available populiewed using Stand Abarry Category(i Description Unimproved Urba Res Condominiur Improved Rural R Improved Rural R	Idards met? Excellent Very Good No Observed Bias ble Bias towards High  MMENTS:  al Value Group: 3  ulation has been trimm d. Score 3 Std Dev. ove 1.3088 (3 sales es) with sales  in Res Lot/Acre ins les Tract les Sub	N/A Priced
90% Confidence Intervals:  Around the Mean Around the Median Around the Weighted Mean Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Mean 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 Related D'Agostino-Pearson Shapiro-Wilk W Kurtosis (2.5 - 4) = 3.38 Skew (-0.5 - 1) = -0.06	Lower 98.04% 98.03% 96.94% 7.40% -0.5316 Approx. Lower 98.18% 98.25% 97.09% Normal Normal N/A of Non-Normality -15.8584 ed Inequity - Strong Normal N/A Acceptable Acceptable	99.34% 99.48% 98.28% 8.43% -0.4328 00% Upper 99.19% 99.29% 98.14%  Count 1 14 3 93	D.89% of the origin Outliers Rev Below 0.665 ( Seconda Category 20 26 1234 1537	COD Stan COD: COV: PRD: B: Unacceptal  Residentia  ally available populiewed using Stand Abarry Category(i Description Unimproved Urba Res Condominiur Improved Rural R Improved Rural R	Idards met? Excellent Very Good No Observed Bias ble Bias towards High  MMENTS:  al Value Group: 3  ulation has been trimm d. Score 3 Std Dev. ove 1.3088 (3 sales es) with sales  in Res Lot/Acre ins les Tract les Sub	N/A Priced
90% Confidence Intervals:  Around the Mean Around the Median Around the Weighted Mean Around the PRB Probability True Mean 90-110 80% Confidence Intervals:  Around the Median 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 Relate D'Agostino-Pearson Shapiro-Wilk W Kurtosis (2.5 - 4) = 3.38 Skew (-0.5 - 1) = -0.06	Lower 98.04% 98.03% 96.94% 7.40% -0.5316 Approx. Lower 98.18% 98.25% 97.09% Normal Normal Normal N/A of Non-Normality -15.8584 ad Inequity - Strong Normal N/A Acceptable Acceptable Maximum	99.34% 99.48% 98.28% 8.43% -0.4328 00% Upper 99.19% 99.29% 98.14%  Count 1 14 3 93	D.89% of the origin Outliers Rev Below 0.665 ( Seconda Category 20 26 1234 1537	COD Stan COD: COV: PRD: B: Unacceptal  Residentia  ally available populiewed using Stand Abarry Category(i Description Unimproved Urba Res Condominiur Improved Rural R Improved Rural R	Excellent Very Good No Observed Bias ble Bias towards High  MMENTS:  al Value Group: 3  ulation has been trimn d. Score 3 Std Dev. ove 1.3088 ( 3 sales es) with sales in Res Lot/Acre ins tes Tract tes Sub Res COV	N/A Priced  ned.
90% Confidence Intervals:  Around the Mean 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) = 3.38 Skew (-0.5 - 1) = -0.06	Lower 98.04% 98.03% 96.94% 7.40% -0.5316 Approx. Lower 98.18% 98.25% 97.09% Normal Normal Normal N/A of Non-Normality -15.8584 ad Inequity - Strong Normal N/A Acceptable Acceptable Maximum	99.34% 99.48% 98.28% 8.43% -0.4328 00% Upper 99.19% 98.14%  Count 1 14 3 93 556	D.89% of the origin Outliers Rev Below 0.665 ( Seconda Category 20 26 1234 1537 2041	COD Stan COD: COV: PRD: B: Unacceptal  Residentia  ally available populiewed using Stand Abarry Category(i Description Unimproved Urba Res Condominiur Improved Rural R Improved Rural R	Excellent Very Good No Observed Bias ble Bias towards High  MMENTS:  al Value Group: 3  ulation has been trimn d. Score 3 Std Dev. ove 1.3088 ( 3 sales es) with sales in Res Lot/Acre ins les Tract les Sub Res  COV Expected	N/A Priced  ned. )  /COD 125%
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90% Confidence Intervals:  Around the Mean Around the Median Around the Weighted Mean Around the PRB Probability True Mean 90-110 80% Confidence Intervals:  Around the Median 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 Relate D'Agostino-Pearson Shapiro-Wilk W Kurtosis (2.5 - 4) = 3.38 Skew (-0.5 - 1) = -0.06	Lower 98.04% 98.03% 96.94% 7.40% -0.5316 Approx. Lower 98.18% 98.25% 97.09% Normal Normal Normal N/A of Non-Normality -15.8584 ad Inequity - Strong Normal N/A Acceptable Acceptable Maximum	99.34% 99.48% 98.28% 8.43% -0.4328 00% Upper 99.19% 98.14%  Count 1 14 3 93 556	D.89% of the origin Outliers Rev Below 0.665 ( Seconda Category 20 26 1234 1537 2041	COD Stan COD: COV: PRD: B: Unacceptal  Residentia  ally available populiewed using Stand Abarry Category(i Description Unimproved Urba Res Condominiur Improved Rural R Improved Rural R	Excellent Very Good No Observed Bias ble Bias towards High  MMENTS: al Value Group: 3  ulation has been trimm d. Score 3 Std Dev. ove 1.3088 ( 3 sales es) with sales an Res Lot/Acre ms tes Tract tes Sub Res  Expected Observed May be a Non-Rep.	N/A Priced  ned. )  125% 131% resentative Sample
90% Confidence Intervals:  Around the Mean Around the Median Around the Weighted Mean Around the PRB Probability True Mean 90-110 80% Confidence Intervals: Around the Median Around the Median 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) = 3.38 Skew (-0.5 - 1) = -0.06 COD Standard See Secondary Category(ies) Section	Lower 98.04% 98.03% 96.94% 7.40% -0.5316 Approx. Lower 98.18% 98.25% 97.09% Normal Normal Normal N/A of Non-Normality -15.8584 ad Inequity - Strong Normal N/A Acceptable Acceptable Maximum	99.34% 99.48% 98.28% 8.43% -0.4328 00% Upper 99.19% 98.14% 0  Count 1 14 3 93 556	D.89% of the origin Outliers Rev Below 0.665 ( Seconda Category 20 26 1234 1537 2041	COD Stan COD: COV: PRD: B: Unacceptal  Residentia  ally available populiewed using Stand Abarry Category(inacceptal) Description Unimproved Urba Res Condominium Improved Rural Rumproved Rumal Rumproved Rumproved Rumal Rumproved Rumal Rumproved Rumal Rumproved Rumprove	Excellent Very Good No Observed Bias ble Bias towards High  MMENTS: al Value Group: 3  ulation has been trimm d. Score 3 Std Dev. ove 1.3088 ( 3 sales es) with sales an Res Lot/Acre as tes Tract tes Sub Res  Expected Observed May be a Non-Rep. Price Related	N/A  Priced  ned. )  125% 131%

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

Boise Independent #1	Time Adjustment Review		Combined Categories			
	Time Adj	justment APPLIED: 0.0	00%	Category	Sales Count	
NONE Time	Original	Residual		20	1	Unimproved Urban Res Lot/Acre
Quarterly GeoMean	0.07%	0.07%		26	14	Res Condominiums
Quarterly Averages	0.31%	0.31%		1234	3	Improved Rural Res Tract
Quarterly Medians	0.39%	0.39%		1537	93	Improved Rural Res Sub
Slope Results	0.18%	0.18%		2041	556	Improved Urban Res
Sales Ratios (Before)	Counts	Average	Median			
1st 3 Mos.	181	98.08%	97.77%			
2nd 3 Mos.	156	99.26%	99.54%			
3rd 3 Mos.	182	97.09%	98.22%			
4th 3 Mos.	148	100.80%	101.20%			
				Ti	me analysis was	based on sales.

### **BEFORE**



Outlier Sales List	Parcel Number	Category	Sale Date	2022 Assessed Value	Sale Price	Adj. Sales Price	Adj. Ratio
	1 R2734251235	2041	01/20/2022	562,300	929,351	929,351	60.505%
	2 S0629449025	2041	06/06/2022	572,700	910,248	910,248	62.917%
	3 R5207001560	2041	05/02/2022	571,200	880,649	880,649	64.861%
	4 R3746020110	2041	08/03/2022	576,600	437,820	437,820	131.698%
	5 R9227500960	2041	06/16/2022	664,200	484,549	484,549	137.076%
	6 R6793260045	2041	07/05/2022	536,800	390,202	390,202	137.570%

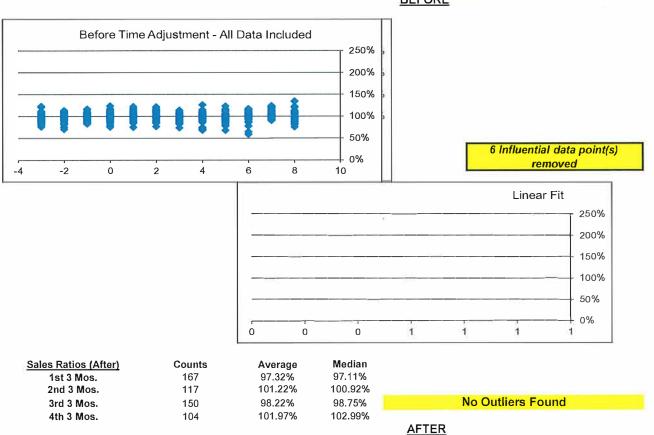
Boise Independent #1 - See Secondary Category(ies) Section below for details.

Sales Price  s   Time Adjustment Considered, but not Applied.   Sample size (n)   538   Total Assessed Value   \$418,082,400   Total Adjusted Sales Price   \$424,910,539   Mean Assessed Value   \$777,105   Men Adjusted Sales Price   \$742,910,539   Mean Assessed Value   \$777,105   Men Adjusted Sales Price   \$799,797   Standard Deviation SP   \$101,813   Median Assessed Value   \$793,979   Standard Deviation SP   \$101,813   Median Assessed Value   \$793,979   Standard Deviation SP   \$101,813   Median Assessed Value   \$793,979   Median Sales Price   \$777,851   ASSESSMENT LEVEL   Arithmetic Mean Ratio   99,37%   Weighted Mean Ratio   99,37%   Weighted Mean Ratio   99,37%   Weighted Mean Ratio   98,37%   Weighted Mean Ratio   98,57%   Standard Deviation   9,59%   Coefficient of Variation   9,59%   Coefficient of Variation   9,59%   Coefficient of Variation   9,59%   Price-Related Bias   -0,3441   -8core: -12,8301   Price-Related Differential   1,01   RELIABILITY   Median Ratio   98,77%   100,05%   Coefficient of Variation   98,77%   100,05%   Coefficient Mean Ratio   98,77%   100,05%   Coefficient Mean   98,76%   99,10%   PRB: Unicorrality   Uniformity:   COD Standards mer?   N/A Around the Median   98,77%   100,05%   PRB: Unicorrality   Uniformity:   COMMENTS:   Commonth   PRB   -0,9867   -0,2915   Probability True Mean 90-11   Approx.100%   PRB: Unicorrality   Uniformity:   COMMENTS:   COMMENTS:   Commonth   PRB   -0,9867   -0,2915   PRB: Unicorrality   VES   N/A Around the Median   98,77%   99,85%   Residential Value Group: 4   PRB: Unicorrality   VES   N/A Around the Median   98,77%   99,85%   Residential Value Group: 4   Special Median   Special Me							
Official until FINAL   dated & initialed   Sales Frice   S   Time Adjusted   Time Adjusted   Time Adjusted   Time Adjusted   Time Adjusted   Time Adjusted   Sales Frice   S   Time Adjusted   Sales Frice   S   Sample size (a)   5.38   Total Assessed Value   \$777,105   Sample size (a)   5.38   Total Assessed Value   \$777,105   Mean Adjusted Sales Price   \$424,910,539   Mean Assessed Value   \$777,105   Mean Adjusted Sales Price   \$789,797   Standard Deviation & S   \$416,082,400   Total Adjusted Sales Price   \$789,797   Standard Deviation & S   \$783,150   Mealan Sales Price   \$777,851   Mealan Assessed Value   \$783,150   Mealan Sales Price   \$777,851   Mealan Sales Price   \$777,851   Mealan Ratio   99,32%   Weighted Mean Ratio   99,32%   Weighted Mean Ratio   99,32%   Weighted Mean Ratio   98,35%   UNIFORMITY   Lowest Ratio   69,14%   Mighest Ratio   128,10%   Coefficient of Variation   3,65%   UNIFORMITY   Lowest Ratio   0,365%   Price-Related Bias   -0,3441   T-Score; 12,8301   Price-Related Disc Price Probability Tree Mean Ratio   98,67%   100,05%   Acount the Weighted Mean   98,77%   100,05%   Acount the Weighted Mean   98,77%   100,05%   Acount the Weighted Mean   98,79%   99,85%   Residential Value Group; 4   Mean Sales Price   13,008   1,300   1	'			Combine	d Categories	TIME PERIO	D STUDIED
Official until FINAL   dated & initialed   Sales Price   STime Adjusted   Time Adjusted   Time Adjusted   Time Adjusted   Time Adjusted   Time Adjusted   Sales Price   STime Adjusted   Sample size (n)   Sampl	RATIO STUDY Not	· · · · · · · · · · · · · · · · · · ·			4.5. 4		-
Sales Price is   Sales Price is   Sales Price is   Sales Price is   Sample size (n)   Sample size (n		Heing 2022 Acce	seed Value	Assess	ment Date:	From:	10:
Sales Price is   Time Adjusted   Sales Price is   Time Adjusted   Sample size (n)   538   Sample size (n)   5410,002 4,000   Sales (n)		USING 2022 ASSE	esseu values	01/	01/2022	10/01/2021	09/30/2022
Time Adjusted						10/01/2021	00/00/2022
SAMPLE STATISTICS   Sample size (n)   538   Total Assessed Value   \$415,082,400   Total Adjusted Sales Price   \$424,910,539   Mean Assessed Value   \$777,105   Mean Adjusted Sales Price   \$739,797   Standard Deviation & \$789,797   Standard Deviation & \$789,797   Standard Deviation & \$789,797   Standard Deviation & \$789,797   Standard Deviation & \$780,710,100   Median Sales Price   \$777,851   Median Sales Price   \$789,795   Median Sales Price   \$777,851   Median Sales Price   \$789,795   Median Sales Price   \$777,851   Median Sales Price   \$789,795   Median Sales Price	Sales Price is	Time Adjustment	Canaidarad but	not Annlind			
Sample size (n)   5.38     Total Assessed Value   \$418,082,400     Total Adjusted Sales Price   \$424,910,539     Mean Assessed Value   \$777,105     Mean Adjusted Sales Price   \$789,797     Standard Deviation SP   \$101,813     Median Rasio Deviation SP   \$101,813     ASSESSMENT LEVEL     Arithmetic Mean Ratio   99.32%     Median Ratio   99.32%     Median Ratio   99.33%     Weighted Mean Ratio   99.39%     Geometric Mean Ratio   98.39%     Geometric Mean Ratio   98.39%     Geometric Mean Ratio   98.59%     UNIFORMITY     Lowest Ratio   125,10%     Coefficient of Variation   9.59%     Coefficient of Variation   9.59%     Frice-Related Bias   9.3441   1-Score: -12.8301     Price-Related Differential   1.01     RELIABILITY     90% Confidence Intervals:   Lower     Lower Around the Mean   96,64%   100,05%     Around the Mean   96,64%   100,05%     Around the Weighted Mean   97,64%   90,05%     Around the Weighted Mean   97,64%   90,00%     Around the Weighted Mean   97,64%   90,00%     Around the Rela   98,79%   100,05%     Around the Rela   98,79%   99,96%     Around the Rela   98,79%   99,96%     Around the Mean   96,64%   90,00%     Probability The Mean   97,84%   99,96%     Around the Mean   97,84%   99,96%     Around the Mean   97,84%   99,96%     Around the Mean   97,84%   99,96%     Around the Mean   97,84%   99,96%     Around the Mean   97,84%   99,96%     Around the Mean   97,84%   99,96%     Around the Mean   97,94%   99,96%     Around the Mean	Time Adjusted	Time Adjustinent (	zonsidered, but	пот Аррпеа.			
Sample size (n)   538   5418,082,400   Total Adjusted Sales Price   \$424,910,539   Mean Assessed Value   \$777,105   Mean Adjusted Sales Price   \$789,797   Standard Deviation X	SAMPLE STAT	ISTICS	250				
Target   Mean Assessed Value   S777.105   Mean Adjusted Sales Price   S749,797   Standard Deviation N V   S64,512   Standard Deviation SP   S101,813   Median Assessed Value   S763,512   Standard Deviation SP   S101,813   Median Assessed Value   S763,512   Sandard Deviation SP   S101,813   Median Ratio   99.32%   Median Ratio   99.32%   Median Ratio   99.32%   Median Ratio   99.33%   Median Ratio   90.33%   Geometric Mean Ratio   98.65%   Geometric of Variation   9.50%   Geometric Mean Ratio   98.66%   Geometric Mean Ratio   98.76%   99.66%   Geometric Mean Ratio   98.77%   Geometric Mean Return   99% Confidence Intervals   YES   NO   NO   No   No   No   No   No   No	Sample size (n)	538	] 200				10
Mean Assessed Value	Total Assessed Value	\$418,082,400			^		Observed
Mean Adjusted Sales Price   \$789,797   Standard Deviation SP   \$101,813   Standard Deviation   \$100,93,374   Median Ratio   \$99,32%   Median Ratio   \$99,32%   Median Ratio   \$98,39%   Geometric Mean Ratio   \$98,39%   Geometric Mean Ratio   \$98,39%   Cofficient of Dispersion   \$7,45%   Standard Deviation   \$9,55%   Coefficient of Variation   \$9,56%   Coefficient of Variation   \$9,56%   Coefficient of Variation   \$9,56%   Coefficient of Variation   \$9,56%   Price-Related Bias   \$0,3441   T-Score-12,8301   Price-Related Differential   \$1,01   Standard Deviation   \$9,56%   Price-Related Differential   \$1,01   Standard Deviation   \$1,000   Standard   \$1,000   S	Total Adjusted Sales Price		200 -				—_Target
Standard Deviation AV			1		101		
Standard Deviation SP			<u> </u>			N. Contraction of the contractio	
Median Assessed Value			150			1	
ASSESSMENT LEVEL			<u> </u>		/	1	
ASSESSMENT LEVEL			j		/	1	
Arithmetic Mean Ratio			් 100 <del>†</del>		/	1	
Median Ratio   99.33%   Weighted Mean Ratio   98.85%   UNIFORMITY   Lowest Ratio   126.10%   Coefficient of Dispersion   7,46%   Standard Deviation   9.59%   Coefficient of Variation   9.66%   Price-Related Bias   -0.3441   T-Score:-12.8301   90% Confidence Interval:   YES   NO NO NO NO NO NO NO NO NO NO NO NO NO			-		į l		
Weighted Mean Ratio   98.39%   Geometric Mean Ratio   98.39%   Geometric Mean Ratio   98.39%   White Procession   1.00					69	1	
Geometric Mean Ratio			50 1			10	
Uniformity							
Lowest Ratio			1 1			Lo V	
Highest Ratio			1	100 030 05	0 070 090 1	100 1 300 1 500	1.700 1.90 2.100
Ratio   Standard Deviation   9.55%   Standard Deviation   9.55%   Standard Deviation   9.55%   Price-Related Bias   -0.3441   T-Score: -12.8301   90% Confidence Interval:   Compliance Met?   90% Confidence Interval:   YES   NO   NO   NO   NO   NO   NO   NO   N							
Standard Deviation							
Coefficient of Variation					Natio		
Price-Related Bias	Coefficient of Variation				Compli	ance Checks:	
Price-Related Differential		-0.3441	T-Score: -12.8301	) L			nce Met?
RELIABILITY				, -			
Around the Meain   98.64%   100.00%   COD: Excellent   Around the Median   98.77%   100.05%   PRB: Unacceptable Bias towards High Priced				80% Confider	nce Interval:	YES	
Around the Median   98.77%   100.05%   99.10%   PRD: No Observed Bias	90% Confidence Intervals:	Lower	Upper	Uniformity:	COD Stan	dards met?	N/A
Around the Weighted Mean	Around the Mean						
Around the COD   6.96%   8.00%   PRB: Unacceptable Bias towards High Priced	Around the Median			]	COV:		
Around the PRB							
Probability True Mean 90-110				P	RB: Unacceptal	ble Bias towards High	Priced
B0% Confidence Intervals:   Lower   Upper     Around the Mean   98,79%   99.85%   Residential Value Group: 4						MARIENTO.	
Around the Mean 98.79% 99.85% Residential Value Group: 4  Around the Median 98.97% 99.96% 99.96%  Around the Weighted Mean 97.84% 98.95% NORMALITY Test Results: Normal Outliers Reviewed using Std. Score 3 Std Dev.  Binomial Test NIA Below 0.6855 (4 sales) and Above 1.2983 (2 sales) Secondary Category (ies) with sales  Mann-Whitney Test -13.0081 Significance of Value Related Inequity - Strong D'Agostino-Pearson Normal Shapiro-Wilk W NIA 94 1537 Improved Rural Res Sub Improved Urban Res  COD Standard See Secondary Category (ies) Section 15.00%  PRELIMINARY  Around the Median 98.97% 99.96% Pse. Spond on the originally available population has been trimmed.  Outliers Reviewed using Std. Score 3 Std Dev.  Below 0.6855 (4 sales) and Above 1.2983 (2 sales) Secondary Category (ies) with sales  Count Category Description 9 26 Res Condominiums  1 1234 Improved Rural Res Tract  Shapiro-Wilk W NIA 94 1537 Improved Rural Res Sub Improved Urban Res  COD Standard See Secondary  Category Description 15.00%  Date Analyst Observed 1309  Price Related Bias Exists			4		CO	IMIMEN 15:	
Around the Median 98.97% 99.96% Around the Weighted Mean 97.84% 98.95%  NORMALITY Test Results: Normal 1.1% of the originally available population has been trimmed.  Chi Square Test Normal Outliers Reviewed using Std. Score 3 Std Dev.  Binomial Test N/A Below 0.6855 (4 sales) and Above 1.2983 (2 sales)  i.e., Insufficient evidence of Non-Normality Secondary Category(ies) with sales  Mann-Whitney Test -13.0081 Count Significance of Value Related Inequity - Strong D'Agostino-Pearson Normal 3 1234 Improved Rural Res Tract  Shapiro-Wilk W N/A 94 1537 Improved Rural Res Sub  Kurtosis (2.5 - 4) = 3.35 Acceptable 432 2041 Improved Urban Res  Skew (-0.5 - 1) = -0.07 Acceptable COD Standard See Secondary  Category(ies) Section 15.00%  PRELIMINARY Date Analyst 4/3/2023 Jase Cundick Price Related Bias Exists				1	Panidanti	al Value Graum A	
Around the Weighted Mean   97.84%   98.95%    NORMALITY Test Results: Normal   1.1% of the originally available population has been trimmed.  Chi Square Test   Normal   Outliers Reviewed using Std. Score 3 Std Dev.    Binomial Test   N/A   Below 0.6855 (4 sales ) and Above 1.2983 (2 sales )    i.e., Insufficient evidence of Non-Normality   Secondary Category(ies) with sales    Mann-Whitney Test   -13.0081   Significance of Value Related Inequity - Strong   9   26   Res Condominiums    D'Agostino-Pearson   Normal   3   1234   Improved Rural Res Tract    Shapiro-Wilk W   N/A   94   1537   Improved Rural Res Sub    Kurtosis (2.5 - 4) = 3.35   Acceptable   432   2041   Improved Urban Res    COD Standard   See Secondary    Category(ies) Section   15.00%    Date   Analyst   Analyst   Observed   1309    PRELIMINARY   Price Related Bias Exists					Residentia	ai value Group: 4	
NORMALITY Test Results: Normal   1.1% of the originally available population has been trimmed.							
Chi Square Test   Normal   Below 0.6855 ( 4 sales ) and Above 1.2983 ( 2 sales )				1.1% of the original	inally available none	Ilation has been trimn	ned.
Binomial Test   N/A   Below 0.6855 ( 4 sales ) and Above 1.2983 ( 2 sales )							
i.e., Insufficient evidence of Non-Normality  Mann-Whitney Test  -13.0081 Significance of Value Related Inequity - Strong D'Agostino-Pearson Normal Shapiro-Wilk W N/A Kurtosis (2.5 - 4) = 3.35 Skew (-0.5 - 1) = -0.07 Acceptable Skew (-0.5 - 1) = 5.007  Count Shapiro-Wilk W N/A See Secondary Category Category Category Category Description  9 26 Res Condominiums 1234 Improved Rural Res Tract 1432 2041 Improved Rural Res Sub Improved Urban Res  COD Standard See Secondary Category(ies) Section 15.00%  Date Analyst Observed 1309 Price Related Bias Exists							s )
Mann-Whitney Test							
Significance of Value Related Inequity - Strong  D'Agostino-Pearson Normal  Shapiro-Wilk W N/A  Kurtosis (2.5 - 4) = 3.35 Acceptable  Skew (-0.5 - 1) = -0.07 Acceptable  COD Standard See Secondary  Category(ies) Section 15.00%  PRELIMINARY  PRELIMINARY  Price Related Inequity - Strong  9 26 Res Condominiums  Improved Rural Res Tract  Improved Rural Res Sub  Improved Urban Res  COV/COD  Expected 1259  Observed 1309  Analyst  4/3/2023 Jase Cundick  Price Related Bias Exists			Count				
D'Agostino-Pearson Normal Shapiro-Wilk W N/A  Kurtosis (2.5 - 4) = 3.35 Acceptable Skew (-0.5 - 1) = -0.07 Acceptable  COD Standard See Secondary Category(ies) Section  Date Analyst  PRELIMINARY  Alignment Analyst  Date Analyst  Alignment Analyst  Date Analyst  Alignment Analyst  Alignment Analyst  Date Analyst  Alignment Analyst  Discrept Analyst  Alignment Analyst  Discrept Analyst  Di						ns	
Skew (-0.5 - 4) = 3.35   Acceptable   Acce	D'Agostino-Pearson	Normal	3	1234	Improved Rural R	les Tract	
Skew (-0.5 - 1) = -0.07		N/A	94		Improved Rural R	les Sub	
COD Standard See Secondary Category(ies) Section 15.00%  Date Analyst Observed 1309  PRELIMINARY 4/3/2023 Jase Cundick  Price Related Bias Exists			432	2041	Improved Urban F	Res	
Date   Analyst   Cov/CoD   Expected   125%   130%   130%	Skew $(-0.5 - 1) = -0.07$	Acceptable					
Category(ies) Section   15.00%	COD Standard	Maximum					
COV/COD   Expected   125%							
Date   Analyst   Dbserved   1259	Category(ies) Section	15.00%					
Date   Analyst   Dbserved   1259							
Date   Analyst   Dbserved   1259							
Date   Analyst   Dbserved   1259						COV	VICOD.
PRELIMINARY  Date Analyst  4/3/2023 Jase Cundick  Price Related Bias Exists							125%
PRELIMINARY  4/3/2023 Jase Cundick  Price Related Bias Exists			Date	Analyet			130%
Price Related Bias Exists	PREI IMINIA PV				-	Observed	1 130 /0
	I INCLIMINATE		7.012020	Sac Carlaick	-	Price Relate	d Rias Exists
	FINΔI						
	INAL				-	1 1.5 13 0101411	.5/111 @ 50 /6

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

Boise Independent #1	Time Adjustment Review			Combined Categories			
	Time Ad	justment APPLIED: 0.0	00%	Category	Sales Count		
IONE Time	Original	Residual		26	9	Res Condominiums	
Quarterly GeoMean	0.14%	0.14%		1234	3	Improved Rural Res Trac	
Quarterly Averages	0.53%	0.53%		1537	94	Improved Rural Res Sub	
Quarterly Medians	0.67%	0.67%		2041	432	Improved Urban Res	
Slope Results	0.40%	0.40%					
Sales Ratios (Before)	Counts	Average	Median				
1st 3 Mos.	167	97.32%	97.11%				
2nd 3 Mos.	117	101.22%	100.92%				
3rd 3 Mos.	150	98.22%	98.75%				
4th 3 Mos.	104	101.97%	102.99%				
			1	Ti	me analysis was	based on sales.	

### **BEFORE**

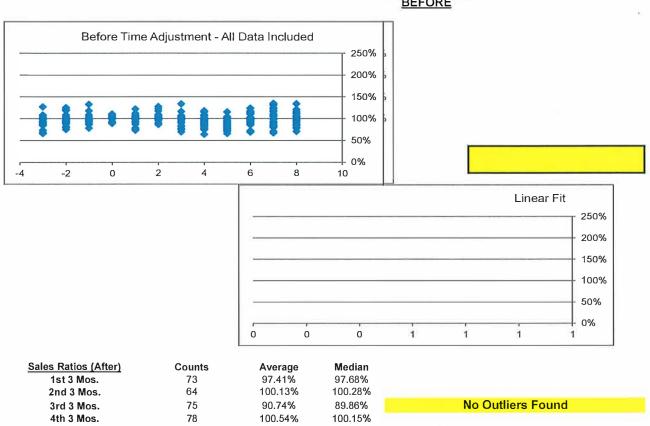


					2022 Assessed			
Outlier Sales List	Parcel Number	Category	5	Sale Date	Value	Sale Price	Adj. Sales Price	Adj. Ratio
	1 R9583920130	2	2041	07/08/2022	713,700	1,209,223	1,209,223	59.021%
	2 R7909030840	2	2041	07/15/2022	848,800	1,309,296	1,309,296	64.829%
	3 R6120510020	2	2041	06/16/2022	848,400	1,247,338	1,247,338	68.017%
	4 S0629110408	2	2041	05/31/2022	781,500	1,144,340	1,144,340	68.293%
	5 R7475840640	2	2041	09/09/2022	797,300	594,598	594,598	134.091%
	6 R1955010894	2	2041	09/08/2022	700,000	519,892	519,892	134.643%

Boise Independent #1	See Secondary ( Section below		Combine	d Categories	TIME PERIC	D STUDIED
RATIO STUDY Not			A	mant Dot-	F=	7-1
Official until 'FINAL'	Using 2022 Asse	ssed Values		ment Date:	From:	To:
dated & initialed	J		01/0	01/2022	10/01/2021	09/30/2022
Sales Price is				Ì		
Time Adjusted	Time Adjustment (	Considered, but	not Applied.			
SAMPLE STAT	STICS	120 -				
Sample size (n)	290	120				
Total Assessed Value	\$327,391,100	100 +				Observed
Total Adjusted Sales Price	\$345,412,790	100 T				Target
Mean Assessed Value Mean Adjusted Sales Price	\$1,128,935 \$1,191,079			96	\	
Standard Deviation AV	\$157,598	80 +		<i>î</i> L	_/\	
Standard Deviation SP	\$268,891			7	3	
Median Assessed Value	\$1,107,700	Count		/	1	
Median Sales Price	\$1,152,585	ပိ				
ASSESSMENT		40 +		48		
Arithmetic Mean Ratio Median Ratio	97.13% 98.42%					
Weighted Mean Ratio	94.78%	20 +		26	22	
Geometric Mean Ratio	96.15%			4	12	
UNIFORMI		0 —				1 1 1
Lowest Ratio	63.98%	1	100 0.30 0.50			1.700   1.90   2.100
Highest Ratio	134.96%	0.000	0.20 0.400	0.600 0.800 1.000	1.20 1.400 1.60	0 1.800 2.000
Coefficient of Dispersion Standard Deviation	10.70% 13.75%			Ratio		
Coefficient of Variation	14.16%			Compli	ance Checks:	
Price-Related Bias	-0.3319	T-Score: -11,8092	1 .	evel:		nce Met?
Price-Related Differential	1.02		90% Confider		YES	NO NO
RELIABILI	TY		80% Confider	nce Interval:	YES	□ NO
90% Confidence Intervals:	Lower	Upper	Uniformity:		ndards met?	N/A
Around the Mean	95.80% 96.65%	98.46% 99.07%	ļ	COD: COV:	Very Good	
Around the Median Around the Weighted Mean	93.37%	96.19%	1	PRD:	Very Good No Observed Bias	•
Around the COD	9.70%	11.90%	P		ble Bias towards High	
Around the PRB	-0.3870	-0.2768				
Probability True Mean 90-110	Approx.			CC	MMENTS:	
80% Confidence Intervals:	Lower	Upper				
Around the Mean	96.09% 97.18%	98.16% 98.99%		Residenti	al Value Group: 5	
Around the Median Around the Weighted Mean	93.68%	95.88%				
NORMALITY Test Results:	Normal	00.00%		No data 'lost' to	trim.	
Chi Square Test	Normal				d. Score 3 Std Dev.	
Binomial Test	N/A				oove 1.3837 ( 0 sale	s )
i.e., Insufficient evidence				lary Category(i	es) with sales	
Mann-Whitney Test	-11.1363	Count	Category	Description	ma	
Significance of Value Relate D'Agostino-Pearson	Normal	11	26 1234	Res Condominius Improved Rural F		
Shapiro-Wilk W	N/A	39	1537	Improved Rural F		
Kurtosis (2.5 - 4) = 3.18	Acceptable	239	2041	Improved Urban		
Skew (-0.5 - 1) = 0.16	Acceptable			•		
COD Standard See Secondary	<u>Maximum</u>					
Category(ies) Section	15.00%					
PRELIMINARY		Date 4/3/2023	Analyst Jase Cundick	<u>.</u>	Expected Observed May be a Non-Rep	125% 132% 1329 oresentative Sample dd Bias Exists
FINAL				-		FICANT @ 90%

Boise Independent #1	Time Adjustment Review			Combined Categories			
	Time Ad	justment APPLIED: 0.0	00%	Category	Sales Count		
NONE Time	Original	Residual		26	11	Res Condominiums	
Quarterly GeoMean	0.07%	0.07%		1234	1	Improved Rural Res Tract	
Quarterly Averages	0.36%	0.36%		1537	39	Improved Rural Res Sub	
Quarterly Medians	0.28%	0.28%		2041	239	Improved Urban Res	
Slope Results	-0.01%	-0.01%					
Sales Ratios (Before)	Counts	Average	Median				
1st 3 Mos.	73	97.41%	97.68%				
2nd 3 Mos.	64	100.13%	100.28%				
3rd 3 Mos.	75	90.74%	89.86%				
4th 3 Mos.	78	100.54%	100.15%				
			i	Ti	me analysis was	based on sales.	

### **BEFORE**



**AFTER**