

Table 1: Key Findings		UNITED STATES					CANADA			Note:
		Numbers of Responses					Numbers of Responses			
'03	Summary of Survey Results	1989	1992	1994	1997	2003	1994	1997	2003	(a)
Q #:	Topic: Total Responses >	48	47	46	51	51	7	11	12	(a)
2	Annual ratio study	35	37	35	41	41	1	6	8	
3	Conducted by state/prov./territory only	29	24	26	29	38	6	3	7	
4	Only sales used in ratio studies	19	15	20	23	25	5	8	8	
5a	Personal property ratio study	6	10	9	8	7	0	0	0	
6a	Intangible personal property exemption		32	25	32	37	3	4	6	
7	Procedural audits in lieu of ratio study		11	19	17	22	2	3	3	
8a	Full disclosure of sales price	24	33	30	35	37	6	9	11	(b)
9	Sales Price Adjustments:									
9	Time	11	13	14	15	18	4	9	4	
9	Financing	13	10	16	16	15	3	8	5	
9	Personal Property	28	26	31	32	26	6	9	4	
	Equalization Adjustments:									
11c	Order reappraisal	12	20	22	31	31	2	1	1	
12	Trend by category	18	16	11	14	13	1	2	1	
12c	Give local officials a grace period to comply			2	12	3	0	2	1	
12d	Other			11	4	10	6	3	0	
13a	Uniformity Standards for COD/COV:	24	26	32	34	38	2	8	9	
13a	More stringent than the IAAO '99 Standard	3	1	6	1	5	1	1	4	
13a	Less stringent than the IAAO '99 Standard	18	9	21	23	21	3	6	3	
13a	No standard	23	20	18	17	13	2	3	3	
13a	IAAO '99 Standard					23			5	
13b	Vertical Equity Standards for PRD:			11	18	22	2	4	6	
13b	IAAO Standard: PRD = 0.98 to 1.03		2	8	12	17	2	2	5	
13b	PRD standard of ranges different from IAAO			3	4	5	1	1	1	(c)
13b	No standard			35	34	28	4	7	6	
14a	Testing Assessment Level:									
14a	Statutory + or - 10%	17	10	11	15	16	1	4	1	
14a	Statutory + or - 5%	6	5	5	6	6	2	2	2	
16	Assessment (Residential) 100% of MV:	14	27	17	22	23	6	6	8	

Notes:

- (a) 1994 Canadian survey response rate was 7/12 or 58%.
- 1997 Canadian survey response rate was 11/12 or 92%.
- 2003 Canadian survey response rate was 12/13 or 92%.
- 1989 US survey response rate was 48/51 or 94%.
- 1992 US survey response rate was 47/51 or 92%.
- 1994 US survey response rate was 46/51 or 90%.
- 1997 US survey response rate was 51/51 or 100%, incl. DC plus a composite of 2 of 4 Hawaiian counties.
- 2003 US survey response rate was 51/51 or 100%, incl. DC plus a composite of all 4 Hawaiian counties.
- (b) The 2003 US total includes the additions of Pennsylvania and, most recently, New Mexico.
- (c) These results were tabulated by subtracting the IAAO Standard counts from the total PRD counts.

Appendix A / Table 2: Tabulation of Comparable Responses

1994 Question Number	1997 Question Number	2003 Question Number	Topic	Response	UNITED STATES			CANADA			<i>Note:</i>
					Numbers of Responses			Numbers of Responses			
					1994	1997	2003	1994	1997	2003	
2	2	2	Frequency of Ratio Studies	Annual	35	41	41	1	6	8	
				1 per 2 years	5	4	0	0	0	0	
				1 per 3 years	1	0	0	1	1	1	
				Other	5	7	10	5	4	2	
				None/Unknown	0	0	0	0	1	1	
3	3	3	Who does study?	State or Province/Territory only	26	29	38	6	3	7	
				Local only	4	7	7	0	3	1	
				Contracted to private or university	14	14	4	1	4	2	
				Other	2	2	2	0	1	3	
4	4	4	What does study include?	Sales only	20	23	25	5	8	8	
				Appraisals only	5	4	2	0	0	1	
				Both Sales & Appraisals	21	25	24	2	3	1	
4a	4a	4a	If both, combined?	Yes			24			0	
4b	4b	4b	Who selects samples?	State or Province/Territory			35			6	
				Local			14			5	
4c	4c	4c	Who validates sales?	State or Province/Territory			23			7	
				Local			24			3	
5	5	5	Personal Property (PP) Taxable?	Yes	37	40	40	3	6	3	
5a	5a	5a	PP Ratio Study conducted?	Yes	9	8	7	0	0	0	
5b	5b	5b	For PP Ratio Study, do you use Sales, Appraisals, or Both?	Sales only			0				
				Appraisals only	7	8	7				
				Both Sales & Appraisals	1	0	0				
		5c	PP Ratio Study, if both, combined?								
5c	5c	5d	How is PP ratio study used?								
		5e	PP Appraisal Techniques	Deprc. or econ. life tables			7				
				lowa curves			2				
				Other			1				

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					Numbers of Responses			Numbers of Responses			
					1994	1997	2003	1994	1997	2003	
		6	Intangible Personal Property								
8	6	6a	Statutory Exemption?	Yes	25	32	37	3	4	6	
				No	17	15	9	4	4	6	
		6b		Capital Stock			32			3	
					Bonds			33			3
					Deposits			33			3
					Contracts and contract rights			34			3
					Copyrights			35			3
					Custom computer programs			29			3
					Customer lists			34			3
					Goodwill			30			3
					Licenses			34			3
					Patents			35			3
					Rights-of-way			22			2
					Trademarks			35			3
					Trade secrets			35			3
				Other			6			1	
6	7	7	Procedure audit in lieu of ratio study?	Yes	19	17	22	2	3	3	
	7a	7a	If yes, which categories?								
	7c	7b	Ratio study + Procedural Audits = Compliance?	Yes		25	26		4	5	
	7b	7c	Can equalization or reappraisal be ordered from audits?	Yes	11	14	15	2	5	4	
		8	Disclosure								
7	8a	8a	Legal Requirement?	Yes	30	35	37	6	9	11	(a), (b)
7a	8a	8a	Disclosure made to:	State or Province/Territory			2			11	
				Local assessors			8			2	
				Both			20			5	
		8b	Disclosure occurs when?	At deed recording			35			11	
					Within statutory time period			4			0
					Other			3			0
		8c	Are documents tracked?	Yes			31			8	
		8d	Type of disclosure document?	Sale price statement			17			10	
					Comprehensive questionnaire			7			0
					Both			7			1
					Other			8			0

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					Numbers of Responses			Numbers of Responses				
					1994	1997	2003	1994	1997	2003		
7a	8a	8e	Is disclosure confidential?	Yes	9	6	8	3	4	4		
				No			39	4	7	8		
7b	8b	8f	Value-related fee?	Yes	30	36	34	5	10	10		
7c	8c	8g	Mandatory recordation?	Yes	28	25	26	5	8	10		
			If yes, recordation occurs at what jurisdictional level?	State or Province/Territory			10			6		
				Local				14			1	
				Both				3			0	
		8h	Legal penalties for falsifying?	Yes			35			9		
				No			8			2		
			No element of disclosure?		3	4	2	0	0	0		
9	9	9	Verified sales price adjusted?	Yes	33	34	32	6	9	9		
			Adjust for:	Time	14	15	18	4	9	4		
				Financing	16	16	15	3	8	5		
				Personal property (chattels)	31	32	26	6	9	4		
				Closing costs	0	5	2	0	1	1		
				Brokerage fees	1	4	0	0	0	1		
				Intangibles	5	11	11	3	1	3		
				Other	7	4	4	0	2	3		
10	10	10	Blanket or global adjustments?	Yes	8	3	3	1	0	0		
				No	36	45	47	6	10	12		
10a	10a	10a	Describe adjustments									
10b	10b	10b	Court cases?	Yes			1					
11	11	11	Purposes of ratio study?	a. Order adjustments	22	27	26	3	4	2		
				b. Equalize funding	30	31	31	1	3	2		
				c. Order reappraisal	22	31	30	2	1	1		
				d. Advise local jurisdictions	35	35	43	7	9	5		
				e. Assist mass appraisal			31			9		
				f. Adjust or equalize CAP	13	18	19	0	0	0		
				g. Other			5			3		
12	12	12	Adjustment procedures?	a. Order trend by class/category	11	14	13	1	2	1		
				b. Trend jurisdiction-wide	5	3	3	1	1	0		
				c. Grace period	2	12	3	0	2	1		
				d. Other	11	4	10	6	3	0		
13	13	13	Assessment uniformity									

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					Numbers of Responses			Numbers of Responses			
					1994	1997	2003	1994	1997	2003	
13a	13a	13a	Statute / Standard for COD / COV?	Yes	32	34	38	2	8	9	
				No	18	17	13	2	3	3	
		13a	Comparison to IAAO Standard	IAAO '99 Standard			23			5	
				More stringent	6	1	5	1	1	4	
				Less stringent	21	23	21	3	6	3	
13b	13b	13b	Price related bias / PRD standard?	Yes	11	18	22	2	4	6	
				No	35	34	28	4	7	6	
13c	13c	13c	Initiate action re: uniformity?	Yes	30	34	34	4	7	7	
				If so, which actions?							
		13c	If so, which actions?	Order reappraisal			23			4	
				Withhold funding			9			0	
				Other action			10			3	
		13d	If yes, reliability measures?	COD			24			4	
				PRD			12			2	
		13e	Action dependent upon:	Both (combined into above totals)							
				Point estimates			17			4	
				Interval estimates			8			0	
14	14	14	Testing assessment level:								
14a	14a	14a	Allowable variance?	Yes	33	34	34	5	7	5	
				No	13	18	17	2	4	7	(c)
			Variance permitted:	+ or - 10%	11	15	16	1	4	1	
				+ or - 5%	5	6	6	2	2	2	(d)
			Other	17	17	9	2	1	1		
14b	14b	14b	If yes, variance set by statute?	Yes	15	18	19	0	1	3	
				No	17	15	18	3	3	2	
			If no, legal authority?	Administrative rule			8			1	
Other				7			0				
	14c	14c	Confidence intervals:								
14e	14d	14d	Measures of level: Calculate	Arithmetic Mean	32	39	36	5	8	8	
				Median	38	43	38	6	10	9	
				Weighted (aggregate) Mean	35	40	39	4	6	7	
				Geometric Mean	4	2	5	0	2	1	
				Other	4	1	2	0	0	0	
			Measures of level: Equalization	Arithmetic Mean	5	11	7	0	2	1	
				Median	19	33	30	0	4	2	
				Weighted (aggregate) Mean	19	21	19	1	3	2	
				Geometric Mean			1			1	
				Other			0			0	

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					Numbers of Responses			Numbers of Responses				
					1994	1997	2003	1994	1997	2003		
	14e	14e	Test for statistical normality?	Yes		13	13		4	4		
14c	15	15	Testing reliability									
14d	15a	15a	Is compliance based upon:	Point estimates	unknown	26	19		5	3		
				Confidence intervals	13	18	20		1	6		
			15b	If yes, which test?	95% confidence level			17			4	
					90% confidence level			5			2	
			Other confidence level			0			0			
14d	15b	15c	Is a sample mean ratio of 85%, with a 95% confidence interval between 75% and 95%, in compliance?	No			28			2		
					Yes, confidence interval overlaps		11	13		1	5	
	15c	15d	Revise if COD showed poor uniformity?	No change		33	16		1	0		
					May lower level of confidence			2			0	
					May use point estimate only			3			0	
					May review level measures			7			0	
			May use additional info			16			0			
15	16	16	Residential non-ag property appraised at 100% of current fair market value?	Yes	17	22	23	6	6	8	(e)	
15a	16a	16a	Property appraised as of a constant base year?	Yes	5	13	13	2	5	5		
	16b		Are property values updated during an interim year?	Yes		18	14		5	5		
		16b	Can local jurisdictions establish different assessment ratios?	Yes			10			0		
15b	16c	16c	Statutorily set ratios	Residential @ 100% of FMV			23			8		
				Farmland @ 100% of FMV			12			7		
				Commercial @ 100% of FMV			30			10		
				Industrial @ 100% of FMV			30			10		
				Utilities @ 100% of FMV			29			5		
				Personal Prop. @ 100% of FMV			18			0		
				Railroads @ 100% of FMV			23			3		
Minerals @ 100% of FMV			17			2						

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					Numbers of Responses			Numbers of Responses			
					1994	1997	2003	1994	1997	2003	
17	17	17	Ratio Study Samples								
	17a	17a	Stratification	Range of values?		11	18			4	
				Geographic neighborhood?		20	16			9	
				School district?		4	8			1	
				City (Municipality)		1	12			4	
				County			25			2	
	17a				Other factors?		12			4	
16a	17b	17b	Smallest sample	less than 5	4	8	7	1	2	3	
				5 to 9	7	8	10	2	1	1	
				10 to 19	3	4	10	2	1	3	
				20 to 30	9	13	5	0	3	1	
				greater than 30	4	3	10	0	1	2	
				other	19	16	9	2	3	1	
	17c	17c	Sample size quotas or goals?	Yes	12	11	20	0	2	1	
	17d	17d	Do you identify outlier ratios?	Yes		26	35		6	9	
	17e	17e	If outliers, what action taken?								
	17f	17f	Determine Representativeness?	Yes		21	32		4	5	
	17a			If yes, which apply?	Stratify by geographic area		21	21		7	4
					Stratify by property class		Most	29		5	4
					Stratify by value range		11	16		5	3
					Other			6			2
					17g	Fixed trim points remove outliers?	Yes			16	
		17h	Limit on trimmed sales?		Yes			10			3
	18	Statutes for sales chasing?	Yes			10			1	(f)	
17	19	19	Legal action re: ratio study?	Yes	30	32	37	1	4	3	
Legend											
										= These questions are changed from previous surveys	
										= These questions are new to this 2003 survey	
Notes:											
(a)	Question 8 Disclosure: The total for the US for 1997 was revised to reflect an error in tabulating Oregon's response, which should have been counted as a 'Yes'.										
(b)	Question 8 Disclosure: The total for the US for 2003 includes the additions of Pennsylvania and, effective July 2003, New Mexico.										
(c)	Question 14a Allowable variance: Not shown are responses to the 1992 survey, which total 19 'No' US answers to this portion of the question.										
(d)	Question 14a + or - 5% variance: Not shown are responses to the 1985 survey, which total 7 US responses to this portion of the question.										
(e)	Question 16 Assessments = 100% of MV: US responses were edited so that the 'Yes' count reflects only those jurisdictions whose assessment level equals 100% of current (2002 or 2003) market value for all residential properties.										
(f)	Question 18 Sales chasing: The 1997 responses to this question were not compiled for either US or Canada.										

Table 3: Canadian Responses

Question #:	Q2	Q2	Q3				Q4	Q4b	Q4c	Q5	Q5a	Q5e
Province/Territory	How often does your jurisdiction conduct ratio studies?	Every 2 years	Who conducts your ratio study? Province/territory, local, university or private under contract or other?				Does your study include sales or appraisals or both?	If sales, who performs sample selection?	Who conducts sales validation?	Are machinery & equipment taxable personal property?	If yes, is a ratio study conducted?	If you use appraisals, what techniques are used?
Alberta	annually		prov/terr				both	local	prov/terr	Yes	No	
British Columbia	more frequent		prov/terr				sales only	state or province	local	No	na	na
Manitoba	every	4				other	sales only	local	local	Yes	No	na
New Brunswick	annually		prov/terr				sales only	prov/terr	prov/terr	No	na	na
Newfoundland	every	3	prov/terr				sales only	prov/terr	prov/terr	No	na	na
Nova Scotia	annually			local			sales only	local	local	No	na	na
Northwest Territories	every				univ. or private		appraisals only			No	na	d/e tables
Ontario	annually					other	sales only	local		No		
Prince Edward Island	annually		prov/terr				sales only	prov/terr	prov/terr	No	na	na
Quebec	annually			local			sales only	prov/terr	prov/terr	No	na	na
Saskatchewan	annually		prov/terr				sales only	local	prov/terr	No	na	na
Yukon Territory	annually		prov/terr				sales only	prov/terr	prov/terr	Yes	No	na

Question #:	Q6a	Q6b	Q6b	Q6b	Q6b	Q6b	Q6b	Q6b	Q6b	Q6b	Q6b	Q6b	Q6b	Q6b	Q6b
Province/Territory	Personal Property Exemption Statute?	Capital stock exempt?	Bonds exempt?	Deposits exempt?	Contracts exempt?	Copy-rights exempt?	Custom computer software exempt?	Customer lists exempt?	Goodwill exempt?	Licenses exempt?	Patents exempt?	Rights of Way?	Trade-marks exempt?	Trade secrets exempt?	Other?
Alberta	Yes														
British Columbia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	
Manitoba	Yes	unk	unk	unk	unk	unk	unk	unk	unk	unk	unk	unk	unk	unk	unk
New Brunswick	No														
Newfoundland	No														
Nova Scotia															Yes
Northwest Territories	No														
Ontario	No														
Prince Edward Island	No														
Quebec	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Saskatchewan	No														
Yukon Territory	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	

Province/Territory	Q7 Do you audit appraisal procedures in lieu of ratio study?	Q7b Procedural audits + ratio study to determine compliance?	Q7c Can equalization or reappraisal be ordered as a result?	Q8 Do you have a disclosure law?	Q8a Disclose to Prov/Terr or local or both?	Q8b Disclose at deed recording?	Q8c Do you track disclosure?	Q8d Type of disclosure doc.: statement, survey, or both?	Q8e Disclosure confidential?	Q8f Do you have a transfer tax or deed stamp?	Q8g Do you have a mandatory recordation law?	Q8g At what level does it occur?	Q8h Are there legal penalties for falsifying?
Alberta	Yes	Yes	Yes	Yes	prov/terr	Yes	Yes	stmt.	No	Yes	Yes		No
British Columbia	No	No	Yes	Yes	both	Yes	Yes	stmt.	No	No	Yes	prov/terr	Yes
Manitoba	No	unk	Yes	Yes		Yes	No		No	Yes	Yes	prov/terr	unk
New Brunswick	No	Yes	No	Yes	prov/terr	Yes	Yes	stmt.	Yes	Yes	No		Yes
Newfoundland	No	unk		Yes	both	Yes	Yes	stmt.	No	Yes	Yes		Yes
Nova Scotia	Yes	Yes		Yes	both	Yes	Yes	stmt.	Yes	Yes	Yes	local	Yes
Northwest Territories	No	No	No	Yes		Yes	Yes	stmt.	No	Yes	Yes	prov/terr	Yes
Ontario	No	No		Yes	both	Yes	Yes	stmt.	No	Yes	Yes	prov/terr	Yes
Prince Edward Island	No	unk		Yes	prov/terr	Yes	No	stmt.	Yes	Yes	Yes	prov/terr	Yes
Quebec	No	na	Yes	Yes	prov/terr	other	Yes	stmt.	No	Yes	Yes		Yes
Saskatchewan	Yes		Yes	Yes	both	Yes	Yes	both	Yes	Yes	No		No
Yukon Territory			No	No	No	Yes	Yes	stmt.	No	No	Yes	prov/terr	Yes

Question #:	Q9	Q9	Q9	Q9	Q9	Q9	Q9	Q9	Q9	Q10	Q11a	Q11b	Q11c	Q11d	Q11e	Q11e
Province/Territory	Do you adjust sale prices ? If Yes, do you adjust for:	Time?	Financing?	Personal property?	Closing costs?	Brokerage fees?	Intangibles?	Other?	Are blanket or global adjustments made?	Purposes of ratio study?	Purposes of ratio study?	Purposes of ratio study?	Purposes of ratio study?	Purposes of ratio study?	Purposes of ratio study?	Purposes of ratio study?
Alberta	Yes	Yes	Yes	Yes			Yes		No		equalize			advise		
British Columbia	Yes							Yes	No					advise	assist CAMA	
Manitoba	Yes	Yes	Yes	Yes				Yes	No						assist CAMA	
New Brunswick	No								No	order adjust.				advise	assist CAMA	
Newfoundland	Yes								No						assist CAMA	
Nova Scotia	Yes	No	No	No	No	No	No	Yes	No						assist CAMA	
Northwest Territories	No	No	No	No	No	No	No	No	No						assist CAMA	other
Ontario	Yes							Yes	No							other
Prince Edward Island	No	No	No	No	No	No	No	No	No						assist CAMA	
Quebec	Yes	Yes	Yes	Yes	Yes	Yes	Yes		No		equalize			advise		other
Saskatchewan	Yes	Yes	Yes	Yes					No	order adjust.		order reappraisal		advise	assist CAMA	
Yukon Territory	Yes	Yes		Yes				Yes	Yes	No					assist CAMA	

Question #:	Q12	Q13a							Q13b	Q13c				
Province/Territory	Which adjustment procedures are used?	Assessment Uniformity: COD/COV Standard?	'99 IAAO Standard or 2 for homogeneous residential?	'99 IAAO Standard or 2 for heterogeneous residential?	'99 IAAO Standard or 2 for rural res. and seasonal?	'99 IAAO Standard or 2 for urban income properties?	'99 IAAO Standard or 2 for rural income properties?	'99 IAAO Standard or 2 for unimproved properties?	Assessment Uniformity: PRD Standard?	Can your jurisdiction initiate any action as a result of assessment uniformity conditions? If yes, please check all that apply:				
Alberta	grace period	Yes	< or =15	IAAO	IAAO	< or =20	IAAO	< or =20	No	Yes	order reappraisal		cod	point estimates
British Columbia		Yes	IAAO	IAAO	< or =15	IAAO	IAAO	IAAO	Yes	Yes	order reappraisal		cod	point estimates
Manitoba		Yes	IAAO	IAAO	IAAO	IAAO	IAAO	IAAO	No	Yes		other	cod	unknown
New Brunswick	apply trend factors	Yes	IAAO	IAAO	< or =15	IAAO	IAAO	15U, 20R	No	Yes		other	No	unknown
Newfoundland		Yes	IAAO	IAAO	IAAO	IAAO	IAAO	IAAO	Yes	No				
Nova Scotia	other	Yes	IAAO	IAAO	IAAO	IAAO	IAAO	IAAO	Yes	Yes	order reappraisal		No	unknown
Northwest Territories		No	IAAO	IAAO	IAAO	IAAO	IAAO	IAAO	No	No				
Ontario		Yes	8.0	8.0	15.0	20.0	IAAO	IAAO	Yes	No				
Prince Edward Island		No	IAAO	IAAO	IAAO	IAAO	IAAO	IAAO	No	No				
Quebec		Yes	< or =20	< or =20	< or =40	< or =20	< or =40	IAAO	Y: .95-1.05	No				
Saskatchewan		Yes							Yes	Yes		other	both	point estimates
Yukon Territory		No							No	Yes	order reappraisal		prd	point estimates

Question #:	Q14c	Q14d							Q14e	Q15a	Q15b	Q15c	Q15d		
Province/Territory	Do you use confidence intervals?	Arith. Mean Calculation:	Arith. Mean Equalization:	Median Calculation:	Median Calculation:	Weighted (Aggregate) Mean Calculation:	Weighted (Aggregate) Mean Equalization:	Geometric Mean Calculation:	Geometric Mean Equalization:	Do you test for normality?	Testing Reliability:	Which conf. interval do you calculate?	Given example, would you rule in compliance? Yes, conf interval overlaps the compliance threshold, or No, only point estimates are used?	How would you change previous answer if COD showed poor uniformity? No change, May lower level of confidence; May use point estimate only to evaluate level; May review previous years level measures; May use additional info, e.g., sample size.	
Alberta	No			median calc			w equal			No	point est.				
British Columbia	Yes	arith mean calc		median calc		wm calc				No	conf. interval	95%	No	review level meas.	additional info
Manitoba	Yes	arith mean calc		median calc						Yes	conf. interval	95%	Yes		
New Brunswick	No	arith mean calc		median calc		wm calc				No	point est.		Yes		
Newfoundland	Yes	arith mean calc		median calc		wm calc				No	conf. interval	90%	Yes		additional info
Nova Scotia	No	arith mean calc		median calc		wm calc				Yes	point est.		No		
Northwest Territories	unknown	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	unk				
Ontario	Yes	arith mean calc		median calc	med eq	wm calc				Yes	conf. interval	95%	Yes		additional info
Prince Edward Island	unknown	arith mean calc		median calc		wm calc				No	unk				
Quebec	Yes	arith mean calc	arith equal	median calc	med eq	wm calc	w equal	geo calc	geo equal	Yes	conf. interval	90%	Yes	review level meas.	additional info
Saskatchewan	Yes	arith mean calc		median calc						No	conf. interval	95%			additional info
Yukon Territory	No	arith mean calc		median calc		wm calc				No	unk				

Question #:	Q16	Q16a	Q16aa	Q16b	Q16c										
Province/Territory	Do you appraise non-ag property @ 100% of current market value?	Do you use a base year?	If yes to Q16a, what year?	Do you update values during interim year?	Can local jurisdictions establish different assessment ratios?	Your residential ratio?	Your farmland ratio?	Your commercial ratio?	Your industrial ratio?	Your utilities ratio?	Your personal property ratio?	Your railroad ratio?	Your minerals ratio?	Your 'other' property types ratios?	
Alberta	Yes	No	Annually	No	No	100%	Ag use value	100%	100%			100%			
British Columbia	Yes	No		Yes	No	97%	statutory rates	100%	100%	statutory rates	N/A	statutory rates	N/A		
Manitoba	Yes	Yes	1999	Yes	No	100%	100%	100%	100%	1999 costs	1999 costs	1999 costs		1999 costs	
New Brunswick	Yes	No		Yes	No	100%	100%	100%	100%	100%					
Newfoundland	Yes	Yes	1999 moving to 2002	No	No	100%	100%	100%	100%	100%	0	100%	100%		
Nova Scotia	Yes	Yes		na	No	100%	100%	100%	100%	100%		100%	100%		
Northwest Territories	No	No		No	No	N/A		N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Ontario	Yes	Yes			No	100%	100%	100%	100%	100%	N/A	prescribed linear rates	N/A	pipelines/hydro@100%	
Prince Edward Island	Yes	No		Yes	No	100%	100%	100%	100%	100%	N/A	N/A	N/A	100%	
Quebec	Yes	No		Yes	No	100%	100%	100%	100%	not assess	not assess	not assess	not assess		
Saskatchewan	No	Yes	CURRENTLY 1998	No	No	75%	50% OR 70%	100%	100%			N/A			
Yukon Territory	No	No	July 31 of prior year	No	No									land@MV/bldgs@cost	

Question #:	Q17a								Q17b	Q17c	Q17d	Q17f											Q17g	Q17h	Q17i	Q18	Q19
Province/Territory	Do you stratify your samples?	Do you stratify by range of values?	Do you stratify by range of values?	Do you stratify by geographic neighborhood?	Do you stratify by school district?	Do you stratify by city?	Do you stratify by county?	Do you stratify by Other factors?	What is your smallest sample size?	Do you establish any sample size quotas or goals?	Do you identify outliers?	If Yes, how do you determine if a ratio is an outlier?	What action do you take if you determine a sample includes outliers?	Do you attempt to determine representativeness?	If Yes, do you stratify by geographic area?	If Yes, do you stratify by property class?	If Yes, do you stratify by value range?	If Yes, do you stratify by other factor?	Are fixed trim points set to automatically remove outliers?	Is there a limit on % of sales that can be trimmed?	If Yes, what is your %?	Do you have a sales chasing law?	If Yes, describe procedure:	Can there be legal challenge to your ratio study?			
Alberta	Yes	Yes	Yes						10 to 19	No	No		Verify with assessor.	Yes	Yes	Yes	Yes		No	No		No	audits	Yes			
British Columbia	Yes		Yes	Yes	Yes		Yes	Yes	10 to 19	No	Yes	skewed results	fix it if it is a typo, otherwise include it	No					No	Yes	9.99	No		No			
Manitoba	Yes	Yes	Yes				Yes		>30	Yes	Yes	standard deviation		Yes				Yes	No	Yes		No		Yes			
New Brunswick	Yes	Yes	Yes	No	Yes	No	Yes	Yes	5 to 9	No	Yes	If < 50% or > 150%	Exclude outliers	Yes	Yes	Yes			Yes	No		No		No			
Newfoundland	Yes		Yes						20 to 30	No	Yes	>2x median or <1/2 median	Rerun stats excluding outliers.	No					Yes	No		No		No			
Nova Scotia	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	10 to 19	No	Yes	<60% or >140%	check COV & COD & Std. dev.	Yes	Yes	Yes	Yes	Yes	No	No		No	audits	Yes			
Northwest Territories	No											N/A	N/A	No					No	No		No	N/A	N/A			
Ontario	Yes	Yes	Yes	No	No	Yes	No		>30	No	Yes	>2 std dev / <0.5 or >1.8	review and removal	No					Yes	Yes	5	No		No			
Prince Edward Island	Yes		Yes				No			<5	No	Yes	plus or minus 30 %	No					No	No		No		No			
Quebec	Yes	Yes	Yes	No	Yes	No				<5	No	Yes	Analysed them	Yes	Yes	Yes	Yes		No	No		Yes	Questionnaire	No			
Saskatchewan	No								other	No	Yes	ASR STUDY	REQUEST REVIEW	No					No	No		No		No			
Yukon Territory	No						No		<5	No	No			No								No		No			

Question #:	Q2	Q2	Q3			Q4	Q4b	Q4c	Q5	Q5a	Q5e	
State	How often does your jurisdiction conduct ratio studies?	Every <u>2</u> years	Who conducts your ratio study? State, local, university or private under contract or other?			Does your study include sales or appraisals or both?	If sales, who performs sample selection ?	Who conducts sales validation ?	Are M & E taxable personal property ?	If yes, is a ratio study conducted?	If you use appraisals, what techniques are used? Depreciation or economic life tables?	
Alabama	annually	0	state			sales only	state	state	Yes	No		
Alaska	annually	0		local		sales only	local	local	Yes	No		
Arizona	more	0	state			sales only	state	state	Yes	No		
Arkansas	annually	0	state			both	state	state	Yes	Yes	depr or econ	
California	every	5	state			appraisals			Yes	Yes	depr or econ	
Colorado	annually	0			univ. or private	both	local	local	Yes	Yes	depr or econ	
Connecticut	annually	0	state			sales only	local	state	Yes	na		
Delaware	every	5			univ. or private	sales only	local	local	No	na		
Dist. Col.	annually	0		local		sales only	local	local	Yes	No		
Florida	annually	0	state			both	state	local	Yes	No		
Georgia	annually	0	state			both	state	state	Yes	No		
Hawaii-Hawaii Co.	annually	0		local		sales only	local	local	No	na		
Hawaii-Honolulu Co.	annually	0			other	sales only	local	local		na		
Hawaii-Kauai Co.	annually	0			other	both	local	local	No	na		
Hawaii-Maui Co.	annually	0		local		sales only	local	local	No	na		
Idaho	annually	0	state			sales only	state	local	Yes	No		
Illinois	annually	0	state			sales only	state	state	No	na		
Indiana	every	4		local		both	local	local	Yes	No		
Iowa	annually	0	state			both	local	local	No	No		
Kansas	annually	0	state			both	state	state	Yes	No		
Kentucky	annually	0	state			both	local	state	Yes	No		
Louisiana	annually	0	state			both	state	state	Yes	No		
Maine	annually	0	state			both	state	state	Yes	No		
Maryland	annually	0	state			sales only	state	state	Yes	No		
Massachusetts	every	0	state	local		both	state	local	Yes	No		
Michigan	annually	0			other	both	state	state	Yes	No		
Minnesota	annually	0	state	local		sales only	state	state	No	na		
Mississippi	every	0	state			sales only	state		Yes	No		
Missouri	every	2	state			appraisals			Yes	No		
Montana	annually	0	state			sales only	state	state	Yes	No		
Nebraska	annually	0	state			sales only	local	local	Yes	No		
Nevada	annually	0	state			both	state	local	Yes	Yes	depr or econ	
New Hampshire	annually	0	state			sales only	state	state	No	na		
New Jersey	annually	0	state			sales only	state	state	No	na		
New Mexico	annually	0		local		sales only	local		Yes	No		
New York	annually	0	state			both	state	local	No	na		
North Carolina	annually	0	state			sales only	state	local	Yes	No		
North Dakota	annually	0	state			both	state	local	No	na		
Ohio	more	0	state			sales only	state	state	Yes	No		
Oklahoma	annually	0	state			both	state	state	Yes	No		
Oregon	annually	0		local		both	local	local	Yes	No		
Pennsylvania	annually	0	state			sales only	state	local	No	na		
Rhode Island	annually	0	state			both	state	state	Yes	No		
South Carolina	annually	0	state			sales only	local	local	Yes	No		
South Dakota	annually	0	state			sales only	state	local	No	na		
Tennessee	every	2	state			sales only	local	local	Yes	No		
Texas	annually	0	state			both	state	state	Yes	Yes	depr or econ	
Utah	annually	0	state	local		other	sales only	state	local	Yes	Yes	depr or econ
Vermont	annually	0	state			both	state	state	Yes	No		
Virginia	annually	0	state	local		sales only	state	state	Yes	No		
Wash	annually	0	state			both	state	local	Yes	Yes	depr or econ	
West Virginia	more	0	state			both	state	local	Yes	No		
Wisconsin	annually	0	state			both	state	state	Yes	No		
Wyoming	annually	0	state			sales only	state	local	Yes	No		

Question #:	Q6a	Q6b													
State	Intangible Personal Property Exemption Statute?	Capital stock exempt?	Bonds exempt?	Deposits exempt?	Contracts exempt?	Copy-rights exempt?	Custom computer software exempt?	Customer lists exempt?	Goodwill exempt?	Licenses exempt?	Patents exempt?	Rights of Way (ROW)?	Trade-marks exempt?	Trade secrets exempt?	Other?
Alabama	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Alaska	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Arizona	na														
Arkansas	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes		Yes	Yes	
California	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	
Colorado	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Connecticut	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Delaware	No														
Dist. Col.	na														
Florida	Yes			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Georgia	No														
Hawaii-Hawaii Co.	na														
Hawaii-Honolulu Co.	No														
Hawaii-Kauai Co.	No														
Hawaii-Maui Co.	No														
Idaho	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Illinois	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Indiana	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			Yes	Yes	Yes	Yes	
Iowa	No														
Kansas	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	
Kentucky	No														
Louisiana	No														
Maine	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	
Maryland	Yes														
Massachusetts	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Michigan	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes		Yes	Yes	
Minnesota	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Mississippi	No														
Missouri	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Montana	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Nebraska	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Nevada	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
New Hampshire	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	
New Jersey	No														
New Mexico	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
New York	No														
North Carolina	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	
North Dakota	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Ohio	Yes														Yes
Oklahoma	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes		Yes	Yes	
Oregon	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	
Pennsylvania	na														
Rhode Island	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
South Carolina	na														
South Dakota	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Tennessee	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Texas	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Utah	Yes	Yes	Yes	Yes	Yes	Yes		Yes		Yes	Yes	Yes	Yes	Yes	Yes
Vermont	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes		Yes	Yes	
Virginia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Wash	Yes	Yes	Yes	Yes		Yes		Yes		Yes	Yes		Yes	Yes	
West Virginia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Wisconsin	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	
Wyoming	Yes														

Question #.	Q7	Q7b	Q7c
State	Do you audit appraisal procedures in lieu of ratio study?	Procedural audits + ratio study to determine compliance ?	Can equalization or reappraisal be ordered as a result?
Alabama	No	No	
Alaska	Yes	Yes	Yes
Arizona	No	No	No
Arkansas	No	Yes	No
California	Yes	Yes	No
Colorado	Yes	Yes	Yes
Connecticut	No	No	No
Delaware	No	No	
Dist. Col.	No	No	No
Florida	Yes	Yes	No
Georgia	Yes	Yes	No
Hawaii-Hawaii Co.	No		
Hawaii-Honolulu Co.	No	No	
Hawaii-Kauai Co.	No	No	No
Hawaii-Maui Co.	No		
Idaho	No	No	
Illinois	No	No	No
Indiana	No	No	
Iowa	Yes	Yes	Yes
Kansas	Yes	Yes	Yes
Kentucky	Yes	No	No
Louisiana	No	No	
Maine	No	No	
Maryland	Yes	Yes	Yes
Massachusetts	Yes	Yes	Yes
Michigan	Yes	Yes	Yes
Minnesota	Yes	Yes	Yes
Mississippi	Yes	Yes	Yes
Missouri	No	No	
Montana	Yes	Yes	No
Nebraska	Yes	Yes	Yes
Nevada	No	Yes	No
New Hampshire	No	Yes	No
New Jersey	No	No	
New Mexico	No	No	
New York	No	Yes	No
North Carolina	No	No	
North Dakota	No	No	
Ohio	No	No	
Oklahoma	Yes	Yes	Yes
Oregon	Yes	Yes	Yes
Pennsylvania	No	No	No
Rhode Island	No	No	No
South Carolina	No	No	No
South Dakota	Yes	Yes	Yes
Tennessee	No	No	
Texas	No	Yes	No
Utah	Yes	Yes	Yes
Vermont	No	No	
Virginia	No	No	
Wash	Yes	Yes	
West Virginia	Yes	Yes	No
Wisconsin	Yes	Yes	Yes
Wyoming	No	No	No

Question #:	Q8	Q8a	Q8b	Q8c	Q8d	Q8e	Q8f	Q8g	Q8g	Q8h
State	Do you have a disclosure law?	Disclose to state, local or both?	Disclose at deed recording ?	Do you track disclosure ?	Type of disclosure doc.: statement, questionnaire or both or other?	Disclosure confidential ?	Do you have a transfer tax or deed stamp?	Do you have a mandatory recordation law?	At what level does it occur?	Are there legal penalties for falsifying ?
Alabama	No									
Alaska	No							Yes	state	na
Arizona	Yes	both	Yes	No	both	No	No	Yes	local	Yes
Arkansas	No						Yes	No		na
California	Yes	local	Yes	Yes	both	No	Yes	No		Yes
Colorado	Yes	local	Yes	Yes	questionnaire	No	Yes	Yes	local	No
Connecticut	Yes		Yes	Yes	statement	No	Yes	Yes	local	Yes
Delaware	No		Yes	Yes	statement	No	Yes	No		No
Dist. Col.	Yes		Yes	Yes	both	No	Yes	Yes	local	Yes
Florida	Yes	both	Yes	Yes	questionnaire	No	Yes	Yes	local	Yes
Georgia	Yes	both	Yes	Yes	other	No	Yes	Yes		Yes
Hawaii-Hawaii Co.	No		Yes	No	other	No	No	Yes	state	No
Hawaii-Honolulu Co.	No		other	Yes	statement	No	Yes	No		Yes
Hawaii-Kauai Co.	Yes	both	Yes	Yes	statement	No	Yes	Yes	state	Yes
Hawaii-Maui Co.	Yes	both	Yes	Yes	other	No	Yes	Yes	state	Yes
Idaho	No					No	No	No		na
Illinois	Yes	both	Yes	No	questionnaire	No	Yes	No		Yes
Indiana	Yes	both	Yes	No	questionnaire	No	No	Yes	local	Yes
Iowa	Yes	both	Yes	Yes	statement	No	Yes	No		Yes
Kansas	Yes	both	Yes	Yes	questionnaire	No	No	No	local	Yes
Kentucky	Yes	local	Yes	Yes	statement	No	Yes	No		Yes
Louisiana	No		Yes	No		No	No	Yes	state	na
Maine	Yes		Yes	Yes	statement	No	Yes	No		Yes
Maryland	Yes	state/provincial	Yes	Yes	statement	No	Yes	No		Yes
Massachusetts	Yes	both	Yes	No		No	Yes	Yes	state	No
Michigan	Yes	local '97	statutory	No	statement	No	Yes	No		Yes
Minnesota	Yes	local '97	Yes	Yes	both	No	Yes	Yes	local	Yes
Mississippi	No						No	Yes	local	na
Missouri	No						No	No		na
Montana	Yes	both	other	Yes	other	Yes	No	Yes	state	Yes
Nebraska	Yes	both	Yes	Yes	statement	No	Yes	No		Yes
Nevada	Yes	both	Yes	No	statement	No	Yes	No		Yes
New Hampshire	Yes	both	statutory	Yes	questionnaire	No	Yes	Yes	local	Yes
New Jersey	Yes	both	Yes	Yes	statement	No	Yes	No		Yes
New Mexico	Yes						No	No		na
New York	Yes	both	statutory	Yes	both	Yes	No	Yes	both	Yes
North Carolina	No						Yes	Yes	local	na
North Dakota	Yes	both	Yes	Yes	statement	Yes	No	No		Yes
Ohio	Yes	both	other	Yes	other	No	Yes	Yes	local	Yes
Oklahoma	No						Yes	No		No
Oregon	Yes	local	Yes	Yes	other	No	No	Yes		Yes
Pennsylvania	Yes	97 No	Yes	No	statement	No	Yes	Yes	both	Yes
Rhode Island	No						Yes	Yes	local	No
South Carolina	Yes	state/provincial	Yes	Yes		No	Yes	Yes	state	Yes
South Dakota	Yes	both	Yes	Yes	questionnaire	No	No	No		Yes
Tennessee	No			No		No	Yes	No		No
Texas	No			No			No	No	state	na
Utah	No						No	Yes		na
Vermont	Yes		Yes	Yes	other	No	Yes	No		Yes
Virginia	Yes	both	Yes	Yes	other	No	Yes	No		Yes
Wash	Yes	both	Yes	Yes	statement	No	Yes	Yes	local	Yes
West Virginia	Yes	97 public	Yes	Yes	both	No	Yes	No		No
Wisconsin	Yes	both	Yes	Yes	statement	No	Yes	Yes	state	Yes
Wyoming	Yes	97 both	Yes	Yes	both	Yes	No	Yes	both	Yes

Question #:	Q9							
State	Do you adjust sale prices ? If Yes, do you adjust for:	Time ?	Financing ?	Personal property?	Closing costs?	Brokerage fees?	Intangibles ?	Other?
Alabama	Yes							
Alaska	Yes	Yes	Yes	Yes				
Arizona	Yes	Yes						
Arkansas	Yes			Yes				
California	No							
Colorado	Yes	Yes	Yes	Yes			Yes	
Connecticut	No							
Delaware	Yes	Yes	Yes	Yes	Yes		Yes	
Dist. Col.	No							
Florida	Yes							Yes
Georgia	Yes			Yes				
Hawaii-Hawaii Co.	Yes			Yes				
Hawaii-Honolulu Co.	Yes	Yes	Yes	Yes				
Hawaii-Kauai Co.								
Hawaii-Maui Co.	Yes			Yes				
Idaho	Yes	Yes		Yes				
Illinois	Yes	Yes		Yes				
Indiana	Yes	Yes		Yes			Yes	
Iowa	Yes							
Kansas	Yes	Yes	Yes	Yes	Yes		Yes	Yes
Kentucky	No							
Louisiana	Yes	Yes	Yes	Yes				
Maine	No							
Maryland	No							
Massachusetts	Yes	Yes	Yes	Yes			Yes	
Michigan	Yes		Yes	Yes				
Minnesota	Yes	Yes	Yes	Yes			Yes	
Mississippi	No							
Missouri	Yes	Yes	Yes					
Montana	No							
Nebraska	Yes		Yes	Yes			Yes	
Nevada								
New Hampshire	Yes			Yes				
New Jersey	No							
New Mexico	No							
New York	Yes	Yes						
North Carolina								
North Dakota	No							
Ohio	No							
Oklahoma	Yes			Yes				
Oregon	Yes	Yes		Yes			Yes	
Pennsylvania	No							
Rhode Island	No							
South Carolina	No							
South Dakota	Yes		Yes	Yes				
Tennessee	No			Yes				Yes
Texas	Yes	Yes	Yes	Yes			Yes	
Utah	No	Yes	Yes	Yes			Yes	Yes
Vermont	Yes			Yes				
Virginia	No							
Wash	Yes			Yes				
West Virginia	No							
Wisconsin	Yes			Yes			Yes	
Wyoming	Yes	Yes	Yes	Yes				

Question #:	Q10	Q11a	Q11b	Q11c	Q11d	Q11e	Q11e	Q12
State	Are blanket or global adjustments made?	Purposes of ratio study include ordering readjustments?	Purposes of ratio study include equalization?	Purposes of ratio study include ordering re-appraisal?	Purposes of ratio study include advise of assessment conditions?	Purposes of ratio study include assist CAMA?	Purposes of ratio study include adjust or equalize CAP?	Which adjustment procedures are used: order locals to trend classes/categories, trend equally, grace period, other?
Alabama	No			Yes	Yes	Yes	Yes	
Alaska	No		Yes	Yes	Yes			
Arizona	Yes	Yes		Yes	Yes	Yes		other
Arkansas	No	Yes		Yes	Yes		Yes	other
California	na				Yes			
Colorado	No		Yes	Yes				
Connecticut	No		Yes					
Delaware	No					Yes		
Dist. Col.	No				Yes	Yes		
Florida	Yes		Yes		Yes	Yes	Yes	
Georgia	No		Yes		Yes	Yes	Yes	
Hawaii-Hawaii Co.	No					Yes		na
Hawaii-Honolulu Co.	No	Yes	Yes					na
Hawaii-Kauai Co.	No					Yes		
Hawaii-Maui Co.	No				Yes	Yes		na
Idaho	No	Yes	Yes		Yes	Yes		order local
Illinois	No	Yes	Yes		Yes			trend
Indiana	No	Yes	Yes	Yes	Yes		Yes	order local
Iowa	No	Yes	Yes	Yes	Yes			order local
Kansas	No	Yes	Yes	Yes	Yes	Yes	Yes	grace period
Kentucky	No		Yes	Yes	Yes	Yes		
Louisiana	No	Yes		Yes	Yes			grace period
Maine	No		Yes	Yes	Yes			
Maryland	No				Yes	Yes		
Massachusetts	No		Yes	Yes	Yes	Yes		
Michigan	No	Yes			Yes		Yes	order local
Minnesota	No	Yes	Yes	Yes	Yes	Yes	Yes	order local
Mississippi	No			Yes	Yes			order local
Missouri	No	Yes	Yes	Yes	Yes	Yes		other
Montana	No						Yes	
Nebraska	No	Yes	Yes	Yes	Yes	Yes	Yes	order local
Nevada	No	Yes		Yes	Yes	Yes		grace period
New Hampshire	No		Yes	Yes	Yes	Yes	Yes	
New Jersey	No		Yes	Yes	Yes	Yes		
New Mexico	No	Yes		Yes	Yes	Yes		trend
New York	No		Yes		Yes			
North Carolina	No						Yes	
North Dakota	No	Yes	Yes	Yes	Yes			order local
Ohio	No	Yes		Yes				order local
Oklahoma	No	Yes		Yes	Yes	Yes		order local
Oregon	No	Yes		Yes	Yes	Yes		order local
Pennsylvania	No	Yes			Yes		Yes	other
Rhode Island	No		Yes				Yes	
South Carolina	No				Yes	Yes		
South Dakota	No	Yes	Yes		Yes			other
Tennessee	No	Yes	Yes	Yes	Yes	Yes	Yes	order local
Texas	No		Yes		Yes			
Utah	No	Yes	Yes	Yes	Yes	Yes	Yes	other
Vermont	No	Yes	Yes	Yes	Yes	Yes	Yes	trend
Virginia	No	Yes	Yes	Yes	Yes	Yes	Yes	other
Wash	Yes		Yes				Yes	
West Virginia	No				Yes	Yes		
Wisconsin	No		Yes	Yes	Yes	Yes		
Wyoming	No	Yes	Yes	Yes	Yes	Yes		order local

Question #:	Q13a							Q13b	Q13c			Q13d	Q13e	
State	Assessment Uniformity: COD/COV Standard?	'99 IAAO Standard or 2 for homogeneous residential?	'99 IAAO Standard or 2 for heterogeneous residential?	'99 IAAO Standard or 2 for rural res. and seasonal?	'99 IAAO Standard or 2 for urban income properties?	'99 IAAO Standard or 2 for rural income properties?	'99 IAAO Standard or 2 for un-improved properties?	Assessment Uniformity: PRD Standard?	Can your jurisdiction initiate any action as a result of assessment uniformity conditions? If yes, please check all that apply: Order reappraisal, withhold funding, or other?			If Yes, COD or PRD or Both?	If you initiate action re: uniformity, is such action based upon point or interval estimates?	
Alabama	Yes	20	20	20	20	20	20	No	Yes			cod		
Alaska	Yes	IAAO	IAAO	IAAO	IAAO	IAAO	IAAO	Yes	Yes					
Arizona	Yes	15.0 Maricopa	20.0 All other	20.0	less than 25.0	less than 25.0	less than 25.0	No	Yes				point	
Arkansas	Yes	IAAO	IAAO	IAAO	IAAO	IAAO	IAAO	Yes	Yes	Yes		cod	point	
California	No	IAAO	IAAO	IAAO	IAAO	IAAO	IAAO	No						
Colorado	Yes	15.99 or less	15.99 or less	20.99 or less	20.99 or less	20.99 or less	20.99 or less	Yes			Yes	cod	point	
Connecticut	Yes	IAAO	IAAO	IAAO	IAAO	IAAO	IAAO	Yes		Yes			point	
Delaware	No							No	Yes			both	interval	
Dist. Col.	Yes							Yes						
Florida	Yes	15% or less		15% or less	20% or less			Yes					point	
Georgia	Yes	15% or less	15% or less	20% or less for	20% or less	20% or less		Yes		Yes	Yes			
Hawaii-Hawaii Co.	No							No						
Hawaii-Honolulu Co.	Yes	IAAO	IAAO	IAAO	IAAO	IAAO	IAAO	Yes						
Hawaii-Kauai Co.	No							No						
Hawaii-Maui Co.	Yes	IAAO	IAAO	IAAO	IAAO	IAAO	IAAO	Yes						
Idaho	Yes	15	IAAO	15	20	IAAO	IAAO	Yes	No	No	No			
Illinois	No							No						
Indiana	Yes	15 or less	IAAO	IAAO	20 or less	IAAO	IAAO	No	Yes		Yes	cod	point	
Iowa	Yes	20.0	20.0	20.0	20.0			Yes	Yes			both	interval	
Kansas	Yes	20.0 or less	20.0 or less	20.0 or less	20.0 or less	20.0 or less	20.0 or less	Yes	Yes	Yes	Yes	both	interval	
Kentucky	Yes	20 or less	20 or less	20 or less	20 or less	20 or less	20 or less	No			Yes	unkno	unknown	
Louisiana	Yes	20.0 or less	20.0 or less	IAAO	20.0 or less	IAAO	IAAO	Yes	Yes			both	interval	
Maine	Yes	20	IAAO	IAAO	IAAO	IAAO	IAAO	No	Yes			cod	point	
Maryland	Yes	IAAO	IAAO	IAAO	IAAO	IAAO	IAAO	Yes			Yes	both	point	
Massachusetts	Yes	10%	10%	10%	20%	20%	20%	Yes	Yes		Yes	cod		
Michigan	No							No	Yes				point	
Minnesota	Yes	IAAO	IAAO	IAAO	IAAO	IAAO	IAAO	Yes				both	interval	
Mississippi	Yes	25.0	25.0	25.0	25.0	25.0	25.0	Yes	Yes	Yes				
Missouri	No							No	Yes	Yes	Yes	both		
Montana	No							No						
Nebraska	Yes	IAAO	IAAO	IAAO	IAAO	IAAO	IAAO	Yes	Yes			both	point	
Nevada	Yes	IAAO	IAAO	IAAO	IAAO	IAAO	IAAO		Yes			cod	interval	
New Hampshire	Yes	20.0	20.0	IAAO	20.0	IAAO	IAAO	Yes			Yes	prd	point	
New Jersey	Yes	15 or less	IAAO	15 or less	15 or less	15 or less	15 or less	No						
New Mexico	Yes	IAAO	IAAO	IAAO	IAAO	IAAO	IAAO	Yes	Yes			both		
New York	Yes	COD varies by local jurisdiction's population density: Low <=20; Med. <=17; High <= 15							Yes					
North Carolina	No							No						
North Dakota	No							No	Yes			both		
Ohio	Yes							Yes						
Oklahoma	Yes	20	20	20	20	20	20	No	Yes	Yes		both	point	
Oregon	Yes	IAAO	IAAO	IAAO	IAAO	IAAO	IAAO	No	Yes	Yes		cod	interval	
Pennsylvania	FALSE							No						
Rhode Island	No							No						
South Carolina	Yes	IAAO	IAAO	IAAO	IAAO	IAAO	IAAO	No						
South Dakota	Yes	25.0 OR LESS	25.0 OR LESS	25.0 OR LESS	25.0 OR LESS	25.0 OR LESS	25.0 OR LESS	No						
Tennessee	No	IAAO	IAAO	IAAO	IAAO	IAAO	IAAO	No						
Texas	Yes	30	30	30	30	30	30	No			Yes	cod	point	
Utah	Yes	15	15	20-25	15	20	20-25	No	Yes				point	
Vermont	Yes	20.0 (not on	20.0(not on	20.0(not on	20.0(not on	20.0(not on	20.0(not on	No	Yes	Yes		cod	point	
Virginia	No							No						
Wash	No							No						
West Virginia	Yes	15	IAAO	IAAO	20	IAAO	IAAO	No				cod	point	
Wisconsin	Yes	IAAO	IAAO	IAAO	IAAO	IAAO	IAAO	Yes	Yes			cod	point	
Wyoming	Yes	15.0 or less	IAAO	IAAO	20.0 or less	IAAO	IAAO	Yes	Yes			cod	interval	

Question #:	Q14c	Q14d								Q14e	
		State	Do you use confidence intervals?	Arith. Mean Calculation:	Arith. Mean Equalization:	Median Calculation:	Median Equalization:	Weighted (Aggregate) Mean Calculation:	Weighted (Aggregate) Mean Equalization:		Geometric Mean Calculation:
Alabama	No	Yes		Yes	Yes	Yes					No
Alaska	No	Yes	Yes	Yes	Yes	Yes	Yes				No
Arizona	No	Yes		Yes	Yes	Yes					No
Arkansas	na	Yes		Yes		Yes	Yes				No
California	No					Yes					No
Colorado	No	Yes		Yes	Yes	Yes					No
Connecticut	na				Yes						No
Delaware	Yes				Yes		Yes				No
Dist. Col.	No	Yes		Yes	Yes	Yes					Yes
Florida	Yes	Yes		Yes		Yes	Yes				No
Georgia	Yes			Yes	Yes	Yes					No
Hawaii-Hawaii Co.	Yes	Yes		Yes							No
Hawaii-Honolulu Co.											
Hawaii-Kauai Co.	No										No
Hawaii-Maui Co.	Yes	Yes		Yes		Yes					Yes
Idaho	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			Yes
Illinois	No	Yes		Yes	Yes	Yes					Yes
Indiana	Yes			Yes	Yes						No
Iowa	No	Yes		Yes	Yes	Yes					No
Kansas	Yes	Yes		Yes	Yes	Yes		Yes			Yes
Kentucky	No			Yes							Yes
Louisiana	Yes	Yes		Yes		Yes					No
Maine	No	Yes	Yes			Yes					No
Maryland	No	Yes		Yes			Yes				Yes
Massachusetts	Yes	Yes		Yes			Yes				No
Michigan	No					Yes	Yes				No
Minnesota	No	Yes		Yes	Yes	Yes					No
Mississippi	No				Yes						No
Missouri	No	Yes		Yes	Yes	Yes	Yes				No
Montana	na					Yes	Yes				No
Nebraska	Yes	Yes		Yes	Yes	Yes	Yes				Yes
Nevada	Yes			Yes							No
New Hampshire	Yes	Yes		Yes	Yes	Yes	Yes	Yes			No
New Jersey	No										No
New Mexico	No	Yes			Yes	Yes					No
New York	Yes					Yes	Yes				No
North Carolina	No	Yes		Yes	Yes						No
North Dakota	No	Yes		Yes	Yes	Yes					No
Ohio	No	Yes	Yes	Yes	Yes	Yes	Yes				No
Oklahoma	Yes	Yes		Yes	Yes	Yes					No
Oregon	Yes	Yes		Yes		Yes		Yes			No
Pennsylvania	No	Yes									No
Rhode Island	No	Yes	Yes	Yes	Yes	Yes	Yes				No
South Carolina	Yes	Yes		Yes	Yes						No
South Dakota	No	Yes		Yes	Yes	Yes					Yes
Tennessee	na	Yes		Yes	Yes	Yes					No
Texas	Yes					Yes					Yes
Utah	Yes	Yes	Yes	Yes	Yes	Yes					Yes
Vermont	No	Yes		Yes		Yes	Yes				No
Virginia	No	Yes		Yes	Yes	Yes					No
Wash	Yes					Yes	Yes				No
West Virginia	No			Yes		Yes					No
Wisconsin	Yes	Yes		Yes		Yes	Yes				Yes
Wyoming	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes

Question #:	Q15a	Q15b	Q15c	Q15d			
State	Testing Reliability: Do you base compliance on point estimates or confidence intervals?	Which conf. Interval do you calculate ?	Given example, would you rule in compliance? Yes , conf interval overlaps the compliance threshold, or, No , only point estimates are used?	How would you change previous answer if COD showed poor uniformity? No change , May lower level of confidence; May use point estimate only to evaluate level; May review previous years level measures; May use additional info, e.g., sample size.			
Alabama	point est.		no, only point est.				may use
Alaska							
Arizona	point est.		no, only point est.	no change			may use
Arkansas	point est.		no, only point est.	no change			
California	point est.		no, only point est.				
Colorado	point est.		no, only point est.				may use
Connecticut	point est.		no, only point est.				
Delaware	conf. int.	95%	no, only point est.				may review
Dist. Col.							
Florida	point est.	95%	no, only point est.	no change			
Georgia	conf. int.	95%	no, only point est.	no change			
Hawaii-Hawaii Co.	conf. int.	90%	yes, confidence				may use
Hawaii-Honolulu Co.	point est.						
Hawaii-Kauai Co.	point est.		no, only point est.			may use	
Hawaii-Maui Co.	conf. int.						
Idaho	conf. int.	90%	yes, confidence	no change			
Illinois	point est.		no, only point est.	no change			
Indiana	conf. int.	95%	no, only point est.				may use
Iowa	na		yes, confidence	no change			
Kansas	conf. int.	95%	yes, confidence	no change			may review may use
Kentucky	na		yes, confidence				may use
Louisiana	conf. int.	90%	yes, confidence				may review may use
Maine	point est.		no, only point est.			may use	
Maryland	point est.		no, only point est.				
Massachusetts	conf. int.	95%	no, only point est.	no change			
Michigan	na						
Minnesota	point est.		no, only point est.				
Mississippi							
Missouri	point est.		no, only point est.	no change			
Montana							
Nebraska	conf. int.	95%	yes, confidence				may use
Nevada	conf. int.	95%	yes, confidence				may use
New Hampshire	conf. int.	90%	yes, confidence	no change			
New Jersey							
New Mexico	point est.		no, only point est.			may use	
New York	conf. int.	95%	yes, confidence				may review may use
North Carolina			no, only point est.		may lower		may review may use
North Dakota	point est.		no, only point est.				may use
Ohio	point est.		no, only point est.				may review may use
Oklahoma	conf. int.	95%	no, only point est.				may use
Oregon	conf. int.	95%	no, only point est.				may review may use
Pennsylvania							
Rhode Island							
South Carolina	conf. int.	95%	no, only point est.	no change			
South Dakota	na						
Tennessee							
Texas	conf. int.	95%	yes, confidence		may lower		
Utah	conf. int.	95%	no, only point est.	no change			
Vermont	point est.		no, only point est.	no change			
Virginia	point est.		no, only point est.	no change			
Wash	conf. int.	90%	yes, confidence				
West Virginia	point est.		no, only point est.	no change			
Wisconsin	conf. int.	95%	no, only point est.				
Wyoming	conf. int.	95%	yes, confidence				may use

Question #:	Q17a							Q17b	Q17c
State	Do you stratify your samples ?	Do you stratify by range of values?	Do you stratify by geographic neighborhood?	Do you stratify by school district?	Do you stratify by city?	Do you stratify by county?	Do you stratify by other factors?	What is your smallest sample size?	Do you establish any sample size quotas or goals?
Alabama	No							other	Yes
Alaska	Yes		Yes		Yes	Yes		10 to 19	No
Arizona	Yes	No	Yes	No	No	Yes	Yes	other	No
Arkansas	Yes			Yes	Yes	Yes		>30	Yes
California	No							other	Yes
Colorado	Yes		Yes				Yes	>30	Yes
Connecticut	Yes				Yes			>30	
Delaware	No							10 to 19	No
Dist. Col.	Yes		Yes					20 to 30	No
Florida	Yes	Yes	No	No	No	Yes	No	20 to 30	Yes
Georgia	No	No	No	No	No	No		5 to 9	Yes
Hawaii-Hawaii Co.	Yes	Yes	Yes				Yes	>30	No
Hawaii-Honolulu Co.	Yes	Yes	Yes						No
Hawaii-Kauai Co.	Yes	Yes	Yes					<5	No
Hawaii-Maui Co.	Yes	Yes	Yes	No	No	No	Yes	<5	No
Idaho	Yes	No	No	Yes		Yes	Yes	5 to 9	No
Illinois	Yes					Yes		20 to 30	No
Indiana	Yes						Yes	5 to 9	No
Iowa	No						Yes	other	Yes
Kansas	Yes					Yes		5 to 9	Yes
Kentucky	No							20 to 30	Yes
Louisiana	Yes	Yes				Yes		>30	No
Maine	Yes							10 to 19	No
Maryland	Yes					Yes		10 to 19	No
Massachusetts	Yes	Yes	Yes	No	No	No	Yes	10 to 19	Yes
Michigan	Yes				Yes	Yes		10 to 19	No
Minnesota	Yes	Yes	Yes	Yes	Yes	Yes		5 to 9	No
Mississippi	Yes	No	No	No	No	Yes	Yes	5 to 9	No
Missouri	No							>30	No
Montana	No							other	No
Nebraska	Yes	Yes	Yes	Yes	Yes	Yes	Yes	10 to 19	Yes
Nevada	No							<5	No
New Hampshire	No							5 to 9	Yes
New Jersey	No							<5	No
New Mexico	Yes		Yes	Yes				<5	Yes
New York	Yes	Yes	Yes					other	No
North Carolina	Yes					Yes		>30	Yes
North Dakota	No							>30	Yes
Ohio	Yes	Yes	No	No	Yes	Yes	Yes	other	Yes
Oklahoma	Yes					Yes		10 to 19	Yes
Oregon	Yes	Yes	Yes					<5	No
Pennsylvania	No							>30	No
Rhode Island	Yes				Yes			5 to 9	No
South Carolina	Yes	Yes		Yes		Yes		20 to 30	Yes
South Dakota	Yes	Yes		Yes	Yes	Yes	No	other	No
Tennessee	Yes	Yes	Yes		Yes	Yes		none	No
Texas	Yes	Yes		Yes				5 to 9	No
Utah	Yes	No	Yes	No	No	Yes	Yes	10 to 19	Yes
Vermont	No							other	No
Virginia	Yes	Yes	Yes	No	Yes	Yes	No	<5	No
Wash	Yes	Yes	No	No	No	Yes		5 to 9	No
West Virginia	Yes	Yes	Yes	No	No	Yes		<5	No
Wisconsin	Yes	Yes			Yes	Yes		10 to 19	Yes
Wyoming	Yes	Yes	Yes	No	No	Yes		>30	No

Question #:	Q17d		17e
State	Do you identify outliers ?	If Yes, how do you determine if a ratio is an outlier?	What action do you take if you determine a sample includes outliers?
Alabama	Yes		Determine if its a valid sale or not, or representative to the sample
Alaska	No		Local officials typically exclude 5% on each end
Arizona	Yes	Sales ratio less than .25 or greater than 2.0	They are eliminated
Arkansas	No		
California	No		
Colorado	Yes		Assessor investigates outliers
Connecticut			
Delaware	Yes	.40< or >1.80	discard outliers
Dist. Col.	Yes	SCATTER PLOT	DISQUALIFY THE OUTLIER
Florida	Yes	Typically identify ratios below 30% and above 170% as outliers in sales ratio studies	Exclude such samples from sale ratio study analysis
Georgia	Yes	less than 10.00 and greater than 70.00	trim if basis is not shown. no more than 5% on either side
Hawaii-Hawaii Co.	No	No current standard	investigate outliers
Hawaii-Honolulu Co.	Yes		Outliers are referred to appraisers for evaluation
Hawaii-Kauai Co.	No	Generally <50% or >150%	Varies, eliminate if number of outliers is relatively small
Hawaii-Maui Co.	Yes		Note outliers
Idaho	Yes		
Illinois	Yes		Review or delete
Indiana	No	using 6 times the interquartile difference to determine the boundaries	Remove outliers from the study
Iowa	No		
Kansas	Yes	Use the IAAO outlier identification method. (factor = 1.5)	Can implement trimming procedures or accomodation through robust estimation
Kentucky	Yes	unk	
Louisiana	Yes		Outliers are removed according to standards set by administrative rule
Maine	Yes	Natural break in data in high and low range	exclude from computing stats
Maryland	No		Examine outliers, allow assessors to examine outliers prior to study. Sample of outliers sent to assessors.
Massachusetts	Yes		
Michigan	Yes	visual, review predominant range of samples	If the outlier is not representative of the class, it is removed from the study
Minnesota	Yes	Sales with ratios outside of 50% to 150% range	They are flagged for additional verification. Residential sales with outlier ratios in the largest jurisdictions are trimmed.
Mississippi	Yes		None
Missouri	No	Investigation of each sale.	Outliers are excluded from study.
Montana	Yes	We set a point criteria (e.g., remove any with ratio less than 25% or greater than 250%, etc)	We examine the impact on measures (means, median) when different levels for outliers are used.
Nebraska	No		We contact county and attempt to confirm if sale is arms length or non arms length
Nevada	Yes		
New Hampshire	Yes		No specific action is directed, decisions are based on all information available.
New Jersey	No	Use of trim factors	Trim outliers
New Mexico	Yes		
New York	Yes	Terms and conditions of sale.	Trimming ratios
North Carolina	No	observe if ratio falls below or above statutory limits.	investigate nature of outlier.
North Dakota	No		
Ohio	No		See item g., below.
Oklahoma	Yes	extreme outliers are reviewed by equalization analysts and may be excluded from sample if legitimate reasons for	potential removal from sample
Oregon	Yes		Investigate; eliminate or alter measure of central tendency used
Pennsylvania	Yes		Multiply by 4 and divide by 4 the first mean ratio of sales data
Rhode Island	No		
South Carolina	Yes	Frequency distribution & sales report requests	Notify county of results and request review/adjustments if warranted
South Dakota	No		
Tennessee	No		N/A
Texas	Yes		Remove outliers
Utah	Yes	Extreme ends of ratio array	May be excluded on a case by case basis
Vermont	Yes	plus or minus 20% from the median.	Spot sample outliers to determine if arm's length.
Virginia	Yes	Per IAAO 1999 standard Section 6.6 and table 1, 1.5x3x1QR	Delete Extremes (3x1QR trimming); sales verification questionnaire on outliers (1.5x1QR)
Wash	Yes	Up to 5% of sales with ratios <25% or >175% may be invalidated in ratio study	Remove from valid sales study.
West Virginia	Yes	More than 2 standard deviations from the median	
Wisconsin	Yes	problems with data, or special use categories	review the outliers to determine the cause
Wyoming	Yes		Evaluate and analyze

Question #:	Q17f					Q17g	Q17h	Q17h	Q18		Q19
State	Do you attempt to determine representativeness?	If Yes, do you stratify by geographic area?	If Yes, do you stratify by property class?	If Yes, do you stratify by value range?	If Yes, do you stratify by other factor?	Are fixed trim points set to automatically remove outliers?	Is there a limit on % of sales that can be trimmed?	If Yes, what is your %?	Do you have a sales chasing law?	If Yes, describe procedure:	Can there be legal challenge to your ratio study?
Alabama	Yes	Yes	Yes			No	No		No		
Alaska	Yes	Yes	Yes	Yes		No	No		No		No
Arizona	No					Yes	No		No		Yes
Arkansas	Yes	Yes				No	Yes	0	No		Yes
California	No					No			No		No
Colorado	No					No	No		Yes	Comparison of sold and unsold sample and	No
Connecticut	No					No	No		No		Yes
Delaware	Yes		Yes			Yes	No		No		No
Dist. Col.	Yes	Yes	Yes			Yes	No		No		Yes
Florida	Yes	Yes	Yes	Yes	Yes	Yes	No		No		Yes
Georgia	Yes		Yes			No	Yes	5	No		No
Hawaii-Hawaii Co.	Yes	Yes	Yes			Yes	No		No		No
Hawaii-Honolulu Co.	Yes	Yes	Yes	Yes		No	No		No		No
Hawaii-Kauai Co.	Yes	Yes	Yes			No	No		No		Yes
Hawaii-Maui Co.	Yes	Yes	Yes	Yes		No	No		No		No
Idaho	Yes	Yes	Yes			No	No		No		No
Illinois	No					No	No		No		Yes
Indiana	No					No	No		No		Yes
Iowa	No					No	No		No		Yes
Kansas	Yes	Yes	Yes		Yes	No	Yes	20	No		Yes
Kentucky	Yes		Yes			No	No		No		Yes
Louisiana	Yes	Yes		Yes		Yes	No		No		No
Maine	Yes		Yes			Yes	Yes	30	No	Review PerCent Change in assessed Value	Yes
Maryland	Yes		Yes				No		Yes		
Massachusetts	Yes	Yes	Yes	Yes	Yes	Yes	No		Yes		Yes
Michigan			Yes			No	No		No		Yes
Minnesota	No					No	Yes	5	Yes	We compare sold and unsold market vlaue	Yes
Mississippi	Yes		Yes			No	No		No		Yes
Missouri	No					No			No		Yes
Montana	No					Yes	No		Yes	Within our quality assurance process.	No
Nebraska	Yes		Yes			No	Yes	2	No	Determine pre assessed value to see if A.V.	Yes
Nevada	Yes	Yes	Yes			No	No		No		No
New Hampshire	No					No	No		No	While there is no statutory requirement, we do	Yes
New Jersey	No					No	No		No		Yes
New Mexico	Yes	Yes	Yes	Yes		No	No		No		No
New York	Yes	Yes	Yes	Yes		Yes	No		No		Yes
North Carolina	Yes	Yes	Yes			No	No		Yes		Yes
North Dakota	No					No	No		No		No
Ohio	Yes	Yes	Yes	Yes		Yes	No		No	Compare aggregate value increase by class to	Yes
Oklahoma	No					No	No		No	in administrative rules	Yes
Oregon	Yes	Yes	Yes	Yes		No	Yes	5	No		Yes
Pennsylvania	No					Yes	Yes	200	No		Yes
Rhode Island	Yes	Yes				Yes	No		No		No
South Carolina	Yes		Yes	Yes		No	No		No		Yes
South Dakota	No					No			No		Yes
Tennessee	Yes	Yes	Yes	Yes	Yes	Yes	No		No	not statutory, but tested by split sample survey	Yes
Texas	Yes			Yes		No	No		Yes	concentration and previous years sold	Yes
Utah	Yes	Yes	Yes		Yes	No	No		Yes	Compare % value change from prior year to	Yes
Vermont	No					No	No		No		Yes
Virginia	Yes	Yes	Yes	Yes	Yes	No	No		No		Yes
Wash	Yes		Yes	Yes		Yes	Yes	5	No		Yes
West Virginia	No					No	No		Yes		Yes
Wisconsin	Yes		Yes	Yes		No			No	Annual review of randomly selected parcels,	Yes
Wyoming	Yes	Yes	Yes	Yes		Yes	Yes	5	Yes		Yes