

2011 TRENDING MARTIN RESIDENTIAL IMPROVED								
TOWNSHIP	# OF SALES	# OF SALE PARCELS	PARCELS IN TOWNSHIP	MEAN	MEDIAN	COD	PRD	WEIGHTED MEAN
CENTER	13	13	567	97.04	96.77	6.60	101.10	0.96
HALBERT-LOST RIVER-MITCHELTREE	19	20	461	100.15	100.00	6.33	101.95	0.98
LOST RIVER (* See Halbert)	N/A	N/A	126	N/A	N/A	N/A	N/A	N/A
MITCHELTREE (* See Halbert)	N/A	N/A	159	N/A	N/A	N/A	N/A	N/A
PERRY	80	84	1844	96.40	94.63	8.28	101.43	0.95
RUTHERFORD	6	6	198	96.03	94.34	5.61	100.57	0.95

MARTIN COUNTY ASSESSMENT RATIO STUDY FOR 2011 TRENDING																						
Township: Center																						
PROPERTY TYPE	PARCEL #	DLGF. TWSP.	DLGF. TAX DISTRICT	NEIGH. CODE	PROPERTY CLASS	2010 Land AV	2010 Imp. AV	2010 Total AV	2011 Land AV	2011 Imp. AV	2011 Total AV	DATE OF SALE	SALE PRICE	ADJUSTED SALE PRICE	SCHOOL CORP.	SCHOOL CORP. #	COUNTY TAX DISTRICT	CONDITION	GRADE	RATIO	MEDIAN	ABSOLUTE DEVIATION
	510724100021000001	5100001	51001	9010	511	\$7,500	\$84,700	\$92,200	\$7,500	\$85,600	\$93,100	Apr-09	\$90,000	\$90,000	Shoals	5520	001	average	c	1.034	0.968	0.067
	510618200013000001	5100001	51001	9010	511	\$7,700	\$54,500	\$62,200	\$7,700	\$55,200	\$62,900	Nov-09	\$65,000	\$65,000	Shoals	5520	001	average	d+2	0.968	0.968	0.000
	510701100012000001	5100001	51001	9010	511	\$10,100	\$12,700	\$22,800	\$10,100	\$12,800	\$22,900	May-10	\$26,000	\$26,000	Shoals	5520	001	average	c	0.881	0.968	0.087
	510618200011000001	5100001	51001	9010	511	\$8,100	\$65,800	\$73,900	\$8,100	\$94,600	\$102,700	Jan-11	\$112,960	\$112,960	Shoals	5520	001	average	c+1	0.909	0.968	0.059
	510618300031000001	5100001	51001	9010	511	\$8,300	\$46,200	\$55,100	\$8,300	\$50,800	\$59,700	Sep-10	\$70,000	\$70,000	Shoals	5520	001	good	c-1	0.853	0.909	0.056
	510710100018000001	5100001	51001	9010	511	\$9,000	\$57,600	\$66,600	\$9,000	\$58,200	\$67,200	Oct-09	\$74,000	\$74,000	Shoals	5520	001	good	d+1	0.908	0.909	0.001
	511006300021000001	5100001	51001	9010	511	\$8,800	\$70,200	\$79,000	\$10,700	\$67,200	\$77,900	Apr-10	\$70,000	\$70,000	Shoals	5520	001	average	d+2	1.113	0.968	0.145
	510725100106000002	5100001	51002	9020	510	\$5,200	\$48,500	\$53,700	\$5,400	\$47,900	\$53,300	May-10	\$51,500	\$51,500	Shoals	5520	002	average	d+2	1.035	0.968	0.067
	510724400161000002	5100001	51002	9020	540	\$4,000	\$6,300	\$10,300	\$4,100	\$6,900	\$11,000	Feb-10	\$10,000	\$10,000	Shoals	5520	002	average	c	1.100	0.953	0.147
	510724400142000002	5100001	51002	9020	510	\$8,400	\$34,500	\$42,900	\$8,600	\$34,000	\$42,600	Jan-09	\$41,000	\$41,000	Shoals	5520	002	fair	c-1	1.039	0.968	0.071
	510725100086000002	5100001	51002	9020	510	\$3,400	\$56,100	\$59,500	\$3,600	\$56,500	\$60,100	Sep-09	\$64,000	\$64,000	Shoals	5520	002	average	d-1	0.939	0.968	0.029
	510725100015000002	5100001	51002	9020	510	\$5,200	\$44,700	\$49,900	\$5,200	\$44,200	\$49,400	May-10	\$51,000	\$51,000	Shoals	5520	002	average	c	0.969	0.968	0.001
	510724400170000002	5100001	51002	9020	510	\$6,000	\$55,200	\$61,200	\$6,100	\$54,600	\$60,700	Sep-10	\$70,000	\$70,000	Shoals	5520	002	good	c	0.867	0.968	0.101
				PRD (price related differential)	WEIGHTED MEAN	2010 TOTAL ASSMNT OF LAND	2010 TOTAL ASSMNT OF IMP	2010 TOTAL ASSESSED VALUE	2011 TOTAL ASSMNT OF LAND	2011 TOTAL ASSMNT OF IMP	2011 TOTAL ASSESSED VALUE		TOTAL OF ALL SALE PRICES	TOTAL ADJUSTED SALE PRICE	MEAN	MEDIAN	COD			TOTAL OF ALL RATIOS	ABSOLUTE DEVIATION TOTAL	AVERAGE ABSOLUTE DEVIATION
<b>TOTALS</b>				101.10%	0.96	\$92,300	\$637,000	\$729,300	\$95,000	\$668,500	\$763,500		\$795,460	\$795,460	97.04%	96.77%	6.60			12.615	0.830	0.064
	Number of Sales	13																				
	<b>*Time adjusted 2003-2004 sales using 2% growth rate (2007 trend)</b>																					
	<b>*Removed 2002 Sales and Jan-Aug 2003 Sales (4/25/07) 2007 trend</b>																					
	*Removed Sept. 2003 sales (1/2/09) 2007 trend																					
	08/2008 removed remaining 2003 sales, removed Jan-June 2004 Sales (2008 trend)																					
	Time adjusted 2004-2005 sales using 1.5% rate																					
	02/2009 removed remaining 2004 sales (2009 trend)																					
	Time adjusted 2005-2006 sales using 1.5% rate (2009 trend)																					
	Removed all sales with single wide mobile homes (2009 trend)																					
	06/2009 removed Jan-July 2006 sales (2009 trend)																					
	09/2009 removed remaining 2006 sales (2010 trend)																					
	05/2010 removed All 2006 sales (2010 trend)																					
	Time adjusted 2006-2008 sales using 1% rate (2010 trend)																					
	07/2010 removed Jan-Oct 2007 sales (2011 trend)																					
	2011 trend-time adjusted 2007 sales using 1% rate																					
	No adjustment to 2008 or 2009 sales (2011 trend)																					
	<b>2011 Revision - Removed 2007 and 2008 sales.</b>																					

MARTIN COUNTY ASSESSMENT RATIO STUDY FOR 2011 TRENDING																									
TOWNSHIP: Halbert-Lost River-Mitchelltree	PROPERTY TYPE	PARCEL #	DLGF TWSP.	DLGF TAX DISTRICT	NEIGH. CODE	PROPERTY CLASS	2010 LAND AV	2010 IMP AV	2010 Total AV	2011 LAND AV	2011 IMP AV	2011 Total AV	DATE OF SALE	SALE PRICE	ADJUSTED SALE PRICE	SCHOOL CORP.	SCHOOL CORP. #	COUNTY TAX DISTRICT	CONDITION	GRADE	RATIO	MEDIAN	ABSOLUTE DEVIATION		
Residential		510634300014000003	5100002	51003	9030	510	\$16,300	\$83,500	\$99,800	\$16,600	\$84,500	\$101,100	Jan-10	\$105,000	\$105,000	Shoals	5520	003	good	c	0.963	1,000	0.037		
		510620700039002003	5100002	51003	9030	511			\$9,900	\$82,500	\$92,400	Aug-10	\$60,000	\$60,000	Shoals	5520	004	average	d+2	1.040	1,000	0.040			
		510615300017001003	5100002	51003	9030	511			\$9,900	\$59,800	\$69,700	Jan-11	\$68,000	\$68,000	Shoals	5520	004	average	d+2	1.025	1,000	0.025			
		510620200018000003	5100002	51003	9030	511	\$7,200	\$39,200	\$46,400	\$7,300	\$39,600	\$46,900	May-09	\$38,000	\$38,000	Shoals	5520	003	av	d+2	1.234	1,000	0.234		
		510629200012000003	5100002	51003	9030	511	\$8,400	\$82,800	\$91,200	\$8,500	\$83,700	\$92,200	Nov-09	\$115,000	\$115,000	Shoals	5520	003	good	c+2	0.802	1,000	0.198		
		511104400027000003	5100002	51003	9030	501	\$9,300	\$70,200	\$79,500	\$9,400	\$71,000	\$80,400	Jul-09	\$90,000	\$90,000	Shoals	5520	003	good	c+1	0.893	1,000	0.107		
		510619600006002003	5100002	51003	9030	510	\$9,600	\$123,900	\$133,500	\$9,800	\$146,600	\$156,400	Jun-10	\$170,000	\$170,000	Shoals	5520	003	average	c+1	0.920	1,000	0.080		
		510616300009000003	5100002	51003	9030	511	\$20,800	\$69,600	\$90,400	\$21,200	\$86,800	\$108,000	Apr-10	\$105,000	\$105,000	Shoals	5520	003	good	c	1.029	1,000	0.029		
		510631200038000003	5100002	51003	9030	511	\$19,400	\$29,700	\$49,100	\$19,600	\$29,800	\$49,400	Aug-10	\$48,900	\$48,900	Shoals	5520	003	average	c	1.010	1,000	0.010		
		510630100004000003	5100002	51003	9030	511	\$9,500	\$82,500	\$92,000	\$9,700	\$91,900	\$101,600	Jun-10	\$106,500	\$106,500	Shoals	5520	003	average	c	0.954	1,000	0.046		
		511012400021000004	5100002	51004	9030	511	\$17,900	\$45,700	\$63,600	\$18,200	\$46,200	\$64,400	Jan-10	\$68,500	\$68,500	Shoals	5520	004	average	d	0.940	1,000	0.060		
		511107200008000003	5100002	51003	9030	511	\$7,200	\$59,500	\$66,700	\$7,300	\$60,400	\$67,700	Mar-10	\$70,500	\$70,500	Shoals	5520	003	average	d	0.960	1,000	0.040		
		510631100007000003	5100002	51003	9030	511	\$7,200	\$17,200	\$24,400	\$7,300	\$24,700	\$32,000	Feb-11	\$32,000	\$32,000	Shoals	5520	003	fair	d	1.000	1,000	0.000		
		511106400016000003	5100002	51003	9030	511	\$9,700	\$24,800	\$34,500	\$9,900	\$6,100	\$16,000	Jul-10	\$16,000	\$16,000	Shoals	5520	003	very poor	d-1	1.000	1,000	0.000		
		510632200002000003	5100002	51003	9032	511	\$12,400	\$54,600	\$67,000	\$12,400	\$54,000	\$66,400	Sep-09	\$59,489	\$59,489	Shoals	5520	004	average	d	1.116	1,000	0.116		
		510630200008200004	5100002	51004	9040	510	\$2,700	\$32,600	\$35,300	\$2,800	\$32,200	\$35,000	Mar-10	\$35,000	\$35,000	Shoals	5520	004	average	d-1	1.000	1,000	0.000		
		510630200006200004	5100002	51004	9040	510	\$9,000	\$80,200	\$89,200	\$9,200	\$79,300	\$88,500	Nov-09	\$82,500	\$82,500	Shoals	5520	004	good	c	1.073	1,000	0.073		
		511104400028000003	5100002	51003	9030	511	\$9,500	\$42,700	\$52,200	\$9,700	\$43,100	\$52,800	Jan-11	\$49,900	\$49,900	Shoals	5520	003	fair	d+1	1.058	1,000	0.058		
		510521100017000006	5100004	51006	9060	511	\$6,700	\$75,500	\$82,200	\$6,700	\$75,500	\$82,200	Mar-10	\$75,000	\$75,000	Shoals	5520	006	average	c+1	1.096	1,000	0.096		
		51053400021000006	5100004	51006	9060	511	\$15,800	\$122,400	\$138,200	\$15,800	\$147,400	\$163,200	Feb-11	\$168,000	\$168,000	Shoals	5520	006	average	b	0.971	1,000	0.029		
		510523300013000006	5100004	51006	9061	510	\$8,500	\$7,600	\$16,100	\$8,500	\$7,600	\$16,100	May-10	\$17,000	\$17,000	Shoals	5520	006	average	d	0.947	1,000	0.053		

	PRD (price related differential)	WEIGHTED MEAN	2010 TOTAL ASSESSMENT OF LAND	2010 TOTAL ASSESSMENT OF IMP	2010 TOTAL ASSESSED VALUE	2010 TOTAL ASSESSMENT OF LAND	2011 TOTAL ASSESSMENT OF IMP	2011 TOTAL ASSESSED VALUE	TOTAL OF ALL SALE PRICES	TOTAL ADJUSTED SALE PRICE	MEAN	MEDIAN	COD	TOTAL OF ALL RATIOS	ABSOLUTE DEVIATION TOTAL	AVERAGE ABSOLUTE DEVIATION
TOTALS	101.95%	0.98	\$207,100	\$1,144,200	\$1,351,500	\$229,700	\$1,322,700	\$1,552,400	\$1,580,289	\$1,580,289	100.15%	100.00%	6.33	21.032	1.330	0.063
Number of Sales 19																
*Time adjusted 2004 and 2007 sales using 1.5% growth rate																
**Removed all remaining 2003 sales, and Jan - Feb. of 2004 sales (12-2007) 2007 trend																
07/2008 Removed Mar-June 2004 Sales (2008 trending)																
Time adjusted 2004-2005 sales using 1.5% rate (2008 trend)																
02/2009 Removed remaining 2004 sales (2009 trend)																
Time adjusted 2005-2006 sales using 1% rate (2009 trend)																
Removed all sales with single wide mobile home (2009 trend)																
06/2009 removed Jan-July 2005 sales (2009 trend)																
09/2009 removed remaining 2005 sales (2010 trend)																
05/2010 Removed All 2006 sales (2010 trend)																
Time adjusted 2007-2008 sales using +1% rate (2010 trend)																
07/2010 Removed Jan-Sept 2007 sales (2011 trend)																
2011 trend-Time adjusted 2007 sales using 1% rate																
No Time adjustment to 2008 or 2009 sales (2011 trend)																

MARTIN COUNTY ASSESSMENT RATIO STUDY FOR 2011 TRENDING

Township: Lost River																							
PROPERTY TYPE	PARCEL #	DLGF TWSP.	DLGF TAX DISTRICT	NEIGH. CODE	PROPERTY CLASS	2010 LAND AV	2010 IMP AV	2010 Total AV	2011 LAND AV	2011 IMP AV	2011 Total AV	DATE OF SALE	SALE PRICE	ADJUSTED SALE PRICE	SCHOOL CORP.	SCHOOL CORP. #	COUNTY TAX DISTRICT	CONDITION	GRADE	RATIO	MEDIAN	ABSOLUTE DEVIATION	
			PRD (price related differential)	WEIGHTED MEAN		2010 TOTAL ASSESSMENT OF LAND	2010 TOTAL ASSESSMENT OF IMP.	2010 TOTAL ASSESSED VALUE	2011 TOTAL ASSESSMENT OF LAND	2011 TOTAL ASSESSMENT OF IMP.	2011 TOTAL ASSESSED VALUE		TOTAL OF ALL SALE PRICES	TOTAL ADJUSTED SALE PRICE	MEAN	MEDIAN	COD				TOTAL OF ALL RATIOS	ABSOLUTE DEVIATION TOTAL	AVERAGE ABSOLUTE DEVIATION
<b>TOTALS</b>			#REF!	#REF!		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!		#REF!	#REF!	#REF!	#REF!	#REF!				#REF!	#REF!	#REF!
Number of Sales	0																						
*Time adjusted 2003 and 2004 sales using 2% growth rate (2007 trend)																							
*Removed 2002 sales from list (2007 trending)																							
07/2008 removed all 2003 sales (2008 trend)																							
Time adjusted 2004-2005 Sales using 1.5% rate (2008 trend)																							
Removed 0051013006 (08/2005 Sale) old dwelling razed, new added																							
02/2009 Removed 2004 Sales (2009 trend)																							
Time adjusted 2005-2006 sales using 1.5% rate (2009 trend)																							
09/2009 removed All 2005 sales (2010 trend)																							
Time adjusted 2005-2008 sales using +1% rate (2010 trend)																							
2011 trend-removed Jan-Oct. 2006 sales																							
2011 trend-time adjusted 2006-2007 sales using 1% rate																							
No time adjustment to 2008-2009 sales																							

2011 Revision Removed remaining 2006, 2007 and 2008 sales.

MARTIN COUNTY ASSESSMENT RATIO STUDY FOR 2011 TRENDING

Township: Mitchel Tree																							
PROPERTY TYPE	PARCEL #	TWSP.	DLGF TAX DISTRICT	NEIGH. CODE	PROPERTY CLASS	2010 Land AV	2010 Imp AV	2010 Total AV	2011 Land AV	2011 Imp AV	2011 Total AV	DATE OF SALE	SALE PRICE	ADJUSTED SALE PRICE	SCHOOL CORP.	SCHOOL CORP. #	COUNTY TAX DISTRICT	CONDITION	GRADE	RATIO	MEDIAN	ABSOLUTE DEVIATION	
			PRD (price related differential)	WEIGHTED MEAN		2010 TOTAL ASSESSMENT OF LAND	2010 TOTAL ASSESSMENT OF IMP.	2010 TOTAL ASSESSED VALUE	2011 TOTAL ASSESSMENT OF LAND	2011 TOTAL ASSESSMENT OF IMP.	2011 TOTAL ASSESSED VALUE		TOTAL OF ALL SALE PRICES	TOTAL ADJUSTED SALE PRICE	MEAN	MEDIAN	COD				TOTAL OF ALL RATIOS	ABSOLUTE DEVIATION TOTAL	AVERAGE ABSOLUTE DEVIATION
<b>TOTALS</b>			#REF!	#REF!		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!		#REF!	#REF!	#REF!	#REF!	#REF!				#REF!	#REF!	#REF!
Number of Sales	0																						
*Time trended 2003 and 2004 sales using 2.0% growth rate (2007 trend)																							
Time adjusted 2003-2005 sales using 2% rate (2008 trend)																							
Removed all 2002 Sales (9-11-07)																							
Removed 0062743007 (Dec. 05 sale) invalid sale with MH (2008 trend)																							
Removed Jan-April 2003 sales (2008 trend)																							
Removed 0064965706 (added multiple improvements after sale)																							
02/2009 Removed 2003 Sales (2009 trend)																							
Removed all sales with single wide mobile homes (2009 trend)																							
Time adjusted 2004-2006 sales using 2% rate (2009 trend)																							
09/2009 removed 2004 sales (2010 trend)																							
Time adjusted 2005-2008 sales 1% rate																							
2011 Trend removed 2005 sales and Jan-Feb. 2006 sales																							
2011 trend time adjusted 2006-2007 sales using 1% rate																							
No time adjustment to 2008-2009 sales (2011 trend)																							

2011 Revision Removed Remaining 2006, 2007 and 2008 Sales.

MARTIN COUNTY ASSESSMENT RATE STUDY FOR 2011 TRENDRING

Township: Perry	PROPERTY TYPE	PARCEL #	DLGF. TWSP.	DLGF TAX DISTRICT	NEIGH. CODE	PROPERTY CLASS	2010 Land AV	2010 Imp. AV	2010 Total AV	2011 Land AV	2011 Imp. AV	2011 Total AV	DATE OF SALE	SALE PRICE	ADJUSTED SALE PRICE	SCHOOL CORP.	SCHOOL CORP. #	COUNTY TAX DISTRICT	CONDITION	GRADE	RATIO	MEDIAN	ABSOLUTE DEVIATION
	Residential Improved	5102303001300007	510005	51007	9070	101	\$11,300	\$81,900	\$93,200	\$11,800	\$82,700	\$94,500	Jun-09	\$100,000	\$100,000	Loogotee	5525	007	average	c-1	0.945	0.946	0.001
		5108132000800007	510005	51007	9070	511	\$8,100	\$63,100	\$71,200	\$8,400	\$63,700	\$72,100	Jun-09	\$92,000	\$92,000	Loogotee	5525	007	average	c-1	1.163	0.946	0.217
		5104312100200007	510005	51007	9070	510	\$19,300	\$19,300	\$38,600	\$22,800	\$22,800	\$45,600	Mar-09	\$24,000	\$24,000	Loogotee	5525	007	very poor	d-1	0.846	0.946	0.101
		51072010000300007	510005	51007	9070	511	\$9,300	\$75,600	\$84,900	\$9,600	\$86,000	\$95,600	Sep-09	\$85,000	\$85,000	Loogotee	5525	007	good	c	0.905	0.946	0.041
		51071740001900007	510005	51007	9070	511	\$8,900	\$51,600	\$60,400	\$9,200	\$57,100	\$66,300	Jul-10	\$70,000	\$70,000	Loogotee	5525	007	average	d-1	0.947	0.946	0.001
		51071940007800007	510005	51007	9070	510	\$7,300	\$40,800	\$48,100	\$7,300	\$40,800	\$48,100	Aug-10	\$54,000	\$54,000	Loogotee	5525	007	good	d+1	0.891	0.946	0.056
		51081230005500007	510005	51007	9070	511	\$6,200	\$54,600	\$60,800	\$6,400	\$73,400	\$79,800	Nov-10	\$76,000	\$76,000	Loogotee	5525	007	good	c-1	1.050	0.946	0.104
		510719300100001007	510005	51007	9070	511501	\$13,800	\$195,600	\$209,400	\$14,300	\$197,600	\$211,900	Sep-09	\$230,000	\$230,000	Loogotee	5525	007	average	b	0.921	0.946	0.025
		51071740002800007	510005	51007	9070	511	\$19,800	\$56,700	\$76,500	\$20,300	\$57,300	\$77,600	Dec-09	\$85,000	\$85,000	Loogotee	5525	007	good	d+2	0.913	0.946	0.033
		51032410004600007	510005	51007	9070	511	\$11,100	\$69,600	\$80,700	\$11,400	\$70,400	\$81,800	Nov-09	\$89,000	\$89,000	Loogotee	5525	007	good	c-1	0.919	0.946	0.027
		51032620002400007	510005	51007	9070	511	\$14,600	\$186,800	\$201,400	\$15,000	\$177,000	\$192,000	Dec-09	\$210,000	\$210,000	Loogotee	5525	007	good	b	0.914	0.946	0.032
		510813400113001007	510005	51007	9070	511	\$20,100	\$144,800	\$164,900	\$20,700	\$146,300	\$167,000	Feb-10	\$172,000	\$172,000	Loogotee	5525	007	average	c	0.971	0.946	0.025
		51071920000100007	510005	51007	9070	511	\$11,800	\$45,100	\$56,900	\$7,400	\$45,200	\$52,600	Feb-10	\$46,000	\$46,000	Loogotee	5525	007	average	d	0.939	0.946	0.007
		51081230004800007	510005	51007	9070	511	\$7,200	\$67,500	\$74,700	\$7,900	\$71,800	\$79,700	Jun-10	\$80,000	\$80,000	Loogotee	5525	007	average	d+2	0.886	0.946	0.061
		51070840017000007	510005	51007	9070	511	\$8,100	\$67,500	\$75,600	\$8,400	\$68,200	\$76,600	Nov-10	\$72,000	\$72,000	Loogotee	5525	007	average	C-1	1.064	0.947	0.117
		51072010000700007	510005	51007	9070	511	\$9,600	\$64,700	\$74,300	\$9,900	\$60,800	\$69,700	Nov-09	\$108,000	\$108,000	Loogotee	5525	007	good	c	0.840	0.946	0.106
		51071940007800007	510005	51007	9071	510	\$7,300	\$40,800	\$48,100	\$7,300	\$40,800	\$48,100	Aug-10	\$54,000	\$54,000	Loogotee	5525	007	good	d+1	0.891	0.946	0.056
		5107194000800007	510005	51007	9071	510	\$7,200	\$29,500	\$36,700	\$7,200	\$27,000	\$34,200	Jun-10	\$31,500	\$31,500	Loogotee	5525	007	average	d+2	1.086	0.946	0.139
		50891340005400007	510005	51007	9073	511	\$23,900	\$165,500	\$189,400	\$23,900	\$165,500	\$189,400	May-09	\$196,000	\$196,000	Loogotee	5525	007	average	b-1	0.997	0.946	0.051
		51071830003000007	510005	51007	9073	511	\$26,500	\$196,000	\$222,500	\$26,500	\$196,000	\$222,500	May-09	\$132,500	\$132,500	Loogotee	5525	007	average	d	1.001	0.946	0.055
		508913400050001007	510005	51007	9073	511	\$24,000	\$141,600	\$165,600	\$24,000	\$174,800	\$198,800	Sep-09	\$210,000	\$210,000	Loogotee	5525	009	average	c+2	0.947	0.946	0.000
		51081340018400007	510005	51007	9074	511	\$24,800	\$220,100	\$244,900	\$24,800	\$220,100	\$244,900	Sep-09	\$245,000	\$245,000	Loogotee	5525	007	average	b	1.000	0.946	0.053
		51081340018200007	510005	51007	9074	511	\$24,000	\$158,100	\$182,100	\$24,000	\$158,100	\$182,100	Nov-09	\$173,500	\$173,500	Loogotee	5525	009	average	c+2	1.050	0.946	0.103
		51071830007600007	510005	51007	9074	511	\$19,500	\$120,500	\$140,000	\$19,500	\$114,000	\$133,500	Sep-10	\$180,000	\$180,000	Loogotee	5525	007	average	b-1	1.024	0.946	0.078
		51091230006700007	510005	51007	9070	511	\$10,800	\$90,900	\$99,700	\$11,300	\$125,300	\$136,600	May-09	\$162,000	\$162,000	Loogotee	5525	008	good	c+1	0.947	0.946	0.001
		51082440007700008	510005	51008	9080	510	\$10,200	\$81,000	\$91,200	\$10,200	\$81,000	\$91,200	May-09	\$63,000	\$63,000	Loogotee	5525	008	good	d+1	0.889	0.946	0.057
		51081330017000008	510005	51008	9080	510	\$32,300	\$121,800	\$154,100	\$32,400	\$123,000	\$155,400	Apr-09	\$163,400	\$163,400	Loogotee	5525	008	good	c+1	0.951	0.946	0.005
		51082430021900008	510005	51008	9080	510	\$7,600	\$52,800	\$60,400	\$7,700	\$53,200	\$60,900	Feb-09	\$64,000	\$64,000	Loogotee	5525	008	average	d+2	0.952	0.946	0.005
		51082430033300008	510005	51008	9080	510	\$2,500	\$96,200	\$98,700	\$2,600	\$97,200	\$99,800	Feb-09	\$106,200	\$106,200	Loogotee	5525	008	average	c-1	0.940	0.946	0.007
		51082520023100008	510005	51008	9080	511	\$10,700	\$48,400	\$59,100	\$10,900	\$48,800	\$59,700	Jun-09	\$50,000	\$50,000	Loogotee	5525	008	average	c-2	1.194	0.946	0.248
		51082410007300008	510005	51008	9080	511	\$10,100	\$50,400	\$60,500	\$10,300	\$51,000	\$61,300	Aug-09	\$66,000	\$66,000	Loogotee	5525	008	average	c-1	0.901	0.946	0.045
		51082440010700008	510005	51008	9080	510	\$7,300	\$59,100	\$66,400	\$7,400	\$59,800	\$67,200	Jul-09	\$65,400	\$65,400	Loogotee	5525	008	average	c-1	1.018	0.946	0.072
		51082440035600008	510005	51008	9080	510	\$8,300	\$59,600	\$67,900	\$8,400	\$60,000	\$68,400	Sep-09	\$74,000	\$74,000	Loogotee	5525	008	average	c-1	0.924	0.946	0.022
		51082430000300008	510005	51008	9080	510	\$6,400	\$52,900	\$59,300	\$6,500	\$53,400	\$59,900	Aug-09	\$62,500	\$62,500	Loogotee	5525	008	average	c-2	0.958	0.946	0.012
		51082420003700008	510005	51008	9080	510	\$6,800	\$43,800	\$50,600	\$6,900	\$44,200	\$51,100	Oct-09	\$40,000	\$40,000	Loogotee	5525	008	average	c-1	1.278	0.946	0.331
		51082440030100008	510005	51008	9080	510	\$11,100	\$82,500	\$103,600	\$11,300	\$83,400	\$104,700	Oct-09	\$108,000	\$108,000	Loogotee	5525	008	average	c	0.969	0.946	0.023
		51082410023000008	510005	51008	9080	510	\$5,100	\$50,500	\$55,600	\$10,200	\$51,100	\$61,300	Aug-09	\$62,500	\$62,500	Loogotee	5525	008	average	d+1	0.981	0.946	0.035
		51082430004000008	510005	51008	9080	510	\$9,100	\$42,100	\$51,200	\$9,300	\$42,500	\$51,800	Oct-09	\$54,000	\$54,000	Loogotee	5525	008	good	d+2	0.959	0.946	0.013
		51082440025100008	510005	51008	9080	510	\$11,300	\$49,800	\$61,100	\$11,300	\$50,200	\$61,500	Jan-10	\$58,000	\$58,000	Loogotee	5525	008	average	c-1	1.066	0.946	0.119
		51082410024800008	510005	51008	9080	510	\$7,800	\$53,700	\$61,500	\$7,700	\$54,200	\$61,900	Feb-10	\$68,000	\$68,000	Loogotee	5525	008	average	d	0.910	0.946	0.036
		510825100030500008	510005	51008	9080	510	\$6,600	\$29,300	\$35,900	\$6,700	\$29,600	\$36,300	Feb-10	\$35,000	\$35,000	Loogotee	5525	008	average	d-1	1.037	0.946	0.091
		51082420022900008	510005	51008	9080	510500	\$8,000	\$117,700	\$125,700	\$7,800	\$118,900	\$126,700	Aug-09	\$137,500	\$137,500	Loogotee	5525	008	good	b-1	0.921	0.946	0.025
		51082420022100008	510005	51008	9080	510	\$11,500	\$88,000	\$99,500	\$11,500	\$88,000	\$99,500	Aug-09	\$69,000	\$69,000	Loogotee	5525	008	good	c-1	0.914	0.946	0.032
		51082440028400008	510005	51008	9080	510	\$8,900	\$33,500	\$42,400	\$9,100	\$34,000	\$43,100	Sep-09	\$127,000	\$127,000	Loogotee	5525	008	good	c+1	0.971	0.946	0.024
		51082440033700008	510005	51008	9080	511	\$19,600	\$163,900	\$183,500	\$19,600	\$163,900	\$183,500	Dec-09	\$187,500	\$187,500	Loogotee	5525	009	average	c+1	0.987	0.946	0.041
		510825200307002008	510005	51008	9080	5																	

MARTIN COUNTY ASSESSMENT RATIO STUDY FOR 2011 TRENDING

Township: Rutherford																						
PROPERTY TYPE	PARCEL #	DLGF TWSP.	DLGF TAX DISTRICT	NEIGH. CODE	PROPERTY CLASS	2010 Land AV	2010 Imp. AV	2010 TOTAL AV	2011 Land AV	2011 Imp. AV	2011 TOTAL AV	DATE OF SALE	SALE PRICE	ADJUSTED SALE PRICE	SCHOOL CORP.	SCHOOL CORP. #	COUNTY TAX DISTRICT	CONDITION	GRADE	RATIO	MEDIAN	ABSOLUTE DEVIATION
Residential	511306100005000010	5100006	51010	9100	511	\$8,700	\$32,300	\$41,000	\$9,000	\$32,300	\$41,300	Dec-09	\$47,000	\$47,000	Loogotee	5525	010	good	d-1	0.879	0.943	0.065
	51130720013000010	5100006	51010	9100	511	\$11,200	\$88,900	\$100,100	\$11,500	\$88,900	\$100,400	Oct-09	\$106,000	\$106,000	Loogotee	5525	010	average	c	0.947	0.943	0.004
	51130810012000010	5100006	51010	9100	511	\$9,100	\$30,700	\$39,800	\$9,300	\$30,700	\$40,000	Dec-09	\$40,000	\$40,000	Loogotee	5525	010	average	d-2	1.000	0.943	0.057
	51092540029000010	5100006	51010	9100	511	\$13,800	\$29,500	\$43,300	\$14,200	\$29,500	\$43,700	Dec-09	\$40,000	\$40,000	Loogotee	5525	010	average	d-1	1.093	0.943	0.149
	51130610010000010	5100006	51010	9100	511	\$7,200	\$14,300	\$21,500	\$7,400	\$14,300	\$21,700	Sep-10	\$24,000	\$24,000	Loogotee	5525	010	average	c	0.904	0.943	0.038
	51131830039000010	5100006	51010	9100	511	\$7,800	\$96,100	\$103,900	\$8,000	\$96,100	\$104,100	Dec-10	\$110,800	\$110,800	Loogotee	5525	010	good	c-1	0.940	0.943	0.004

	PRD (price related differential)	WEIGHTED MEAN	2010 TOTAL ASSESSMENT OF LAND	2010 TOTAL ASSESSMENT OF IMP	2010 TOTAL ASSESSED VALUE	2011 TOTAL ASSESSMENT OF LAND	2011 TOTAL ASSESSMENT OF IMP	2011 TOTAL ASSESSED VALUE	TOTAL OF ALL SALE PRICES	TOTAL ADJUSTED SALE PRICE	MEAN	MEDIAN	COD	TOTAL OF ALL RATIOS	ABSOLUTE DEVIATION TOTAL	AVERAGE ABSOLUTE DEVIATION
<b>TOTALS</b>	100.57%	0.95	\$57,800	\$291,800	\$349,600	\$59,400	\$291,800	\$351,200	\$367,800	\$367,800	96.03%	94.34%	5.61		5,762	0.317
Number of Sales	6															
*Time adjusted 2003 and 2004 sales using 2% growth rate. (2007 trend)																
Removed 2002 sales from list (10-2007) 2007 trend																
07/2008 removed 2003 sales (2008 trend)																
Adjusted 2004-2005 sales using 2% rate (2008 trend)																
03-2009 removed Jan-June 2004 sales (2009 trend)																
05-2009 removed sales with single-wide mobile homes																
time adjusted 2004-2006 sales using 1.5% rate (2009 trend)																
09/2009 removed remaining 2004 sales (2010 trend)																
Time adjusted 2006-2008 sales using +1% rate (2010 trend)																
05/2010 removed Jan-March 2005 sales (2010 trend)																
07-2010 removed remaining 2005 sales, and Jan-feb 2006 sales (2011 trend)																
(2011 trend) time adjusted 2007 and 2007 sales using 1% rate																
No adjustment to 2008 or 2009 sales (2011 trend)																
<b>2011 Revision Removed Remaining 2006, 2007 and 2008 Sales.</b>																

2011 TRENDING MARTIN RESIDENTIAL VACANT								
TOWNSHIP	# OF SALES	# OF SALE PARCELS	PARCELS IN TOWNSHIP	MEAN	MEDIAN	COD	PRD	WEIGHTED MEAN
CENTER-RUTHERFORD	15	16	213	96.12	97.27	7.95	100.39	0.96
HALBERT-LOST RIVER-MITCHELTREE	10	10	197	101.09	100.96	6.10	99.54	1.02
LOST RIVER (*See Halbert)	N/A	N/A	84	N/A	N/A	N/A	N/A	N/A
MITCHELTREE (*See Halbert)	N/A	N/A	226	N/A	N/A	N/A	N/A	N/A
PERRY	11	11	545	99.27	97.56	6.99	102.64	0.97
RUTHERFORD (*See Center)	N/A	N/A	82	N/A	N/A	N/A	N/A	N/A

MARTIN COUNTY ASSESSMENT RATIO STUDY FOR 2011 TRENDING																			
Township: Center-Rutherford																			
PROPERTY TYPE	PARCEL #	DLGF, TWSP.	DLGF TAX DISTRICT	NEIGH. CODE	PROPERTY CLASS	2010 LAND AV	2010 TOTAL AV	2011 LAND AV	2011 TOTAL AV	DATE OF SALE	SALE PRICE	ADJUSTED SALE PRICE	SCHOOL CORP.	SCHOOL CORP. #			RATIO	MEDIAN	ABSOLUTE DEVIATION
Residential	510701100071000001	5900001	51001	9010	501	\$4,800	\$4,800	\$4,800	\$4,800	Jan-09	\$4,800	\$4,860	Shoals	5520			0.988	0.999	0.011
Vacant	510532300009000001	5900001	51001	9010	501	\$1,900	\$1,900	\$2,900	\$2,900	Jul-10	\$3,000	\$3,000	Shoals	5520			0.967	0.999	0.032
	510701100098000001	5900001	51001	9010	500	\$7,600	\$7,600	\$7,600	\$7,600	Sep-09	\$7,500	\$7,610	Shoals	5520			0.999	0.999	0.000
	510702100008000001	5900001	51001	9010	501	\$2,800	\$2,800	\$2,800	\$2,800	Sep-10	\$2,500	\$2,500	Shoals	5520			1.120	0.999	0.121
	510701100090000001	5900001	51001	9010	500	\$1,400	\$1,400	\$3,600	\$3,600	Apr-10	\$3,500	\$3,500	Shoals	5520			1.029	0.999	0.030
	510712100005001001	5900001	51001	9010	501	\$4,200	\$4,200	\$4,200	\$4,200	Dec-09	\$3,966	\$4,030	Shoals	5520			1.042	0.999	0.043
	511031300026000010	5100006	51010	9100	501	\$4,400	\$4,400	\$9,100	\$9,100	Feb-10	\$10,000	\$10,000	Loogootee	5525			0.910	0.999	0.089
	510630200004003002	5900001	51002	9020	501	\$0	\$0	\$6,100	\$6,100	Jul-10	\$7,000	\$7,000	Shoals	5520			0.871	0.999	0.127
	510630200004002002	5900001	51002	9020	501	\$1,400	\$1,400	\$2,700	\$2,700	Jan-09	\$3,000	\$3,080	Shoals	5520			0.877	0.999	0.122
	511318300040000010	5100006	51010	9100	501	\$2,200	\$2,200	\$2,300	\$2,300	Dec-10	\$2,100	\$2,100	Loogootee	5525			1.095	0.999	0.097
	511318300041000010	5100006	51010	9100	501	\$2,200	\$2,200	\$2,300	\$2,300	Dec-10	\$2,100	\$2,100	Loogootee	5525			1.095	0.999	0.097
		PRD (price related differential)	WEIGHTED MEAN	MEAN	MEDIAN	2010 TOTAL LAND VALUE	2010 TOTAL ASSESSED VALUE	2011 TOTAL LAND VALUE	2011 TOTAL ASSESSED VALUE		TOTAL OF ALL SALE PRICES	TOTAL ADJUSTED SALE PRICE		COD			TOTAL OF ALL RATIOS	ABSOLUTE DEVIATION TOTAL	AVERAGE ABSOLUTE DEVIATION
TOTALS		102.78%	0.97	99.93%	99.87%	\$32,900	\$32,900	\$48,400	\$48,400		\$49,466	\$49,780		7.00			10.992	0.769	0.070
	Number of Sales	11																	
*Parcel Vacant at time of sale																			
**Time adjusted 2002-2004 sales using 2% growth rate (2007 trend)																			
08/08 removed 2002 Sales (2008 trend)																			
Time adjusted 2003-2005, and 2008 Sales using 2% rate (2008 trend)																			
05/2009 removed 2004 sales (2009 trend)																			
Time adjusted 2005-2006 sales using 2% rate (2009 trend)																			
09/2009 removed 2005 sales (2010 trend)																			
05/2010 removed Jan-May 2006 sales (2010 trend)																			
Time adjusted 2006-2008 sales using +2% rate (2010 trend)																			
2011 trend-removed June-July 2006 sales																			
Time adjusted 2006-2009 sales using 1% rate (2011 trend)																			

2011 Revision - Removed Remaining 2006 sales and all 2007 Sales.

MARTIN COUNTY ASSESSMENT RATIO STUDY FOR 2011 TRENDING

Township: Halbert-Lost River-Mitcheltree																		
PROPERTY TYPE	PARCEL #	DLGF TWSP.	DLGF TAX DISTRICT	NEIGH. CODE	PROPERTY CLASS	2010 Land Value	2010 TOTAL AV	2011 Land Value	2011 TOTAL AV	DATE OF SALE	SALE PRICE	ADJUSTED SALE PRICE	SCHOOL CORP.	SCHOOL CORP. #	COUNTY TAX DISTRICT	RATIO	MEDIAN	ABSOLUTE DEVIATION
Residential	510601100005003003	5100002	51003	9030	501	\$0	\$0	\$13,800	\$13,800	Dec-10	\$15,000	\$15,000	Shoals	5520	003	0.920	1.054	0.134
Vacant	510636100007000003	5100002	51003	9030	501	\$700	\$700	\$11,200	\$11,200	Nov-09	\$10,000	\$10,130	Shoals	5520	003	1.106	1.054	0.052
	511134200006000005	5100003	51005	9051	501	\$34,000	\$34,000	\$20,100	\$20,100	Nov-09	\$20,000	\$20,270	Shoals	5520	005	0.992	1.054	0.062
	511212400023000005	5100003	51005	9050	501	\$4,400	\$4,400	\$21,300	\$21,300	May-09	\$20,000	\$20,370	Shoals	5520	005	1.046	1.054	0.008
	510502400021001006	5100004	51006	9060	501	\$14,200	\$14,200	\$14,200	\$14,200	Jun-09	\$13,000	\$13,230	Shoals	5520	006	1.073	1.054	0.019
	510514300044001006	5100004	51006	9060	501	\$5,100	\$5,100	\$5,100	\$5,100	Oct-09	\$5,000	\$5,070	Shoals	5520	006	1.006	1.054	0.048
	510523300028000006	5100004	51006	9061	500	\$8,500	\$8,500	\$8,500	\$8,500	Aug-10	\$8,000	\$8,000	Shoals	5520	006	1.063	1.054	0.008
	510523300029000006	5100004	51006	9061	500	\$8,500	\$8,500	\$8,500	\$8,500	Mar-10	\$8,000	\$8,000	Shoals	5520	006	1.063	1.054	0.008

TOTALS	PRD (price related differential)	WEIGHTED MEAN	2010 TOTAL ASSMNT OF LAND	2010 TOTAL ASSESSED VALUE	2011 TOTAL ASSMNT OF LAND	2011 TOTAL ASSESSED VALUE	TOTAL OF ALL SALE PRICES	TOTAL ADJUSTED SALE PRICE	MEAN	MEDIAN	COD	TOTAL OF ALL RATIOS	ABSOLUTE DEVIATION TOTAL	AVERAGE ABSOLUTE DEVIATION
	100.69%	1.03	\$75,400	\$75,400	\$102,700	\$102,700	\$99,000	\$100,070	103.34%	105.41%	4.04	8.267	0.341	0.043
Number of Sales	8													
Adjusted 2003-2005, 2008 Sales with 1.5% Rate (2008 trend)														
02/2009 Removed 2003 Sales (2009 trend)														
Time adjusted 2005-2006 sales using 1.5% rate (2009 trend)														
06/2009 Removed all 2004 sales (2009 trend)														
09/2009 Removed 2005 sales (2010 trend)														
Time adjusted 2006-2008 sales using 2% rate (2010 trend)														
08/2010 Removed Jan-Feb 2006 sales (2011 trend)														
2011 trend -time adjusted 2007-2009 sales using 1% rate														
2011 Revision - Removed Remaining 2006, 2007 and 2008 sales.														

MARTIN COUNTY ASSESSMENT RATIO STUDY FOR 2011 TRENDING

Township: Lost River																		
PROPERTY TYPE	PARCEL #	DLGF TWSP.	DLGF TAX DISTRICT	NEIGH. CODE	PROPERTY CLASS	2010 Land Value	2010 TOTAL AV	2011 Land Value	2011 TOTAL AV	DATE OF SALE	SALE PRICE	ADJUSTED SALE PRICE	SCHOOL CORP.	SCHOOL CORP. #	COUNTY TAX DISTRICT	RATIO	MEDIAN	ABSOLUTE DEVIATION
TOTALS			#DIV/0!	#REF!		#REF!	#REF!	#REF!	#REF!		#REF!	#REF!	#DIV/0!	#NUM!	#DIV/0!	0.000	0.000	#DIV/0!
Number of Sales	0																	
*Parcel Vacant at Time of Sale																		
Time Adjusted 2002-2004 Sales using 2% growth Rate (2007 trend)																		
7/2008 removed 2002 Sales (2008 trend)																		
Time adjusted 2003-2005 Sales using 1.5% growth rate (2008 trend)																		
02/2009 Removed 2003 Sales (2009 trend)																		
time adjusted 2004-2006 sales using 1.5% rate (2009 trend)																		
09/2009 Removed 2004 sales and Jan-May 2005 sales (2010 trend)																		
Time adjusted 2005-2008 sales using 1% rate (2010 trend)																		
08/2010 Removed remaining 2005 sales (2011 trend)																		
2011 trend-time adjusted 2006-2009 sales using 1% rate																		
2011 Revision - Removed Remaining 2006 Sales and all 2007 Sales.																		

2011 Revision - Combined with Halbert

MEDIAN	ABSOLUTE DEVIATION
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MARTIN COUNTY ASSESSMENT RATIO STUDY FOR 2011 TRENDING

Township: Mitchel Tree																		
PROPERTY TYPE	PARCEL #	DLGF TWSP.	DLGF TAX DISTRICT	NEIGH. CODE	PROPERTY CLASS	2010 Land Value	2010 TOTAL AV	2011 Land Value	2011 TOTAL AV	DATE OF SALE	SALE PRICE	ADJUSTED SALE PRICE	SCHOOL CORP.	SCHOOL CORP. #	COUNTY TAX DISTRICT	RATIO	MEDIAN	ABSOLUTE DEVIATION
TOTALS			#DIV/0!	#REF!		#REF!	#REF!	#REF!	#REF!		#REF!	#REF!	#DIV/0!	#NUM!	#DIV/0!	0.000		
Number of Sales	0																	
*Time adjusted 2002-2004 sales using a 2% growth rate (2007 trend)																		
*Vacant when sold																		
08/2008 removed 2002 sales (2008 trend)																		
Adjusted 2003-2005 sales using 2% rate (2008 trend)																		
03/2009 Removed 2003 sales (2009 trend)																		
Time adjusted 2005-2006 sales using 2% rate (2009 trend)																		
510514400023000006 removed 06/2009, changed to AG																		
09/2009 Removed 2005 sales (2010 trend)																		
Time adjusted 2005-2008 sales using 2% rate (2010 trend)																		
2011 trend-time adjusted 2006-2009 sales using 1% rate																		
2011 Revision - Removed remaining 2006 sales																		
2011 Revision - Combined with Halbert																		

MARTIN COUNTY ASSESSMENT RATIO STUDY FOR 2011 TRENDING																		
Township: Perry																		
PROPERTY TYPE	PARCEL #	DLGF TWSP.	DLGF TAX DISTRICT	NEIGH. CODE	PROPERTY CLASS	2010 LAND AV	2010 TOTAL AV	2011 LAND AV	2011 TOTAL AV	DATE OF SALE	SALE PRICE	ADJUSTED SALE PRICE	SCHOOL CORP.	SCHOOL CORP. #	COUNTY TAX DISTRICT	RATIO	MEDIAN	ABSOLUTE DEVIATION
Vacant	510336200011007007	5100005	51007	9070	501			\$26,300	\$26,300	Jul-10	\$28,000	\$28,000	Loogotee	5525	007	0.939	0.976	0.036
Residential	510719200002000007	5100005	51007	9070	501	\$5,200	\$5,200	\$5,300	\$5,300	May-09	\$5,000	\$5,090	Loogotee	5525	007	1.041	0.976	0.066
	510912300030001007	5100005	51007	9070	501	\$6,600	\$6,600	\$15,100	\$15,100	Oct-09	\$16,000	\$16,000	Loogotee	5525	007	0.944	0.976	0.032
	510336200011011007	5100005	51007	9070	501	\$18,400	\$18,400	\$26,500	\$26,500	Jun-09	\$28,500	\$28,500	Loogotee	5525	007	0.930	0.976	0.046
	510336200011010007	5100005	51007	9070	501	\$3,300	\$3,300	\$14,100	\$14,100	Mar-10	\$15,000	\$15,000	Loogotee	5525	007	0.940	0.976	0.036
	510719300055000007	5100005	51007	9070	501	\$9,800	\$9,800	\$22,900	\$22,900	Feb-11	\$27,500	\$27,500	Loogotee	5525	007	0.833	0.976	0.143
	510718300026000007	5100005	51007	9073	501	\$5,500	\$5,500	\$10,400	\$10,400	Jun-10	\$9,500	\$9,500	Loogotee	5525	007	1.095	0.976	0.119
	510825200224000008	5100005	51008	9080	501	\$7,700	\$7,700	\$9,100	\$9,100	Jun-09	\$9,000	\$9,160	Loogotee	5525	008	0.993	0.976	0.018
	510824100060000008	5100005	51008	9080	501	\$2,600	\$2,600	\$9,900	\$9,900	Nov-10	\$10,000	\$10,000	Loogotee	5525	008	0.990	0.976	0.014
	510824200036007008	5100005	51008	9080	500	\$5,500	\$5,500	\$14,900	\$14,900	Aug-10	\$15,500	\$15,500	Loogotee	5525	008	0.961	0.976	0.014
	510824400058000008	5100005	51008	9080	500	\$3,400	\$3,400	\$2,200	\$2,200	Aug-10	\$2,000	\$2,000	Loogotee	5525	008	1.100	0.976	0.124
	510824200279010008	5100005	51008	9083	500	\$21,600	\$21,600	\$26,200	\$26,200	Jul-09	\$22,500	\$22,870	Loogotee	5525	008	1.146	0.976	0.170
			PRD (price related differential)	WEIGHTED MEAN		2010 TOTAL LAND VALUE	2010 TOTAL ASSESSED VALUE	2011 TOTAL LAND VALUE	2011 TOTAL ASSESSED VALUE		TOTAL OF ALL SALE PRICES	TOTAL ADJUSTED SALE PRICE	MEAN	MEDIAN	COD	TOTAL OF ALL RATIOS	ABSOLUTE DEVIATION TOTAL	AVERAGE ABSOLUTE DEVIATION
<b>TOTALS</b>			102.64%	0.97		\$89,600	\$89,600	\$182,900	\$182,900		\$188,500	\$189,120	99.27%	97.56%	6.99	11.912	0.818	0.068
	Number of Sales	11																
	*Parcel Vacant at time of Sale																	
	**Time adjusted 2002 - 2004 sales using 2% growth rate (2007 trend)																	
	*Removed Sales from Jan 2002 through June 2002 (2007 trend)																	
	07/2008 removed remaining 2002 sales (2008 trend)																	
	adjusted 2003-2005 sales using 2% rate (2008 trend)																	
	Multiple Vacant parcels that were on 2007 list have been combined with adjacent parcels (2008 trend)																	
	05/2009 removed 2003 sales (2009 trend)																	
	06/2009 removed Jan-June 2004 sales (2009 trend)																	
	Time adjusted 2004-2006 sales using 2% rate (2009 trend)																	
	09/2009 Removed 2004 sales and Jan-June 2005 sales (2010 trend)																	
	Time adjusted 2005-2008 sales using 2% rate (2010 trend)																	
	08/2010 Removed remaining 2005 sales, and Jan-April 2006 sales (2011 trend)																	
	2011 trend time adjusted 2006-2009 sales using 1% rate																	
	2011 Revision - Removed remaining 2006, 2007 and 2008 sales.																	

MARTIN COUNTY ASSESSMENT RATIO STUDY FOR 2011 TRENDING																		
Township: Rutherford																		
PROPERTY TYPE	PARCEL #	DLGF TWSP.	DLGF TAX DISTRICT	NEIGH. CODE	PROPERTY CLASS	2010 LAND AV	2010 TOTAL AV	2011 LAND AV	2011 TOTAL AV	DATE OF SALE	SALE PRICE	ADJUSTED SALE PRICE	SCHOOL CORP.	SCHOOL CORP. #	COUNTY TAX DISTRICT	RATIO	MEDIAN	ABSOLUTE DEVIATION
			PRD (price related differential)	WEIGHTED MEAN		2010 TOTAL LAND AV	2010 TOTAL ASSESSED VALUE	2011 TOTAL LAND AV	2011 TOTAL ASSESSED VALUE		TOTAL OF ALL SALE PRICES	TOTAL ADJUSTED SALE PRICE	MEAN	MEDIAN	COD	TOTAL OF ALL RATIOS	ABSOLUTE DEVIATION TOTAL	AVERAGE ABSOLUTE DEVIATION
<b>TOTALS</b>			#DIV/0!	#DIV/0!		\$0	\$0	\$0	\$0		\$0	\$0	#DIV/0!	#NUM!	#DIV/0!	0.000	0.000	#DIV/0!
	Number of Sales	0																
	*Parcel Vacant at time of Sale																	
	**Time adjusted 2002 and 2004 sales using 2% growth rate (2007 trend)																	
	08/2008 removed 2002 sales																	
	adjusted 2003-2005 sales using 2% growth rate (2008 trend)																	
	05/2009 removed 2003 and 2004 sales (2009 trend)																	
	Time adjusted 2004-2006 sales using 2% rate (2009 trend)																	
	Removed 2 parcel sale, Nov. 2005, \$20,470 parcels changed to ag																	
	Time adjusted 2005-2008 sales using 2% rate (2010 trend)																	
	2011 trend-removed 2005 sales																	
	2011 trend time adjuste 2006-2009 sales using 1% rate																	
	2011 Revision - Removed Remaining 2006 sales and all 2007																	
	2011 Revision - Combined with Center Township																	



2011 TRENDING MARTIN COMMERCIAL IMPROVED								
TOWNSHIP	# OF SALES	# OF SALE PARCELS	PARCELS IN TOWNSHIP	MEAN	MEDIAN	COD	PRD	WEIGHTED MEAN
CENTER	0	0	27	N/A	N/A	N/A	N/A	N/A
HALBERT	0	0	58	N/A	N/A	N/A	N/A	N/A
LOST RIVER	0	0	3	N/A	N/A	N/A	N/A	N/A
MITCHEL TREE	0	0	2	N/A	N/A	N/A	N/A	N/A
PERRY (ALL TOWNSHIPS)	15	17	188	100.41	98.12	6.78	101.21	0.99
RUTHERFORD	0	0	4	N/A	N/A	N/A	N/A	N/A

MARTIN COUNTY ASSESSMENT RATIO STUDY FOR 2011 TRENDING																							
Township: Center																							
PROPERTY TYPE	PARCEL #	DLGF TWSP.	DLGF TAX DISTRICT	NEIGH. CODE	PROPERTY CLASS	2010 LAND AV	2010 IMP AV	2010 TOTAL AV	2011 LAND AV	2011 IMP AV	2011 TOTAL AV	DATE OF SALE	SALE PRICE	ADJUSTED SALE PRICE	SCHOOL CORP.	SCHOOL CORP. #	COUNTY TAX DISTRICT	CONDITION	GRADE	RATIO	MEDIAN	ABSOLUTE DEVIATION	
Improved	* See Perry	5900001													Shoals	5520					#REF!	#REF!	#REF!
Commercial																							
			PRD (price related differential)	WEIGHTED MEAN		2010 TOTAL ASSMNT OF LAND	2010 TOTAL ASSMNT OF IMP	2010 TOTAL ASSESSED VALUE	2011 TOTAL ASSMNT OF LAND	2011 TOTAL ASSMNT OF IMP	2011 TOTAL ASSESSED VALUE		TOTAL OF ALL SALE PRICES	TOTAL ADJUSTED SALE PRICE	MEAN	MEDIAN	COD				TOTAL OF ALL RATIOS	ABSOLUTE DEVIATION TOTAL	AVERAGE ABSOLUTE DEVIATION
TOTALS			#REF!	#REF!		\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	#REF!	#REF!	#REF!				#REF!	#REF!	#REF!
	Number of Sales	0																					

MARTIN COUNTY ASSESSMENT RATIO STUDY FOR 2011 TRENDING																								
Township: Halbert																								
PROPERTY TYPE	PARCEL #	TWSP.	DLGF TAX DISTRICT	NEIGH. CODE	PROPERTY CLASS	2010 LAND AV	2010 IMP AV	2010 TOTAL AV	2011 LAND AV	2011 IMP AV	2011 TOTAL AV	DATE OF SALE	SALE PRICE	ADJUSTED SALE PRICE	SCHOOL CORP.	SCHOOL CORP. #	COUNTY TAX DISTRICT	CONDITION	GRADE	RATIO	MEDIAN	ABSOLUTE DEVIATION		
Improved	* See Perry																							
Commercial																								
			PRD (price related differential)	WEIGHTED MEAN		2010 TOTAL ASSMNT OF LAND	2010 TOTAL ASSMNT OF IMP	2010 TOTAL ASSESSED VALUE	2011 TOTAL ASSMNT OF LAND	2011 TOTAL ASSMNT OF IMP	2011 TOTAL ASSESSED VALUE		TOTAL OF ALL SALE PRICES	TOTAL ADJUSTED SALE PRICE	MEAN	MEDIAN	COD				TOTAL OF ALL RATIOS	ABSOLUTE DEVIATION TOTAL	AVERAGE ABSOLUTE DEVIATION	
TOTALS			#REF!	#REF!		\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	#REF!	#REF!	#REF!	#REF!				#REF!	#REF!	#REF!

MARTIN COUNTY ASSESSMENT RATIO STUDY FOR 2011 TRENDING																							
Township: Lost River																							
PROPERTY TYPE	PARCEL #	TWSP.	DLGF TAX DISTRICT	NEIGH. CODE	PROPERTY CLASS	2010 LAND AV	2010 IMP AV	2010 TOTAL AV	2011 LAND AV	2011 IMP AV	2011 TOTAL AV	DATE OF SALE	SALE PRICE	ADJUSTED SALE PRICE	SCHOOL CORP.	SCHOOL CORP. #	COUNTY TAX DISTRICT	CONDITION	GRADE	RATIO	MEDIAN	ABSOLUTE DEVIATION	
Improved	* See Perry																						
Commercial																							
			PRD (price related differential)	WEIGHTED MEAN		2010 TOTAL ASSMNT OF LAND	2010 TOTAL ASSMNT OF IMP	2010 TOTAL ASSESSED VALUE	2011 TOTAL ASSMNT OF LAND	2011 TOTAL ASSMNT OF IMP	2011 TOTAL ASSESSED VALUE		TOTAL OF ALL SALE PRICES	TOTAL ADJUSTED SALE PRICE	MEAN	MEDIAN	COD				TOTAL OF ALL RATIOS	ABSOLUTE DEVIATION TOTAL	AVERAGE ABSOLUTE DEVIATION
TOTALS			#DIV/0!	#DIV/0!		\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	#DIV/0!	#NUM!	#DIV/0!				0.000	0.000	#DIV/0!

MARTIN COUNTY ASSESSMENT RATIO STUDY FOR 2011 TRENDING																							
Township: Mitchel Tree																							
PROPERTY TYPE	PARCEL #	DLGF TWSP.	DLGF TAX DISTRICT	NEIGH. CODE	PROPERTY CLASS	2010 LAND AV	2010 IMP AV	2010 TOTAL AV	2011 LAND AV	2011 IMP AV	2011 TOTAL AV	DATE OF SALE	SALE PRICE	ADJUSTED SALE PRICE	SCHOOL CORP.	SCHOOL CORP. #	COUNTY TAX DISTRICT	CONDITION	GRADE	RATIO	MEDIAN	ABSOLUTE DEVIATION	
Improved	* See Perry	5100004	51006												Shoals	5520	006				#DIV/0!	#DIV/0!	#DIV/0!
Commercial																							
			PRD (price related differential)	WEIGHTED MEAN		2010 TOTAL ASSMNT OF LAND	2010 TOTAL ASSMNT OF IMP	2010 TOTAL ASSESSED VALUE	2011 TOTAL ASSMNT OF LAND	2011 TOTAL ASSMNT OF IMP	2011 TOTAL ASSESSED VALUE		TOTAL OF ALL SALE PRICES	TOTAL ADJUSTED SALE PRICE	MEAN	MEDIAN	COD				TOTAL OF ALL RATIOS	ABSOLUTE DEVIATION TOTAL	AVERAGE ABSOLUTE DEVIATION
TOTALS			#DIV/0!	#DIV/0!		\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	#DIV/0!	#DIV/0!	#DIV/0!				#DIV/0!	#DIV/0!	#DIV/0!

MARTIN COUNTY ASSESSMENT RATIO STUDY FOR 2011 TRENDING																						
Township: Perry (All Townships)																						
PROPERTY TYPE	PARCEL #	DLGF TWSP.	DLGF TAX DISTRICT	NEIGH. CODE	PROPERTY CLASS	2010 LAND AV	2010 IMP AV	2010 TOTAL AV	2011 LAND AV	2011 IMP AV	2011 TOTAL AV	DATE OF SALE	SALE PRICE	ADJUSTED SALE PRICE	SCHOOL CORP.	SCHOOL CORP. #	COUNTY TAX DISTRICT	CONDITION	GRADE	RATIO	MEDIAN	ABSOLUTE DEVIATION
Improved	510630200165000004	5100002	51004	9041	421	\$20,100	\$62,600	\$82,700	\$20,100	\$62,600	\$82,700	Sep-08	\$81,600	\$83,660	Shoals	5520	004	fair	c-1	0.989	0.981	0.007
Commercial	510630200147000004	5100002	51004	9041	429	\$6,700	\$29,600	\$36,300	\$6,700	\$29,400	\$36,100	Mar-08	\$30,000	\$30,910	Shoals	5520	004	fair	c	1.168	0.981	0.187
	510630100045000004/ 510630100046000004	5100002	51004	9041	454/400	\$45,800	\$140,700	\$186,500	\$45,800	\$105,000	\$150,800	Jul-10	\$135,000	\$135,000	Shoals	5520	004	fair	c	1.117	0.981	0.136
	510630200181000004	5100002	51004	9041	401	\$6,700	\$193,300	\$200,000	\$6,700	\$173,200	\$179,900	Jan-11	\$160,000	\$160,000	Shoals	5520	004			1.124	0.981	0.143
	510912400062000007	5100005	51007	9075	499	\$16,000	\$14,900	\$30,900	\$16,000	\$29,800	\$45,800	May-10	\$54,000	\$54,000	Loogootee	5625	007	average	d+1	0.848	0.981	0.133
	510824300111000008	5100005	51008	9087	499	\$8,900	\$169,200	\$178,100	\$8,900	\$167,600	\$176,500	Apr-07	\$180,000	\$187,150	Loogootee	5525	008	average	c+1	0.943	0.981	0.038
	510824300195000008	5100005	51008	9087	499	\$2,400	\$17,700	\$20,100	\$2,400	\$18,200	\$20,600	Mar-08	\$20,000	\$20,610	Loogootee	5525	008	average	c-1	1.000	0.981	0.018
	510824200070000008	5100005	51008	9087	430	\$25,000	\$129,900	\$154,900	\$25,000	\$129,900	\$154,900	May-07	\$170,000	\$176,610	Loogootee	5525	008	average	b-1	0.877	0.981	0.104
	510824400171000008/ 510824400168000008	5100005	51008	9087	452/400	\$33,500	\$108,400	\$141,900	\$33,500	\$109,400	\$142,900	Oct-09	\$145,000	\$147,060	Loogootee	5525	008	average	b-1	0.972	0.981	0.010
	510824400199001008	5100005	51008	9087	447	\$4,700	\$68,100	\$72,800	\$4,700	\$68,100	\$72,800	Jan-09	\$74,000	\$75,610	Loogootee	5525	008	good	c+2	0.963	0.981	0.018
	510824300194000008	5100005	51008	9087	481	\$5,200	\$30,800	\$36,000	\$5,200	\$40,400	\$45,600	Jan-09	\$47,000	\$47,520	Loogootee	5525	008	average	d+1	0.960	0.981	0.022
	510825200123000008	5100005	51008	9087	454	\$40,100	\$95,700	\$135,800	\$40,100	\$95,700	\$135,800	Sep-08	\$135,000	\$138,400	Loogootee	5525	008	average	d	0.981	0.981	0.000
	510824300196000008	5100005	51008	9087	680	\$4,700	\$16,200	\$20,900	\$4,800	\$16,200	\$21,000	Aug-08	\$19,000	\$19,490	Loogootee	5525	008	average	c-1	1.077	0.981	0.096
	510824300191000008	5100005	51008	9087	499	\$3,000	\$12,300	\$15,300	\$3,000	\$11,800	\$14,800	Mar-08	\$13,500	\$13,910	Loogootee	5525	008	fair	c	1.064	0.981	0.083
	510824300127000008	5100005	51008	9087	499	\$3,600	\$37,200	\$40,800	\$3,600	\$36,400	\$40,000	Jan-09	\$40,000	\$40,870	Loogootee	5625	008	average	c+1	0.979	0.981	0.003

TOTALS			PRD (price related differential)	WEIGHTED MEAN		2010 TOTAL ASSMNT OF LAND	2010 TOTAL ASSMNT OF IMP	2010 TOTAL ASSESSED VALUE	2011 TOTAL ASSMNT OF LAND	2011 TOTAL ASSMNT OF IMP	2011 TOTAL ASSESSED VALUE		TOTAL OF ALL SALE PRICES	TOTAL ADJUSTED SALE PRICE	MEAN	MEDIAN	COD		TOTAL OF ALL RATIOS	ABSOLUTE DEVIATION TOTAL	AVERAGE ABSOLUTE DEVIATION	
			101.21%	0.99		\$226,400	\$1,126,600	\$1,353,000	\$226,500	\$1,093,700	\$1,320,200		\$1,304,100	\$1,330,800	100.41%	98.12%	6.78		15.061	0.998	0.067	
	Number of Sales	15																				
	*Time adjusted 2002-2004 sales using 2% rate of growth (2007 Trend)-Perry																					
	07/2008 Removed Jan-April 2002 Sales (2008 Trend)-Perry																					
	Adjusted 2003-2005, 2008 sales using 2% rate (2008 trend)-Perry																					
	05/2009 removed 2003 sales (2009 trend)-Perry																					
	Time adjusted 2004-2006 sales using 1 % rate (2009 trend)-Perry																					
	09/2009 removed 2004 sales (2010 trend)-Perry																					
	adjusted 2004-2005 sales using 1.5% rate (2008 trend) - Lost River																					
	*Time adjusted 2002-2004 sales using 1.5% growth rate (2007 trend)-Halbert																					
	Time adjusted 2003-2005 sales using 1.5% rate (2008 trend)-Halbert																					
	#510630200158000004 (\$35,000 Gross sale included \$6000 pers. Prop) 08/2005-Halbert																					
	06/2009 removed 2003 and 2004 sales (2009 trend)-Halbert																					
	time adjusted 2005-2006 sales using 1% rate (2009 trend)-Halbert																					
	05/2010 Removed 2005 sales and Jan-Feb 2006 sales (2010)																					
	05/2010 Combined sales from all townships (2010 trend)																					
	Time adjusted 2006-2008 sales using 1% rate (2010 trend)																					
	2011 Trend-time adjusted 2006-2009 sales using 1 rate																					
	2011 trend removed March-July 2006 sales																					
	2011 Revision - Removed Remaining 2006 Sales																					

MARTIN COUNTY ASSESSMENT RATIO STUDY FOR 2011 TRENDING																							
Township: Rutherford																							
PROPERTY TYPE	PARCEL #	DLGF TWSP.	DLGF TAX DISTRICT	NEIGH. CODE	PROPERTY CLASS	2010 LAND AV	2010 IMP AV	2010 TOTAL AV	2011 LAND AV	2011 IMP AV	2011 TOTAL AV	DATE OF SALE	SALE PRICE	ADJUSTED SALE PRICE	SCHOOL CORP.	SCHOOL CORP. #	COUNTY TAX DISTRICT	CONDITION	GRADE	RATIO	MEDIAN	ABSOLUTE DEVIATION	
Improved	* See Perry	5100006	51010												Loogootee	5525	010			#DIV/0!	#DIV/0!	#DIV/0!	
Commercial																					#DIV/0!	#DIV/0!	#DIV/0!
			PRD (price related differential)	WEIGHTED MEAN		2010 TOTAL ASSMNT OF LAND	2010 TOTAL ASSMNT OF IMP	2010 TOTAL ASSESSED VALUE	2011 TOTAL ASSMNT OF LAND	2011 TOTAL ASSMNT OF IMP	2011 TOTAL ASSESSED VALUE		TOTAL OF ALL SALE PRICES	TOTAL ADJUSTED SALE PRICE	MEAN	MEDIAN	COD		TOTAL OF ALL RATIOS	ABSOLUTE DEVIATION TOTAL	AVERAGE ABSOLUTE DEVIATION		
TOTALS			#DIV/0!	#DIV/0!		\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!		

2011 TRENDING MARTIN COMMERCIAL VACANT								
TOWNSHIP	# OF SALES	# OF SALE PARCELS	PARCELS IN TOWNSHIP	MEAN	MEDIAN	COD	PRD	WEIGHTED MEAN
CENTER	0	0	4	N/A	N/A	N/A	N/A	N/A
HALBERT	0	0	31	N/A	N/A	N/A	N/A	N/A
LOST RIVER	0	0	0	N/A	N/A	N/A	N/A	N/A
MITCHEL TREE	0	0	0	N/A	N/A	N/A	N/A	N/A
PERRY (ALL TOWNSHIPS)	2	2	38	92.46	92.46	2.66	98.72	0.94
RUTHERFORD	0	0	0	N/A	N/A	N/A	N/A	N/A

MARTIN COUNTY ASSESSMENT RATIO STUDY FOR 2011 TRENDING																				
Township: Center																				
PROPERTY TYPE	PARCEL #	TWSP.	DLGF TAX DISTRICT	NEIGH. CODE	PROPERTY CLASS	2010 Land AV	2010 TOTAL AV	2011 Land AV	2011 TOTAL AV	DATE OF SALE	SALE PRICE	ADJUSTED SALE PRICE	SCHOOL CORP.	SCHOOL CORP. #	COUNTY TAX DISTRICT	CONDITION	GRADE	RATIO	MEDIAN	ABSOLUTE DEVIATION
Commercial	* See Perry	5900001											Shoals	5520				#DIV/0!	#DIV/0!	#DIV/0!
Vacant																		#DIV/0!	#DIV/0!	#DIV/0!
			PRD (price related differential)	WEIGHTED MEAN		2010 TOTAL ASSMNT OF LAND	2010 TOTAL ASSESSED VALUE	2011 TOTAL ASSMNT OF LAND	2011 TOTAL ASSESSED VALUE		TOTAL OF ALL SALE PRICES	TOTAL ADJUSTED SALE PRICE	MEAN	MEDIAN	COD			TOTAL OF ALL RATIOS	ABSOLUTE DEVIATION TOTAL	AVERAGE ABSOLUTE DEVIATION
TOTALS			#DIV/0!	#DIV/0!		\$0	\$0	\$0	\$0		\$0	\$0	#DIV/0!	#DIV/0!	#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!

MARTIN COUNTY ASSESSMENT RATIO STUDY FOR 2011 TRENDING																				
Township: Halbert																				
PROPERTY TYPE	PARCEL #	DLGF TWSP.	DLGF TAX DISTRICT	NEIGH. CODE	PROPERTY CLASS	2010 LAND AV	2010 TOTAL AV	2011 LAND AV	2011 TOTAL AV	DATE OF SALE	SALE PRICE	ADJUSTED SALE PRICE	SCHOOL CORP.	SCHOOL CORP. #	COUNTY TAX DISTRICT	CONDITION	GRADE	RATIO	MEDIAN	ABSOLUTE DEVIATION
Commercial	* See Perry																			
Vacant																				
			PRD (price related differential)	WEIGHTED MEAN		2010 TOTAL LAND AV	2010 TOTAL ASSESSED VALUE	2011 TOTAL LAND AV	2011 TOTAL ASSESSED VALUE		TOTAL OF ALL SALE PRICES	TOTAL ADJUSTED SALE PRICE	MEAN	MEDIAN	COD			TOTAL OF ALL RATIOS	ABSOLUTE DEVIATION TOTAL	AVERAGE ABSOLUTE DEVIATION
TOTALS			#DIV/0!	#REF!		\$0	\$0	\$0	\$0		\$0	\$0	#DIV/0!	#NUM!	#DIV/0!			0.000	0.000	#DIV/0!

MARTIN COUNTY ASSESSMENT RATIO STUDY FOR 2011 TRENDING																				
Township: Lost River																				
PROPERTY TYPE	PARCEL #	DLGF TWSP.	DLGF TAX DISTRICT	NEIGH. CODE	PROPERTY CLASS	2010 Land Value	2010 TOTAL AV	2011 Land Value	2011 TOTAL AV	DATE OF SALE	SALE PRICE	ADJUSTED SALE PRICE	SCHOOL CORP.	SCHOOL CORP. #	COUNTY TAX DISTRICT	CONDITION	GRADE	RATIO	MEDIAN	ABSOLUTE DEVIATION
Commercial	* See Perry	5100003	51005										Shoals	5520	005			#DIV/0!	#DIV/0!	#DIV/0!
Vacant																		#DIV/0!	#DIV/0!	#DIV/0!
			PRD (price related differential)	WEIGHTED MEAN		2010 TOTAL Assmnt OF LAND	2010 TOTAL ASSESSED VALUE	2011 TOTAL Assmnt OF LAND	2011 TOTAL ASSESSED VALUE		TOTAL OF ALL SALE PRICES	TOTAL ADJUSTED SALE PRICE	MEAN	MEDIAN	COD			TOTAL OF ALL RATIOS	ABSOLUTE DEVIATION TOTAL	AVERAGE ABSOLUTE DEVIATION
TOTALS			#DIV/0!	#DIV/0!		\$0	\$0	\$0	\$0		\$0	\$0	#DIV/0!	#DIV/0!	#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!

MARTIN COUNTY ASSESSMENT RATIO STUDY FOR 2011 TRENDING																				
Township: Mitchel Tree																				
PROPERTY TYPE	PARCEL #	DLGF TWSP.	DLGF TAX DISTRICT	NEIGH. CODE	PROPERTY CLASS	2010 Land AV	2010 TOTAL AV	2011 Land AV	2011 TOTAL AV	DATE OF SALE	SALE PRICE	ADJUSTED SALE PRICE	SCHOOL CORP.	SCHOOL CORP. #	COUNTY TAX DISTRICT	CONDITION	GRADE	RATIO	MEDIAN	ABSOLUTE DEVIATION
Commercial	* See Perry	5100004	51006										SHOALS	5520	006			#DIV/0!	#DIV/0!	#DIV/0!
Vacant																		#DIV/0!	#DIV/0!	#DIV/0!
			PRD (price related differential)	WEIGHTED MEAN		2010 TOTAL ASSMNT. OF LAND	2010 TOTAL ASSESSED VALUE	2011 TOTAL ASSMNT. OF LAND	2011 TOTAL ASSESSED VALUE		TOTAL OF ALL SALE PRICES	TOTAL ADJUSTED SALE PRICE	MEAN	MEDIAN	COD			TOTAL OF ALL RATIOS	ABSOLUTE DEVIATION TOTAL	AVERAGE ABSOLUTE DEVIATION
TOTALS			#DIV/0!	#DIV/0!		\$0	\$0	\$0	\$0		\$0	\$0	#DIV/0!	#DIV/0!	#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!

MARTIN COUNTY ASSESSMENT RATIO STUDY FOR 2011 TRENDING																		
Township: Perry (All Townships)																		
PROPERTY TYPE	PARCEL #	DLGF TWSP.	DLGF TAX DISTRICT	NEIGH. CODE	PROPERTY CLASS	2010 LAND AV	2010 TOTAL AV	2011 LAND AV	2011 TOTAL AV	DATE OF SALE	SALE PRICE	ADJUSTED SALE PRICE	SCHOOL CORP.	SCHOOL CORP. #	COUNTY TAX DISTRICT	RATIO	MEDIAN	ABSOLUTE DEVIATION
Commercial	510825200384000008	5100005	51008	9087	400	\$13,800	\$13,800	\$13,800	\$13,800	May-07	\$14,000	\$14,540	Loogootee	5525	008	0.949	0.925	0.025
Vacant	510824300129000008	5100005	51008	9087	447	\$3,100	\$3,100	\$4,500	\$4,500	Mar-10	\$5,000	\$5,000	Loogootee	5525	008	0.900	0.925	0.025
			PRD (price related differential)	WEIGHTED MEAN		2010 TOTAL LAND VALUE	2010 TOTAL ASSESSED VALUE	2011 TOTAL LAND VALUE	2011 TOTAL ASSESSED VALUE		TOTAL OF ALL SALE PRICES	TOTAL ADJUSTED SALE PRICE	MEAN	MEDIAN	COD	TOTAL OF ALL RATIOS	ABSOLUTE DEVIATION TOTAL	AVERAGE ABSOLUTE DEVIATION
<b>TOTALS</b>			98.72%	0.937		\$16,900	\$16,900	\$18,300	\$18,300		\$19,000	\$19,540	92.46%	92.46%	2.66	1.849	0.049	0.025
	Number of Sales	1																
	<b>*Parcel Vacant at time of Sale</b>																	
	*Adjusted 2003-2005 Sales using 2% Growth Rate (2008 trend)																	
	Removed 2002 Sales (2008 trend)																	
	Time adjusted 2004-2006 sales using 2% rate (2009 trend)																	
	09/2009 removed 2004 sales (2010 trend)																	
	05/2010 - Combined sales from all townships																	
	Time adjusted 2005-2008 sales using 1% rate (2010 trend)																	
	2011 trend-removed 2005 sales and Jan-Feb. 2006 sales																	
	2011 trend-Time adjusted 2007-2009 sales using 1% rate																	

MARTIN COUNTY ASSESSMENT RATIO STUDY FOR 2011 TRENDING																					
Township: Rutherford																					
PROPERTY TYPE	PARCEL #	DLGF TWSP.	DLGF TAX DISTRICT	NEIGH. CODE	PROPERTY CLASS	2010 LAND VALUE	2010 TOTAL AV	2011 LAND VALUE	2011 TOTAL AV	DATE OF SALE	SALE PRICE	ADJUSTED SALE PRICE	SCHOOL CORP.	SCHOOL CORP. #	COUNTY TAX DISTRICT	CONDITION	GRADE	RATIO	MEDIAN	ABSOLUTE DEVIATION	
Commercial	* See Perry	510006	51010										Loogootee	5525	010				#DIV/0!	#DIV/0!	#DIV/0!
Vacant																			#DIV/0!	#DIV/0!	#DIV/0!
			PRD (price related differential)	WEIGHTED MEAN		2010 TOTAL ASSMNT OF LAND	2010 TOTAL ASSESSED VALUE	2011 TOTAL ASSMNT OF LAND	2011 TOTAL ASSESSED VALUE		TOTAL OF ALL SALE PRICES	TOTAL ADJUSTED SALE PRICE	MEAN	MEDIAN	COD				TOTAL OF ALL RATIOS	ABSOLUTE DEVIATION TOTAL	AVERAGE ABSOLUTE DEVIATION
<b>TOTALS</b>			#DIV/0!	#DIV/0!		\$0	\$0	\$0	\$0		\$0	\$0	#DIV/0!	#DIV/0!	#DIV/0!				#DIV/0!	#DIV/0!	#DIV/0!

















