

County: Martin
Study Type: 2013 - Non In-Depth

Your preliminary assessment roll was approved for 2013. In an effort to provide additional feedback, attached are roll approval statistical summary reports for 2013. Since this was not an in-depth review year for your county, the approval of your roll was based on the assessment roll as a whole with no requirement that individual strata meet roll approval criteria. The overall level of assessment for your County is included in the attached LOA Summary Statistics Report.

Summary of Information from Post Audit Review (PAR):

No significant issues were identified.

Attachments:

LOA Summary Statistics
Previous 12 Month Time Trend Report
Month Sales Ratio Summary
NIDS PRB Report

Non In-depth**2013****Martin**

Date of Review: 7/16/2013 6:19 AM

NIDs Summary

Stratum	PA Growth	Strat Wgt	Tot nid	NIDS	NIDS Type
1	0.8%			99.8	Time Trended Sales
2					
3					
4					
5					
6	3.4%			95.4	Untrended Sales
Overall	1.1%	-		99.2	

Previous Year

Stratum	2012 LOA*	2012 Alt Ratio
1	99.2	96.2
2		
3		
4		
5		
6	98.5	96.9
Overall	99.1	96.3

Level of Assessment - Time Trended Sales Ratio Study Analysis
 Value Group Analysis Excluding Untested Group Totals
 3.9.4 - Previous 12 Month Report

STR	GRP	LOW	HIGH	#SAMP	COV	P.A SAMP VAL	DOR SAMP VAL	RATIO	TOT PAR	P.A JUST VAL	RATIO	DOR JUST VAL
1S	1	64,020	109,160	529		45,565,520	45,060,625	101.1	12,182	1,041,085,458	101.1	1,029,758,118
1S	2	109,180	170,840	596		83,159,190	81,696,050	101.8	12,182	1,700,534,840	101.8	1,670,466,444
1S	3	170,850	265,180	585		124,661,010	121,941,000	102.2	12,181	2,587,779,398	102.2	2,532,073,774
1S	4	265,200	45,801,170	621		389,408,070	395,170,015	98.5	12,178	8,200,435,980	98.5	8,325,315,715
1	5	200	64,000						17,792	714,516,950	untested	
		Stratum	Total:	2,331	13.01	642,793,790	643,867,690		48,723	13,529,835,676		13,557,614,051
		COD: 9.1	PRD:	103.0	95%	Conf Intvl	99.0	100.6	Stratum	Ratio:	99.8	
4S	1	13,500	55,320	34		1,300,850	1,357,960	95.8	2,157	71,171,200	95.8	74,291,440
4S	2	55,500	86,000	14		1,036,920	1,041,590	99.6	733	51,476,700	99.6	51,683,433
4S	3	86,020	240,070	25		3,220,550	3,314,405	97.2	532	75,643,710	97.2	77,822,746
4S	4	240,960	6,791,950	27		15,508,760	15,315,300	101.3	351	266,876,210	101.3	263,451,342
4	5	10	13,430						1,770	9,231,880	untested	
		Stratum	Total:	100	15.78	21,067,080	21,029,255		3,773	465,167,820		467,248,961
		COD: 8.9	PRD:	100.6	95%	Conf Intvl	96.3	102.9	Stratum	Ratio:	99.6	

Level of Assessment - Time Trended Sales Ratio Study Analysis
 Value Group Analysis Including Untested Group Totals
 3.9.4 - Previous 12 Month Report

STR	GRP	LOW	HIGH	#SAMP	COV	P.A SAMP VAL	DOR SAMP VAL	RATIO	TOT PAR	P.A JUST VAL	RATIO	DOR JUST VAL
1S	1	64,020	109,160	529		45,565,520	45,060,625	101.1	12,182	1,041,085,458	101.1	1,029,758,118
1S	2	109,180	170,840	596		83,159,190	81,696,050	101.8	12,182	1,700,534,840	101.8	1,670,466,444
1S	3	170,850	265,180	585		124,661,010	121,941,000	102.2	12,181	2,587,779,398	102.2	2,532,073,774
1S	4	265,200	45,801,170	621		389,408,070	395,170,015	98.5	12,178	8,200,435,980	98.5	8,325,315,715
1	5	200	64,000						17,792	714,516,950	99.8	715,948,847
		Stratum	Total:	2,331	13.01	642,793,790	643,867,690		66,515	14,244,352,626		14,273,562,898
		COD: 9.1	PRD:	103.0	95%	Conf Intvl	99.0	100.6	Stratum	Ratio:	99.8	
4S	1	13,500	55,320	34		1,300,850	1,357,960	95.8	2,157	71,171,200	95.8	74,291,440
4S	2	55,500	86,000	14		1,036,920	1,041,590	99.6	733	51,476,700	99.6	51,683,433
4S	3	86,020	240,070	25		3,220,550	3,314,405	97.2	532	75,643,710	97.2	77,822,746
4S	4	240,960	6,791,950	27		15,508,760	15,315,300	101.3	351	266,876,210	101.3	263,451,342
4	5	10	13,430						1,770	9,231,880	99.6	9,268,955
		Stratum	Total:	100	15.78	21,067,080	21,029,255		5,543	474,399,700		476,517,916
		COD: 8.9	PRD:	100.6	95%	Conf Intvl	96.3	102.9	Stratum	Ratio:	99.6	

Level of Assessment - Time Trended Sales Ratio Study Analysis
 County Overall Level of Assessment and Group Level Statistics
 3.9.4 - Previous 12 Month Report

Stratum	TOT PAR	P.A.JUST VAL	RATIO	DOR JUST VAL
1	66,515	14,244,352,626	99.8	14,273,562,898
4	5,543	474,399,700	99.6	476,517,916
Total	72,058	14,718,752,326	99.8	14,750,080,814

Group Level Statistics

Stratum	Group	N	Median	Mean	COD	PRD WgtMean	
1	1	529	100.5	103.3	10.9	102.1	
1	2	596	100.9	103.3	8.7	101.4	
1	3	585	100.9	103.3	8.0	101.1	
1	4	621	100.0	101.7	9.0	103.2	
1	Total	2331	100.5	102.9	9.1	103.0	99.8
4	1	34	100.8	98.3	8.4	102.6	
4	2	14	104.2	100.9	7.0	101.4	
4	3	25	100.2	100.5	9.7	103.5	
4	4	27	99.6	104.2	9.6	102.9	
4	Total	100	100.8	100.8	8.9	100.6	100.2

95% Confidence Intervals

	STRATUM 1		STRATUM 4	
	Lower	Upper	Lower	Upper
MEAN	102.3155	103.4024	97.6711	103.9836
WEIGHTED MEAN	98.1678	101.4986	96.8756	103.4841
MEDIAN	100.2179	101.0372	98.7506	102.1039

Level of Assessment - Month Qualified Sales Ratio Study
 Value Group Analysis Excluding Untested Group Totals

STR	GRP	LOW	HIGH	#SAMP	COV	P.A SAMP VAL	DOR SAMP VAL	RATIO	TOT PAR	P.A JUST VAL	RATIO	DOR JUST VAL
1 Oct	1	64,020	109,160	134		11,390,680	11,248,050	101.3	12,182	1,041,085,458	101.3	1,027,725,032
1 Oct	2	109,180	170,840	141		19,435,820	19,130,695	101.6	12,182	1,700,534,840	101.6	1,673,754,763
1 Oct	3	170,850	265,180	130		27,425,260	27,181,810	100.9	12,181	2,587,779,398	100.9	2,564,697,123
1 Oct	4	265,200	45,801,170	159		100,485,340	103,023,910	97.5	12,178	8,200,435,980	97.5	8,410,703,569
1	5	200	64,000						17,792	714,516,950	untested	
		Stratum	Total:	564	13.01	158,737,100	160,584,465		48,723	13,529,835,676		13,676,880,487
		COD: 9.1	PRD:	103.4	95%	Conf Intvl	97.8	100.0	Stratum	Ratio:	98.9	
STR	GRP	LOW	HIGH	#SAMP	COV	P.A SAMP VAL	DOR SAMP VAL	RATIO	TOT PAR	P.A JUST VAL	RATIO	DOR JUST VAL
6 Jan	1	172,600	291,060	16		3,454,140	3,557,675	97.1	436	99,116,810	97.1	102,077,044
6 Jan	2	292,250	471,870	14		5,458,280	6,184,005	88.3	436	163,659,910	88.3	185,345,311
6 Jan	3	471,930	980,730	15		9,733,240	10,181,300	95.6	436	293,756,860	95.6	307,277,050
6 Jan	4	980,950	61,953,130	13		63,899,460	66,493,970	96.1	435	1,416,062,498	96.1	1,473,530,174
6	5	2,420	172,500						1,086	103,513,010	untested	
		Stratum	Total:	58	19.43	82,545,120	86,416,950		1,743	1,972,596,078		2,068,229,579
		COD: 13.7	PRD:	102.1	95%	Conf Intvl	91.0	99.8	Stratum	Ratio:	95.4	

Level of Assessment - Month Qualified Sales Ratio Study
 Value Group Analysis Including Untested Group Totals

STR	GRP	LOW	HIGH	#SAMP	COV	P.A SAMP VAL	DOR SAMP VAL	RATIO	TOT PAR	P.A JUST VAL	RATIO	DOR JUST VAL
1 Oct	1	64,020	109,160	134		11,390,680	11,248,050	101.3	12,182	1,041,085,458	101.3	1,027,725,032
1 Oct	2	109,180	170,840	141		19,435,820	19,130,695	101.6	12,182	1,700,534,840	101.6	1,673,754,763
1 Oct	3	170,850	265,180	130		27,425,260	27,181,810	100.9	12,181	2,587,779,398	100.9	2,564,697,123
1 Oct	4	265,200	45,801,170	159		100,485,340	103,023,910	97.5	12,178	8,200,435,980	97.5	8,410,703,569
1	5	200	64,000						17,792	714,516,950	98.9	722,464,054
		Stratum	Total:	564	13.01	158,737,100	160,584,465		66,515	14,244,352,626		14,399,344,541
		COD: 9.1	PRD:	103.4	95%	Conf Intvl	97.8	100.0	Stratum	Ratio:	98.9	
6 Jan	1	172,600	291,060	16		3,454,140	3,557,675	97.1	436	99,116,810	97.1	102,077,044
6 Jan	2	292,250	471,870	14		5,458,280	6,184,005	88.3	436	163,659,910	88.3	185,345,311
6 Jan	3	471,930	980,730	15		9,733,240	10,181,300	95.6	436	293,756,860	95.6	307,277,050
6 Jan	4	980,950	61,953,130	13		63,899,460	66,493,970	96.1	435	1,416,062,498	96.1	1,473,530,174
6	5	2,420	172,500						1,086	103,513,010	95.4	108,504,203
		Stratum	Total:	58	19.43	82,545,120	86,416,950		2,829	2,076,109,088		2,176,733,782
		COD: 13.7	PRD:	102.1	95%	Conf Intvl	91.0	99.8	Stratum	Ratio:	95.4	

Level of Assessment - Month Qualified Sales Ratio Study
 County Overall Level of Assessment and Group Level Statistics

Stratum	TOT PAR	P.A.JUST VAL	RATIO	DOR JUST VAL
1	66,515	14,244,352,626	98.9	14,399,344,541
6	2,829	2,076,109,088	95.4	2,176,733,782
Total	69,344	16,320,461,714	98.5	16,576,078,323

Group Level Statistics

Stratum	Group	N	Median	Mean	COD	PRD WgtMean
1	1	134	99.9	103.1	9.3	101.8
1	2	141	100.4	103.1	9.0	101.5
1	3	130	99.5	101.9	7.9	101.0
1	4	159	99.0	100.9	9.9	103.5
1	Total	564	99.7	102.2	9.1	103.4
6	1	16	98.6	99.4	10.6	102.4
6	2	14	92.1	93.1	18.4	105.5
6	3	15	103.3	99.2	14.3	103.8
6	4	13	96.0	97.9	9.5	101.9
6	Total	58	97.1	97.5	13.7	102.1

95% Confidence Intervals

	STRATUM 1		STRATUM 6	
	Lower	Upper	Lower	Upper
MEAN	101.1159	103.3160	92.5043	102.4652
WEIGHTED MEAN	96.6287	101.0705	92.4330	98.6061
MEDIAN	99.0048	100.4949	94.2001	100.0654

Level of Assessment - Month Qualified Sales Ratio Study
 Value Group Analysis Excluding Untested Group Totals

Excluding Disaster Coded Properties

STR	GRP	LOW	HIGH	#SAMP	COV	P.A SAMP VAL	DOR SAMP VAL	RATIO	TOT PAR	P.A JUST VAL	RATIO	DOR JUST VAL
1 Oct	1	64,020	109,160	134		11,390,680	11,248,050	101.3	12,176	1,040,596,298	101.3	1,027,242,150
1 Oct	2	109,180	170,840	141		19,435,820	19,130,695	101.6	12,182	1,700,534,840	101.6	1,673,754,763
1 Oct	3	170,850	265,180	130		27,425,260	27,181,810	100.9	12,178	2,587,052,778	100.9	2,563,976,985
1 Oct	4	265,200	45,801,170	159		100,485,340	103,023,910	97.5	12,177	8,199,884,000	97.5	8,410,137,435
1	5	200	64,000						17,740	713,361,580	untested	
		Stratum	Total:	564	13.01	158,737,100	160,584,465		48,713	13,528,067,916		13,675,111,333
		COD: 9.1	PRD:	103.4	95%	Conf Intvl	97.8	100.0	Stratum	Ratio:	98.9	
STR	GRP	LOW	HIGH	#SAMP	COV	P.A SAMP VAL	DOR SAMP VAL	RATIO	TOT PAR	P.A JUST VAL	RATIO	DOR JUST VAL
6 Jan	1	172,600	291,060	16		3,454,140	3,557,675	97.1	436	99,116,810	97.1	102,077,044
6 Jan	2	292,250	471,870	14		5,458,280	6,184,005	88.3	436	163,659,910	88.3	185,345,311
6 Jan	3	471,930	980,730	15		9,733,240	10,181,300	95.6	436	293,756,860	95.6	307,277,050
6 Jan	4	980,950	61,953,130	13		63,899,460	66,493,970	96.1	435	1,416,062,498	96.1	1,473,530,174
6	5	2,420	172,500						1,086	103,513,010	untested	
		Stratum	Total:	58	19.43	82,545,120	86,416,950		1,743	1,972,596,078		2,068,229,579
		COD: 13.7	PRD:	102.1	95%	Conf Intvl	91.0	99.8	Stratum	Ratio:	95.4	

Level of Assessment - Month Qualified Sales Ratio Study
 Value Group Analysis Including Untested Group Totals

Excluding Disaster Coded Properties

STR	GRP	LOW	HIGH	#SAMP	COV	P.A SAMP VAL	DOR SAMP VAL	RATIO	TOT PAR	P.A JUST VAL	RATIO	DOR JUST VAL
1 Oct	1	64,020	109,160	134		11,390,680	11,248,050	101.3	12,176	1,040,596,298	101.3	1,027,242,150
1 Oct	2	109,180	170,840	141		19,435,820	19,130,695	101.6	12,182	1,700,534,840	101.6	1,673,754,763
1 Oct	3	170,850	265,180	130		27,425,260	27,181,810	100.9	12,178	2,587,052,778	100.9	2,563,976,985
1 Oct	4	265,200	45,801,170	159		100,485,340	103,023,910	97.5	12,177	8,199,884,000	97.5	8,410,137,435
1	5	200	64,000						17,740	713,361,580	98.9	721,295,834
		Stratum	Total:	564	13.01	158,737,100	160,584,465		66,453	14,241,429,496		14,396,407,167
		COD: 9.1	PRD:	103.4	95%	Conf Intvl	97.8	100.0	Stratum	Ratio:	98.9	
6 Jan	1	172,600	291,060	16		3,454,140	3,557,675	97.1	436	99,116,810	97.1	102,077,044
6 Jan	2	292,250	471,870	14		5,458,280	6,184,005	88.3	436	163,659,910	88.3	185,345,311
6 Jan	3	471,930	980,730	15		9,733,240	10,181,300	95.6	436	293,756,860	95.6	307,277,050
6 Jan	4	980,950	61,953,130	13		63,899,460	66,493,970	96.1	435	1,416,062,498	96.1	1,473,530,174
6	5	2,420	172,500						1,086	103,513,010	95.4	108,504,203
		Stratum	Total:	58	19.43	82,545,120	86,416,950		2,829	2,076,109,088		2,176,733,782
		COD: 13.7	PRD:	102.1	95%	Conf Intvl	91.0	99.8	Stratum	Ratio:	95.4	

Level of Assessment - Month Qualified Sales Ratio Study
 County Overall Level of Assessment and Group Level Statistics

Excluding Disaster Coded Properties

Stratum	TOT PAR	P.A.JUST VAL	RATIO	DOR JUST VAL
1	66,453	14,241,429,496	98.9	14,396,407,167
6	2,829	2,076,109,088	95.4	2,176,733,782
Total	69,282	16,317,538,584	98.5	16,573,140,949

Group Level Statistics

Stratum	Group	N	Median	Mean	COD	PRD WgtMean	
1	1	134	99.9	103.1	9.3	101.8	
1	2	141	100.4	103.1	9.0	101.5	
1	3	130	99.5	101.9	7.9	101.0	
1	4	159	99.0	100.9	9.9	103.5	
1	Total	564	99.7	102.2	9.1	103.4	98.8
6	1	16	98.6	99.4	10.6	102.4	
6	2	14	92.1	93.1	18.4	105.5	
6	3	15	103.3	99.2	14.3	103.8	
6	4	13	96.0	97.9	9.5	101.9	
6	Total	58	97.1	97.5	13.7	102.1	95.5

95% Confidence Intervals

	STRATUM 1		STRATUM 6	
	Lower	Upper	Lower	Upper
MEAN	101.1159	103.3160	92.5043	102.4652
WEIGHTED MEAN	96.6287	101.0705	92.4330	98.6061
MEDIAN	99.0048	100.4949	94.2001	100.0654

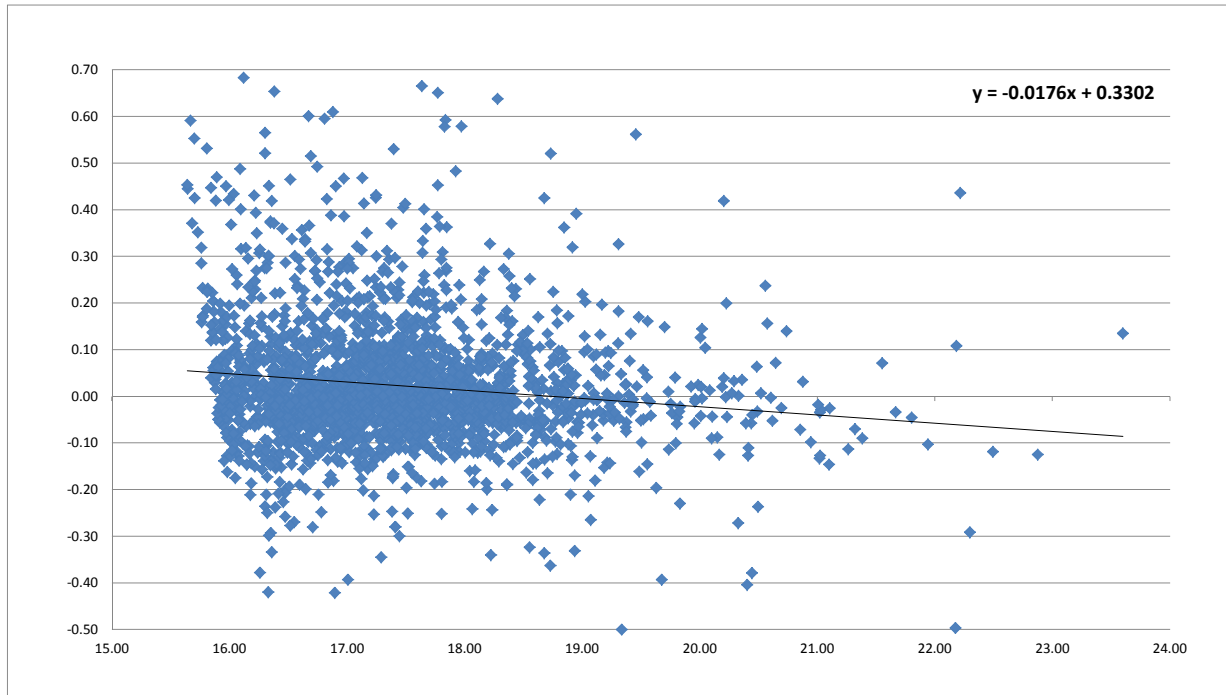
Dynamic Formula			
PRB (slope coefficient)	-0.01761863	0.3302274	m n-1
Std Error	0.00263423	0.04597409	se n-1
R2 (coefficient of determination)	0.0188454	0.13187605	Std Error for the y estimate
F Stat	44.7339742	2329	Degrees of freedom (d.f.)
Reg Sum of Squares	0.77798169	40.5043232	Residual sum of squares

COD	0.093
PRD	1.030
# of Datapoints	2,331
PRB	-0.018
STD Error	0.003
t-value	6.688
d.f.	2,329
Sig	0.000

PRB Standard - (Cell I85)
 Price-related bias is noted and analyzed when the PRB coefficient is less than -0.05 or greater than 0.05 and the relationship is statistically significant to at least the 95 percent confidence level. Additional information on the coefficient of price-related bias is available in Appendix B of IAAO's Fundamentals of Mass Appraisal (2011). **When negative, the PRB is regressive** (higher valued properties are underassessed in relation to lower valued properties or as values rise, ratios fall). **When positive, the PRB is progressive** (lower valued properties are underassessed in relation to higher valued properties or as values rise, ratios rise).

Statistical Significance (Sig) - (Cell - I89) & T-score (I87)
 A Sig. value of 0.000 is considered statistically significant.

Note: The PRB has to meet the significance standard to be accepted. You also want to check to see if the PRD is out. If the PRB is not outside of parameters but the PRD is (or vice versa), we will still review and analyze during PAR to determine if there is a vertical equity issue.



15.639 min x value
 23.598 max x value
 -0.499 min y value
 0.684 max y value

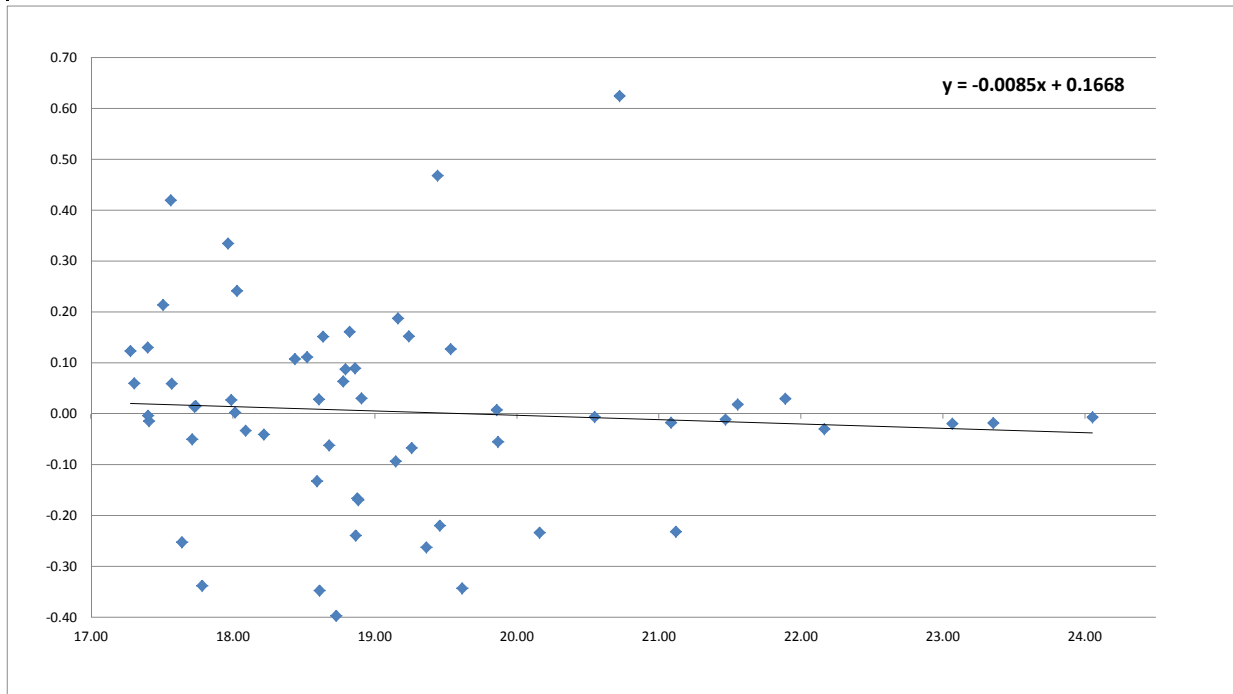
Dynamic Formula		
PRB (slope coefficient)	-0.008486	0.16682014 m n-1
Std Error	0.01636466	0.31453985 se n-1
R2 (coefficient of determination)	0.00477886	0.19639609 Std Error for the y estimate
F Stat	0.26890094	56 Degrees of freedom (d.f.)
Reg Sum of Squares	0.01037189	2.15999974 Residual sum of squares

COD	0.137
PRD	1.021
# of Datapoints	58
PRB	-0.008
STD Error	0.016
t-value	0.519
d.f.	56
Sig	0.606

PRB Standard - (Cell I85)
 Price-related bias is noted and analyzed when the PRB coefficient is less than -0.05 or greater than 0.05 and the relationship is statistically significant to at least the 95 percent confidence level. Additional information on the coefficient of price-related bias is available in Appendix B of IAAO's Fundamentals of Mass Appraisal (2011). **When negative, the PRB is regressive** (higher valued properties are underassessed in relation to lower valued properties or as values rise, ratios fall). **When positive, the PRB is progressive** (lower valued properties are underassessed in relation to higher valued properties or as values rise, ratios rise).

Statistical Significance (Sig) - (Cell - I89) & T-score (I87)
 A Sig. value of 0.000 is considered statistically significant.

Note: The PRB has to meet the significance standard to be accepted. You also want to check to see if the PRD is out. If the PRB is not outside of parameters but the PRD is (or vice versa), we will still review and analyze during PAR to determine if there is a vertical equity issue.



17.278 min x value
 24.052 max x value
 -0.397 min y value
 0.625 max y value