Ratio Studies:

Behind the Scenes with ADOR

Presented by:
Matt Smith

Objectives

- Discuss the purpose of the ratio study
- Talk about required work leading up to the study
- Explain how ADOR examines each study
- Provide a checklist for counties

The Purpose of the Ratio Study

Appraised at Fair & Reasonable Market Value…

- "Each county governing body of this state, through its respective tax assessor, shall have the property of such county appraised at its fair and reasonable market value, which fair and reasonable market value shall be the basis of assessments for ad valorem taxes."

» §40-7-62 *Code of Alabama, 1975*

To the Reasonable Satisfaction of ADOR

- "Where the property of a county has been appraised at its fair and reasonable market value as required by this division to the reasonable satisfaction of the Department of Revenue..."

» §40-7-71 *Code of Alabama, 1975*

Function of the Ratio Study

- Tool to ensure mass appraisal performance
- Measures both primary aspects of appraisal accuracy:
  - **Level of appraisal:**
    - Are properties appraised at market value?
    - Ratio of appraised value to sale price

  - **Uniformity of appraisal:**
    - Are properties equitably appraised?
    - Coefficient of dispersion (COD)

Why the COD is Important

Appraisal Uniformity Within a Group		
Parcel	**Group 1**	**Group 2**
1	90%	40%
2	95%	80%
3	100%	100%
4	105%	120%
5	110%	160%
Median	**100%**	**100%**
Mean	**100%**	**100%**
COD	**6.0**	**32.0**

Preparation is Critical

Before the Study: Field Work

- **Prior to compiling the ratio study, all field work must be complete**
  - **All change forms** which are produced by mapping:
    - Name changes
    - New parcels
    - Acreage, line, description change
    - Deleted parcels
    - Etc.
  - **Permits & flags**
  - **25% Incremental review**

Before the Study: Data Entry

- All appraisal changes must be keyed before the ratio study is conducted
  - Updates
  - 25% review
- Changes made in the field may affect the outcome of the ratio study when keyed

Before the Study: Sale Verification

- Sales are gathered on a continuing basis
  - **All sales** are entered into the CAMA system
  - Mark obviously unusable sales as such at the time of entry
- Verify sales as they are entered
  - Review MLS sheets
  - Inspect questionnaires
  - Check Real Estate Sales Validation forms
  - Contact: grantor, grantee or other person with knowledge of sale

Unusable Sales

- Upon verification, sales which are unusable should be marked as unusable
- A brief reason for not using the sale must be given in the comments section

Before the Study: Valuation Zones

- Before performing ratio analysis, valuation zones should be checked
  - Find the sweet spot for delineating valuation zones
  - Ensure that all parcels are assigned a valuation zone
  - Use CAMA / GIS to verify proper boundaries
  - Correct any outliers

Behind the Scenes of the Real Property Section

Ratio Studies: Behind the Scenes with ADOR

Photo credit: NASA Source: https://www.nasa.gov/content/johnson-space-centers-mission-control-center

Overview of the Real Property Ratio Review

1. Check for completion of field work
2. Examine spreadsheet to see that all required data is present
3. Save relevant data from transmittal letter
4. Search for unqualified sales
5. Look for indicators that data was not pulled from CAMA
6. Test valuation zone ratio compliance
7. Compare trending chart with ratio statistics for trended zone compliance
8. Approve the study

1. Check Status of Mapping & Appraisal

- Monthly Progress Report – **Work Not Finished**

COUNTY MONTHLY SUMMARY SNAPSHOT

MONTH	MAPPING SUMMARY								ANNUAL MAINTENANCE SUMMARY								25% REVIEW			PARCELS UPDATED IN CAMA	
	Year	Instru.	Worked	%	Year	Instru.	Worked	%	Year	Trans.	Worked	%	Year	Trans.	Worked	%	25%	Worked	%	2020	2019
October	2020	0	0	0%	2019	1,070	681	64%	2020	0	0	0%	2019	0	213	0%	22,748	0	0%	0	143
November	2020	64	0	0%	2019	903	1,247	138%	2020	92	10	11%	2019	1,448	0	0%	22,748	842	4%	0	0
December	2020	24	48	200%	2019	5	8	160%	2020	48	48	100%	2019	8	8	100%	22,748	870	4%	48	8
January	2020	90	90	100%	2019	12	12	100%	2020	183	33	18%	2019	15	15	100%	22,748	397	2%	33	15
February	2020	93	76	82%	2019	0	0	0%	2020	11	6	55%	2019	0	0	0%	22,748	567	2%	476	0
March	2020	91	75	82%	2019	0	0	0%	2020	95	26	27%	2019	0	0	0%	22,748	665	3%	26	0
April	2020	0	0	0%	2019	0	0	0%	2020	0	0	0%	2019	0	0	0%	22,748	0	0%	0	0
May	2020	0	0	0%	2019	0	0	0%	2020	0	0	0%	2019	0	0	0%	22,748	0	0%	0	0
June	2020	0	0	0%	2019	0	0	0%	2020	0	0	0%	2019	0	0	0%	22,748	0	0%	0	0
July	2020	0	0	0%	2019	0	0	0%	2020	0	0	0%	2019	0	0	0%	22,748	0	0%	0	0
August	2020	0	0	0%	2019	0	0	0%	2020	0	0	0%	2019	0	0	0%	22,748	0	0%	0	0
September	2020	0	0	0%	2019	0	0	0%	2020	0	0	0%	2019	0	0	0%	22,748	0	0%	0	0
TOTALS	2020	362	289	80%	2019	1,990	1,948	98%	2020	429	123	29%	2019	1,471	236	16%	22,748	3,341	15%	583	166

Base Year: 2015	*Parcel Count: 22,748*	*Personal Property Accts: 557*	*Valuation Zones: 0*	*Index: 0.00*	*BYTR: 0.00%*	*EQ Ratio : 0.00%*

1. Check Status of Mapping & Appraisal

- 2019 Mapping:

Mapping is not Complete

MAPPING SUMMARY							
Year	Instru.	Worked	%	Year	Instru.	Worked	%
2020	0	0	0%	**2019**	1,070	681	64%
2020	64	0	0%	**2019**	903	1,247	138%
2020	24	48	200%	**2019**	5	8	160%
2020	90	90	100%	**2019**	12	12	100%
2020	93	76	82%	**2019**	0	0	0%
2020	91	75	82%	**2019**	0	0	0%
2020	0	0	0%	**2019**	0	0	0%
2020	0	0	0%	**2019**	0	0	0%
2020	0	0	0%	**2019**	0	0	0%
2020	0	0	0%	**2019**	0	0	0%
2020	0	0	0%	**2019**	0	0	0%
2020	0	0	0%	**2019**	0	0	0%
2020	362	289	80%	**2019**	1,990	1,948	98%

1. Check Status of Mapping & Appraisal

- 2019 Appraisal:

Updates are not Complete

ANNUAL MAINTENANCE SUMMARY							
Year	Trans.	Worked	%	Year	Trans.	Worked	%
2020	0	0	0%	**2019**	0	213	0%
2020	92	10	11%	**2019**	1,448	0	0%
2020	48	48	100%	**2019**	8	8	100%
2020	183	33	18%	**2019**	15	15	100%
2020	11	6	55%	**2019**	0	0	0%
2020	95	26	27%	**2019**	0	0	0%
2020	0	0	0%	**2019**	0	0	0%
2020	0	0	0%	**2019**	0	0	0%
2020	0	0	0%	**2019**	0	0	0%
2020	0	0	0%	**2019**	0	0	0%
2020	0	0	0%	**2019**	0	0	0%
2020	0	0	0%	**2019**	0	0	0%
2020	429	123	29%	**2019**	1,471	236	16%

1. Check Status of Mapping & Appraisal

- 25% Incremental Review:

25% REVIEW		
25%	Worked	%
22,748	0	0%
22,748	842	4%
22,748	870	4%
22,748	397	2%
22,748	567	2%
22,748	665	3%
22,748	0	0%
22,748	0	0%
22,748	0	0%
22,748	0	0%
22,748	0	0%
22,748	0	0%
22,748	3,341	15%

25% Review is not Complete

1. Check Status of Mapping & Appraisal

- Monthly Progress Report – **Work Finished**

COUNTY MONTHLY SUMMARY SNAPSHOT

MONTH	MAPPING SUMMARY								ANNUAL MAINTENANCE SUMMARY								25% REVIEW			PARCELS UPDATED IN CAMA	
	Year	Instru.	Worked	%	Year	Instru.	Worked	%	Year	Trans.	Worked	%	Year	Trans.	Worked	%	25%	Worked	%	2020	2019
October	2020	402	402	100%	2019	6,937	6,937	100%	2020	408	0	0%	2019	9,278	7,329	79%	102,597	23,750	23%	0	7,329
November	2020	559	559	100%	2019	43	43	100%	2020	706	0	0%	2019	73	0	0%	102,597	5,374	5%	0	0
December	2020	503	503	100%	2019	21	21	100%	2020	823	0	0%	2019	134	0	0%	102,597	13,901	14%	0	0
January	2020	464	464	100%	2019	18	18	100%	2020	614	0	0%	2019	18	2,174	12078%	102,597	384	0%	0	2,174
February	2020	444	444	100%	2019	17	17	100%	2020	515	0	0%	2019	56	56	100%	102,597	0	0%	0	56
March	2020	658	658	100%	2019	16	16	100%	2020	790	2,635	334%	2019	16	16	100%	102,597	6,465	6%	2,635	16
April	2020	0	0	0%	2019	0	0	0%	2020	0	0	0%	2019	0	0	0%	102,597	0	0%	0	0
May	2020	0	0	0%	2019	0	0	0%	2020	0	0	0%	2019	0	0	0%	102,597	0	0%	0	0
June	2020	0	0	0%	2019	0	0	0%	2020	0	0	0%	2019	0	0	0%	102,597	0	0%	0	0
July	2020	0	0	0%	2019	0	0	0%	2020	0	0	0%	2019	0	0	0%	102,597	0	0%	0	0
August	2020	0	0	0%	2019	0	0	0%	2020	0	0	0%	2019	0	0	0%	102,597	0	0%	0	0
September	2020	0	0	0%	2019	0	0	0%	2020	0	0	0%	2019	0	0	0%	102,597	0	0%	0	0
TOTALS	2020	3,030	3,030	100%	2019	7,052	7,052	100%	2020	3,856	2,635	68%	2019	9,575	9,575	100%	102,597	49,874	49%	2,635	9,575

Base Year: 2018	*Parcel Count: 102,597*	*Personal Property Accts: 8,499*	*Valuation Zones: 384*	*Index: 1.11*	*BYTR: 97.92%*	*EQ Ratio : 99.69%*

1. Check Status of Mapping & Appraisal

- 2019 Mapping:

Mapping is Current

MAPPING SUMMARY							
Year	Instru.	Worked	%	Year	Instru.	Worked	%
2020	402	402	100%	**2019**	6,937	6,937	100%
2020	559	559	100%	**2019**	43	43	100%
2020	503	503	100%	**2019**	21	21	100%
2020	464	464	100%	**2019**	18	18	100%
2020	444	444	100%	**2019**	17	17	100%
2020	658	658	100%	**2019**	16	16	100%
2020	0	0	0%	**2019**	0	0	0%
2020	0	0	0%	**2019**	0	0	0%
2020	0	0	0%	**2019**	0	0	0%
2020	0	0	0%	**2019**	0	0	0%
2020	0	0	0%	**2019**	0	0	0%
2020	0	0	0%	**2019**	0	0	0%
2020	3,030	3,030	100%	**2019**	7,052	7,052	100%

1. Check Status of Mapping & Appraisal

- 2019 Appraisal:

Updates are Complete

ANNUAL MAINTENANCE SUMMARY							
Year	Trans.	Worked	%	Year	Trans.	Worked	%
2020	408	0	0%	**2019**	9,278	7,329	79%
2020	706	0	0%	**2019**	73	0	0%
2020	823	0	0%	**2019**	134	0	0%
2020	614	0	0%	**2019**	18	2,174	12078%
2020	515	0	0%	**2019**	56	56	100%
2020	790	2,635	334%	**2019**	16	16	100%
2020	0	0	0%	**2019**	0	0	0%
2020	0	0	0%	**2019**	0	0	0%
2020	0	0	0%	**2019**	0	0	0%
2020	0	0	0%	**2019**	0	0	0%
2020	0	0	0%	**2019**	0	0	0%
2020	0	0	0%	**2019**	0	0	0%
2020	3,856	2,635	68%	**2019**	9,575	9,575	100%

1. Check Status of Mapping & Appraisal

- 25% Incremental Review:

25% REVIEW		
25%	Worked	%
102,597	23,750	23%
102,597	5,374	5%
102,597	13,901	14%
102,597	384	0%
102,597	0	0%
102,597	6,465	6%
102,597	0	0%
102,597	0	0%
102,597	0	0%
102,597	0	0%
102,597	0	0%
102,597	0	0%
102,597	49,874	49%

25% Review is Complete

2. Check for Required Data

- Transmittal letter
- Equalization sales
- Equalization analysis (valuation zone & use code)
- Trending chart
- Unusable sales

2. Check for: Transmittal

TRANSMITTAL LETTER

Mr. Will Martin, Asst. Director
Property Tax Division
50 Ripley Street
Room 4126
Montgomery, AL 36132

Dear Mr. Martin:

I have confirmed (or audited) the enclosed sales for the **2018** Sales Ratio Stuc

Alabama County.

The following summary information is provided:

Sales Ratio Time Perioc October 1, 2017 to September 30, 2018

Total Number of Deeds Recorded in Time Per 3,223

Total Number of Sales Verified: 1,940

Total Number of Useable Sales: 919

County Parcel Count: 41,768

Useable Sales ar **2.2** % of Parcel Count.

Johny Smith
Analyst

March 13, 2019
Date

Donnie Jones
District Supervisor

March 14, 2019
Date

EQR Sales | EQR_Val-Zone Analysis_ | EQR_Use Code Analysis

Accurate Parcel Count
&
Deed Information

Signed by Analyst Compiling Study
&
ADOR District Supervisor

2. Check for: Equalization Sales

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD
1	Land Use Codes	Parcels	NbhCode	Address	Sale Price	Bldg Class	Percent Good	Story Height	Gar Decimal	Bsmt Decimal	TAA	Year Built	Grantor	Grantee	Book	Page	Sale Date	Land Acreage	Living Area	Tax District	Land Value	Improvement Value	Misc Improvements Value	Total Value	Lot	Block	Subd Name	Qualified Sale	Date Last Value Changed	Comment
2	111	23-01-12-3-	BLUE HOLE	315 RIDG	165,000	C	72	0			2312	1995			GEN 2017	25633	10/2/2017	0	2147	2	17,000	146,120	0	163,120	102A		BLUE HOLE VII	TRUE		MLS#78226
3	111	16-01-11-0-	CENTRAL	3161 COU	305,000	D	75	0	0.6		3898	1982			GEN 2017	25531	10/3/2017	114.4	3180	2	258,900	184,780	0	443,680				TRUE		
4	914	09-03-07-2-	NORTH		10,000										GEN 2017	25533	10/3/2017	0.8	0	5	12,000	0	0	12,000				TRUE		SLE PRICE I
5	914	09-03-07-0-	NORTH	764 PAGE	5,000										GEN 2017	25536	10/3/2017	0.7	0	2	6,300	0	0	6,300				TRUE		
6	914	16-08-34-0-	CENTRAL		6,500										GEN 2017	25739	10/5/2017	0.4	0	2	5,000	0	0	5,000				TRUE		
7	111	14-04-20-0-	CENTRAL	186 WET	98,500	D+	85	0			1340	2007			GEN 2017	25898	10/5/2017	0.6	1288	2	15,000	83,480	0	98,480	1A		LOST MOUNTA	TRUE		MLS #7942
8	140	24-07-25-0-	WEST	65 MULB	36,780										GEN 2017	26672	10/5/2017	4.3	0	2	21,900	0	22,920	44,820	17		MULLBERRY H	TRUE		
9	111	23-07-25-0-	WEST	234 FOX	210,000	C+	70	0			2660	1993			GEN 2017	26452	10/5/2017	4.5	2322	9	52,400	181,420	71,320	305,140	8		FOX RIDGE SE	TRUE		MLS #7904
10	111	19-03-05-3-	ONEONTA	600 CHAI	251,000	C+	87	0			2485	2006			GEN 2017	25765	10/5/2017	0	2263	13	20,000	191,760	20,600	232,360	1		GREYSTONE E	TRUE		MLS #7893
11	111	28-08-27-0-	SOUTH	573 RED	177,500	D+	76	0	0.6	0.7	2949	2001			GEN 2017	26769	10/6/2017	2.2	2264	2	13,200	172,720	2,940	188,860	25P		RED VALLEY ES	TRUE		MLS #7864
12	140	28-04-19-0-	SOUTH	536 WES	12,300										GEN 2017	26466	10/6/2017	0.9	0	2	18,000	0	0	18,000	8		MARIAN GARD	TRUE		MLS #7947
13	111	14-06-13-0-	CENTRAL		105,000	D+	70	0			1222	1978			GEN 2017	25883	10/6/2017	1.2	1200	2	20,000	65,360	0	85,360	1		WHITE SUB TC	TRUE		MLS #7916
14	140	14-04-20-0-	CENTRAL	155 SUM	51,200										GEN 2017	26938	10/6/2017	0	0	2	15,000	0	33,160	48,160	7		LOST MOUNTA	TRUE		MLS #7938
15	111	25-01-12-0-	WEST	14 THOR	168,000	C	95	0			1848	2014			GEN 2017	28813	10/6/2017	0.7	1346	2	25,000	162,400	0	187,400	1		THORNBERRY	TRUE		MLS #7943
16	111	21-07-26-0-	LOCUSTFORK	1516 CAL	70,000	E	40	0			1387	1950			GEN 2017	26180	10/6/2017	10	1230	2	43,000	30,380	12,100	85,480				TRUE		BARN
17	914	23-06-23-0-	SMOKE RSE1	0 CROSSI	23,250										GEN 2017	26159	10/6/2017	1.9	0	2	22,800	0	0	22,800	364		SMOKE RISE S	TRUE		
18	111	30-01-02-0-	SOUTH EAST	2480 JON	143,000	D	84	0			1384	2006			GEN 2017	25972	10/6/2017	1	1300	2	9,000	88,200	26,160	123,360				TRUE		MLS #7935
19	140	15-02-04-0-	CENTRAL	64 DRY C	68,500										GEN 2017	26576	10/9/2017	1.1	0	2	9,800	0	37,120	46,920				TRUE		MLS #7820
20	111	14-09-30-0-	CENTRAL	156 ORCH	156,000	C-	98	0			1587	2017			GEN 2017	26635	10/10/2017	0.6	1500	2	18,500	116,380	0	134,880	9		ORCHARD MO	TRUE		MLS #7942
21	111	16-05-16-0-	CENTRAL	1240 COV	169,000	D+	70	0		0.4	2726	1984			GEN 2017	26042	10/10/2017	10	1918	2	43,000	131,860	6,800	181,660				TRUE		MLS #7845
22	832	24-07-36-0-	WEST		68,000										GEN 2017	26044	10/10/2017	37	0	2	52,900	0	0	52,900				TRUE		MLS #7863
23	913	20-05-16-0-	SOUTH EAST	0 ST AND	40,000										GEN 2017	27615	10/10/2017	0	0	13	40,000	0	0	40,000	7		WARRIOR 1ST	TRUE		MLS #7935
24	111	20-02-04-0-	SOUTH EAST	35 ALLISC	176,000	C	89	0			2248	2008			GEN 2017	25987	10/10/2017	0.7	1799	2	20,000	177,460	12,840	210,300	9,10P			TRUE		MLS #7930
25	111	15-04-18-0-	CENTRAL	622240 U	150,000	D+	65	0		0.3	2707	1963			GEN 2017	26170	10/11/2017	5.5	1910	2	70,200	118,760	8,880	197,840				TRUE		
26	111	23-03-08-0-	WEST		22,500										GEN 2017	26062	10/11/2017	2	0	2	16,000	0	0	16,000				TRUE		
27	111	23-07-36-0-	WEST	148 MAG	205,000	C	87	0		0.7	2654	2006			GEN 2017	27707	10/11/2017	0.9	2221	2	25,000	215,180	0	240,180	5		MAGNOLIA DC	TRUE		MLS #7856
28	111	08-09-31-0-	NORTH	4190 COU	262,000	C+	80	0	0.6		3750	2001			2017	26509	10/11/2017	3	3203	2	18,000	205,120	2,900	226,020				TRUE		MLS #7904
29	111	20-01-11-0-	SOUTH EAST		105,000	D+	65	0		0.7	2204	1986			2017	26529	10/11/2017	2	2031	2	17,600	128,160	14,360	160,120				TRUE		MLS #7742
30	111	22-09-32-0-	WEST	1545 MO	130,000	D	70	0			1183	1989			GEN 2017	26753	10/13/2017	0.6	1056	2	10,000	66,180	5,160	81,340	12	14	SKYVIEW LAKE	TRUE		MLS #7891
31	111	25-02-10-0-	WEST	290 CHEF	265,000	C	81	0		0.7	2622	2002			GEN 2017	27758	10/13/2017	6.2	2731	2	62,000	195,080	20,040	277,120	26		MOUNTAIN VI	TRUE		MLS #7830
32	111	25-01-12-0-	WEST	13 HIDDI	125,000	D-	98	0			1205	2017			GEN 2017	29086	10/15/2017	0.5	1150	2	20,000	86,660	0	106,660	26		HIDDEN MEAD	TRUE		NEW CONS
33	111	22-05-22-0-	WEST	156 KAZI	210,000	C	91	0		0.7	2567	2010			GEN 2017	26818	10/16/2017	0.7	2133	2	23,000	216,360	0	239,360	25		HALEY HILLS, S	TRUE		MLS #7947
34	930	19-05-15-0-	HLWF	533 LAKE	417,000	C+	87	0	0.6	0.7	5286	1998			GEN 2017	28203	10/16/2017	4.1	4490	10	145,500	436,440	67,600	649,540	8		LAKE HIGHLAN	TRUE		MLS #7864
35	111	19-02-10-0-	SOUTH EAST	227 SOU	87,500	D	75	0			1344	1987			GEN 2017	27571	10/18/2017	1.1	1272	2	11,000	74,200	0	85,200				TRUE		MLS #7596
36	832	16-01-02-0-	CENTRAL	0 COUNT	236,171										2017	27099	10/20/2017	181	0	2	372,600	0	0	372,600				TRUE		
37	111	22-06-24-0-	WEST		387,000	C	70	0			2936	1989			2017	27601	10/20/2017	61	2224	2	150,200	213,340	0	363,540				TRUE		MLS #7924
38	111	25-01-12-0-	WEST	125 WILL	225,000	C+	89	0			2548	2008			GEN 2017	27744	10/20/2017	0.8	2184	2	25,000	215,280	0	240,280	5		WILLOW PARC	TRUE		MLS #7925
39	111	10-06-14-0-	NORTH	1678 BUT	175,900	D+	70	0			2773	1992			GEN 2017	27885	10/23/2017	1.7	2708	2	14,100	119,700	24,660	158,460				TRUE		MLS #7882
40	111	28-04-19-0-	SOUTH	50 WEST	127,000	C-	85	0			1574	2005			GEN 2017	27159	10/24/2017	0.8	1068	2	18,000	113,680	0	131,680				TRUE		MLS #7955

EQR Sales | EQR_Val-Zone Analysis_ | EQR_Use Code Analysis | Transmittal Letter | Trending Chart | Unusable Sales

2. Check for: Valuation Zone Analysis

ALABAMA COUNTY

EQUALIZATION RATIO 2018

V-Zo	Count	Mean	Median	W. Mean	MIN	MAX	Range	PRD	COD
BLUE	9	106.96	100.22	109.30	84.45	157.87	73.42	97.85	13.4
CENT	140	103.87	99.93	101.43	46.71	195.75	149.04	102.40	19.2
HIGH	8	94.63	92.74	85.44	59.89	142.86	82.97	110.75	21.9
HLWI	9	106.48	99.67	114.71	81.69	155.76	74.07	92.82	15.1
LIME	6	95.47	102.56	99.58	59.55	109.64	50.09	95.87	11.3
LOCU	51	106.06	98.61	94.81	67.18	300.00	232.82	111.86	19.9
NORT	174	103.03	97.63	96.97	54.93	189.47	134.54	106.25	21.8
ONEC	116	106.54	99.24	100.16	60.47	261.00	200.53	106.37	18.8
SMOI	44	108.21	99.73	103.49	78.00	195.00	117.00	104.57	19.0
SOUT	64	102.08	98.25	96.59	57.33	222.00	164.67	105.69	20.0
SOUT	58	105.40	100.06	99.87	62.12	220.00	157.88	105.54	17.8
SUGA	17	107.44	100.00	87.21	77.70	180.00	102.30	123.20	15.3
WEST	223	104.45	99.61	100.30	40.00	255.00	215.00	104.13	18.6
Overa	919	104.48	99.46	99.75	40.00	300.00	260.00	104.74	19.2

EQR Sales | EQR_Val-Zone Analysis_ | EQR_Use Code Analysis | Transmittal Letter | Trending Chart | Unusable Sales

2. Check for: Use Code Analysis

ALABAMA COUNTY

EQUALIZATION RATIO 2018

Use Code	Count	Mean	Median	W. Mean	MIN	MAX	Range	PRD	COD
111	612	100.46	97.25	98.35	54.93	261.00	206.07	102.14	16.0
112	3	133.26	133.23	133.47	104.48	162.09	57.62	99.84	14.4
140	59	105.34	105.33	96.58	58.29	162.42	104.13	109.07	17.0
200	2	148.70	148.70	147.04	145.62	151.77	6.15	101.13	2.1
500	8	121.90	124.17	107.19	70.75	155.41	84.66	113.72	16.2
580	1	116.46	116.46	116.46	116.46	116.46	0.00	100.00	0.0
583	1	94.51	94.51	94.51	94.51	94.51	0.00	100.00	0.0
590	3	83.89	85.67	89.88	63.42	102.59	39.16	93.33	15.2
600	5	103.03	94.36	100.65	78.89	150.13	71.24	102.36	21.8
610	3	128.72	111.31	116.97	100.64	174.21	73.57	110.05	22.0
810	2	118.50	118.50	127.81	72.86	164.14	91.29	92.72	38.5
821	1	164.37	164.37	164.37	164.37	164.37	0.00	100.00	0.0
822	17	94.46	92.67	91.24	66.42	145.68	79.27	103.53	13.2
823	1	65.97	65.97	65.97	65.97	65.97	0.00	100.00	0.0
832	42	108.64	103.22	107.45	60.24	222.00	161.76	101.11	22.3
833	5	85.83	63.00	80.39	46.71	157.78	111.07	106.76	46.6
910	2	105.93	105.93	107.99	96.87	115.00	18.13	98.09	8.6
913	46	120.67	106.67	101.65	40.00	250.00	210.00	118.70	28.4
914	91	117.53	107.80	107.27	55.60	300.00	244.40	109.56	27.5
915	3	140.61	148.91	148.27	91.42	181.50	90.08	94.83	20.2
930	10	103.93	98.20	111.41	77.70	155.76	78.06	93.28	13.8
931	2	149.13	149.13	120.47	118.27	180.00	61.73	123.79	20.7
	919	104.48	99.46	99.75	40.00	300.00	260.00	104.74	19.2

EQR Sales | EQR_Val-Zone Analysis_ | EQR_Use Code Analysis | Transmittal Letter | Trending Chart | Unusa

2. Check for: Trending Chart

2018 TRENDING
ALABAMA COUNTY

NEI	# OF SALES	TRENDING FACTOR (%) BUILDING	TRENDING FACTOR (%) LAND	# OF PARCELS
Smo	44	+8%		1,054
Sout	58	+9%		4,112
Cent	140	+7%		6,675
West	223	+3%		7,570
Nort	176			10,663
Sout	64			2,966
One	116			3,942
Suga	17			963
Lime	6			193
High	8			404
Blue	9	+15%		149
High	9	+26%		302
Locu	51			2,764

48% OF COUNTY AFFECTED

EQR Sales | EQR_Val-Zone Analysis_ | EQR_Use Code Analysis | Transmittal Letter | Trending Chart | Unusable Sales

2. Check for: Unusable Sales Tab

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AD
1	Land Use Codes	Parcels	Nbh Code	Address	Sale Price	Bldg Class	Percent Good	Story Height	Gar Decimal	Bsmt Decimal	TAA	Year Built	Grantor	Grantee	Book	Page	Sale Date	Land Acreage	Living Area	Tax District	Land Value	Improvement Value	Misc Improvements Value	Total Value	Lot	Block	Subd Name	Qualified Sale	Comment
2		28-09-30	SOUTH		41,000										GEN 2(	241	12/19/2017	18	0	2	24,200	0	0	24,200				FALSE	SOLD WITH HOMESTEAD IN JEFF CO
3		28-04-19	SOUTH	0 MAPLE	135,000	D	70	0			1309	1962			2018	23287	8/28/2018	1.7	1176	2	12,700	68,000	0	80,700				FALSE	FAMILY
4		28-09-29	SOUTH	0 LAMUT	116,000	E+	60	0		0.3	1483	1941			GEN 2(	30699	11/2/2017	6.7	1399	2	14,700	57,820	0	72,520				FALSE	SOLD OUT OF ESTATE |
5		28-04-19	SOUTH	155 MAPI	60,000										2018	23283	8/28/2018	0.9	0	2	7,300	0	35,360	42,660				FALSE	FAMILY
6	140	28-04-20	SOUTH		60,000										2018	22117	8/23/2018	1.8	0	2	14,800	0	30,800	45,600				FALSE	TRAILER PARK SALE
7	832	28-01-12	SOUTH		110,000										2018	12629	5/17/2018	34.6	0	2	83,700	0	0	83,700				FALSE	SAME OWNER | SAME OWNER |
8		28-07-36	SOUTH		66,000										2018	10462	4/30/2018	13	0	2	50,700	0	0	50,700				FALSE	OWNS ADJOINING PROPERTY
9		28-03-08	SOUTH	243 SPUN	40,400	E+	20	0			1357	1950			GEN 2(	30753	12/4/2017	3	0	2	18,000	15,560	0	33,560				FALSE	FAMILY
10		28-01-12	SOUTH		10,000										2018	11932	4/30/2018	1	0	2	9,000	0	0	9,000				FALSE	OWNS ADJ ACREAGE
11		28-07-35	SOUTH	285 SHEL	133,400	D	70	0			2151	1997			GEN 2(	1512	1/12/2018	0	1539	2	11,500	110,720	0	122,220	186		WOODHAVEN	FALSE	FAMILY
12	914	28-02-09	SOUTH		12,500										2018	17447	6/25/2018	2	0	2	11,500	0	0	11,500				FALSE	ESTATE SALE
13	914	28-05-21	SOUTH	0 KIOWA	56,500										2018	8599	2/28/2018	9	0	2	52,500	0	0	52,500				FALSE	OWNS ADJ ACREAGE |
14	822	28-03-05	SOUTH	210 LAKE	18,000										2018	12155	5/21/2018	5.9	0	2	17,700	0	0	17,700				FALSE	ESTATE
15		28-07-35	SOUTH		11,500										GEN 2(	31215	12/8/2017	0	0	2	11,500	0	0	11,500	207		WOODHAVEN	FALSE	ESTATE
16	910	28-03-08	SOUTH		23,000										2018	2023	1/24/2018	2.3	0	2	23,000	0	0	23,000				FALSE	TAX DEED
17		28-04-19	SOUTH		2,000										2018	2032	1/24/2018	0.2	0	2	2,000	0	0	2,000				FALSE	TAX DEED
18		28-01-12	SOUTH	0 ROCKY	15,000										2018	4799	3/1/2018	1	0	2	15,000	0	0	15,000				FALSE	TAX DEED
19		28-04-17	SOUTH	30 REBEC	10,000										2018	15146	6/19/2018	1	0	2	10,000	0	0	10,000				FALSE	FAMILY
20	832	28-04-19	SOUTH		48,400										2018	25259	9/18/2018	22	0	2	48,400	0	0	48,400				FALSE	SAME OWNER |
21	914	28-04-19	SOUTH		43,000										2018	25256	9/19/2018	11	0	2	43,700	0	0	43,700				FALSE	SAME OWNER
22	833	28-06-23	SOUTH	0 STATE H	43,060										2018	8270	4/6/2018	19	0	2	43,900	0	0	43,900				FALSE	SAME OWNER
23	832	28-04-19	SOUTH		74,700										2018	21425	8/13/2018	27.8	0	2	77,400	0	0	77,400				FALSE	FAMILY |
24	832	28-03-08	SOUTH		150,000										2018	21682	8/9/2018	98	0	2	157,700	0	0	157,700				FALSE	MLS #806958- ESTATE | |
25		28-07-36	SOUTH	866 TYLEF	28,020										2018	19693	7/17/2018	2	0	2	25,000	0	4,940	29,940				FALSE	ESTATE SALE
26		28-07-36	SOUTH	131 DEAV	44,840	E+	30	0			1158	1989			2018	4798	3/1/2018	4.4	1008	2	26,400	22,400	0	48,800				FALSE	COUNTY SALE
27		28-06-13	SOUTH		100,000	D	96	0	0.4		1548	2016			2018	12631	5/17/2018	1.9	1385	2	15,400	96,740	0	112,140				FALSE	FAMILY
28	111	28-04-18	SOUTH		179,500	C	84	0			2230	2004			2017	32093	12/14/2017	11	1431	2	46,200	157,840	0	204,040				FALSE	MLS #795807- ESTATE SALE
29		28-08-27	SOUTH	45 REDW	106,660	D+	87	0	0.6		1459	2008			2018	13478	5/30/2018	0.5	1269	2	18,000	103,260	0	121,260	106B		BRENTWOOD	FALSE	FAMILY
30		28-08-34	SOUTH	120 DOG	81,880	D+	80	0			1209	2003			2018	7145	3/22/2018	0	1200	2	20,000	74,500	0	94,500	9		BRENTWOOD	FALSE	FORCLOSURE SALE
31		28-08-34	SOUTH	120 DOG	81,880	D+	80	0			1209	2003			2018	8965	4/16/2018	0	1200	2	20,000	74,500	0	94,500	9		BRENTWOOD	FALSE	MLS #805961 FORECLOSURE
32		28-05-21	SOUTH		108,000	D	60	0			1802	1970			GEN 2(	31615	12/12/2017	20	0	2	57,600	63,260	6,180	127,040				FALSE	MLS #788393- ESTATE
33	822	28-03-05	SOUTH	484 DALL	3,000										2018	12159	5/21/2018	1.2	0	2	3,600	0	0	3,600				FALSE	ESTATE
34		28-06-24	SOUTH	812 BEAV	84,900	D	70	0			1174	1968			2018	1552	1/9/2018	6.2	0	2	30,700	56,220	17,180	104,100				FALSE	BANK

EQR Sales | EQR_Val-Zone Analysis_ | EQR_Use Code Analysis | Transmittal Letter | Trending Chart | Unusable Sales

3. Transmittal Letters Saved

- Transmittal letters are copied and saved
- Data from each letter is saved in to a data file

4. Search for Unqualified Sales

- Valid sales tab is searched for unqualified sales
  - Sale dates are checked first
    - Arrayed in order
    - 10/1 through 9/30
  - Grantor & grantee is examined next
    - Manually
    - Key word searches
  - Duplicated deed book & page numbers searched last

4. Search for Unqualified Sales

- Sale date check:

Array data by the deed date
Check for: 10/1 through 9/30

P	Q	R	S	T
GRANTOR	GRANTEE	DEED_BOOK	DEED_BOOK_PAGE	DEED_DATE
ROACH PA	JAYNE DO	781	395	10/2/2017
MEACHAM	DEAN DAV	175A	512	10/2/2017
PURVIS BA	LABBE DEI	781	350	10/2/2017
BALTHASEF	MARSHAL	781	370	10/2/2017
CHAPMAN	KUYKENDA	781	353	10/2/2017
JOHNSON I	ANDERSO	781	425	10/3/2017
VAN HORN	ALLEN COI	781	461	10/3/2017
SCHIEBEL R	HALLER LY	781	553	10/4/2017
COVINGTO	VOPAT TH	175A	537	10/4/2017
THORNTON	BROWN G	781	686	10/5/2017
WYROSDIC	HOLCOME	175A	599	10/6/2017

Sample dates should be from
10/1/17 through 9/30/17

CLIFFORD F	DEMERITT	813	492	9/26/2018
HARRISON	ALEXANDE	813	441	9/26/2018
HOLLOWAY	BLACKSTC	181A	895	9/27/2018
BORLAND V	PENTON G	813	325	9/27/2018
CLIMA STEV	MITTELBA	813	685	9/28/2018
HUNDLEY D	BYRD BILL	813	813	10/1/2018
GALANCO I	JOHN GRI	813	815	10/1/2018
THORNETT	BRENNER	813	779	10/1/2018
BUCKHALT	LEWIS BRI	813	733	10/1/2018
MEDLEY JO	LETOURNE	813	758	10/1/2018
DILLON LA	MASON KI	813	735	10/1/2018

4. Search for Unqualified Sales

- Grantor & grantee check:

Sample County Sales File

	A	B
1	**Grantor**	**Grantee**
2	Good Seller	Good Buyer
3	Good Seller	Good Buyer
4	Estate of Good Seller	Good Buyer
5	Good Seller	Auburn City Schools
6	Good Seller	Good Buyer
7	Good Seller	Good Buyer
8	Bank of Alabama	Good Buyer
9	Good Seller	Good Buyer
10	Estate of Good Seller	Good Buyer
11	Good Seller	Good Buyer
12		
13		

Highlight GO & GE Columns

	A	B
1	**Grantor**	**Grantee**
2	Good Seller	Good Buyer
3	Good Seller	Good Buyer
4	Estate of Good Seller	Good Buyer
5	Good Seller	Auburn City Schools
6	Good Seller	Good Buyer
7	Good Seller	Good Buyer
8	Bank of Alabama	Good Buyer
9	Good Seller	Good Buyer
10	Estate of Good Seller	Good Buyer
11	Good Seller	Good Buyer
12		
13		

4. Search for Unqualified Sales

- Grantor & grantee check:

"Ctrl + F" Activates a search box

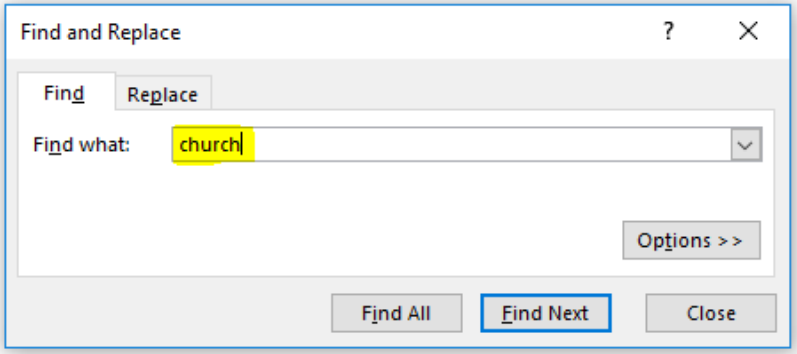
	A	B
1	**Grantor**	**Grantee**
2	Good Seller	Good Buyer
3	Good Seller	Good Buyer
4	Estate of Good Seller	Good Buyer
5	Good Seller	Auburn City Schools
6	Good Seller	Good Buyer
7	Good Seller	Good Buyer
8	Bank of Alabama	Good Buyer
9	Good Seller	Good Buyer
10	Estate of Good Seller	Good Buyer
11	Good Seller	Good Buyer
12		
13		

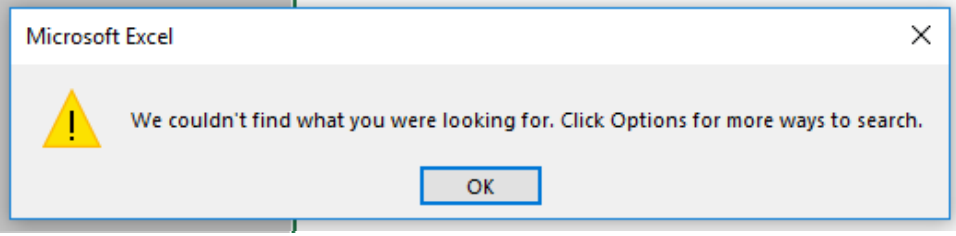
4. Search for Unqualified Sales

- Grantor & grantee check:

"church" was typed in and "Find Next" selected

Grantor	Grantee
Good Seller	Good Buyer
Good Seller	Good Buyer
Estate of Good Seller	Good Buyer
Good Seller	Auburn City Schools
Good Seller	Good Buyer
Good Seller	Good Buyer
Bank of Alabama	Good Buyer
Good Seller	Good Buyer
Estate of Good Seller	Good Buyer
Good Seller	Good Buyer



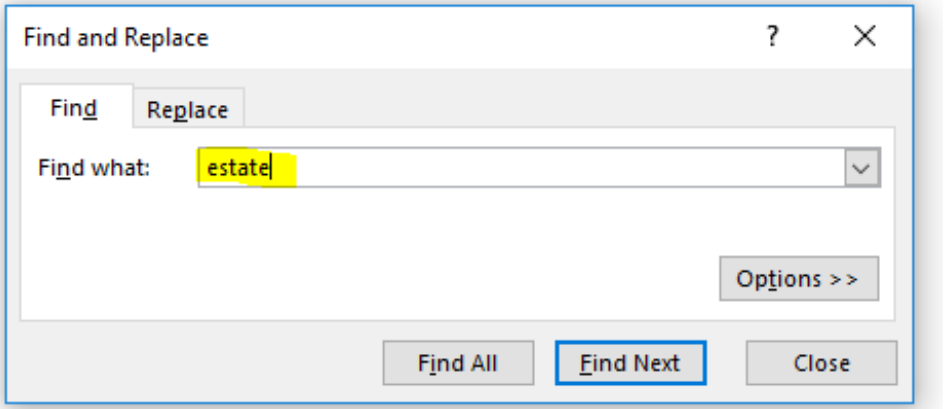


4. Search for Unqualified Sales

- Grantor & grantee check:

"estate" was typed in and "Find Next" selected

	A	B
1	Grantor	Grantee
2	Good Seller	Good Buyer
3	Good Seller	Good Buyer
4	Estate of Good Seller	Good Buyer
5	Good Seller	Auburn City Schools
6	Good Seller	Good Buyer
7	Good Seller	Good Buyer
8	Bank of Alabama	Good Buyer
9	Good Seller	Good Buyer
10	Estate of Good Seller	Good Buyer
11	Good Seller	Good Buyer
12		
13		



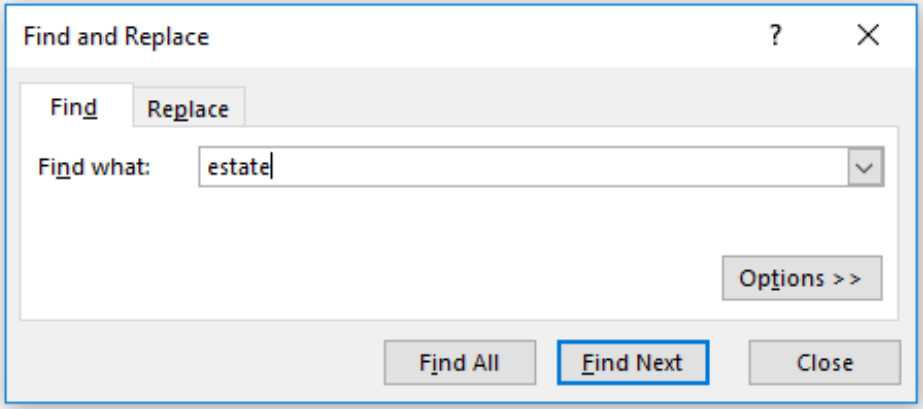
Excel scrolls to the first "estate"

4. Search for Unqualified Sales

- Grantor & grantee check:

"Find Next" is selected again

	A	B
1	**Grantor**	**Grantee**
2	Good Seller	Good Buyer
3	Good Seller	Good Buyer
4	Estate of Good Seller	Good Buyer
5	Good Seller	Auburn City Schools
6	Good Seller	Good Buyer
7	Good Seller	Good Buyer
8	Bank of Alabama	Good Buyer
9	Good Seller	Good Buyer
10	Estate of Good Seller	Good Buyer
11	Good Seller	Good Buyer
12		
13		



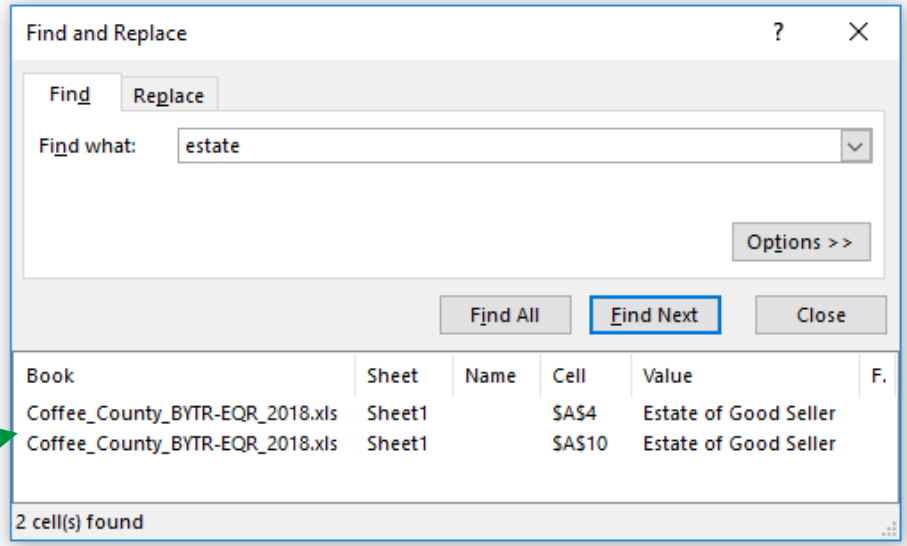
Excel scrolls to the next "estate"

4. Search for Unqualified Sales

- Grantor & grantee check:

"Find All" may be used instead of "Find Next"

Grantor	Grantee
Good Seller	Good Buyer
Good Seller	Good Buyer
Estate of Good Seller	Good Buyer
Good Seller	Auburn City Schools
Good Seller	Good Buyer
Good Seller	Good Buyer
Bank of Alabama	Good Buyer
Good Seller	Good Buyer
Estate of Good Seller	Good Buyer
Good Seller	Good Buyer



Each occurrence is listed here

Click each or use "Find Next"

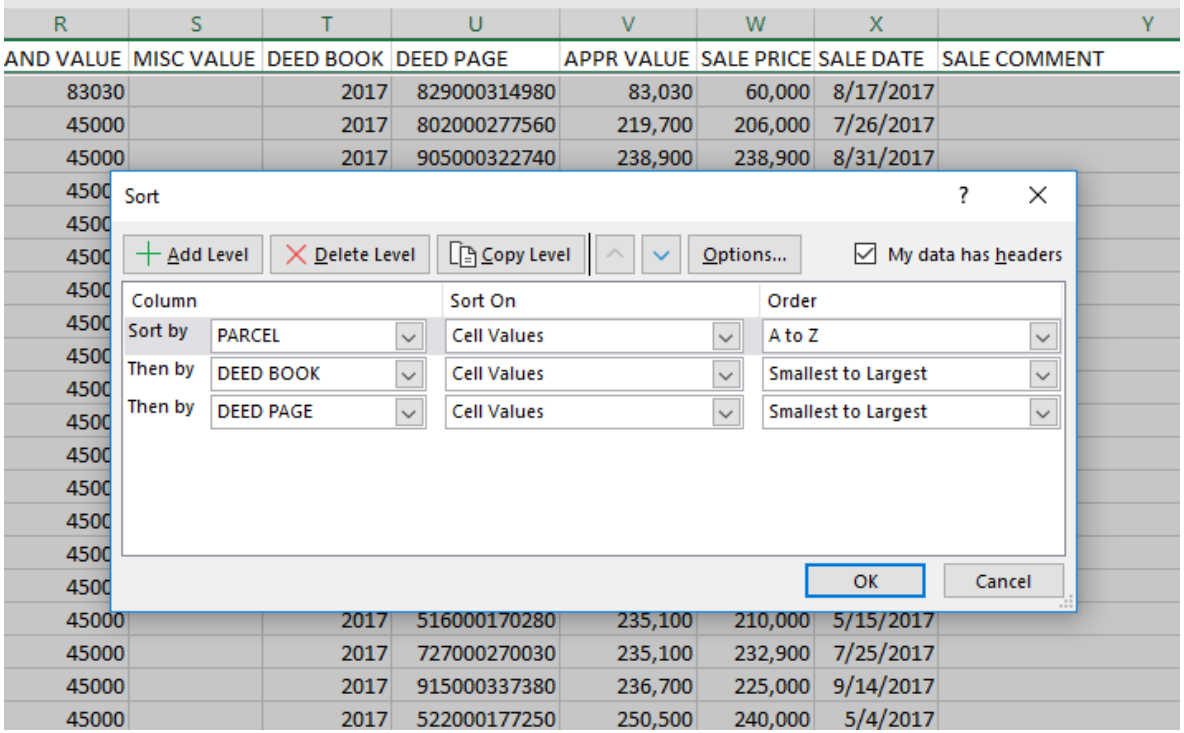
4. Search for Unqualified Sales

- Duplicate deed check is performed next
  - Finds multi-parcel sales which have been entered incorrectly
  - When the sale price is allocated and one sale is counted multiple times, it skews the statistics
- Multi-parcel sales must be handled as one sale

4. Search for Unqualified Sales

- Duplicate deed check:

Equalization sales: Sort by Parcel then by Deed Book then by Deed Page

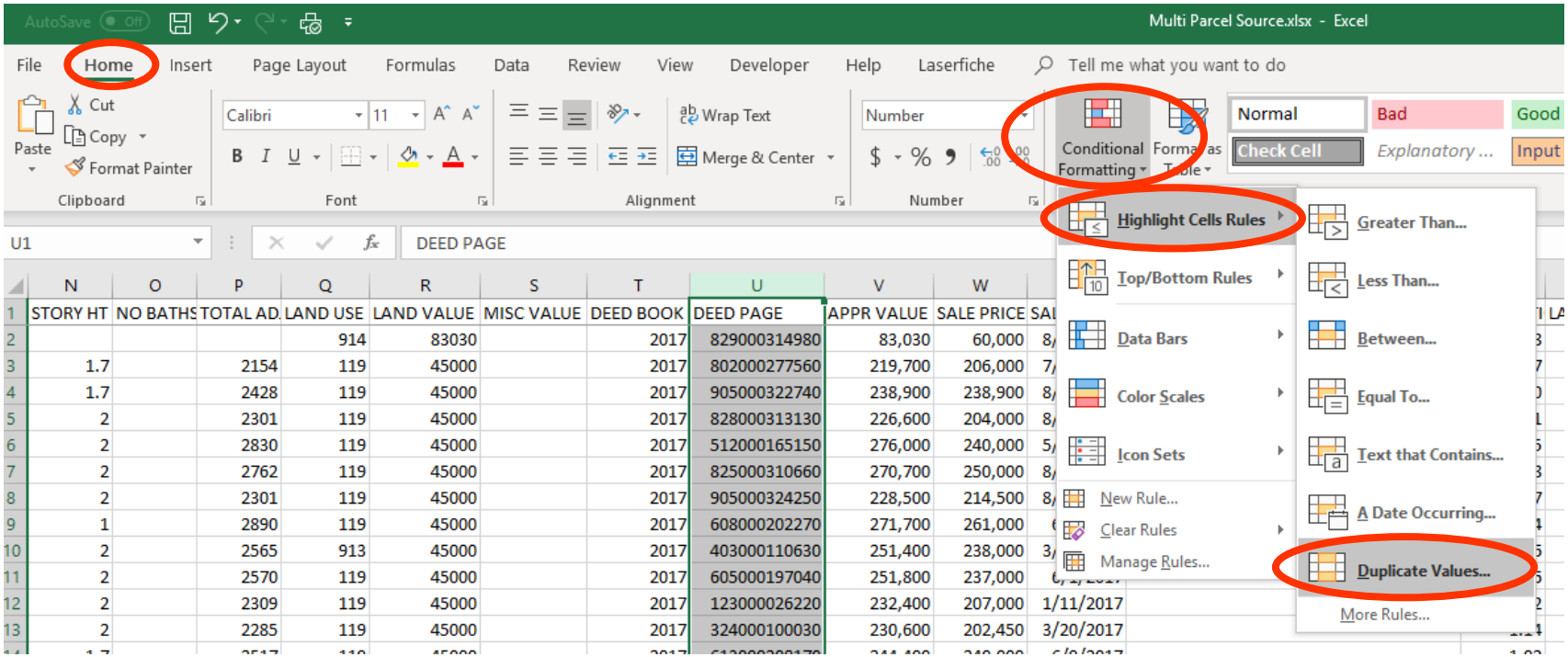


R	S	T	U	V	W	X	Y
AND VALUE	MISC VALUE	DEED BOOK	DEED PAGE	APPR VALUE	SALE PRICE	SALE DATE	SALE COMMENT
83030		2017	829000314980	83,030	60,000	8/17/2017	
45000		2017	802000277560	219,700	206,000	7/26/2017	
45000		2017	905000322740	238,900	238,900	8/31/2017	
45000		2017	516000170280	235,100	210,000	5/15/2017	
45000		2017	727000270030	235,100	232,900	7/25/2017	
45000		2017	915000337380	236,700	225,000	9/14/2017	
45000		2017	522000177250	250,500	240,000	5/4/2017	

4. Search for Unqualified Sales

- Duplicate deed check:

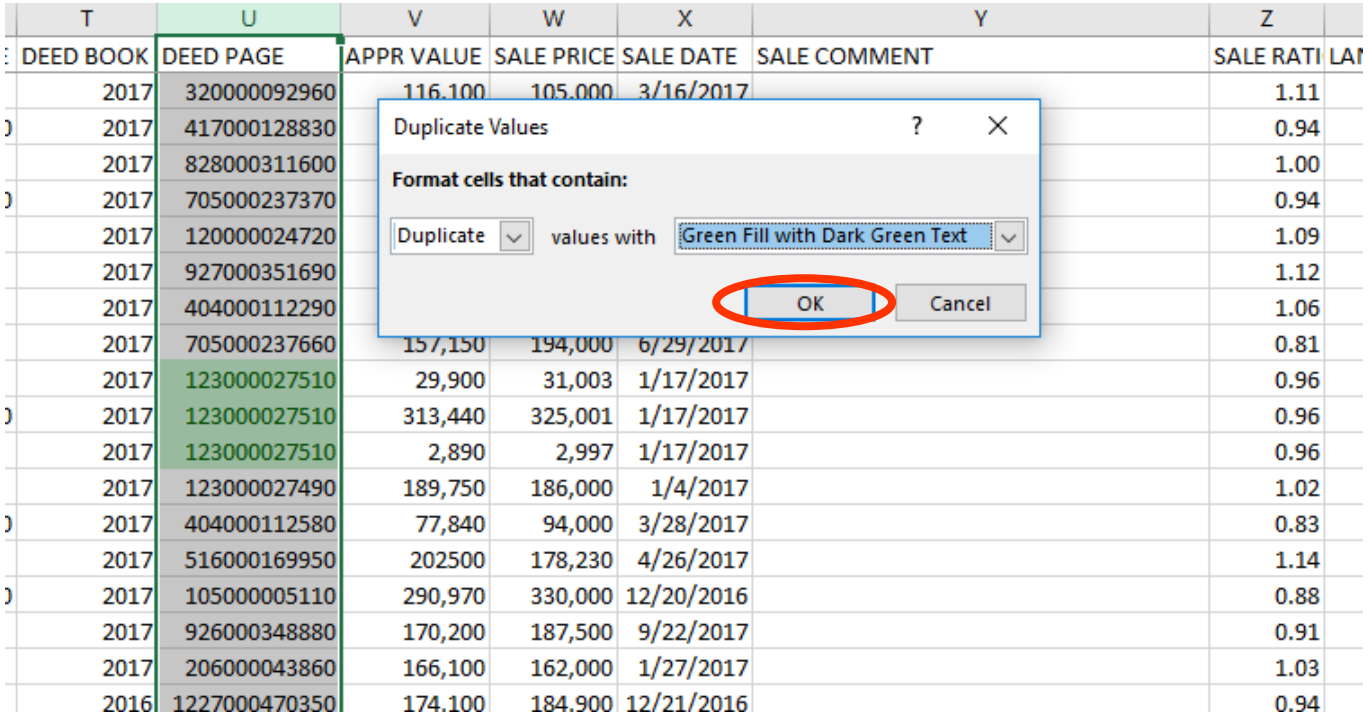
Home tab, Conditional Formatting, Highlight Cell Rules, Duplicate Values



4. Search for Unqualified Sales

- Duplicate deed check:

Select the color you wish to highlight duplicates in & click "OK"



T	U	V	W	X	Y	Z
DEED BOOK	DEED PAGE	APPR VALUE	SALE PRICE	SALE DATE	SALE COMMENT	SALE RATI
2017	320000092960	116,100	105,000	3/16/2017		1.11
2017	417000128830					0.94
2017	828000311600					1.00
2017	705000237370					0.94
2017	120000024720					1.09
2017	927000351690					1.12
2017	404000112290					1.06
2017	705000237660	157,150	194,000	6/29/2017		0.81
2017	123000027510	29,900	31,003	1/17/2017		0.96
2017	123000027510	313,440	325,001	1/17/2017		0.96
2017	123000027510	2,890	2,997	1/17/2017		0.96
2017	123000027490	189,750	186,000	1/4/2017		1.02
2017	404000112580	77,840	94,000	3/28/2017		0.83
2017	516000169950	202500	178,230	4/26/2017		1.14
2017	105000005110	290,970	330,000	12/20/2016		0.88
2017	926000348880	170,200	187,500	9/22/2017		0.91
2017	206000043860	166,100	162,000	1/27/2017		1.03
2016	1227000470350	174,100	184,900	12/21/2016		0.94

4. Search for Unqualified Sales

- Duplicate deed check:

Duplicate deeds are now easily identified

T	U	V	W	X	Y	Z
DEED BOOK	DEED PAGE	APPR VALUE	SALE PRICE	SALE DATE	SALE COMMENT	SALE RATIO
2017	404000112290	405,620	382,500	4/3/2017		1.06
2017	705000237660	157,150	194,000	6/29/2017		0.81
2017	123000027510	29,900	31,003	1/17/2017		0.96
2017	123000027510	313,440	325,001	1/17/2017		0.96
2017	123000027510	2,890	2,997	1/17/2017		0.96
2017	123000027490	189,750	186,000	1/4/2017		1.02
2017	404000112580	77,840	94,000	3/28/2017		0.83
2017	328000103140	251,100	250,000	3/20/2017		1.00
2017	526000184820	265,800	273,300	5/25/2017		0.97
2017	425000141890	728,000	619,000	4/21/2017		1.18
2017	518000174430	38,050	71,973	5/16/2017		0.53
2017	518000174430	122,190	153,027	5/16/2017		0.80
2017	228000069040	404,700	424,370	2/17/2017		0.95
2017	331000109500	449,700	429,900	3/22/2017		1.05
2016	1104000409140	458,300	447,900	10/31/2016		1.02

5. Was Data Pulled from CAMA?

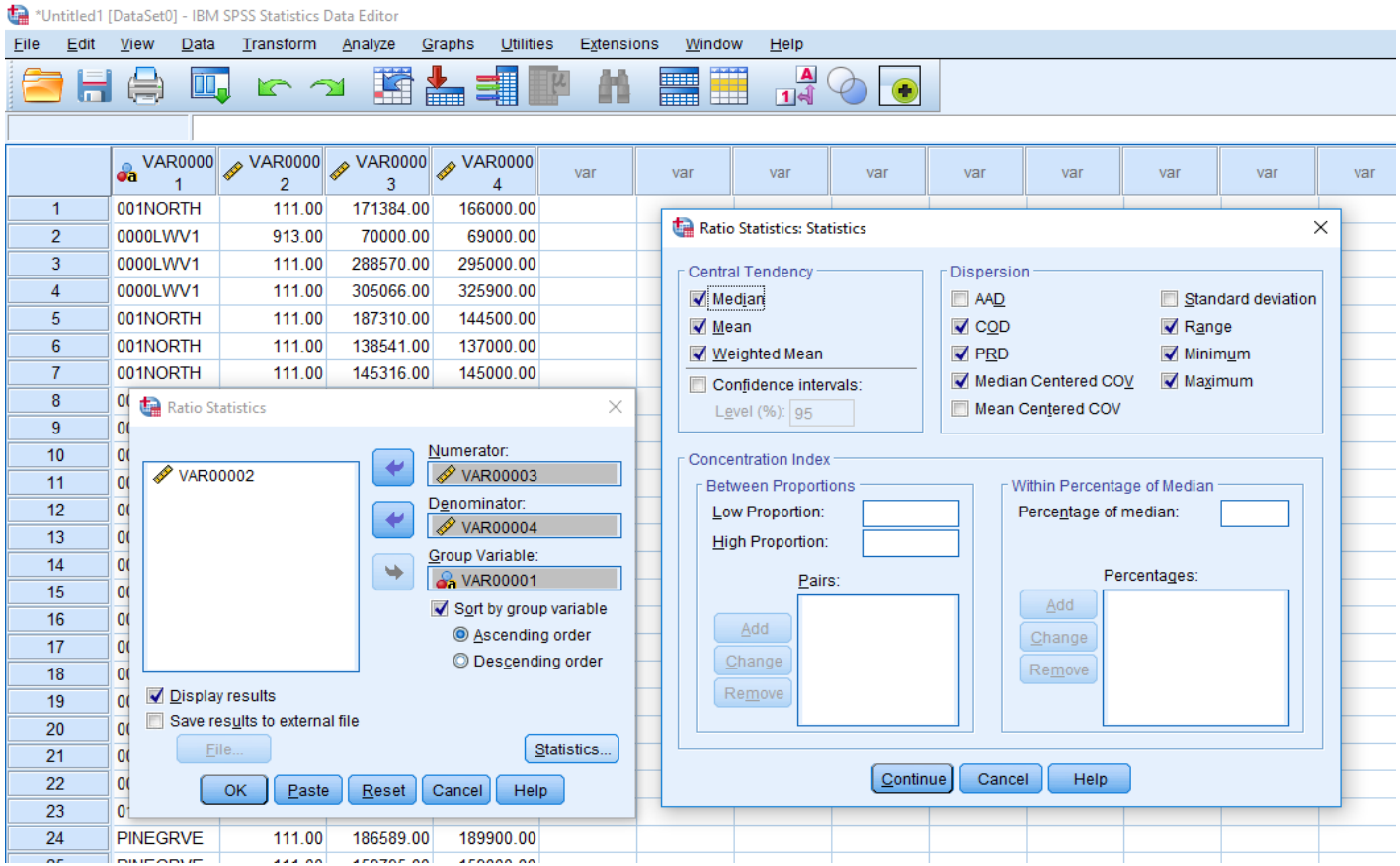
- Sales data is examined to verify that information was pulled from the CAMA system
- Methods of discovery are considered trade secrets

6. Valuation Zone Ratio Compliance

- Valuation zones with adequate sales are required to have a median ratio of 98% - 102%
  - 10 or more sales
  - Valuation zones with fewer than 10 sales
    - ADOR may require zones with fewer sales to be trended
    - Contingent upon the number of parcels in the valuation zone & the number of valid sales
    - Consider how the ratios fall (all high or all low)

6. Valuation Zone Ratio Compliance

Statistical software is used to test the valuation zones



6. Valuation Zone Ratio Compliance

Results are entered into an Excel template & sorted by the number of sales in each valuation zone

ALABAMA COUNTY

EQUALIZATION RATIO 2017 - 2018

V-Zone	Count	Mean	Median	W. Mean	MIN	MAX	Range	PRD	COD
001NORTH	41	100.31	100.22	99.84	72.01	129.63	57.62	1.00	9.6
010RURAL	41	100.76	99.44	96.93	72.55	149.23	76.67	1.04	11.2
PPLANVWG	28	100.33	100.63	100.34	91.14	113.49	22.35	1.00	3.9
0003EAST	24	99.98	100.55	99.20	59.81	125.79	65.98	1.01	13.8
00000007	21	100.62	100.01	99.19	77.97	144.13	66.16	1.01	12.2
FARMBR+1	17	100.90	100.01	100.83	90.07	113.08	23.01	1.00	4.8
00000012	16	97.95	100.52	99.10	66.24	120.46	54.22	0.99	8.0
000012FB	11	101.93	99.95	102.36	91.81	121.57	29.76	1.00	5.6
005SOUTH	11	101.94	99.24	100.14	77.29	140.89	63.60	1.02	12.9
0012ALBO	10	99.85	100.86	99.40	85.26	111.59	26.33	1.00	7.3
EAGLERDG	9	99.54	98.01	99.30	93.62	109.44	15.82	1.00	4.3
THELAKES	1	97.24	97.24	97.24	97.24	97.24	0.00	1.00	0.0
Overall	376	99.38	99.46	98.19	59.81	149.23	89.42	1.01	7.8

Zones with 10+ are Between 98%- 102%

Overall Ratio is Between 98%- 102%

6. Valuation Zone Ratio Compliance

- **Trending of zones with fewer than 10 sales:**
- Consider: Number of parcels affected
  Quantity of sales
  Distribution of sales

County Appraiser Decided to Trend this Zone

PARCEL NUMBER	USE CODE	NBHD	LAND VALUE	IMPROVEMENT VALUE	APPRAISED VALUE	SALE PRICE	RATIO
050305300	0111	00000008	$25,937	$118,414	$144,351	$175,000	82.49
050308100	0111	00000008	$20,577	$91,264	$111,841	$129,465	86.39
050308200	0111	00000008	$27,600	$119,807	$147,407	$153,500	96.03
050308300	0111	00000008	$12,827	$42,064	$54,891	$71,400	76.88
050308400	0111	00000008	$16,815	$103,860	$120,675	$124,550	96.89
050308400	0111	00000008	$28,083	$111,025	$139,108	$150,000	92.74
						Median	89.56
						Average	88.57
						COD	7.43

6 Sales
1,586 Parcels

6. Valuation Zone Ratio Compliance

- **Zones which are adjusted to equalization compliance are to be trended to 100%**

Sample of Trending Chart as Submitted

2018 TRENDING

ALABAMA COUNTY

		TRENDING FACTOR (%)		
NEIGHBORHOOD	# OF SALES	BUILDING	LAND	# OF PARCELS
00000007		17%	7%	2,427
00000008		11%	7%	1,586
00000009		8%	7%	1,788
00000010		0%	-18%	47
00000012		5%	5%	1,553
000002MP		10%	0%	7
000002NW		7%	0%	57
000003AR		5%	0%	39
000005LP		10%	0%	27
000005PS		5%	0%	12

7. Trended Zone Ratio Compliance

The Number of Sales & Median Ratios are Imported

2018 TRENDING

ALABAMA COUNTY

			TRENDING FACTOR (%)		
NEIGHBORHOOD	# OF SALES	RATIO	BUILDING	LAND	# OF PARCELS
00000007	21	100.01	17%	7%	2,427
00000008	6	98.37	11%	7%	1,586
00000009	2	90.17	8%	7%	1,788
00000010	#N/A	#N/A	0%	-18%	47
00000012	16	100.52	5%	5%	1,553
000002MP	1	103.58	10%	0%	7
000002NW	2	106.07	7%	0%	57
000003AR	1	93.1	5%	0%	39
000005LP	2	89.83	10%	0%	27
000005PS	1	97.86	5%	0%	12

A zone is trended with no sales.

Did this carry over from last year?

7. Trended Zone Ratio Compliance

All Trended Zones should round to 100% (99.5% to 100.4%)

Did these trends all carry over from last year?

2018 TRENDING

ALABAMA COUNTY

			TRENDING FACTOR (%)		
NEIGHBORHOOD	# OF SALES	RATIO	BUILDING	LAND	# OF PARCELS
00000007	21 ✓	100.01	17%	7%	2,427
00000008	6 ✗	98.37	11%	7%	1,586
00000009	2 ✗	90.17	8%	7%	1,788
00000010	#N/A ?	#N/A	0%	-18%	47
00000012	16 ✗	100.52	5%	5%	1,553
000002MP	1 ✗	103.58	10%	0%	7
000002NW	2 ✗	106.07	7%	0%	57
000003AR	1 ✗	93.1	5%	0%	39
000005LP	2 ✗	89.83	10%	0%	27
000005PS	1 ✗	97.86	5%	0%	12

7. Trended Zone Ratio Compliance

Previous Year's Trends are Imported & Compared

2018 TRENDING

ALABAMA COUNTY

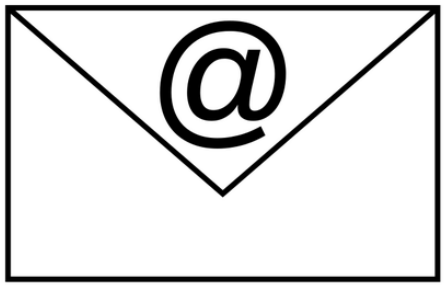
			TRENDING FACTOR (%)		PREVIOUS TRENDING FACTOR (%)		TRENDS ARE THE SAME?		
NEIGHBORHOOD	# OF SALES	RATIO	BUILDING	LAND	PREV BLDG	PREV LAND	BLDG	LAND	# OF PARCELS
00000007	21 ✓	100.01	17%	7%	13%	5%	FALSE	FALSE	2,427
00000008	6 ✗	98.37	11%	7%	8%	5%	FALSE	FALSE	1,586
00000009	2 ✗	90.17	8%	7%	5%	5%	FALSE	FALSE	1,788
00000010	#N/A ✓	#N/A	0%	-18%	0%	-18%	TRUE	TRUE	47
00000012	16 ✓	100.52	5%	5%	5%	5%	TRUE	TRUE	1,553
000002MP	1 ✓	103.58	10%	0%	10%	0%	TRUE	TRUE	7
000002NW	2 ✗	106.07	7%	0%	5%	0%	FALSE	TRUE	57
000003AR	1 ✗	93.1	5%	0%	0%	0%	FALSE	TRUE	39
000005LP	2 ✗	89.83	10%	0%	2%	0%	FALSE	TRUE	27
000005PS	1 ✗	97.86	5%	0%	0%	0%	FALSE	TRUE	12

A "FALSE" indicates the trend changed from last year & the zone must be trended to 100%

"TRUE" & "TRUE" indicates the trend carried over from last year

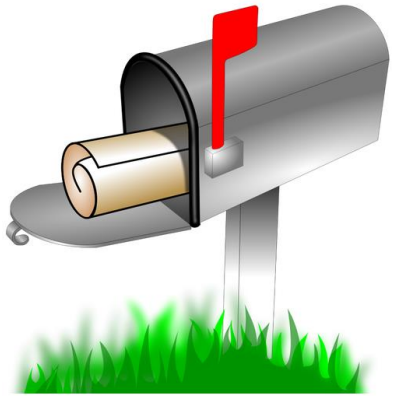
Email with Findings

- If something is amiss, the ADOR district supervisor and field analyst will receive an email outlining the findings
- When corrections are made, the process starts over again



8. Approval Letters

- Once studies are verified and meet all equalization standards, approval letters are generated
  - ADOR analyst & district supervisor receive an emailed copy
  - Tax official receives a printed copy via U.S. mail



The End

Technology Break until 10:00