



DEPARTMENT OF AUDITS AND ACCOUNTS
SALES RATIO DIVISION
2022 SALES RATIO STUDY

Sample County

COMPUTATION SHEET

1. STUDY DATA

NUMBER OF SAMPLES IN STUDY

111

Qualified sales & DOAA appraisals

OVERALL RATIO

38.09

Weighted ratio of all applicable real property classes

2. ADJUSTED 100% DIGEST COMPUTATIONS

Property class assessments obtained from county digest consolidation reports approved by Department of Revenue

PROPERTY CLASS	ASSESSMENT	RATIO	100% VALUE
REAL PROPERTY	512,570,958	38.09 %	1,345,788,847
PERSONAL PROPERTY	204,568,565	38.09 %	537,108,256
CURRENT USE PROPERTY	36,615,949	40.00 %	91,539,873
MOTOR VEHICLES	7,323,340	40.00 %	18,308,350
100% VALUE FOR LOCALLY ASSESSED PROPERTY			1,992,745,326

Constitutionally assessed property taxed at legislatively set level of 40%

Public utilities (properties that provide essential services to the community – subject to special government regulations) , Qualified Timber property assessments obtained from Department of Revenue

100% VALUE COMPUTATIONS	
LOCALLY ASSESSED PROPERTY	1,992,745,326
PUBLIC UTILITY PROPERTY	52,970,844
TIMBER	1,202,164
QUALIFIED TIMBER PROPERTY	0

Timber (taxed at the time of harvest & reported to county -PT283t) assessments obtained from county digest consolidation reports approved by Department of Revenue

TOTAL 100% ADJUSTED COUNTY DIGEST **2,046,918,334**

Total 100% adjusted county digest provides data necessary for Quality Basic Education (QBE) funding calculations of the local 5 mill share and equalized grants for counties with low property tax bases