

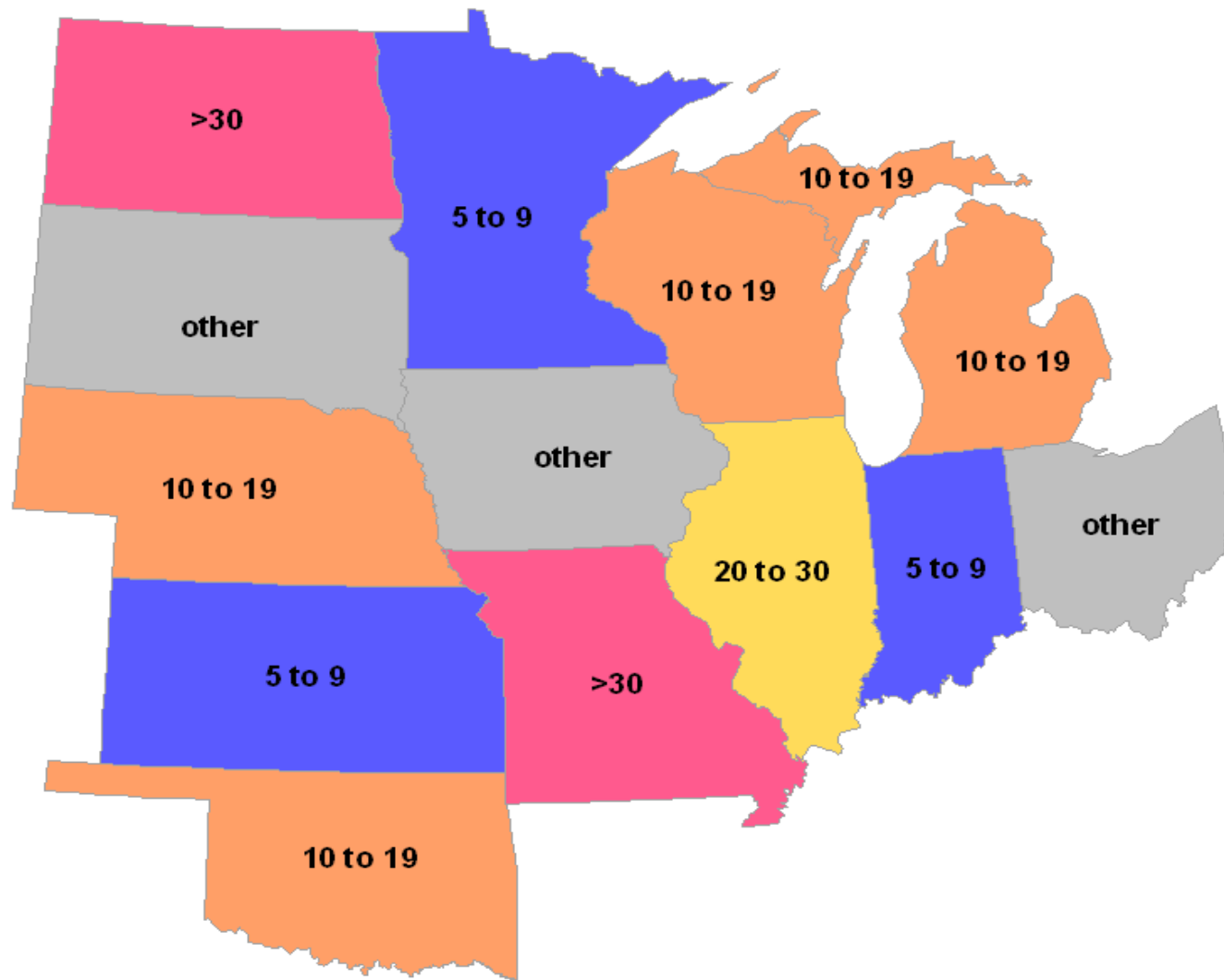
# Midwestern States Association of Tax Administrators



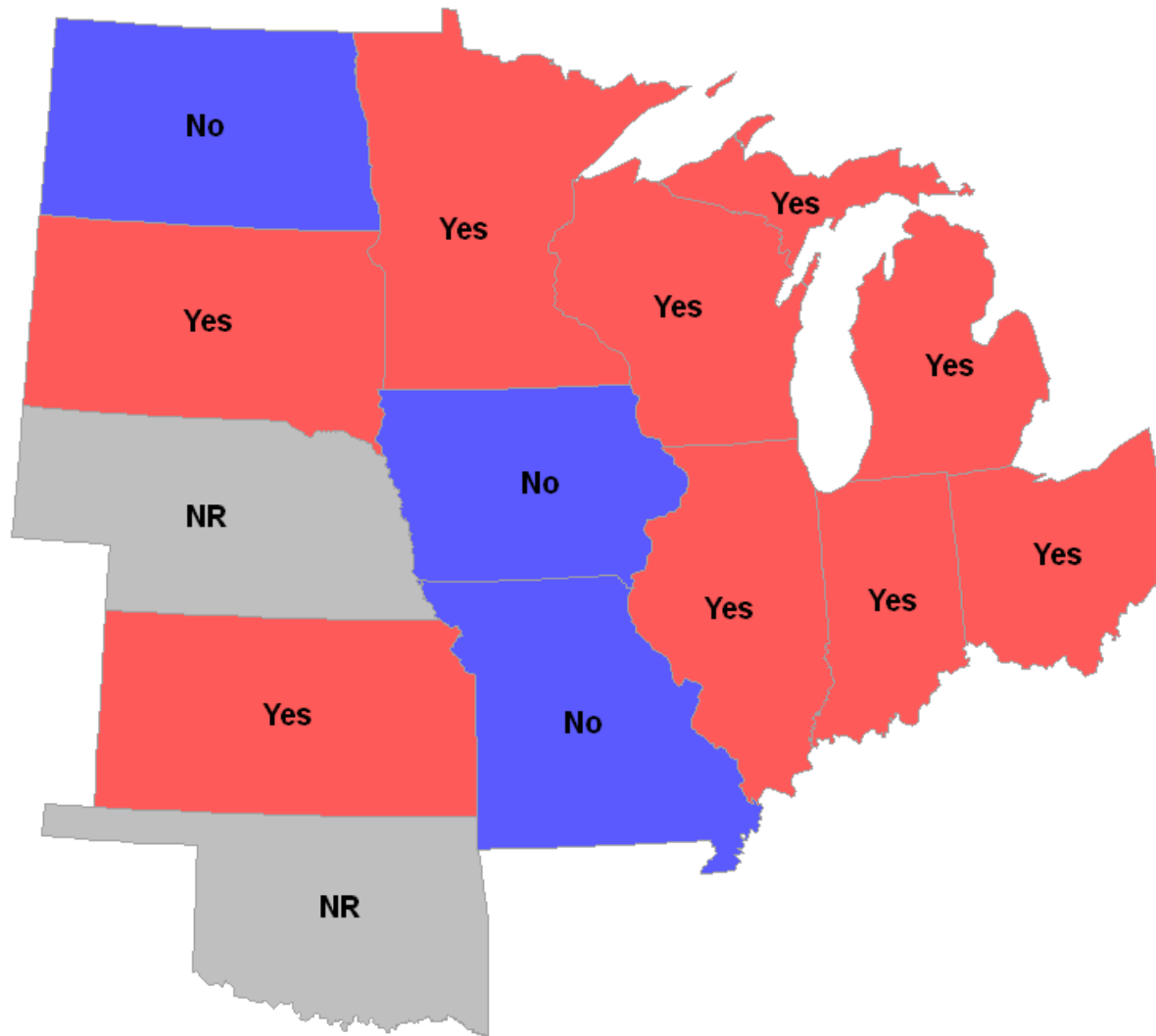


# Survey of Ratio Study Practices

What is the smallest sample you will use to evaluate any category of property?

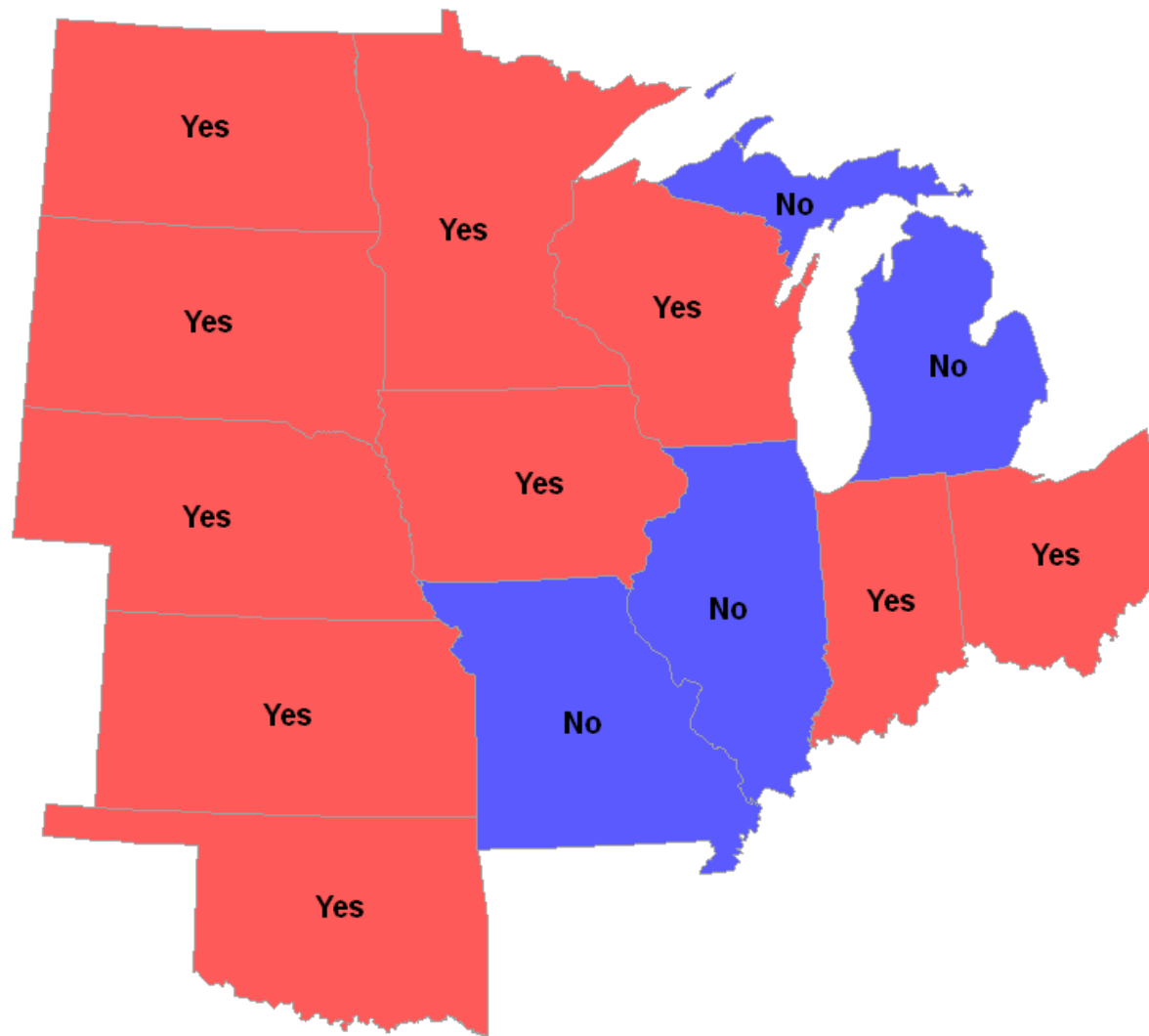


Within any property type do you stratify your sample?

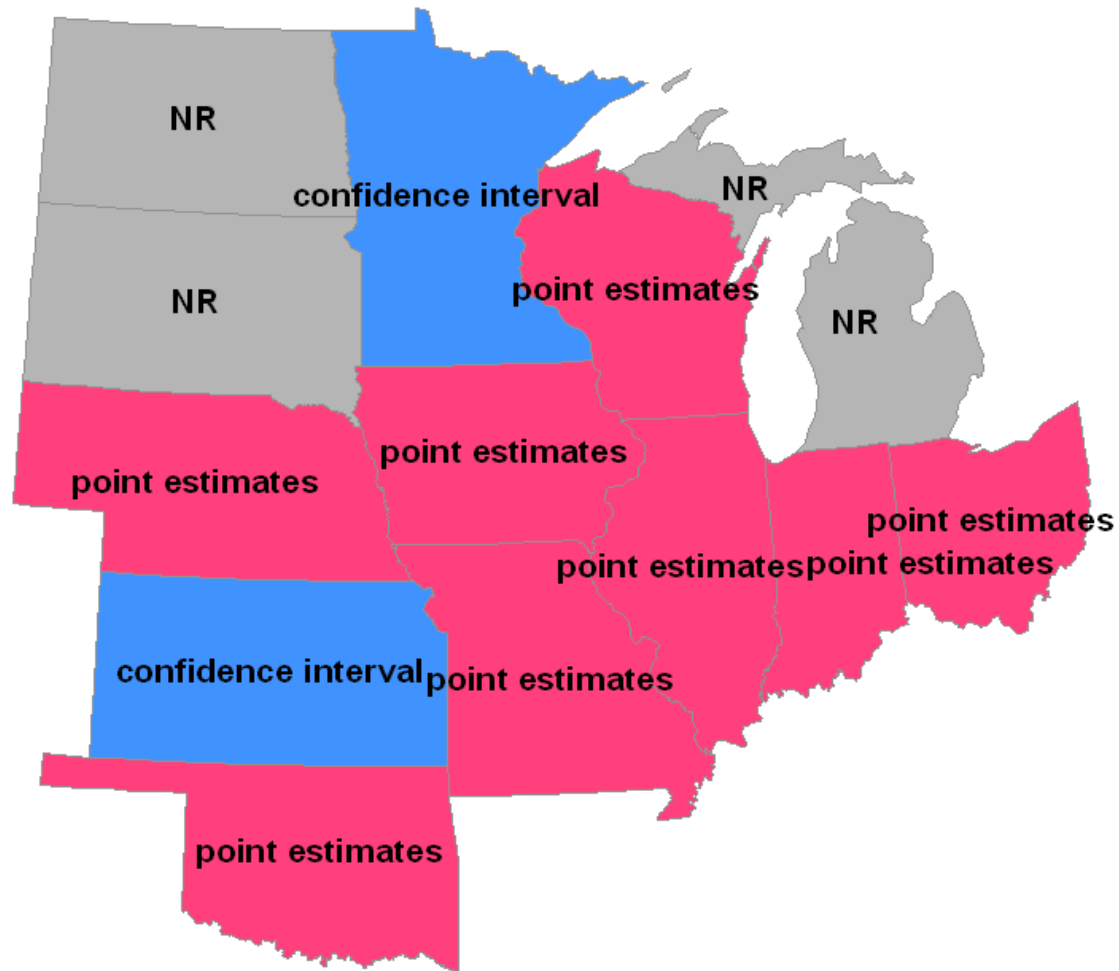




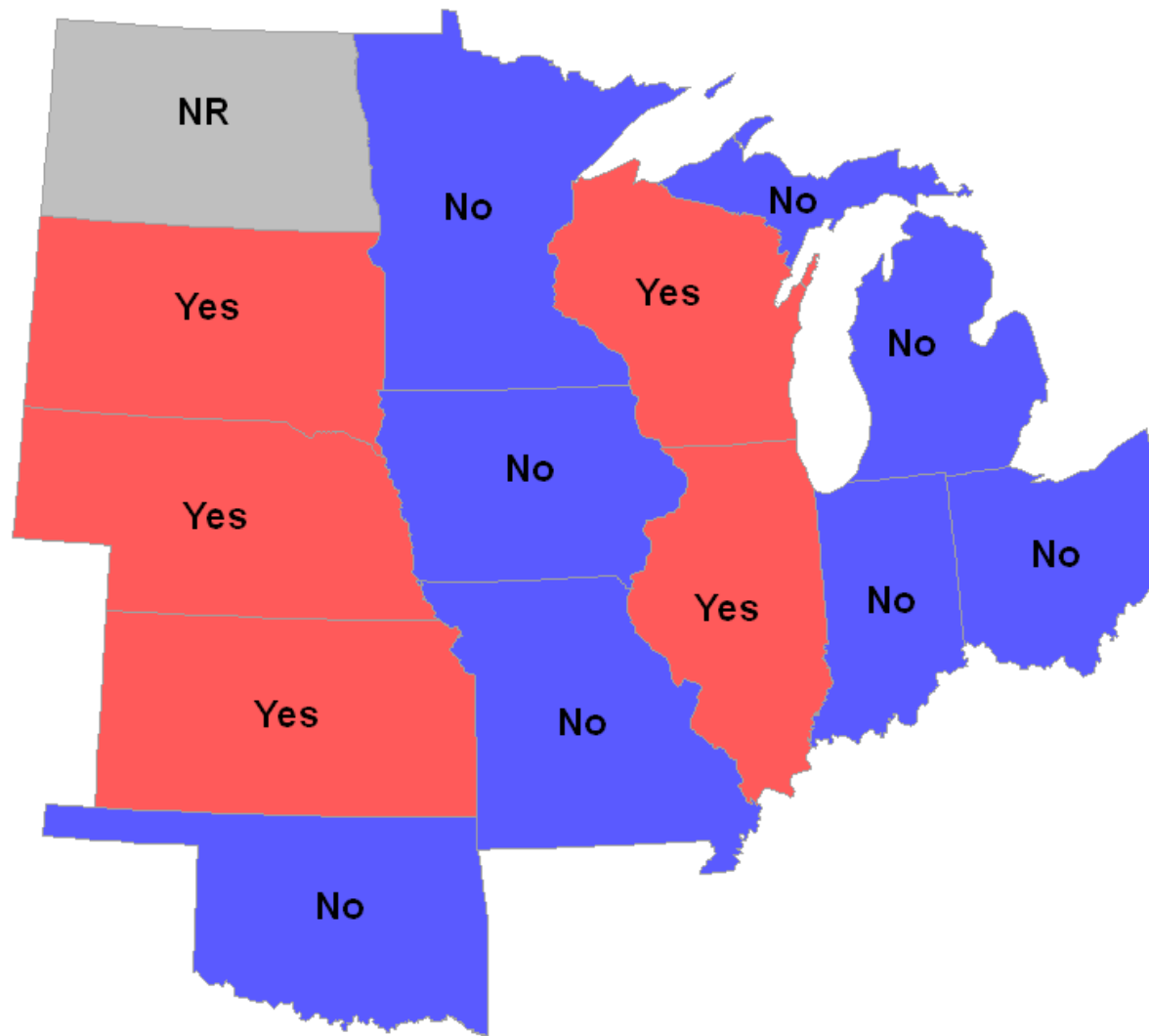
# Do you appraise any non-agricultural property at 100% of current market value



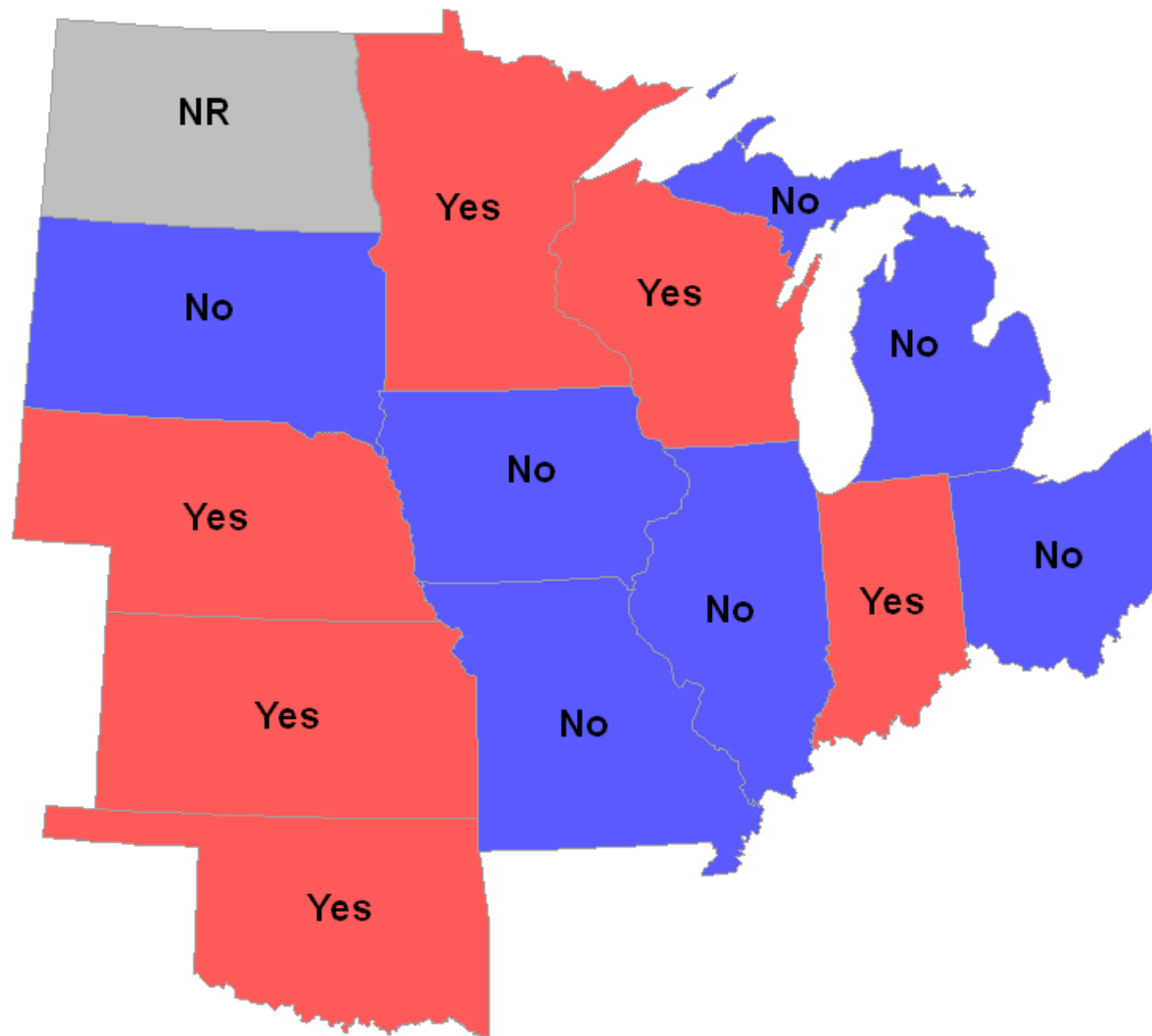
# Is statistical compliance with standards for appraisal level based on point estimates or confidence intervals?



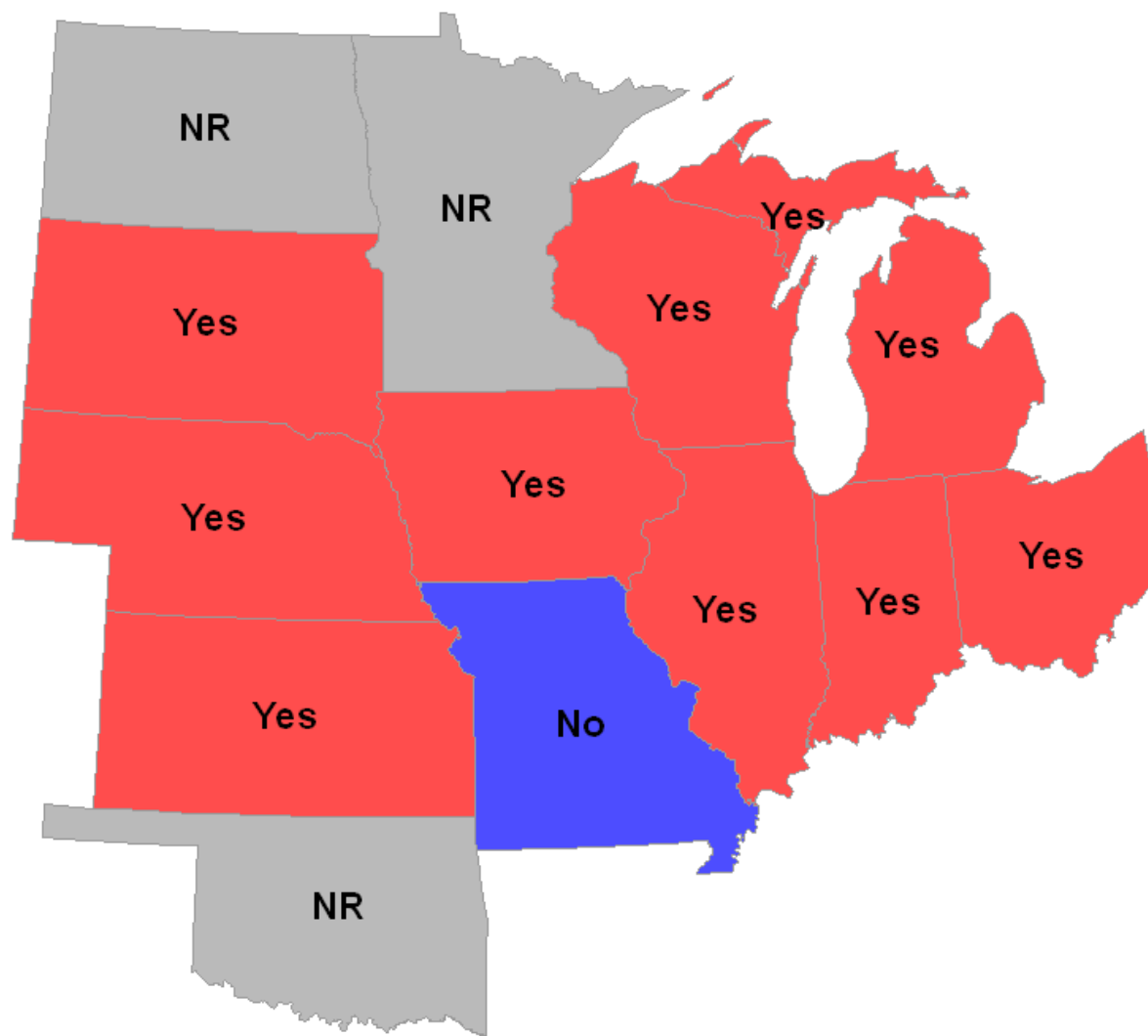
Do you test the distribution of ratios to see if it is statistically normal?



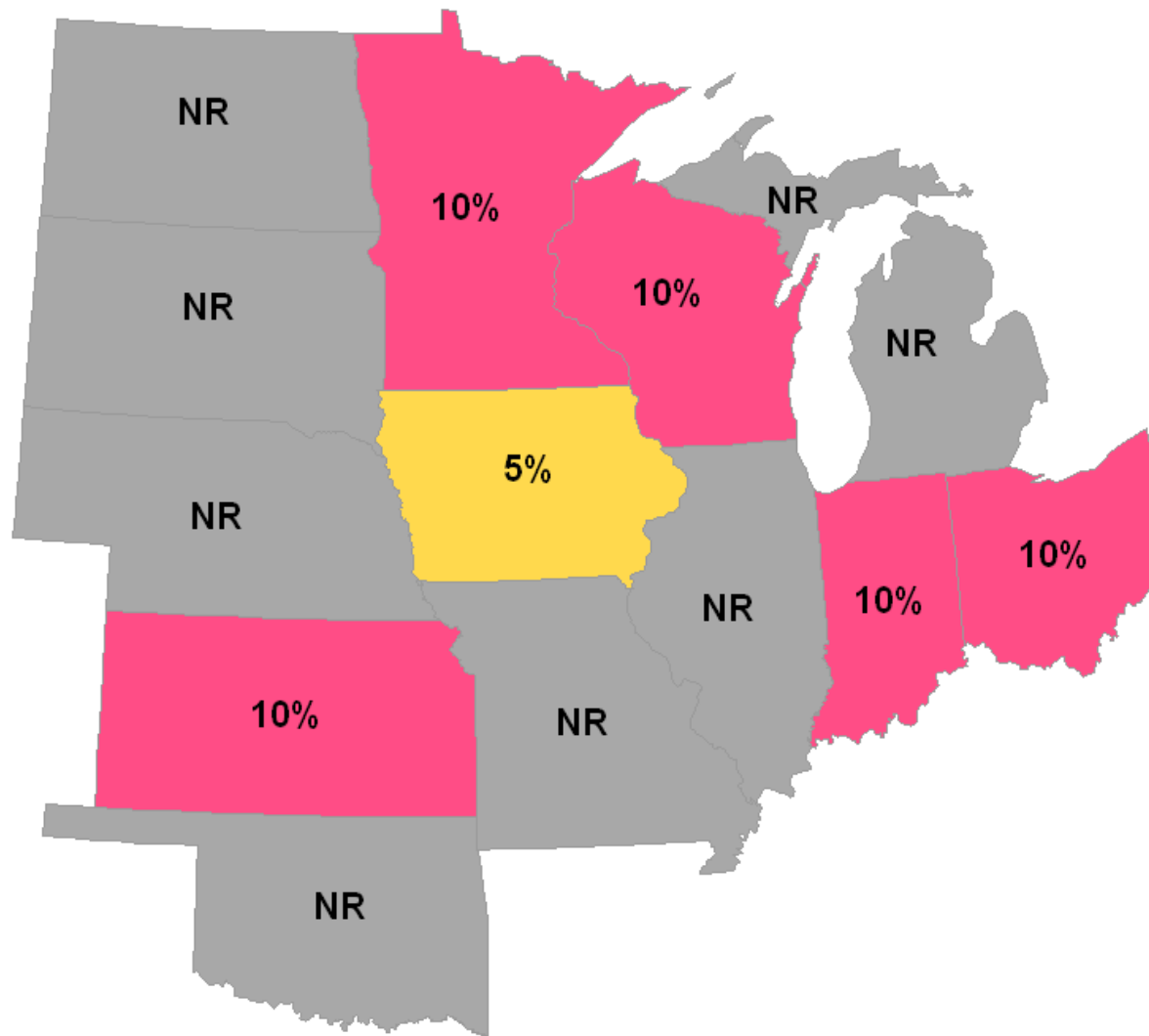
**If you use your ratio study to test assessment level compliance, are allowances made for sample reliability using statistical tests such as confidence intervals?**



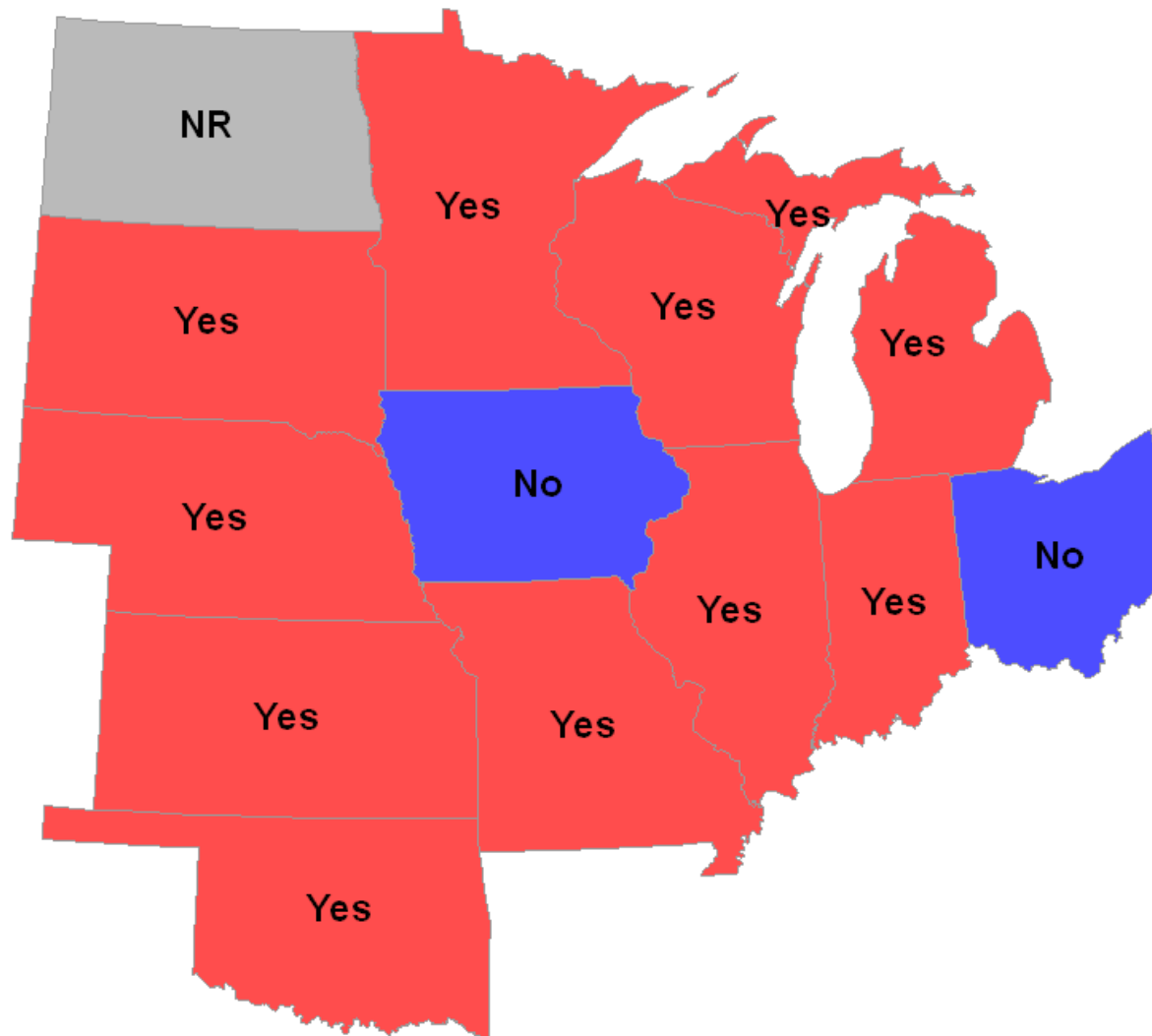
**Do you have an assessment level standard that allows some amount of variance from your statutorily required assessment level?**



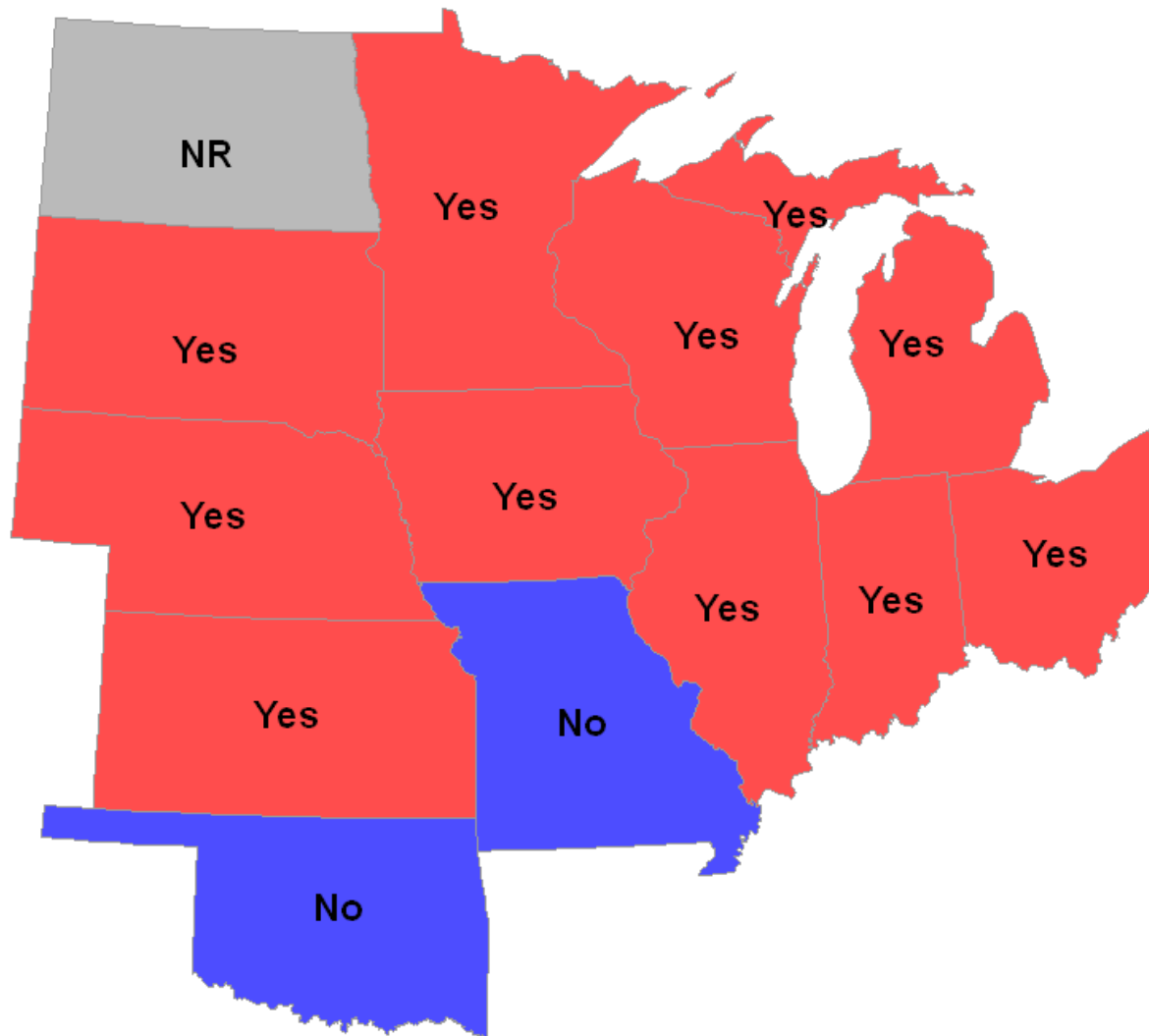
**If you have an assessment level standard that allows some amount of variance from statutorily required assessment level, please specify the amount of variance permitted**



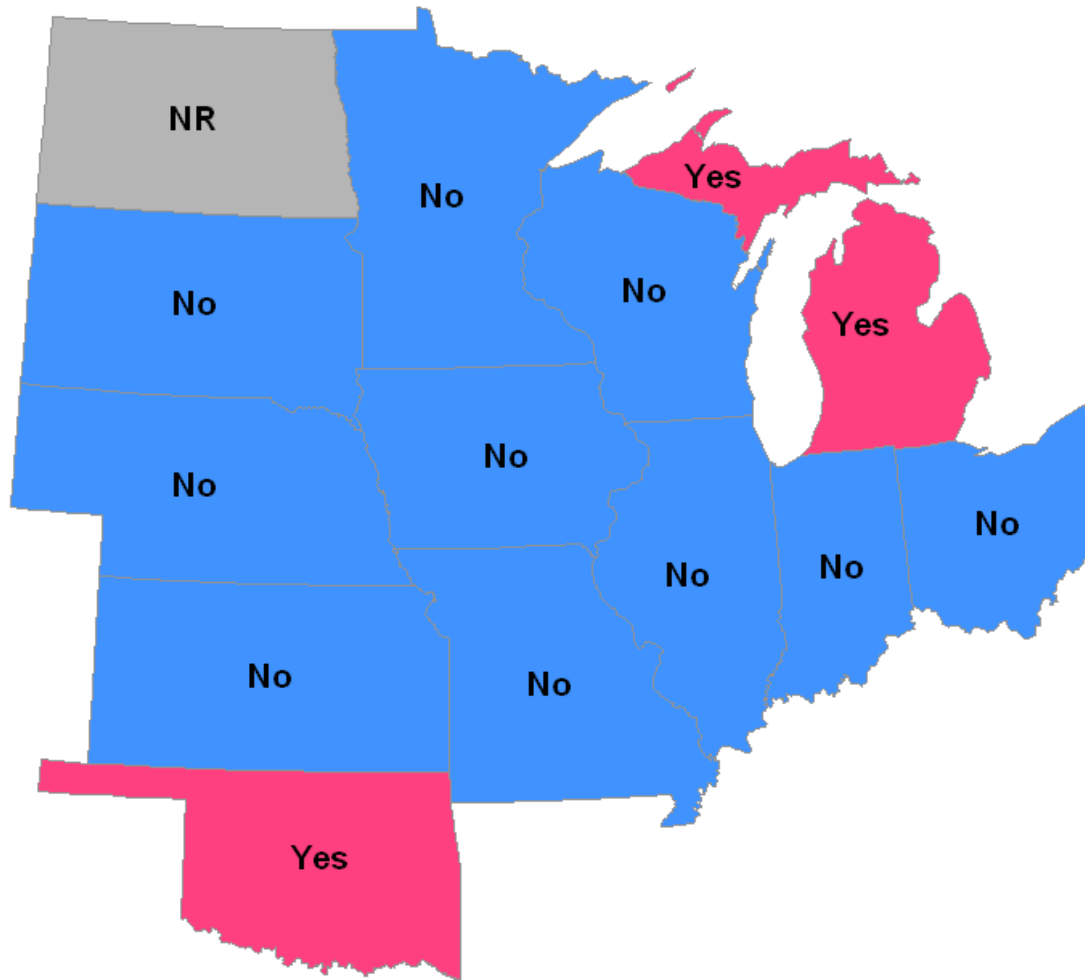
If a sale is verified to be a valid arm's length market value transaction and is to be used in your ratio study, do you adjust the sale price?



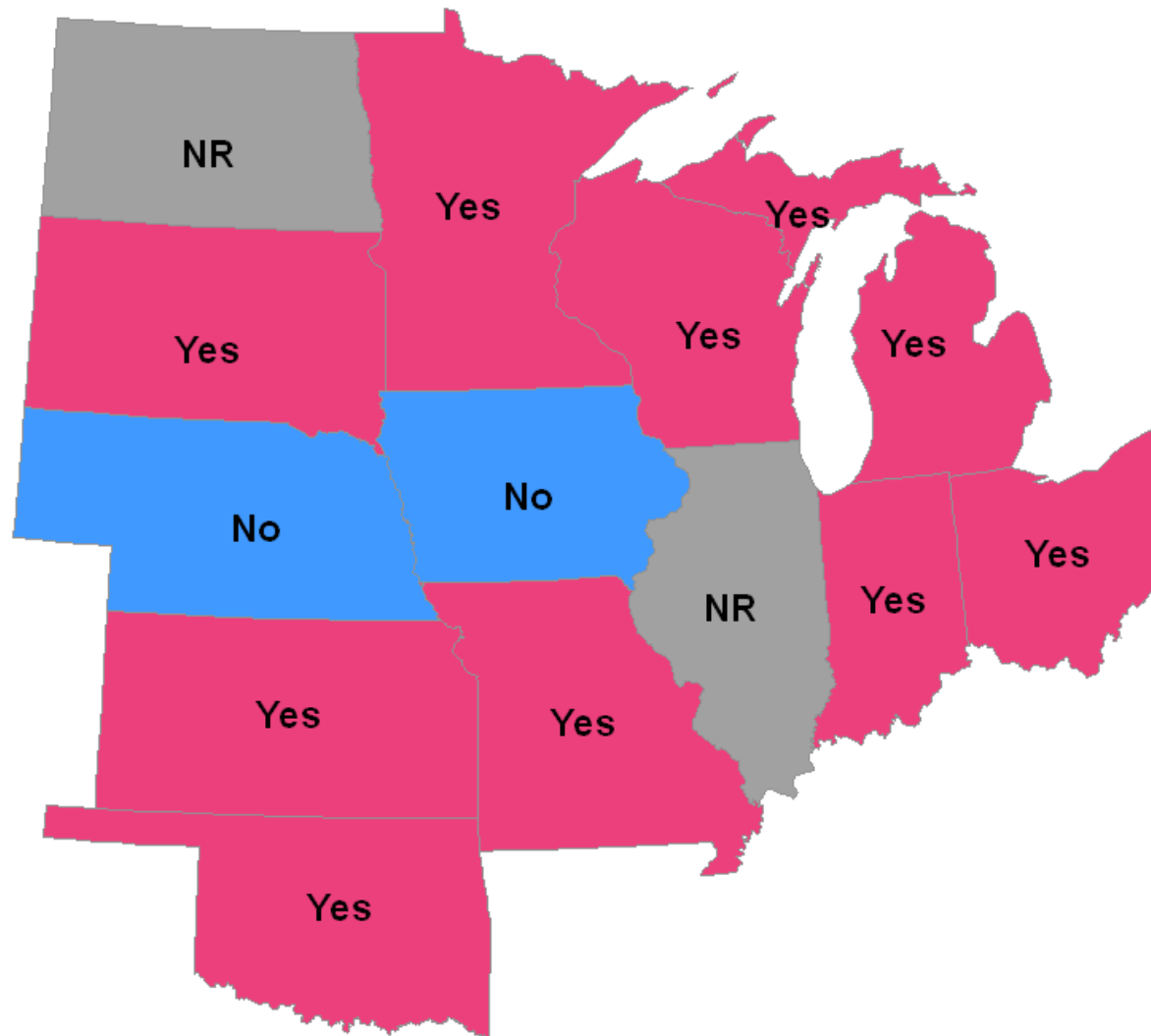
Does your jurisdiction have a law requiring disclosure of real estate sales prices to assessment officials?



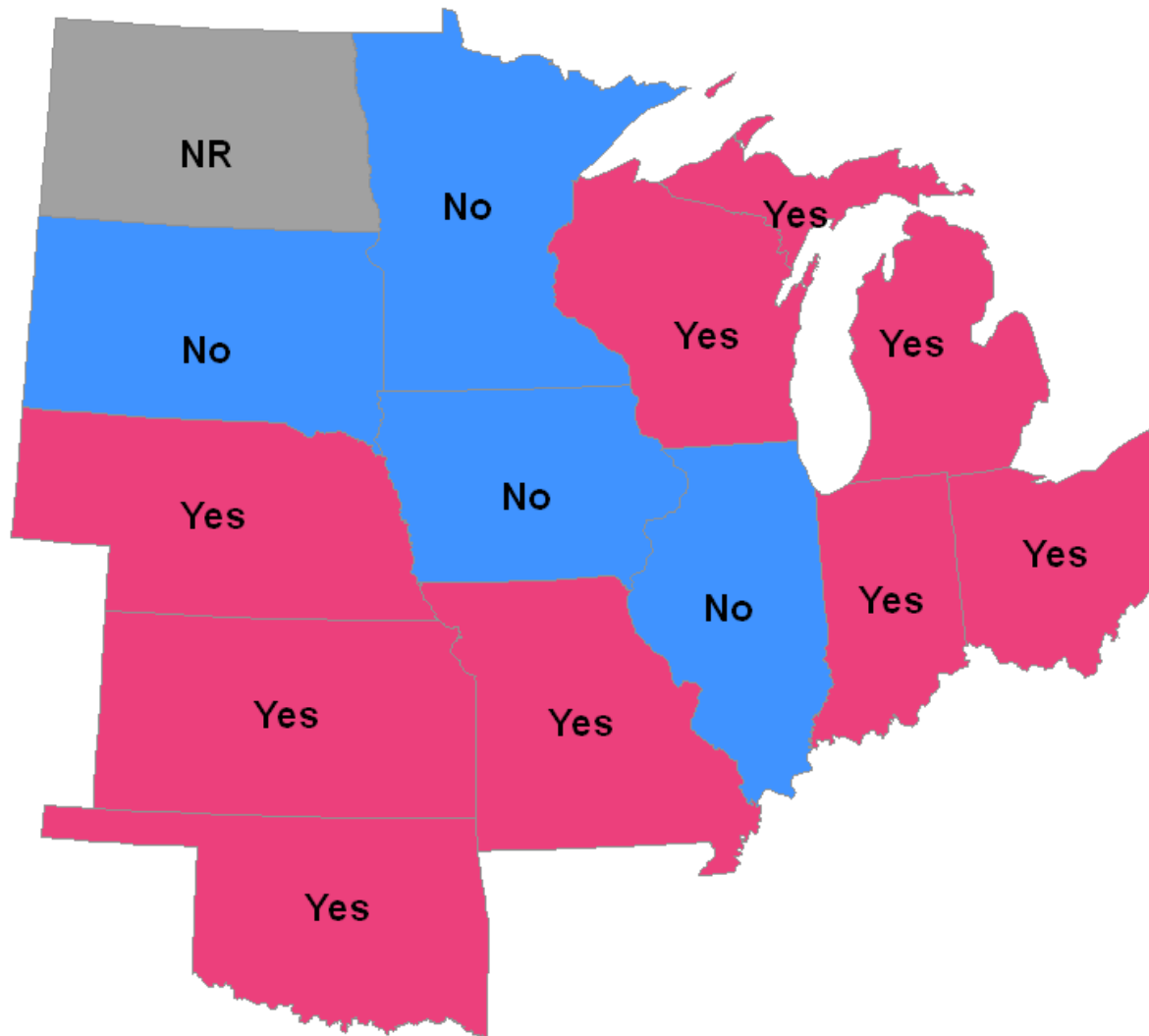
**Does your jurisdiction audit appraisal procedures of any class or category of property in lieu of a ratio study?**



## Do you have a statutory exemption for intangible personal property?

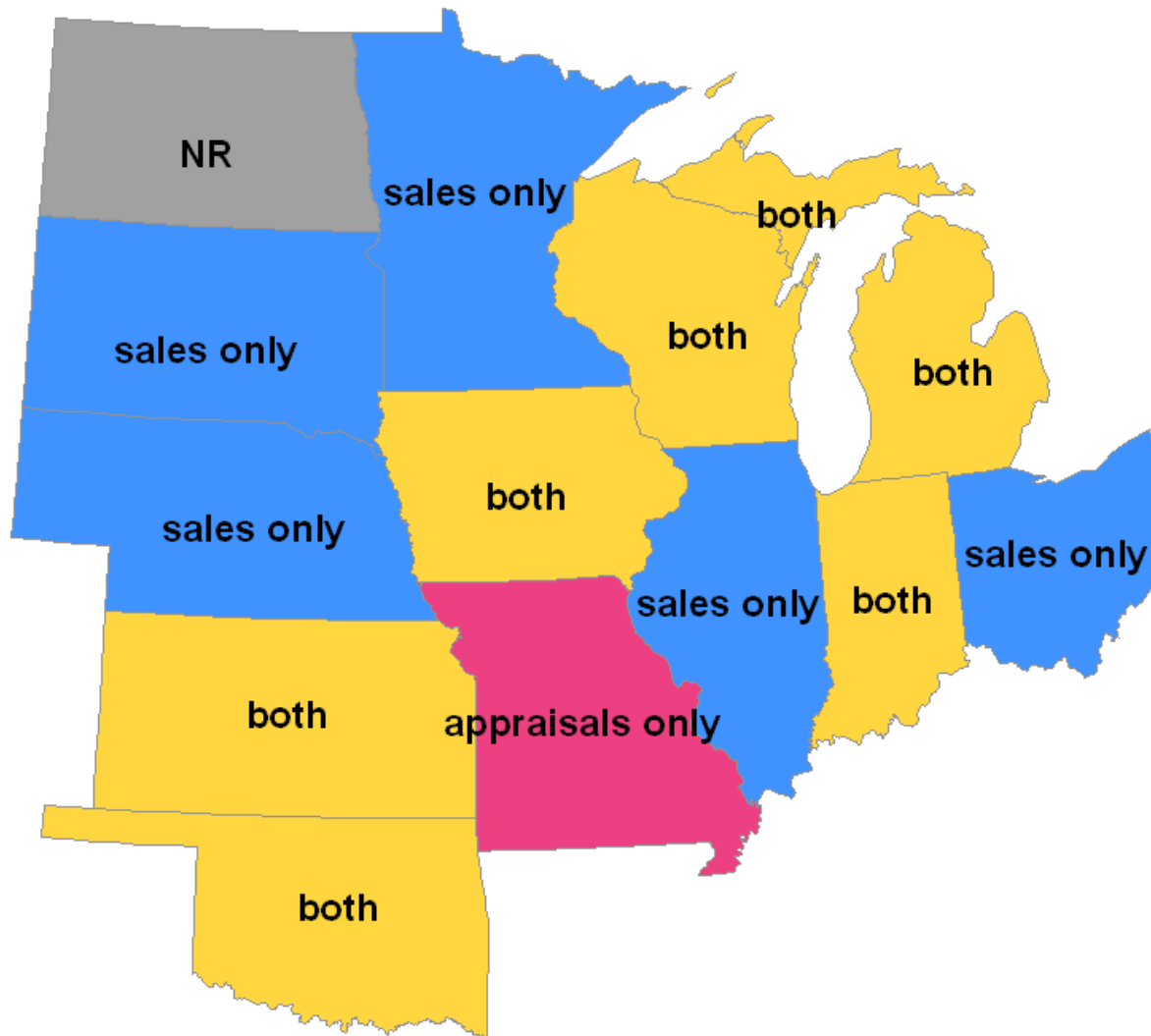


# Are business or commercial machinery and equipment considered taxable personal property





# Sales and appraisals, which of them does your ratio study include?



# Do you have specific standards or requirements for assessment uniformity as measured by the COD (Coefficient of Dispersion) or COV (Coefficient of Variation)?

