

**SHARP COUNTY RATIO STUDY REPORT**  
**September 15, 2013**

<b>COUNTY SUMMARY</b>				
PROPERTY CLASSIFICATION	ASSESSED VALUE	PROPERTY CLASS RATIO	ESTIMATED MARKET VALUE	TOTAL COUNTY RATIO
REAL ESTATE (RESIDENTIAL)				
REAL ESTATE (COMMERCIAL)				
REAL ESTATE (VACANT)				
<b>TOTAL REAL ESTATE</b>				
REAL ESTATE AGRICULTURAL VALUE				
PERSONAL (AUTO/OTHER)	20,919,905	19.71	106,122,065	
BUSINESS PERSONAL	6,526,160	20.00	32,630,800	
<b>GRAND TOTAL</b>	<b>27,446,065</b>		<b>138,752,865</b>	<b>19.78</b>

<b>OVERALL RATIO STUDY</b>						
PROPERTY CLASSIFICATION		Count	Median Ratio	Lower Bound	Upper Bound	COD
REAL ESTATE	RESIDENTIAL IMPROVED					
	COMMERCIAL IMPROVED					
	VACANT LAND					
AGRICULTURAL						
PERSONAL (AUTO/OTHER)		30	19.71			
BUSINESS PERSONAL		45	20.00	20.00	20.00	0.02

**RATIO STUDY BREAKDOWNS**

RATIO STRATIFICATION	RESIDENTIAL IMPROVEMENTS		VACANT LAND		COMMERCIAL/IND IMPROVEMENTS		AGRICULTURAL		BUSINESS PERSONAL	
	COUNT	RATIO	COUNT	RATIO	COUNT	RATIO	COUNT	RATIO	COUNT	RATIO
<b>RATIOS BY CITY</b>										
ASH FLAT									8	20.00
CAVE CITY									9	20.00
CHEROKEE VILLAGE									2	20.00
EVENING SHADE									1	20.00
HARDY									8	20.00
HIGHLAND									17	20.00

RATIO STRATIFICATION	RESIDENTIAL IMPROVEMENTS		VACANT LAND		COMMERCIAL/IND IMPROVEMENTS		AGRICULTURAL		BUSINESS PERSONAL	
	COUNT	RATIO	COUNT	RATIO	COUNT	RATIO	COUNT	RATIO	COUNT	RATIO
<b>RATIOS BY SCHOOL</b>										
CAVE CITY									10	20.00
HIGHLAND									35	20.00