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STATE OF ARKANSAS

SEPTEMBER 15, 2006
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COUNTY	SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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ARKANSAS

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	22			20.10
BUSINESS PERSONAL	28			20.00

ASHLEY

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	32			19.83
BUSINESS PERSONAL	25			20.00

BAXTER

20.06

RESIDENTIAL IMPROVE	1,015	1,971,005,870	9,904,552,111	19.90
COMMERCIAL/IND IMPROVE	70	463,026,970	2,226,091,202	20.80
VACANT LANDS	330	145,449,210	727,246,050	20.00
TOTAL REAL MARKET	1,415	2,579,482,050	12,857,889,363	20.06
AGRICULTURAL	68	49,966,830	248,591,194	20.10
AUTO/OTHER PERSONAL	28	59,723,690	294,640,799	20.27
BUSINESS PERSONAL	29	206,156,560	1,030,782,800	20.00

BENTON

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			20.00
BUSINESS PERSONAL	58			20.00

**The Agricultural" ratio represents an aggregate ratio.
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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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BOONE **§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			20.05
BUSINESS PERSONAL	35			20.00

BRADLEY **§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	27			19.35
BUSINESS PERSONAL	26			20.00

CALHOUN **§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	23			19.83
BUSINESS PERSONAL	22			20.00

CARROLL **20.43**

RESIDENTIAL IMPROVE	432	1,030,024,035	5,049,137,426	20.40
COMMERCIAL/IND IMPROVE	57	374,686,033	1,801,375,159	20.80
VACANT LANDS	416	116,024,400	580,122,000	20.00
TOTAL REAL MARKET	905	1,520,734,468	7,430,634,585	20.47
AGRICULTURAL	65	72,127,750	358,844,527	20.10
AUTO/OTHER PERSONAL	29	44,623,131	224,462,430	19.88
BUSINESS PERSONAL	25	14,226,443	71,132,215	20.00

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	NUMBER SAMPLE	COUNTYWIDE ASSESSED	ESTIMATED MARKET	
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COUNTY	PARCELS	VALUE	VALUE	RATIO
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CHICOT

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	23			20.11
BUSINESS PERSONAL	35			20.00

CLARK

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	25			20.27
BUSINESS PERSONAL	29			20.00

CLAY

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			19.42
BUSINESS PERSONAL	25			20.00

CLEBURNE

20.05

RESIDENTIAL IMPROVE	464	1,371,202,850	6,821,904,726	20.10
COMMERCIAL/IND IMPROVE	26	224,554,800	1,134,115,152	19.80
VACANT LANDS	338	159,597,600	797,988,000	20.00
TOTAL REAL MARKET	828	1,755,355,250	8,754,007,878	20.05
AGRICULTURAL	65	55,718,200	279,990,955	19.90
AUTO/OTHER PERSONAL	30	47,224,840	234,599,305	20.13
BUSINESS PERSONAL	41	23,762,339	118,811,695	20.00

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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CLEVELAND

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				

AGRICULTURAL			
AUTO/OTHER PERSONAL	23		20.05
BUSINESS PERSONAL	22		20.00

COLUMBIA **§ 26-26-304**

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	29		19.62
BUSINESS PERSONAL	25		20.00

CONWAY **§ 26-26-304**

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	29		20.08
BUSINESS PERSONAL	29		20.00

CRAIGHEAD **19.93**

RESIDENTIAL IMPROVE	2,202	2,843,049,114	14,215,245,570	20.00
COMMERCIAL/IND IMPROVE	119	1,330,296,455	6,718,668,965	19.80
VACANT LANDS	286	187,077,399	935,386,995	20.00
TOTAL REAL MARKET	2,607	4,360,422,968	21,869,301,530	19.94
AGRICULTURAL	67	180,052,201	913,970,563	19.70
AUTO/OTHER PERSONAL	22	102,811,310	516,639,749	19.90
BUSINESS PERSONAL	41	160,648,040	803,240,200	20.00

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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CRAWFORD **§ 26-26-304**

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	25		20.00
BUSINESS PERSONAL	34		20.00

CRITTENDEN **§ 26-26-304**

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			

VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	24		20.00
BUSINESS PERSONAL	37		20.00

CROSS

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	32		20.15
BUSINESS PERSONAL	33		20.00

DALLAS

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	27		19.85
BUSINESS PERSONAL	30		20.00

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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DESHA

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	24		20.02
BUSINESS PERSONAL	26		20.00

DREW

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	29		20.00
BUSINESS PERSONAL	28		20.00

FAULKNER

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	23		20.00
BUSINESS PERSONAL	38		20.00

FRANKLIN

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	24		19.64
BUSINESS PERSONAL	34		20.00

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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FULTON

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			20.16
BUSINESS PERSONAL	32			20.00

GARLAND

20.05

RESIDENTIAL IMPROVE	1,548	5,276,170,371	26,647,325,106	19.80
COMMERCIAL/IND IMPROVE	74	1,613,584,895	7,683,737,595	21.00
VACANT LANDS	587	441,999,273	2,278,346,768	19.40
TOTAL REAL MARKET	2,209	7,331,754,539	36,609,409,469	20.03
AGRICULTURAL	72	121,485,999	557,275,225	21.80
AUTO/OTHER PERSONAL	20	151,842,218	755,809,945	20.09
BUSINESS PERSONAL	50	76,155,396	380,776,980	20.00

GRANT

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	28			19.97
BUSINESS PERSONAL	24			20.00

GREENE**§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	29			19.60
BUSINESS PERSONAL	26			20.00

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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HEMPSTEAD**19.98**

RESIDENTIAL IMPROVE	213	440,826,765	2,215,209,874	19.90
COMMERCIAL/IND IMPROVE	24	170,351,850	847,521,642	20.10
VACANT LANDS	29	17,357,100	86,785,500	20.00
TOTAL REAL MARKET	266	628,535,715	3,149,517,016	19.96
AGRICULTURAL	64	92,402,100	457,436,139	20.20
AUTO/OTHER PERSONAL	30	30,882,050	155,342,304	19.88
BUSINESS PERSONAL	26	24,798,288	123,991,440	20.00

HOT SPRING**§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	24			21.61
BUSINESS PERSONAL	25			20.00

HOWARD**§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	25			20.12
BUSINESS PERSONAL	25			20.00

INDEPENDENCE**§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				

AUTO/OTHER PERSONAL	29		19.86
BUSINESS PERSONAL	40		20.00

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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IZARD **§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	29			19.94
BUSINESS PERSONAL	31			20.00

JACKSON **§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	28			20.00
BUSINESS PERSONAL	38			20.00

JEFFERSON **§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	20			19.94
BUSINESS PERSONAL	50			20.00

JOHNSON **§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	23			20.25
BUSINESS PERSONAL	35			20.00

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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LAFAYETTE

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	23			20.00
BUSINESS PERSONAL	19			20.00

LAWRENCE

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	29			20.00
BUSINESS PERSONAL	30			20.00

LEE

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	23			20.54
BUSINESS PERSONAL	26			20.00

LINCOLN

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	27			20.04
BUSINESS PERSONAL	23			20.00

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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LITTLE RIVER

§ 26-26-304

RESIDENTIAL IMPROVE				
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COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	25		20.15
BUSINESS PERSONAL	24		20.00

LOGAN

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	28		19.55
BUSINESS PERSONAL	38		20.00

LONOKE

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	28		20.09
BUSINESS PERSONAL	37		20.00

MADISON

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	30		20.00
BUSINESS PERSONAL	21		20.00

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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MARION

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	28		20.45
BUSINESS PERSONAL	28		20.00

MILLER**§ 26-26-304**

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	25		20.00
BUSINESS PERSONAL	40		20.00

MISSISSIPPI**§ 26-26-304**

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	24		20.00
BUSINESS PERSONAL	40		20.00

MONROE**§ 26-26-304**

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	18		20.00
BUSINESS PERSONAL	30		20.00

**The Agricultural" ratio represents an aggregate ratio.

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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MONTGOMERY**§ 26-26-304**

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	30		19.67
BUSINESS PERSONAL	25		20.00

NEVADA**§ 26-26-304**

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	26		19.34

BUSINESS PERSONAL	30			20.00
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NEWTON **20.18**

RESIDENTIAL IMPROVE	38	202,716,083	998,601,394	20.30
COMMERCIAL/IND IMPROVE	6	24,328,369	127,373,660	19.10
VACANT LANDS	10	4,882,296	26,825,802	18.20
TOTAL REAL MARKET	54	231,926,748	1,152,800,856	20.12
AGRICULTURAL	67	40,282,697	196,500,961	20.50
AUTO/OTHER PERSONAL	29	11,143,340	55,001,678	20.26
BUSINESS PERSONAL	24	958,950	4,794,750	20.00

OUACHITA **§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	28			19.96
BUSINESS PERSONAL	36			20.00

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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PERRY **§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	25			19.95
BUSINESS PERSONAL	20			20.00

PHILLIPS **§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	19			20.14
BUSINESS PERSONAL	32			20.00

PIKE **§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				

AGRICULTURAL			
AUTO/OTHER PERSONAL	26		19.35
BUSINESS PERSONAL	29		20.00

POINSETT

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	26		19.48
BUSINESS PERSONAL	26		20.00

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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POLK

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	28		20.00
BUSINESS PERSONAL	26		20.00

POPE

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	21		20.00
BUSINESS PERSONAL	48		20.00

PRAIRIE

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	25		20.16
BUSINESS PERSONAL	20		20.00

PULASKI

19.59

RESIDENTIAL IMPROVE	3,841	15,716,217,611	80,595,987,749	19.50
COMMERCIAL/IND IMPROVE	157	9,857,237,805	50,292,029,617	19.60

VACANT LANDS	568	1,179,630,633	5,839,755,609	20.20
TOTAL REAL MARKET	4,566	26,753,086,049	136,727,772,975	19.57
AGRICULTURAL	69	41,805,466	207,987,393	20.10
AUTO/OTHER PERSONAL	41	529,202,674	2,623,711,820	20.17
BUSINESS PERSONAL	85	614,401,061	3,072,005,305	20.00

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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RANDOLPH

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	25			19.98
BUSINESS PERSONAL	33			20.00

ST. FRANCIS

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	26			19.96
BUSINESS PERSONAL	37			20.00

SALINE

19.82

RESIDENTIAL IMPROVE	1,081	3,818,483,622	19,285,270,818	19.80
COMMERCIAL/IND IMPROVE	86	694,247,828	3,419,940,039	20.30
VACANT LANDS	1,252	392,454,315	2,012,586,231	19.50
TOTAL REAL MARKET	2,419	4,905,185,765	24,717,797,088	19.84
AGRICULTURAL	100	69,152,759	344,043,577	20.10
AUTO/OTHER PERSONAL	35	149,834,900	797,842,918	18.78
BUSINESS PERSONAL	38	72,681,615	363,408,075	20.00

SCOTT

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	27			19.93
BUSINESS PERSONAL	32			20.00

**The Agricultural" ratio represents an aggregate ratio.

All other categories show the median ratio.
 §26-26-304 indicates counties not completing reappraisal.

COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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SEARCY **19.83**

RESIDENTIAL IMPROVE	40	154,183,250	774,790,201	19.90
COMMERCIAL/IND IMPROVE	11	35,215,480	180,592,205	19.50
VACANT LANDS	3	3,323,650	16,618,250	20.00
TOTAL REAL MARKET	54	192,722,380	972,000,656	19.83
AGRICULTURAL	69	51,512,000	260,161,616	19.80
AUTO/OTHER PERSONAL	30	11,835,219	59,413,750	19.92
BUSINESS PERSONAL	35	2,716,867	13,584,335	20.00

SEBASTIAN **§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	23			20.00
BUSINESS PERSONAL	46			20.00

SEVIER **§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	25			19.93
BUSINESS PERSONAL	30			20.00

SHARP **§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	28			20.00
BUSINESS PERSONAL	42			20.00

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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STONE**§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			18.73
BUSINESS PERSONAL	30			20.00

UNION**§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	29			20.18
BUSINESS PERSONAL	42			20.00

VAN BUREN**§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	29			20.52
BUSINESS PERSONAL	26			20.00

WASHINGTON**§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			19.92
BUSINESS PERSONAL	52			20.00

**The Agricultural" ratio represents an aggregate ratio.

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All other categories show the median ratio.

§26-26-304 indicates counties not completing reappraisal.

COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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WHITE**§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				

AUTO/OTHER PERSONAL	27			19.39
BUSINESS PERSONAL	40			20.00

WOODRUFF

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	32			20.00
BUSINESS PERSONAL	26			20.00

YELL

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			20.01
BUSINESS PERSONAL	31			20.00

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL				
BUSINESS PERSONAL				

**The Agricultural" ratio represents an aggregate ratio.
 All other categories show the median ratio.
 §26-26-304 indicates counties not completing reappraisal.