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STATE OF ARKANSAS

SEPTEMBER 15, 2008

COUNTY	SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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ARKANSAS 20.12

RESIDENTIAL IMPROVE	250	21,881,788	112,214,297	19.50
COMMERCIAL/IND IMPROVE	29	8,480,282	39,260,565	21.60
VACANT LANDS	17	811,070	4,055,350	20.00
TOTAL REAL MARKET	296	31,173,140	155,530,212	20.04
AGRICULTURAL	78	6,655,378	33,613,020	19.80
AUTO/OTHER PERSONAL	30	37,229,735	182,230,715	20.43
BUSINESS PERSONAL	25	51,962,720	259,813,600	20.00

ASHLEY 20.00

RESIDENTIAL IMPROVE	199	87,164,380	446,996,821	19.50
COMMERCIAL/IND IMPROVE	23	46,700,399	222,382,852	21.00
VACANT LANDS	25	3,521,820	17,263,824	20.40
TOTAL REAL MARKET	247	137,386,599	686,643,497	20.01
AGRICULTURAL	63	27,955,210	139,776,050	20.00
AUTO/OTHER PERSONAL	30	36,288,670	181,898,095	19.95
BUSINESS PERSONAL	25	104,357,476	521,787,380	20.00

BAXTER § 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			20.12
BUSINESS PERSONAL	29			20.00

BENTON 19.73

RESIDENTIAL IMPROVE	3,008	436,482,064	2,182,410,320	20.00
COMMERCIAL/IND IMPROVE	165	117,778,320	603,991,385	19.50
VACANT LANDS	962	53,091,822	379,227,300	14.00
TOTAL REAL MARKET	4,135	607,352,206	3,165,629,005	19.19
AGRICULTURAL	56	3,828,204	19,141,020	20.00
AUTO/OTHER PERSONAL	30	314,993,480	1,545,600,981	20.38
BUSINESS PERSONAL	57	545,823,825	2,729,119,125	20.00

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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BOONE **19.81**

RESIDENTIAL IMPROVE	709	292,311,333	1,468,901,171	19.90
COMMERCIAL/IND IMPROVE	91	104,610,529	536,464,251	19.50
VACANT LANDS	173	17,846,759	89,233,795	20.00
TOTAL REAL MARKET	973	414,768,621	2,094,599,217	19.80
AGRICULTURAL	62	14,539,847	73,064,558	19.90
AUTO/OTHER PERSONAL	30	54,229,385	274,440,207	19.76
BUSINESS PERSONAL	35	39,433,865	197,169,325	20.00

BRADLEY **§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	34			20.18
BUSINESS PERSONAL	25			10.70

CALHOUN **§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			20.00
BUSINESS PERSONAL	20			19.90

CARROLL **§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			20.03
BUSINESS PERSONAL	31			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	30			21.09
BUSINESS PERSONAL	34			20.00

CLARK

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			20.03
BUSINESS PERSONAL	26			20.00

CLAY

19.85

RESIDENTIAL IMPROVE	238	73,561,646	369,656,513	19.90
COMMERCIAL/IND IMPROVE	17	16,415,515	87,316,569	18.80
VACANT LANDS	30	1,930,457	9,652,285	20.00
TOTAL REAL MARKET	285	91,907,618	466,625,367	19.70
AGRICULTURAL	63	27,263,791	135,640,751	20.10
AUTO/OTHER PERSONAL	30	27,622,480	137,630,693	20.07
BUSINESS PERSONAL	25	13,063,720	65,318,600	20.00

CLEBURNE

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			20.11
BUSINESS PERSONAL	35			20.00

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Page 4 of 20

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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	30		20.00
BUSINESS PERSONAL	20		10.40

COLUMBIA

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	30		19.89
BUSINESS PERSONAL	25		10.20

CONWAY

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	28		20.08
BUSINESS PERSONAL	30		20.00

CRAIGHEAD

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	30		21.33
BUSINESS PERSONAL	40		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	30		19.95
BUSINESS PERSONAL	40		20.00

CRITTENDEN

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			

VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			20.00
BUSINESS PERSONAL	31			20.00

CROSS

§ 26-26-304

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

DALLAS

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			20.00
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	30			20.00
BUSINESS PERSONAL	24			20.00

DREW

19.64

RESIDENTIAL IMPROVE	185	86,994,878	446,127,579	19.50
COMMERCIAL/IND IMPROVE	17	30,027,980	154,783,402	19.40
VACANT LANDS	28	4,201,440	21,545,846	19.50
TOTAL REAL MARKET	230	121,224,298	622,456,827	19.48
AGRICULTURAL	61	24,358,330	122,403,668	19.90
AUTO/OTHER PERSONAL	30	29,819,533	149,172,251	19.99
BUSINESS PERSONAL	24	11,852,144	59,260,720	20.00

FAULKNER

19.91

RESIDENTIAL IMPROVE	1,195	793,730,071	4,008,737,732	19.80
COMMERCIAL/IND IMPROVE	43	218,775,536	1,077,712,000	20.30
VACANT LANDS	434	92,202,397	465,668,672	19.80
TOTAL REAL MARKET	1,672	1,104,708,004	5,552,118,404	19.90
AGRICULTURAL	57	19,574,269	99,361,772	19.70
AUTO/OTHER PERSONAL	30	144,376,800	723,330,661	19.96
BUSINESS PERSONAL	40	163,486,620	817,433,100	20.00

FRANKLIN

19.50

RESIDENTIAL IMPROVE	200	498,181,826	2,581,252,984	19.30
COMMERCIAL/IND IMPROVE	21	119,968,682	612,085,112	19.60
VACANT LANDS	34	35,690,671	174,100,834	20.50
TOTAL REAL MARKET	255	653,841,179	3,367,438,930	19.42
AGRICULTURAL	65	52,331,909	261,659,545	20.00
AUTO/OTHER PERSONAL	30	27,664,930	138,740,873	19.94
BUSINESS PERSONAL	30	35,824,400	179,122,000	20.00

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Page 7 of 20

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FULTON

19.73

RESIDENTIAL IMPROVE	143	71,939,465	367,038,087	19.60
COMMERCIAL/IND IMPROVE	18	8,356,716	43,982,716	19.00
VACANT LANDS	450	13,982,715	69,913,575	20.00
TOTAL REAL MARKET	611	94,278,896	480,934,378	19.60
AGRICULTURAL	66	10,873,453	54,096,781	20.10
AUTO/OTHER PERSONAL	30	16,285,120	80,699,306	20.18
BUSINESS PERSONAL	28	3,271,485	16,357,425	20.00

GARLAND

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			20.04
BUSINESS PERSONAL	50			20.00

GRANT

20.07

RESIDENTIAL IMPROVE	215	95,892,057	479,460,285	20.00
COMMERCIAL/IND IMPROVE	20	16,099,450	77,775,121	20.70
VACANT LANDS	52	6,644,011	33,220,055	20.00
TOTAL REAL MARKET	287	118,635,518	590,455,461	20.09
AGRICULTURAL	64	18,374,228	91,871,140	20.00
AUTO/OTHER PERSONAL	31	28,923,855	144,186,715	20.06
BUSINESS PERSONAL	26	14,667,045	73,335,225	20.00

GREENE**19.82**

RESIDENTIAL IMPROVE	858	226,807,240	1,157,179,796	19.60
COMMERCIAL/IND IMPROVE	76	66,225,530	329,480,249	20.10
VACANT LANDS	173	10,585,115	52,925,575	20.00
TOTAL REAL MARKET	1,107	303,617,885	1,539,585,620	19.72
AGRICULTURAL	55	25,982,340	127,991,823	20.30
AUTO/OTHER PERSONAL	30	49,450,445	247,996,214	19.94
BUSINESS PERSONAL	24	59,013,870	295,069,350	20.00

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Page 8 of 20

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HEMPSTEAD**§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			20.51
BUSINESS PERSONAL	25			8.50

HOT SPRING**17.24**

RESIDENTIAL IMPROVE	414	176,969,360	907,535,179	19.50
COMMERCIAL/IND IMPROVE	37	38,951,575	197,723,731	19.70
VACANT LANDS	106	8,838,165	44,863,782	19.70
TOTAL REAL MARKET	557	224,759,100	1,150,122,692	19.54
AGRICULTURAL	80	18,835,675	94,178,375	20.00
AUTO/OTHER PERSONAL	30	44,330,272	217,198,785	20.41
BUSINESS PERSONAL	26	39,324,280	436,936,444	9.00

HOWARD**§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			19.92
BUSINESS PERSONAL	25			20.00

INDEPENDENCE**§ 26-26-304**

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

AUTO/OTHER PERSONAL	30		19.94
BUSINESS PERSONAL	46		20.00

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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IZARD **19.74**

RESIDENTIAL IMPROVE	207	88,960,199	447,036,176	19.90
COMMERCIAL/IND IMPROVE	25	12,598,116	63,626,848	19.80
VACANT LANDS	243	15,047,902	75,239,510	20.00
TOTAL REAL MARKET	475	116,606,217	585,902,534	19.90
AGRICULTURAL	64	9,941,314	49,459,274	20.10
AUTO/OTHER PERSONAL	30	19,022,395	95,111,975	20.00
BUSINESS PERSONAL	30	6,212,480	38,586,832	16.10

JACKSON **§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			20.02
BUSINESS PERSONAL	35			20.00

JEFFERSON **19.75**

RESIDENTIAL IMPROVE	399	342,080,300	1,745,307,653	19.60
COMMERCIAL/IND IMPROVE	35	99,877,870	512,194,205	19.50
VACANT LANDS	50	11,351,570	56,757,850	20.00
TOTAL REAL MARKET	484	453,309,740	2,314,259,708	19.59
AGRICULTURAL	68	44,379,220	225,275,228	19.70
AUTO/OTHER PERSONAL	30	101,288,874	498,959,970	20.30
BUSINESS PERSONAL	50	103,819,919	519,099,595	20.00

JOHNSON **§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			19.86
BUSINESS PERSONAL	36			20.00

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LAFAYETTE

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			20.09
BUSINESS PERSONAL	20			13.90

LAWRENCE

19.52

RESIDENTIAL IMPROVE	231	70,371,650	368,437,958	19.10
COMMERCIAL/IND IMPROVE	20	12,621,740	60,974,589	20.70
VACANT LANDS	33	2,318,240	11,591,200	20.00
TOTAL REAL MARKET	284	85,311,630	441,003,747	19.34
AGRICULTURAL	66	21,625,650	110,334,949	19.60
AUTO/OTHER PERSONAL	30	24,604,210	123,888,268	19.86
BUSINESS PERSONAL	26	11,137,835	55,689,175	20.00

LEE

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			19.98
BUSINESS PERSONAL	20			18.70

LINCOLN

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			20.09
BUSINESS PERSONAL	19			20.00

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Page 11 of 20

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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	30		20.04
BUSINESS PERSONAL	24		20.00

LOGAN

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	30		19.96
BUSINESS PERSONAL	40		20.00

LONOKE

19.89

RESIDENTIAL IMPROVE	1,902	500,069,277	2,500,346,385	20.00
COMMERCIAL/IND IMPROVE	34	79,125,958	418,655,862	18.90
VACANT LANDS	257	27,510,279	137,551,395	20.00
TOTAL REAL MARKET	2,193	606,705,514	3,056,553,642	19.85
AGRICULTURAL	71	35,878,074	178,497,881	20.10
AUTO/OTHER PERSONAL	30	96,830,970	484,154,850	20.00
BUSINESS PERSONAL	40	36,671,125	183,355,625	20.00

MADISON

19.90

RESIDENTIAL IMPROVE	144	99,028,630	500,144,596	19.80
COMMERCIAL/IND IMPROVE	11	10,461,710	50,785,000	20.60
VACANT LANDS	33	4,240,440	21,416,364	19.80
TOTAL REAL MARKET	188	113,730,780	572,345,960	19.87
AGRICULTURAL	62	17,491,030	87,894,623	19.90
AUTO/OTHER PERSONAL	30	28,005,604	140,098,069	19.99
BUSINESS PERSONAL	23	5,455,210	27,276,050	20.00

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MARION

20.46

RESIDENTIAL IMPROVE	245	20,308,287	101,036,254	20.10
COMMERCIAL/IND IMPROVE	32	169,349,872	798,820,151	21.20
VACANT LANDS	213	191,915,050	959,575,250	20.00
TOTAL REAL MARKET	490	381,573,209	1,859,431,655	20.52
AGRICULTURAL	61	2,256,891	11,398,439	19.80
AUTO/OTHER PERSONAL	30	26,153,038	131,620,725	19.87
BUSINESS PERSONAL	31	9,592,180	47,960,900	20.00

MILLER**§ 26-26-304**

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	30		20.06
BUSINESS PERSONAL	40		20.00

MISSISSIPPI**§ 26-26-304**

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

MONROE**§ 26-26-304**

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	30		20.04
BUSINESS PERSONAL	31		20.00

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Page 13 of 20

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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		19.85
BUSINESS PERSONAL	23		20.00

NEVADA**§ 26-26-304**

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	30		19.72

BUSINESS PERSONAL	30		20.00
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NEWTON

§ 26-26-304

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

OUACHITA

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	30		19.79
BUSINESS PERSONAL	35		20.00

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PERRY

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	30		19.77
BUSINESS PERSONAL	20		20.00

PHILLIPS

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	30		20.01
BUSINESS PERSONAL	34		20.00

PIKE

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			

AGRICULTURAL			
AUTO/OTHER PERSONAL	30		20.00
BUSINESS PERSONAL	31		20.00

POINSETT

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	30		20.00
BUSINESS PERSONAL	33		20.00

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

19.62

RESIDENTIAL IMPROVE	252	101,949,090	533,764,869	19.10
COMMERCIAL/IND IMPROVE	32	24,909,040	118,614,476	21.00
VACANT LANDS	35	3,397,020	18,165,882	18.70
TOTAL REAL MARKET	319	130,255,150	670,545,227	19.43
AGRICULTURAL	73	12,409,750	61,434,406	20.20
AUTO/OTHER PERSONAL	30	31,859,059	158,581,677	20.09
BUSINESS PERSONAL	25	12,647,899	63,239,495	20.00

POPE

20.17

RESIDENTIAL IMPROVE	1,241	401,290,012	1,986,584,218	20.20
COMMERCIAL/IND IMPROVE	96	165,758,932	816,546,463	20.30
VACANT LANDS	124	24,269,175	121,345,875	20.00
TOTAL REAL MARKET	1,461	591,318,119	2,924,476,556	20.22
AGRICULTURAL	60	13,506,636	66,864,535	20.20
AUTO/OTHER PERSONAL	30	81,337,165	406,685,825	20.00
BUSINESS PERSONAL	45	95,648,145	478,240,725	20.00

PRAIRIE

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			
VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	30		20.90
BUSINESS PERSONAL	20		20.00

PULASKI

§ 26-26-304

RESIDENTIAL IMPROVE			
COMMERCIAL/IND IMPROVE			

VACANT LANDS			
TOTAL REAL MARKET			
AGRICULTURAL			
AUTO/OTHER PERSONAL	30		20.03
BUSINESS PERSONAL	96		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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RANDOLPH **19.45**

RESIDENTIAL IMPROVE	227	87,397,814	455,196,948	19.20
COMMERCIAL/IND IMPROVE	28	19,571,508	101,406,777	19.30
VACANT LANDS	55	3,274,505	16,372,525	20.00
TOTAL REAL MARKET	310	110,243,827	572,976,250	19.24
AGRICULTURAL	65	16,747,570	82,908,762	20.20
AUTO/OTHER PERSONAL	30	27,872,206	141,915,509	19.64
BUSINESS PERSONAL	30	9,685,788	48,428,940	20.00

ST. FRANCIS **§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			19.77
BUSINESS PERSONAL	35			20.00

SALINE **§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			20.02
BUSINESS PERSONAL	40			20.00

SCOTT **20.01**

RESIDENTIAL IMPROVE	107	50,758,059	253,790,295	20.00
COMMERCIAL/IND IMPROVE	9	9,843,257	48,971,428	20.10
VACANT LANDS	15	1,437,117	7,185,585	20.00
TOTAL REAL MARKET	131	62,038,433	309,947,308	20.02
AGRICULTURAL	55	7,378,125	36,890,625	20.00
AUTO/OTHER PERSONAL	30	13,600,225	68,001,125	20.00
BUSINESS PERSONAL	35	8,048,955	40,244,775	20.00

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

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

SEBASTIAN **§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			20.07
BUSINESS PERSONAL	50			20.00

SEVIER **§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			20.18
BUSINESS PERSONAL	31			20.00

SHARP **§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			20.03
BUSINESS PERSONAL	38			20.00

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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STONE**19.96**

RESIDENTIAL IMPROVE	136	78,879,430	396,379,045	19.90
COMMERCIAL/IND IMPROVE	15	17,487,468	86,571,624	20.20
VACANT LANDS	143	10,032,966	50,164,830	20.00
TOTAL REAL MARKET	294	106,399,864	533,115,499	19.96
AGRICULTURAL	62	10,721,869	53,878,739	19.90
AUTO/OTHER PERSONAL	30	16,871,515	84,273,302	20.02
BUSINESS PERSONAL	28	5,667,440	28,337,200	20.00

UNION**19.92**

RESIDENTIAL IMPROVE	534	217,448,467	1,109,430,954	19.60
COMMERCIAL/IND IMPROVE	46	116,928,716	573,179,980	20.40
VACANT LANDS	78	12,479,370	62,710,402	19.90
TOTAL REAL MARKET	658	346,856,553	1,745,321,336	19.87
AGRICULTURAL	63	30,513,570	153,334,523	19.90
AUTO/OTHER PERSONAL	30	63,055,583	315,277,915	20.00
BUSINESS PERSONAL	40	130,744,623	653,723,115	20.00

VAN BUREN**§ 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

WASHINGTON**§ 26-26-304**

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			19.81
BUSINESS PERSONAL	54			20.00

**The Agricultural" ratio represents an aggregate ratio.

Page 19 of 20

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COUNTY	NUMBER SAMPLE PARCELS	COUNTYWIDE ASSESSED VALUE	ESTIMATED MARKET VALUE	RATIO
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WHITE**19.79**

RESIDENTIAL IMPROVE	1,313	81,825,308	423,965,326	19.30
COMMERCIAL/IND IMPROVE	97	24,649,642	125,125,086	19.70
VACANT LANDS	261	4,438,820	22,418,283	19.80
TOTAL REAL MARKET	1,671	110,913,770	571,508,695	19.41
AGRICULTURAL	42	5,342,944	27,259,918	19.60

AUTO/OTHER PERSONAL	30	99,303,470	496,517,350	20.00
BUSINESS PERSONAL	40	110,684,510	553,422,550	20.00

WOODRUFF

§ 26-26-304

RESIDENTIAL IMPROVE				
COMMERCIAL/IND IMPROVE				
VACANT LANDS				
TOTAL REAL MARKET				
AGRICULTURAL				
AUTO/OTHER PERSONAL	30			19.96
BUSINESS PERSONAL	36			20.00

YELL

19.69

RESIDENTIAL IMPROVE	276	112,238,255	575,580,795	19.50
COMMERCIAL/IND IMPROVE	23	19,527,591	99,630,566	19.60
VACANT LANDS	49	5,131,286	25,785,357	19.90
TOTAL REAL MARKET	348	136,897,132	700,996,718	19.53
AGRICULTURAL	76	12,295,104	61,475,520	20.00
AUTO/OTHER PERSONAL	30	27,657,510	137,531,129	20.11
BUSINESS PERSONAL	32	24,440,355	122,201,775	20.00

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

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