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STATE OF ARKANSAS

SEPTEMBER 15, 2008

| CLASSIFICATIONS | CLASS RATIO | COUNTYWIDE ASSESSED VALUE | ESTIMATED MARKET VALUE | TOTAL STATE RATIO |
|---------------------|-------------|---------------------------|------------------------|-------------------|
| REAL-MARKET VALUE | 19.75 | 7,255,813,002 | 36,730,524,445 | |
| REAL-AGRI VALUE | 19.96 | 491,060,381 | 2,459,705,925 | |
| PERSONAL-AUTO/OTHER | 20.10 | 1,468,676,529 | 7,305,743,185 | |
| PERSONAL-BUSINESS | 19.42 | 1,652,537,914 | 8,510,529,046 | |
| GRAND TOTAL | | 10,868,087,826 | 55,006,502,601 | |

The above values are only from counties completing reappraisal this year.

| REAL MARKET VALUE | NUMBER SAMPLE PARCELS | COUNTYWIDE ASSESSED VALUE | ESTIMATED MARKET VALUE | AGGREGATE RATIO | CLASS RATIO |
|----------------------------|-----------------------|---------------------------|------------------------|-----------------|--------------|
| RESIDENTIAL IMPROVE | 14,828 | 5,114,520,886 | 25,924,512,236 | 19.73 | 19.75 |
| COMMERCIAL-IND IMPROVE | 1,474 | 1,575,101,934 | 7,858,061,008 | 20.04 | |
| VACANT LANDS | 4,073 | 566,190,182 | 2,947,951,201 | 19.21 | |
| TOTAL REAL - MARKET | 20,375 | 7,255,813,002 | 36,730,524,445 | 19.75 | |

| REAL-AGRI VALUE | NUMBER SAMPLE PARCELS | COUNTYWIDE ASSESSED VALUE | ESTIMATED MARKET VALUE | AGGREGATE RATIO | CLASS RATIO |
|-------------------------|-----------------------|---------------------------|------------------------|-----------------|--------------|
| TOTAL AGRI VALUE | 1,658 | 491,060,381 | 2,459,705,925 | 19.96 | 19.96 |

| PERSONAL-AUTO/OTHER | NUMBER SAMPLE PARCELS | COUNTYWIDE ASSESSED VALUE | ESTIMATED MARKET VALUE | AGGREGATE RATIO | CLASS RATIO |
|-------------------------|-----------------------|---------------------------|------------------------|-----------------|--------------|
| TOTAL AUTO/OTHER | 2,222 | 1,468,676,529 | 7,305,743,185 | 20.10 | 20.10 |

| PERSONAL-BUSINESS | NUMBER SAMPLE PARCELS | COUNTYWIDE ASSESSED VALUE | ESTIMATED MARKET VALUE | AGGREGATE RATIO | CLASS RATIO |
|-----------------------|-----------------------|---------------------------|------------------------|-----------------|--------------|
| TOTAL BUSINESS | 2,421 | 1,652,537,914 | 8,510,529,046 | 19.42 | 19.42 |