

County: Broward  
Study Type: 2012 - Non In-Depth

Your preliminary assessment roll was approved for 2012. In an effort to provide additional feedback, attached are roll approval statistical summary reports for 2012. Since this was not an in-depth review year for your county, the approval of your roll was based on the assessment roll as a whole with no requirement that individual strata meet roll approval criteria. The overall level of assessment for your County is included in the attached LOA Summary Statistics Report.

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**Summary of Information from Post Audit Review (PAR):**

No significant issues were identified.

**Attachments:**

LOA Summary Statistics  
Previous 12 Month Time Trend Report  
Month Sales Ratio Summary

**Non In-depth****2012****Broward**

Date of Review: 8/22/2012 11:13 AM

**NIDs Summary**

Stratum	PA Growth	Strat Wgt	Tot nid	NIDS	NIDS Type
1	-0.8%	71.6		98.2	Time Trended Sales
2	6.4%	5.7		98.0	Untrended Sales
3					
4					
5					
6	-0.6%	22.7		99.4	Untrended Sales
Overall	-0.4%	100.0		98.5	

**Previous Year**

Stratum	2011 LOA*	2011 Alt Ratio
1	106.9	103.2
2	102.3	101.1
3		
4		
5		
6	101.0	100.5
Overall	105.2	102.4

Level of Assessment - Time Trended Sales Ratio Study Analysis  
 Value Group Analysis Excluding Untested Group Totals  
 3.9.4 - Previous 12 Month Report

STR	GRP	LOW	HIGH	#SAMP	COV	P.A SAMP VAL	DOR SAMP VAL	RATIO	TOT PAR	P.A JUST VAL	RATIO	DOR JUST VAL
1S	1	53,590	151,420	14,279		1,327,661,380	1,345,223,200	98.7	262,713	24,868,899,930	98.7	25,196,453,829
1S	2	151,430	248,470	5,490		1,071,419,940	1,093,794,681	98.0	126,276	24,778,560,520	98.0	25,284,245,428
1S	3	248,480	441,000	3,683		1,176,995,650	1,200,538,764	98.0	77,936	24,762,436,130	98.0	25,267,791,969
1S	4	441,010	18,985,690	1,833		1,429,626,980	1,458,863,956	98.0	32,058	24,847,765,300	98.0	25,354,862,551
1	5	10	53,580						146,701	5,244,552,930	untested	
		Stratum	Total:	25,285	7.59	5,005,703,950	5,098,420,601		498,983	99,257,661,880		101,103,353,777
		COD: 6.2	PRD: 100.9	95%		Conf Intvl	98.1	98.3	Stratum	Ratio:	98.2	
4S	1	32,000	172,930	61		6,132,070	6,176,250	99.3	3,884	326,765,300	99.3	329,068,781
4S	2	172,940	565,620	33		10,984,670	11,236,230	97.8	1,096	326,717,180	97.8	334,066,646
4S	3	565,740	2,563,010	19		23,994,240	24,009,300	99.9	327	325,980,060	99.9	326,306,366
4	4	2,600,530	37,377,860						54	328,613,760	untested	
4	5	10	31,950						11,104	68,742,710	untested	
		Stratum	Total:	113	6.26	41,110,980	41,421,780		5,307	979,462,540		989,441,793
		COD: 4.8	PRD: 100.0	95%		Conf Intvl	98.0	100.0	Stratum	Ratio:	99.0	

DEPARTMENT OF REVENUE  
 Property Tax Oversight

Level of Assessment - Time Trended Sales Ratio Study Analysis  
 Value Group Analysis Including Untested Group Totals  
 3.9.4 - Previous 12 Month Report

STR	GRP	LOW	HIGH	#SAMP	COV	P.A SAMP VAL	DOR SAMP VAL	RATIO	TOT PAR	P.A JUST VAL	RATIO	DOR JUST VAL
1S	1	53,590	151,420	14,279		1,327,661,380	1,345,223,200	98.7	262,713	24,868,899,930	98.7	25,196,453,829
1S	2	151,430	248,470	5,490		1,071,419,940	1,093,794,681	98.0	126,276	24,778,560,520	98.0	25,284,245,428
1S	3	248,480	441,000	3,683		1,176,995,650	1,200,538,764	98.0	77,936	24,762,436,130	98.0	25,267,791,969
1S	4	441,010	18,985,690	1,833		1,429,626,980	1,458,863,956	98.0	32,058	24,847,765,300	98.0	25,354,862,551
1	5	10	53,580						146,701	5,244,552,930	98.2	5,340,685,264
		Stratum	Total:	25,285	7.59	5,005,703,950	5,098,420,601		645,684	104,502,214,810		106,444,039,041
		COD: 6.2	PRD: 100.9	95%		Conf Intvl	98.1	98.3	Stratum	Ratio:	98.2	
4S	1	32,000	172,930	61		6,132,070	6,176,250	99.3	3,884	326,765,300	99.3	329,068,781
4S	2	172,940	565,620	33		10,984,670	11,236,230	97.8	1,096	326,717,180	97.8	334,066,646
4S	3	565,740	2,563,010	19		23,994,240	24,009,300	99.9	327	325,980,060	99.9	326,306,366
4	4	2,600,530	37,377,860						54	328,613,760	99.0	331,933,090
4	5	10	31,950						11,104	68,742,710	99.0	69,437,080
		Stratum	Total:	113	6.26	41,110,980	41,421,780		16,465	1,376,819,010		1,390,811,963
		COD: 4.8	PRD: 100.0	95%		Conf Intvl	98.0	100.0	Stratum	Ratio:	99.0	

Level of Assessment - Time Trended Sales Ratio Study Analysis  
 County Overall Level of Assessment and Group Level Statistics  
 3.9.4 - Previous 12 Month Report

Stratum	TOT PAR	P.A.JUST VAL	RATIO	DOR JUST VAL
1	645,684	104,502,214,810	98.2	106,444,039,041
4	16,465	1,376,819,010	99.0	1,390,811,963
Total	662,149	105,879,033,820	98.2	107,834,851,004

Group Level Statistics

Stratum	Group	N	Median	Mean	COD	PRD WgtMean
1	1	14279	99.3	99.5	6.4	100.8
1	2	5490	98.4	98.5	6.1	100.6
1	3	3683	98.1	98.5	5.9	100.5
1	4	1833	98.1	98.5	5.0	100.6
1	Total	25285	98.7	99.1	6.2	100.9 98.2
4	1	61	99.6	99.8	5.6	100.5
4	2	33	98.8	98.1	4.7	100.3
4	3	19	100.0	99.8	2.1	99.9
4	Total	113	99.5	99.3	4.8	100.0 99.2

95% Confidence Intervals

	STRATUM 1		STRATUM 4	
	Lower	Upper	Lower	Upper
MEAN	98.9762	99.1615	98.1251	100.4430
WEIGHTED MEAN	98.0669	98.2960	98.2365	100.2629
MEDIAN	98.6002	98.8338	97.8171	100.2222

Level of Assessment - Month Qualified Sales Ratio Study  
 Value Group Analysis Excluding Untested Group Totals

STR	GRP	LOW	HIGH	#SAMP	COV	P.A SAMP VAL	DOR SAMP VAL	RATIO	TOT PAR	P.A JUST VAL	RATIO	DOR JUST VAL
1 Oct	1	53,590	151,420	3,365		312,851,240	311,963,233	100.3	262,713	24,868,899,930	100.3	24,794,516,380
1 Oct	2	151,430	248,470	1,295		252,306,540	252,475,869	99.9	126,276	24,778,560,520	99.9	24,803,363,883
1 Oct	3	248,480	441,000	877		280,312,230	279,901,775	100.1	77,936	24,762,436,130	100.1	24,737,698,431
1 Oct	4	441,010	18,985,690	451		362,516,300	361,231,020	100.4	32,058	24,847,765,300	100.4	24,748,770,219
1	5	10	53,580						146,701	5,244,552,930	untested	
		Stratum	Total:	5,988	7.44	1,207,986,310	1,205,571,896		498,983	99,257,661,880		99,084,348,913
		COD:	PRD:	100.7	95%	Conf Intvl	100.0	100.4	Stratum	Ratio:	100.2	
STR	GRP	LOW	HIGH	#SAMP	COV	P.A SAMP VAL	DOR SAMP VAL	RATIO	TOT PAR	P.A JUST VAL	RATIO	DOR JUST VAL
2 Oct	1	93,100	587,490	115		21,343,940	22,377,356	95.4	11,146	1,988,032,970	95.4	2,083,892,002
2 Aug	2	587,540	11,154,960	8		16,588,520	16,470,000	100.7	1,038	1,980,646,900	100.7	1,966,878,748
2 Jan	3	311,290,810	25,396,670						111	1,974,018,050	untested	
2 Jan	4	425,588,040	95,645,250						51	2,013,561,550	untested	
2	5	10	93,090						5,897	418,782,270	untested	
		Stratum	Total:	123	10.94	37,932,460	38,847,356		12,184	3,968,679,870		4,050,770,750
		COD:	PRD:	99.7	95%	Conf Intvl	95.8	100.2	Stratum	Ratio:	98.0	
STR	GRP	LOW	HIGH	#SAMP	COV	P.A SAMP VAL	DOR SAMP VAL	RATIO	TOT PAR	P.A JUST VAL	RATIO	DOR JUST VAL
6 Oct	1	265,160	1,751,230	39		24,451,430	25,288,035	96.7	11,507	7,959,442,910	96.7	8,231,068,159
6 Oct	2	1,751,420	5,498,000	8		23,816,700	24,068,120	99.0	2,659	7,959,975,660	99.0	8,040,379,454
6 Jul	3	5,499,420	13,456,800	5		38,369,710	39,460,640	97.2	968	7,951,930,270	97.2	8,180,998,220
6 Feb	4	413,457,050	303,708,400	5		87,423,660	83,190,152	105.1	296	7,969,773,570	105.1	7,583,038,601
6	5	10	265,080						15,085	1,675,742,170	untested	
		Stratum	Total:	57	14.89	174,061,500	172,006,947		15,430	31,841,122,410		32,035,484,434
		COD:	PRD:	98.5	95%	Conf Intvl	96.1	102.7	Stratum	Ratio:	99.4	

Level of Assessment - Month Qualified Sales Ratio Study  
 Value Group Analysis Including Untested Group Totals

STR	GRP	LOW	HIGH	#SAMP	COV	P.A SAMP VAL	DOR SAMP VAL	RATIO	TOT PAR	P.A JUST VAL	RATIO	DOR JUST VAL
1 Oct	1	53,590	151,420	3,365		312,851,240	311,963,233	100.3	262,713	24,868,899,930	100.3	24,794,516,380
1 Oct	2	151,430	248,470	1,295		252,306,540	252,475,869	99.9	126,276	24,778,560,520	99.9	24,803,363,883
1 Oct	3	248,480	441,000	877		280,312,230	279,901,775	100.1	77,936	24,762,436,130	100.1	24,737,698,431
1 Oct	4	441,010	18,985,690	451		362,516,300	361,231,020	100.4	32,058	24,847,765,300	100.4	24,748,770,219
1	5	10	53,580						146,701	5,244,552,930	100.2	5,234,084,760
		Stratum	Total:	5,988	7.44	1,207,986,310	1,205,571,896		645,684	104,502,214,810		104,318,433,673
		COD:	PRD:	100.7	95%	Conf Intvl	100.0	100.4	Stratum	Ratio:	100.2	
<b>STR</b>	<b>GRP</b>	<b>LOW</b>	<b>HIGH</b>	<b>#SAMP</b>	<b>COV</b>	<b>P.A SAMP VAL</b>	<b>DOR SAMP VAL</b>	<b>RATIO</b>	<b>TOT PAR</b>	<b>P.A JUST VAL</b>	<b>RATIO</b>	<b>DOR JUST VAL</b>
2 Oct	1	93,100	587,490	115		21,343,940	22,377,356	95.4	11,146	1,988,032,970	95.4	2,083,892,002
2 Aug	2	587,540	11,154,960	8		16,588,520	16,470,000	100.7	1,038	1,980,646,900	100.7	1,966,878,748
2 Jan	3	311,290,810	25,396,670						111	1,974,018,050	98.0	2,014,304,132
2 Jan	4	425,588,040	95,645,250						51	2,013,561,550	98.0	2,054,654,642
2	5	10	93,090						5,897	418,782,270	98.0	427,328,846
		Stratum	Total:	123	10.94	37,932,460	38,847,356		18,243	8,375,041,740		8,547,058,370
		COD:	PRD:	99.7	95%	Conf Intvl	95.8	100.2	Stratum	Ratio:	98.0	
<b>STR</b>	<b>GRP</b>	<b>LOW</b>	<b>HIGH</b>	<b>#SAMP</b>	<b>COV</b>	<b>P.A SAMP VAL</b>	<b>DOR SAMP VAL</b>	<b>RATIO</b>	<b>TOT PAR</b>	<b>P.A JUST VAL</b>	<b>RATIO</b>	<b>DOR JUST VAL</b>
6 Oct	1	265,160	1,751,230	39		24,451,430	25,288,035	96.7	11,507	7,959,442,910	96.7	8,231,068,159
6 Oct	2	1,751,420	5,498,000	8		23,816,700	24,068,120	99.0	2,659	7,959,975,660	99.0	8,040,379,454
6 Jul	3	5,499,420	13,456,800	5		38,369,710	39,460,640	97.2	968	7,951,930,270	97.2	8,180,998,220
6 Feb	4	413,457,050	303,708,400	5		87,423,660	83,190,152	105.1	296	7,969,773,570	105.1	7,583,038,601
6	5	10	265,080						15,085	1,675,742,170	99.4	1,685,857,313
		Stratum	Total:	57	14.89	174,061,500	172,006,947		30,515	33,516,864,580		33,721,341,747
		COD:	PRD:	98.5	95%	Conf Intvl	96.1	102.7	Stratum	Ratio:	99.4	

Level of Assessment - Month Qualified Sales Ratio Study  
 County Overall Level of Assessment and Group Level Statistics

Stratum	TOT PAR	P.A. JUST VAL	RATIO	DOR JUST VAL
1	645,684	104,502,214,810	100.2	104,318,433,673
2	18,243	8,375,041,740	98.0	8,547,058,370
6	30,515	33,516,864,580	99.4	33,721,341,747
Total	694,442	146,394,121,130	99.9	146,586,833,790

Group Level Statistics

Stratum	Group	N	Median	Mean	COD	PRD	WgtMean
1	1	3365	100.5	101.0	6.3	100.8	
1	2	1295	100.1	100.5	6.1	100.6	
1	3	877	100.2	100.6	5.7	100.5	
1	4	451	100.6	100.9	4.8	100.6	
1	Total	5988	100.4	100.9	6.1	100.7	100.2
2	1	115	95.4	96.9	7.6	101.6	
2	2	8	100.2	102.8	6.4	102.1	
2	3	0	.0	.0	.0	.0	
2	4	0	.0	.0	.0	.0	
2	Total	123	95.6	97.3	7.6	99.7	97.6
6	1	39	98.9	99.5	7.7	102.9	
6	2	8	98.9	99.0	1.4	100.1	
6	3	5	98.6	96.8	2.6	99.5	
6	4	5	99.5	105.0	6.3	99.9	
6	Total	57	98.9	99.6	6.3	98.5	101.2

95% Confidence Intervals

	STRATUM 1		2		6	
	Lower	Upper	Lower	Upper	Lower	Upper
MEAN	100.6680	101.0481	95.4043	99.2047	95.7054	103.5807
WEIGHTED MEAN	99.9759	100.4246	95.5344	99.7554	95.5499	106.8390
MEDIAN	100.0000	100.7706	93.9444	97.0899	97.9609	99.3864