Report to the Colorado General Assembly:

# SALES RATIO STUDY

Part Two



COLORADO LEGISLATIVE COUNCIL

RESEARCH PUBLICATION NO.35

December 1959

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The Legislative Council, which is composed of five Senators, six Representatives, and the presiding officers of the two houses, serves as a continuing research agency for the legislature through the maintenance of a trained staff. Between sessions, research activities are concentrated on the study of relatively broad problems formally proposed by legislators, and the publication and distribution of factual reports to aid in their solution.

During the sessions, the emphasis is on supplying legislators, on individual request, with personal memoranda, providing them with information needed to handle their own legislative problems. Reports and memoranda both give pertinent data in the form of facts, figures, arguments, and alternatives.

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LETTER OF TRANSMITTAL

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December 17, 1959

MEMBERS COLORADO GENERAL ASSEMBLY

Dear Colleagues:

Transmitted herewith is Part II of the report on the sales ratio study conducted by the Legislative Council. This report presents detailed figures for each county by class of property for 1958-1959 and for the two years 1957-1959 combined.

This report has been prepared for the General Assembly pursuant to S.J.R. No. 21 passed in 1959 during the First Regular Session of the Forty-second General Assembly.

Cordially,

/s/ Charles Conklin Chairman Colorado Legislative Council

CC:cq

#### FOREWORD

Senate Joint Resolution 21 passed at the First Regular Session of the 42nd General Assembly directed the Legislative Council to issue a report on sales ratios for the periods July 1, 1958, to June 30, 1959, and July 1, 1957, to June 30, 1959, to the Second Regular Session of the Forty-second General Assembly. This represents a continuation of the study made for the General Assembly pursuant to H.J.R. 31 passed in 1957 and S.J.R. 12 passed in 1958 and reported to the First Regular Session of the Forty-second General Assembly.

This is the second part of a two-part report on the results of the sales ratio study for 1958-1959 and the two-year period 1957-1959. Part I, issued on December 3, 1959, describes the method used in arriving at the sales ratio figures and gives the county ratio figures, the rural and urban ratio figures for each county, and the state-wide ratio by class of property.

Part II of the report presents detailed data on the sales ratio study for 1958-1959 and 1957-1959. Included, for each county, are the number of conveyances in each property class, a frequency distribution showing the range of individual sales ratios, and the sales ratios by class of property, except in cases of inadequate data.

The methodology used in arriving at the sales ratio figures and the results thereof, together with plans for this report, have been reviewed by the Legislative Council Committee on Assessment Methods. As a result of this review, the Legislative Council was directed to include in this report the detailed data for 1958-1959 as well as those for 1957-1959. The members of that committee are:

Senator David J. Clarke,
Chairman
Representative Ray Black
Senator T. Everett Cook
Senator Fay DeBerard
Senator Ranger Rogers
Senator Wilkie Ham

Representative Ray Simpson,
Vice-Chairman
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Representative Elmer A. Johnson
Representative Guy Poe
Representative James M. French

Fitzhugh L. Carmichael is the staff member primarily responsible for this report. He has been assisted by Nai-Kwang Chang and Steve Teglovic.

The Legislative Council wishes to thank the county assessors, the clerks and recorders, and other public officials, as well as many private citizens and organizations, who cooperated with the staff in gathering the information reported herein.

Lyle C. Kyle Director

December 17, 1959

# TABLE OF CONTENTS

	Page
LETTER OF TRANSMITTAL	
FOREWORD	i
TABLE OF CONTENTS	iii
INTRODUCTION	1
SUMMARY OF SALES RATIO DATA BY COUNTY	21
Adams County	21 25 29 33 37
Bent County  Boulder County  Chaffee County  Cheyenne County  Clear Creek County	41 45 49 53 57
Conejos County	61 65 69 73 77
Denver County Dolores County Douglas County Eagle County Elbert County.	81 85 89 93
El Paso County	101 105 109 113

	Page
Gunnison County	121 125 129 133 137
Kiowa County	141 145 149 153 157
Las Animas County	161 165 169 173 177
Moffat County	181 185 189 193 197
Ouray County	201 205 209 213 217
Pueblo County	221 225 229 233 237
San Juan County	241 245 249 253 257
Washington County Weld County Yuma County	261 265 269

# The Sales Ratio Study for 1958-1959 and 1957-1959

#### Part Two

#### Introduction

Part One of the Colorado Sales Ratio Report for 1958-1959 and 1957-1959 sets forth (1) the procedures involved in processing the conveyance certificates on which the county clerks and recorders and the county assessors reported the facts of property sales to the Legislative Council, (2) the methods employed to determine the average sales ratio, (3) a discussion of the average sales ratios obtained from the study by county -- urban, rural, and total -- and by class of property for the state as a whole for the year 1958-1959, (4) a discussion of the average sales ratios for 1957-1959 based upon a consolidation of the data for the two-year period ending on June 30, 1959, and (5) an examination of measures of variation in relation to the dependability of the average sales ratios. In addition, it includes a statement covering the General Assembly's assignment of the study to the Legislative Council and the nature and purpose of sales ratio studies.

The purpose of Part Two of the report is to present the sales ratio data for 1958-1959 and for the two-year period 1957-1959 for each county in sufficient detail to provide so far as possible a basis for effective comparison of (1) one class or parcel of property with another in each county, (2) one county with another for each class of property, and (3) the situation within each county with that in the state as a whole. For the latter purpose, a brief statement concerning the state-wide picture is needed.

The locally assessed real property with which this study is concerned comprises approximately two-thirds of the total assessed value of both real and personal property in the State of Colorado.

The 1957-1959 average sales ratios for one-third of the counties fall within the four percentage point range from 23.4 per cent to 27.4 per cent (Table I and Table II).

<sup>1.</sup> This study is limited to real property (land and improvements) exclusive of that owned by public utilities. Utilities are excluded because sales of such properties were insufficient for adequate determination of a sales ratio for them. Excluded also are interests in mineral properties which are assessed on the basis of mineral production and not as land and improvements. The conveyance certificates on which this report is based were filed with the county clerks and recorders between July 1, 1957 and June 30, 1959.

Table I

Assessed Value of Locally Assessed Real Property in Colorado by Counties Grouped According to Size of the 1957-1959 Sales Ratio and Expressed as Per Cent of the 1957 State-Wide Assessed Value

Sales Ratio Class (%)	Number of Counties	Proportion of Total Assessed Value
under 20.4 20.4 and under 21.8 21.8 and under 23.2 23.2 and under 24.6 24.6 and under 26.0 26.0 and under 27.4 27.4 and under 28.8 28.8 and under 30.2 30.2 and under 31.6	11 5 8 8 9 4 5 2	3.5% 1.8 9.7 7.8 14.0 7.6 12.0 4.6 0.6
31.6 and under 33.0 33.0 and under 34.4 34.4 and over Total	2 5 63	35.6 1.8 1.0 100.0%

However, there are thirteen counties which have sales ratios for the two years combined 25 per cent (6.85 percentage points) or more below the corresponding state-wide average ratio of 27.4 per cent; and there are five counties whose sales ratios are an equal amount above this average. The combined 1957 assessed value of locally assessed real property in these eighteen counties with sales ratios differing from the state-wide average by 25 per cent or more constituted only 5.4 per cent of the state-wide total assessed value for that year.

A tolerance of five per cent of the state-wide ratio is regarded in some localities as a reasonable margin above and below the ratio within which no adjustments should be made in an equalization program. A range of this magnitude in Colorado for the combined two-year data extends from 26.0 per cent to 28.8 per cent (1.4 percentage points above and below 27.4 per cent). Because such a tolerance is sometimes considered reasonable, it is of interest that 54 of the counties in Colorado have ratios for the two years combined which fall outside this range and that the total assessed value of properties on the tax rolls in these counties in 1957 constituted 80.4 per cent of the total assessed value state-wide in that year. If this tolerance were extended to 10 per cent of the state-wide ratio, there would still be 45 counties with ratios falling outside the indicated range and with a combined assessed value equivalent to 62.5 per cent of the state's total.

There are a few instances in which the sales ratio for the two years combined falls outside the range of the corresponding ratios for the first year and the second. The ratios for Dolores County, for example, were 23.7 per cent in 1957-1958, 22.8 per cent in 1958-1959, and 24.1 per cent in 1957-1959. explanation of this behavior of the ratio lies in the fact that there were insufficient data for determination of this county's ratios for 1958-1959 for three classes of property (one-family dwellings over 48 years old, commercial buildings, and miscellaneous rural land with improvements) for which the ratios for 1957-1958 and 1957-1959 were above the respective average ratios for the county. This means that the county-wide ratio for 1958-1959 is under-stated in comparison with that for either the first year of the study or the two years combined. If the first year's ratios for these classes of property were used in the computations for the second year, the county-wide ratio for 1958-1959 would be 24.3 per cent instead of 22.8 per cent. Under these conditions the ratio for the two years combined would fall between the ratios for the two years separately.

In the state as a whole in 1957, one-family dwellings accounted for 45 per cent of the total assessed value of locally assessed real property; and one-family dwellings eight years old or less accounted for more than one-fifth of the state-wide total for all classes combined. Other proportions of the state-wide total were: commercial buildings, 16.4 per cent; all urban properties combined, 73.7 per cent; agricultural properties (with and without improvements), 18.5 per cent; and total rural, 26.3 per cent (Table III).

Market activity among urban properties was relatively greater during each year of the study than it was among rural properties. This is indicated by the fact that the combined assessed value recorded on the certificates for urban properties expressed as a proportion of total assessed value of urban properties on the tax rolls was larger than the corresponding proportion for rural properties.<sup>2</sup> The assessed value reported

<sup>2.</sup> When the data on number of certificates or assessed value reported on them are compared, one year with another, it should be recognized that there is some lack of comparability among them for some of the counties. During the early weeks of the first year's study the county assessors were instructed to report assessed value for 1956 rather than for 1957. When it was decided to base all sales ratios for the first year's study on 1957 assessed values, it was ruled that the effort required to secure the 1957 assessed values and make the changes on the certificates already submitted was not warranted in the case of a few of the large counties because the number of certificates that would be available without them would be adequate for determination of the sales ratios.

on the certificates for urban properties in the two years combined was 10.8 per cent as large as the total assessed value of urban properties on the tax rolls, whereas the corresponding proportion for rural properties was only 4.2 per cent. Total assessed value of properties sold (urban and rural combined) was 9.0 per cent as large as the state-wide total assessed value as reported by the assessors to the Legislative Council.

As shown by an examination of the measures of variation or ranges within which the middle halves of the sales ratios fall, there is greater uniformity among the ratios for one-family dwellings one to eight years old than among those for any other class of property distinguished in the study (Table III). While sales ratios for commercial buildings are less uniform than those for most of the classes, urban properties as a group show somewhat greater uniformity in the assessment-sales relationship than do rural properties as a group. For most of the property classes there was some decline in variation among the sales ratios from the first year of the study to the second.

While a high degree of concentration or low measure of variation "reflects credit on those performing the assessment function, complete uniformity in the assessment-sales ratios is not a reasonable objective. It is too much to expect that the judgment of the assessor will in every instance conform to that of purchasers and sellers of property. The principal usefulness of the various measures of dispersion is that they afford a basis for comparing the performance of individual assessors in terms of a reasonably uniform standard. It is thus possible to draw fairly reliable conclusions as to the quality of assessment administration.

"In ranking the various counties by quality of assessment as indicated by measures of dispersion, an important factor to be considered is the relative difficulty of the assessment problem from county to county. Within certain counties there may be a marked similarity in the type of property to be assessed making the assessors' problems in determining full values relatively simple. It is reasonable to expect that a higher standard with respect to uniformity should be attained in such cases than in assessment districts where there is a great variety in the kinds of property together with an absence of market criteria of fair cash values for some types. Because of the complexity of the situation the assessors' judgments of value cannot necessarily be expected to agree altogether with the opinions of buyers and sellers of real estate. An objective appraisal of the quality of an assessment, therefore, should take into account the difficulties confronting the assessor as well as quantitative measures of his accomplishment."3

<sup>3.</sup> Excerpted from "Guide For Assessment - Sales Ratio Studies" pp. 27 and 28 published by National Association of Tax Administrators in 1954.

TABLE II

Sales Ratios and Measures of Variation by Counties of Colorado: Total, Urban, and Rural For the Fiscal Years 1957-1958 and 1958-1959 and for the Two Years Combined With Counties Ranked According to Size of the Sales Ratio in the Two Years Combined

							n	Total Rural		
County and Year	No. of Certi- <u>ficates</u>	Sales Ratio (%)	of Sales Ratio <sup>a</sup>	Total Spread <sup>b</sup> (pct. _pts.)	No. of Certi- ficates	Sales Ratio (%)	Total Spread <sup>b</sup> (pct. _pts.)	No. of Certi- ficates	Sales Ratio (%)	Total Spread <sup>b</sup> (pct. _pts.)
Gilpin '57-'59 '58-'59 '57-'59	41 71 112	14.6 17.0 17.1	2 2 1	9.2 13.3 11.7	20 15 35	20.8 15.1 19.3	10.0 12.1 11.0	21 56 77	13.6 17.5 16.6	9.1 13.5 11.8
Teller '57-'58 '58-'59 '57-'59	146 115 261	18.4 15.6 17.7	5 1 2	14.4 8.1 11.9	111 93 204	22.8 22.1 22.5	23.9 13.3 18.3	35 22 57	16.3 13.1 15.5	10.1 6.1 8.9
Douglas '57-'59 '58-'59 '57-'59	81 95 176	16.3 20.5 18.3	3 14 3	10.4 10.1 10.6	42 38 80	22.6 28.1 25.9	16.0 9.3 12.7	39 57 96	14.9 18.8 16.7	9.4 10.3 10.1
Pitkin '57-'59 '58-'59 '57-'59	57 119 176	20.7 17.4 18.3	11 3 4	6.4 10.2 9.8	48 86 134	19.5 18.2 18.8	7.5 8.0 8.9	9 33 42	21.8 16.7 17.9	5.3 12.0 10.7
Jackson <sup>c</sup> '57-'59 '58-'59 '57-'59	27 28 55	14.1 18.7 18.5	1 7 5	2.9 12.4 14.0	21 19 40	28.0 25.9 30.4	13.7 6.3 10.9	6 9 15	12.5 12.2 16.8	2.1 15.8 14.4
Yuma '57-'58 '58-'59 '57-'59	104 126 230	18.2 19.3 18.5	4 8 6	10.2 14.6 11.3	61 81 142	25.1 25.3 24.7	22.0 37.8 21.3	43 45 88	16.8 18.0 17.3	7.9 9.7 9.2

TABLE II (continued)

		Total	County	* .	Total Urban			Total Rural		
County and <u>Year</u>	No. of Certi- <u>ficates</u>	Sales Ratio <u>(%)</u>	Rank of Sales Ratio <sup>a</sup>	Total Spreadb (pct. pts.)	No. of Certi- ficates	Sales Ratio (%)	Total Spread <sup>b</sup> (pct. _pts.)	No. of Certi- ficates	Sales Ratio <u>(%)</u>	Total Spreadb (pct. pts.)
Clear Creek '57-'58 '58-'59 '57-'59	108 105 213	18.9 20.3 19.2	6 9 7	11.0 14.5 13.1	64 60 124	18.9 20.9 19.5	11.5 14.7 14.3	44 45 89	18.9 19.7 19.0	10.5 14.3 11.9
Elbert '57-'58 '58-'59 '57-'59	46 67 113	21.2 18.6 19.6	13 6 8	10.4 11.9 12.8	29 25 54	41.1 21.1 31.9	28.1 18.7 49.3	17 <b>4</b> 2 59	20.1 18.3 18.8	9.7 11.3 10.8
Archuleta '57-'58 '58-'59 '57-'59	30 38 68	25.2 18.0 19.8	28 5 9	9.7 25.4 18.8	24 27 51	30.4 24.2 26.7	24.3 20.2 18.5	6 11 17	24.0 16.9 18.5	8.2 25.9 18.8
Sedgwick <sup>d</sup> '57-'58 '58-'59 '57-'59	39 61 100	19.7 21.3 20.2	7 19 10	6.4 12.5 7.5	22 52 74	29.3 24.9 26.9	12.2 8.8 10.7	17 9 26	18.4 20.7 19.2	5.8 13.2 7.0
Phillips <sup>e</sup> '57-'58 '58-'59 '57-'59	76 84 160	20.3 20.3 20.3	10 10 11	8.4 7.5 7.0	49 64 113	27.3 30.0 29.2	23.6 21.3 14.1	27 20 47	19.1 18.8 18.8	5.6 5.3 5.9
Baca <sup>f</sup> '57-'58 '58-'59 '57-'59	80 117 197	20.3 20.4 20.4	9 13 12	7.3 10.1 9.7	45 77 122	26.5 27.8 27.7	13.2 21.8 22.1	35 40 75	19.5 19.1 19.1	6.5 8.0 7.6

TABLE II (continued)

		Total	County	<del></del>	<u>T</u>	otal Urb		To	tal Rura	
County and Year	No. of Certi- <u>ficates</u>	Sales Ratio <u>(%)</u>	Rank of Sales Ratio <sup>a</sup>	Total Spreadb (pct. pts.)	No. of Certi- ficates	Sales Ratio <u>(%)</u>	Total Spreadb (pct. pts.)	No. of Certi- ficates	Sales Ratio (%)	Total Spreadb (pct. pts.)
Gunnison '57-'58 '58-'59 '57-'59	106 113 219	23.8 17.5 20.5	21 4 13	15.1 13.4 15.2	91 95 186	25.5 18.9 23.7	13.1 11.7 11.9	15 18 33	22.9 16.8 19.0	16.1 14.0 16.6
Lake9 '57-'58 '58-'59 '57-'59	75 58 133	21.6 20.6 21.0	15 16 14	19.0 15.7 15.2	74 52 126	h h h		1 6 7	h h h	
Huerfano '57-'58 '58-'59 '57-'59	114 98 212	19.9 26.0 21.3	8 42 15	20.4 14.4 21.1	79 62 141	26.7 37.9 28.0	22.2 19.6 27.1	35 36 71	15.7 19.4 16.9	19.3 11.8 17.3
Montezuma '57-'58 '58-'59 '57-'59	174 136 310	21.2 22.0 21.5	12 23 16	12.7 14.2 13.3	134 87 221	23.5 26.8 25.2	16.3 17.3 16.3	40 49 89	19.6 19.2 19.3	10.3 12.4 11.4
Washington '57-'58 '58-'59 '57-'59	68 106 174	23.3 21.1 21.9	19 18 17	11.8 8.0 9.0	38 50 88	29.8 26.2 30.6	9.6 16.0 15.0	30 56 86	22.6 20.6 21.1	11.9 7.6 8.5
Kit Carson '57-'58 '58-'59 '57-'59	101 145 246	24.1 20.3 22.4	24 11 18	13.2 8.1 10.6	51 100 151	35.8 31.6 35.9	25.7 15.0 20.6	50 45 95	21.5 17.9 19.7	10.9 7.0 8.9

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TABLE II (continued)

	Total County					Total Urban			Total Rural		
County and Year	No. of Certi- <u>ficates</u>	Sales Ratio <u>(%)</u>	Rank of Sales Ratio <sup>a</sup>	Total Spread <sup>b</sup> (pct. pts.)	No. of Certi- ficates	Sales Ratio (%)	Total Spreadb (pct. pts.)	No. of Certi- ficates	Sales Ratio (%)	Total Spreadb (pct. pts.)	
El Paso '57-'58 '58-'59 '57-'59	1,967 2,718 4,685	23.0 22.1 22.4	18 25 19	9.2 7.9 8.5	1,904 2,581 4,485	23.1 22.8 23.0	8.0 7.6 7.9	63 137 200	22.1 19.0 19.8	14.9 8.6 10.6	
Grand '57-'58 '58-'59 '57-'59	106 113 219	22.8 22.2 22.4	17 26 20	11.6 12.4 11.4	71 66 137	25.3 25.5 25.3	17.1 17.3 15.7	35 47 82	20.9 19.8 20.4	7.7 9.1 8.5	
Custer '57-'58 '58-'59 '57-'59	61 47 108	27.1 20.6 22.5	40 17 21	27.0 9.6 18.0	40 28 68	28.9 22.4 24.7	39.2 13.5 19.5	21 19 40	26.9 20.4 22.2	25.9 9.2 17.9	
Lincoln '57-'58 '58-'59 '57-'59	54 99 153	24.1 21.6 22.9	25 20 22	15.2 13.0 12.5	25 49 74	23.1 26.7 26.9	13.9 38.0 28.6	29 50 79	24.4 20.6 22.0	15.4 7.7 8.8	
Fremont '57-'58 '58-'59 '57-'59	293 427 720	23.8 22.5 22.9	22 27 23	13.8 9.4 10.2	270 359 629	24.8 22.5 23.4	11.7 8.8 9.6	23 68 91	22.5 22.5 22.2	17.0 10.1 11.0	
Park '57-'58 '58-'59 '57-'59	86 99 185	25.2 20.3 23.0	30 12 24	17.2 15.4 17.1	49 44 93	27.5 24.8 25.7	39.4 12.9 33.0	37 55 92	24.4 18.9 22.0	9.9 15.9 11.8	

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TABLE II (continued)

	·	Total	County		To	otal Urban		Total Rura		1	
County and Year	No. of Certi- <u>ficates</u>	Sales Ratio <u>(%)</u>	Rank of Sales Ratio <sup>a</sup>	Total Spread <sup>b</sup> (pct. pts.)	No. of Certi- ficates	Sales Ratio (%)	Total Spread <sup>b</sup> (pct. <u>pts.</u> )	No. of Certi- ficates	Sales Ratio (%)	Total Spread <sup>b</sup> (pct. _pts.)	
La Plata '57-'58 '58-'59 '57-'59	314 315 629	23.9 23.4 23.5	23 31 25	10.6 13.8 11.8	245 229 474	23.5 25.1 24.3	7.6 13.9 9.7	69 86 155	24.3 21.8 22.7	13.7 13.9 13.9	
Pueblo '57-'58 '58-'59 '57-'59	1,627 1,786 3,413	24.3 23.2 23.5	26 29 26	9.1 10.7 10.4	1,567 1,653 3,220	25.0 25.4 25.3	8.9 9.5 9.5	60 133 193	23.1 19.6 20.6	9.3 12.5 12.1	
Hinsdale '57-'58 '58-'59 '57-'59	10 13 23	25.5 22.0 23.8	32 24 27	16.5 13.6 19.1	9 12 21	h h h		1 1 2	h h h		
Garfield '57-'58 '58-'59 '57-'59	159 204 363	26.9 22.0 24.0	39 22 28	19.7 13.3 14.9	117 151 268	24.2 23.3 23.7	21.7 16.3 15.7	42 53 95	29.4 21.1 24.3	17.7 11.1 14.1	
Dolores '57-'58 '58-'59 '57-'59	30 51 81	23.7 22.8 24.1	20 28 29	14.6 12.2 14.6	19 35 54	34.0 23.7 31.2	14.1 11.1 10.1	11 16 27	21.6 22.6 22.5	14.7 12.4 15.6	
Summit '57-'58 '58-'59 '57-'59	37 44 81	21.6 23.2 24.2	14 30 30	18.5 26.0 27.4	29 29 58	28.8 28.7 29.5	41.3 23.4 30.3	8 15 23	20.6 22.4 23.4	15.5 26.2 27.1	

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TABLE II (continued)

		Total	County		To	tal Urba		To	tal Rura	
County and Year	No. of Certi- <u>ficates</u>	Sales Ratio <u>(%)</u>	Rank of Sales Ratio <sup>a</sup>	Total Spread <sup>b</sup> (pct. pts.)	No. of Certi- <u>ficates</u>	Sales Ratio <u>(%)</u>	Total Spreadb (pct. pts.)	No. of Certi- ficates	Sales Ratio <u>(%)</u>	Total Spreadb (pct. pts.)
Las Animas '57-'58 '58-'59 '57-'59	155 166 321	26.0 23.9 24.3	34 33 31	15.7 25.0 25.1	126 127 253	35.9 32.2 33.1	19.7 25.2 25.7	29 39 68	21.3 19.8 20.1	13.7 25.0 24.9
Eagle '57-'58 '58-'59 '57-'59	43 33 76	29.3 21.9 24.4	50 21 32	14.6 8.6 14.2	32 19 51	35.4 42.0 36.8	25.8 35.4 33.4	11 14 25	27.5 18.5 21.6	11.7 4.5 10.3
Cheyenne '57-'58 '58-'59 '57-'59	20 55 <b>7</b> 5	26.1 24.1 24.6	35 34 33	11.7 10.5 13.6	10 24 34	45.3 35.1 36.6	18.6 28.9 24.3	10 31 41	24.4 22.9 23.3	11.1 9.3 12.7
Rio Blanco '57-'58 '58-'59 '57-'59	70 57 127	32.9 20.6 24.6	54 15 34	10.6 19.1 22.9	61 46 107	34.5 23.5 31.9	15.7 11.7 18.5	9 11 20	31.9 19.1 21.5	7.4 21.4 24.8
Logan '57-'58 '58-'59 '57-'59	265 387 652	25.2 24.1 24.7	29 35 35	12.7 9.8 11.0	227 330 557	28.1 29.3 28.9	12.1 9.4 10.9	38 57 95	23.1 20.9 22.0	13.1 9.9 10.9
Montrose '57-'58 '58-'59 '57-'59	224 234 458	24.9 25.4 25.2	27 38 36	13.8 14.6 14.2	169 170 339	27.0 28.0 27.5	15.3 17.4 15.9	55 64 119	23.2 23.5 23.5	12.6 12.6 12.7

TABLE II (continued)

		Total	County		To	tal Urba		T <sub>C</sub>	tal Rura	1
County and Year	No. of Certi- <u>ficates</u>	Sales Ratio (%)	Rank of Sales <u>Ratio<sup>a</sup></u>	Total Spread <sup>b</sup> (pct. pts.)	No. of Certi- ficates	Sales Ratio (%)	Total Spread <sup>b</sup> (pct. pts.)	No. of Certi- <u>ficates</u>	Sales Ratio _(%)	Total Spreadb (pct. _pts.)
Kiowa '57-'58 '58-'59 '57-'59	50 67 117	28.5 23.7 25.5	.46 32 37	14.0 11.4 13.7	18 25 43	27.0 31.6 29.1	27.0 14.1 16.3	32 42 74	28.9 22.3 24.7	12.8 11.1 13.3
Ouray '57-'58 '58-'59 '57-'59	26 46 72	22.4 28.6 25.6	16 50 38	17.3 20.7 18.3	19 20 39	h h h		7 26 33	h h h	
Jefferson '57-'58 '58-'59 '57-'59	2,425 3,292 5,717	25.3 26.3 25.7	31 45 39	8.9 9.2 8.9	1,796 2,415 4,211	25.5 27.7 26.6	8.1 8.5 8.3	629 877 1,506	24.4 19.8 21.3	14.1 12.2 12.2
Weld '57-'58 '58-'59 '57-'59	877 1,080 1,957	27.7 24.7 25.8	43 37 40	15.2 12.8 12.5	742 881 1,623	30.0 27.8 28.6	14.4 10.5 11.5	135 199 334	26.4 23.1 24.3	15.6 14.0 13.1
Moffat '57-'58 '58-'59 '57-'59	96 143 239	26.6 25.7 25.8	37 41 41	12.4 19.0 14.6	84 104 188	26.6 28.6 27.4	16.0 19.0 13.0	12 39 51	26.5 23.1 24.3	6.9 19.0 16.3
Delta '57-'58 '58-'59 '57-'59	284 293 577	25.7 26.3 26.1	33 44 42	16.1 13.2 14.0	168 182 350	28.1 28.0 28.3	17.8 12.2 14.2	116 111 227	21.5 24.9 24.3	14.9 14.1 14.0

11.

TABLE II (continued)

		To	tal Urba		Total Rural					
County and Year	No. of Certi- <u>ficates</u>	Sales Ratio <u>(%)</u>	Rank of Sales Ratio <sup>a</sup>	Total Spread (pct. pts.)	No. of Certi- ficates	Sales Ratio (%)	Total Spreadb (pct. _pts.)	No. of Certi- <u>ficates</u>	Sales Ratio _(%)	Total Spreadb (pct. pts.)
Chaffee '57-'58 '58-'59 '57-'59	140 159 299	28.1 25.4 26.3	45 39 43	15.1 14.7 14.8	123 137 260	28.0 27.5 27.8	20.5 17.4 16.7	17 22 39	28.3 22.7 24.1	6.2 11.1 12.2
Adams '57-'58 '58-'59 '57-'59	1,587 2,028 3,615	27.6 25.5 26.5	42 40 44	8.4 8.7 8.2	1,412 1,857 3,269	29.3 27.7 28.6	8.3 8.8 8.2	175 171 346	24.2 21.0 22.4	8.7 8.5 8.3
Mesa '57-'58 '58-'59 '57-'59	1,025 1,142 2,167	26.2 27.1 27.0	36 46 45	12.6 10.1 10.9	869 884 1,753	26.0 28.9 27.9	12.9 9.3 10.8	156 258 414	26.5 24.7 25.7	12.2 10.9 11.3
Morgan '57-'58 '58-'59 '57-'59	291 363 654	27.6 27.3 27.5	41 48 46	13.2 13.8 13.1	215 292 507	31.3 29.3 30.2	13.0 11.8 12.5	76 71 147	25.3 25.9 25.6	13.3 15.0 13.5
Arapahoe '57-'58 '58-'59 '57-'59	1,820 2,638 4,458	29.0 26.0 27.7	48 43 47	10.7 6.9 8.4	1,496 2,031 3,527	31.1 27.0 28.7	10.4 6.9 8.3	324 607 931	25.0 23.9 25.3	11.3 6.9 8.6
Larimer '57-'58 '58-'59 '57-'59	1,171 1,355 2,526	28.7 27.3 27.9	47 47 48	11.9 12.7 12.8	962 1,056 2,018	28.7 28.0 28.5	9.9 12.2 11.5	209 299 508	28.8 25.9 26.9	16.1 13.5 15.4

- 12

TABLE II (continued)

		Total		<del> </del>	To	tal Urba		Total Rural		
County and Year	No. of Certi- <u>ficates</u>	Sales Ratio (%)	Rank of Sales Ratio <sup>a</sup>	Total Spread <sup>b</sup> (pct. pts.)	No. of Certi- ficates	Sales Ratio <u>(%)</u>	Total Spreadb (pct. pts.)	No. of Certi- ficates	Sales Ratio <u>(%)</u>	Total Spreadb (pct. pts.)
Crowley '57-'58 '58-'59 '57-'59	39 54 93	26.6 28.8 28.6	38 51 49	16.7 20.2 22.8	26 37 63	31.8 33.2 34.6	19.1 17.6 18.4	13 17 30	25.3 27.5 27.0	16.2 20.9 23.8
Prowers '57-'58 '58-'59 '57-'59	131 217 348	30.6 27.9 28.6	52 49 50	14.9 18.5 17.1	111 153 264	31.1 28.6 29.5	15.4 15.9 15.2	20 64 84	30.4 27.4 28.0	14.7 20.1 18.3
Boulder '57-'58 '58-'59 '57-'59	1,325 1,552 2,877	29.3 28.8 29.0	49 52 51	11.6 8.6 9.8	1,162 1,265 2,427	30.1 30.7 30.4	11.5 7.6 8.9	163 287 450	26.8 23.4 24.9	12.1 11.1 12.4
Routt '57-'58 '58-'59 '57-'59	135 131 266	27.8 30.6 29.8	44 55 52	16.0 21.7 14.8	110 94 204	40.2 35.8 38.1	29.1 58.4 24.9	25 37 62	24.6 28.9 27.3	12.5 9.4 11.8
San Miguel '57-'58 '58-'59 '57-'59	31 30 61	40.0 24.6 30.2	61 36 53	36.5 31.7 32.0	24 19 43	46.5 42.1 41.5	42.2 27.2 35.0	7 11 18	38.5 22.0 28.0	35.1 32.3 31.5
Alamosa <sup>i</sup> '57-'58 '58-'59 '57-'59	113 103 216	29.9 30.0 30.3	51 53 54	16.2 20.3 18.0	96 89 185	28.7 25.0 28.0	20.6 19.4 18.2	17 14 31	31.5 34.9 33.4	11.3 21.2 17.7

TABLE II (continued)

		Total	County		T <sub>C</sub>	otal Urbai		To	tal Rura	1
County and Year	No. of Certi- ficates	Sales Ratio (%)	Rank of Sales Ratio <sup>a</sup>	Total Spread <sup>k</sup> (pct. pts.)	No. of Certi- ficates	Sales Ratio (%)	Total Spread <sup>b</sup> (pct. pts.)	No. of Certi- ficates	Sales Ratio <u>(%)</u>	Total Spread <sup>b</sup> (pct. pts.)
Denver '57-'58 '58-'59 '57-'59	5,413 7,945 13,358	32.2 32.3 32.3	53 56 55	11.0 9.6 10.0	5,413 7,945 13,358	32.2 32.3 32.3	11.0 9.6 10.0			
Conejos '57-'58 '58-'59 '57-'59	77 69 146	37.1 30.1 32.6	58 54 56	39.5 20.9 25.4	46 38 84	34.9 31.5 34.3	35.8 33.1 29.3	31 31 62	37.7 29.8 32.2	40.5 19.2 24.5
Otero '57-'58 '58-'59 '57-'59	311 441 752	33.8 32.7 33.0	55 57 57	17.1 18.3 17.5	259 384 643	35.7 35.7 35.4	21.3 16.9 17.8	52 57 109	31.5 29.1 30.0	11.9 19.8 17.0
Rio Grande '57-'58 '58-'59 '57-'59	120 146 266	33.8 32.7 33.1	56 58 58	21.9 17.7 20.5	95 110 205	32.1 33.5 32.6	15.9 8.8 13.7	25 36 61	34.8 32.4 33.3	25.1 21.7 23.7
Bent '57-'58 '58-'59 '57-'59	104 68 172	36.2 34.4 35.2	57 59 59	19.0 15.9 17.7	70 39 109	34.4 33.7 34.7	27.1 14.9 16.6	34 29 63	36.8 34.7 35.3	16.4 16.2 18.1
Costilla '57-'58 '58-'59 '57-'59	31 44 75	39.5 35.8 36.2	60 61 60	27.2 46.7 32.7	15 12 27	48.1 60.3 53.1	20.4 37.4 31.3	16 32 48	37.7 32.4 33.4	28.6 47.1 32.9

TABLE II (continued)

	Total County				<u> </u>	Total Urban			Total Rural		
County and Year	No. of Certi <del>-</del> <u>ficates</u>	Sales Ratio <u>(%)</u>	Rank of Sales Ratio <sup>a</sup>	Total Spread <sup>l</sup> (pct. _pts.)	No. of Certi- ficates	Sales Ratio <u>(%)</u>	Total Spreadb (pct. pts.)	No. of Certi- ficates	Sales Ratio (%)	Total Spreadb (pct. pts.)	
Mineral '57-'58 '58-'59 '57-'59	5 18 23	40.6 35.7 36.5	62 60 61	22.2 50.0 33.7	4 16 20	h h h		1 2 3	h h h		
San Juan '57-'58 '58-'59 '57-'59	15 10 25	38.7 37.7 38.1	59 62 62	30.9 16.0 26.6	14 10 24	h h h		1 0 1	h h h		
Saguache '57-'58 '58-'59 '57-'59	34 38 72	40.9 42.9 40.5	63 63 63	20.0 21.1 20.2	24 29 53	31.9 36.0 33.7	34.4 33.6 29.7	10 9 19	44.1 45.1 42.7	15.1 17.4 17.0	
Total State '57-'58 '58-'59 '57-'59	24,670 32,002 56,672	27.9 27.0 27.4		11.5 10.7 11.1	21,346 27,159 48,505	29.5 29.3 29.4	11.0 9.9 10.4	3,324 4,843 8,167	24.3 22.1 22.9	12.5 12.2 12.5	

(Footnotes continued on next page)

a. Ranked according to size of the sales ratio for the given year.
b. Average range within which the middle half of the ratios fall when arranged from low to high.
c. Exclusive of agricultural properties with improvements in 1958-1959, for which there was only one conveyance in that year.

d. Exclusive of commercial and industrial properties, for which there were no conveyances in 1957-1958 and only one conveyance in each class in 1958-1959.

Exclusive of commercial properties in 1957-1958, for which there were no conveyances in that year. Exclusive of industrial properties, for which there were no conveyances in either year. Insufficient data for determination of sales ratio. Exclusive of commercial and industrial properties in 1958-1959, for which there were no conveyances in that year. Exclusive of industrial properties, for which there were no conveyances in 1957-1958 and only one conveyance in 1958-1959. # p.c.

TABLE III

Average Sales Ratio, Measure of Variation in the Ratios, Proportion of Total Assessed Value on the Tax Rolls, and Assessed Value on Certificates as

Per Cent of Total Assessed Value by Class of Property

For the Fiscal Years 1957-1958 and 1958-1959 and for the Two Years Combined

Assessed

	Number	Average		re of Variation Percentage I Above	Proportion of Total Assessed Value on	of Total	
Class of Property and Year	of <u>Certificates</u>	Sales Ratio (%)	Average Ratio	Average Ratio	<u>Total</u>	Tax Rolls in 1957 (%)	Assessed Value <sup>b</sup>
One-family Dwellings 1 to 8 years old '57-'58	8,579	31.8	2.6	3.1	5.7	21.1	8.4 11.5
'58- '59 '57- '59	11,548 20,127	31.6 31.7	2.7 2.7	3.0 3.1	5.7 5.8	~ ~ ~ =	19.9
9 to 18 years old '57-'58 '58-'59 '57-'59	2,455 3,646 6,101	29.1 28.8 28.9	3.6 3.0 3.2	4.1 3.4 3.6	7.7 6.4 6.8	7.6 	5.0 7.6 12.6
19 to 28 years old '57-'58 '58-'59 '57-'59	917 1,032 1,949	27.0 26.7 26.8	4.2 4.0 4.1	5.6 4.6 4.9	9.8 8.6 9.0	2.9	4.2 5.3 9.5
29 to 48 years old '57-'58 '58-'59 '57-'59	2,603 3,186 5,789	24.6 24.0 24.3	4.0 3.8 3.9	4.8 4.5 4.5	8.8 8.3 8.4	8.2	3.4 4.4 7.9
Over 48 years old '57-'58 '58-'59 '57-'59	2,470 3,074 5,544	22.0 21.6 21.8	4.7 4.3 4.5	5.4 5.1 5.4	10.1 9.4 9.9	5.2	3.8 4.9 8.7

TABLE III (continued)

Class of Property and Year	Number of Certificates	Average Sales Ratio (%)		re of Variati n Percentage Above Average Ratio		Proportion of Total Assessed Value on Tax Rolls in 1957 (%)	Assessed Value on Certificate As Per Cent of Total Assessed Value
All ages combined '57-'58 '58-'59 '57-'59	17,024 22,486 39,510	28.1 27.7 27.9	3.5 3.3 3.4	4.2 3.9 4.0	7.7 7.2 7.4	45.0 	6.1 8.4 14.5
Multi-family Dwellings '57-'58 '58-'59 '57-'59	628 808 1,436	31.3 30.8 30.7	7.0 5.6 5.9	4.1 5.3 5.1	11.1 10.9 11.0	4.4	4.2 5.5 9.6
Commercial buildings '57-'58 '58-'59 '57-'59	521 574 1,095	32.0 33.4 32.8	7.5 7.5 7.6	12.8 9.9 10.2	20.3 17.4 17.8	16.4	1.6 2.2 3.9
Industrial buildings '57-'58 '58-'59 '57-'59	93 139 232	37.1 34.4 35.8	8.2 5.9 6.9	5.7 7.0 6.4	13.9 12.9 13.3	6.4	0.9 1.2 2.1
Vacant urban land '57-'58 '58-'59 '57-'59	3,080 3,152 6,232	21.4 21.5 21.4	5.7 6.1 5.9	8.5 7.7 8.1	14.2 13.8 14.0	1.5	7.0 7.8 14.7

TABLE III (continued)

Class of Property and Year	Number of Certificates	Average Sales Ratio (%)		re of Variati n Percentage Above Average Ratio		Proportion of Total Assessed Value on Tax Rolls in 1957 (%)	
Total urban '57-'58 '58-'59 '57-'59	21,346 27,159 48,505	29.5 29.3 29.4	4.9 4.5 4.7	6.1 5.4 5.5	11.0 9.9 10.2	73.7 	4.6 6.2 10.8
Agric. land with im '57-'58 '58-'59 '57-'59	ŕ	25.7 23.1 24.1	5.6 5.6 5.6	7.1 7.3 7.5	12.7 12.9 13.1	14.2	1.5 1.8 3.4
Agric. land without '57-'58 '58-'59 '57-'59	,	20.2 18.3 18.8	4.4 4.0 3.9	7.7 6.4 6.9	12.1 10.4 10.8	4.3 	0.9 1.6 2.5
Misc. rural land wi '57-'58 '58-'59 '57-'59	th impts. 1,184 1,961 3,145	25.6 24.1 24.7	6.2 4.6 5.1	6.0 7.0 7.2	12.2 11.6 12.3	6.9	2.5 4.4 6.9
Misc. rural land wi '57-'58 '58-'59 '57-'59	th <b>o</b> ut impts. 893 1,104 1,997	16.7 16.5 17.4	4.1 4.5 5.2	6.7 8.1 7.2	10.8 12.6 12.4	0.9	2.7 2.7 5.4

19 -

TABLE III (continued)

			Range	ure of Variat in Percentage		Proportion of Total Assessed	Assessed Value on Certificates As Per Cent
Class of Property and Year	Number of <u>Certificates</u>	Average Sales <u>Ratio (%)</u>	Below Average Ratio	Above Average Ratio	<u>Total</u>	Value on Tax Rolls in 1957 (%)	of Total Assessed Value
Total rural '57-'58 '58-'59 '57-'59	3,324 4,843 8,167	24.3 22.1 22.9	5.5 5.0 5.1	7.0 7.2 7.4	12.5 12.2 12.5	26.3	1.7 2.5 4.2
Grand total '57-'58 '58-'59 '57-'59	24,670 32,002 56,672	27.9 27.0 27.4	5.1 4.7 4.9	6.4 6.0 6.1	11.5 10.7 11.0	100.0	3.8 5.2 9.0

a. Average range above and below the average ratio within which the middle half of the sales ratios fall when arranged from low to high.

b. Total assessed value of properties on the tax rolls as reported by the county assessors for 1957.

#### ADAMS COUNTY

Adams County's sales ratio of 26.5 per cent, based upon data for the two-year period 1957-1959, is the 44th among the two-year county ratios when arranged from low to high. It is 3.3 per cent (0.9 of a percentage point) below the state-wide ratio of 27.4 per cent for the two years combined.

The decline in the Adams County sales ratio from the first year of the study to the second (from 27.6 per cent to 25.5 per cent) is somewhat greater than that for the state as a whole. The decline in the ratio is greater among rural properties in the county than it is among urban properties.

In terms of assessed value of properties on the tax rolls in 1957, the amount of urban property in Adams County is somewhat less than three times that of rural property. In this respect, the situation in Adams County is quite comparable with that in the state as a whole.

The real estate market among urban properties was more active relatively in the county during the two-year period covered by the study than it was in urban areas state-wide. The assessed value of urban properties sold in the county in the two years is 16.6 per cent as large as the total assessed value of urban properties on the tax rolls in 1957, whereas the corresponding proportion state-wide is 10.2 per cent.

There is greater uniformity among the sales ratios for Adams County than among those for the state as a whole. This is true for both urban and rural properties in each of the two years of the study, as well as for the two years combined. In 1957-1959, for example, the average range (8.2 percentage points) within which the middle half of the county's two-year sales ratios fall when arranged from low to high is smaller than the corresponding state-wide range (11.0 percentage points).

# Adams County: Summary of Sales Ratio Data

Nature of the Data	Total	Total	Total
	County	<u>Urban</u>	<u>Rural</u>
Number of Certificates			
1957-1958	1,587	1,412	175
1958-1959	2,028	1,857	171
1957-1959	3,615	3,269	<b>346</b>
Average Sales Ratio (%)			
1957 <b>-</b> 1958	27.6	29.3	24.2
1958-1959	25.5	27.7	21.0
1957-1959	26.5	28.6	22.4
Measure of Variation <sup>a</sup>			
1957-1958	8.4	8.3	8.7
1958-1959	8.7	8.8	8.5
1957-1959	8.2	8.2	8.3
Prop. of Total Ass'd Valueb	100.0	72.1	27.9
Ass'd Value on Certificates as % of Total Ass'd Value			
1957-1958	5.5	6.8	2.1
1958-1959	7.6	9.7	2.2
1957-1959	13.1	16.6	4.2

a. Range in percentage points within which the middle half of the sales ratios fall when arranged from low to high.

b. Assessed value <u>in 1957</u> by class of property as per cent of total assessed value in the county, as reported by the assessor to the Legislative Council.

c. Assessed value reported on conveyance certificates as per cent of total (1957) assessed value in the county for each class of property.

		One-Family Dwellings by Age Class (y						
Sales Ratio Class (%)	9-18	19-28	29-48	<u> </u>				
Under 10 10 and " 12 12 " " 14 14 " " 16 16 " " 18	0 1 3 1 5	1 0 2 2 6	0 1 6 0 1	1 4 3 5 5				
18 " " 20 20 " " 22 22 " " 24 24 " " 26 26 " " 28	20 37 30 49 142	3 6 17 33 61	2 2 1 4 0	6 6 5 6 3				
28 " " 30 30 " " 32 32 " " 34 34 " " 36 36 " " 38	265 205 167 138 104	27 14 13 5 6	1 1 0 0 0	3 2 0 1 0				
38 " " 40 40 " " 42 42 " " 44 44 " " 46 46 " " 48	108 50 17 8 3	1 3 2 1 0	2 1 0 0 0	0 0 0 0				
48 " " 50 50 " " 55 55 " " 60 60 and Over	3 0 0 4	0 0 0 1	0 0 0 0	0 0 0 1				
Total Cases	1,360	204	22	51				
Average Sales Ratio (%)	31.6	27.1	19.9	20.3	20			
Measure of Variation <sup>a</sup> Below Average Ratio Above Average Ratio Total	3.2 3.8 7.0	2.3 2.5 4.8	6.4 5.9 12.3	4.4 4.8 9.2	5 ] 6			
Prop. of Ass'd Value <sup>b</sup>	48.1	6.7	1.5	3.2	(			

a. Range in percentage points within which the middle half of the ratios fab. Assessed value  $\underline{\text{in}}$   $\underline{1957}$  by class of property as per cent of total assesse

Adams County: Number of Conveyances by Size of Sales Ratio, Average Sales Ratio, Measure of Variation and Proportion of Assessed Value by Class of Property for the Year 1958-1959

<u>rears)</u>	All Ages	Multi-Family	Commercial Buildings	Vacant Urban Land	All Other <u>Urban</u>	Total <u>Urban</u>	Ac With Impts.
0 1 3 1	2 7 17 9 18	0 0 0 0	0 1 3 1	26 12 13 16 18	0 0 0 0	28 20 33 26 37	3 1 1 5 1
2 6 1 0	33 57 54 92 206	0 0 2 1 1	0 1 3 0 3	19 19 9 12 2	0 0 0 1 0	52 77 68 106 212	4 1 3 2 0
2 1 0 0	298 223 180 144 110	0 2 1 1	1 0 1 0	1 1 4 3 2	0 0 0 0	300 227 185 149 113	0 0 0 1 0
0 0 0 0	111 54 19 9 3	2 1 0 0 0	1 0 1 0	2 1 1 1 0	0 0 0 0	116 56 21 10 4	0 0 0 0
0 ,,, 0 0 0	3 0 0 6	0 0 2 0	0 1 0 1	1 0 1 1	0 1 0 0	4 2 3 8	0 0 0 0
18	1,655	14	20	165	3	1,857	22
).3	29.6	32.6	20.3	17.2		27.7	17.9
.3 .5 .8	3.4 3.7 7.1	5.6 6.9 12.5	4.3 12.7 17.0	4.7 5.0 9.7		3.6 5.2 8.8	3.7 4.4 8.1
<b>).</b> 7	60.2	1.7	7.4	2.4	0.4	72.1	8.4

Ill when arranged from low to high.

Id value in the county as reported by the assessor to the Legislative Council.

	T = 1	<del></del>	Misc. Rura				
ric.	Land Without Impts.	With Impts.	om Denver Without Impts.	Near With Impts.	Denver Without Impts.	Total <u>Rural</u>	Total <u>County</u>
	5 0 3 3 1	0 1 1 0 1	5 2 1 1	2 0 2 0 2	2 2 2 2 4	17 6 10 11 10	45 26 43 37 47
	2 0 0 0 0	0 0 1 1 0	1 0 0 0	3 6 6 5	1 1 2 1 1	11 5 12 10 7	63 82 80 116 219
	0 0 0 0	4 1 2 3 2	0 0 0 0	11 10 8 11 3	0 1 0 0	15 12 10 15 5	315 239 195 164 118
:	0 0 0 0	0 0 1 1 0	0 0 0 0 1	4 2 2 1 1	0 0 0 0	4 2 3 2 2	120 58 24 12 6
<i>))</i> 	0 0 0 0	0 0 1 0	0 0 0 0	1 0 0 0	0 0 0	1 0 1 0	5 2 4 8
	14	20	13	83	19	171	2,028
	13.1	31.7	8.4	30.4	16.2	21.0	25.5
:	4.6 2.6 7.2	5.1 4.4 9.5	0.2 9.1 9.3	5.5 4.4 9.9	3.4 5.9 9.3	4.5 4.0 8.5	4.0 4.7 8.7
	4.6	2.6	0.1	11.6	0.6	27.9	100.0

One-Family Dwellings by Age Class (ye

a. Range in percentage points within which the middle half of the ratios fall b. Assessed value in 1957 by class of property as per cent of total assessed

27.1

2.4

2.7

5.1

6.7

21.1

3.2

5.0

8.2

1.5

21.0

4.2

4.3

8.5

3.2

19.

5.

3,

9.

0.

31.7

3.3

3.8

7.1

48.1

Average Sales Ratio (%)

Below Average Ratio

Above Average Ratio

Measure of Variationa

Prop. of Ass'd Valueb

Total

Adams County: Number of Conveyances by Size of Sales Ratio, Average Sales Ratio, Measure of Variation and Proportion of Assessed Value by Class of Property for the Two-year Period 1957-1959

ars) 48	All Ages	Multi-Family Dwellings	Commercial Buildings	Industrial Buildings	Vacant Urban Land	Total <u>Urban</u>	Agri With Impts.
7 1 6 2 3	5 11 24 17 31	0 0 0 0	0 1 3 2 1	0 0 0 0	36 23 39 44 37	41 35 66 63 69	3 3 5 1
2 7 1 1	55 102 103 172 335	0 0 2 2 1	0 3 6 1 3	0 0 0 1 0	38 32 19 21 6	93 137 130 197 345	4 5 5 2 1
3 1 0 1 0	468 414 292 259 205	0 3 5 1 1	1 1 2 3 0	1 0 0 0	18 6 5 7 2	488 424 304 270 209	0 0 1 1 0
0 0 0 0	196 102 28 11 3	3 1 0 0	2 0 1 0	1 0 0 0 1	5 2 3 2 1	207 105 32 13 6	0 0 0 0
0 0 0	3 5 1 13	0 0 2 0	0 1 0 3	0 1 0 0	2 1 1 2	5 8 4 18	0 0 0
<u> </u>	2,855	21	35	6	352	3,269	34
·8	29.8	32.7	24.7	42.5	17.6	28.6	18.9
5 7 2	3.3 3.7 7.0	3.2 5.8 9.0	3.5 10.8 14.3	13.5 4.5 18.0	4.1 6.0 10.1	3.4 4.8 8.2	5.2 3.7 8.9
7	60.2	1.7	7.4	0.4	2.4	72.1	8.4

l when arranged from low to high. value in the county as reported by the assessor to the Legislative Council.

<b>c</b>	Land	Denver					
1	Without	With	om Denver Without	Near With	Without	Total	Total
· =	Impts.	Impts.	Impts.	Impts.	Impts.	Rural	County
	5 2 5 5	0 1	6 2	3 1	3 4	20 13	61 48
	5	1	1	4	5	19	85
	5	0 1	1 2	3	<b>4</b> 8	16 16	79 85
	2	o ,	1	7	2	16	109
	2	1 1	0 0	9 14	3	20 25	157 155
	2 2 2 1 0	1 1	0 2	8 16	2 3 3 3 2	15 22	212 367
	0	6	0	20	1	27	515
	0 0	1 3	0 0	<b>3</b> 8 <b>32</b>	1 0	40 36	464 340
	0 0	6 1 3 4 2	0	21	0 0	26 9	296 218
	0	0	1	4	0	5	212
		0	0		0	4	109
	0 0 1 0	1 1 0	0 0	4 3 1 2	0 1	4 4 3	36 17
	0	0	1	2	0	3	9
•	0	0	0	2	Ō	2	7
	0 0	0 1	0 0	2 1 0	1 0	2 2 1	10 5
	0	1	0	0	0	1	19
	26	27	17	201	41	346	3,615
	15.4	31.4	9.7	30.5	16.8	22.4	26.5
	3.9	4.1	1.2	4.5	3.5	4.6	3.7
	4.1 8.0	4.2 8.3	11.2 12.4	3.2 7.7	6.4 9.9	3.7 8.3	4.5 8.2
	4.6	2.6	0.1	11.6	0.6	27.9	100.0

#### ALAMOSA COUNTY

Alamosa County's sales ratio of 30.3 per cent, based upon data for the two-year period 1957-1959, is the 54th among the two-year county ratios in the state when arranged from low to high. This ratio is 10.6 per cent (2.9 percentage points) higher than the corresponding state-wide ratio of 27.4 per cent. Most of the conveyances in the county were conveyances of urban properties.

Based upon data for 1957, the assessed value of agricultural land with improvements represents approximately one-third (35.5 per cent) of the total assessed value of properties on the county's tax rolls. One-family dwellings with 28.7 per cent of the total assessed value and commercial property with 16.7 per cent of the total are second and third in importance among the classes of property.

Variation among the sales ratios for urban areas in Alamosa County is wider than that for the state as a whole. This is true for the two years of the study separately and for the two years combined. The average range (18.2 percentage points) within which the middle half of the county's two-year urban ratios fall when arranged from low to high is larger than the corresponding range for the state (10.2 percentage points).

The real estate market in the county was less active in the second year of the study than it was in the first. This is shown by the fact that the assessed value of properties sold in 1958-1959 was only 2.1 per cent as large as total assessed value of properties on the county's tax rolls in 1957, whereas the corresponding proportion for 1957-1958 was 3.2 per cent. Both of these figures are smaller than the corresponding figures state-wide.

As noted in Part One of the report on the Sales Ratio Study, the average sales ratio for Alamosa County for 1958-1959 is subject to the limitation that the number of usable certificates for commercial buildings and for industrial buildings (which are important in Alamosa County) was insufficient for determination of sales ratios for them in that year.

Alamosa County: Summary of Sales Ratio Data

Nature of the Data	Total	Total	Total
	County	<u>Urban</u>	<u>Rural</u>
Number of Certificates			
1957-1958	113	96	17
1958-1959	103	89	14
1957-1959	216	185	31
Average Sales Ratio (%)			
1957-1958	29.9	28.7	31.5
1958-1959	30.0	25.0	34.9
1957-1959	30.3	28.0	33.4
Measure of Variation <sup>a</sup>			
1957-1958	16.2	20.6	11.3
1958-1959	20.3	19.4	21.2
1957-1959	18.0	18.2	17.7
Prop. of Total Ass'd Value	100.0	53.6	46.4
Ass'd Value on Certificates as % of Total Ass'd Value <sup>c</sup>			
1957-1958	3.2	4.9	1.2
1958-1959	2.1	2.9	1.1
1957-1959	5.2	7.8	2.3

a. Range in percentage points within which the middle half of the sales ratios fall when arranged from low to high.

b. Assessed value in 1957 by class of property as per cent of total assessed value in the county, as reported by the assessor to the Legislative Council.

c. Assessed value reported on conveyance certificates as per cent of total (1957) assessed value in the county for each class of property.

_			One-Family Dwellings by Age Class (						
<u>1</u>	Sales Ratio Class (%)	<u>1-8</u>	9-18	<u>19-28</u>	29-48	<u>Ove</u>			
	Under 10 10 and " 12 12 " " 14 14 " " 16 16 " " 18	0 0 0 0	0 0 0 0	0 0 1 0 2	0 0 1 2 2				
	18 " " 20 20 " " 22 22 " " 24 24 " " 26 26 " " 28	0 0 2 1 1	0 2 0 2 0	2 0 1 0	4 3 1 0				
	28 " " 30 30 " " 32 32 " " 34 34 " " 36 36 " " 38	0 0 1 2 1	0 0 0 0	0 0 0 1 0	0 1 0 1 0				
	38 " " 40 40 " " 42 42 " " 44 44 " " 46 46 " " 48	0 0 0 0	0 0 0 0	0 1 0 0	1 0 0 2 0				
	48 " " 50 50 " " 55 55 " " 60 60 and Over	0 1 0 1	0 0 0	0 0 0	0 0 2 2	r			
	Total Cases	10	7	10	22				
31	Average Sales Ratio (%)	32.6	23.9	23.1	22.8	2			
<b>1</b>	Measure of Variation <sup>a</sup> Below Average Ratio Above Average Ratio Total	7.6 4.4 12.0	3.1 17.7 20.8	5.6 11.9 17.5	4.6 21.7 26.3	1			
	Prop. of Ass'd Value <sup>b</sup>	4.1	5.3	4.8	10.0				

a. Range in percentage points within which the middle half of the ratib. Assessed value in 1957 by class of property as per cent of total as

ts

Number of Conveyances by Size e Sales Ratio, Measure of Variation sessed Value by Class of Property ne Year 1958-1959

<u>rears)</u>	All Ages	Vacant Urban Land	All Other <u>Urban</u>	Total <u>Urban</u>	Agric. Land With <u>Impts.</u>	All Other <u>Rural</u>	Total <u>Rural</u>	Total <u>County</u>
0 0 0 0	0 0 2 2 5	8 0 0 1 0	0 0 0 0	8 0 2 3 5	0 0 0 1 0	0 0 2 0	0 0 2 1 0	8 0 4 4 5
2 0 1 1	8 5 5 4 3	2 3 2 0 1	0 0 1 1 2	10 8 8 5 6	0 0 0 0	0 0 0 0	0 0 0 0 2	10 8 8 5 8
0 1 1 1 0	0 2 2 5 1	0 1 3 0	0 0 0 0	0 3 5 5	1 0 1 0	0 1 0 0	1 1 0 0	1 4 6 5 1
0 0 0 0	1 1 0 2 1	0 2 0 0	0 0 0 0	1 3 0 2 1	0 0 1 1 0	0 1 0 0	0 1 1 1 0	1 4 1 3 1
0 2 0 0	0 3 2 5	0 2 0 0	0 1 0 0	0 6 2 5	0 1 0 1	0 0 0	0 1 0 2	0 7 2 7
10	59	25	5	89	8	6	14	103
.7	24.9	21.1		25.0	37.6		34.9	30.0
•7 •3 •0	4.9 15.2 20.1	13.0 11.4 24.4		5.0 14.4 19.4	9.6 11.2 20.8		9.9 11.3 21.2	7.6 12.7 20.3
•5	28.7	0.7	24.2	53.6	35.5	10.9	46.4	100.0

s fall when arranged from low to high. essed value in the County as reported by the assessor to the Legislative Council.

					One	-Fami
<u>Sa 1</u>	les P	atio (	Class (%)	<u>1</u> -	<u>·8</u>	9-18
10 12 14 16	and "	Under " " "	10 12 14 16 18		0 0 0 0	C C C 2
18 20 22 24 26	11 11 11 11	11 11 11 11	20 22 24 26 28		0 1 3 6 3	C 4 C 3 1
28 30 32 34 36	11 11 11	11 11 11 11	30 32 34 36 38		2 1 3 3 3	C C C C
38 40 42 44 46	11 11 11 11	11 11 11	40 42 44 46 48		0 0 0 0	C C 1 1
48 50 55 60	" " and	" " Over	50 55 60		0 1 1	C C 3
Tot	tal C	Cases		2	28	16
Ave	erage	Sale	s Ratio (%)	30.	7	26.8
F	Below	Aver	ariation <sup>a</sup> age Ratio age Ratio	5. 4. 10.	6	5.8 19.2 25.0
Pro	op. c	of Ass	'd Value <sup>b</sup>	4.	.1	5.3

a. Range in percentage points within which b. Assessed value in 1957 by class of prop

Alamosa County: Number of Conveyances by of Sales Ratio, Average Sales Ratio, Measure of and Proportion of Assessed Value by Class of for the Two-year Period 1957-1959

ly D	wellings k	y Age Clas	All	Malei Camila	Va Companyial II	
1	19-28	<u>29-48</u>	<u>Over 48</u>	Ages		Commercial U Buildings L
) ) ) !	0 0 1 0 3	0 0 1 3 4	0 0 0 0	0 0 2 3 9	0 0 0 0	0 1 0 1 0
) ; ;	2 1 1 0 2	7 4 2 3 1	2 2 3 1 1	11 12 9 13 8	0 0 1 1 3	0 0 0 0
) ) )	2 0 1 2 0	2 2 0 3 1	0 3 1 3 0	6 6 5 11 5	0 0 0 0	1 0 1 1 0
) )	0 1 0 0	1 0 0 2 0	1 0 0 1	2 1 0 4 1	0 1 0 0	0 0 0 0
) ) )	0 0 0 3	0 0 2 5	0 2 0 1	0 3 3 13	0 1 0 0	2 0 0
	19	43	21	127	7	7
	25.0	23.6	28.8	26.0	31.2	31.8 1
	6.2 10.2 16.4	4.8 13.0 17.8	6.0 7.7 13.7	5.5 11.9 17.4	5.9 6.5 12.4	13.3 13.3 26.6 2
ì	4.8	10.0	4.5	28.7	2.6	16.7

the middle half of the ratios fall when arranged from low to higherty as per cent of total assessed value in the county as reported

ize Variation roperty

ant ban nd	All Other <u>Urban</u>	Total <u>Urban</u>	Agric With Impts.	Without Impts.	All Other <u>Rural</u>	Total Rural	Total County
11 2 3 1 3	0 0 0 0 1	11 3 5 5 13	0 0 0 1 0	0 0 2 0 0	0 0 1 1 0	0 0 3 2 0	11 3 8 7 13
2 3 2 1 3	0 0 0 0	13 15 12 15 14	0 0 0 1 1	0 1 0 1	1 0 0 0	1 1 0 2 2	14 16 12 17 16
0 3 0 0	0 0 0 0	7 8 9 12 5	2 1 1 1	2 2 0 0	0 0 0 0	4 3 1 1	11 11 10 13 6
03000	0 0 0 0	2 5 0 4 1	0 0 1 1 0	0 1 0 0	0 0 0 0	0 1 1 1 0	2 6 1 5 1
0 2 0 1	0 0 0 1	2 6 3 15	1 1 0 1	0 0 0 1	0 1 0 2	1 2 0 4	3 8 3 19
<b>‡</b> 2	2	185	14	10	7	31	216
4		28.0	35.2	25.4		33.4	30.3
.8 .1 .9		9.8 8.4 18.2	6.7 9.8 16.5	4.4 6.1 10.5		6.8 10.9 17.7	8.6 9.4 18.0
7	4.9	53.6	35.5	5.8	5.1	46.4	100.0

the assessor to the Legislative Council.

### ARAPAHOE COUNTY

Arapahoe County's sales ratio of 26.0 per cent, based upon data for 1958-1959, is the 43rd among the second year county ratios in the state when arranged from low to high. This represents a drop of 3.0 percentage points in the average ratio from the first year of the study to the second and of 5 during the same period in the rank of the county's ratio among the sixty-three county ratios (from the 48th to the 43rd). Both urban and rural properties shared in the decrease in the sales ratio from 1957-1958 to 1958-1959.

In terms of assessed value of properties on the tax rolls in 1957, the amount of urban property in Arapahoe County is somewhat less than three times that of rural property. In this respect the situation in Arapahoe County is quite comparable with that in the state as a whole.

The real estate market was more active relatively in Arapahoe County during the two-year period of the study than it was state-wide. This was true of both urban and rural areas in the county as well as for the county as a whole. Over-all, in the two-year period, the assessed value of properties sold is 13.3 per cent as large as total assessed value of properties on the county's tax rolls in 1957, while the corresponding proportion for the state is 9.0 per cent. The disparity between the rural proportions for the county (9.6 per cent) and the state (4.2 per cent) was caused by above-average activity in the nominally rural (through urbanized) area near Denver.

There is greater uniformity among the sales ratios for 1958-1959 in Arapahoe County than there is among those for 1957-1958. This is true of both urban and rural areas as well as county-wide. The average range (6.9 percentage points) within which the county's 1958-1959 sales ratios fall when arranged from low to high is smaller than the corresponding range (10.7 percentage points) for 1957-1958.

Arapahoe County: Summary of Sales Ratio Data

Nature of the Data	Total	Total	Total
	<u>County</u>	<u>Urban</u>	<u>Rural</u>
Number of Certificates		•	
1957-1958	1,820	1,496	324
1958-1959	2,638	2,031	607
1957-1959	4,458	3,527	931
Average Sales Ratio (%)			
1957-1958	29.0	31.1	25.0
1958-1959	26.0	27.0	23.9
1957-1959	27.7	28.7	25.3
Measure of Variation <sup>a</sup>			•
1957-1958	10.7	10.4	11.3
1958-1959	6.9	6.9	6.9
1957-1959	8.4	8.3	8.6
Prop. of Total Ass'd Value <sup>b</sup>	100.0	71.4	28.6
Ass'd Value on Certificates as % of Total Ass'd Value <sup>C</sup>			
1957-1958	5.5	6.6	2.8
1958-1959	7.8	8.2	6.8
1957-1959	13.3	14.8	9.6

a. Range in percentage points within which the middle half of the sales ratios fall when arranged from low to high.

<sup>b. Assessed value in 1957 by class of property as per cent of total assessed value in the county, as reported by the assessor to the Legislative Council.
c. Assessed value reported on conveyance certificates as per</sup> 

c. Assessed value reported on conveyance certificates as per cent of total (1957) assessed value in the county for each class of property.

	<del></del>	One-Fami	ly Dwellings	by Age Class	<u>≥</u>
Sales Ratio Class (%)	1-8	9-18	19-28	29-48	9 <b>5</b>
Under 10 10 and " 12 12 " " 14 14 " " 16 16 " " 18	1 0 2 1 0	0 1 0	0 0 3 0 3	6 5 11 16 28	
18 " " 20 20 " " 22 22 " " 24 24 " " 26 26 " " 28	3 11 65 181 247	4 11 36 59 41	9 14 19 9 6	25 14 19 12 4	
28 " " 30 30 " " 32 32 " " 34 34 " " 36 36 " " 38	188 219 220 114 40	20 15 7 5 6	6 4 3 0 1	4 3 2 0 1	
38 " " 40 40 " " 42 42 " " 44 44 " " 46 46 " " 48	14 4 3 1 2	1 4 1 0 0	2 0 1 0	0 1 3 0	
48 " " 50 50 " " 55 55 " " 60 60 and Over	0 0 0	0 0 2 1	0 0 1 0	0 1 0 0	
Total Cases	1316	214	81	155	
Average Sales Ratio (%)	29.6	26.1	23.4	19.1	
Measure of Variation <sup>a</sup> Below Average Ratio Above Average Ratio Total	3.1 3.0 6.1	2.0 2.7 4.7	2.6 3.8 6.4	3.0 4.1 7.1	
Prop. of Ass'd Value <sup>b</sup>	32.6	6.7	2.3	10.6	

a. Range in percentage points within which the middle half of the ratios b. Assessed value in 1957 by class of property as per cent of total assessed.

Arapahoe County: Number of Conveyances by Size of Sales Ratio, Average Sales Ratio, Measure of Variation and Proportion of Assessed Value by Class of Property for the Year 1958-1959

(years) Over 48	All Ages	Multi-Family Dwellings	Commercial Buildings	Industrial Buildings	Vacant Urban Land	Total <u>Urban</u>	Agric. Land With <u>Impts</u>
0 0 3 2 3	7 5 20 19 34	0 0 0 0	0 1 1 0 0	0 0 0 0	38 17 26 23 23	45 23 47 42 57	0 1 2 0 1
3 1 2 2 2	44 51 141 263 300	0 0 0 0 2	1 1 0 2	0 0 1 0	7 11 9 8 2	52 63 151 272 306	1 1 0 1 0
3 0 1 0	221 241 233 119 49	0 2 1 2 2	1 4 2 1 0	2 2 1 0 0	2 11 2 4 1	226 260 239 126 52	0000
0 0 0 0	17 9 8 1 2	5 4 1 0 1	2 1 2 1 0	0 0 0 0	1 1 0 1	25 15 12 2 4	00000
0 0 0	0 1 3 1	0 2 0 0	0 1 0 0	0 0 0	0 0 0 4	0 4 3 5	0000
23	1789	22	22	6	192	2031	7
20.1	25.8	37.6	32.3	29.8	14.8	27.0	18.7
3.6 7.1 10.7	3.0 3.4 6.4	3.1 3.6 6.7	5.8 7.2 13.0	1.3 1.7 3.0	3.6 7.0 10.6	3.2 3.7 6.9	5.9 1.8 7.7
1.3	53.5	0.9	10.7	6.1	0.2	71.4	3.(

fall when arranged from low to high. ssed value in the county as reported by the assessor to the Legislative Council.

Agric.	Mis Remote From	c. Rural Lar	nd			
Land With Impts.	Denver With Impts.	Near I With Impts.	Denver Without Impts.	All Other <u>Rural</u>	Total <u>Rural</u>	Total County
0 1 2 0 1	1 1 0 0 0	1 4 9 5 10	39 15 31 18 10	1 2 2 1 0	42 23 44 24 21	87 46 91 66 78
1 1 0 1 0	0 1 1 0 3	12 20 17 23 41	8 6 2 1 3	0 2 0 0	21 30 20 25 47	73 93 171 297 353
0 0 0 0	2 1 1 1	66 66 60 51 18	0 1 2 0 0	0 0 0 0	68 68 63 52 19	294 328 302 178 71
0 0 0 0	0 0 0 0	6 4 6 1 2	2 1 1 2 1	0 0 0 0	8 5 7 3	33 20 19 5 7
0 0 0	0 0 0	1 1 1 7	0 1 2 1	0 0 0	1 2 3 8	1 6 6 13
7	13	432	147	8	607	2638
18.7	27.5	29.9	11.6		23.9	26.0
5.9 1.8 7.7	5.0 4.0 9.0	3.5 3.8 7.3	2.0 5.8 7.8		3.4 3.5 6.9	3.2 3.7 6.9

1.6

20.3

28.6

1.8

100.0

uncil.

3.0

1.9

		Cne-Famil	y Dwellings	by Age Cla	ass (years
Sales Ratio Class (%)	<u>1-8</u>	<u>9-18</u>	<u>19-28</u>	<u>29-48</u>	<u> Over 48</u>
Under 10 10 and " 12 12 " " 14 14 " " 16 16 " " 18	2 1 4 2 4	0 0 1 2 1	2 1 5 3 4	7 6 13 23 37	1 0 4 5 5
18 " " 20 20 " " 22 22 " " 24 24 " " 26 26 " " 28	3 13 71 220 354	5 13 48 69 61	12 20 25 14 12	36 34 35 20 15	6 7 4 3 4
28 " " 30 30 " " 32 32 " " 34 34 " " 36 36 " " 38	335 346 340 247 166	45 38 17 12 11	10 9 4 3 2	9 7 4 3 2	4 0 1 1 2
38 " " 40 40 " " 42 42 " " 44 44 " " 46 46 " " 48	65 39 6 4 5	5 5 3 0 1	6 1 1 0 0	3 2 4 0 1	0 0 0 2 0
48 " " 50 50 " " 55 55 " " 60 60 and Cver	4 0 2 0	0 0 3 4	0 0 1 3	1 4 0 0	0 0 0 3
Total Cases	2,233	344	138	266	52
Average Sales Ratio (%)	30.8	27.2	24.5	20, 8	22.1
Measure of Variation <sup>a</sup> Below Average Ratio Above Average Ratio Total	3.5 3.1 6.6	2.7 3.5 6.2	3.7 4.6 8.3	3.9 4.0 7.9	4.9 5.9 10.8
Prop. of Ass'd Value <sup>b</sup>	32.6	6.7	2.3	10.6	1.3

a. Range in percentage points within which the middle half of the ratios fall wb. Assessed value  $\underline{\text{in}}$  1957 by class of property as per cent of total assessed va

Arapahoe County: Number of Conveyances by Size of Sales Ratio, Average Sales Ratio, Measure of Variation and Proportion of Assessed Value by Class of Property for the Two-year Period 1957-1959

							•	
vears) er 48	All Ages	Multi-Family Dwellings	Commercial Buildings	Industrial <u>Buildings</u>		Total <u>Urban</u>	Agric With Impts.	Wi In
1 0 4 5 5	12 8 27 35 51	0 0 0 0	0 1 1 1 0	0 0 2 0	46 26 54 42 41	58 35 84 78 92	0 2 2 0 2	
6 7 4 3 4	62 87 183 326 446	1 0 0 0 4	1 1 2 1 2	0 0 0 2 0	27 36 20 20 9	91 124 205 349 461	2 2 0 1 0	
4 0 1 1 2	403 400 366 266 183	0 4 5 4 3	1 4 3 1 0	2 3 1 0	7 27 6 7 7	413 438 381 278 193	0 1 0 0	
0 0 0 2	79 47 14 6 7	8 7 2 0 2	2 3 4 1 0	0 0 1 0	3 7 3 3	92 64 24 10 10	0 0 1 0	
0 0 0 3	5 4 6 10	0 2 0 1	1 1 3 2	0 0 0	3 3 0 6	9 10 9 19	0 0 0	
52	3,033	43	36	11	404	3,527	13	
2.1	27.2	37.3	34.1	36.0	17.9	28.7	22.8	
4.9 5.9 0.8	3.6 3.5 7.1	4.6 3.6 8.2	7.1 9.4 16.5		4.8 7.2 12.0	4.5 3.8 8.3		
1.3	53.5	0.9	10.7	6.1	0.2	71.4	3.0	

all when arranged from low to high.

ed value in the county as reported by the assessor to the Legislative Council.

•		Misc. Ru	ral Land				ric.
Land Without Impts.	With Impts.	om Denver Without Impts.	With Impts.	Denver Without Impts.	Total <u>Rural</u>	Total <u>County</u>	and ith pts.
2 2 3 1 0	1 2 1 0 0	1 0 0 1 1	4 8 13 5 13	58 29 45 33 26	66 43 64 40 42	124 78 148 118 134	0 1 2 0 1
0 1 0 0	0 1 1 0 3	0 2 0 0	20 28 28 33 44	27 13 7 8 8	49 47 36 42 55	140 171 241 391 516	1 1 0 1
1 0 0 0	2 1 1 1	0 0 0 0	78 79 78 72 31	3 6 0 1	84 84 85 73 33	497 522 466 351 226	0 0 0
0 0 0 0	0 0 0 0	0 0 0 0	14 11 13 6 5	9 2 1 2	23 13 15 8 6	115 77 39 18 16	0 0 0 0
0 0 0	0 0 0	0 0 0 0	3 2 1 11	1 2 2 1	4 4 3 12	13 14 12 31	0 0 0
10	15	5	600	288	931	4,458	7
11.9	25.5		30.4	14.9	25.3	27.7	.8.7
1.4 3.1 4.5	10.5 5.1 15.6		4.5 4.1 8.6	3.9 4.9 8.8	5.0 3.6 8.6	4.7 3.7 8.4	5.9 1.8 7.7
1.6	1.9	0.2	20.3	1.6	28.6	100.0	3.0

### ARCHULETA COUNTY

Archuleta County's sales ratio of 19.8 per cent, based upon data for the two-year period 1957-1959, is the 9th among the two-year county ratios when arranged from low to high. It is derived from the data reported on 68 certificates, of which 51 represent urban property transfers and 17 represent rural property transfers.

The average sales ratio for Archuleta County declined rather sharply from the first year of the study to the second (from 25.2 per cent in 1957-1958 to 18.0 per cent in 1958-1959). The rural property ratio declined somewhat more than the urban property ratio.

During the period of two years covered by the study, the real estate market in Archuleta County was relatively less active than it was state-wide. This is reflected in the fact that the assessed value of properties sold in the two years was only 3.0 per cent as large as total assessed value of properties on the county's tax rolls in 1957, whereas the corresponding proportion for the state as a whole was 9.0 per cent. Both urban and rural areas shared in this below-average market activity.

Rural property accounts for almost four-fifths of the county's total assessed valuation. This is in contrast to the state-wide rural property proportion of approximately 26 per cent.

Variation among the sales ratios for urban properties in Archuleta County is larger than that for urban areas state-wide. This is true for both 1957-1958 and 1958-1959 as well as for the two years combined. The average range (18.5 percentage points) within which the middle half of the county's two-year urban ratios fall when arranged from low to high is larger than the corresponding range (10.2 percentage points) for urban areas in the state as a whole.

## Archuleta County: Summary of Sales Ratio Data

Nature of the Data	Total	Total	Total
	<u>County</u>	<u>Urban</u>	Rural
Number of Certificates			
1957-1958	30	24	6
1958-1959	38	27	11
1957-1959	68	51	17
Average Sales Ratio (%)			
1957-1958	25.2	30.4	24.0
1958-1959	18.0	24.2	16.9
1957-1959	19.8	26.7	18.5
Measure of Variation <sup>a</sup>			
1957-1958	9.7	24.3	8.2
1958-1959	25.4	20.2	25.9
1957-1959	18.8	18.5	18.8
Prop. of Total Ass'd Valueb	100.0	21.3	78.7
Ass'd Value on Certificates as % of Total Ass'd Value <sup>C</sup>			
1957-1958	1.1	3.6	0.4
1958-1959	1.9	2.3	1.8
1957-1959	3.0	5.9	2.2

Range in percentage points within which the middle half of a.

the sales ratios fall when arranged from low to high.
Assessed value in 1957 by class of property as per cent of total assessed value in the county, as reported by the assessor to the Legislative Council.
Assessed value reported on conveyance certificates as per

cent of total (1957) assessed value in the county for each class of property.

#### Archuleta County: Number of Conveyances by Size of Sales Ratio, Average Sales Ratio, Measure of Variation and Proportion of Assessed Value by Class of Property for the Year 1958-1959

Sales Ratio Class (%)	One Family <u>Dwellings</u>	Vacant Urban Land	All Other <u>Urban</u>	Total <u>Urban</u>	Agric. Land With <u>Impts.</u>	All Other <u>Rural</u>	Total <u>Rural</u>	Total County
Under 10 10 and " 12 12 " " 14 14 " " 16 16 " " 18	0 0 0 0 1	0 0 1 0 1	0 0 0 0	0 0 1 0 2	0 2 0 0	0 0 0 2 1	0 2 0 2 1	0 2 1 2 3
18 " " 20 20 " " 22 22 " " 24 24 " " 26 26 " " 28	1 1 2 2 0	1 0 1 5 1	0 0 0 0	2 1 3 7 1	0 0 0 1	.0 0 0 0	0 0 0 1 0	2 1 3 8 1
28 " " 30 30 " " 32 32 " " 34 34 " " 36 36 " " 38	0 0 2 0 0	0 0 1 0 1	0 0 0 0	0 0 3 0 1	0 0 1 0	0 0 2 0 0	0 0 3 0	0 0 6 0 1
38 " " 40 40 " " 42 42 " " 44 44 " " 46 46 " " 48	0 0 0 0	0 1 1 0 0	0 0 0 0	0 1 1 0 0	0 1 0 0	0 0 0 0	0 1 0 0	0 2 1 0
48 " " 50 50 " " 55 55 " " 60 50 and Over	0 1 0 1	0 1 0 1	0 0 0	0 2 0 2	0 0	0 0 0	0 0 0 1	0 2 0 3
Total Cases	11	16	0	27	6	5	11	38
Average Sales Ratio (%)	24.1	24.7		24.2	16.4		16.9	18.0
Measure of Variation <sup>a</sup> Below Average Ratio Above Average Ratio Total	2.4 19.1 21.5	1.1 14.3 15.4		2.1 18.1 20.2	4.9 24.6 29.5		4.4 21.5 25.9	4.7 20.7 25.4
Prop. of Ass'd Value <sup>b</sup>	10.9	2.0	8.4	21.3	66.7	12.0	78.7	100.0

a. Range in percentage points within which the middle half of the ratios fall when arranged from low to high.
 b. Assessed value in 1957 by class of property as per cent of total assessed value in the county as reported by the assessor to the Legislative Council.

# Archuleta County: Number of Conveyances by Size of Sales Ratio, Average Sales Ratio, Measure of Variation and Proportion of Assessed Value by Class of Property for the Two-year Period 1957-1959

Sales Ratio Class (%)	One Family Dwellings	Vacant Urban Land	All Other Urban	Total <u>Urban</u>	Agric. Land With Impts.	All Other <u>Rural</u>	Total <u>Rural</u>	Total <u>County</u>
Under 10 10 and " 12 12 " " 14 14 " " 16 16 " " 18	0 0 0 0	0 0 1 0	0 0 0 0	0 0 1 0 2	0 2 0 0	0 0 1 2 2	0 2 1 2 2	0 2 2 2 4
18 " " 20 20 " " 22 22 " " 24 24 " " 26 26 " " 28	2 2 3 3 2	2 0 1 6 2	0 0 0 0	4 2 4 9	0 1 0 1 0.	0 0 0 0	0 1 0 1	4 3 4 10 4
28 " " 30 30 " " 32 32 " " 34 34 " " 36 36 " " 38	1 1 3 0	0 1 0 1	1 0 0 0	2 1 4 0	1 0 1 0 0	0 0 2 0 0	1 0 3 0 0	3 1 7 0 1
38 " " 40 40 " " 42 42 " " 44 44 " " 46 46 " " 48	1 0 0 0	0 2 1 0	0 0 0 0	1 2 1 0	0 1 0 0	0 0 0 1	0 1 0 1 0	1 3 1 1 0
48 " " 50 50 " " 55 55 " " 60 60 and Over	0 2 1 4	0 1 0 5	0 0	0 3 1 9	0 0 0 1	0 0 1 0	0 0 1 1	0 3 2 10
Total Cases	26	24	1	51	8	9	17	68
Average Sales Ratio (%)	26.3	28.6		26.7	18.2		18.5	19.8
Measure of Variation <sup>a</sup> Below Average Ratio Above Average Ratio Total	3.3 13.9 17.2	4.3 19.2 23.5		3.4 15.1 18.5	2.0 18.8 20.8		1.8 17.0 18.8	2.6 16.2 18.8
Prop. of Ass'd Value <sup>b</sup>	10.9	2.0	8.4	21.3	66.7	12.0	78.7	100.0

a. Range in percentage points within which the middle half of the ratios fall when arranged from low to high.
 b. Assessed value in 1957 by class of property as per cent of total assessed value in the county as reported by the assessor to the Legislative Council.

### BACA COUNTY

Baca County's sales ratio of 20.4 per cent, based upon data for the two-year period 1957-1959, is the 12th among the two-year county ratios when arranged from low to high. It is 25.5 per cent (7.0 percentage points) below the two-year statewide ratio of 27.4 per cent.

In terms of assessed value of property on the tax rolls in 1957, the amount of agricultural land with improvements in Baca County is slightly more than one-half of the county's total. Unlike the state as a whole wherein the assessed value of urban properties is much larger than that of rural properties, rural properties account for almost four-fifths of total assessed value of properties in the county.

Variation among the sales ratios for rural areas in Baca County is smaller than that for rural areas state-wide. This is true for both years of the study as well as for the two years combined. The average range (7.6 percentage points) within which the middle half of the county's two-year rural ratios fall when arranged from low to high is smaller than the corresponding range (12.5 percentage points) for rural areas state-wide.

The real estate market was less active relatively in the county during the two-year period covered by the study than it was in the state as a whole. This is true for urban and rural areas separately as well as for urban and rural areas combined. The assessed value of properties sold in 1957-1959 is 2.5 per cent as large as total assessed value on the county's tax rolls in 1957, while the corresponding proportion state-wide is 9.0 per cent.

As noted in Part One of the report on the Sales Ratio Study, the average sales ratio for Baca County for 1957-1958 is subject to the limitation that there were no conveyances of the important class of commercial properties in the county in that year.

Baca County: Summary of Sales Ratio Data

Nature of the Data	Total	Total	Total
	County	<u>Urban</u>	<u>Rural</u>
Number of Certificates			
1957-1958	80	45	35
1958-1959	117	77	40
1957-1959	197	122	75
Average Sales Ratio (%)			
1957-1958	20.3	26.5	19.5
1958-1959	20.4	27.8	19.1
1957-1959	20.4	27.7	19.1
Measure of Variation <sup>a</sup>			
1957-1958	7.3	13.2	6.5
1958-1959	10.1	21.8	8.0
1957-1959	9.7	22.1	7.6
Prop. of Total Ass'd Valueb	100.0	20.2	79.8
Ass'd Value on Certificates as % of Total Ass'd Value <sup>c</sup>			
1957-1958	0.9	2.2	0.6
1958-1959	1.6	4.0	1.0
1957-1959	2.5	6.2	1.6

a. Range in percentage points within which the middle half of the sales ratios fall when arranged from low to high.

b. Assessed value  $\underline{\text{in } 1957}$  by class of property as per cent of total assessed value in the county, as reported by the assessor to the Legislative Council.

c. Assessed value reported on conveyance certificates as per cent of total (1957) assessed value in the county for each class of property.

Baca County: Number of Conveyances by Siz of Sales Ratio, Average Sales Ratio, Measure of V and Proportion of Assessed Value by Class of Pr for the Year 1958-1959

Sales Ratio Class (%)	One Family <u>Dwellings</u>	Vacant Urban Land	All Other <u>Urban</u>	Total <u>Urban</u>	Agric. With W Impts. I
Under 10 10 and " 12 12 " " 14 14 " " 16 16 " " 18	0 0 0 1 0	2 5 3 3 1	0 0 0 0	2 5 3 4 2	1 0 1 2 1
18 " " 20 20 " " 22 22 " " 24 24 " " 26 26 " " 28	5 6 3 6 6	1 2 0 2 0	0 0 0 0	6 8 3 8 6	1 2 0 1 0
28 " " 30 30 " " 32 32 " " 34 34 " " 36 36 " " 38	3 2 0 6 2	1 1 0 0 1	0 0 0 0	4 3 0 6 3	1 0 0 0
38 " " 40 40 " " 42 42 " " 44 44 " " 46 46 " " 48	1 1 1 0	0 1 0 0	0 1 0 0	1 3 1 1 0	0 0 0 0
48 " " 50 50 " " 55 55 " " 60 60 and Over	0 0 0 4	0 1 0 2	0 0 0 1	0 1 0 7	0 0 0
Total Cases	48	26	3	77	10
Average Sales Ratio (%)	26.1	27.2		27.8	17.3
Measure of Variation <sup>a</sup> Below Average Ratio Above Average Ratio Total	3.5 5.8 9.3	15.4 1.8 17.2		5.3 16.5 21.8	2.8 4.2 7.0
Prop. of Ass'd Value <sup>b</sup>	13.5	0.4	6.3	20.2	27.9

a. Range in percentage points within which the middle half of the ratio b. Assessed value in 1957 by class of property as per cent of total ass by the assessor to the Legislative Council.

e ariation operty

and thout npts.	All Other <u>Rural</u>	Total <u>Rural</u>	Total County
3 1 2 1 4	0 0 0 0 0	4 1 3 3 6	6 6 6 7 8
4 3 3 1 1	0 1 0 0	5 6 3 2 1	11 14 6 10 7
1 1 0 0 0	0 0 0 0	2 1 0 0	6 4 0 6 3
0 1 0 0 0	0 0 0 0	0 1 0 0	1 4 1 1 0
0 0 0 2	0 0 0	0 0 0 2	0 1 0 9
28	2	40	117
20.2	~	19.1	20.4
4.6 4.1 8.7		3.9 4.1 8.0	4.2 5.9 10.1
51.0	0.9	79.8	100.0

s fall when arranged from low to high. essed value in the county as reported

Baca County: Number of Co. of Sales Ratio, Average Sales Raand Proportion of Assessed Valfor the Two-year Per

	<del></del>	One-Fam	nily Dwelling	s by Age	Class (y	ears)
Sales Ratio Class (%)	1-8	<u>9-18</u>	<u> 19-28</u>	<u> 29-48</u>	<u>Cver 48</u>	All <u>Ages</u>
Under 10 10 and " 12 12 " " 14 14 " " 16 16 " " 18	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 2 1	0 0 0 0 0	0 0 0 3 1
18 " " 20 20 " " 22 22 " " 24 24 " " 26 26 " " 28	1 2 1 1 0	3 4 2 4 3	0 1 1 0 3	2 4 2 2 3	0 0 0 0	6 11 6 7 9
28 " " 30 30 " " 32 32 " " 34 34 " " 36 36 " " 38	2 0 0 1 0	4 1 0 6 3	2 0 0 0	2 2 0 0	0 0 0 0	10 3 0 7 3
38 " " 40 40 " " 42 42 " " 44 44 " " 46 46 " " 48	0 1 0 0 0	1 1 1 0	0 1 0 0	0 0 0 0	0 0 0 0	1 3 1 1 0
48 " " 50 50 " " 55 55 " " 60 60 and Gver	0 0 0 1	0 1 0 3	0 0 0 1	0 0 0 2	0 0 0	0 1 0 7
Total Cases	10	38	10	22	0	80
Average Sales Ratio (%)	26.8	28.8	27.0	23.2		26.0
Measure of Variation <sup>a</sup> Below Average Ratio Above Average Ratio Total	5.3 8.2 13.5	4.6 8.2 12.8	2.0 2.5 4.5	3.0 5.3 8.3		3.6 5.9 9.5
Frop. of Ass'd Value <sup>b</sup>	1.5	4.4	2.5	5.0	0.1	13.5

a. Range in percentage points within which the middle half of the ratios fall b. Assessed value in  $\underline{1957}$  by class of property as per cent of total assessed v

nveyances by Size tio, Measure of Variation ue by Class of Property iod 1957-1959

Vacant Urban Land	All Other <u>Urban</u>	Total <u>Urban</u>	Agrie With Impts.	Without Impts.	All Other Rural	Total <u>Rural</u>	Total County
3 5 5 3 2	0 0 0	3 5 5 6 4	1 0 2 2 1	3 2 4 3 10	0 0 0 0 1	4 2 6 5 12	7 7 11 11 16
1 3 0 3 0	0 0 0 0	7 14 5 11 9	4 3 1 1 2	8 5 6 1 2	0 1 0 0	12 9 7 2 4	19 23 12 13
1 2 0 0 1	0 0 0 0	11 5 0 7 4	1 0 0 0	2 1 0 1 1	0 0 0 0	3 1 0 1 1	14 6 0 8 5
O 1 1 0 0	0 1 0 0	1 5 2 1 0	0 0 0 0	0 1 0 1 0	O 1 O O 1	0 2 0 1 1	1 7 2 2 1
0 2 0 5	O 1 O 1	0 4 0 13	0 0 0	0 0 0 2	0 0 0	0 0 0 2	0 4 0 15
<b>3</b> 8	4	122	18	53	4	<b>7</b> 5	197
27.3		27.7	18.3	19.6		19.1	20.4
14.7 9.7 24.4		5.3 16.8 22.1	2.8 4.7 7.5	3.4 4.0 7.4		3.1 4.5 7.6	3.5 6.2 9.7
0.4	6.3	20.2	27.9	51.0	0.9	79.8	100.0

when arranged from low to high. value in the county as reported by the assessor to the Legislative Council.

### BENT COUNTY

Bent County's sales ratio of 34.4 per cent for 1958-1959 is the 59th among the county ratios for the second year of the study when arranged from low to high. This is a decline of 5.0 per cent (1.8 percentage points) from the first year's ratio of 36.2 per cent.

The 1957-1959 ratios for the county and the state are 35.2 per cent and 27.4 per cent, respectively. During the period covered by the study, urban and rural ratios for Bent County were above the corresponding state-wide ratios.

Rural properties in Bent County account for approximately three-fourths of the assessed value of all properties on the tax rolls in the county. This is in contrast to the state as a whole wherein urban properties account for almost three-fourths of the total assessed value. The assessed value of agricultural land with imporvements approximated 60 per cent of the county's total assessed value.

Variation among the sales ratios in Bent County for the two years combined is wider than that for the state as a whole. The average range (17.7 percentage points) within which the middle half of the county's ratios fall when arranged from low to high is larger than that for the state (11.0 percentage points). Both urban and rural areas shared in this above-average variation among the ratios.

The real estate market in urban areas was less active relatively in Bent County during the period of the study than it was state-wide. This is shown by the fact that the assessed value of urban properties sold during the two-year period of the study, as reported on the real estate conveyance certificates, is only 8.1 per cent as large as total assessed value of urban properties on the tax rolls in the county in 1957, whereas the corresponding state-wide proportion is 10.8 per cent. In rural areas, on the other hand, the real estate market was somewhat more active relatively in the county than it was in the state.

Bent County: Summary of Sales Ratio Data

Nature of the Data	Total	Total	Total
	<u>County</u>	<u>Urban</u>	Rural
Number of Certificates			
1957-1958	104	70	34
1958-1959	68	39	29
1957-1959	172	109	63
Average Sales Ratio (%)			
1957-1958	36.2	34.4	36.8
1958-1959	34.4	33.7	34.7
1957-19 <b>5</b> 9	35.2	34.7	35.3
Measure of Variation <sup>a</sup>			
1957-1958	19.0	27.1	16.4
1958-1959	15.9	14.9	16.2
1957-1959	17.7	16.6	18.1
Prop. of Total Ass'd Value <sup>b</sup>	100.0	23.8	76.2
Ass'd Value on Certificates as % of Total Ass'd Value <sup>C</sup>			
1957-1958	3.2	4.4	2.9
1958-1959	2.8	3.8	2.5
1957-1959	6.0	8.1	5.4

a. Range in percentage points within which the middle half of the sales ratios fall when arranged from low to high.

b. Assessed value in 1957 by class of property as per cent of total assessed value in the county, as reported by the assessor to the Legislative Council.

c. Assessed value reported on conveyance certificates as per cent of total (1957) assessed value in the county for each class of property.

Bent County: Number of Conveyances by of Sales Ratio, Average Sales Ratio, Measure o and Proportion of Assessed Value by Class of for the Year 1958-1959

Sales Ratio Class (%)	One Family <u>Dwellings</u>	All Other <u>Urban</u>	Total <u>Urban</u>	Agric With Impts.	Land Withou Impts.
Under 10 10 and " 12 12 " " 14 14 " " 16 16 " " 18	0 2 0 0	0 0 0 0	0 2 0 0	0 0 0 1 1	1 0 1 0
18 " " 20 20 " " 22 22 " " 24 24 " " 26 26 " " 28	1 3 2 1 4	0 0 0 1 0	1 3 2 2 4	0 0 1 1 0	0 1 1 0 0
28 " " 30 30 " " 32 32 " " 34 34 " " 36 36 " " 38	4 3 2 2 1	2 0 0 1 0	6 3 2 3 1	0 2 1 0 1	0 3 1 0
38 " " 40 40 " " 42 42 " " 44 44 " " 46 46 " " 48	1 0 1 0	0 0 0 0	1 1 0 1 0	2 0 0 0	0 0 0 0
48 " " 50 50 " " 55 55 " " 60 60 and Over	0 2 1 0	1 1 0 2	1 3 1 2	1 0 0 2	0 1 0 0
Total Cases	31	8	39	13	9
Average Sales Ratio (%)	28.3		33.7	37.9	26.0
Measure of Variation <sup>a</sup> Below Average Ratio Above Average Ratio Total	4.1 8.6 12.7		7.0 7.9 14.9	13.4 4.0 17.4	7.0 6.0 13.0
Prop. of Ass'd Valueb	16.1	7.7	23.8	59.1	14.5

a. Range in percentage points within which the middle half of the ratio b. Assessed value in 1957 by class of property as per cent of total ass by the assessor to the Legislative Council.

Size f Variation Property

Misc. Ru	ral Land		
With Impts.	Without Impts.	Total Rural	Total <u>County</u>
0 0 0 0	0 0 0 0	1 0 1 1	1 2 1 1
0 1 0 0 1	0 1 0 0	0 3 2 1 1	1 6 4 3 5
0 0 1 0	0 0 0 0	0 5 3 0 1	6 8 5 3 2
0 2 0 0	0 0 0 0	2 2 0 0	3 3 0 1 0
0 0 0 1	0 0 0	1 0 3	2 4 1 5
6	1	29	68
32.5		34.7	34.4
5.5 9.0 14.5 2.6	0.0	11.5 4.7 16.2 76.2	10.4 5.5 15.9

s fall when arranged from low to high. essed value in the county as reported

	<del></del>	One-Family	Dwellings	by
Sales Ratio Class (%)	<u>1-8</u>	9-18	<u>19-28</u>	3
Under 10 10 and " 12 12 " " 14 14 " " 16 16 " " 18	0 0 0 0	0 0 0 0 0	0 1 0 1 1	
18 " " 20 20 " " 22 22 " " 24 24 " " 26 26 " " 28	0 0 0	0 1 0 1 1	0 0 1 1	
28 " " 30 30 " " 32 32 " " 34 34 " " 36 36 " " 38	2 3 0 1 0	0 1 0 0 1	O 1 1 1 1	
38 " " 40 40 " " 42 42 " " 44 44 " " 46 46 " " 48	0 0 0 0	1 0 1 0 0	2 2 1 0 1	
48 " " 50 50 " " 55 55 " " 60 60 and Over	0 0 0	0 1 0 2	0 0 1 6	
Total Cases	8	10	22	
Average Sales Ratio (%)	31.2	32.6	34.5	$\mathfrak{S}$
Measure of Variation <sup>a</sup> Below Average Ratio Above Average Ratio Total	2.2 2.1 4.3	5.6 19.9 25.5	3.5 31.7 35.2	1
Prop. of Ass'd Value <sup>b</sup>	2.8	2.5	1.4	

a. Range in percentage points within which the middle half b. Assessed value in  $\underline{1957}$  by class of property as per cent

Bent County: Number of Conveyances by Size of Sales Ratio, Average Sales Ratio, Measure of Variation and Proportion of Assessed Value by Class of Property for the Two-year Period 1957-1959

Ly I	Dwellings	by Age Cl	ass (years)		Commercial	Vacant	All Other	Total
	<u>19-28</u>	<u> 29-48</u>	<u>Over 48</u>	All Ages	Buildings	Land	Urban	Total <u>Urban</u>
	0 1 0 1	0 0 1 0	0 1 0 0 2	0 2 1 1 3	0 0 0 0	0 0 0 0	0 0 0 0	0 2 1 1 7
	0 0 0 1 1	0 3 0 0	3 1 3 4 5	3 5 3 6 8	0 0 0 0	0 2 0 1 0	O O O 1	3 7 3 8 8
	0 1 1 1	3 1 1 0 2	3 2 0 3 0	8 8 2 5 4	0 0 0 2 0	2 0 2 0	0 0 0 0	10 8 4 7 4
	2 2 1 0 1	0 0 1 0	1 0 1 0	4 2 3 1 2	0 0 1 0	0 2 0 0	0 0 0 0	4 4 1 3
	0 0 1 6	0 1 0 2	0 0 0 1	0 2 1 11	0 1 0 3	0 0 0 1	1 0 0 0	1 3 1 15
	22	15	30	85	8	14	2	109
	34.5	33.5	26.1	29.8	57.5	35.0		34.7
	3.5 31.7 35.2	10.2 9.6 19.8	3.8 4.4 8.2	4.9 9.2 14.1	18.3 10.0 28.3			7.5 9.1 16.6
	1.4	3.3	6.1	16.1	6.6	0.5	0.6	23.8

the middle half of the ratios fall when arranged from low to high. rty as per cent of total assessed value in the county as reported by the assessor to

ze Variation roperty

Total <u>Urban</u>	Agric With Impts.	• Land Without Impts•	Misc. Ru With Impts.	wral Land Without Impts.	Total <u>Rural</u>	Total <u>County</u>
0 2 1 1 7	0 0 0 1 1	1 0 1 3 3	O O O 1 O	0 0 0 0	1 0 1 5 4	1 2 2 6 11
3 7 3 8 8	1 0 1 1 0	2 1 3 1 0	0 1 0 1 2	O 1 1 0 1	3 3 5 3 3	6 10 8 11 11
10 8 4 7 4	0 2 1 2 1	0 3 1 0 1	O 1 1 0 0	0 0 0 0	0 6 3 2 2	10 14 7 9 6
4 4 4 1 3	2 3 0 1 0	2 0 0 1 0	0 2 0 0	0 0 0 0	4 5 0 2 0	8 9 4 3 3
1 3 1 15	2 2 1 3	1 1 0 0	0 0 0 1	0 0 0	3 3 1 4	4 6 2 19
109	25	25	10	3	63	172
34.7	40.1	24.8	26.9		35.3	35.2
7.5 9.1 16.6	8.9 9.8 18.7	8.0 9.2 17.2	1.9 13.6 15.5		8.3 9.8 18.1	8.1 9.6 17.7
23.8	59.1	14.5	2.6	0.0	76.2	100.0

the assessor to the Legislative Council.

### BOULDER COUNTY

Boulder County's sales ratio, based upon data for the twoyear period, is 29.0 per cent; it is the 51st among the two-year county ratios when arranged from low to high.

The decline in the Boulder County sales ratio from the first year of the study to the second (from 29.3 per cent to 28.8 per cent) is somewhat less than that for the state as a whole.

Urban properties accounted for more than three-fourths of the county's total assessed valuation in 1957. The picture in this respect is comparable with that for the state as a whole.

The county's two-year sales ratios are somewhat more uniform than they are state-wide. This is shown by the fact that the average range within which the middle half of the two-year ratios fall is somewhat less for the county (9.8 percentage points) than it is for the state as a whole (11.0 percentage points). This greater uniformity among the ratios for the county than for the state as a whole is more marked for urban properties than it is for rural properties.

During the two-year period covered by the study the real estate market was more active relatively in the county than it was state-wide. The assessed value reported on the certificates in the two years combined was 12.4 per cent as large as the total assessed value of all properties on the county's tax rolls in 1957, whereas the corresponding proportion for the state was 9.0 per cent. Both urban and rural properties in the county shared in this above-average market activity.

### Boulder County: Summary of Sales Ratio Data

Nature of the Data	Total	Total	Total
	<u>County</u>	<u>Urban</u>	Rural
Number of Certificates			
1957-1958	1,325	1,162	163
1958-1959	1,552	1,265	287
1957-1959	2,877	2,427	450
Average Sales Ratio (%)			
1957-1958	29.3	30.1	26.8
1958 <b>-</b> 1959	28.8	30.7	23.4
1957 <b>-</b> 1959	29.0	30.4	24.9
Measure of Variation <sup>a</sup>			
1957-1958	11.6	11.5	12.1
1958-1959	8.6	7.6	11.1
1957-1959	9.8	8.9	12.4
Prop. of Total Ass'd Valueb	100.0	78.0	22.0
Ass'd Value on Certificates as % of Total Ass'd Value <sup>C</sup>			
1957-1958	6.0	7.0	2.4
1958-1959	6.4	7.3	3.5
1957-1959	12.4	14.2	5.9

Range in percentage points within which the middle half of the sales ratios fall when arranged from low to high.

Assessed value in 1957 by class of property as per cent of total assessed value in the county, as reported by the assessor to the Legislative Council.

Assessed value reported on conveyance certificates as per cent of total (1957) assessed value in the county for each

class of property.

		One-Family	Dwellings	by Age Cl	ass (y
Sales Ratio Class (%)	<u>1-8</u>	<u>9-18</u>	<u>19-28</u>	<u> 29-48</u>	<u>Over</u>
Under 10 10 and " 12 12 " " 14 14 " " 16 16 " " 18	0 0 0 2 1	1 0 0 0	0 0 0 1 2	0 1 3 4 6	1
18 " " 20 20 " " 22 22 " " 24 24 " " 26 26 " " 28	2 1 6 12 10	1 3 2 5 5	1 1 3 1 4	14 10 17 15 22	1 1
28 " " 30 30 " " 32 32 " " 34 34 " " 36 36 " " 38	41 76 95 107 63	12 16 19 8 9	2 6 1 1 5	24 13 11 10 8	
38 " " 40 40 " " 42 42 " " 44 44 " " 46 46 " " 48	40 29 12 10 6	7 6 5 0 2	0 0 0 0	2 2 3 2 0	
48 " " 50 50 " " 55 55 " " 60 60 and Over	0 0 0 1	0 0 0	0 0 0	0 2 1 1	
Total Cases	514	102	29	171	11
Average Sales Ratio (%)	34.2	32.9	29.5	27.7	23.
Measure of Variation <sup>a</sup> Below Average Ratio Above Average Ratio Total	2.8 2.8 5.6	3.7 3.9 7.6	6.0 4.0 10.0	5.1 4.2 9.3	4. 5. 9.
Prop. of Ass'd Value <sup>b</sup>	28.8	6.8	3.0	17.8	3.

a. Range in percentage points within which the middle half of the ratio b. Assessed value  $\underline{\text{in}}$   $\underline{1957}$  by class of property as per cent of total ass

Boulder County: Number of Conveyances by Size of Sales Ratio, Average Sales Ratio, Measure of Variation and Proportion of Assessed Value by Class of Property for the Year 1958-1959

ass (years)				Vacant	All	
<u>Over 48</u>	All Ages	Multi-Family Dwellings	Buildings	Urban Land	Other <u>Urban</u>	Total <u>Urban</u>
2 0 4 10 8	3 1 7 17 18	0 0 0 0	0 0 0 0	18 16 13 10 17	0 0 0 0	21 17 20 27 35
8 16 14 6 17	26 31 42 39 58	1 0 0	0 0 2 0 1	15 23 19 26 34	1 1 0 0	43 56 63 65 95
3 5 3 2 7	82 116 129 128 92	0 2 3 1 0	2 1 4 3 2	34 19 19 8 6	0 0 0 0	118 138 155 140 101
0 1 4 0 2	49 38 24 12 11	0 1 0 0	1 0 1 0	2 11 1 2 2	0 0 0 0 1	52 50 26 14 15
2 1 0 0	2 3 1 2	0 0 0	0 0 0	0 1 2 3	0 0 0 0	2 4 3 5
115	931	10	18	301	5	1265
23.7	30.8	29.9	32.0	24.3		30.7
4.5 5.1 9.6	3.9 3.7 7.6	2.9 3.8 6.7	2.5 4.5 7.0	6.1 5.8 11.9		3.7 3.9 7.6
3.8	60.2	3.1	12.5	2.1	0.1	78.0

ratios fall when arranged from low to high.
l assessed value in the county as reported by the assessor to the Legis

-	T-+-1	To+-1	<u>Rural Land</u> Without	Misc. F With	<u>Land</u> Without	<u>Agric</u> With
<u>8</u>	Total <u>County</u>	Total <u>Rural</u>	Impts.	Impts.	Impts.	Impts.
	45 35 47 43 49	24 18 27 16 14	15 13 16 5 9	4 2 8 9 4	5 1 3 0 1	0 2 0 2 0
	59 74 89 85 99	16 18 26 20 4	8 7 13 8 2	6 5 10 8 1	2 2 1 0 0	0 4 2 4 1
	137 155 171 149 113	19 17 16 9 12	1 2 9 0 1	12 10 7 8 9	2 0 0 0 0	4 5 0 1 2
}	55 55 30 16 18	3 5 4 2 3	0 4 3 1 1	1 1 1 2	0 0 0 0	2 0 0 0
) 2 - -	4 8 3 13	2 4 0 8	0 2 0 3	1 1 0 4	0 1 0 0	1 0 0 1
	1552	287	123	115	18	31
7	28.8	23.4	18.5	27.4	14.4	27.6
L 2 3	4.4 4.2 8.6	5.8 5.3 11.1	6.2 7.1 13.3	8.8 6.7 15.5	5.0 7.1 12.1	5.7 4.1 9.8
3	100.0	22.0	0.8	2.5	3.9	14.8

lative Council.

ti ti

One-Family Dwellin						
Sales Ratio Class (%)	<u>1-8</u>	<u>9-18</u>	<u>19-28</u>			
Under 10 10 and " 12 12 " " 14 14 " " 16 16 " " 18	0 0 1 2 1	1 0 0 0 5	0 0 0 1 3			
18 " " 20 20 " " 22 22 " " 24 24 " " 26 26 " " 28	4 9 12 20 21	3 3 4 8 7	2 5 3 2 6			
28 " " 30 30 " " 32 32 " " 34 34 " " 36 36 " " 38	66 144 177 193 141	18 21 24 23 14	4 8 7 4 5			
38 " " 40 40 " " 42 42 " " 44 44 " " 46 46 " " 48	105 59 26 12 11	12 8 6 0 3	2 2 1 0 1			
48 " " 50 50 " " 55 55 " " 60 60 and Over	2 0 0 2	0 0 0 1	0 0			
Total Cases	1008	161	57			
Average Sales Ratio (%)	34.5	32.9	29.8			
Measure of Variation <sup>a</sup> Below Average Ratio Above Average Ratio Total	2.9 3.0 5.9	3.9 3.6 7.5	5.5 5.1 10.6			
Prop. of Ass'd Value <sup>b</sup>	28.8	6.8	3.0			

a. Range in percentage points within which the middle has b. Assessed value in  $\underline{1957}$  by class of property as per calculations.

Boulder County: Number of Conveyances by Size of Sales Ratio, Average Sales Ratio, Measure of Variation and Proportion of Assessed Value by Class of Property for the Two-year Period 1957-1959

by Age Cla	ss (years)	<u> </u>	Mailt: Earth.	Commonaial	Taduateial	Vacant
<u>29-48</u>	Over 48	All <u>Ages</u>	Multi-Family Dwellings			Urban Land
] 2 10 8 14	2 0 6 17 14	4 2 17 28 37	0 0 0 0	0 0 1 0	0 1 0 0	46 21 21 32 33
31 21 35 27 32	24 35 26 13 26	64 73 80 70 92	1 2 0 0	2 0 4 2 1	1 1 0 0 1	24 57 38 46 57
37 33 25 16 12	8 12 7 5 12	133 218 240 241 184	1 5 3 1 0	3 1 4 6 3	0 0 0 0 1	61 33 40 16 9
8 2 3 4 1	1 2 5 2 2	128 73 41 18 18	0 1 0 0	2 1 1 0 1	0 0 0 0 1	3 20 1 2 4
0 2 2 <b>6</b>	3 1 0 2	6 3 2 11	0 0 0	1 0 3	0 0 0 1	0 5 7 9
332	225	1783	15	37	7	585
27.1	23.3	30.7	29.8	30.5	26.7	23.7
5.5 4.8 10.3	3.9 6.1 10.0	4.1 4.0 8.1	2.3 7.0 9.3	3.9 8.3 12.2	7.2 17.8 25.0	6.1 6.5 12.6
17.8	3.8	60.2	3.1	12.5	0.1	2.1

half of the ratios fall when arranged from low to high. cent of total assessed value in the county as reported by the assessor t

	Agric	. Land	Misc. R	ural Land		
Total <u>Urban</u>	With Impts.	Without Impts.	With Impts.	Without Impts.	Total <u>Rural</u>	Total <u>County</u>
50 24 38 61 70	0 2 1 2 0	6 1 3 1 2	4 3 13 11 7	26 21 19 9 13	36 27 36 23 22	86 51 74 84 92
92 133 122 118 152	1 6 4 6 2	2 4 2 0 0	11 9 20 13 3	10 14 19 15 4	24 33 45 34 9	116 166 167 152 161
198 257 287 264 197	6 6 1 1 4	4 2 2 0 0	16 18 10 10	2 11 11 0 2	28 37 24 11 15	226 294 311 275 212
133 95 43 20 24	2 1 1 0	0 0 0 0	2 3 1 1 3	0 5 4 2 2	4 9 6 3 5	137 104 49 23 29
7 9 9 <b>24</b>	1 0 0 1	0 1 0 0	2 1 1 5	0 3 0 4	3 5 1 10	10 14 10 34
2427	48	30	176	196	450	2877
30.4	27.6	18.4	27.3	17.8	24,9	29.0
4.1 4.8 8.9	5.6 4.8 10.4	6.1 10.4 16.5	8.2 5.5 13.7	5.6 8.7 14.3	6.0 6.4 12.4	4.6 5.2 9.8
78.0	14.8	3.9	2.5	0.8	22.0	100.0

the Legislative Council.

### CHAFFEE COUNTY

Chaffee County's sales ratio of 26.3 per cent, based upon data for the two-year period, is the 43rd among the two-year county ratios when arranged from low to high. It is 4.0 per cent (1.1 percentage points) below the state-wide ratio of 27.4 per cent.

The decline in the Chaffee County sales ratio from the first year of the study to the second (from 28.1 per cent to 25.4 per cent, or 2.7 percentage points) is much larger than the state-wide decline (0.9 of a percentage point).

The drop in the ratio for rural properties in the county (from 28.3 per cent to 22.7 per cent) is sharply greater than that for urban properties. This decrease in the rural property ratio appears to reflect increased farm marketings state-wide from calendar year 1957 to calendar year 1958 and their effect upon the sales price of farm property.

In terms of assessed value of properties on the tax rolls in 1957, about two-fifths of the property in the county is located in rural areas, more than one-half of which consists of farm property. In the state as a whole, the rural proportion of total assessed value is about 26 per cent.

Real estate market activity among rural properties in the county increased sharply from the first year of the study to the second. This is shown by the fact that the assessed value of rural properties sold in the county during the first year was only 0.8 per cent as large as the county's total assessed value of rural properties on the tax rolls in 1957, whereas the corresponding proportion for the second year of the study was 3.7 per cent.

Variation among the urban ratios in each of the two years was greater in the county than it was in the state. The average range (16.7 percentage points) within which the middle half of the county's two-year urban ratios fall when arranged from low to high is larger than the corresponding state-wide range (10.2 percentage points). Variation among the ratios for rural properties, based upon data covering the two-year period, is about the same in the county as in the state.

Chaffee County: Summary of Sales Ratio Data

Nature of the Data	Total	Total	Total
	County	<u>Urban</u>	<u>Rural</u>
Number of Certificates			
1957-1958	140	123	17
1958-1959	159	137	22
1957-1959	299	260	39
Average Sales Ratio (%)			
1957 <b>-</b> 1958	28.1	28.0	28.3
1958-1959	25.4	27.5	22.7
1957 <b>-</b> 1959	26.3	27.8	24.1
Measure of Variation <sup>a</sup>			
1957-1958	15.1	20.5	6.2
1958-1959	14.7	17.4	11.1
1957-1959	14.8	16.7	12.2
Prop. of Total Ass'd Value <sup>b</sup>	100.0	61.1	38.9
Ass'd Value on Certificates as % of Total Ass'd Value <sup>C</sup>			
1957-1958	3.1	4.6	0.8
1958-1959	4.6	5.1	3.7
1957-1959	7.6	9.7	4.4

- a.
- Range in percentage points within which the middle half of the sales ratios fall when arranged from low to high. Assessed value in 1957 by class of property as per cent of total assessed value in the county, as reported by the assessor to the Legislative Council. b.
- Assessed value reported on conveyance certificates as per cent of total (1957) assessed value in the county for each class of property.

Chaffee County: Numb of Sales Ratio, Average Sa and Proportion of Asses: for the \

	One-	Family Dwo	ellings b	y Age Cla	ass (years
Sales Ratio Class (%)	<u>1-8</u>	<u>9-18</u>	19-28	<u> 29-48</u>	<u>Over 48</u>
Under 10 10 and " 12 12 " " 14 14 " " 16 16 " " 18	0 0 0 2 1	0 0 0 0	0 0 0 0	1 0 1 2 2	1 0 1 6 2
18 " " 20 20 " " 22 22 " " 24 24 " " 26 26 " " 28	0 0 0 1 2	O 1 1 0 1	0 0 0 1 0	2 1 2 1 2	0 5 1 2 1
28 " " 30 30 " " 32 32 " " 34 34 " " 36 36 " " 38	5 6 5 2 1	0 0 1 0	0 0 0	O 1 1 0 0	2 2 2 0 0
38 " " 40 40 " " 42 42 " " 44 44 " " 46 46 " " 48	0 2 0 0	1 0 0 1 0	0 0 0 0	0 0 0 0	0 1 0 1
48 " " 50 50 " " 55 55 " " 60 60 and Over	0 0 0	0 2 1 0	0 0 0	0 0 0	1 0 0 3
Total Cases	27	9	3	16	31
Average Sales Ratio (%)	30.4	29.6	<del></del>	20.0	24.3
Measure of Variation <sup>a</sup> Below Average Ratio Above Average Ratio Total	2.1 2.9 5.0	3.6 22.3 25.9		4.0 5.8 9.8	8.3 7.9 16.2
Prop. of Ass'd Valueb	8.5	3.7	1.9	3.1	20.7

a. Range in percentage points within which the middle half of the ratic b. Assessed value  $\underline{\text{in}}$   $\underline{1957}$  by class of property as per cent of total ass

per of Conveyances by Size ales Ratio, Measure of Variation and Value by Class of Property Year 1958-1959

All Ages	Vacant Urban Land	All Other <u>Urban</u>	Total <u>Urban</u>	Agric. Land With Impts.	Misc. Rural Land With Impts.	All Other <u>Rural</u>	Total <u>Rural</u>	Total <u>County</u>
2 0 2 10 6	1 3 4 1 3	0 0 0 0	3 3 6 11 9	0 1 0 0	0 0 0 0	0 0 1 0	0 1 1 0	3 4 7 11 10
2 7 4 5 6	0 1 3 3	O 1 1 1 0	2 8 6 9	0 1 3 1	1 2 0 0 1	0 0 0 0	1 3 3 1 2	3 11 9 10 11
7 10 9 2 1	1 0 1 0	0 0 1 2 1	8 10 11 4 3	0 0 0 1 1	1 0 0 0	1 2 0 0	2 2 0 1 1	10 12 11 5 4
1 3 0 2 0	1 1 2 0 3	0 0 1 0 0	2 4 3 2 3	0 0 0 0	0 0 0 0	0 0 1 0	0 0 1 0	2 4 4 2 3
1 2 1 3	2 1 1 8	1 1 0 0	4 4 2 11	0 1 0 1	0 0 0	0 0 0 0	0 1 0 1	4 5 2 12
86	41	10	137	11	6	5	22	159
25.3	33.2		27.5	25.8	19.4		22.7	25.4
6.0 7.9 13.9	16.4 17.0 33.4		7.1 10.3 17.4		0.4 7.6 8.0		2.2 8.9 11.1	5.0 9.7 14.7
37.9	2.0	23.3	61.1	19.5	16.6	2.8	<b>3</b> 8.9	100.0

s fall when arranged from low to high. essed value in the county as reported by the assessor to the Legislative Council.

		One-Family	Dwelling
Sales Ratio Class (%)	<u>1-8</u>	<u>9-18</u>	<u> 19-28</u>
Under 10 10 and " 12 12 " " 14 14 " " 16 16 " " 18	0 0 0 2 1	0 0 0 0 1	0 0 0 0 1
18 " " 20 20 " " 22 22 " " 24 24 " " 26 26 " " 28	1 0 1 3	0 1 3 0 1	0 0 0 2 0
28 " " 30 30 " " 32 32 " " 34 34 " " 36 36 " " 38	8 9 7 2 2	O 1 1 0 0	1 1 0 0 0
38 " " 40 40 " " 42 42 " " 44 44 " " 46 46 " " 48	0 2 0 0	1 1 0 2 0	0 0 0 0
48 " " 50 50 " " 55 55 " " 60 60 and Over	. O . O	0 2 1 1	0 1 0 0
Total Cases	39	16	6
Average Sales Ratio (%)	30.3	29.3	26.2
Measure of Variation <sup>a</sup> Below Average Ratio Above Average Ratio Total	2.1 2.6 4.7	6.0 19.1 25.1	1.7 4.8 6.5
Prop. of Ass'd Valueb	8.5	3.7	1.9

a. Range in percentage points within which the middle b. Assessed value  $\underline{\text{in }}$  1957 by class of property as per

Chaffee County: Number of Conveyances by Size of Sales Ratio, Average Sales Ratio, Measure of Variation and Proportion of Assessed Value by Class of Property for the Two-year Period 1957-1959

s by Age Cla		All	Multi-Family	Commercial	Vacant Urban	All Other <u>Urban</u>
<u> 29-48</u>	<u>Over 48</u>	Ages	Dwellings	<u>Buildings</u>	Land	Olbail
1 0 2 3 2	1 0 1 7 9	2 0 3 12 14	0 0 0 0	0 0 0 0	4 3 6 2 3	0 0 0 0
4 3 3 4 3	2 13 3 10 4	7 18 9 17 11	0 0 0 0	0 2 1 1 0	0 1 3 5 4	0 0 0 1 0
1 1 0 0	5 4 2 0 0	15 16 11 2 2	0 0 1 2 1	1 1 0 0	1 3 3 0 3	0 0 0 0
1 1 2 0	0 1 2 1 1	2 5 3 5 1	1 0 0 0 0	0 0 1 0	1 2 4 0 3	O O O
0 1 0 0	1 1 1 3	1 5 2 4	1 0 0 0	0 1 0 2	4 3 3 10	0 0 0 2
34	72	167	7	10	71	5
22.2	23.9	25.5	39.2	31.1	33.6	
4.0 6.8 10.8	5.7 5.7 11.4	4.7 6.3 11.0	4.4 5.8 10.2	8.1 21.4 29.5	15.1 15.5 30.6	
3.1	20.7	37.9	2.0	18.3	2.0	0.9

half of the ratios fall when arranged from low to high. cent of total assessed value in the county as reported by the assessor to

Total <u>Urban</u>	Agriwith Impts.	c. Land Without Impts.	Misc. R With Impts.	ural Land Without Impts.	Total <u>Rural</u>	Total <u>County</u>
6 3 9 14 17	0 1 0 0	0 0 1 0	0 0 0 0 2	0 0 2 2 1	0 1 3 2 3	6 4 12 16 20
7 21 13 24 15	0 1 3 2 1	0 0 0 0	1 2 0 1 1	0 0 0 0	1 3 3 3 2	8 24 16 27 17
17 20 15 4 7	1 0 0 1 1	0 1 0 0	2 1 2 0	1 4 0 0	4 6 2 1 1	21 26 17 5 8
4 8 8 5 5	0 0 0 0	0 0 1 0	0 0 0 0	0 0 1 0	0 0 2 0	4 8 10 5 5
6 9 5 18	0 1 0 1	0 0 0	0 0 0	0 0 0	0 1 0 1	6 10 5 19
260	13	3	12	11	39	299
27.8	26.1		22.3	19.7	24.1	26.3
6.1 10.6 16.7	3.3 9.4 12.7		2.5 7.9 10.4	4.9 11.4 16.3	3.2 9.0 12.2	4.9 9.9 14.8
61.1	19.5	1.6	16.6	1.2	38.9	100.0

the Legislative Council.

### CHEYENNE COUNTY

Cheyenne County's sales ratio for 1958-1959 is 24.1 per cent. It is 2.0 percentage points below the county's ratio of 26.1 per cent for the first year of this study.

The county's ratio of 24.6 per cent for 1957-1959 is the 33rd among the two-year county ratios when arranged from low to high. It is 10.2 per cent (2.8 percentage points) below the state-wide two-year ratio of 27.4 per cent.

Rural properties account for a large proportion (85.9 per cent) of the county's total (1957) assessed valuation. Because of this fact the county-wide ratio is much closer to the rural ratio (23.3 per cent in 1957-1959) than it is to the urban ratio (36.6 per cent in 1957-1959).

The real estate market in Cheyenne County was less active relatively during the two-year period of the study than it was in the state as a whole. This is shown by the fact that the assessed value of the properties sold in the county in 1957-1959 is only 2.6 per cent as large as total assessed value of properties on the county's tax rolls in 1957, whereas the corresponding proportion state-wide is 9.0 per cent.

Variation among the sales ratios for urban properties in the county is greater than that for the state as a whole. This is true for both years of the study as well as for the two years combined. The average range (24.3 percentage points) within which the middle half of the county's two-year urban ratios fall when arranged from low to high is larger than the corresponding range (10.2 percentage points) for urban areas state-wide.

# Cheyenne County: Summary of Sales Ratio Data

Nature of the Data	Total	Total	Total
	County	<u>Urban</u>	<u>Rural</u>
Number of Certificates			
1957-1958	20	10	10
1958-1959	55	24	31
1957-1958	75	34	41
Average Sales Ratio (%)			
1957-1958	26.1	45.3	24.4
1958-1959	24.1	35.1	22.9
1957-1959	24.6	36.6	23.3
Measure of Variation <sup>a</sup>			
1957-1958	11.7	18.6	11.1
1958-1959	10.5	28.9	9.3
1957-1959	13.6	24.3	12.7
Prop. of Total Ass'd Value <sup>b</sup>	100.0	14.1	85.9
Ass'd Value on Certificates as % of Total Ass'd Value <sup>C</sup>			
1957-1958	0.8	1.0	0.8
1958-1959	1.7	2.5	1.6
1957-1959	2.6	3.5	2.4

Range in percentage points within which the middle half of a.

the sales ratios fall when arranged from low to high.
Assessed value in 1957 by class of property as per cent of total assessed value in the county, as reported by the b.

assessor to the Legislative Council.
Assessed value reported on conveyance certificates as per cent of total (1957) assessed value in the county for each class of property.

Cheyenne County: Number of Conveyances by Si of Sales Ratio, Average Sales Ratio, Measure of Vi and Proportion of Assessed Value by Class of Profor the Year 1958-1959

One Vacant All Agric. I Sales Ratio Class (%)  One Vacant All Agric. I Sales Ratio Class (%)  One Vacant All Agric. I Sales Ratio Class (%)  One Vacant All All Agric. I Sales Ratio Class (%)							
Under 10 10 and " 12 12 " " 14 14 " " 16 16 " " 18	0 0 2 0	0 0 1 0 1	0 0 0 0	0 0 3 0 1	0 0 1 1 0		
18 " " 20 20 " " 22 22 " " 24 24 " " 26 26 " " 28	1 1 2 0	0 2 0 1 0	0 0 0 0	1 3 1 3 0	1 1 2 1 0		
28 " " 30 30 " " 32 32 " " 34 34 " " 36 36 " " 38	0 0 1 0	0 1 2 0 0	1 0 0 0	1 1 3 0 0	0 0 0 0		
38 " " 40 40 " " 42 42 " " 44 44 " " 46 46 " " 48	0 2 0 0	0 1 0 0	0 0 0 0 1	0 3 0 0 2	0 1 0 1 0		
48 " " 50 50 " " 55 55 " " 60 60 and Over	0 0 0 1	0 0 0 0	0 0 0 1	0 0 0 2	0 0 0		
Total Cases	12	9	3	24	9		
Average Sales Ratio (%)	29.0	23.0		35.1	20.7	2	
Measure of Variation <sup>a</sup> Below Average Ratio Above Average Ratio Total	9.7 9.8 19.5	3.4 9.8 13.2		10.9 18.0 28.9	2.7 8.3 11.0		
Prop. of Ass'd Value <sup>b</sup>	7.3	0.3	6.5	14.1	26.8	٤	

a. Range in percentage points within which the middle half of the ratios b. Assessed value in 1957 by class of property as per cent of total asse by the assessor to the Legislative Council.

yances by Size Measure of Variation Class of Property 19

Agric With Impts.	<pre>Land Without Impts.</pre>	All Other <u>Rural</u>	Total Rural	Total <u>County</u>
0 0 1 1 0	0 1 0 2 2	0 0 0 0	0 1 1 3 2	0 1 4 3 3
1 1 2 1 0	0 1 4 4 1	0 0 0 0	1 2 6 5 1	2 5 7 8 1
0 0 0 0	2 3 0 0	0 0 0 0	2 3 0 0	3 4 3 0
0 1 0 1 0	1 0 0 0	0 0 0 0	1 0 1 0	1 4 0 1 2
0 0 0	0 1 0 0	0 0 0	0 1 0 0	0 1 0 2
9	22	0	31	55
20.7	24.0		22.9	24.1
2.7 8.3 11.0	3.0 5.5 8.5	 	2.9 6.4 9.3	3.9 6.6 10.5
26.8	59.1	0.0	85.9	100.0

f the ratios fall when arranged from low to high. f total assessed value in the county as reported

Cheyenne County: Numbe of Sales Ratio, Average Sale and Proportion of Assessed for the Two-year

Sales Ratio Class (%)	One Family <u>Dwellings</u>	Vacant Urban Land	All Other <u>Urban</u>
Under 10 10 and " 12 12 " " 14 14 " " 16 16 " " 18	0 0 2 0 0	0 0 2 1 1	0 0 0 0
18 " " 20 20 " " 22 22 " " 24 24 " " 26 26 " " 28	1 1 1 2 0	0 2 0 1 0	0 0 0 0
28 " " 30 30 " " 32 32 " " 34 34 " " 36 36 " " 38	0 0 1 0	1 1 3 0 0	1 0 0 0 0
38 " " 40 40 " " 42 42 " " 44 44 " " 46 46 " " 48	1 2 0 1 1	0 1 0 1 0	0 0 0 0 1
48 " " 50 50 " " 55 55 " " 60 60 and Over	0 0 0 1	0 0 0 1	0 0 1 1
Total Cases	15	15	4
Average Sales Ratio (%)	29.4	24.1	
Measure of Variation <sup>a</sup> Below Average Ratio Above Average Ratio Total	4.8 9.1 13.9	6.2 9.4 15.6	
Prop. of Ass'd Valueb	7.3	0.3	6.5

a. Range in percentage points within which the mic b. Assessed value in 1957 by class of property as by the assessor to the Legislative Council.

r of Conveyances by Size s Ratio, Measure of Variation Value by Class of Property Period 1957–1959

Total <u>Urban</u>	Agric. With Impts.	Land Without Impts.	Other Rural	Total <u>Rural</u>	Total County
0 0 4 1 1	0 0 1 1 0	0 2 0 2 3	0 0 0 0	0 2 1 3 3	0 2 5 4 4
1 3 1 3 0	1 1 2 1 0	1 1 5 5 1	0 0 0 0	2 2 7 6 1	3 5 8 9 1
2 1 4 0 1	0 1 0 0	3 4 0 0	0 0 0 0	3 5 0 0	5 6 4 0 1
1 3 0 2 2	1 1 0 1 0	1 0 0 1 0	0 0 0 0	2 1 0 2 0	3 4 0 4 2
0 0 1 3	0 0 0	0 1 0 0	0 0 0 0	0 1 0 0	0 1 1 3
34	11	30	0	41	75
36.6	23.6	23.2	<b>*</b>	23.3	24.6
9.6 14.7 24.3	4.1 13.4 17.5	4.2 6.5 10.7		4.1 8.6 12.7	4.9 8.7 13.6
14.1	26.8	59.1	0.0	85.9	100.0

dle half of the ratios fall when arranged from low to high. per cent of total assessed value in the county as reported

## CLEAR CREEK COUNTY

Clear Creek County's sales ratio for 1958-1959 is 20.3 per cent. This represents a rise of 7.4 per cent (1.4 percentage points) from the 1957-1958 ratio of 18.9 per cent. Both urban and rural areas shared in this increase in the sales ratio.

This county's 1957-1959 sales ratio of 19.2 per cent is the 7th among the two-year county ratios when arranged from low to high. It is smaller than the corresponding state-wide ratio (27.4 per cent) by 8.2 percentage points.

In terms of assessed value of properties on the 1957 tax rolls, Clear Creek County has an almost equal distribution of urban and rural properties. Urban properties account for 48.2 per cent of the total assessed value and rural properties for 51.8 per cent. This differs from the state as a whole wherein the assessed value of urban property is almost three times that of rural property.

During the two-year period covered by the study, the real estate market was markedly less active relatively in Clear Creek County than it was in the state. This is reflected in the fact that the combined assessed value of properties sold in the county in the two-year period constituted 4.2 per cent of the total assessed value of properties on the tax rolls in the county, whereas the corresponding proportion for the state as a whole is 9.0 per cent.

Variation among the urban ratios for the county was relatively higher in both years of the study than it was state-wide. In 1957-1959, the average range (14.3 percentage points) within which the middle half of the urban ratios fall when arranged from low to high, is larger than that for the state (10.2 percentage points).

Clear Creek County: Summary of Sales Ratio Data

Nature of the Data	Total	Total	Total
	<u>County</u>	<u>Urban</u>	Rural
Number of Certificates			
1957-1958	108	64	44
1958-1959	105	60	45
1957-1959	213	124	89
Average Sales Ratio (%)			
1957-1958	18.9	20.9	18.9
1958-1959	20.3		19.7
1957-1959	19.2		19.0
Measure of Variation <sup>a</sup>			
1957-1958	-	11.5	10.5
1958-1959		14.7	14.3
1957-1959		14.3	11.9
Prop. of Total Ass'd Value <sup>b</sup>	100.0	48.2	51.8
Ass'd Value on Certificates as % of Total Ass'd Value <sup>C</sup>			
1957-1958	2.0	3.3	0.7
1958-1959	2.2	3.1	1.4
1957-1959	4.2	6.3	2.1

a. Range in percentage points within which the middle half of the sales ratios fall when arranged from low to high.

b. Assessed value in 1957 by class of property as per cent of total assessed value in the county, as reported by the assessor to the Legislative Council.

c. Assessed value reported on conveyance certificates as per cent of total (1957) assessed value in the county for each class of property.

Clear Creek County: Number of Conveyances by of Sales Ratio, Average Sales Ratio, Measure of Value Proportion of Assessed Value by Class of Proportion of the Year 1958-1959

Cne Vacant All Misc. Rura. Family Urban Other Total With With With Sales Ratio Class (%)  Dwellings Land Urban Urban Impts. In						
Under 10 10 and " 12 12 " " 14 14 " " 16 16 " " 18	2 3 6 4 6	3 1 0 0 2	0 0 0 0	5 4 6 4 8	2 3 1 0 6	
18 " " 20 20 " " 22 22 " " 24 24 " " 26 26 " " 28	3 4 3 2 0	1 0 1 2 0	2 0 0 0	6 4 4 4 1	2 0 2 1 0	
28 " " 30 30 " " 32 32 " " 34 34 " " 36 36 " " 38	1 0 1 0	0 0 1 1 0	0 0 1 0	1 0 3 1 0	1 0 0	
38 " " 40 40 " " 42 42 " " 44 44 " " 46 46 " " 48	0 0 1 0	1 0 2 0 0	1 0 0 0	2 0 3 0 1	0 0 0 0	
48 " " 50 50 " " 55 55 " " 60 60 and Over	0 1 0 2	0 0 0	0 0 0	0 1 0 2	0 0 0	
Total Cases	39	15	6	60	21	
Average Sales Ratio (%)	16.8	18.7		20.9	18.2	2
Measure of Variation <sup>a</sup> Below Average Ratio Above Average Ratio Total	3.1 7.4 10.5	6.3 15.8 22.1		3.5 11.2 14.7	5.5 5.7 11.2	]
Prop. of Ass'd Value <sup>b</sup>	19.4	1.5	27.3	48.2	18.3	2

a. Range in percentage points within which the middle half of the ratios b. Assessed value in  $\underline{1957}$  by class of property as per cent of total asse by the assessor to the Legislative Council.

eyances by Size easure of Variation Class of Property 59

Misc. Ru With Impts.	ral Land Without Impts.	All Other <u>Rural</u>	Total <u>Rural</u>	Total <u>County</u>
2 3 1 0 6	2 0 0 2 3	1 0 0 0	5 3 1 2 9	10 7 7 6 17
2 0 2 1 0	0 2 3 1 1	1 0 0 0	3 2 5 2 1	9 6 9 6 2
1 1 0 0	1 2 1 0 1	0 0 0 0	2 3 1 0 2	3 3 4 1 2
0 0 0 0	0 0 0 0	0 0 0 0	0 0 0	2 0 3 0 2
0 0 0 0	0 1 0 1	0 0 0 1	0 1 0 2	0 2 0 4
21	21	3	45	105
18.2	21.1		19.7	20.3
5.5 5.7 11.2	4.3 9.7 14.0		5.3 9.0 14.3	4.5 10.0 14.5
18.3	23.1	10.4	51.8	100.0

the ratios fall when arranged from low to high. total assessed value in the county as reported

Clear Creek County: Number of Sales Ratio, Average Sales R and Proportion of Assessed Va for the Two-year Pe

Sales Ratio Class (%)	Cne Family <u>Dwellings</u>	Commercial Buildings	Vacant Urban Land	All Other <u>Urban</u>
Under 10 10 and " 12 12 " " 14 14 " " 16 16 " " 18	5 6 10 7 12	0 1 0 0	4 5 2 0 5	0 0 0 0
18 " " 20 20 " " 22 22 " " 24 24 " " 26 26 " " 28	3 5 3 5 1	4 0 0 2 1	3 1 2 4 3	1 0 0 0
28 " " 30 30 " " 32 32 " " 34 34 " " 36 36 " " 38	2 3 1 1 0	0 0 0 C	0 0 1 1 1	1 0 1 0
38 " " 40 40 " " 42 42 " " 44 44 " " 46 46 " " 48	1 0 1 0 0	1 0 0 0 1	2 0 2 1 1	0 0 0 0
48 " " 50 50 " " 55 55 " " 60 60 and Over	1 1 0 2	0 0 0 1	0 0 0	0 0 0
Total Cases	70	13	38	3
Average Sales Ratio (%)	16.4	23.4	19.9	
Measure of Variation <sup>a</sup> Below Average Ratio Above Average Ratio Total	3.1 8.8 11.9	4.8 12.6 17.4	7.4 7.8 15.2	
Prop. of Ass'd Valueb	19.4	21.8	1.5	5 <b>.5</b>

a. Range in percentage points within which the middle half of b. Assessed value in  $\underline{1957}$  by class of property as per cent of by the assessor to the Legislative Council.

of Conveyances by Size atio, Measure of Variation lue by Class of Property riod 1957-1959

Total <u>Urban</u>	Misc. R With Impts.	ural Land Without Impts.	All Other <u>Rural</u>	Total <u>Rural</u>	Total <u>County</u>
9 12 12 7 18	2 6 1 1 9	4 1 2 4 5	1 0 0 0	7 7 3 5 14	16 19 15 12 32
11 6 5 11 5	3 0 3 2 1	1 11 7 4 1	1 0 0 0	5 11 10 6 2	16 17 15 17 7
3 3 3 1	1 2 1 1	1 2 1 0 1	0 0 0 0	2 4 2 1 2	5 7 5 4 3
4 0 3 1 2	0 0 0 1 1	0 1 0 0	0 0 0 0	0 1 0 1 1	4 1 3 2 3
1 0 3	0 0 0	0 2 0 2	0 0 0	0 2 0 3	1 3 0 6
124	36	50	3	89	213
19.5	18.4	19.5		19.0	19.2
3.9 10.4 14.3	4.4 7.8 12.2 18.3	2.9 5.7 8.6	10.4	4.0 7.9 11.9	3.9 9.2 13.1
40.4	10.3	23.1	10.4	51.8	100.0

the ratios fall when arranged from low to high. total assessed value in the county as reported

## CONEJOS COUNTY

Conejos County's sales ratio of 32.6 per cent, based upon data for the two-year period 1957-1959, is the 56th among the two-year county ratios when arranged from low to high. It is 19.0 per cent (5.2 percentage points) above the state-wide ratio of 27.4 per cent. The 1957-1959 ratios for urban and rural areas in the county are 34.3 per cent and 32.2 per cent, respectively.

In terms of assessed value of property on the tax rolls in 1957, the amount of agricultural land with improvements in Conejos County is about seven-tenths of the county's total. Unlike the state as a whole wherein the assessed value of urban properties is much larger than that of rural properties, rural properties account for about four-fifths of the county's total assessed value.

Variation among the sales ratios for Conejos County is considerably greater than that for the state as a whole. This is true for both urban and rural areas in each of the two years covered by the study and for the two years combined. The average range (25.4 percentage points) within which the middle half of the county's two-year sales ratios fall when arranged from low to high is greater than that for the state (11.0 percentage points).

The real estate market was relatively less active in Conejos County during the two-year period covered by the study than it was state-wide. This is reflected in the fact that the assessed value of properties sold in 1957-1959 is only 2.4 per cent as large as total assessed value of properties on the county's tax rolls, whereas the corresponding proportion state-wide is 9.0 per cent. Both urban and rural areas in the county shared in this below-average market activity.

Conejos County: Summary of Sales Ratio Data

Nature of the Data	Total	Total	Total
	County	<u>Urban</u>	<u>Rural</u>
Number of Certificates			
1957-1958	77	46	31
1958-1959	69	38	31
1957-1959	146	84	62
Average Sales Ratio (%)			
1957-1958	37.1	34.9	37.7
1958-1959	30.1	31.5	29.8
1957-1959	32.6	34.3	32.2
Measure of Variation <sup>a</sup>			
1957-1958	39.5	35.8	40.5
1958-1959	20.9	33.1	19.2
1957-1959	25.4	29.3	24.5
Prop. of Total Ass'd Value <sup>b</sup>	100.0	21.3	78.7
Ass'd Value on Certificates as % of Total Ass'd Value <sup>C</sup>			
1957-1958	0.9	2.3	0.6
1958-1959	1.5	1.2	1.5
1957-1959	2.4	3.5	2.1

Range in percentage points within which the middle half of

the sales ratios fall when arranged from low to high.
Assessed value in 1957 by class of property as per cent of total assessed value in the county, as reported by the assessor to the Legislative Council. b.

c. Assessed value reported on conveyance certificates as per cent of total (1957) assessed value in the county for each class of property.

Conejos County: Number of Conveya of Sales Ratio, Average Sales Ratio, Ma and Proportion of Assessed Value by ( for the Year 1958-195

Sales Ratio Class (%)	One Family <u>Dwellings</u>	Vacant Urban Land	All Other <u>Urban</u>	Total <u>Urban</u>
Under 10 10 and " 12 12 " " 14 14 " " 16 16 " " 18	0 0 1 0 0	1 0 0 2 2	0 0 0 1 0	1 0 1 3 2
18 " " 20 20 " " 22 22 " " 24 24 " " 26 26 " " 28	1 0 0 0 3	1 0 1 1	0 0 0 0	2 1 0 1 4
28 " " 30 30 " " 32 32 " " 34 34 " " 36 36 " " 38	3 1 1 1 0	0 1 1 1 0	0 0 0 0	3 2 2 2 0
38 " " 40 40 " " 42 42 " " 44 44 " " 46 46 " " 48	0 1 1 0 0	0 0 0 0	0 0 0 0	0 1 1 0 0
48 " " 50 50 " " 55 55 " " 60 60 and Over	0 2 1 6	0 2 0 0	0 1 0 0	0 5 1 6
Total Cases	22	14	2	<b>3</b> 8
Average Sales Ratio (%)	32.6	21.7		31.5
Measure of Variation <sup>a</sup> Below Average Ratio Above Average Ratio Total	6.6 28.4 35.0	5.2 11.3 16.5		6.5 26.6 33.1
Prop. of Ass'd Value <sup>b</sup>	14.2	0.8	6.3	21.3

a. Range in percentage points within which the middle half or b. Assessed value in 1957 by class of property as per cent of by the assessor to the Legislative Council.

ences by Size easure of Variation lass of Property

Agric With Impts.	. Land Without Impts.	All Other Rural	Total <u>Rural</u>	Total County
0 0 0 1 2	0 0 0 2 0	0 0 0 0	0 0 0 3	1 0 1 6 4
0 2 1 0	0 2 0 1 0	0 0 0 0	O 4 1 1 0	2 5 1 2 4
0 2 2 2 0	1 1 2 2 0	0 0 0 0	1 3 4 4 0	4 5 6 6 0
0 2 0 1 0	0 0 1 0	0 0 0 0	0 2 0 2 0	0 3 1 2 0
1 0 0 2	0 0 0 1	0 0 0 0	1 0 0 3	1 5 1 9
18	13	0	31	69
29.5	31.7		29.8	30.1
8.0 12.0 20.0	10.5 3.1 13.6		8.3 10.9 19.2	8.2 12.7 20.9
68.3	10.4	0.0	78.7	100.0

f the ratios fall when arranged from low to high. f total assessed value in the county as reported

Conejos County: Number of Sales Ratio, Average Sale and Proportion of Assessed for the Two-year

Sales Ratio Class (%)	One Family <u>Dwellings</u>	Vacant Urban Land	All Other Urban
Under 10 10 and " 12 12 " " 14 14 " " 16 16 " " 18	0 0 2 1 2	1 1 3 2	0 0 0 1 0
18 " " 20 20 " " 22 22 " " 24 24 " " 26 26 " " 28	2 0 2 0 5	1 3 1 1	1 0 0 0
28 " " 30 30 " " 32 32 " " 34 34 " " 36 36 " " 38	6 3 1 1 0	0 2 1 1 0	0 0 0 0
38 " " 40 40 " " 42 42 " " 44 44 " " 46 46 " " 48	1 3 1 1 0	1 1 0 0	1 0 0 0
48 " " 50 50 " " 55 55 " " 60 60 and Over	1 4 1 14	0 3 1 1	0 1 0 2
Total Cases	51	26	7
Average Sales Ratio (%)	35.9	23.2	
Measure of Variation <sup>a</sup> Below Average Ratio Above Average Ratio Total	9.1 22.9 32.0	6.7 ' 15.8 22.5	
Prop. of Ass'd Value <sup>b</sup>	14.2	0.8	6.3

Range in percentage points within which the middle Assessed value in 1957 by class of property as per by the assessor to the Legislative Council.

of Conveyances by Size s Ratio, Measure of Variation Value by Class of Property Period 1957–1959

Total <u>Urban</u>	Agric With Impts.	Without Impts.	All Other <u>Rural</u>	Total <u>Rural</u>	Total <u>County</u>
1 3 5 4	0 0 0 1 3	1 0 0 2 0	0 0 0 0	1 0 0 3 3	2 1 3 8 7
4 3 3 1 6	0 3 1 0 2	0 3 0 1 1	0 0 0 0	0 6 1 1 3	4 9 4 2 9
6 5 2 2 0	0 3 2 4 0	2 3 3 4 0	0 0 0 0	2 6 5 8 0	8 11 7 10 0
3 5 1 1 0	1 2 0 1 0	1 2 1 1 0	0 0 0 0	2 4 1 2 0	5 9 2 3 0
1 8 2 17	1 1 1 6	2 1 0 2	0 0 0	3 2 1 8	4 10 3 25
84	32	30	0	62	146
34.3	32.1	32.8		32.2	32.6
11.0 18.3 29.3	7.4 18.6 26.0	5.8 8.7 14.5		7.2 17.3 24.5	7.9 17.5 25.4
21.3	68.3	10.4	0.0	78.7	100.0

le half of the ratios fall when arranged from low to high. er cent of total assessed value in the county as reported