CONTENTS

I	age
[NTRODUCTION	_
Purpose of Study	. 221
METHOD OF PROCEDURE	222
CHANGES MADE IN FARM REAL ESTATE ASSESSMENTS BY REASSESSING	223
EQUALIZATION OF FARM REAL ESTATE ASSESSMENTS	229
Equalization Based on Sale Price of Farms	229
Equalization Based on Census Values	237
FACTORS RESPONSIBLE FOR UNEQUAL ASSESSMENTS AGAINST FARM REAL ESTATE	920
Uniform Assessment Practices	
IMPROVEMENT OF LIVESTOCK ASSESSMENTS	244
SUMMARY AND CONCLUSIONS	246