

Preface

The requirements for the assessment of real property for the purposes of property taxation are found in Nebraska law. The Constitution of Nebraska requires that “taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution.” Neb. Const. art. VIII, sec. 1 (1) (1998). The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (R.R.S., 2003). The assessment level for all real property, except agricultural land and horticultural land, is one hundred percent of actual value. The assessment level for agricultural land and horticultural land, hereinafter referred to as agricultural land, is seventy-five percent of actual value. Neb. Rev. Stat. §77-201(1) and (2)(R.S. Supp., 2007). More importantly, for purposes of equalization, similar properties must be assessed at the same proportion of actual value when compared to each other. Achieving the constitutional requirement of proportionality ultimately ensures the balance equity in the imposition of the property tax by local units of government on each parcel of real property.

The assessment process, implemented under the authority of the county assessor, seeks to value similarly classed properties at the same proportion to actual value. This is not a precise mathematical process, but instead depends on the judgment of the county assessor, based on his or her analysis of relevant factors that affect the actual value of real property. Nebraska law provides ranges of acceptable levels of value that must be met to achieve the uniform and proportionate valuation of classes and subclasses of real property in each county. Neb. Rev. Stat. §77-5023 (R.S. Supp., 2007) requires that all classes of real property, except agricultural land, be assessed within the range of ninety-two and one hundred percent of actual value; the class of agricultural land be assessed within the range of sixty-nine to seventy-five percent of actual value; the class of agricultural land receiving special valuation be assessed within the range sixty-nine to seventy-five percent of its special value; and, when the land is disqualified for special value the recapture value be assessed at actual value.

To ensure that the classes of real property are assessed at these required levels of actual value, the Department of Revenue Property Assessment Division, hereinafter referred to as the Division, is annually responsible for analyzing and measuring the assessment performance of each county. This responsibility includes requiring the Property Tax Administrator to prepare statistical and narrative reports for the Tax Equalization and Review Commission, hereinafter referred to as the Commission, and the county assessors. Pursuant to Neb. Rev. Stat. §77-5027 (R.S. Supp., 2005):

(2) ... the Property Tax Administrator shall prepare and deliver to the commission and to each county assessor his or her annual reports and opinions.

(3) The annual reports and opinions of the Property Tax Administrator shall contain statistical and narrative reports informing the commission of the level of value and the quality of assessment of the classes and subclasses of real property within the county and a certification of the opinion of the Property Tax

Administrator regarding the level of value and quality of assessment of the classes and subclasses of real property in the county.

(4) In addition to an opinion of level of value and quality of assessment in the county, the Property Tax Administrator may make nonbinding recommendations for consideration by the commission.

The narrative and statistical reports contained in the Reports and Opinions of the Property Tax Administrator, hereinafter referred to as the R&O, provide a thorough, concise analysis of the assessment process implemented by each county assessor to reach the levels of value and quality of assessment required by Nebraska law. The Property Tax Administrator's opinion of level of value and quality of assessment achieved by each county assessor is a conclusion based upon all the data provided by the county assessor and gathered by the Division regarding the assessment activities during the preceding year. This is done in recognition of the fact that the measurement of assessment compliance, in terms of the concepts of actual value and uniformity and proportionality mandated by Nebraska law, requires both statistical and narrative analysis.

The Division is required by Neb. Rev. Stat. §77-1327 (R. S. Supp., 2007) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Division prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Division prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class or subclass of real property, may be drawn. The statistical reports contained in the R&O are developed in compliance with standards developed by the International Association of Assessing Officers, hereinafter referred to as the IAAO.

However, just as the valuation of property is sometimes more art than science, a narrative analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio study. There may be instances when the analysis of assessment practices outweighs or limits the reliability of the statistical inferences of central tendency or quality measures. This may require an opinion of the level of value that is not identical to the result of the statistical calculation. The Property Tax Administrator's goal is to provide statistical and narrative analysis of the assessment level and practices to the Commission, providing the Commission with the most complete picture possible of the true level of value and quality of assessment in each county.

The Property Tax Administrator's opinions of level of value and quality of assessment are stated as a single numeric representation for level of value and a simple judgment regarding the quality of assessment practices. Based on the information collected in developing this report the Property Tax Administrator may feel further recommendations must be stated for a county to assist the Commission in determining the level of value and quality of assessment within a county. These opinions are made only after considering all narrative and statistical analysis provided by the county assessor and gathered by the Division. An evaluation of these opinions must only be made after considering all other information provided in the R&O.

Finally, after reviewing all of the information available to the Property Tax Administrator regarding the level and quality of assessment for classes and subclasses of real property in each county, the Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027(4) (R.S. Supp., 2005), may make recommendations for adjustments to value for classes and subclasses of property. All of the factors relating to the Property Tax Administrator's determination of level of value and quality of assessment shall be taken into account in the making of such recommendations. Such recommendations are not binding on the Commission.

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2008 Commission Summary

09 Brown

Residential Real Property - Current

Number of Sales	90	COD	21.82
Total Sales Price	\$4,201,410	PRD	108.17
Total Adj. Sales Price	\$4,206,410	COV	31.22
Total Assessed Value	\$3,725,849	STD	29.92
Avg. Adj. Sales Price	\$46,738	Avg. Abs. Dev.	20.61
Avg. Assessed Value	\$41,398	Min	10.16
Median	94.49	Max	187.79
Wgt. Mean	88.58	95% Median C.I.	92.11 to 99.02
Mean	95.82	95% Wgt. Mean C.I.	82.87 to 94.28
		95% Mean C.I.	89.63 to 102.00
% of Value of the Class of all Real Property Value in the County			17.17
% of Records Sold in the Study Period			5.24
% of Value Sold in the Study Period			6.94
Average Assessed Value of the Base			31,268

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	90	94.49	21.82	108.17
2007	88	98.66	7.60	103.97
2006	91	98.38	7.29	103.66
2005	106	97.80	6.00	101.48
2004	116	97.97	24.22	112.26
2003	97	95	30.54	119.15
2002	103	92	28.94	111.43
2001	117	93	24.51	102.73

2008 Commission Summary

09 Brown

Commercial Real Property - Current

Number of Sales	8	COD	25.19
Total Sales Price	\$185,000	PRD	103.67
Total Adj. Sales Price	\$198,500	COV	40.76
Total Assessed Value	\$187,202	STD	39.85
Avg. Adj. Sales Price	\$24,813	Avg. Abs. Dev.	24.14
Avg. Assessed Value	\$23,400	Min	42.69
Median	95.81	Max	181.86
Wgt. Mean	94.31	95% Median C.I.	42.69 to 181.86
Mean	97.77	95% Wgt. Mean C.I.	56.85 to 131.77
		95% Mean C.I.	64.45 to 131.08
% of Value of the Class of all Real Property Value in the County			6.74
% of Records Sold in the Study Period			2.88
% of Value Sold in the Study Period			0.89
Average Assessed Value of the Base			75,792

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	8	95.81	25.19	103.67
2007	13	97.22	4.64	101.08
2006	15	97.22	2.11	100.17
2005	17	96.80	2.04	100.78
2004	17	104.48	40.37	119.86
2003	19	93	30.01	114.29
2002	18	93	32.24	94.22
2001	24	92	61.04	113.38

2008 Commission Summary

09 Brown

Agricultural Land - Current

Number of Sales	31	COD	20.41
Total Sales Price	\$7,567,599	PRD	115.72
Total Adj. Sales Price	\$7,419,599	COV	29.48
Total Assessed Value	\$4,663,890	STD	21.44
Avg. Adj. Sales Price	\$239,342	Avg. Abs. Dev.	14.91
Avg. Assessed Value	\$150,448	Min	11.60
Median	73.04	Max	128.34
Wgt. Mean	62.86	95% Median C.I.	66.18 to 83.16
Mean	72.74	95% Wgt. Mean C.I.	52.53 to 73.18
		95% Mean C.I.	64.87 to 80.60
% of Value of the Class of all Real Property Value in the County			76.09
% of Records Sold in the Study Period			1.07
% of Value Sold in the Study Period			6.32
Average Assessed Value of the Base			82,022

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	31	73.04	20.41	115.72
2007	35	72.72	17.01	105.45
2006	27	77.08	15.75	100.82
2005	31	76.71	15.85	100.01
2004	29	76.86	16.95	99.75
2003	40	75	21.46	98.5
2002	41	74	23.29	95.47
2001	43	74	27.19	102.07

2008 Opinions of the Property Tax Administrator for Brown County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me about the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While I rely primarily on the median assessment sales ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the RO. Although my primary resource regarding quality of assessment are the performance standards issued by the IAAO, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Brown County is 94% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Brown County is not in compliance with generally accepted mass appraisal practices. In order to move the level of value of Assessor Location of Rural Res within the acceptable range, I have recommended an adjustment of 17.8%.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Brown County is 100% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Brown County is not in compliance with generally accepted mass appraisal practices.

Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Brown County is 73% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Brown County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2008.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	93	MEDIAN:	94	COV:	31.41	95% Median C.I.:	92.11 to 98.79	(! : Derived)
TOTAL Sales Price:	4,472,910	WGT. MEAN:	88	STD:	29.94	95% Wgt. Mean C.I.:	82.10 to 93.36	
TOTAL Adj.Sales Price:	4,477,910	MEAN:	95	AVG.ABS.DEV:	20.60	95% Mean C.I.:	89.25 to 101.42	
TOTAL Assessed Value:	3,928,548							
AVG. Adj. Sales Price:	48,149	COD:	21.81	MAX Sales Ratio:	187.79			
AVG. Assessed Value:	42,242	PRD:	108.67	MIN Sales Ratio:	10.16			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	10	96.56	89.86	81.75	19.23	109.93	37.38	120.93	62.79 to 112.59	70,731	57,821
10/01/05 TO 12/31/05	13	96.26	91.17	95.30	8.82	95.66	33.80	104.78	88.44 to 100.41	52,807	50,327
01/01/06 TO 03/31/06	7	101.05	100.51	97.88	6.24	102.69	91.00	119.01	91.00 to 119.01	63,714	62,365
04/01/06 TO 06/30/06	16	100.18	98.59	100.76	18.98	97.85	33.33	158.09	92.26 to 117.94	30,687	30,919
07/01/06 TO 09/30/06	10	93.05	97.91	90.15	24.70	108.61	53.40	156.64	62.30 to 133.63	23,350	21,050
10/01/06 TO 12/31/06	13	89.18	104.22	76.10	36.66	136.96	46.25	177.30	71.54 to 150.63	55,807	42,467
01/01/07 TO 03/31/07	8	76.50	84.70	76.33	18.02	110.96	64.72	131.88	64.72 to 131.88	51,125	39,026
04/01/07 TO 06/30/07	16	93.22	93.10	88.57	27.87	105.12	10.16	187.79	76.85 to 109.04	48,693	43,125
<u>Study Years</u>											
07/01/05 TO 06/30/06	46	97.15	94.89	92.83	14.69	102.21	33.33	158.09	92.79 to 101.05	50,669	47,037
07/01/06 TO 06/30/07	47	89.18	95.77	82.19	29.17	116.52	10.16	187.79	81.04 to 95.86	45,682	37,548
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	46	95.97	100.33	89.34	23.46	112.30	33.33	177.30	92.11 to 102.59	41,217	36,822
<u>ALL</u>											
	93	94.48	95.33	87.73	21.81	108.67	10.16	187.79	92.11 to 98.79	48,149	42,242

ASSESSOR LOCATION	RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AINSWORTH		57	97.40	102.22	97.89	17.30	104.42	62.30	177.30	93.46 to 102.81	40,392	39,540
JOHNSTOWN		3	79.46	79.42	83.78	14.67	94.80	61.91	96.89	N/A	34,833	29,183
LONG PINE		15	98.04	97.77	90.57	30.94	107.95	10.16	187.79	81.04 to 124.59	22,033	19,956
RURAL RES		18	79.02	74.15	73.99	25.06	100.22	33.33	119.89	47.87 to 96.08	96,697	71,547
<u>ALL</u>												
		93	94.48	95.33	87.73	21.81	108.67	10.16	187.79	92.11 to 98.79	48,149	42,242

LOCATIONS: URBAN, SUBURBAN & RURAL	RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1		75	96.89	100.42	96.47	20.22	104.09	10.16	187.79	92.38 to 101.75	36,498	35,209
2		11	77.88	76.52	74.77	22.43	102.33	37.38	119.89	47.87 to 99.91	88,818	66,411
3		7	82.08	70.44	72.99	27.87	96.51	33.33	96.70	33.33 to 96.70	109,078	79,619
<u>ALL</u>												
		93	94.48	95.33	87.73	21.81	108.67	10.16	187.79	92.11 to 98.79	48,149	42,242

STATUS: IMPROVED, UNIMPROVED & IOLL	RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1		87	94.50	97.41	87.60	20.42	111.20	37.38	187.79	92.11 to 99.02	50,608	44,333
2		6	63.95	65.20	95.39	61.67	68.35	10.16	119.89	10.16 to 119.89	12,500	11,923
<u>ALL</u>												
		93	94.48	95.33	87.73	21.81	108.67	10.16	187.79	92.11 to 98.79	48,149	42,242

PAD 2008 Preliminary Statistics

Base Stat

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	92	94.49	95.85	87.96	21.50	108.98	10.16	187.79	92.26 to 98.79	48,401	42,571
06	1	47.87	47.87	47.87			47.87	47.87	N/A	25,000	11,968
07											
ALL	93	94.48	95.33	87.73	21.81	108.67	10.16	187.79	92.11 to 98.79	48,149	42,242

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071											
09-0010	93	94.48	95.33	87.73	21.81	108.67	10.16	187.79	92.11 to 98.79	48,149	42,242
16-0006											
52-0100											
75-0100											
NonValid School											
ALL	93	94.48	95.33	87.73	21.81	108.67	10.16	187.79	92.11 to 98.79	48,149	42,242

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	9	85.03	69.00	87.18	37.32	79.14	10.16	119.89	33.33 to 99.91	17,277	15,062
Prior TO 1860											
1860 TO 1899	2	127.34	127.34	118.42	23.01	107.53	98.04	156.64	N/A	23,000	27,237
1900 TO 1919	10	83.85	81.14	75.28	19.64	107.79	45.87	112.59	53.40 to 105.03	36,500	27,475
1920 TO 1939	31	101.75	107.44	98.98	22.62	108.55	62.79	177.30	91.97 to 120.93	24,705	24,452
1940 TO 1949	3	98.79	117.13	102.25	21.46	114.55	94.50	158.09	N/A	32,333	33,060
1950 TO 1959	4	99.27	102.75	97.92	9.21	104.93	93.46	119.01	N/A	61,500	60,221
1960 TO 1969	7	93.55	88.77	83.17	12.85	106.73	37.38	109.64	37.38 to 109.64	64,428	53,588
1970 TO 1979	16	96.23	97.47	90.38	15.39	107.85	64.72	187.79	84.31 to 101.05	78,125	70,611
1980 TO 1989	5	77.88	77.07	78.03	9.62	98.77	61.91	92.30	N/A	79,300	61,877
1990 TO 1994	2	64.01	64.01	62.20	27.75	102.90	46.25	81.77	N/A	172,500	107,303
1995 TO 1999	3	102.59	98.46	92.88	9.31	106.01	82.08	110.72	N/A	95,683	88,872
2000 TO Present	1	96.08	96.08	96.08			96.08	96.08	N/A	73,000	70,135
ALL	93	94.48	95.33	87.73	21.81	108.67	10.16	187.79	92.11 to 98.79	48,149	42,242

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
<u>Low \$</u>												
1 TO 4999	3	33.80	72.59	85.57	115.68	84.83	33.33	150.63	N/A	3,000	2,567	
5000 TO 9999	7	100.45	107.50	107.56	34.02	99.95	10.16	177.30	10.16 to 177.30	5,928	6,376	
<u>Total \$</u>												
1 TO 9999	10	100.43	97.03	103.64	42.13	93.62	10.16	177.30	33.33 to 150.63	5,050	5,233	
10000 TO 29999	35	98.79	105.97	103.18	24.09	102.71	47.87	187.79	91.97 to 117.94	19,762	20,390	
30000 TO 59999	20	96.80	90.02	91.77	13.07	98.09	53.40	110.18	79.46 to 99.91	41,883	38,436	
60000 TO 99999	15	94.50	93.38	92.99	8.26	100.42	64.72	110.72	91.00 to 101.87	75,066	69,804	
100000 TO 149999	9	77.88	75.88	76.65	20.57	98.99	37.38	101.05	45.87 to 99.95	119,611	91,683	
150000 TO 249999	4	81.93	75.72	74.99	14.30	100.97	46.25	92.79	N/A	173,887	130,404	
<u>ALL</u>	93	94.48	95.33	87.73	21.81	108.67	10.16	187.79	92.11 to 98.79	48,149	42,242	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
<u>Low \$</u>												
1 TO 4999	4	33.57	43.29	46.51	64.18	93.06	10.16	95.86	N/A	3,750	1,744	
5000 TO 9999	10	100.43	110.40	97.64	28.81	113.07	61.91	177.30	65.51 to 150.63	8,250	8,055	
<u>Total \$</u>												
1 TO 9999	14	94.97	91.22	89.78	38.26	101.61	10.16	177.30	33.80 to 143.72	6,964	6,252	
10000 TO 29999	37	92.34	99.12	93.00	22.63	106.57	47.87	187.79	85.03 to 102.81	23,664	22,009	
30000 TO 59999	19	97.40	98.48	87.03	19.89	113.16	37.38	167.08	93.55 to 109.64	53,671	46,710	
60000 TO 99999	15	94.48	89.84	85.25	12.01	105.39	46.25	110.72	77.88 to 101.87	89,600	76,379	
100000 TO 149999	7	82.08	87.14	86.00	10.62	101.34	71.54	101.05	71.54 to 101.05	137,292	118,065	
150000 TO 249999	1	92.79	92.79	92.79			92.79	92.79	N/A	180,000	167,025	
<u>ALL</u>	93	94.48	95.33	87.73	21.81	108.67	10.16	187.79	92.11 to 98.79	48,149	42,242	

QUALITY											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	9	85.03	69.00	87.18	37.32	79.14	10.16	119.89	33.33 to 99.91	17,277	15,062	
10	13	100.45	105.44	76.86	31.39	137.18	37.38	177.30	65.51 to 143.72	20,230	15,550	
20	50	96.01	96.94	87.68	18.75	110.56	45.87	167.08	89.18 to 101.87	43,797	38,402	
30	17	93.46	92.81	88.83	10.37	104.48	71.54	124.59	80.16 to 101.75	92,738	82,380	
40	4	98.57	112.41	92.23	32.48	121.88	64.72	187.79	N/A	73,250	67,560	
<u>ALL</u>	93	94.48	95.33	87.73	21.81	108.67	10.16	187.79	92.11 to 98.79	48,149	42,242	

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	93	MEDIAN:	94	COV:	31.41	95% Median C.I.:	92.11 to 98.79	(! : Derived)
TOTAL Sales Price:	4,472,910	WGT. MEAN:	88	STD:	29.94	95% Wgt. Mean C.I.:	82.10 to 93.36	
TOTAL Adj.Sales Price:	4,477,910	MEAN:	95	AVG.ABS.DEV:	20.60	95% Mean C.I.:	89.25 to 101.42	
TOTAL Assessed Value:	3,928,548							
AVG. Adj. Sales Price:	48,149	COD:	21.81	MAX Sales Ratio:	187.79			
AVG. Assessed Value:	42,242	PRD:	108.67	MIN Sales Ratio:	10.16			

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STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	9	85.03	69.00	87.18	37.32	79.14	10.16	119.89	33.33 to 99.91	17,277	15,062	
100	10	94.23	96.81	88.82	22.85	109.00	61.91	187.79	64.72 to 110.72	45,450	40,369	
101	59	95.86	99.85	87.67	20.15	113.90	37.38	177.30	92.30 to 101.87	48,035	42,110	
102	1	80.16	80.16	80.16			80.16	80.16	N/A	149,500	119,841	
104	12	87.15	91.92	86.64	21.52	106.09	53.40	150.63	77.88 to 105.03	62,442	54,102	
111	1	99.95	99.95	99.95			99.95	99.95	N/A	106,000	105,942	
304	1	102.59	102.59	102.59			102.59	102.59	N/A	29,000	29,750	
<u>ALL</u>	<u>93</u>	<u>94.48</u>	<u>95.33</u>	<u>87.73</u>	<u>21.81</u>	<u>108.67</u>	<u>10.16</u>	<u>187.79</u>	<u>92.11 to 98.79</u>	<u>48,149</u>	<u>42,242</u>	

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	9	85.03	69.00	87.18	37.32	79.14	10.16	119.89	33.33 to 99.91	17,277	15,062	
10	1	150.63	150.63	150.63			150.63	150.63	N/A	4,000	6,025	
20	15	95.86	98.62	90.59	22.75	108.86	53.40	177.30	84.31 to 119.01	14,000	12,682	
30	57	95.76	99.99	90.18	18.89	110.88	46.25	187.79	92.26 to 99.95	53,594	48,329	
40	10	88.28	82.24	78.26	22.88	105.09	37.38	109.04	45.87 to 105.03	93,855	73,448	
50	1	93.46	93.46	93.46			93.46	93.46	N/A	115,000	107,479	
<u>ALL</u>	<u>93</u>	<u>94.48</u>	<u>95.33</u>	<u>87.73</u>	<u>21.81</u>	<u>108.67</u>	<u>10.16</u>	<u>187.79</u>	<u>92.11 to 98.79</u>	<u>48,149</u>	<u>42,242</u>	

Brown County 2008 Assessment Actions taken to address the following property classes/subclasses:

Residential:

Appraisal maintenance and continued sales review to monitor the market was done for all three towns in the county. Other than new construction and pick up work no significant valuation changes were implemented for this class of property for the 2008 assessment year.

Through a market analysis the Assessor determined that one assessor location would be added to the residential sales file as this location is a representation of similar types of properties for valuation purposes.

Other:

A considerable amount of time over several weeks was spent putting the Policy & Procedures Manual together on the computer. It was printed and put in a binder for all current and new employees to use who work in the assessor's office.

Computer files were organized into properly labeled folders on the computer to help with easy access to documents. Many useful assessment forms were created for office work.

2008 Assessment Survey for Brown County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Assessor & Staff
2.	Valuation done by:
	Assessor and contracted Appraisal Company for farm residential
3.	Pickup work done by whom:
	Assessor & Staff and contracted appraiser if needed
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	June 2003
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	2004-Rural Acreages; 2005-Ainsworth City, Long Pine City and Johnstown Village; 2006 Farm Residential
6.	What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?
	The model in TerraScan CAMA System can be used as needed to obtain comparable properties. The county has not built their own model.
7.	Number of market areas/neighborhoods for this property class:
	5 – Ainsworth, Johnstown, Long Pine, Rural Res and Rural Rec.
8.	How are these defined?
	These are defined by location and physical characteristics. The Assessor Locations are not necessarily the only determining factor for adjustments. The assessor also analyzes sales with similar property characteristics to assist her in determining market value and if properties require valuation adjustments. Any parcels that fall into the suburban location or rural location as defined in Reg. 10-001.07B and .07C are included in the rural residential assessor location.
9.	Is “Assessor Location” a usable valuation identity?
	Yes

10.	Does the assessor location “suburban” mean something other than rural residential? <i>(that is, does the “suburban” location have its own market?)</i>
	No, the county does not use “suburban” as an identifiable market area; in fact suburban is not used as an assessor location within the sales file.
11.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? <i>(Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)</i>
	There is no market significance of the suburban location in Brown County as this location is only a geographic grouping based on the REGS.
12.	Are the county’s ag residential and rural residential improvements classified and valued in the same manner?
	Yes – RCN less depreciation based on market

Residential Permit Numbers:

Permits	Information Statements	Other	Total
38	2	70	110

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	90	MEDIAN:	94	COV:	31.22	95% Median C.I.:	92.11 to 99.02	(! : Derived)
TOTAL Sales Price:	4,201,410	WGT. MEAN:	89	STD:	29.92	95% Wgt. Mean C.I.:	82.87 to 94.28	
TOTAL Adj.Sales Price:	4,206,410	MEAN:	96	AVG.ABS.DEV:	20.61	95% Mean C.I.:	89.63 to 102.00	
TOTAL Assessed Value:	3,725,849							
AVG. Adj. Sales Price:	46,737	COD:	21.82	MAX Sales Ratio:	187.79			
AVG. Assessed Value:	41,398	PRD:	108.17	MIN Sales Ratio:	10.16			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	10	96.56	89.16	81.62	18.50	109.24	37.38	113.89	62.79 to 112.59	70,731	57,729
10/01/05 TO 12/31/05	13	96.26	91.17	95.30	8.82	95.66	33.80	104.78	88.44 to 100.41	52,807	50,327
01/01/06 TO 03/31/06	7	101.05	100.51	97.88	6.24	102.69	91.00	119.01	91.00 to 119.01	63,714	62,365
04/01/06 TO 06/30/06	15	100.45	98.67	101.22	19.99	97.48	33.33	158.09	92.26 to 117.94	28,800	29,150
07/01/06 TO 09/30/06	9	92.49	98.39	89.00	27.44	110.56	53.40	156.64	62.30 to 133.63	19,555	17,403
10/01/06 TO 12/31/06	13	89.18	104.31	76.17	36.57	136.94	46.25	177.30	71.54 to 150.63	55,807	42,509
01/01/07 TO 03/31/07	8	76.72	84.76	76.37	17.89	110.98	64.72	131.88	64.72 to 131.88	51,125	39,045
04/01/07 TO 06/30/07	15	94.48	96.23	95.96	25.92	100.28	10.16	187.79	81.04 to 109.04	41,606	39,924
<u>Study Years</u>											
07/01/05 TO 06/30/06	45	96.89	94.67	92.67	14.89	102.16	33.33	158.09	92.79 to 101.05	50,484	46,785
07/01/06 TO 06/30/07	45	89.18	96.96	83.76	29.25	115.75	10.16	187.79	81.04 to 98.79	42,991	36,010
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	44	95.97	100.57	88.96	24.41	113.05	33.33	177.30	91.00 to 105.03	40,443	35,978
<u>ALL</u>											
	90	94.49	95.82	88.58	21.82	108.17	10.16	187.79	92.11 to 99.02	46,737	41,398

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AINSWORTH	55	98.79	102.34	97.98	17.44	104.45	62.30	177.30	92.30 to 104.78	39,742	38,939
JOHNSTOWN	3	80.57	79.79	84.30	14.47	94.65	61.91	96.89	N/A	34,833	29,363
LONG PINE	15	98.04	97.78	90.58	30.93	107.95	10.16	187.79	81.04 to 124.59	22,033	19,958
RURAL REC	2	42.63	42.63	39.37	12.30	108.28	37.38	47.87	N/A	66,000	25,981
RURAL RES	15	81.46	80.22	78.76	20.09	101.86	33.33	119.89	71.54 to 96.26	96,903	76,316
<u>ALL</u>											
	90	94.49	95.82	88.58	21.82	108.17	10.16	187.79	92.11 to 99.02	46,737	41,398

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	73	96.89	100.48	96.50	20.60	104.12	10.16	187.79	92.38 to 101.87	35,902	34,645
2	10	76.75	75.99	73.45	24.53	103.45	37.38	119.89	47.87 to 99.91	82,200	60,379
3	7	82.08	75.53	77.65	21.67	97.26	33.33	96.70	33.33 to 96.70	109,078	84,703
<u>ALL</u>											
	90	94.49	95.82	88.58	21.82	108.17	10.16	187.79	92.11 to 99.02	46,737	41,398

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	90	MEDIAN:	94	COV:	31.22	95% Median C.I.:	92.11 to 99.02	(! : Derived)
TOTAL Sales Price:	4,201,410	WGT. MEAN:	89	STD:	29.92	95% Wgt. Mean C.I.:	82.87 to 94.28	
TOTAL Adj.Sales Price:	4,206,410	MEAN:	96	AVG.ABS.DEV:	20.61	95% Mean C.I.:	89.63 to 102.00	
TOTAL Assessed Value:	3,725,849							
AVG. Adj. Sales Price:	46,737	COD:	21.82	MAX Sales Ratio:	187.79			
AVG. Assessed Value:	41,398	PRD:	108.17	MIN Sales Ratio:	10.16			

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	84	95.13	98.00	88.45	20.25	110.80	37.38	187.79	92.11 to 99.95	49,183	43,503
2	6	63.95	65.20	95.39	61.67	68.35	10.16	119.89	10.16 to 119.89	12,500	11,923
____ALL____	90	94.49	95.82	88.58	21.82	108.17	10.16	187.79	92.11 to 99.02	46,737	41,398

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	88	95.13	97.02	90.17	20.92	107.60	10.16	187.79	92.26 to 99.91	46,300	41,748
06	2	42.63	42.63	39.37	12.30	108.28	37.38	47.87	N/A	66,000	25,981
07											
____ALL____	90	94.49	95.82	88.58	21.82	108.17	10.16	187.79	92.11 to 99.02	46,737	41,398

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071											
09-0010	90	94.49	95.82	88.58	21.82	108.17	10.16	187.79	92.11 to 99.02	46,737	41,398
16-0006											
52-0100											
75-0100											
NonValid School											
____ALL____	90	94.49	95.82	88.58	21.82	108.17	10.16	187.79	92.11 to 99.02	46,737	41,398

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	90	MEDIAN:	94	COV:	31.22	95% Median C.I.:	92.11 to 99.02	(! : Derived)
TOTAL Sales Price:	4,201,410	WGT. MEAN:	89	STD:	29.92	95% Wgt. Mean C.I.:	82.87 to 94.28	
TOTAL Adj.Sales Price:	4,206,410	MEAN:	96	AVG.ABS.DEV:	20.61	95% Mean C.I.:	89.63 to 102.00	
TOTAL Assessed Value:	3,725,849							
AVG. Adj. Sales Price:	46,737	COD:	21.82	MAX Sales Ratio:	187.79			
AVG. Assessed Value:	41,398	PRD:	108.17	MIN Sales Ratio:	10.16			

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YEAR BUILT *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	8	66.45	65.51	83.70	51.50	78.27	10.16	119.89	10.16 to 119.89	14,312	11,979
Prior TO 1860											
1860 TO 1899	2	127.34	127.34	118.42	23.01	107.53	98.04	156.64	N/A	23,000	27,237
1900 TO 1919	10	83.85	84.81	85.17	15.26	99.57	53.40	112.59	62.30 to 105.03	36,500	31,088
1920 TO 1939	32	101.10	106.91	98.78	21.97	108.23	62.79	177.30	91.97 to 117.94	25,214	24,907
1940 TO 1949	3	98.79	117.13	102.25	21.46	114.55	94.50	158.09	N/A	32,333	33,060
1950 TO 1959	3	104.78	105.75	99.19	8.13	106.61	93.46	119.01	N/A	62,833	62,327
1960 TO 1969	7	93.55	88.77	83.17	12.85	106.73	37.38	109.64	37.38 to 109.64	64,428	53,588
1970 TO 1979	15	95.76	97.48	90.04	16.38	108.27	64.72	187.79	84.31 to 101.05	79,400	71,487
1980 TO 1989	5	77.88	77.07	78.03	9.62	98.77	61.91	92.30	N/A	79,300	61,877
1990 TO 1994	1	46.25	46.25	46.25			46.25	46.25	N/A	190,000	87,871
1995 TO 1999	3	102.59	98.46	92.88	9.31	106.01	82.08	110.72	N/A	95,683	88,872
2000 TO Present	1	96.08	96.08	96.08			96.08	96.08	N/A	73,000	70,135
ALL	90	94.49	95.82	88.58	21.82	108.17	10.16	187.79	92.11 to 99.02	46,737	41,398

SALE PRICE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	33.80	72.59	85.57	115.68	84.83	33.33	150.63	N/A	3,000	2,567
5000 TO 9999	7	100.45	107.50	107.56	34.02	99.95	10.16	177.30	10.16 to 177.30	5,928	6,376
Total \$											
1 TO 9999	10	100.43	97.03	103.64	42.13	93.62	10.16	177.30	33.33 to 150.63	5,050	5,233
10000 TO 29999	35	98.79	105.77	103.05	23.88	102.65	47.87	187.79	91.97 to 114.77	19,762	20,365
30000 TO 59999	18	96.80	89.48	91.25	14.22	98.07	53.40	110.18	76.85 to 101.75	40,064	36,557
60000 TO 99999	15	94.50	93.38	92.99	8.26	100.42	64.72	110.72	91.00 to 101.87	75,066	69,804
100000 TO 149999	9	80.16	79.83	79.96	15.73	99.85	37.38	101.05	71.54 to 99.95	119,611	95,637
150000 TO 249999	3	82.08	73.71	73.05	18.90	100.90	46.25	92.79	N/A	180,183	131,627
ALL	90	94.49	95.82	88.58	21.82	108.17	10.16	187.79	92.11 to 99.02	46,737	41,398

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	90	MEDIAN:	94	COV:	31.22	95% Median C.I.:	92.11 to 99.02	(! : Derived)
TOTAL Sales Price:	4,201,410	WGT. MEAN:	89	STD:	29.92	95% Wgt. Mean C.I.:	82.87 to 94.28	
TOTAL Adj.Sales Price:	4,206,410	MEAN:	96	AVG.ABS.DEV:	20.61	95% Mean C.I.:	89.63 to 102.00	
TOTAL Assessed Value:	3,725,849							
AVG. Adj. Sales Price:	46,737	COD:	21.82	MAX Sales Ratio:	187.79			
AVG. Assessed Value:	41,398	PRD:	108.17	MIN Sales Ratio:	10.16			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	4	33.57	43.29	46.51	64.18	93.06	10.16	95.86	N/A	3,750	1,744
5000 TO 9999	10	100.43	110.40	97.64	28.81	113.07	61.91	177.30	65.51 to 150.63	8,250	8,055
Total \$ _____											
1 TO 9999	14	94.97	91.22	89.78	38.26	101.61	10.16	177.30	33.80 to 143.72	6,964	6,252
10000 TO 29999	37	92.38	98.94	92.92	22.41	106.48	47.87	187.79	85.03 to 102.81	23,664	21,989
30000 TO 59999	16	100.39	102.20	90.98	19.21	112.33	37.38	167.08	93.55 to 110.18	50,203	45,674
60000 TO 99999	16	93.30	89.32	84.98	12.27	105.10	46.25	110.72	77.88 to 101.87	90,250	76,697
100000 TO 149999	6	87.77	88.04	86.81	11.52	101.42	71.54	101.05	71.54 to 101.05	134,341	116,620
150000 TO 249999	1	92.79	92.79	92.79			92.79	92.79	N/A	180,000	167,025
ALL _____											
	90	94.49	95.82	88.58	21.82	108.17	10.16	187.79	92.11 to 99.02	46,737	41,398

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	8	66.45	65.51	83.70	51.50	78.27	10.16	119.89	10.16 to 119.89	14,312	11,979
10	13	100.45	105.44	76.86	31.39	137.18	37.38	177.30	65.51 to 143.72	20,230	15,550
20	45	96.70	99.15	94.19	18.09	105.26	53.40	167.08	89.18 to 102.81	36,708	34,575
30	20	93.51	90.86	85.01	11.67	106.88	46.25	124.59	82.08 to 96.89	94,202	80,085
35	1	96.08	96.08	96.08			96.08	96.08	N/A	73,000	70,135
40	3	101.05	117.85	90.96	40.60	129.57	64.72	187.79	N/A	73,333	66,701
ALL _____											
	90	94.49	95.82	88.58	21.82	108.17	10.16	187.79	92.11 to 99.02	46,737	41,398

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	8	66.45	65.51	83.70	51.50	78.27	10.16	119.89	10.16 to 119.89	14,312	11,979
100	10	94.23	96.81	88.82	22.85	109.00	61.91	187.79	64.72 to 110.72	45,450	40,369
101	57	96.26	100.80	89.17	19.65	113.04	37.38	177.30	92.30 to 102.81	45,677	40,729
102	1	80.16	80.16	80.16			80.16	80.16	N/A	149,500	119,841
104	12	87.15	91.92	86.64	21.52	106.09	53.40	150.63	77.88 to 105.03	62,442	54,102
111	1	99.95	99.95	99.95			99.95	99.95	N/A	106,000	105,942
304	1	102.59	102.59	102.59			102.59	102.59	N/A	29,000	29,750
ALL _____											
	90	94.49	95.82	88.58	21.82	108.17	10.16	187.79	92.11 to 99.02	46,737	41,398

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	90	MEDIAN:	94	COV:	31.22	95% Median C.I.:	92.11 to 99.02	(!: Derived)
TOTAL Sales Price:	4,201,410	WGT. MEAN:	89	STD:	29.92	95% Wgt. Mean C.I.:	82.87 to 94.28	
TOTAL Adj.Sales Price:	4,206,410	MEAN:	96	AVG.ABS.DEV:	20.61	95% Mean C.I.:	89.63 to 102.00	
TOTAL Assessed Value:	3,725,849							
AVG. Adj. Sales Price:	46,737	COD:	21.82	MAX Sales Ratio:	187.79			
AVG. Assessed Value:	41,398	PRD:	108.17	MIN Sales Ratio:	10.16			

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CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	8	66.45	65.51	83.70	51.50	78.27	10.16	119.89	10.16 to 119.89	14,312	11,979
10	1	150.63	150.63	150.63			150.63	150.63	N/A	4,000	6,025
20	15	95.86	98.15	90.15	22.26	108.87	53.40	177.30	84.31 to 113.89	14,000	12,621
30	55	96.08	100.45	90.54	19.16	110.95	46.25	187.79	92.26 to 101.05	51,352	46,492
40	10	88.28	85.80	82.05	18.85	104.57	37.38	109.04	64.72 to 105.03	93,855	77,007
50	1	93.46	93.46	93.46			93.46	93.46	N/A	115,000	107,479
ALL	90	94.49	95.82	88.58	21.82	108.17	10.16	187.79	92.11 to 99.02	46,737	41,398

**2008 Correlation Section
for Brown County**

Residential Real Property

I. Correlation

RESIDENTIAL: As the tables and narratives below will show, two of the three measures of central tendency are within the acceptable range, while the weighted mean is below the lower limit of acceptable range. Both qualitative statistical measures are above their respective acceptable range. The hypothetical removal of outliers improves the two measures but does not bring either qualitative statistic within range. The county has used an acceptable portion of the available sales and the relationship between the trended preliminary ratio and the R&O ratio suggests the assessment practices are applied to the sales file and population in a similar manner. The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for the residential class of property. The presented statistics support an acceptable overall level of value that is best indicated by the median measure of central tendency.

Further review of the statistical profile indicates under the heading "Assessor Location," Rural Res with 15 sales and the following statistics: median of 81.46, mean of 80.22, weighted mean of 78.76, COD of 20.09 and PRD of 101.86. The removal of outlying sales does not improve these statistics. Of the subclass 5.77% of the parcels sold with 8.97% of value being sold. This is compared to 5.2% of records sold in the study period for the entire residential class and 6.9% of value sold in the study period for the residential class. The confidence interval for these 15 sales does overlap the low end of the range; however in conversations with the assessor in her opinion the sold properties do represent the unsold properties. The subclass is undervalued for assessment year 2008 and this particular subclass represents 24% of value for the residential class. To bring the level of value for Rural Res within the mid-point of acceptable range, a non-binding recommendation of increasing land and improvements within Rural Res by 17.8% is being proposed.

**2008 Correlation Section
for Brown County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2008	157	90	57.32
2007	169	88	52.07
2006	167	91	54.49
2005	168	106	63.1
2004	163	116	71.17
2003	144	97	67.36
2002	151	103	68.21
2001	150	117	78

RESIDENTIAL: The percentage of sales used has increased 5.25 percentage points from the previous year. This figure compared to the previous two years represents the highest percentage of sales deemed qualified since 2005.

**2008 Correlation Section
for Brown County**

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloudeans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 315.

**2008 Correlation Section
for Brown County**

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio Continued

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	94.48	-0.58	93.94	94.49
2007	98.57	0.22	98.78	98.66
2006	98.27	0.75	99.01	98.38
2005	97.07	3.18	100.16	97.80
2004	94.08	10.57	104.03	97.97
2003	95	-0.13	94.88	95
2002	92	-0.24	91.78	92
2001	89	1.57	90.4	93

RESIDENTIAL: Table III reveals that there is very strong support for the R&O median provided by the Trended Preliminary Ratio, since the difference between the two figures is less than one point.

**2008 Correlation Section
for Brown County**

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 311.

**2008 Correlation Section
for Brown County**

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value Continued

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
1.91	2008	-0.58
0.03	2007	0.22
-0.17	2006	0.75
4.69	2005	3.18
47.79	2004	10.57
-1.04	2003	-0.13
0.19	2002	-0.24
3.81	2001	1.57

RESIDENTIAL: The percent change in the sale base and the percent change in the assessed base are showing a 2.49 point difference. The difference implies that the assessment actions had more of an effect on the sales file base when compared to the assessed base

2008 Correlation Section for Brown County

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

**2008 Correlation Section
for Brown County**

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued

	Median	Wgt. Mean	Mean
R&O Statistics	94.49	88.58	95.82

RESIDENTIAL: The median and mean measures of central tendency are within the acceptable range. The weighted mean is slightly below the lower limit of the acceptable range.

**2008 Correlation Section
for Brown County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	21.82	108.17
Difference	6.82	5.17

RESIDENTIAL: Both the coefficient of dispersion and the price related differential are above the acceptable ranges. The price related differential could indicate the higher priced properties may be under assessed.

**2008 Correlation Section
for Brown County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	93	90	-3
Median	94.48	94.49	0.01
Wgt. Mean	87.73	88.58	0.85
Mean	95.33	95.82	0.49
COD	21.81	21.82	0.01
PRD	108.67	108.17	-0.5
Min Sales Ratio	10.16	10.16	0
Max Sales Ratio	187.79	187.79	0

RESIDENTIAL: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for the residential class of property. The difference in the number of qualified sales is a result of sales sustaining substantial physical changes for 2008 and being removed from the qualified sales roster.

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Query: 6122

What If ID: 5330

Desc: New Whatif for Query ID: 6122

<u>Strata Hdg.</u>	<u>Strata</u>	<u>Chg.Value</u>	<u>Chg.Type</u>	<u>Pct.Chg.</u>	<u>Group</u>	<u>Priority</u>
Assessor Location	Rural Res	Total	Increase	17.800	A	1

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	90	MEDIAN:	96	COV:	30.20	95% Median C.I.:	92.38 to 101.05	(! : Derived)
TOTAL Sales Price:	4,201,410	WGT. MEAN:	93	STD:	29.65	95% Wgt. Mean C.I.:	87.86 to 98.98	
TOTAL Adj.Sales Price:	4,206,410	MEAN:	98	AVG.ABS.DEV:	20.60	95% Mean C.I.:	92.07 to 104.32	
TOTAL Assessed Value:	3,929,615							
AVG. Adj. Sales Price:	46,737	COD:	21.48	MAX Sales Ratio:	187.79			
AVG. Assessed Value:	43,662	PRD:	105.11	MIN Sales Ratio:	10.16			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	10	97.85	92.05	88.16	15.30	104.41	37.38	113.89	62.79 to 112.59	70,731	62,354
10/01/05 TO 12/31/05	13	98.04	95.08	102.72	11.87	92.56	33.80	113.91	88.44 to 109.31	52,807	54,244
01/01/06 TO 03/31/06	7	101.75	102.96	100.68	7.11	102.26	91.00	119.01	91.00 to 119.01	63,714	64,148
04/01/06 TO 06/30/06	15	101.87	101.67	103.73	21.72	98.02	39.27	158.09	92.26 to 117.94	28,800	29,873
07/01/06 TO 09/30/06	9	92.49	99.45	90.89	26.29	109.42	62.30	156.64	62.91 to 133.63	19,555	17,773
10/01/06 TO 12/31/06	13	89.18	106.96	82.99	33.60	128.88	54.48	177.30	80.57 to 150.63	55,807	46,315
01/01/07 TO 03/31/07	8	80.48	86.49	80.27	19.21	107.75	64.72	131.88	64.72 to 131.88	51,125	41,038
04/01/07 TO 06/30/07	15	94.50	97.20	98.28	25.10	98.90	10.16	187.79	81.04 to 109.04	41,606	40,891
<u>Study Years</u>											
07/01/05 TO 06/30/06	45	100.41	97.83	97.98	15.35	99.85	33.80	158.09	94.43 to 104.78	50,484	49,463
07/01/06 TO 06/30/07	45	91.97	98.56	88.07	26.88	111.92	10.16	187.79	84.28 to 98.79	42,991	37,860
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	44	98.16	102.98	93.24	24.01	110.45	39.27	177.30	91.00 to 113.18	40,443	37,709
<u>ALL</u>											
	90	95.91	98.20	93.42	21.48	105.11	10.16	187.79	92.38 to 101.05	46,737	43,662

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AINSWORTH	55	98.79	102.34	97.98	17.44	104.45	62.30	177.30	92.30 to 104.78	39,742	38,939
JOHNSTOWN	3	80.57	79.79	84.30	14.47	94.65	61.91	96.89	N/A	34,833	29,363
LONG PINE	15	98.04	97.78	90.58	30.93	107.95	10.16	187.79	81.04 to 124.59	22,033	19,958
RURAL REC	2	42.63	42.63	39.37	12.30	108.28	37.38	47.87	N/A	66,000	25,981
RURAL RES	15	95.96	94.50	92.77	20.09	101.86	39.27	141.23	84.28 to 113.40	96,903	89,901
<u>ALL</u>											
	90	95.91	98.20	93.42	21.48	105.11	10.16	187.79	92.38 to 101.05	46,737	43,662

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	73	96.89	100.48	96.50	20.60	104.12	10.16	187.79	92.38 to 101.87	35,902	34,645
2	10	90.41	88.00	85.40	26.21	103.04	37.38	141.23	47.87 to 117.69	82,200	70,201
3	7	96.69	88.97	91.48	21.67	97.26	39.27	113.91	39.27 to 113.91	109,078	99,781
<u>ALL</u>											
	90	95.91	98.20	93.42	21.48	105.11	10.16	187.79	92.38 to 101.05	46,737	43,662

PAD 2008 R&O Statistics

Query: 6122

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	90	MEDIAN:	96	COV:	30.20	95% Median C.I.:	92.38 to 101.05	(! : Derived)
TOTAL Sales Price:	4,201,410	WGT. MEAN:	93	STD:	29.65	95% Wgt. Mean C.I.:	87.86 to 98.98	
TOTAL Adj.Sales Price:	4,206,410	MEAN:	98	AVG.ABS.DEV:	20.60	95% Mean C.I.:	92.07 to 104.32	
TOTAL Assessed Value:	3,929,615							
AVG. Adj. Sales Price:	46,737	COD:	21.48	MAX Sales Ratio:	187.79			
AVG. Assessed Value:	43,662	PRD:	105.11	MIN Sales Ratio:	10.16			

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	84	96.32	100.02	93.12	19.53	107.40	37.38	187.79	92.38 to 101.75	49,183	45,800
2	6	66.68	72.71	109.85	67.43	66.19	10.16	141.23	10.16 to 141.23	12,500	13,731
____ALL____	90	95.91	98.20	93.42	21.48	105.11	10.16	187.79	92.38 to 101.05	46,737	43,662

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	88	96.32	99.46	95.17	20.61	104.51	10.16	187.79	92.49 to 101.75	46,300	44,064
06	2	42.63	42.63	39.37	12.30	108.28	37.38	47.87	N/A	66,000	25,981
07											
____ALL____	90	95.91	98.20	93.42	21.48	105.11	10.16	187.79	92.38 to 101.05	46,737	43,662

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071											
09-0010	90	95.91	98.20	93.42	21.48	105.11	10.16	187.79	92.38 to 101.05	46,737	43,662
16-0006											
52-0100											
75-0100											
NonValid School											
____ALL____	90	95.91	98.20	93.42	21.48	105.11	10.16	187.79	92.38 to 101.05	46,737	43,662

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	90	MEDIAN:	96	COV:	30.20	95% Median C.I.:	92.38 to 101.05	(! : Derived)
TOTAL Sales Price:	4,201,410	WGT. MEAN:	93	STD:	29.65	95% Wgt. Mean C.I.:	87.86 to 98.98	
TOTAL Adj.Sales Price:	4,206,410	MEAN:	98	AVG.ABS.DEV:	20.60	95% Mean C.I.:	92.07 to 104.32	
TOTAL Assessed Value:	3,929,615							
AVG. Adj. Sales Price:	46,737	COD:	21.48	MAX Sales Ratio:	187.79			
AVG. Assessed Value:	43,662	PRD:	105.11	MIN Sales Ratio:	10.16			

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	8	66.45	71.14	93.17	57.74	76.35	10.16	141.23	10.16 to 141.23	14,312	13,335
Prior TO 1860											
1860 TO 1899	2	127.34	127.34	118.42	23.01	107.53	98.04	156.64	N/A	23,000	27,237
1900 TO 1919	10	87.29	87.21	90.06	14.34	96.84	62.30	112.59	62.91 to 105.03	36,500	32,871
1920 TO 1939	32	102.28	107.45	100.41	21.91	107.01	62.79	177.30	91.97 to 117.94	25,214	25,317
1940 TO 1949	3	98.79	117.13	102.25	21.46	114.55	94.50	158.09	N/A	32,333	33,060
1950 TO 1959	3	104.78	105.75	99.19	8.13	106.61	93.46	119.01	N/A	62,833	62,327
1960 TO 1969	7	93.55	88.77	83.17	12.85	106.73	37.38	109.64	37.38 to 109.64	64,428	53,588
1970 TO 1979	15	99.95	101.47	96.05	15.52	105.64	64.72	187.79	85.56 to 109.04	79,400	76,265
1980 TO 1989	5	91.74	82.69	87.43	11.28	94.58	61.91	94.43	N/A	79,300	69,331
1990 TO 1994	1	54.48	54.48	54.48			54.48	54.48	N/A	190,000	103,512
1995 TO 1999	3	102.59	103.33	101.56	4.56	101.74	96.69	110.72	N/A	95,683	97,178
2000 TO Present	1	113.18	113.18	113.18			113.18	113.18	N/A	73,000	82,619
ALL	90	95.91	98.20	93.42	21.48	105.11	10.16	187.79	92.38 to 101.05	46,737	43,662

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	39.27	74.57	87.54	99.17	85.18	33.80	150.63	N/A	3,000	2,626
5000 TO 9999	7	100.45	107.50	107.56	34.02	99.95	10.16	177.30	10.16 to 177.30	5,928	6,376
Total \$											
1 TO 9999	10	100.43	97.62	103.99	41.54	93.87	10.16	177.30	33.80 to 150.63	5,050	5,251
10000 TO 29999	35	98.79	106.38	103.82	24.49	102.47	47.87	187.79	91.97 to 114.77	19,762	20,517
30000 TO 59999	18	97.47	91.96	93.57	15.55	98.28	62.79	117.69	76.85 to 109.04	40,064	37,488
60000 TO 99999	15	94.50	95.66	95.26	10.68	100.42	64.72	113.40	91.00 to 105.94	75,066	71,510
100000 TO 149999	9	93.46	87.48	87.91	10.57	99.51	37.38	101.05	84.28 to 99.95	119,611	105,150
150000 TO 249999	3	96.69	86.83	86.06	18.90	100.90	54.48	109.31	N/A	180,183	155,057
ALL	90	95.91	98.20	93.42	21.48	105.11	10.16	187.79	92.38 to 101.05	46,737	43,662

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	90	MEDIAN:	96	COV:	30.20	95% Median C.I.:	92.38 to 101.05	(! : Derived)
TOTAL Sales Price:	4,201,410	WGT. MEAN:	93	STD:	29.65	95% Wgt. Mean C.I.:	87.86 to 98.98	
TOTAL Adj.Sales Price:	4,206,410	MEAN:	98	AVG.ABS.DEV:	20.60	95% Mean C.I.:	92.07 to 104.32	
TOTAL Assessed Value:	3,929,615							
AVG. Adj. Sales Price:	46,737	COD:	21.48	MAX Sales Ratio:	187.79			
AVG. Assessed Value:	43,662	PRD:	105.11	MIN Sales Ratio:	10.16			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	4	36.54	44.77	47.70	62.39	93.86	10.16	95.86	N/A	3,750	1,788
5000 TO 9999	10	100.43	110.40	97.64	28.81	113.07	61.91	177.30	65.51 to 150.63	8,250	8,055
Total \$ _____											
1 TO 9999	14	94.97	91.65	89.96	37.82	101.88	10.16	177.30	39.27 to 143.72	6,964	6,265
10000 TO 29999	37	92.38	100.26	94.52	23.27	106.07	47.87	187.79	85.03 to 106.45	23,664	22,367
30000 TO 59999	16	103.27	103.28	91.99	19.10	112.27	37.38	167.08	93.55 to 113.91	50,203	46,180
60000 TO 99999	16	95.12	94.59	91.06	11.19	103.88	54.48	113.40	89.08 to 105.94	90,250	82,178
100000 TO 149999	6	95.56	94.98	94.76	4.45	100.23	84.28	101.05	84.28 to 101.05	134,341	127,299
150000 TO 249999	1	109.31	109.31	109.31			109.31	109.31	N/A	180,000	196,755
ALL _____											
	90	95.91	98.20	93.42	21.48	105.11	10.16	187.79	92.38 to 101.05	46,737	43,662

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	8	66.45	71.14	93.17	57.74	76.35	10.16	141.23	10.16 to 141.23	14,312	13,335
10	13	100.45	105.44	76.86	31.39	137.18	37.38	177.30	65.51 to 143.72	20,230	15,550
20	45	98.04	100.37	96.73	17.34	103.77	62.30	167.08	91.74 to 104.78	36,708	35,505
30	20	94.49	95.71	92.37	10.13	103.61	54.48	124.59	92.38 to 101.75	94,202	87,014
35	1	113.18	113.18	113.18			113.18	113.18	N/A	73,000	82,619
40	3	101.05	117.85	90.96	40.60	129.57	64.72	187.79	N/A	73,333	66,701
ALL _____											
	90	95.91	98.20	93.42	21.48	105.11	10.16	187.79	92.38 to 101.05	46,737	43,662

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	8	66.45	71.14	93.17	57.74	76.35	10.16	141.23	10.16 to 141.23	14,312	13,335
100	10	96.40	100.24	93.35	25.89	107.39	61.91	187.79	64.72 to 113.91	45,450	42,426
101	57	96.89	101.96	92.13	18.93	110.67	37.38	177.30	92.49 to 104.78	45,677	42,081
102	1	94.43	94.43	94.43			94.43	94.43	N/A	149,500	141,173
104	12	94.33	96.46	96.51	18.82	99.95	62.30	150.63	81.04 to 109.31	62,442	60,261
111	1	99.95	99.95	99.95			99.95	99.95	N/A	106,000	105,942
304	1	102.59	102.59	102.59			102.59	102.59	N/A	29,000	29,750
ALL _____											
	90	95.91	98.20	93.42	21.48	105.11	10.16	187.79	92.38 to 101.05	46,737	43,662

PAD 2008 R&O Statistics

Query: 6122

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	90	MEDIAN:	96	COV:	30.20	95% Median C.I.:	92.38 to 101.05	(! : Derived)
TOTAL Sales Price:	4,201,410	WGT. MEAN:	93	STD:	29.65	95% Wgt. Mean C.I.:	87.86 to 98.98	
TOTAL Adj.Sales Price:	4,206,410	MEAN:	98	AVG.ABS.DEV:	20.60	95% Mean C.I.:	92.07 to 104.32	
TOTAL Assessed Value:	3,929,615							
AVG. Adj. Sales Price:	46,737	COD:	21.48	MAX Sales Ratio:	187.79			
AVG. Assessed Value:	43,662	PRD:	105.11	MIN Sales Ratio:	10.16			

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CONDITION											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	8	66.45	71.14	93.17	57.74	76.35	10.16	141.23	10.16 to 141.23	14,312	13,335
10	1	150.63	150.63	150.63			150.63	150.63	N/A	4,000	6,025
20	15	95.86	98.78	91.74	21.60	107.68	61.91	177.30	84.31 to 113.89	14,000	12,843
30	55	98.04	102.57	95.10	18.96	107.85	54.48	187.79	92.26 to 105.94	51,352	48,835
40	10	96.32	90.13	88.52	13.23	101.82	37.38	109.04	64.72 to 105.03	93,855	83,082
50	1	93.46	93.46	93.46			93.46	93.46	N/A	115,000	107,479
ALL	90	95.91	98.20	93.42	21.48	105.11	10.16	187.79	92.38 to 101.05	46,737	43,662

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	8	MEDIAN:	96	COV:	40.76	95% Median C.I.:	42.69 to 181.86
TOTAL Sales Price:	185,000	WGT. MEAN:	94	STD:	39.85	95% Wgt. Mean C.I.:	56.85 to 131.77
TOTAL Adj.Sales Price:	198,500	MEAN:	98	AVG.ABS.DEV:	24.14	95% Mean C.I.:	64.45 to 131.08
TOTAL Assessed Value:	187,202						
AVG. Adj. Sales Price:	24,812	COD:	25.19	MAX Sales Ratio:	181.86		
AVG. Assessed Value:	23,400	PRD:	103.67	MIN Sales Ratio:	42.69		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05											
04/01/05 TO 06/30/05	2	97.77	97.77	96.30	3.13	101.52	94.71	100.83	N/A	23,000	22,150
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	1	70.00	70.00	70.00			70.00	70.00	N/A	30,000	21,000
04/01/06 TO 06/30/06	1	108.00	108.00	108.00			108.00	108.00	N/A	15,000	16,200
07/01/06 TO 09/30/06	1	87.12	87.12	87.12			87.12	87.12	N/A	7,500	6,534
10/01/06 TO 12/31/06	1	96.91	96.91	96.91			96.91	96.91	N/A	40,000	38,763
01/01/07 TO 03/31/07	1	42.69	42.69	42.69			42.69	42.69	N/A	35,000	14,940
04/01/07 TO 06/30/07	1	181.86	181.86	181.86			181.86	181.86	N/A	25,000	45,465
<u>Study Years</u>											
07/01/04 TO 06/30/05	2	97.77	97.77	96.30	3.13	101.52	94.71	100.83	N/A	23,000	22,150
07/01/05 TO 06/30/06	2	89.00	89.00	82.67	21.35	107.66	70.00	108.00	N/A	22,500	18,600
07/01/06 TO 06/30/07	4	92.02	102.15	98.33	40.47	103.88	42.69	181.86	N/A	26,875	26,425
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	2	97.77	97.77	96.30	3.13	101.52	94.71	100.83	N/A	23,000	22,150
01/01/06 TO 12/31/06	4	92.02	90.51	89.19	12.98	101.48	70.00	108.00	N/A	23,125	20,624
<u>ALL</u>											
	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AINSWORTH	6	97.77	107.09	108.10	23.67	99.07	70.00	181.86	70.00 to 181.86	20,583	22,249
LONG PINE	1	42.69	42.69	42.69			42.69	42.69	N/A	35,000	14,940
RURAL	1	96.91	96.91	96.91			96.91	96.91	N/A	40,000	38,763
<u>ALL</u>											
	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	7	94.71	97.89	93.65	28.79	104.52	42.69	181.86	42.69 to 181.86	22,642	21,205
3	1	96.91	96.91	96.91			96.91	96.91	N/A	40,000	38,763
<u>ALL</u>											
	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	8	MEDIAN:	96	COV:	40.76	95% Median C.I.:	42.69 to 181.86
TOTAL Sales Price:	185,000	WGT. MEAN:	94	STD:	39.85	95% Wgt. Mean C.I.:	56.85 to 131.77
TOTAL Adj.Sales Price:	198,500	MEAN:	98	AVG.ABS.DEV:	24.14	95% Mean C.I.:	64.45 to 131.08
TOTAL Assessed Value:	187,202						
AVG. Adj. Sales Price:	24,812	COD:	25.19	MAX Sales Ratio:	181.86		
AVG. Assessed Value:	23,400	PRD:	103.67	MIN Sales Ratio:	42.69		

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	7	96.91	99.29	94.59	27.02	104.96	42.69	181.86	42.69 to 181.86	27,285	25,809
2	1	87.12	87.12	87.12			87.12	87.12	N/A	7,500	6,534
____ALL____	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400
04											
____ALL____	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071											
09-0010	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400
16-0006											
52-0100											
75-0100											
NonValid School											
____ALL____	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	8	MEDIAN:	96	COV:	40.76	95% Median C.I.:	42.69 to 181.86
TOTAL Sales Price:	185,000	WGT. MEAN:	94	STD:	39.85	95% Wgt. Mean C.I.:	56.85 to 131.77
TOTAL Adj.Sales Price:	198,500	MEAN:	98	AVG.ABS.DEV:	24.14	95% Mean C.I.:	64.45 to 131.08
TOTAL Assessed Value:	187,202						
AVG. Adj. Sales Price:	24,812	COD:	25.19	MAX Sales Ratio:	181.86		
AVG. Assessed Value:	23,400	PRD:	103.67	MIN Sales Ratio:	42.69		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	2	134.49	134.49	160.00	35.22	84.06	87.12	181.86	N/A	16,250	25,999
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	1	42.69	42.69	42.69			42.69	42.69	N/A	35,000	14,940
1920 TO 1939	2	89.00	89.00	82.67	21.35	107.66	70.00	108.00	N/A	22,500	18,600
1940 TO 1949	1	100.83	100.83	100.83			100.83	100.83	N/A	12,000	12,100
1950 TO 1959											
1960 TO 1969	1	94.71	94.71	94.71			94.71	94.71	N/A	34,000	32,200
1970 TO 1979											
1980 TO 1989	1	96.91	96.91	96.91			96.91	96.91	N/A	40,000	38,763
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	1	87.12	87.12	87.12			87.12	87.12	N/A	7,500	6,534
Total \$											
1 TO 9999	1	87.12	87.12	87.12			87.12	87.12	N/A	7,500	6,534
10000 TO 29999	3	108.00	130.23	141.86	25.01	91.80	100.83	181.86	N/A	17,333	24,588
30000 TO 59999	4	82.35	76.08	76.91	23.96	98.92	42.69	96.91	N/A	34,750	26,725
ALL	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	1	87.12	87.12	87.12			87.12	87.12	N/A	7,500	6,534
Total \$											
1 TO 9999	1	87.12	87.12	87.12			87.12	87.12	N/A	7,500	6,534
10000 TO 29999	4	85.41	80.38	69.83	28.14	115.11	42.69	108.00	N/A	23,000	16,060
30000 TO 59999	3	96.91	124.49	117.60	29.98	105.86	94.71	181.86	N/A	33,000	38,809
ALL	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	8	MEDIAN:	96	COV:	40.76	95% Median C.I.:	42.69 to 181.86
TOTAL Sales Price:	185,000	WGT. MEAN:	94	STD:	39.85	95% Wgt. Mean C.I.:	56.85 to 131.77
TOTAL Adj.Sales Price:	198,500	MEAN:	98	AVG.ABS.DEV:	24.14	95% Mean C.I.:	64.45 to 131.08
TOTAL Assessed Value:	187,202						
AVG. Adj. Sales Price:	24,812	COD:	25.19	MAX Sales Ratio:	181.86		
AVG. Assessed Value:	23,400	PRD:	103.67	MIN Sales Ratio:	42.69		

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COST RANK										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	2	134.49	134.49	160.00	35.22	84.06	87.12	181.86	N/A	16,250	25,999
10	1	100.83	100.83	100.83			100.83	100.83	N/A	12,000	12,100
15	1	94.71	94.71	94.71			94.71	94.71	N/A	34,000	32,200
20	4	83.46	79.40	75.75	27.63	104.82	42.69	108.00	N/A	30,000	22,725
ALL	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400

OCCUPANCY CODE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	2	134.49	134.49	160.00	35.22	84.06	87.12	181.86	N/A	16,250	25,999
344	1	108.00	108.00	108.00			108.00	108.00	N/A	15,000	16,200
350	1	94.71	94.71	94.71			94.71	94.71	N/A	34,000	32,200
353	2	85.41	85.41	78.81	18.05	108.38	70.00	100.83	N/A	21,000	16,550
406	2	69.80	69.80	71.60	38.84	97.48	42.69	96.91	N/A	37,500	26,851
ALL	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400

Brown County 2008 Assessment Actions taken to address the following property classes/subclasses:

Commercial

Appraisal maintenance and sales review to monitor the market was performed for all commercial properties in the county.

A study of highway commercial land sales was conducted for determination of adjustments to commercial land values along Highway 20 in Ainsworth City. A new neighborhood was created on the east edge of Ainsworth for the assessment of land on the recently annexed properties into the city limits.

The Assisted Living Facility located in Ainsworth was revalued for 2008 by a contract appraiser.

No significant valuation changes other than general maintenance and new construction were added for the 2008 assessment year.

2008 Assessment Survey for Brown County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Assessor & staff with specialty properties completed by Stanard Appraisal
2.	Valuation done by:
	Assessor & Stanard Appraisal
3.	Pickup work done by whom:
	Assessor & staff or contract appraiser
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	June 2003
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	2005
6.	When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?
	2005
7.	When was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?
	2005
8.	Number of market areas/neighborhoods for this property class?
	4 – Ainsworth, Johnstown, Long Pine and Rural Res.
9.	How are these defined?
	These are defined by location and physical characteristics. The Assessor Locations are not necessarily the only determining factor for adjustments. The assessor also analyzes sales with similar property characteristics to assist her in determining market value and if properties require valuation adjustments. Any parcels that fall into the suburban location or rural location as defined in Reg. 10-001.07B and .07C are included in the rural residential assessor location.
10.	Is “Assessor Location” a usable valuation identity?
	Yes

11.	Does the assessor location “suburban” mean something other than rural commercial? <i>(that is, does the “suburban” location have its own market?)</i>
	No, the county does not use “suburban” as an identifiable market area; in fact suburban is not used as an assessor location within the sales file.

12.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? <i>(Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)</i>
	There is no market significance of the suburban location in Brown County as this location is only a geographic grouping based on the REGS.

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
11		12	23

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	8	MEDIAN:	96	COV:	40.76	95% Median C.I.:	42.69 to 181.86
TOTAL Sales Price:	185,000	WGT. MEAN:	94	STD:	39.85	95% Wgt. Mean C.I.:	56.85 to 131.77
TOTAL Adj.Sales Price:	198,500	MEAN:	98	AVG.ABS.DEV:	24.14	95% Mean C.I.:	64.45 to 131.08
TOTAL Assessed Value:	187,202						
AVG. Adj. Sales Price:	24,812	COD:	25.19	MAX Sales Ratio:	181.86		
AVG. Assessed Value:	23,400	PRD:	103.67	MIN Sales Ratio:	42.69		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05											
04/01/05 TO 06/30/05	2	97.77	97.77	96.30	3.13	101.52	94.71	100.83	N/A	23,000	22,150
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	1	70.00	70.00	70.00			70.00	70.00	N/A	30,000	21,000
04/01/06 TO 06/30/06	1	108.00	108.00	108.00			108.00	108.00	N/A	15,000	16,200
07/01/06 TO 09/30/06	1	87.12	87.12	87.12			87.12	87.12	N/A	7,500	6,534
10/01/06 TO 12/31/06	1	96.91	96.91	96.91			96.91	96.91	N/A	40,000	38,763
01/01/07 TO 03/31/07	1	42.69	42.69	42.69			42.69	42.69	N/A	35,000	14,940
04/01/07 TO 06/30/07	1	181.86	181.86	181.86			181.86	181.86	N/A	25,000	45,465
<u>Study Years</u>											
07/01/04 TO 06/30/05	2	97.77	97.77	96.30	3.13	101.52	94.71	100.83	N/A	23,000	22,150
07/01/05 TO 06/30/06	2	89.00	89.00	82.67	21.35	107.66	70.00	108.00	N/A	22,500	18,600
07/01/06 TO 06/30/07	4	92.02	102.15	98.33	40.47	103.88	42.69	181.86	N/A	26,875	26,425
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	2	97.77	97.77	96.30	3.13	101.52	94.71	100.83	N/A	23,000	22,150
01/01/06 TO 12/31/06	4	92.02	90.51	89.19	12.98	101.48	70.00	108.00	N/A	23,125	20,624
<u>ALL</u>											
	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AINSWORTH	6	97.77	107.09	108.10	23.67	99.07	70.00	181.86	70.00 to 181.86	20,583	22,249
LONG PINE	1	42.69	42.69	42.69			42.69	42.69	N/A	35,000	14,940
RURAL	1	96.91	96.91	96.91			96.91	96.91	N/A	40,000	38,763
<u>ALL</u>											
	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	7	94.71	97.89	93.65	28.79	104.52	42.69	181.86	42.69 to 181.86	22,642	21,205
3	1	96.91	96.91	96.91			96.91	96.91	N/A	40,000	38,763
<u>ALL</u>											
	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

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TOTAL Assessed Value:	187,202						
AVG. Adj. Sales Price:	24,812	COD:	25.19	MAX Sales Ratio:	181.86		
AVG. Assessed Value:	23,400	PRD:	103.67	MIN Sales Ratio:	42.69		

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	7	96.91	99.29	94.59	27.02	104.96	42.69	181.86	42.69 to 181.86	27,285	25,809
2	1	87.12	87.12	87.12			87.12	87.12	N/A	7,500	6,534
____ALL____	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400
04											
____ALL____	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071											
09-0010	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400
16-0006											
52-0100											
75-0100											
NonValid School											
____ALL____	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	8	MEDIAN:	96	COV:	40.76	95% Median C.I.:	42.69 to 181.86
TOTAL Sales Price:	185,000	WGT. MEAN:	94	STD:	39.85	95% Wgt. Mean C.I.:	56.85 to 131.77
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AVG. Assessed Value:	23,400	PRD:	103.67	MIN Sales Ratio:	42.69		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	2	134.49	134.49	160.00	35.22	84.06	87.12	181.86	N/A	16,250	25,999
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	1	42.69	42.69	42.69			42.69	42.69	N/A	35,000	14,940
1920 TO 1939	2	89.00	89.00	82.67	21.35	107.66	70.00	108.00	N/A	22,500	18,600
1940 TO 1949	1	100.83	100.83	100.83			100.83	100.83	N/A	12,000	12,100
1950 TO 1959											
1960 TO 1969	1	94.71	94.71	94.71			94.71	94.71	N/A	34,000	32,200
1970 TO 1979											
1980 TO 1989	1	96.91	96.91	96.91			96.91	96.91	N/A	40,000	38,763
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	1	87.12	87.12	87.12			87.12	87.12	N/A	7,500	6,534
Total \$											
1 TO 9999	1	87.12	87.12	87.12			87.12	87.12	N/A	7,500	6,534
10000 TO 29999	3	108.00	130.23	141.86	25.01	91.80	100.83	181.86	N/A	17,333	24,588
30000 TO 59999	4	82.35	76.08	76.91	23.96	98.92	42.69	96.91	N/A	34,750	26,725
ALL	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	1	87.12	87.12	87.12			87.12	87.12	N/A	7,500	6,534
Total \$											
1 TO 9999	1	87.12	87.12	87.12			87.12	87.12	N/A	7,500	6,534
10000 TO 29999	4	85.41	80.38	69.83	28.14	115.11	42.69	108.00	N/A	23,000	16,060
30000 TO 59999	3	96.91	124.49	117.60	29.98	105.86	94.71	181.86	N/A	33,000	38,809
ALL	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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TOTAL Assessed Value:	187,202						
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AVG. Assessed Value:	23,400	PRD:	103.67	MIN Sales Ratio:	42.69		

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COST RANK											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	2	134.49	134.49	160.00	35.22	84.06	87.12	181.86	N/A	16,250	25,999	
10	1	100.83	100.83	100.83			100.83	100.83	N/A	12,000	12,100	
15	1	94.71	94.71	94.71			94.71	94.71	N/A	34,000	32,200	
20	4	83.46	79.40	75.75	27.63	104.82	42.69	108.00	N/A	30,000	22,725	
ALL	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	2	134.49	134.49	160.00	35.22	84.06	87.12	181.86	N/A	16,250	25,999	
344	1	108.00	108.00	108.00			108.00	108.00	N/A	15,000	16,200	
350	1	94.71	94.71	94.71			94.71	94.71	N/A	34,000	32,200	
353	2	85.41	85.41	78.81	18.05	108.38	70.00	100.83	N/A	21,000	16,550	
406	2	69.80	69.80	71.60	38.84	97.48	42.69	96.91	N/A	37,500	26,851	
ALL	8	95.81	97.77	94.31	25.19	103.67	42.69	181.86	42.69 to 181.86	24,812	23,400	

**2008 Correlation Section
for Brown County**

Commerical Real Property

I. Correlation

COMMERCIAL: With only eight sales in the commercial sales file it is believed that with the diversity of the sales, the representativeness of the sample to the population is unreliable. There is no other information available that would indicate that Brown County has not met an acceptable level of value for the commercial class of property for assessment year 2008.

**2008 Correlation Section
for Brown County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2008	26	8	30.77
2007	31	13	41.94
2006	29	15	51.72
2005	34	17	50
2004	28	17	60.71
2003	30	19	63.33
2002	27	18	66.67
2001	32	24	75

COMMERCIAL: The total and qualified number of sales has decreased from the previous year. Further review of the non qualified sales indicates no excessive trimming of the sample.

**2008 Correlation Section
for Brown County**

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloudeans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 315.

**2008 Correlation Section
for Brown County**

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio Continued

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	95.81	2.28	97.99	95.81
2007	97.22	-1.12	96.13	97.22
2006	97.22	-0.43	96.8	97.22
2005	87.40	28.2	112.04	96.80
2004	104.48	0.05	104.53	104.48
2003	92	-0.3	91.72	93
2002	90	-0.46	89.59	93
2001	92	-0.11	91.9	92

COMMERCIAL: The percent change in assessed value (excl. growth) used in the calculation of the Trended Preliminary Ratio is a percent demonstrating an increase in value from the 2007 certificate of taxes levied to the 2008 abstract excluding any growth. The gain in value is attributable to the revaluation of the assisted living facility.

**2008 Correlation Section
for Brown County**

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 311.

**2008 Correlation Section
for Brown County**

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value Continued

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
0	2008	2.28
0	2007	-1.12
0	2006	-0.43
22.52	2005	28.2
0	2004	0.05
12.82	2003	-0.3
0	2002	-0.46
0.13	2001	-0.11

COMMERCIAL: As mentioned in Table III, the percent change in assessed value (excl. growth) is due to the revaluation of the assisted living facility.

2008 Correlation Section for Brown County

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

**2008 Correlation Section
for Brown County**

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued

	Median	Wgt. Mean	Mean
R&O Statistics	95.81	94.31	97.77

COMMERCIAL: All three measures of central tendency are within the acceptable parameters; however the class only consists of eight qualified sales.

**2008 Correlation Section
for Brown County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	25.19	103.67
Difference	5.19	0.67

COMMERCIAL: The coefficient of dispersion is above the acceptable range and the price related differential just rounds to outside the range based on eight qualified sales.

**2008 Correlation Section
for Brown County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	8	8	0
Median	95.81	95.81	0
Wgt. Mean	94.31	94.31	0
Mean	97.77	97.77	0
COD	25.19	25.19	0
PRD	103.67	103.67	0
Min Sales Ratio	42.69	42.69	0
Max Sales Ratio	181.86	181.86	0

COMMERCIAL: The above table reflects no changes were made to the commercial class of property for the 2008 assessment year. This is consistent with the Assessment Actions reported by the county.

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	32	MEDIAN:	68	COV:	32.98	95% Median C.I.:	59.98 to 77.66
(AgLand) TOTAL Sales Price:	7,802,599	WGT. MEAN:	58	STD:	22.35	95% Wgt. Mean C.I.:	48.73 to 67.48
(AgLand) TOTAL Adj.Sales Price:	7,654,599	MEAN:	68	AVG.ABS.DEV:	15.53	95% Mean C.I.:	60.03 to 75.52
(AgLand) TOTAL Assessed Value:	4,447,448						
AVG. Adj. Sales Price:	239,206	COD:	22.94	MAX Sales Ratio:	128.23		
AVG. Assessed Value:	138,982	PRD:	116.65	MIN Sales Ratio:	10.31		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	2	67.42	67.42	67.53	0.52	99.84	67.07	67.77	N/A	88,000	59,424
10/01/04 TO 12/31/04	1	128.23	128.23	128.23			128.23	128.23	N/A	104,000	133,360
01/01/05 TO 03/31/05	4	79.65	86.70	80.92	14.47	107.14	72.72	114.78	N/A	109,462	88,581
04/01/05 TO 06/30/05	1	10.31	10.31	10.31			10.31	10.31	N/A	75,000	7,735
07/01/05 TO 09/30/05	1	59.98	59.98	59.98			59.98	59.98	N/A	45,000	26,991
10/01/05 TO 12/31/05	6	72.70	72.28	71.46	19.05	101.14	50.92	94.27	50.92 to 94.27	195,333	139,594
01/01/06 TO 03/31/06	6	73.02	71.70	68.63	11.18	104.47	60.78	83.16	60.78 to 83.16	198,502	136,241
04/01/06 TO 06/30/06	4	64.50	63.56	62.06	5.40	102.41	56.07	69.18	N/A	237,500	147,404
07/01/06 TO 09/30/06	2	64.13	64.13	45.08	35.24	142.25	41.53	86.72	N/A	26,586	11,985
10/01/06 TO 12/31/06	2	50.46	50.46	49.04	5.49	102.91	47.69	53.23	N/A	555,805	272,540
01/01/07 TO 03/31/07	1	43.72	43.72	43.72			43.72	43.72	N/A	2,099,954	918,059
04/01/07 TO 06/30/07	2	48.78	48.78	31.15	39.07	156.58	29.72	67.83	N/A	119,500	37,225
<u>Study Years</u>											
07/01/04 TO 06/30/05	8	75.18	77.52	77.48	30.67	100.06	10.31	128.23	10.31 to 128.23	99,106	76,783
07/01/05 TO 06/30/06	17	67.64	69.30	67.65	13.96	102.45	50.92	94.27	59.98 to 78.77	197,530	133,624
07/01/06 TO 06/30/07	7	47.69	52.92	44.57	27.80	118.74	29.72	86.72	29.72 to 86.72	500,533	223,080
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	12	75.18	70.90	70.91	23.74	99.98	10.31	114.78	56.74 to 86.35	144,154	102,218
01/01/06 TO 12/31/06	14	64.50	65.26	59.78	15.94	109.17	41.53	86.72	53.23 to 78.77	236,128	141,150
<u>ALL</u>											
	32	67.71	67.77	58.10	22.94	116.65	10.31	128.23	59.98 to 77.66	239,206	138,982

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	32	MEDIAN:	68	COV:	32.98	95% Median C.I.:	59.98 to 77.66
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AVG. Assessed Value:	138,982	PRD:	116.65	MIN Sales Ratio:	10.31		

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0385	1	86.72	86.72	86.72			86.72	86.72	N/A	4,173	3,619	
0497	2	83.50	83.50	80.29	12.90	103.99	72.72	94.27	N/A	131,000	105,177	
0499	1	67.64	67.64	67.64			67.64	67.64	N/A	105,000	71,023	
0501	1	53.23	53.23	53.23			53.23	53.23	N/A	270,000	143,720	
0641	2	96.22	96.22	91.13	19.29	105.59	77.66	114.78	N/A	78,462	71,500	
0643	6	71.57	76.00	78.60	32.48	96.69	41.53	128.23	41.53 to 128.23	134,333	105,589	
0645	2	40.32	40.32	39.85	26.29	101.19	29.72	50.92	N/A	220,250	87,764	
0759	2	62.63	62.63	60.33	10.47	103.81	56.07	69.18	N/A	277,000	167,103	
0903	1	47.69	47.69	47.69			47.69	47.69	N/A	841,610	401,360	
0909	2	64.50	64.50	64.50	0.64	100.00	64.09	64.91	N/A	198,000	127,705	
1035	2	73.57	73.57	70.89	7.06	103.79	68.38	78.77	N/A	333,756	236,583	
1037	2	64.65	64.65	61.75	4.92	104.70	61.47	67.83	N/A	104,500	64,526	
1041	1	67.77	67.77	67.77			67.77	67.77	N/A	116,000	78,609	
1183	1	67.07	67.07	67.07			67.07	67.07	N/A	60,000	40,240	
1309	2	79.65	79.65	78.40	2.54	101.60	77.63	81.67	N/A	105,462	82,678	
1311	1	43.72	43.72	43.72			43.72	43.72	N/A	2,099,954	918,059	
1313	1	77.76	77.76	77.76			77.76	77.76	N/A	191,500	148,904	
1317	1	60.78	60.78	60.78			60.78	60.78	N/A	188,500	114,565	
759	1	10.31	10.31	10.31			10.31	10.31	N/A	75,000	7,735	
ALL	32	67.71	67.77	58.10	22.94	116.65	10.31	128.23	59.98 to 77.66	239,206	138,982	
AREA (MARKET)												
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val	
1	32	67.71	67.77	58.10	22.94	116.65	10.31	128.23	59.98 to 77.66	239,206	138,982	
ALL	32	67.71	67.77	58.10	22.94	116.65	10.31	128.23	59.98 to 77.66	239,206	138,982	
STATUS: IMPROVED, UNIMPROVED & IOLL												
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val	
2	32	67.71	67.77	58.10	22.94	116.65	10.31	128.23	59.98 to 77.66	239,206	138,982	
ALL	32	67.71	67.77	58.10	22.94	116.65	10.31	128.23	59.98 to 77.66	239,206	138,982	

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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(AgLand) TOTAL Adj.Sales Price:	7,654,599	MEAN:	68	AVG.ABS.DEV:	15.53	95% Mean C.I.:	60.03 to 75.52
(AgLand) TOTAL Assessed Value:	4,447,448						
AVG. Adj. Sales Price:	239,206	COD:	22.94	MAX Sales Ratio:	128.23		
AVG. Assessed Value:	138,982	PRD:	116.65	MIN Sales Ratio:	10.31		

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MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	17	67.07	62.88	52.99	18.67	118.65	10.31	86.72	47.69 to 77.76	281,311	149,078
GRASS-N/A	2	60.80	60.80	63.12	12.46	96.34	53.23	68.38	N/A	388,436	245,171
IRRGTD	4	84.76	90.49	87.57	11.89	103.34	77.66	114.78	N/A	131,231	114,913
IRRGTD-N/A	9	59.98	68.48	61.33	31.38	111.66	29.72	128.23	50.92 to 94.27	174,500	107,014
ALL	32	67.71	67.77	58.10	22.94	116.65	10.31	128.23	59.98 to 77.66	239,206	138,982

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	18	67.42	63.18	54.47	17.65	116.00	10.31	86.72	60.78 to 77.63	293,843	160,052
GRASS-N/A	1	53.23	53.23	53.23			53.23	53.23	N/A	270,000	143,720
IRRGTD	11	77.66	79.62	72.60	25.22	109.67	50.92	128.23	56.07 to 114.78	154,129	111,891
IRRGTD-N/A	2	51.22	51.22	47.99	41.98	106.72	29.72	72.72	N/A	200,000	95,988
ALL	32	67.71	67.77	58.10	22.94	116.65	10.31	128.23	59.98 to 77.66	239,206	138,982

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	19	67.07	62.66	54.41	17.89	115.16	10.31	86.72	53.23 to 77.63	292,588	159,193
IRRGTD	13	72.72	75.25	67.90	27.86	110.82	29.72	128.23	56.07 to 94.27	161,186	109,444
ALL	32	67.71	67.77	58.10	22.94	116.65	10.31	128.23	59.98 to 77.66	239,206	138,982

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071	1	60.78	60.78	60.78			60.78	60.78	N/A	188,500	114,565
09-0010	31	67.77	68.00	58.03	23.32	117.17	10.31	128.23	59.98 to 77.66	240,841	139,770
16-0006											
52-0100											
75-0100											
NonValid School											
ALL	32	67.71	67.77	58.10	22.94	116.65	10.31	128.23	59.98 to 77.66	239,206	138,982

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

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(AgLand) TOTAL Adj.Sales Price:	7,654,599	MEAN:	68	AVG.ABS.DEV:	15.53	95% Mean C.I.:	60.03 to 75.52
(AgLand) TOTAL Assessed Value:	4,447,448						
AVG. Adj. Sales Price:	239,206	COD:	22.94	MAX Sales Ratio:	128.23		
AVG. Assessed Value:	138,982	PRD:	116.65	MIN Sales Ratio:	10.31		

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ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	2	84.94	84.94	83.54	2.10	101.68	83.16	86.72	N/A	19,586	16,362
30.01 TO 50.00	3	59.98	46.04	31.65	31.97	145.46	10.31	67.83	N/A	43,000	13,610
50.01 TO 100.00	4	72.65	75.40	75.38	28.65	100.03	41.53	114.78	N/A	77,731	58,593
100.01 TO 180.00	8	69.90	72.67	63.53	30.84	114.39	29.72	128.23	29.72 to 128.23	143,312	91,041
180.01 TO 330.00	3	56.07	65.22	65.60	19.69	99.41	53.23	86.35	N/A	325,666	213,651
330.01 TO 650.00	8	66.34	68.08	67.65	7.93	100.63	60.78	78.77	60.78 to 78.77	176,508	119,410
650.01 +	4	58.04	59.39	49.86	23.58	119.10	43.72	77.76	N/A	909,984	453,736
ALL	32	67.71	67.77	58.10	22.94	116.65	10.31	128.23	59.98 to 77.66	239,206	138,982

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	86.72	86.72	86.72			86.72	86.72	N/A	4,173	3,619
5000 TO 9999	1	67.83	67.83	67.83			67.83	67.83	N/A	9,000	6,105
Total \$											
1 TO 9999	2	77.28	77.28	73.82	12.22	104.68	67.83	86.72	N/A	6,586	4,862
30000 TO 59999	5	81.67	76.22	77.22	23.61	98.71	41.53	114.78	N/A	45,185	34,891
60000 TO 99999	3	67.07	57.22	59.34	41.73	96.42	10.31	94.27	N/A	75,666	44,899
100000 TO 149999	4	72.72	85.32	84.86	24.23	100.55	67.64	128.23	N/A	106,250	90,163
150000 TO 249999	12	64.50	63.72	62.48	15.15	101.98	29.72	78.77	56.74 to 77.63	194,838	121,743
250000 TO 499999	3	56.07	65.22	65.60	19.69	99.41	53.23	86.35	N/A	325,666	213,651
500000 +	3	47.69	53.26	48.31	17.24	110.25	43.72	68.38	N/A	1,149,478	555,347
ALL	32	67.71	67.77	58.10	22.94	116.65	10.31	128.23	59.98 to 77.66	239,206	138,982

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	32	MEDIAN:	68	COV:	32.98	95% Median C.I.:	59.98 to 77.66
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(AgLand) TOTAL Adj.Sales Price:	7,654,599	MEAN:	68	AVG.ABS.DEV:	15.53	95% Mean C.I.:	60.03 to 75.52
(AgLand) TOTAL Assessed Value:	4,447,448						
AVG. Adj. Sales Price:	239,206	COD:	22.94	MAX Sales Ratio:	128.23		
AVG. Assessed Value:	138,982	PRD:	116.65	MIN Sales Ratio:	10.31		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	1	86.72	86.72	86.72			86.72	86.72	N/A	4,173	3,619
5000 TO 9999	2	39.07	39.07	16.48	73.61	237.13	10.31	67.83	N/A	42,000	6,920
Total \$ _____											
1 TO 9999	3	67.83	54.95	19.80	37.55	277.53	10.31	86.72	N/A	29,391	5,819
10000 TO 29999	3	59.98	61.56	59.26	23.14	103.87	41.53	83.16	N/A	43,000	25,482
30000 TO 59999	2	74.37	74.37	72.91	9.82	102.01	67.07	81.67	N/A	50,000	36,454
60000 TO 99999	6	72.72	75.31	63.96	27.87	117.73	29.72	114.78	29.72 to 114.78	116,654	74,617
100000 TO 149999	13	64.91	70.49	67.27	18.61	104.80	50.92	128.23	56.74 to 77.76	190,928	128,435
150000 TO 249999	1	56.07	56.07	56.07			56.07	56.07	N/A	374,000	209,686
250000 TO 499999	3	68.38	67.47	61.58	18.85	109.56	47.69	86.35	N/A	560,494	345,176
500000 +	1	43.72	43.72	43.72			43.72	43.72	N/A	2,099,954	918,059
ALL	32	67.71	67.77	58.10	22.94	116.65	10.31	128.23	59.98 to 77.66	239,206	138,982

Brown County 2008 Assessment Actions taken to address the following property classes/subclasses:

Agricultural

A market study of land was made to determine values for the 2008 assessment year and to bring the land values into the statutory required level of value. A considerable amount of time has been spent on land use of irrigated acres for certification to the NRD's with on-going work in progress.

Other

The office has spent time preparing records for the GIS program. Maps have been scanned with a plan to start early in the 2008 year with the actual computer work. Cadastral map work and record updating was completed for splits and combination of parcels or with land use changes.

2008 Assessment Survey for Brown County

Agricultural Appraisal Information

1.	Data collection done by:
	Assessor & Staff
2.	Valuation done by:
	Assessor & Staff
3.	Pickup work done by whom:
	Assessor & Staff & contracted appraiser if necessary
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	Partially completed but will not yet be adopted for 2008
a.	How is agricultural land defined in this county?
	At this time there is no specific definition, other than Statute, for Brown County
5.	When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?
	NA
6.	What is the date of the soil survey currently used?
	1992
7.	What date was the last countywide land use study completed?
	1991 with ongoing updates
a.	By what method? (Physical inspection, FSA maps, etc.)
	Physical inspection, self reporting, FSA Maps
b.	By whom?
	Assessor & Staff
c.	What proportion is complete / implemented at this time?
	All – Annual updating is done to keep land use as current as possible
8.	Number of market areas/neighborhoods in the agricultural property class:
	One

9.	How are market areas/neighborhoods defined in this property class?
	N/A
10.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	No – There are 10 parcels designated as such but these parcels have the same agricultural value as others

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
11	8	128	147

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	31	MEDIAN:	73	COV:	29.48	95% Median C.I.:	66.18 to 83.16
(AgLand) TOTAL Sales Price:	7,567,599	WGT. MEAN:	63	STD:	21.44	95% Wgt. Mean C.I.:	52.53 to 73.18
(AgLand) TOTAL Adj.Sales Price:	7,419,599	MEAN:	73	AVG.ABS.DEV:	14.91	95% Mean C.I.:	64.87 to 80.60
(AgLand) TOTAL Assessed Value:	4,663,890						
AVG. Adj. Sales Price:	239,341	COD:	20.41	MAX Sales Ratio:	128.34		
AVG. Assessed Value:	150,448	PRD:	115.72	MIN Sales Ratio:	11.60		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	2	75.65	75.65	74.82	3.42	101.10	73.06	78.23	N/A	88,000	65,843
10/01/04 TO 12/31/04	1	128.34	128.34	128.34			128.34	128.34	N/A	104,000	133,477
01/01/05 TO 03/31/05	4	88.72	91.38	85.53	12.84	106.85	73.04	115.05	N/A	109,462	93,618
04/01/05 TO 06/30/05	1	11.60	11.60	11.60			11.60	11.60	N/A	70,000	8,122
07/01/05 TO 09/30/05	1	65.22	65.22	65.22			65.22	65.22	N/A	45,000	29,350
10/01/05 TO 12/31/05	6	75.76	73.66	72.87	19.21	101.08	51.04	94.48	51.04 to 94.48	195,333	142,344
01/01/06 TO 03/31/06	6	74.51	75.23	73.59	7.89	102.22	66.18	85.14	66.18 to 85.14	198,502	146,083
04/01/06 TO 06/30/06	4	70.54	68.00	65.72	7.12	103.46	56.40	74.50	N/A	237,500	156,090
07/01/06 TO 09/30/06	2	69.57	69.57	49.48	34.25	140.59	45.74	93.39	N/A	26,586	13,155
10/01/06 TO 12/31/06	2	54.39	54.39	54.34	0.17	100.09	54.29	54.48	N/A	555,805	302,008
01/01/07 TO 03/31/07	1	47.38	47.38	47.38			47.38	47.38	N/A	2,099,954	995,017
04/01/07 TO 06/30/07	1	72.31	72.31	72.31			72.31	72.31	N/A	9,000	6,508
<u>Study Years</u>											
07/01/04 TO 06/30/05	8	82.59	82.10	82.22	27.98	99.85	11.60	128.34	11.60 to 128.34	98,481	80,969
07/01/05 TO 06/30/06	17	71.54	72.38	71.00	12.65	101.95	51.04	94.48	65.22 to 83.74	197,530	140,251
07/01/06 TO 06/30/07	6	54.39	61.26	49.85	22.30	122.91	45.74	93.39	45.74 to 93.39	545,622	271,975
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	12	78.39	73.69	73.40	24.44	100.40	11.60	115.05	58.52 to 90.49	143,737	105,501
01/01/06 TO 12/31/06	14	70.54	69.38	64.47	14.40	107.61	45.74	93.39	54.48 to 83.16	236,128	152,227
<u>ALL</u>											
	31	73.04	72.74	62.86	20.41	115.72	11.60	128.34	66.18 to 83.16	239,341	150,448

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	31	MEDIAN:	73	COV:	29.48	95% Median C.I.:	66.18 to 83.16
(AgLand) TOTAL Sales Price:	7,567,599	WGT. MEAN:	63	STD:	21.44	95% Wgt. Mean C.I.:	52.53 to 73.18
(AgLand) TOTAL Adj.Sales Price:	7,419,599	MEAN:	73	AVG.ABS.DEV:	14.91	95% Mean C.I.:	64.87 to 80.60
(AgLand) TOTAL Assessed Value:	4,663,890						
AVG. Adj. Sales Price:	239,341	COD:	20.41	MAX Sales Ratio:	128.34		
AVG. Assessed Value:	150,448	PRD:	115.72	MIN Sales Ratio:	11.60		

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0385	1	93.39	93.39	93.39			93.39	93.39	N/A	4,173	3,897	
0497	2	83.76	83.76	80.57	12.80	103.96	73.04	94.48	N/A	131,000	105,542	
0499	1	67.77	67.77	67.77			67.77	67.77	N/A	105,000	71,154	
0501	1	54.48	54.48	54.48			54.48	54.48	N/A	270,000	147,092	
0641	2	95.03	95.03	89.53	21.07	106.14	75.01	115.05	N/A	78,462	70,248	
0643	6	74.19	77.90	79.72	28.85	97.71	45.74	128.34	45.74 to 128.34	134,333	107,092	
0645	1	51.04	51.04	51.04			51.04	51.04	N/A	210,500	107,429	
0759	2	65.45	65.45	62.28	13.83	105.09	56.40	74.50	N/A	277,000	172,518	
0903	1	54.29	54.29	54.29			54.29	54.29	N/A	841,610	456,924	
0909	2	70.54	70.54	70.54	1.42	100.01	69.54	71.54	N/A	198,000	139,662	
1035	2	79.57	79.57	76.68	7.00	103.76	74.00	85.14	N/A	333,756	255,939	
1037	2	70.10	70.10	68.07	3.16	102.98	67.88	72.31	N/A	104,500	71,132	
1041	1	73.06	73.06	73.06			73.06	73.06	N/A	116,000	84,748	
1183	1	78.23	78.23	78.23			78.23	78.23	N/A	60,000	46,939	
1309	2	88.72	88.72	87.62	2.00	101.25	86.95	90.49	N/A	105,462	92,409	
1311	1	47.38	47.38	47.38			47.38	47.38	N/A	2,099,954	995,017	
1313	1	83.74	83.74	83.74			83.74	83.74	N/A	191,500	160,358	
1317	1	66.18	66.18	66.18			66.18	66.18	N/A	188,500	124,753	
759	1	11.60	11.60	11.60			11.60	11.60	N/A	70,000	8,122	
ALL	31	73.04	72.74	62.86	20.41	115.72	11.60	128.34	66.18 to 83.16	239,341	150,448	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	31	73.04	72.74	62.86	20.41	115.72	11.60	128.34	66.18 to 83.16	239,341	150,448	
ALL	31	73.04	72.74	62.86	20.41	115.72	11.60	128.34	66.18 to 83.16	239,341	150,448	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	31	73.04	72.74	62.86	20.41	115.72	11.60	128.34	66.18 to 83.16	239,341	150,448	
ALL	31	73.04	72.74	62.86	20.41	115.72	11.60	128.34	66.18 to 83.16	239,341	150,448	

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	31	MEDIAN:	73	COV:	29.48	95% Median C.I.:	66.18 to 83.16
(AgLand) TOTAL Sales Price:	7,567,599	WGT. MEAN:	63	STD:	21.44	95% Wgt. Mean C.I.:	52.53 to 73.18
(AgLand) TOTAL Adj.Sales Price:	7,419,599	MEAN:	73	AVG.ABS.DEV:	14.91	95% Mean C.I.:	64.87 to 80.60
(AgLand) TOTAL Assessed Value:	4,663,890						
AVG. Adj. Sales Price:	239,341	COD:	20.41	MAX Sales Ratio:	128.34		
AVG. Assessed Value:	150,448	PRD:	115.72	MIN Sales Ratio:	11.60		

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MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	17	72.31	68.94	58.20	18.82	118.45	11.60	93.39	54.29 to 85.14	281,017	163,555
GRASS-N/A	2	64.24	64.24	67.22	15.19	95.57	54.48	74.00	N/A	388,436	261,100
IRRGTD	4	84.79	89.91	87.13	12.76	103.19	75.01	115.05	N/A	131,231	114,337
IRRGTD-N/A	8	66.50	74.35	67.43	24.90	110.27	51.04	128.34	51.04 to 128.34	167,562	112,986
ALL	31	73.04	72.74	62.86	20.41	115.72	11.60	128.34	66.18 to 83.16	239,341	150,448

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	18	72.69	69.22	59.72	17.81	115.91	11.60	93.39	66.18 to 83.74	293,565	175,308
GRASS-N/A	1	54.48	54.48	54.48			54.48	54.48	N/A	270,000	147,092
IRRGTD	11	75.01	80.13	72.97	25.27	109.82	51.04	128.34	56.40 to 115.05	154,129	112,461
IRRGTD-N/A	1	73.04	73.04	73.04			73.04	73.04	N/A	170,000	124,165
ALL	31	73.04	72.74	62.86	20.41	115.72	11.60	128.34	66.18 to 83.16	239,341	150,448

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	19	72.31	68.44	59.46	18.26	115.10	11.60	93.39	54.48 to 83.74	292,324	173,823
IRRGTD	12	74.03	79.54	72.97	23.69	109.00	51.04	128.34	58.52 to 94.48	155,452	113,436
ALL	31	73.04	72.74	62.86	20.41	115.72	11.60	128.34	66.18 to 83.16	239,341	150,448

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
05-0071	1	66.18	66.18	66.18			66.18	66.18	N/A	188,500	124,753
09-0010	30	73.05	72.96	62.77	20.77	116.22	11.60	128.34	67.77 to 83.16	241,036	151,304
16-0006											
52-0100											
75-0100											
NonValid School											
ALL	31	73.04	72.74	62.86	20.41	115.72	11.60	128.34	66.18 to 83.16	239,341	150,448

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	31	MEDIAN:	73	COV:	29.48	95% Median C.I.:	66.18 to 83.16
(AgLand) TOTAL Sales Price:	7,567,599	WGT. MEAN:	63	STD:	21.44	95% Wgt. Mean C.I.:	52.53 to 73.18
(AgLand) TOTAL Adj.Sales Price:	7,419,599	MEAN:	73	AVG.ABS.DEV:	14.91	95% Mean C.I.:	64.87 to 80.60
(AgLand) TOTAL Assessed Value:	4,663,890						
AVG. Adj. Sales Price:	239,341	COD:	20.41	MAX Sales Ratio:	128.34		
AVG. Assessed Value:	150,448	PRD:	115.72	MIN Sales Ratio:	11.60		

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ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	2	88.28	88.28	84.25	5.79	104.78	83.16	93.39	N/A	19,586	16,501
30.01 TO 50.00	3	65.22	49.71	35.47	31.03	140.16	11.60	72.31	N/A	41,333	14,660
50.01 TO 100.00	4	71.39	75.89	75.28	26.81	100.81	45.74	115.05	N/A	77,731	58,516
100.01 TO 180.00	7	78.23	82.02	73.71	23.87	111.27	51.04	128.34	51.04 to 128.34	130,928	96,511
180.01 TO 330.00	3	56.40	65.76	66.10	18.87	99.49	54.48	86.41	N/A	325,666	215,259
330.01 TO 650.00	8	72.30	74.35	73.94	7.70	100.55	66.18	86.95	66.18 to 86.95	176,508	130,509
650.01 +	4	64.15	64.85	54.60	21.85	118.78	47.38	83.74	N/A	909,984	496,851
ALL	31	73.04	72.74	62.86	20.41	115.72	11.60	128.34	66.18 to 83.16	239,341	150,448

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	93.39	93.39	93.39			93.39	93.39	N/A	4,173	3,897
5000 TO 9999	1	72.31	72.31	72.31			72.31	72.31	N/A	9,000	6,508
Total \$											
1 TO 9999	2	82.85	82.85	78.99	12.72	104.89	72.31	93.39	N/A	6,586	5,202
30000 TO 59999	5	83.16	79.93	80.80	22.75	98.92	45.74	115.05	N/A	45,185	36,510
60000 TO 99999	3	78.23	61.44	63.96	35.31	96.06	11.60	94.48	N/A	74,000	47,327
100000 TO 149999	4	74.04	86.04	85.74	21.11	100.36	67.77	128.34	N/A	106,250	91,096
150000 TO 249999	11	71.54	71.64	70.76	11.46	101.24	51.04	86.95	58.52 to 85.14	191,642	135,612
250000 TO 499999	3	56.40	65.76	66.10	18.87	99.49	54.48	86.41	N/A	325,666	215,259
500000 +	3	54.29	58.56	52.98	16.34	110.52	47.38	74.00	N/A	1,149,478	609,016
ALL	31	73.04	72.74	62.86	20.41	115.72	11.60	128.34	66.18 to 83.16	239,341	150,448

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	31	MEDIAN:	73	COV:	29.48	95% Median C.I.:	66.18 to 83.16
(AgLand) TOTAL Sales Price:	7,567,599	WGT. MEAN:	63	STD:	21.44	95% Wgt. Mean C.I.:	52.53 to 73.18
(AgLand) TOTAL Adj.Sales Price:	7,419,599	MEAN:	73	AVG.ABS.DEV:	14.91	95% Mean C.I.:	64.87 to 80.60
(AgLand) TOTAL Assessed Value:	4,663,890						
AVG. Adj. Sales Price:	239,341	COD:	20.41	MAX Sales Ratio:	128.34		
AVG. Assessed Value:	150,448	PRD:	115.72	MIN Sales Ratio:	11.60		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	1	93.39	93.39	93.39			93.39	93.39	N/A	4,173	3,897
5000 TO 9999	2	41.96	41.96	18.52	72.35	226.55	11.60	72.31	N/A	39,500	7,315
Total \$ _____											
1 TO 9999	3	72.31	59.10	22.28	37.70	265.32	11.60	93.39	N/A	27,724	6,175
10000 TO 29999	3	65.22	64.71	62.69	19.13	103.22	45.74	83.16	N/A	43,000	26,956
30000 TO 59999	2	84.36	84.36	83.13	7.27	101.48	78.23	90.49	N/A	50,000	41,566
60000 TO 99999	5	75.01	85.07	81.57	18.32	104.30	67.77	115.05	N/A	93,985	76,663
100000 TO 149999	12	70.54	73.93	70.37	17.94	105.05	51.04	128.34	58.52 to 85.14	190,880	134,329
150000 TO 249999	2	70.07	70.07	65.66	19.51	106.72	56.40	83.74	N/A	282,750	185,647
250000 TO 499999	3	74.00	71.57	66.59	14.47	107.47	54.29	86.41	N/A	560,494	373,260
500000 +	1	47.38	47.38	47.38			47.38	47.38	N/A	2,099,954	995,017
ALL	31	73.04	72.74	62.86	20.41	115.72	11.60	128.34	66.18 to 83.16	239,341	150,448

**2008 Correlation Section
for Brown County**

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: A review of the statistical profile reveals the median and mean measures of central tendency are within the acceptable range, with the removal of one high dollar sale the weighted mean moves into the acceptable range. Since there is very strong support provided for the R&O median by the Trended Preliminary Ratio, the median will be used as the point estimate of the level of value for agricultural land.

Regarding quality of assessment and uniformity, the coefficient of dispersion rounds to within the acceptable range, but the price related differential is above the upper limit. With the hypothetical removal of two high dollar sales the price related differential moves into the acceptable range; indicating this class of property has been valued uniformly and proportionately.

**2008 Correlation Section
for Brown County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2008	64	31	48.44
2007	70	35	50
2006	60	27	45
2005	68	31	45.59
2004	77	29	37.66
2003	81	40	49.38
2002	78	41	52.56
2001	68	43	63.24

AGRICULTURAL UNIMPROVED: A brief review of the Table II indicates a slight decrease in percentage of sales used; however this percentage is consistent with the previous years. It should be considered that the County has utilized an acceptable portion of the available sales.

**2008 Correlation Section
for Brown County**

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 315.

**2008 Correlation Section
for Brown County**

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio Continued

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	67.71	6.78	72.3	73.04
2007	66.85	9.98	73.52	72.72
2006	77.08	-0.06	77.03	77.08
2005	74.56	3.78	77.38	76.71
2004	63.94	4.41	66.76	76.86
2003	68	15.68	78.66	75
2002	74	0.02	74.01	74
2001	72	9.95	79.16	74

AGRICULTURAL UNIMPROVED: After review of the Trended Preliminary Ratio and the Reports and Opinion Median, it is apparent that the two statistics are similar and support a level of value within the acceptable range.

**2008 Correlation Section
for Brown County**

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 311.

**2008 Correlation Section
for Brown County**

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value Continued

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
11.85	2008	6.78
12.96	2007	9.98
0.16	2006	-0.06
5.21	2005	3.78
12.74	2004	4.41
10.91	2003	15.68
0.11	2002	0.02
1.92	2001	9.95

AGRICULTURAL UNIMPROVED: The percent change in the sale base and the percent change in the assessed base are showing a 5.07 point difference. The difference implies that the assessment actions had more of an effect on the sales file base when compared to the assessed base.

2008 Correlation Section for Brown County

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

**2008 Correlation Section
for Brown County**

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued

	Median	Wgt. Mean	Mean
R&O Statistics	73.04	62.86	72.74

AGRICULTURAL UNIMPROVED: The median and mean measures of central tendency are within the acceptable range. The weighted mean is significantly below the range, but can be attributed to one high dollar sale. With the removal of this sale the weighted mean falls into the acceptable range.

**2008 Correlation Section
for Brown County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	20.41	115.72
Difference	0.41	12.72

AGRICULTURAL UNIMPROVED: The coefficient of dispersion is within the acceptable range while the price related differential is significantly above the range. With the removal of two high dollar sales the price related differential falls into the acceptable range and the coefficient of dispersion stays in the range.

**2008 Correlation Section
for Brown County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	32	31	-1
Median	67.71	73.04	5.33
Wgt. Mean	58.10	62.86	4.76
Mean	67.77	72.74	4.97
COD	22.94	20.41	-2.53
PRD	116.65	115.72	-0.93
Min Sales Ratio	10.31	11.60	1.29
Max Sales Ratio	128.23	128.34	0.11

AGRICULTURAL UNIMPROVED: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for the agricultural unimproved class of property. The difference in the number of qualified sales is a result of one sale being moved to the improved agricultural sales.



CHARLENE FOX, COUNTY ASSESSOR
PHONE: 402-387-1621
FAX: 402-387-0918

Assessor's Office
BROWN COUNTY

148 West 4th
Ainsworth, Nebraska 69210

February 29, 2008

2008 Methodology Report for Special Valuation

Brown County, Nebraska

There is nothing at this time to indicate implementing special value in the county. The parcels approved for the special value applications have no different value than the other agricultural parcels within the county.

Charlene Fox
Brown County Assessor

County 9 - Brown

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 4,898	Value 312,818,486	Total Growth 2,330,970 (Sum 17, 25, & 41)
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Schedule I: Non-Agricultural Records (Res and Rec)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	186	481,624	45	398,953	17	344,238	248	1,224,815	
2. Res Improv Land	1,129	3,979,361	94	823,799	89	1,289,298	1,312	6,092,458	
3. Res Improvements	1,145	34,238,975	98	4,748,313	104	5,225,075	1,347	44,212,363	
4. Res Total	1,331	38,699,960	143	5,971,065	121	6,858,611	1,595	51,529,636	629,291
% of Total	83.44	75.10	8.96	11.58	7.58	13.31	32.56	16.47	26.99
5. Rec UnImp Land	0	0	34	69,930	3	5,410	37	75,340	
6. Rec Improv Land	0	0	60	140,776	8	233,105	68	373,881	
7. Rec Improvements	0	0	60	1,389,023	26	351,352	86	1,740,375	
8. Rec Total	0	0	94	1,599,729	29	589,867	123	2,189,596	26,257
% of Total	0.00	0.00	76.42	73.06	23.57	26.93	2.51	0.69	1.12
Res+Rec Total	1,331	38,699,960	237	7,570,794	150	7,448,478	1,718	53,719,232	655,548
% of Total	77.47	72.04	13.79	14.09	8.73	13.86	35.07	17.17	28.12

County 9 - Brown

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 4,898	Value 312,818,486	Total Growth 2,330,970 (Sum 17, 25, & 41)
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Schedule I: Non-Agricultural Records (Com and Ind)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
9. Comm UnImp Land	36	162,295	2	6,870	1	6,700	39	175,865	
10. Comm Improv Land	183	1,550,511	17	285,875	19	162,227	219	1,998,613	
11. Comm Improvements	194	14,112,697	21	2,412,290	23	2,093,759	238	18,618,746	
12. Comm Total	230	15,825,503	23	2,705,035	24	2,262,686	277	20,793,224	179,731
% of Total	83.03	76.10	8.30	13.00	8.66	10.88	5.65	6.64	7.71
13. Ind UnImp Land	0	0	0	0	0	0	0	0	
14. Ind Improv Land	0	0	1	6,080	0	0	1	6,080	
15. Ind Improvements	0	0	1	270,820	0	0	1	270,820	
16. Ind Total	0	0	1	276,900	0	0	1	276,900	0
% of Total	0.00	0.00	***	***	0.00	0.00	0.02	0.08	0.00
Comm+Ind Total	230	15,825,503	24	2,981,935	24	2,262,686	278	21,070,124	179,731
% of Total	82.73	75.10	8.63	14.15	8.63	10.73	5.67	6.73	7.71
17. Taxable Total	1,561	54,525,463	261	10,552,729	174	9,711,164	1,996	74,789,356	835,279
% of Total	78.20	72.90	13.07	10.12	8.71	9.95	40.75	23.90	35.83

County 9 - Brown

2008 County Abstract of Assessment for Real Property, Form 45

Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	2	38,705	1,753,193	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0

	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	2	38,705	1,753,193
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				2	38,705	1,753,193

Schedule III: Mineral Interest Records

	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	0	0	0	0	0	0
24. Mineral Interest-Non-Producing	0	0	0	0	0	0

	Total Records	Value	Growth
23. Mineral Interest-Producing	0	0	0
24. Mineral Interest-Non-Producing	0	0	0
25. Mineral Interest Total	0	0	0

Schedule IV: Exempt Records: Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	101	43	389	533

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	32	1,749,293	2,326	161,707,394	2,358	163,456,687
28. Ag-Improved Land	0	0	54	3,595,207	475	41,688,000	529	45,283,207
29. Ag-Improvements	0	0	54	4,644,811	490	24,644,425	544	29,289,236
30. Ag-Total Taxable							2,902	238,029,130

County 9 - Brown

2008 County Abstract of Assessment for Real Property, Form 45

Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	0	0.000	0	42	42.510	212,550	
33. HomeSite Improvements	0		0	42		2,723,666	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	2	2.740	7,240	
36. FarmSite Impr Land	0	0.000	0	35	277.400	192,847	
37. FarmSite Improv	0		0	49		1,921,145	
38. FarmSite Total							
39. Road & Ditches		0.000			163.240		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	7	6.100	30,500	7	6.100	30,500	
32. HomeSite Improv Land	338	362.270	1,815,100	380	404.780	2,027,650	
33. HomeSite Improvements	354		16,766,522	396		19,490,188	1,495,691
34. HomeSite Total				403	410.880	21,548,338	
35. FarmSite UnImp Land	30	352.290	886,635	32	355.030	893,875	
36. FarmSite Impr Land	329	1,141.930	925,670	364	1,419.330	1,118,517	
37. FarmSite Improv	449		7,877,903	498		9,799,048	0
38. FarmSite Total				530	1,774.360	11,811,440	
39. Road & Ditches		3,755.780			3,919.020		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				933	6,104.260	33,359,778	1,495,691

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	15	3,941.810	796,037	15	3,941.810	796,037

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	0	0.000	0
44. Recapture Val			0			0
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	10	3,236.990	713,565	10	3,236.990	713,565
44. Recapture Val			713,565			713,565

County 9 - Brown

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	809.210	785,272	14,773.030	14,461,714	15,582.240	15,246,986
47. 2A1	0.000	0	1,003.640	980,246	10,193.120	9,969,379	11,196.760	10,949,625
48. 2A	0.000	0	571.510	559,236	7,271.490	7,061,104	7,843.000	7,620,340
49. 3A1	0.000	0	210.240	178,708	2,565.410	2,167,693	2,775.650	2,346,401
50. 3A	0.000	0	376.260	284,040	4,170.090	3,242,864	4,546.350	3,526,904
51. 4A1	0.000	0	731.200	544,067	10,917.550	7,469,757	11,648.750	8,013,824
52. 4A	0.000	0	145.890	109,428	3,597.520	2,470,077	3,743.410	2,579,505
53. Total	0.000	0	3,847.950	3,440,997	53,488.210	46,842,588	57,336.160	50,283,585
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	53.700	22,823	547.330	232,631	601.030	255,454
56. 2D1	0.000	0	80.280	34,122	767.890	326,369	848.170	360,491
57. 2D	0.000	0	68.950	26,891	539.030	210,235	607.980	237,126
58. 3D1	0.000	0	20.390	7,443	76.110	27,779	96.500	35,222
59. 3D	0.000	0	36.420	10,379	705.570	201,091	741.990	211,470
60. 4D1	0.000	0	112.120	28,591	970.910	247,583	1,083.030	276,174
61. 4D	0.000	0	0.050	13	320.700	81,786	320.750	81,799
62. Total	0.000	0	371.910	130,262	3,927.540	1,327,474	4,299.450	1,457,736
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	158.750	55,574	8,305.870	2,903,260	8,464.620	2,958,834
65. 2G1	0.000	0	451.100	163,054	16,709.990	5,835,092	17,161.090	5,998,146
66. 2G	0.000	0	678.800	222,341	12,096.870	3,804,742	12,775.670	4,027,083
67. 3G1	0.000	0	448.000	141,122	30,237.780	9,467,315	30,685.780	9,608,437
68. 3G	0.000	0	611.510	149,965	16,405.440	4,034,639	17,016.950	4,184,604
69. 4G1	0.000	0	852.790	179,089	135,226.780	28,533,591	136,079.570	28,712,680
70. 4G	0.000	0	2,071.220	446,337	454,669.870	95,585,439	456,741.090	96,031,776
71. Total	0.000	0	5,272.170	1,357,482	673,652.600	150,164,078	678,924.770	151,521,560
72. Waste	0.000	0	52.050	3,122	21,271.460	1,276,296	21,323.510	1,279,418
73. Other	0.000	0	0.000	0	1,997.340	127,053	1,997.340	127,053
74. Exempt	0.000		522.310		9,484.420		10,006.730	
75. Total	0.000	0	9,544.080	4,931,863	754,337.150	199,737,489	763,881.230	204,669,352

County 9 - Brown

2008 County Abstract of Assessment for Real Property, Form 45

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	0.000	0	3,847.950	3,440,997	53,488.210	46,842,588	57,336.160	50,283,585
77.Dry Land	0.000	0	371.910	130,262	3,927.540	1,327,474	4,299.450	1,457,736
78.Grass	0.000	0	5,272.170	1,357,482	673,652.600	150,164,078	678,924.770	151,521,560
79.Waste	0.000	0	52.050	3,122	21,271.460	1,276,296	21,323.510	1,279,418
80.Other	0.000	0	0.000	0	1,997.340	127,053	1,997.340	127,053
81.Exempt	0.000	0	522.310	0	9,484.420	0	10,006.730	0
82.Total	0.000	0	9,544.080	4,931,863	754,337.150	199,737,489	763,881.230	204,669,352

2008 Agricultural Land Detail

County 9 - Brown

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	15,582.240	27.18%	15,246,986	30.32%	978.484
2A1	11,196.760	19.53%	10,949,625	21.78%	977.927
2A	7,843.000	13.68%	7,620,340	15.15%	971.610
3A1	2,775.650	4.84%	2,346,401	4.67%	845.351
3A	4,546.350	7.93%	3,526,904	7.01%	775.766
4A1	11,648.750	20.32%	8,013,824	15.94%	687.955
4A	3,743.410	6.53%	2,579,505	5.13%	689.078
Irrigated Total	57,336.160	100.00%	50,283,585	100.00%	876.996

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	601.030	13.98%	255,454	17.52%	425.027
2D1	848.170	19.73%	360,491	24.73%	425.022
2D	607.980	14.14%	237,126	16.27%	390.022
3D1	96.500	2.24%	35,222	2.42%	364.994
3D	741.990	17.26%	211,470	14.51%	285.003
4D1	1,083.030	25.19%	276,174	18.95%	255.001
4D	320.750	7.46%	81,799	5.61%	255.024
Dry Total	4,299.450	100.00%	1,457,736	100.00%	339.051

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	8,464.620	1.25%	2,958,834	1.95%	349.553
2G1	17,161.090	2.53%	5,998,146	3.96%	349.520
2G	12,775.670	1.88%	4,027,083	2.66%	315.215
3G1	30,685.780	4.52%	9,608,437	6.34%	313.123
3G	17,016.950	2.51%	4,184,604	2.76%	245.907
4G1	136,079.570	20.04%	28,712,680	18.95%	210.999
4G	456,741.090	67.27%	96,031,776	63.38%	210.254
Grass Total	678,924.770	100.00%	151,521,560	100.00%	223.178

Irrigated Total	57,336.160	7.51%	50,283,585	24.57%	876.996
Dry Total	4,299.450	0.56%	1,457,736	0.71%	339.051
Grass Total	678,924.770	88.88%	151,521,560	74.03%	223.178
Waste	21,323.510	2.79%	1,279,418	0.63%	60.000
Other	1,997.340	0.26%	127,053	0.06%	63.611
Exempt	10,006.730	1.31%			
Market Area Total	763,881.230	100.00%	204,669,352	100.00%	267.933

As Related to the County as a Whole

Irrigated Total	57,336.160	100.00%	50,283,585	100.00%	
Dry Total	4,299.450	100.00%	1,457,736	100.00%	
Grass Total	678,924.770	100.00%	151,521,560	100.00%	
Waste	21,323.510	100.00%	1,279,418	100.00%	
Other	1,997.340	100.00%	127,053	100.00%	
Exempt	10,006.730	100.00%			
Market Area Total	763,881.230	100.00%	204,669,352	100.00%	

2008 Agricultural Land Detail

County 9 - Brown

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	3,847.950	3,440,997	53,488.210	46,842,588
Dry	0.000	0	371.910	130,262	3,927.540	1,327,474
Grass	0.000	0	5,272.170	1,357,482	673,652.600	150,164,078
Waste	0.000	0	52.050	3,122	21,271.460	1,276,296
Other	0.000	0	0.000	0	1,997.340	127,053
Exempt	0.000	0	522.310	0	9,484.420	0
Total	0.000	0	9,544.080	4,931,863	754,337.150	199,737,489

AgLand	Total Acres	Total Value	Total Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	57,336.160	50,283,585	57,336.160	7.51%	50,283,585	24.57%	876.996
Dry	4,299.450	1,457,736	4,299.450	0.56%	1,457,736	0.71%	339.051
Grass	678,924.770	151,521,560	678,924.770	88.88%	151,521,560	74.03%	223.178
Waste	21,323.510	1,279,418	21,323.510	2.79%	1,279,418	0.63%	60.000
Other	1,997.340	127,053	1,997.340	0.26%	127,053	0.06%	63.611
Exempt	10,006.730	0	10,006.730	1.31%	0	0.00%	0.000
Total	763,881.230	204,669,352	763,881.230	100.00%	204,669,352	100.00%	267.933

* Department of Property Assessment & Taxation Calculates

**2008 County Abstract of Assessment for Real Property, Form 45 Compared with the
2007 Certificate of Taxes Levied (CTL)**

09 Brown

	2007 CTL County Total	2008 Form 45 County Total	Value Difference (2007 Form 45 - 2006 CTL)	Percent Change	2008 Growth (New Construction Value)	% Change excl. Growth
1. Residential	51,273,912	51,529,636	255,724	0.5	629,291	-0.73
2. Recreational	2,097,500	2,189,596	92,096	4.39	26,257	3.14
3. Ag-Homesite Land, Ag-Res Dwellings	20,482,011	21,548,338	1,066,327	5.21	*-----	5.21
4. Total Residential (sum lines 1-3)	73,853,423	75,267,570	1,414,147	1.91	655,548	1.03
5. Commercial	20,148,386	20,793,224	644,838	3.2	179,731	2.31
6. Industrial	276,900	276,900	0	0	0	0
7. Ag-Farmsite Land, Outbuildings	10,751,359	11,811,440	1,060,081	9.86	1,495,691	-4.05
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	31,176,645	32,881,564	1,704,919	5.47	179,731	4.89
10. Total Non-Agland Real Property	105,030,068	108,149,134	3,119,066	2.97	2,330,970	0.75
11. Irrigated	47,940,122	50,283,585	2,343,463	4.89		
12. Dryland	1,475,137	1,457,736	-17,401	-1.18		
13. Grassland	140,907,110	151,521,560	10,614,450	7.53		
14. Wasteland	1,295,360	1,279,418	-15,942	-1.23		
15. Other Agland	58,703	58,703	68,350	116.43		
16. Total Agricultural Land	191,676,432	204,669,352	12,992,920	6.78		
17. Total Value of All Real Property (Locally Assessed)	296,706,500	312,818,486	16,111,986	5.43	2,330,970	4.64

*Growth is not typically identified separately within a parcel between ag-residential dwellings (line 3) and ag outbuildings (line 7), so for this display, all growth from ag-residential dwellings and ag outbuildings is shown in line 7.



Assessor's Office
BROWN COUNTY
148 West 4th
Ainsworth, Nebraska 69210

CHARLENE FOX, COUNTY ASSESSOR
PHONE: 402-387-1621
FAX: 402-387-0918

2007-YR. PLAN OF ASSESSMENT
FOR BROWN COUNTY

PREPARED BY
CHARLENE K FOX, BROWN COUNTY ASSESSOR

JUNE 15,2007

INTRODUCTION:

Pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

REAL PROPERTY ASSESSMENT REQUIREMENTS:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as "the market value of real property in the ordinary course of trade." Neb.Rev.Stat. 77-112 (reissue 2003).

Assessment levels required for real property are as follows:

1. 100% of actual value for all classes of real property excluding agricultural and horticultural land;
2. 75% of actual value for agricultural land and horticultural land; and
3. 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 100% of its recapture value (actual value) as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

Reference, Neb.Rev.Stat. 77-201 (R.S. Supp 2004).

GENERAL DESCRIPTION OF REAL PROPERTY IN BROWN COUNTY:

Per the 2007 County Abstract, Brown County consists of the following real property types:

	Parcel/Acres Count	% Parcel l	Total Value	% Value	Land Only	Improvements
Residential/Rec	1725	35%	53,266,379	18%	7,831,642	45,434,737
Commercial/Ind	280	6%	20,437,553	7%	2,065,951	18,371,602
Agricultural	2895/ 763,919.50	59%	222,587,398	75%	195,019,809	27,567,589
Total	4900	100%	296,291,330	100%	204,917,402	91,373,928

Brown County is predominantly an agricultural county with 74% of its area being agricultural. Of the 74% agricultural area, 89% of that is grassland and 7% is irrigated crop.

New Property: For assessment year 2007, an estimated 260 building permits and/or information statements were valued for new property construction/additions in the county.

CURRENT RESOURCES:

A. BUDGET, STAFFING & TRAINING:

Proposed Budget

2007-2008 Assessor Budget = \$77,665

2007-2008 Co. Appraisal Budget = \$47,700 (Inc. Cadastral Maps or Hopefully GIS)

2007-2008 Computer Hardware/Software Budget = \$10,535 (1/2 Shared Budget w/Treasurer)

Staff

1 County Assessor

2 Full-time Clerks (35 Hrs. Per Week)

Training

The assessor attends monthly District Meetings, Spring & Fall Assessor Workshops, and takes various educational courses to keep updated on assessment & appraisal knowledge and to obtain the required 60 hour requirement of certified education for maintaining the assessor’s certificate. The assessor strives to keep updated on legislation that affects her office. Knowledge is then passed on to the staff for additional expertise in the process of the assessment responsibility. It would be a positive thing to be able to send the staff for additional educational courses. At this point, most of the training for them has been “hands on” from the assessor herself.

B. Cadastral Maps:

Brown County’s cadastral maps have a photo base that was taken in 1989. They are in good condition and kept updated on an annual basis with changes of ownership lines done by the engineering company that

created the maps for the county assessor and county clerk. The assessor has a software program for the updating of the ownership of the properties which they do for both the assessor's office and the county clerk's office. The assessor's office also has a set of vellum soil maps with both property and land use lines for count of acres of the different land uses. They are kept current on an annual basis along with the ownership line map. The assessor's office would like the county to consider getting a GIS software program for current aerial photos to be available to them on line either every year or every other year. The office could then begin to do their own land use & ownership changes and would not have to have an outside company do that work for them. The initial cost may seem great to begin with but I feel in time that it would definitely pay for itself based on the cost of the updates now. This program could then work in conjunction with the software program now being used for assessment & appraisal work in the office at present. Aerial photos of the farm sites that were taken in 1986 are included in the property record file. Brown County is in need of current aerial photos of all rural farm sites and would like to be able to have those taken in the near future. A lot of changes have taken place in the last 20 years as far as buildings gone and new buildings put up.

C. Property Record Cards:

New property record files were created for Brown County's records in the 2000 year. All three classes of property had those new files made. Files are up-to-date with current listings, photos and sketches for those properties that have structures. Electronic property record cards are in the Terra Scan software program.

D. Computer Software:

Brown County is contracted with Department of Property Assessment & Taxation for the Terra Scan software that is used for the assessment administration and the CAMA (appraisal) administration. At this time, the county is not using the GIS software but would hope that we could look at it in the near future as it definitely is becoming a necessity to be able to do the land use and ownership changes on our own. The system would pay for itself over a period of time and make the office more efficient.

E. World Wide Web:

Access to property record information on the web is not available at this time in Brown County. A few counties do have their information on the web and perhaps this is something that can be looked at in the future.

CURRENT ASSESSMENT PROCEDURES FOR REAL PROPERTY:

A. Discover, List & Inventory Property:

Real estate transfer statements are brought to the assessor's office whenever. Ownerships are then changed on the hard copy property record cards as well as the electronic cards that are involved in the legal description that is on the transfer statements. The electronic ownerships are changed through the sale file. Sales review of each transfer is done through a sales verification process of sending a questionnaire out to the buyer and seller to determine if the transaction is an arms-length bona-fide sale.

Two towns in Brown County are required through city regulations to obtain building permits for new construction. They are then brought to the assessor's office. Brown County, itself, does not require building permits in the rural for farm buildings (which includes the farm house) but zoning permits are required for non-farm buildings. Those permits are filed in the clerk's office and brought to the assessor by the zoning administrator or the clerk's office. Information statements are filed with the assessor for some construction that takes place in the county but the assessor's office works very diligently to take notice of all things that they might hear or know of to pick up for new assessments. Frequently, the assessor sends out information statements to the property owner to obtain that information or it would go undone as far as the

filing process described in Statute 77-1318.01. All new construction is added to the tax roll on an annual basis as it is discovered.

B. Data Collection:

Brown County is working on a process of setting up a physical routine inspection of property every 6 year cycle (new LB) to determine if revaluation of a class of property is required. When a revaluation is done, market analysis is done and income data obtained for the commercial class whether it be by a contracted appraisal company or the assessor's office.

C. Ratio Studies:

Ratio studies are performed on an annual basis on all classes of property to determine whether assessment actions are needed in a specific area or neighborhood or in the entire class of property throughout the county. The county works with the field liaison at all times.

D. Value Approaches:

1) Market Approach: The market approach is used on all classes of property to attempt to obtain market value on each parcel of property. Using sales comparisons is one way of determining market value on like properties.

2) Cost Approach: The cost approach is used primarily in the residential and commercial valuation process. Brown County currently is using a Marshall/Swift cost manual dated June 2003 to arrive at a Replacement Cost New (RCN) calculation to start with. A depreciation factor derived from market analysis in the county is then used to apply to that RCN to arrive at market value. A current depreciation study for a residential revaluation and commercial revaluation was done for the 2005 year market values. Farm homes and outbuildings had a market study done for the 2006 year market values by a contracted appraisal company.

3) Income Approach: The income approach is used primarily in the valuation of commercial properties. Brown County income & expense data collection/analysis from the market was collected for the 2005 year revaluation process by a contracted appraisal company.

4) Land Valuation Studies: These studies are done on an annual basis in Brown County. A three year study period of arms-length sales is used to determine current market values. Currently, Brown County consists of only 1 market area.

E. Reconciliation of Value:

The reconciliation of the 3 approaches (if used) to value property and documentation of that on the hard copy property record card is something that needs continued work. The electronic file has the capability of showing it if the approaches are used on that parcel.

F. Sales Ratio Review:

After new valuation procedures are finished, another sales ratio study is done to determine the statistics on that class of property. This is done to determine if the median and quality statistics are in line with the required statistics for the particular class or subclass of property.

G. Notices:

Notices of valuations that change, either increase or decrease, are sent out to the property owner as required by Statute 77-1315 on an annual basis. Generally a letter of explanation for a change in value is inserted by the assessor.

Level of Value, Quality, and Uniformity for assessment year 2007:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	98.66%	7.60	103.97
Commercial	97.22%	4.64	101.08
Agricultural Land	72.72%	17.01	105.45

*COD means coefficient of dispersion and PRD means price related differential.
For more information regarding statistical measures, see 2007 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2008:

It is planned that the new & current policy & procedures manual will be completed and be a part of the Brown County Assessor's office for the 2008 year.

The office will begin the 6-year systematic inspection and review of all real property parcels required by LB 519 passed in the 2007 legislature.

Residential: Suburban and rural residential acreages will need to be reviewed after the revaluation of the 2004 year. Statistical measures will be used for quality of assessments to determine if changes need to be made to get to current market values on that class of property. A drive-by inspection and review will be made of each of the properties. The Ainsworth City and Long Pine City as well as Johnstown Village urban properties will also be monitored for quality assessments with the revaluation that took place for the 2006 year. A more current costing program in the Marshall & Swift costing will be considered to arrive at the RCN. Appraisal maintenance with sales review and new construction valuation added will be a part of the assessment actions on this class of property as well.

Commercial: These properties will be monitored against sales that continue to take place that might show a reflection of something other than market value on them. Sales review and new construction value will be added as usual for the year. Highway commercial land sales in Ainsworth will be reviewed for valuation with the additional sales that have taken place on the two large retail stores as well the cell tower company purchase.

Agricultural: A market analysis of agricultural sales by land classification groups will be done to determine possible adjustments to comply with statistical measures. Sales will be plotted to determine if current one market area is supported by sales. Sales will be monitored to see if there are any other influences in the agricultural sector. We will also be looking at the recent soil conversion delivered from Property Tax Division with the changes that have been made from previous soil classes.

If the county board of commissioners allows the assessor's office to be able to develop a GIS database for Brown County, the office will then begin work on determining land use on all rural parcels. Otherwise, the current cadastral map system along with current FSA maps will be used to update annual changes on land use. The agricultural definition of ag land will be addressed to the county board for use in the county.

Assessment Actions Planned for Assessment Year 2009:

The Policy & Procedures Manual will continue to be worked on if not completed in the previous year.

Residential: Ainsworth City properties will get reviewed this year under the 6-year inspection and review plan. We will be looking at using an up-to-date RCN costing program out of Marshall & Swift to calculate the market value using the cost approach. Continued sales review and new construction valuation added will also be a part of the assessment actions on this class of property.

Commercial: Sales on this class of property will be closely watched for any changes that might be needed. Consideration will be given to the use of a more current RCN on commercial properties. Sales verifications and ratio studies will be done as usual.

Agricultural: Statistical Ratio Studies will be done to determine adjustments on value to any of the land classification groups if needed to be at the 75% level of value. Sales verifications will continue. Land use could be an issue this year depending on whether the assessor's office has GIS capabilities at this point or not.

Assessment Actions Planned for Assessment Year 2010:

Residential: Long Pine City & Johnstown Village properties will get reviewed this year under the 6-year inspection and review plan. An up-to-date current RCN costing program out of Marshall & Swift will be used to calculate the market value using the cost approach. Ratio studies will be done to determine what extent values need to be changed if any. Continued sales review and new construction value will be added as part of the continued process of the assessor's work.

Commercial: Sales verifications with monitoring of those sales will be done with this class of property. Ratio studies will continue to determine if any change in value is warranted this year.

Agricultural: Again, sales will be monitored for any change in value based on market sales. Sales verification will be completed as usual. Land use will continue to be monitored hopefully with the GIS aerial photos that will be obtained on the web.

Other Functions Performed by Assessor's Office, but not limited to:

Assessor & Staff Responsibilities

The following reports and documents are mandated for the assessor's office throughout the calendar year to be filed timely to meet the requirements of legislative law:

Permissive Exemptions: Approximately 39 Tax Exempt Organization filed for property tax exemption for the 2007 year by December 30th. Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Homestead Exemptions: Approximately 225 Homestead Exemption Applications were filed in Brown Co. by June 30th for 2007. Administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

Homestead Exemption Tax Loss Report: Report filed by Nov. 30th in conjunction with the treasurer for tax loss in Brown County due to loss of tax dollars reimbursed by state to county.

Personal Property Schedules: Approximately 597 Personal Property Schedules were filed in Brown Co. by May 1st for 2007. Administer annual filings of schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Form 45 County Abstract of Assessment for Real Property: All Real Estate values are accumulated by March 20th (estimated) after an enormous amount of detailed work in determining market value on all classes of property in Brown County.

Bd. Of Educational Land & Funds Report: Current valuations for properties owned by BOELF must be reported to them.

Sales Information: Send to PA&T rosters & annual Assessed Value Update w/abstract by March 20th .

Notice of Valuation Change: These forms are sent to all property owners whose value has either decreased or increased by June 1st based on Statute 77-1315.

Form 45 County Abstract of Assessment for Personal Property: All personal property values are accumulated after May 1st to meet the June 15th deadline on this report. This requires a lot of extra time spent making phone calls or written requests for necessary documents needed for this assessment.

Tax List Corrections: Prepare tax list correction documents for county board approval.

County Bd. Of Equalization: Attend all County Board of Equalization meetings for valuation protests – assemble and provide information on all protests (June 1st – July 25th)

TERC Appeals: Prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

TERC Statewide Equalization: Attend hearings if applicable to county, defend values and/or implement orders of the TERC.

Centralized Assessments: Data for 8 Centralized Assessment companies located in Brown County is reviewed as certified from the Dept. of Property Assessments & Taxation for public service entities, establish assessment records and tax billing for tax list. There are 2 gas companies and 5 telephone companies within the county.

Value Certifications: Real Estate, Personal Property & Centralized Company assessments are accumulated & certified to 11 political subdivisions and 5 school districts for levy setting purposes by August 20th.

School District Taxable Value Report: The values for the School Districts are accumulated together in this final report to be sent to the Property Tax Administrator by August 25th.

Annual Inventory Statement: This report designating personal property located in the Assessor's Office must be reported to County Board by August 25th.

Average Residential Value for Homestead Exemption: Assessor must determine this value and certify to Department of Revenue by September 1st.

Annual Plan of Assessment: Pursuant to LB 263 Section 9, the assessment plan is formed & written on or before June 15 each year and submitted to the County Bd. of Equalization on or before July 31 and to the Property Tax Administrator on or before October 31 of each year.

Ag-Land Trust Report: A list of all trust ownership of property in the county is accumulated for a report that is submitted by October 1st to the Secretary of State.

Tax Districts & Tax Rates: Management of school district and other tax entity boundary changes necessary for correct assessment and tax information. Input/Review of tax rates used for tax billing process.

Implement LB126 Class I School District Merger requirements.

Tax List: The tax list is prepared and certified to the county treasurer for real property, personal property and centrally assessed property by November 22nd.

Government Owned Property Listing: For the 2004 Yr. and every 4th year after, the assessor must file a report by Dec. 1st with CBE & PA&T for taxable & exempt properties owned by the state or governmental subdivision of the state.

CTL (Certificate of Taxes Levied): This is the final report for the calendar year which is the total taxes collected in the county for tax year. It has a deadline date of December 1st and sent to the Property Tax Administrator.

Education: Assessor and/or Appraisal Education – attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain assessor certification.

Throughout the calendar tax year, the assessor's office continuously updates records with the transfer of ownership of property from the 521 Transfer Statements that are brought to them by the County Clerk's office. Many requests for information by real estate brokers, insurance companies, mortgage

companies, appraisers, bankers, etc. are attended to on a daily basis with the telephone or at the counter. Records are continually updated with new data such as address changes. Splits and combination of records are made as required daily. Information for those changes is sent on an annual basis to the engineering company of Olsson Associates for the updating of the cadastral maps for both the assessor and clerk offices. Many hours of time are spent reviewing that work to be sure that we have correct data at all times on our properties.

Contract Appraiser

Brown County does not hire a contract appraiser on an annual basis. The assessor and staff list & value the appraisal maintenance or “new construction work” annually from the approximate 260 building permits, information statements or other resource means of new construction. Contracted appraisal work will be required for future projects such as a rural farm residential revaluation and farm outbuilding revaluation. The three KBR counties (Keya Paha, Brown & Rock) have had discussion on the desire to hire a contract appraiser for the 3 counties combined. Nothing has developed from the need and desire.

CONCLUSION:

The Brown County Assessor & her staff make every effort to comply with state statute and the rules and regulations of the Department of Property Assessment and Taxation to attempt to assure uniform and proportionate assessments of all properties in Brown County. Much needed improvement was made in the residential and commercial properties with the help of a contracted appraisal company for the 2005 & 2006 year. A 6-year systematic inspection & review of all property in the county will be started in the 2008 assessment year. Land use review is of major concern for the assessor in the canyon, tree covered area of Brown County. Sales need to be monitored very closely in those areas for actual use of property. This type of sale may create a different way of valuing specific types of property depending on use & market of that property! Brown County needs to desperately work on an ag land definition policy to help with that problem. It is hoped that the county will agree to the assessor’s office in obtaining the GIS program for use in determining changes in land use and splits of property when sales indicate that.

BUDGET CONSTRAINTS are of major concern in Brown County **AGAIN** this year. Huge cuts will **PROBABLY** be made for all budgets. It is hoped that the appraisal budget will be allowed to continue to grow for additional appraisal projects that must be continued to assure accurate & fair assessments in the county.

MAIN PROJECTS TO BE COMPLETED

- Farm Site Residential Digital Photos
- Policy & Procedures Manual
- Land Use Review
- Water/Waste Land Use Review
- Ag Land Definition Policy for Brown County

SIGNATURE _____ **DATE** _____

2008 Assessment Survey for Brown County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	None
2.	Appraiser(s) on staff
	None
3.	Other full-time employees
	Two
4.	Other part-time employees
	None
5.	Number of shared employees
	None
6.	Assessor's requested budget for current fiscal year
	\$77,700
7.	Part of the budget that is dedicated to the computer system
	\$9,585 – Assessor's share (This budget is in the General Fund called Finance Administration and is used for both the assessor and treasurer.
8.	Adopted budget, or granted budget if different from above
	NA
9.	Amount of the total budget set aside for appraisal work
	NA
10.	Amount of the total budget set aside for education/workshops
	\$2,250 (included in #6)
11.	Appraisal/Reappraisal budget, if not part of the total budget
	\$47,700 (Appraisal has a levy within the County Levy).
12.	Other miscellaneous funds
	\$75,450
13.	Total budget
	\$134,985 (Includes 6, 7, & 11)
a.	Was any of last year's budget not used:
	Yes - \$1,207

B. Computer, Automation Information and GIS

1.	Administrative software
	TerraScan
2.	CAMA software
	TerraScan

3.	Cadastral maps: Are they currently being used?
	Yes
4.	Who maintains the Cadastral Maps?
	Assessor and staff
5.	Does the county have GIS software?
	The county is in the process of contracting with GIS Workshop
6.	Who maintains the GIS software and maps?
	N/A as of now
7.	Personal Property software:
	TerraScan

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Ainsworth & Long Pine
4.	When was zoning implemented?
	1993

D. Contracted Services

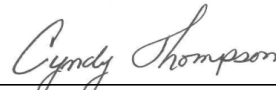
1.	Appraisal Services
	Some services are contract with Stanard Appraisal – In- house appraisals are done as well.
2.	Other services
	Olsson & Associates/Update Cadastral Maps – Department of Revenue Property Assessment Division/ PTAS & CAMA Services

Certification

This is to certify that the 2008 Reports and Opinions of the Property Tax Administrator have been sent to the following:

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the Brown County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5418.

Dated this 7th day of April, 2008.



Department of Revenue, Property Assessment Division

Valuation History Charts