

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.

Table of Contents

Commission Summary

Property Tax Administrator's Opinions and Recommendations

Residential Reports Section

Preliminary Statistical Reports
 Residential Real Property, Qualified
Residential Assessment Actions
Residential Appraisal Information
R&O Statistical Reports
 Residential Real Property, Qualified

Residential Correlation Section

Residential Real Property
 I. Correlation
 II. Analysis of Percentage of Sales Used
 III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios
 IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to
 Percentage Change in Assessed Value
 V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
 VI. Analysis of R&O COD and PRD
 VII. Analysis of Changes in the Statistics Due to the Assessor Actions

Residential (What If) Recommendation Statistics if necessary

Commercial Reports Section

Preliminary Statistical Reports
 Commercial Real Property, Qualified
Commercial Assessment Actions
Commercial Appraisal Information
R&O Statistical Reports
 Commercial Real Property, Qualified

Commercial Correlation Section

Commercial Real Property
 I. Correlation
 II. Analysis of Percentage of Sales Used
 III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios
 IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to
 Percentage Change in Assessed Value

- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the Assessor Actions

Commercial (What If) Recommendation Statistics if necessary

Agricultural Reports Section

- Preliminary Statistical Reports
 - Agricultural Unimproved, Qualified
- Agricultural Assessment Actions
- Agricultural Appraisal Information
- R&O Statistical Reports
 - Agricultural Unimproved, Qualified

Agricultural Correlation Section

- Agricultural Land
 - I. Correlation
 - II. Analysis of Percentage of Sales Used
 - III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios
 - IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
 - V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
 - VI. Analysis of R&O COD and PRD
 - VII. Analysis of Changes in the Statistics Due to the Assessor Actions

Agricultural (What If) Recommendation Statistics if necessary

Special Valuation Section

County Reports Section

- 2008 County Abstract of Assessment for Real Property, Form 45
- 2008 County Agricultural Land Detail
- 2008 County Abstract of Assessment for Real Property Compared with the 2007 Certificate of Taxes Levied (CTL) Report
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

Certification

Map Section

Valuation History Chart Section

2008 Commission Summary

12 Butler

Residential Real Property - Current

Number of Sales	219	COD	9.06
Total Sales Price	\$14,929,747	PRD	102.23
Total Adj. Sales Price	\$14,896,827	COV	13.29
Total Assessed Value	\$13,839,925	STD	12.62
Avg. Adj. Sales Price	\$68,022	Avg. Abs. Dev.	8.70
Avg. Assessed Value	\$63,196	Min	38.75
Median	96.04	Max	134.93
Wgt. Mean	92.91	95% Median C.I.	94.64 to 96.95
Mean	94.98	95% Wgt. Mean C.I.	91.27 to 94.54
		95% Mean C.I.	93.31 to 96.65
% of Value of the Class of all Real Property Value in the County			21.03
% of Records Sold in the Study Period			6.57
% of Value Sold in the Study Period			7.11
Average Assessed Value of the Base			58,371

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	219	96.04	9.06	102.23
2007	185	96.04	9.19	101.73
2006	189	95.95	8.22	100.64
2005	233	96.67	11.22	101.43
2004	252	98.80	10.71	101.78
2003	242	97	7.84	101.43
2002	229	97	5.95	100.03
2001	187	94	5.85	99.82

2008 Commission Summary

12 Butler

Commercial Real Property - Current

Number of Sales	27	COD	13.00
Total Sales Price	\$2,002,197	PRD	98.72
Total Adj. Sales Price	\$1,997,197	COV	15.60
Total Assessed Value	\$1,962,365	STD	15.13
Avg. Adj. Sales Price	\$73,970	Avg. Abs. Dev.	12.26
Avg. Assessed Value	\$72,680	Min	62.15
Median	94.26	Max	122.20
Wgt. Mean	98.26	95% Median C.I.	87.25 to 109.50
Mean	97.00	95% Wgt. Mean C.I.	90.45 to 106.06
		95% Mean C.I.	91.01 to 102.98
% of Value of the Class of all Real Property Value in the County			6.39
% of Records Sold in the Study Period			6.05
% of Value Sold in the Study Period			3.32
Average Assessed Value of the Base			132,515

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	27	94.26	13.00	98.72
2007	29	94.66	14.95	103.84
2006	36	97.62	11.88	106.41
2005	41	96.65	14.04	103.70
2004	35	97.33	16.13	103.02
2003	37	97	13.65	104.69
2002	28	96	8.86	102.56
2001	24	97	7.88	102.24

2008 Commission Summary

12 Butler

Agricultural Land - Current

Number of Sales	82	COD	16.99
Total Sales Price	\$20,812,225	PRD	103.67
Total Adj. Sales Price	\$20,772,225	COV	21.74
Total Assessed Value	\$13,969,985	STD	15.15
Avg. Adj. Sales Price	\$253,320	Avg. Abs. Dev.	11.93
Avg. Assessed Value	\$170,366	Min	34.27
Median	70.22	Max	111.68
Wgt. Mean	67.25	95% Median C.I.	64.57 to 74.23
Mean	69.72	95% Wgt. Mean C.I.	64.32 to 70.19
		95% Mean C.I.	66.44 to 73.00
% of Value of the Class of all Real Property Value in the County			72.58
% of Records Sold in the Study Period			2.17
% of Value Sold in the Study Period			2.54
Average Assessed Value of the Base			177,923

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	82	70.22	16.99	103.67
2007	63	72.86	13.48	104.55
2006	86	74.93	15.35	104.51
2005	95	75.55	16.87	103.74
2004	98	75.96	18.02	102.52
2003	81	76	17.96	99.20
2002	67	79	17.56	99.58
2001	72	75	15.15	100.66

2008 Opinions of the Property Tax Administrator for Butler 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 Butler County is 96% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Butler County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Butler County is 94% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Butler County is 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 Butler County is 70% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Butler 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

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	232	MEDIAN:	94	COV:	19.15	95% Median C.I.:	91.21 to 96.04
TOTAL Sales Price:	15,152,261	WGT. MEAN:	89	STD:	17.69	95% Wgt. Mean C.I.:	85.50 to 91.51
TOTAL Adj.Sales Price:	15,124,341	MEAN:	92	AVG.ABS.DEV:	12.48	95% Mean C.I.:	90.07 to 94.62
TOTAL Assessed Value:	13,385,890						
AVG. Adj. Sales Price:	65,191	COD:	13.31	MAX Sales Ratio:	145.57		
AVG. Assessed Value:	57,697	PRD:	104.33	MIN Sales Ratio:	22.59		

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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	31	96.04	95.58	97.15	8.05	98.38	60.00	122.91	92.82 to 99.74	64,238	62,410
10/01/05 TO 12/31/05	15	97.36	97.95	94.05	8.46	104.15	74.00	145.57	93.04 to 99.72	66,160	62,224
01/01/06 TO 03/31/06	29	96.27	95.73	95.28	9.85	100.48	45.00	126.63	90.00 to 101.44	52,982	50,480
04/01/06 TO 06/30/06	27	97.83	95.97	92.14	11.38	104.16	61.77	118.33	86.51 to 106.44	57,192	52,699
07/01/06 TO 09/30/06	42	93.10	90.86	88.66	11.06	102.48	44.19	116.27	88.04 to 97.61	60,137	53,318
10/01/06 TO 12/31/06	26	91.19	90.94	85.18	17.14	106.76	40.79	141.71	83.14 to 98.16	62,879	53,560
01/01/07 TO 03/31/07	26	85.83	90.09	77.46	19.42	116.30	25.42	137.30	79.14 to 101.22	75,850	58,753
04/01/07 TO 06/30/07	36	86.50	86.12	84.44	16.83	102.00	22.59	142.58	80.01 to 90.39	81,307	68,652
<u>Study Years</u>											
07/01/05 TO 06/30/06	102	96.95	96.08	94.89	9.52	101.25	45.00	145.57	94.97 to 98.44	59,455	56,420
07/01/06 TO 06/30/07	130	90.06	89.41	84.23	15.73	106.15	22.59	142.58	86.57 to 92.95	69,691	58,700
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	124	94.76	93.13	90.02	12.29	103.46	40.79	141.71	91.37 to 97.61	58,398	52,570
<u>ALL</u>											
	232	93.72	92.34	88.51	13.31	104.33	22.59	145.57	91.21 to 96.04	65,191	57,697

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

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TOTAL Assessed Value:	13,385,890						
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AVG. Assessed Value:	57,697	PRD:	104.33	MIN Sales Ratio:	22.59		

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ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ABIE	5	90.28	95.67	91.89	12.74	104.12	82.39	118.33	N/A	15,810	14,528
ACREAGE	33	88.84	87.07	85.04	13.65	102.38	40.79	141.71	85.85 to 94.98	102,085	86,813
BELLWOOD	10	91.28	92.65	92.22	3.12	100.46	86.15	99.64	90.00 to 97.50	60,300	55,611
BRAINARD	9	99.85	98.67	95.96	8.02	102.83	84.21	113.13	87.67 to 108.58	38,470	36,915
BRANDENBURGH LAKES	9	89.58	86.71	85.82	12.41	101.04	62.71	104.89	72.56 to 101.44	61,703	52,951
BRUNO	3	98.70	103.10	104.41	5.74	98.74	96.80	113.80	N/A	12,233	12,773
CLEAR LAKE	3	75.29	79.18	78.18	8.58	101.27	71.43	90.81	N/A	153,416	119,941
CORNELLS SUB	1	100.58	100.58	100.58			100.58	100.58	N/A	46,114	46,380
DAVID CITY	102	95.09	93.59	88.52	12.06	105.72	25.42	145.57	90.96 to 97.61	74,342	65,809
DWIGHT	6	98.22	82.56	80.88	17.71	102.07	35.13	102.17	35.13 to 102.17	53,766	43,486
GANS LAKE	1	92.52	92.52	92.52			92.52	92.52	N/A	50,000	46,260
GOEDEKEN LAKE	3	76.93	82.40	84.87	10.32	97.09	73.23	97.04	N/A	36,833	31,260
JARECKI LAKE	2	89.76	89.76	89.31	3.06	100.50	87.01	92.51	N/A	25,700	22,952
JARECKI SUB	3	96.30	92.11	93.48	9.20	98.54	76.73	103.31	N/A	135,633	126,790
LINWOOD	7	106.44	103.59	105.21	16.50	98.46	63.59	142.58	63.59 to 142.58	17,357	18,260
OCTAVIA	1	44.19	44.19	44.19			44.19	44.19	N/A	10,500	4,640
RISING CITY	23	95.54	96.43	98.30	15.53	98.10	22.59	125.54	89.86 to 109.44	29,971	29,462
SURPRISE	1	93.47	93.47	93.47			93.47	93.47	N/A	35,000	32,715
ULYSSES	10	91.21	91.17	103.29	21.67	88.27	60.00	122.91	66.67 to 119.46	24,820	25,636
<u>ALL</u>	<u>232</u>	<u>93.72</u>	<u>92.34</u>	<u>88.51</u>	<u>13.31</u>	<u>104.33</u>	<u>22.59</u>	<u>145.57</u>	<u>91.21 to 96.04</u>	<u>65,191</u>	<u>57,697</u>

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	175	95.87	94.43	91.74	12.72	102.93	22.59	145.57	93.00 to 97.66	55,381	50,809
2	1	84.66	84.66	84.66			84.66	84.66	N/A	140,000	118,520
3	56	89.16	85.94	82.68	13.78	103.95	25.42	141.71	85.85 to 92.52	94,509	78,138
<u>ALL</u>	<u>232</u>	<u>93.72</u>	<u>92.34</u>	<u>88.51</u>	<u>13.31</u>	<u>104.33</u>	<u>22.59</u>	<u>145.57</u>	<u>91.21 to 96.04</u>	<u>65,191</u>	<u>57,697</u>

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	199	94.96	93.73	88.76	12.34	105.60	22.59	145.57	92.52 to 96.79	71,580	63,533
2	19	83.89	82.30	77.74	21.10	105.87	35.13	125.00	65.63 to 100.00	8,557	6,652
3	14	88.30	86.22	85.92	11.49	100.35	62.71	104.89	73.23 to 97.86	51,230	44,017
<u>ALL</u>	<u>232</u>	<u>93.72</u>	<u>92.34</u>	<u>88.51</u>	<u>13.31</u>	<u>104.33</u>	<u>22.59</u>	<u>145.57</u>	<u>91.21 to 96.04</u>	<u>65,191</u>	<u>57,697</u>

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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	215	94.37	92.60	88.61	13.30	104.51	22.59	145.57	91.37 to 96.39	66,733	59,129
06	15	89.58	86.64	86.35	10.79	100.33	62.71	104.89	74.26 to 97.04	51,148	44,167
07	2	106.97	106.97	111.59	16.00	95.86	89.86	124.08	N/A	4,725	5,272
<u>ALL</u>	<u>232</u>	<u>93.72</u>	<u>92.34</u>	<u>88.51</u>	<u>13.31</u>	<u>104.33</u>	<u>22.59</u>	<u>145.57</u>	<u>91.21 to 96.04</u>	<u>65,191</u>	<u>57,697</u>

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
12-0032	30	93.82	92.96	85.47	16.08	108.76	22.59	125.54	88.20 to 102.53	48,971	41,856
12-0056	147	93.97	92.42	88.54	11.52	104.38	25.42	145.57	90.96 to 96.27	74,701	66,142
12-0502	28	96.57	91.78	88.14	14.86	104.14	35.13	141.71	88.25 to 100.58	64,447	56,801
19-0123	9	98.17	99.53	95.07	17.77	104.69	63.59	142.58	84.75 to 117.50	28,222	26,830
55-0161											
71-0001	2	76.29	76.29	85.58	19.03	89.14	61.77	90.81	N/A	77,750	66,540
71-0005											
72-0032	6	89.76	86.54	87.75	8.34	98.62	73.23	97.04	73.23 to 97.04	35,316	30,990
80-0009	10	91.21	91.17	103.29	21.67	88.27	60.00	122.91	66.67 to 119.46	24,820	25,636
80-0567											
NonValid School											
<u>ALL</u>	<u>232</u>	<u>93.72</u>	<u>92.34</u>	<u>88.51</u>	<u>13.31</u>	<u>104.33</u>	<u>22.59</u>	<u>145.57</u>	<u>91.21 to 96.04</u>	<u>65,191</u>	<u>57,697</u>

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	232	MEDIAN:	94	COV:	19.15	95% Median C.I.:	91.21 to 96.04
TOTAL Sales Price:	15,152,261	WGT. MEAN:	89	STD:	17.69	95% Wgt. Mean C.I.:	85.50 to 91.51
TOTAL Adj.Sales Price:	15,124,341	MEAN:	92	AVG.ABS.DEV:	12.48	95% Mean C.I.:	90.07 to 94.62
TOTAL Assessed Value:	13,385,890						
AVG. Adj. Sales Price:	65,191	COD:	13.31	MAX Sales Ratio:	145.57		
AVG. Assessed Value:	57,697	PRD:	104.33	MIN Sales Ratio:	22.59		

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YEAR BUILT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	21	83.89	80.26	81.98	23.43	97.89	22.59	125.00	65.63 to 99.06	11,480	9,412	
Prior TO 1860												
1860 TO 1899	25	98.44	99.32	96.22	10.97	103.22	76.13	129.27	89.62 to 105.19	38,968	37,494	
1900 TO 1919	70	94.97	93.62	89.28	13.29	104.86	40.79	142.58	90.39 to 98.17	57,631	51,454	
1920 TO 1939	25	97.25	98.38	93.21	11.98	105.55	68.63	145.57	91.37 to 100.27	61,899	57,694	
1940 TO 1949	3	100.54	99.12	100.51	2.81	98.61	94.17	102.64	N/A	47,500	47,741	
1950 TO 1959	9	89.94	90.19	88.29	10.75	102.16	74.28	110.75	79.06 to 99.17	86,222	76,123	
1960 TO 1969	17	95.87	94.65	92.61	9.25	102.20	66.67	124.08	85.83 to 101.15	68,085	63,056	
1970 TO 1979	18	95.69	93.78	92.00	10.68	101.94	62.68	121.85	89.47 to 100.58	84,938	78,143	
1980 TO 1989	14	88.30	85.71	85.51	8.02	100.23	68.01	99.38	74.26 to 92.33	97,287	83,190	
1990 TO 1994	9	88.25	87.68	86.78	7.60	101.03	71.43	99.85	75.29 to 96.88	121,350	105,312	
1995 TO 1999	10	94.63	94.10	92.41	7.52	101.82	76.73	109.44	83.14 to 103.31	86,810	80,222	
2000 TO Present	11	85.85	82.37	70.36	23.36	117.07	25.42	122.91	62.71 to 104.89	127,291	89,557	
ALL	232	93.72	92.34	88.51	13.31	104.33	22.59	145.57	91.21 to 96.04	65,191	57,697	

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
1 TO 4999	10	93.33	93.06	91.71	16.12	101.47	60.00	125.00	74.00 to 117.50	2,695	2,471	
5000 TO 9999	13	100.00	89.15	87.13	23.36	102.32	22.59	124.08	66.67 to 114.29	7,115	6,199	
Total \$												
1 TO 9999	23	96.80	90.85	88.16	20.54	103.05	22.59	125.00	78.73 to 106.44	5,193	4,578	
10000 TO 29999	52	95.68	95.24	95.90	16.96	99.31	35.13	145.57	89.33 to 101.93	18,149	17,405	
30000 TO 59999	49	97.68	96.50	96.31	10.58	100.20	40.79	141.71	93.47 to 100.54	44,860	43,204	
60000 TO 99999	55	95.87	94.73	94.47	7.91	100.27	68.01	122.91	91.21 to 97.73	76,603	72,368	
100000 TO 149999	35	87.75	86.74	86.58	7.95	100.18	62.20	100.15	85.05 to 91.82	123,336	106,790	
150000 TO 249999	17	79.08	79.02	77.93	15.40	101.40	25.42	103.31	71.43 to 89.94	173,115	134,901	
250000 TO 499999	1	63.38	63.38	63.38			63.38	63.38	N/A	390,000	247,180	
ALL	232	93.72	92.34	88.51	13.31	104.33	22.59	145.57	91.21 to 96.04	65,191	57,697	

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	232	MEDIAN:	94	COV:	19.15	95% Median C.I.:	91.21 to 96.04
TOTAL Sales Price:	15,152,261	WGT. MEAN:	89	STD:	17.69	95% Wgt. Mean C.I.:	85.50 to 91.51
TOTAL Adj.Sales Price:	15,124,341	MEAN:	92	AVG.ABS.DEV:	12.48	95% Mean C.I.:	90.07 to 94.62
TOTAL Assessed Value:	13,385,890						
AVG. Adj. Sales Price:	65,191	COD:	13.31	MAX Sales Ratio:	145.57		
AVG. Assessed Value:	57,697	PRD:	104.33	MIN Sales Ratio:	22.59		

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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	15	82.89	79.26	65.37	25.85	121.24	22.59	125.00	60.00 to 97.50	4,463	2,917
5000 TO 9999	16	81.74	86.67	80.77	26.41	107.30	35.13	124.08	65.63 to 112.50	9,000	7,269
Total \$ _____											
1 TO 9999	31	82.89	83.08	75.88	25.95	109.49	22.59	125.00	71.53 to 100.00	6,804	5,163
10000 TO 29999	48	98.16	99.27	96.05	13.63	103.36	40.79	145.57	92.95 to 102.53	20,535	19,723
30000 TO 59999	53	97.25	95.02	93.28	9.30	101.86	62.71	126.63	92.82 to 99.30	49,310	45,996
60000 TO 99999	61	94.37	92.15	87.85	11.45	104.90	25.42	141.71	90.39 to 97.02	89,549	78,668
100000 TO 149999	34	89.55	88.15	87.33	7.47	100.94	67.09	110.95	85.05 to 91.87	137,595	120,158
150000 TO 249999	5	86.04	85.74	81.56	13.42	105.12	63.38	103.31	N/A	234,700	191,418
ALL _____											
	232	93.72	92.34	88.51	13.31	104.33	22.59	145.57	91.21 to 96.04	65,191	57,697

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	29	83.89	80.90	76.02	25.51	106.43	22.59	125.00	65.63 to 99.06	11,896	9,043
10	4	108.17	108.47	102.14	9.68	106.20	93.47	124.08	N/A	17,550	17,925
20	40	94.97	95.58	91.46	10.59	104.50	62.71	145.57	91.82 to 99.30	39,140	35,797
25	1	71.53	71.53	71.53			71.53	71.53	N/A	8,500	6,080
30	128	96.01	95.35	91.72	11.21	103.96	62.20	142.58	92.52 to 97.83	67,241	61,672
40	29	86.42	85.55	83.92	9.79	101.94	25.42	103.31	84.66 to 92.33	142,693	119,750
50	1	63.38	63.38	63.38			63.38	63.38	N/A	390,000	247,180
ALL _____											
	232	93.72	92.34	88.51	13.31	104.33	22.59	145.57	91.21 to 96.04	65,191	57,697

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	31	84.00	82.51	77.99	25.51	105.79	22.59	125.00	71.59 to 100.00	11,906	9,285
100	2	76.72	76.72	69.86	17.12	109.82	63.59	89.86	N/A	7,225	5,047
101	117	93.97	92.64	87.54	11.02	105.83	25.42	145.57	91.24 to 96.72	75,086	65,733
102	30	96.29	95.78	91.70	10.46	104.45	67.09	142.58	89.62 to 99.54	73,909	67,773
103	1	90.81	90.81	90.81			90.81	90.81	N/A	127,500	115,785
104	50	94.65	96.45	90.20	13.11	106.94	62.20	141.71	90.28 to 98.70	68,018	61,349
106	1	86.04	86.04	86.04			86.04	86.04	N/A	210,000	180,685
ALL _____											
	232	93.72	92.34	88.51	13.31	104.33	22.59	145.57	91.21 to 96.04	65,191	57,697

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

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(!: Derived)

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TOTAL Adj.Sales Price:	15,124,341	MEAN:	92	AVG.ABS.DEV:	12.48	95% Mean C.I.:	90.07 to 94.62
TOTAL Assessed Value:	13,385,890						
AVG. Adj. Sales Price:	65,191	COD:	13.31	MAX Sales Ratio:	145.57		
AVG. Assessed Value:	57,697	PRD:	104.33	MIN Sales Ratio:	22.59		

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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)	31	84.00	82.51	77.99	25.51	105.79	22.59	125.00	71.59 to 100.00	11,906	9,285
10	3	102.53	103.27	100.09	6.61	103.18	93.47	113.80	N/A	21,400	21,418
20	39	94.97	95.70	91.50	10.74	104.59	62.71	145.57	91.82 to 99.38	37,938	34,715
25	1	71.53	71.53	71.53			71.53	71.53	N/A	8,500	6,080
30	132	95.10	94.77	91.17	11.27	103.96	62.20	142.58	91.21 to 97.61	71,081	64,801
40	25	88.25	87.14	83.75	11.71	104.05	25.42	124.08	85.05 to 94.57	137,208	114,911
50	1	63.38	63.38	63.38			63.38	63.38	N/A	390,000	247,180
ALL	232	93.72	92.34	88.51	13.31	104.33	22.59	145.57	91.21 to 96.04	65,191	57,697

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

Residential

For 2008, the county conducted a market study of the Residential class of property. Market information displayed in the preliminary statistics indicated the level of value in the towns of Bellwood and Ulysses was below the statutory range. In addition, the Acreage subclass was below the acceptable range. The market analysis also signified that newer homes were assessed below what recent selling prices indicated market value to be.

To address the deficiencies identified in the market analysis, Butler County completed the following assessment actions:

- Questionnaires were sent to all residential houses built after 1998. Updates to the property records were made based on the information returned on the questionnaires such as deck additions or basement finish. On-site inspections were conducted as necessary in this subclass.
- An on-site review was conducted of the towns of Bellwood, Octavia, Surprise, and Garrison. New pictures were taken for each parcel. Values were updated as necessary.
- Rural houses –including lake and subdivision houses- in the Alexis and Savannah townships were reviewed on-site and houses in half of the Bone Creek Township were reviewed. This action was completed as part of the County’s set five-year inspection cycle.

After completing the assessment actions for 2008 the county reviewed the statistical results and concluded that the class and subclasses were assessed at an appropriate level and were equalized throughout the county.

Other assessed value changes were made to properties in the county based on pick-up of new and omitted construction.

2008 Assessment Survey for Butler County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Assessor and Staff
2.	Valuation done by:
	Assessor and Staff
3.	Pickup work done by whom:
	Assessor and Staff
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	2003
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	2003
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?
	N/A
7.	Number of market areas/neighborhoods for this property class:
	19
8.	How are these defined?
	Areas are defined by locational characteristics, mostly by town.
9.	Is "Assessor Location" a usable valuation identity?
	Yes
10.	Does the assessor location "suburban" mean something other than rural residential? (that is, does the "suburban" location have its own market?)
	No

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 in this county.
12.	Are the county's ag residential and rural residential improvements classified and valued in the same manner?
	Yes

Residential Permit Numbers:

Permits	Information Statements	*Other	Total
57	82	443	582

*Other permit numbers represent questionnaire responses received.

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

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	219	MEDIAN:	96	COV:	13.29	95% Median C.I.:	94.64 to 96.95
TOTAL Sales Price:	14,929,747	WGT. MEAN:	93	STD:	12.62	95% Wgt. Mean C.I.:	91.27 to 94.54
TOTAL Adj.Sales Price:	14,896,827	MEAN:	95	AVG.ABS.DEV:	8.70	95% Mean C.I.:	93.31 to 96.65
TOTAL Assessed Value:	13,839,925						
AVG. Adj. Sales Price:	68,022	COD:	9.06	MAX Sales Ratio:	134.93		
AVG. Assessed Value:	63,196	PRD:	102.23	MIN Sales Ratio:	38.75		

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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	31	96.63	94.86	97.24	8.70	97.55	60.00	112.22	93.36 to 99.75	64,238	62,467
10/01/05 TO 12/31/05	15	96.79	95.41	94.59	4.61	100.87	79.38	109.71	91.58 to 98.38	66,160	62,580
01/01/06 TO 03/31/06	29	97.46	96.05	96.36	8.04	99.67	38.75	118.34	93.84 to 99.40	52,982	51,055
04/01/06 TO 06/30/06	24	96.65	94.00	90.77	11.82	103.55	41.14	122.79	86.02 to 103.44	62,383	56,626
07/01/06 TO 09/30/06	39	93.00	93.99	91.54	8.74	102.67	70.54	115.42	88.84 to 98.70	63,043	57,710
10/01/06 TO 12/31/06	23	96.16	97.71	90.31	10.96	108.20	75.04	125.00	91.34 to 102.17	68,542	61,898
01/01/07 TO 03/31/07	24	93.63	93.00	89.40	8.19	104.03	74.09	125.77	85.43 to 97.10	80,733	72,173
04/01/07 TO 06/30/07	34	95.36	95.35	93.53	9.47	101.94	62.88	134.93	92.01 to 98.04	85,487	79,957
<u>Study Years</u>											
07/01/05 TO 06/30/06	99	97.06	95.08	94.97	8.65	100.12	38.75	122.79	95.13 to 98.23	60,782	57,725
07/01/06 TO 06/30/07	120	94.46	94.89	91.51	9.33	103.70	62.88	134.93	92.89 to 96.35	73,994	67,709
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	115	96.20	95.25	92.15	9.72	103.37	38.75	125.00	93.84 to 97.50	61,468	56,643
<u>ALL</u>											
	219	96.04	94.98	92.91	9.06	102.23	38.75	134.93	94.64 to 96.95	68,022	63,196

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	219	MEDIAN:	96	COV:	13.29	95% Median C.I.:	94.64 to 96.95
TOTAL Sales Price:	14,929,747	WGT. MEAN:	93	STD:	12.62	95% Wgt. Mean C.I.:	91.27 to 94.54
TOTAL Adj.Sales Price:	14,896,827	MEAN:	95	AVG.ABS.DEV:	8.70	95% Mean C.I.:	93.31 to 96.65
TOTAL Assessed Value:	13,839,925						
AVG. Adj. Sales Price:	68,022	COD:	9.06	MAX Sales Ratio:	134.93		
AVG. Assessed Value:	63,196	PRD:	102.23	MIN Sales Ratio:	38.75		

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ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ABIE	4	98.20	99.40	98.84	11.31	100.57	82.89	118.33	N/A	16,013	15,827
ACREAGE	32	93.72	88.30	87.66	11.23	100.73	38.75	112.45	85.83 to 96.04	104,028	91,192
BELLWOOD	9	96.11	94.76	94.70	3.34	100.07	84.30	99.64	91.14 to 98.04	63,666	60,289
BRAINARD	9	95.52	96.71	95.36	6.84	101.43	84.21	108.58	87.67 to 104.71	38,470	36,683
BRANDENBURGH LAKES	9	92.35	91.29	89.50	11.08	102.00	73.15	118.34	74.26 to 99.35	61,703	55,225
BRUNO	3	98.70	104.15	105.63	6.80	98.60	96.80	116.94	N/A	12,233	12,921
CLEAR LAKE	3	90.59	90.24	89.96	2.43	100.31	86.76	93.36	N/A	153,416	138,015
DAVID CITY	96	96.83	97.23	94.45	7.54	102.95	74.09	134.93	95.45 to 98.23	78,191	73,850
DWIGHT	5	98.29	97.30	94.39	3.03	103.08	88.48	102.17	N/A	61,520	58,067
GANS LAKE	1	92.52	92.52	92.52			92.52	92.52	N/A	50,000	46,260
GOEDEKEN LAKE	3	93.84	89.55	91.06	6.84	98.35	77.78	97.04	N/A	36,833	33,540
JARECKI LAKE	2	89.76	89.76	89.31	3.06	100.50	87.01	92.51	N/A	25,700	22,952
JARECKI SUB	3	96.30	93.75	94.54	5.30	99.16	84.81	100.13	N/A	135,633	128,223
LINWOOD	7	99.40	101.77	100.23	10.60	101.54	73.64	119.44	73.64 to 119.44	17,357	17,396
OCTAVIA	1	91.81	91.81	91.81			91.81	91.81	N/A	10,500	9,640
RISING CITY	21	95.54	95.73	97.45	13.80	98.24	61.87	125.00	87.81 to 109.44	32,588	31,755
SURPRISE	1	94.04	94.04	94.04			94.04	94.04	N/A	35,000	32,915
ULYSSES	10	94.42	89.71	99.62	13.47	90.06	60.00	108.11	71.53 to 105.19	24,820	24,725
<u>ALL</u>											
	219	96.04	94.98	92.91	9.06	102.23	38.75	134.93	94.64 to 96.95	68,022	63,196

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	164	96.84	96.77	95.06	8.54	101.80	60.00	134.93	95.52 to 98.04	58,233	55,358
2	1	103.83	103.83	103.83			103.83	103.83	N/A	140,000	145,360
3	54	92.52	89.37	88.65	9.84	100.81	38.75	118.34	87.42 to 94.98	96,416	85,476
<u>ALL</u>											
	219	96.04	94.98	92.91	9.06	102.23	38.75	134.93	94.64 to 96.95	68,022	63,196

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	194	96.25	95.59	93.09	8.38	102.68	41.14	134.93	94.97 to 97.15	72,688	67,668
2	11	95.52	89.70	88.05	19.87	101.88	38.75	125.00	60.00 to 122.50	7,099	6,250
3	14	92.43	90.70	89.73	9.14	101.08	73.15	118.34	77.78 to 97.86	51,230	45,968
<u>ALL</u>											
	219	96.04	94.98	92.91	9.06	102.23	38.75	134.93	94.64 to 96.95	68,022	63,196

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	219	MEDIAN:	96	COV:	13.29	95% Median C.I.:	94.64 to 96.95
TOTAL Sales Price:	14,929,747	WGT. MEAN:	93	STD:	12.62	95% Wgt. Mean C.I.:	91.27 to 94.54
TOTAL Adj.Sales Price:	14,896,827	MEAN:	95	AVG.ABS.DEV:	8.70	95% Mean C.I.:	93.31 to 96.65
TOTAL Assessed Value:	13,839,925						
AVG. Adj. Sales Price:	68,022	COD:	9.06	MAX Sales Ratio:	134.93		
AVG. Assessed Value:	63,196	PRD:	102.23	MIN Sales Ratio:	38.75		

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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	204	96.25	95.28	93.07	9.01	102.38	38.75	134.93	94.98 to 97.15	69,262	64,461
06	15	92.51	90.82	89.91	8.53	101.01	73.15	118.34	83.18 to 97.04	51,148	45,987
07											
<u>ALL</u>	<u>219</u>	<u>96.04</u>	<u>94.98</u>	<u>92.91</u>	<u>9.06</u>	<u>102.23</u>	<u>38.75</u>	<u>134.93</u>	<u>94.64 to 96.95</u>	<u>68,022</u>	<u>63,196</u>

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
12-0032	27	95.54	94.90	89.95	12.36	105.50	61.87	125.00	87.81 to 101.93	52,750	47,446
12-0056	139	96.30	96.16	93.83	7.37	102.49	73.15	134.93	95.04 to 97.10	78,126	73,303
12-0502	26	95.25	93.00	89.86	10.71	103.50	38.75	116.94	88.48 to 99.85	67,054	60,253
19-0123	9	98.17	97.85	91.53	11.67	106.90	73.64	119.44	83.47 to 117.50	28,222	25,832
55-0161											
71-0001	2	67.25	67.25	83.96	38.83	80.10	41.14	93.36	N/A	77,750	65,280
71-0005											
72-0032	6	92.52	90.12	90.98	4.70	99.05	77.78	97.04	77.78 to 97.04	35,316	32,130
80-0009	10	94.42	89.71	99.62	13.47	90.06	60.00	108.11	71.53 to 105.19	24,820	24,725
80-0567											
NonValid School											
<u>ALL</u>	<u>219</u>	<u>96.04</u>	<u>94.98</u>	<u>92.91</u>	<u>9.06</u>	<u>102.23</u>	<u>38.75</u>	<u>134.93</u>	<u>94.64 to 96.95</u>	<u>68,022</u>	<u>63,196</u>

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	219	MEDIAN:	96	COV:	13.29	95% Median C.I.:	94.64 to 96.95
TOTAL Sales Price:	14,929,747	WGT. MEAN:	93	STD:	12.62	95% Wgt. Mean C.I.:	91.27 to 94.54
TOTAL Adj.Sales Price:	14,896,827	MEAN:	95	AVG.ABS.DEV:	8.70	95% Mean C.I.:	93.31 to 96.65
TOTAL Assessed Value:	13,839,925						
AVG. Adj. Sales Price:	68,022	COD:	9.06	MAX Sales Ratio:	134.93		
AVG. Assessed Value:	63,196	PRD:	102.23	MIN Sales Ratio:	38.75		

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YEAR BUILT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	13	95.52	88.36	91.60	19.73	96.46	38.75	125.00	62.88 to 105.00	12,045	11,033	
Prior TO 1860												
1860 TO 1899	25	97.41	99.50	98.36	7.47	101.15	81.42	125.77	93.85 to 99.40	38,968	38,330	
1900 TO 1919	67	96.79	95.03	92.85	9.79	102.35	41.14	122.79	93.84 to 98.29	59,228	54,991	
1920 TO 1939	25	96.74	96.79	93.42	8.11	103.61	70.54	134.93	92.01 to 99.12	61,899	57,826	
1940 TO 1949	3	103.63	103.42	106.35	5.88	97.25	94.17	112.46	N/A	47,500	50,515	
1950 TO 1959	9	95.54	93.67	92.94	5.11	100.78	78.47	100.96	84.51 to 98.58	86,222	80,136	
1960 TO 1969	17	97.64	96.56	96.00	6.36	100.58	78.33	111.24	89.86 to 103.44	68,085	65,361	
1970 TO 1979	17	96.49	96.58	95.48	8.08	101.14	73.64	112.22	91.14 to 105.63	87,163	83,226	
1980 TO 1989	14	92.09	90.18	90.29	6.20	99.88	74.09	99.38	83.18 to 96.04	97,287	87,840	
1990 TO 1994	9	90.59	91.37	91.59	4.38	99.77	86.02	99.85	86.76 to 96.37	121,350	111,140	
1995 TO 1999	9	96.30	95.81	94.15	5.31	101.75	84.81	109.44	87.52 to 100.13	93,122	87,678	
2000 TO Present	11	85.95	90.34	85.00	10.87	106.28	73.15	118.34	75.04 to 108.11	127,291	108,203	
ALL	219	96.04	94.98	92.91	9.06	102.23	38.75	134.93	94.64 to 96.95	68,022	63,196	

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
1 TO 4999	8	93.33	93.62	91.34	16.70	102.49	60.00	125.00	60.00 to 125.00	2,743	2,506	
5000 TO 9999	10	102.25	93.24	92.56	14.41	100.74	62.88	118.33	71.53 to 106.44	6,900	6,386	
Total \$												
1 TO 9999	18	97.15	93.41	92.26	15.92	101.24	60.00	125.00	79.38 to 105.63	5,052	4,661	
10000 TO 29999	47	98.16	96.42	96.40	11.73	100.03	38.75	125.77	93.71 to 101.93	18,421	17,757	
30000 TO 59999	46	97.60	97.91	97.24	7.96	100.69	61.87	134.93	96.04 to 99.38	45,264	44,016	
60000 TO 99999	55	96.78	96.52	96.34	6.21	100.19	74.09	112.46	94.78 to 98.29	76,603	73,802	
100000 TO 149999	35	92.89	91.08	91.02	5.83	100.06	70.54	103.83	88.25 to 93.77	123,307	112,241	
150000 TO 249999	17	88.84	88.90	89.03	6.43	99.86	77.79	100.13	82.52 to 95.45	172,880	153,910	
250000 TO 499999	1	75.04	75.04	75.04			75.04	75.04	N/A	390,000	292,640	
ALL	219	96.04	94.98	92.91	9.06	102.23	38.75	134.93	94.64 to 96.95	68,022	63,196	

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	219	MEDIAN:	96	COV:	13.29	95% Median C.I.:	94.64 to 96.95
TOTAL Sales Price:	14,929,747	WGT. MEAN:	93	STD:	12.62	95% Wgt. Mean C.I.:	91.27 to 94.54
TOTAL Adj.Sales Price:	14,896,827	MEAN:	95	AVG.ABS.DEV:	8.70	95% Mean C.I.:	93.31 to 96.65
TOTAL Assessed Value:	13,839,925						
AVG. Adj. Sales Price:	68,022	COD:	9.06	MAX Sales Ratio:	134.93		
AVG. Assessed Value:	63,196	PRD:	102.23	MIN Sales Ratio:	38.75		

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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	11	82.89	85.98	75.94	20.88	113.23	38.75	125.00	60.00 to 117.50	3,904	2,965
5000 TO 9999	12	95.91	92.16	89.81	15.11	102.61	62.88	118.33	73.64 to 105.63	8,458	7,596
Total \$ _____											
1 TO 9999	23	89.86	89.21	85.69	18.15	104.11	38.75	125.00	79.38 to 104.50	6,280	5,381
10000 TO 29999	43	98.36	97.84	95.39	10.42	102.56	41.14	125.77	94.97 to 102.17	20,076	19,151
30000 TO 59999	52	97.00	97.11	95.71	7.72	101.46	73.15	134.93	95.54 to 98.23	47,977	45,919
60000 TO 99999	57	96.20	95.74	94.38	7.07	101.44	70.54	112.46	93.84 to 98.29	83,956	79,242
100000 TO 149999	37	93.20	91.88	91.31	5.66	100.62	77.79	110.95	88.84 to 94.01	136,000	124,185
150000 TO 249999	6	95.90	93.30	92.74	4.50	100.61	85.55	100.13	85.55 to 100.13	197,785	183,416
250000 TO 499999	1	75.04	75.04	75.04			75.04	75.04	N/A	390,000	292,640
ALL _____											
	219	96.04	94.98	92.91	9.06	102.23	38.75	134.93	94.64 to 96.95	68,022	63,196

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	19	95.52	88.49	85.67	19.40	103.29	38.75	125.00	78.33 to 105.00	11,241	9,630
10	4	99.27	98.79	96.50	12.02	102.38	79.67	116.94	N/A	17,550	16,935
20	39	96.79	95.55	93.55	7.87	102.14	61.87	118.34	93.00 to 98.51	39,374	36,833
25	1	71.53	71.53	71.53			71.53	71.53	N/A	8,500	6,080
30	126	96.69	96.69	94.37	8.17	102.46	72.26	134.93	95.04 to 98.04	67,784	63,967
40	29	93.34	91.99	91.69	5.46	100.33	70.54	103.83	88.84 to 96.11	142,693	130,830
50	1	75.04	75.04	75.04			75.04	75.04	N/A	390,000	292,640
ALL _____											
	219	96.04	94.98	92.91	9.06	102.23	38.75	134.93	94.64 to 96.95	68,022	63,196

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	21	96.80	90.14	87.76	18.27	102.72	38.75	125.00	79.38 to 105.00	11,318	9,932
100	2	81.75	81.75	77.51	9.92	105.47	73.64	89.86	N/A	7,225	5,600
101	114	95.61	95.15	92.84	8.04	102.49	61.87	134.93	93.84 to 97.04	76,219	70,760
102	30	96.72	96.93	94.37	7.94	102.72	77.79	119.44	94.04 to 99.38	73,909	69,748
103	1	93.36	93.36	93.36			93.36	93.36	N/A	127,500	119,040
104	50	96.16	95.98	92.32	8.19	103.96	70.54	125.77	92.01 to 98.29	68,018	62,793
106	1	96.35	96.35	96.35			96.35	96.35	N/A	210,000	202,325
ALL _____											
	219	96.04	94.98	92.91	9.06	102.23	38.75	134.93	94.64 to 96.95	68,022	63,196

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

(!: AVTot=0)
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TOTAL Assessed Value:	13,839,925						
AVG. Adj. Sales Price:	68,022	COD:	9.06	MAX Sales Ratio:	134.93		
AVG. Assessed Value:	63,196	PRD:	102.23	MIN Sales Ratio:	38.75		

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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)	21	96.80	90.14	87.76	18.27	102.72	38.75	125.00	79.38 to 105.00	11,318	9,932
10	3	94.04	96.88	95.75	13.21	101.19	79.67	116.94	N/A	21,400	20,490
20	38	96.83	95.58	93.48	8.01	102.24	61.87	118.34	93.00 to 98.51	38,147	35,661
25	1	71.53	71.53	71.53			71.53	71.53	N/A	8,500	6,080
30	130	96.40	96.39	94.25	8.06	102.28	72.26	134.93	94.64 to 97.81	71,666	67,544
40	25	93.84	92.27	91.40	5.74	100.95	70.54	104.50	88.84 to 96.35	137,208	125,411
50	1	75.04	75.04	75.04			75.04	75.04	N/A	390,000	292,640
<u>ALL</u>	<u>219</u>	<u>96.04</u>	<u>94.98</u>	<u>92.91</u>	<u>9.06</u>	<u>102.23</u>	<u>38.75</u>	<u>134.93</u>	<u>94.64 to 96.95</u>	<u>68,022</u>	<u>63,196</u>

**2008 Correlation Section
for Butler County**

Residential Real Property

I. Correlation

RESIDENTIAL: In correlating the analyses displayed in the proceeding tables, the opinion of the Division is that the level of value is within the acceptable range, and it is best measured by the median measure of central tendency. The median measure was calculated using a sufficient number of sales, and because Butler County applies assessment practices to the sold and unsold parcels in a similar manner, the median ratio calculated from the sales file accurately reflects the level of value for the population.

The County made many valuation changes for 2008 because of the results of sales analyses and as part of their reappraisal cycle. The assessment actions determined by the County were applied to the class of properties and the statistics indicate that all subclasses are valued within the statutory range.

The assessment practices are considered by the Division to be in compliance with professionally acceptable mass appraisal practices because of the County's systematic and necessary assessment efforts. The coefficient of dispersion and price related differential confirm this determination.

**2008 Correlation Section
for Butler 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	336	219	65.18
2007	316	185	58.54
2006	342	189	55.26
2005	353	233	66.01
2004	336	252	75
2003	313	239	76.36
2002	368	229	62.23
2001	364	187	51.37

RESIDENTIAL: Table II indicates that the County has utilized an acceptable portion of the available sales and that the measurement of the class of property was done with all available arm's length sales.

**2008 Correlation Section
for Butler 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 Butler 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	93.72	0.75	94.42	96.04
2007	95.12	1.06	96.12	96.04
2006	93.35	-2.43	91.08	95.95
2005	96.24	1.07	97.27	96.67
2004	92.09	9.59	100.92	98.80
2003	95	1.5	96.42	97
2002	93	4.67	97.34	97
2001	94	2.12	95.99	94

RESIDENTIAL: The relationship between the trended preliminary median and the R&O median suggests the assessment practices are applied to the sales file and population in a similar manner.

**2008 Correlation Section
for Butler 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 Butler 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)
8.64	2008	0.75
4.57	2007	1.06
5.41	2006	-2.43
0.27	2005	1.07
12.4	2004	9.59
2	2003	2
7.09	2002	4.67
2.48	2001	2.12

RESIDENTIAL: The difference between the percent change in the sales file and the percent change in base is significant. A further review of the statistics shows that the most recent year sales changed approximately 8 percent, while the year prior changed a minimal amount. While this suggests the sold parcels were adjusted the year after the sale, the net effect on the median calculation appears to be minimal as evidenced in the trended preliminary calculation. After the review, it is assumed that the sold and unsold parcels are treated similarly in the residential class of property.

2008 Correlation Section for Butler 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 Butler County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	96.04	92.91	94.98

RESIDENTIAL: The three measures of central tendency are within the acceptable range and relatively similar, suggesting the median is a reliable measure of the level of value in this class of property.

**2008 Correlation Section
for Butler 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	9.06	102.23
Difference	0	0

RESIDENTIAL: The coefficient of dispersion and price related differential are within the acceptable range; indicating this class of property has been valued uniformly and proportionately.

**2008 Correlation Section
for Butler 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	232	219	-13
Median	93.72	96.04	2.32
Wgt. Mean	88.51	92.91	4.4
Mean	92.34	94.98	2.64
COD	13.31	9.06	-4.25
PRD	104.33	102.23	-2.1
Min Sales Ratio	22.59	38.75	16.16
Max Sales Ratio	145.57	134.93	-10.64

RESIDENTIAL: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported for this class of property by the County. The change in the number of sales is attributable to the removal of those sales that experienced significant physical or economic changes after the sale occurred. The removal was a combined effort of the Division and the county assessor.

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:	29	MEDIAN:	92	COV:	57.77	95% Median C.I.:	81.49 to 101.73	(! : Derived)
TOTAL Sales Price:	2,044,697	WGT. MEAN:	98	STD:	57.73	95% Wgt. Mean C.I.:	88.13 to 106.95	
TOTAL Adj.Sales Price:	2,049,697	MEAN:	100	AVG.ABS.DEV:	28.18	95% Mean C.I.:	77.98 to 121.88	
TOTAL Assessed Value:	1,999,300							
AVG. Adj. Sales Price:	70,679	COD:	30.70	MAX Sales Ratio:	372.05			
AVG. Assessed Value:	68,941	PRD:	102.45	MIN Sales Ratio:	45.93			

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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	4	75.30	87.01	85.37	28.39	101.93	62.15	135.29	N/A	86,225	73,606
10/01/04 TO 12/31/04	1	94.66	94.66	94.66			94.66	94.66	N/A	38,000	35,970
01/01/05 TO 03/31/05											
04/01/05 TO 06/30/05											
07/01/05 TO 09/30/05	1	68.23	68.23	68.23			68.23	68.23	N/A	50,000	34,115
10/01/05 TO 12/31/05	1	96.27	96.27	96.27			96.27	96.27	N/A	15,000	14,440
01/01/06 TO 03/31/06	1	84.00	84.00	84.00			84.00	84.00	N/A	11,250	9,450
04/01/06 TO 06/30/06	2	63.89	63.89	70.47	17.82	90.65	52.50	75.27	N/A	4,750	3,347
07/01/06 TO 09/30/06	3	89.64	91.54	93.02	4.05	98.41	87.04	97.94	N/A	31,582	29,378
10/01/06 TO 12/31/06	10	107.23	130.29	105.86	33.58	123.08	84.08	372.05	91.79 to 117.49	115,520	122,291
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	6	73.38	83.58	88.54	41.71	94.39	45.93	147.76	45.93 to 147.76	55,183	48,860
<u>Study Years</u>											
07/01/04 TO 06/30/05	5	81.49	88.54	86.29	24.22	102.61	62.15	135.29	N/A	76,580	66,079
07/01/05 TO 06/30/06	5	75.27	75.25	75.45	15.82	99.74	52.50	96.27	N/A	17,150	12,940
07/01/06 TO 06/30/07	19	97.94	109.42	101.46	32.51	107.84	45.93	372.05	84.08 to 113.91	83,212	84,431
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	2	82.25	82.25	74.70	17.05	110.11	68.23	96.27	N/A	32,500	24,277
01/01/06 TO 12/31/06	16	96.25	111.83	104.45	30.62	107.07	52.50	372.05	84.08 to 113.91	79,418	82,949
<u>ALL</u>											
	29	91.79	99.93	97.54	30.70	102.45	45.93	372.05	81.49 to 101.73	70,679	68,941

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ACREAGE	3	69.11	78.43	78.03	14.33	100.51	68.23	97.94	N/A	49,000	38,233
BELLWOOD	3	62.15	57.61	57.38	10.09	100.40	45.93	64.74	N/A	64,546	37,035
DAVID CITY	13	96.27	101.63	103.20	12.10	98.48	82.01	147.76	89.64 to 112.78	101,076	104,312
DWIGHT	1	84.00	84.00	84.00			84.00	84.00	N/A	11,250	9,450
LINWOOD	1	87.04	87.04	87.04			87.04	87.04	N/A	26,746	23,280
RISING CITY	6	98.40	95.52	106.41	27.62	89.77	48.25	135.29	48.25 to 135.29	58,810	62,577
ULYSSES	2	212.28	212.28	219.88	75.27	96.54	52.50	372.05	N/A	2,100	4,617
<u>ALL</u>											
	29	91.79	99.93	97.54	30.70	102.45	45.93	372.05	81.49 to 101.73	70,679	68,941

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:	29	MEDIAN:	92	COV:	57.77	95% Median C.I.:	81.49 to 101.73	(! : Derived)
TOTAL Sales Price:	2,044,697	WGT. MEAN:	98	STD:	57.73	95% Wgt. Mean C.I.:	88.13 to 106.95	
TOTAL Adj.Sales Price:	2,049,697	MEAN:	100	AVG.ABS.DEV:	28.18	95% Mean C.I.:	77.98 to 121.88	
TOTAL Assessed Value:	1,999,300							
AVG. Adj. Sales Price:	70,679	COD:	30.70	MAX Sales Ratio:	372.05			
AVG. Assessed Value:	68,941	PRD:	102.45	MIN Sales Ratio:	45.93			

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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	26	93.17	102.41	99.05	31.58	103.39	45.93	372.05	82.01 to 112.73	73,180	72,484
3	3	69.11	78.43	78.03	14.33	100.51	68.23	97.94	N/A	49,000	38,233
____ALL____	29	91.79	99.93	97.54	30.70	102.45	45.93	372.05	81.49 to 101.73	70,679	68,941

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	28	90.72	100.00	97.53	31.94	102.53	45.93	372.05	81.49 to 101.73	71,524	69,759
3	1	97.94	97.94	97.94			97.94	97.94	N/A	47,000	46,030
____ALL____	29	91.79	99.93	97.54	30.70	102.45	45.93	372.05	81.49 to 101.73	70,679	68,941

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	29	91.79	99.93	97.54	30.70	102.45	45.93	372.05	81.49 to 101.73	70,679	68,941
04											
____ALL____	29	91.79	99.93	97.54	30.70	102.45	45.93	372.05	81.49 to 101.73	70,679	68,941

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
12-0032	6	98.40	95.52	106.41	27.62	89.77	48.25	135.29	48.25 to 135.29	58,810	62,577
12-0056	18	94.60	92.23	96.43	17.26	95.65	45.93	147.76	82.01 to 101.73	89,146	85,961
12-0502	1	84.00	84.00	84.00			84.00	84.00	N/A	11,250	9,450
19-0123	1	87.04	87.04	87.04			87.04	87.04	N/A	26,746	23,280
55-0161											
71-0001											
71-0005											
72-0032											
80-0009	3	69.11	164.55	80.79	154.13	203.67	52.50	372.05	N/A	18,066	14,596
80-0567											
NonValid School											
____ALL____	29	91.79	99.93	97.54	30.70	102.45	45.93	372.05	81.49 to 101.73	70,679	68,941

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:	29	MEDIAN:	92	COV:	57.77	95% Median C.I.:	81.49 to 101.73	(! : Derived)
TOTAL Sales Price:	2,044,697	WGT. MEAN:	98	STD:	57.73	95% Wgt. Mean C.I.:	88.13 to 106.95	
TOTAL Adj.Sales Price:	2,049,697	MEAN:	100	AVG.ABS.DEV:	28.18	95% Mean C.I.:	77.98 to 121.88	
TOTAL Assessed Value:	1,999,300							
AVG. Adj. Sales Price:	70,679	COD:	30.70	MAX Sales Ratio:	372.05			
AVG. Assessed Value:	68,941	PRD:	102.45	MIN Sales Ratio:	45.93			

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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											
Prior TO 1860											
1860 TO 1899	2	73.58	73.58	92.55	28.65	79.50	52.50	94.66	N/A	20,000	18,510
1900 TO 1919	6	91.66	90.17	89.56	26.48	100.69	45.93	147.76	45.93 to 147.76	35,474	31,770
1920 TO 1939	3	115.30	113.41	120.52	13.20	94.10	89.64	135.29	N/A	61,333	73,918
1940 TO 1949	2	79.63	79.63	80.51	5.48	98.92	75.27	84.00	N/A	9,375	7,547
1950 TO 1959											
1960 TO 1969	2	106.02	106.02	106.02	10.82	100.00	94.55	117.49	N/A	60,000	63,612
1970 TO 1979	7	91.79	125.33	93.33	55.70	134.28	48.25	372.05	48.25 to 372.05	88,080	82,209
1980 TO 1989	3	68.23	81.43	91.32	25.29	89.17	62.15	113.91	N/A	115,846	105,790
1990 TO 1994	1	82.01	82.01	82.01			82.01	82.01	N/A	125,000	102,515
1995 TO 1999	1	69.11	69.11	69.11			69.11	69.11	N/A	50,000	34,555
2000 TO Present	2	112.76	112.76	112.74	0.02	100.01	112.73	112.78	N/A	167,500	188,840
ALL	29	91.79	99.93	97.54	30.70	102.45	45.93	372.05	81.49 to 101.73	70,679	68,941

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	2	212.28	212.28	219.88	75.27	96.54	52.50	372.05	N/A	2,100	4,617
5000 TO 9999	1	75.27	75.27	75.27			75.27	75.27	N/A	7,500	5,645
Total \$											
1 TO 9999	3	75.27	166.61	127.18	141.51	131.00	52.50	372.05	N/A	3,900	4,960
10000 TO 29999	6	85.52	78.32	79.81	14.80	98.14	48.25	96.27	48.25 to 96.27	18,182	14,511
30000 TO 59999	7	94.66	94.44	94.33	18.65	100.12	68.23	147.76	68.23 to 147.76	45,000	42,447
60000 TO 99999	6	114.04	103.56	105.41	16.78	98.24	45.93	135.29	45.93 to 135.29	67,333	70,974
100000 TO 149999	3	81.49	75.22	75.65	8.12	99.43	62.15	82.01	N/A	114,967	86,973
150000 TO 249999	3	101.73	102.48	102.28	7.25	100.19	91.79	113.91	N/A	196,666	201,146
250000 TO 499999	1	112.73	112.73	112.73			112.73	112.73	N/A	275,000	310,010
ALL	29	91.79	99.93	97.54	30.70	102.45	45.93	372.05	81.49 to 101.73	70,679	68,941

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:	29	MEDIAN:	92	COV:	57.77	95% Median C.I.:	81.49 to 101.73	(! : Derived)
TOTAL Sales Price:	2,044,697	WGT. MEAN:	98	STD:	57.73	95% Wgt. Mean C.I.:	88.13 to 106.95	
TOTAL Adj.Sales Price:	2,049,697	MEAN:	100	AVG.ABS.DEV:	28.18	95% Mean C.I.:	77.98 to 121.88	
TOTAL Assessed Value:	1,999,300							
AVG. Adj. Sales Price:	70,679	COD:	30.70	MAX Sales Ratio:	372.05			
AVG. Assessed Value:	68,941	PRD:	102.45	MIN Sales Ratio:	45.93			

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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	2	50.38	50.38	48.96	4.22	102.89	48.25	52.50	N/A	6,000	2,937
5000 TO 9999	3	84.00	177.11	111.12	117.77	159.38	75.27	372.05	N/A	6,983	7,760
Total \$ _____											
1 TO 9999	5	75.27	126.41	88.48	94.41	142.87	48.25	372.05	N/A	6,590	5,831
10000 TO 29999	5	87.04	76.72	67.73	17.29	113.28	45.93	96.27	N/A	29,769	20,163
30000 TO 59999	7	94.55	86.84	86.15	10.65	100.80	68.23	99.29	68.23 to 99.29	46,428	39,997
60000 TO 99999	5	112.78	104.33	95.01	21.57	109.81	62.15	147.76	N/A	77,980	74,090
100000 TO 149999	3	115.30	110.87	106.06	15.40	104.53	82.01	135.29	N/A	96,000	101,815
150000 TO 249999	3	101.73	102.48	102.28	7.25	100.19	91.79	113.91	N/A	196,666	201,146
250000 TO 499999	1	112.73	112.73	112.73			112.73	112.73	N/A	275,000	310,010
ALL _____											
	29	91.79	99.93	97.54	30.70	102.45	45.93	372.05	81.49 to 101.73	70,679	68,941

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10	15	87.04	102.43	89.03	38.71	115.06	45.93	372.05	75.27 to 96.27	36,313	32,329
15	3	97.94	93.82	98.17	16.02	95.57	68.23	115.30	N/A	61,666	60,536
20	10	100.51	101.78	104.41	20.40	97.49	64.74	147.76	69.11 to 135.29	121,246	126,592
30	1	62.15	62.15	62.15			62.15	62.15	N/A	107,538	66,835
ALL _____											
	29	91.79	99.93	97.54	30.70	102.45	45.93	372.05	81.49 to 101.73	70,679	68,941

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:	29	MEDIAN:	92	COV:	57.77	95% Median C.I.:	81.49 to 101.73	(!: Derived)
TOTAL Sales Price:	2,044,697	WGT. MEAN:	98	STD:	57.73	95% Wgt. Mean C.I.:	88.13 to 106.95	
TOTAL Adj.Sales Price:	2,049,697	MEAN:	100	AVG.ABS.DEV:	28.18	95% Mean C.I.:	77.98 to 121.88	
TOTAL Assessed Value:	1,999,300							
AVG. Adj. Sales Price:	70,679	COD:	30.70	MAX Sales Ratio:	372.05			
AVG. Assessed Value:	68,941	PRD:	102.45	MIN Sales Ratio:	45.93			

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
300	1	117.49	117.49	117.49			117.49	117.49	N/A	60,000	70,495
325	1	89.64	89.64	89.64			89.64	89.64	N/A	21,000	18,825
334	1	97.94	97.94	97.94			97.94	97.94	N/A	47,000	46,030
343	1	91.79	91.79	91.79			91.79	91.79	N/A	200,000	183,570
344	1	94.66	94.66	94.66			94.66	94.66	N/A	38,000	35,970
352	7	101.73	102.72	102.79	18.46	99.94	62.15	147.76	62.15 to 147.76	138,557	142,416
353	2	79.65	79.65	85.76	18.71	92.87	64.74	94.55	N/A	42,550	36,490
386	1	82.01	82.01	82.01			82.01	82.01	N/A	125,000	102,515
404	1	75.27	75.27	75.27			75.27	75.27	N/A	7,500	5,645
406	5	84.00	134.61	83.58	82.76	161.06	52.50	372.05	N/A	16,090	13,448
419	2	125.30	125.30	124.50	7.98	100.64	115.30	135.29	N/A	81,500	101,465
442	2	66.49	66.49	58.46	30.92	113.72	45.93	87.04	N/A	43,873	25,650
526	2	58.68	58.68	65.63	17.77	89.41	48.25	69.11	N/A	30,000	19,690
528	1	84.08	84.08	84.08			84.08	84.08	N/A	45,000	37,835
532	1	112.78	112.78	112.78			112.78	112.78	N/A	60,000	67,670
<u>ALL</u>	<u>29</u>	<u>91.79</u>	<u>99.93</u>	<u>97.54</u>	<u>30.70</u>	<u>102.45</u>	<u>45.93</u>	<u>372.05</u>	<u>81.49 to 101.73</u>	<u>70,679</u>	<u>68,941</u>

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

Commercial

For 2008, the county conducted a market study of the commercial class of property. Market information displayed in the preliminary statistics indicated the level of value in all towns with sufficient market representation were within the statutory range. The coefficient of dispersion however, suggested that the quality of assessment was not acceptable in the commercial class.

To address the deficiencies identified in the market analysis, Butler County completed the following assessment actions:

- Commercial property in the towns of Bellwood, Octavia, and Surprise were all reviewed by on-site inspections.
- Commercial properties in the town of David City were examined to determine if properties were classified appropriately and to establish equity in quality assignments and depreciation.

After completing the assessment actions for 2008 the county reviewed the statistical results and concluded that the class and subclasses were assessed at an appropriate level and were equalized throughout the county.

Other assessed value changes were made to properties in the county based on pick-up of new and omitted construction.

2008 Assessment Survey for Butler County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Assessor and Staff
2.	Valuation done by:
	Assessor and Staff
3.	Pickup work done by whom:
	Assessor and Staff
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	1999
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	1999
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?
	N/A
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?
	N/A
8.	Number of market areas/neighborhoods for this property class?
	7
9.	How are these defined?
	Areas are defined by town. Assessor location 'Acreage' consists of all parcels outside of city limits.
10.	Is "Assessor Location" a usable valuation identity?
	Yes
11.	Does the assessor location "suburban" mean something other than rural commercial? (that is, does the "suburban" location have its own market?)
	NO

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.

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
11	15	47	73

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:	27	MEDIAN:	94	COV:	15.60	95% Median C.I.:	87.25 to 109.50	(! : Derived)
TOTAL Sales Price:	2,002,197	WGT. MEAN:	98	STD:	15.13	95% Wgt. Mean C.I.:	90.45 to 106.06	
TOTAL Adj.Sales Price:	1,997,197	MEAN:	97	AVG.ABS.DEV:	12.26	95% Mean C.I.:	91.01 to 102.98	
TOTAL Assessed Value:	1,962,365							
AVG. Adj. Sales Price:	73,970	COD:	13.00	MAX Sales Ratio:	122.20			
AVG. Assessed Value:	72,680	PRD:	98.72	MIN Sales Ratio:	62.15			

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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	4	84.37	88.27	85.15	19.50	103.67	62.15	122.20	N/A	86,225	73,420
10/01/04 TO 12/31/04	1	94.20	94.20	94.20			94.20	94.20	N/A	38,000	35,795
01/01/05 TO 03/31/05											
04/01/05 TO 06/30/05											
07/01/05 TO 09/30/05	1	68.23	68.23	68.23			68.23	68.23	N/A	50,000	34,115
10/01/05 TO 12/31/05	1	92.63	92.63	92.63			92.63	92.63	N/A	15,000	13,895
01/01/06 TO 03/31/06	1	84.00	84.00	84.00			84.00	84.00	N/A	11,250	9,450
04/01/06 TO 06/30/06	1	103.25	103.25	103.25			103.25	103.25	N/A	2,000	2,065
07/01/06 TO 09/30/06	3	97.94	98.16	97.42	7.64	100.76	87.04	109.50	N/A	31,582	30,768
10/01/06 TO 12/31/06	9	104.15	102.13	103.89	7.99	98.31	83.38	113.63	91.04 to 112.41	124,466	129,303
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	6	102.40	101.65	98.82	12.86	102.86	79.48	117.17	79.48 to 117.17	53,516	52,887
<u>Study Years</u>											
07/01/04 TO 06/30/05	5	87.25	89.46	86.05	16.68	103.96	62.15	122.20	N/A	76,580	65,895
07/01/05 TO 06/30/06	4	88.32	87.03	76.07	12.36	114.40	68.23	103.25	N/A	19,562	14,881
07/01/06 TO 06/30/07	18	102.77	101.31	102.43	9.87	98.91	79.48	117.17	91.73 to 110.55	85,335	87,409
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	2	80.43	80.43	73.86	15.17	108.89	68.23	92.63	N/A	32,500	24,005
01/01/06 TO 12/31/06	14	102.32	100.06	103.20	8.57	96.96	83.38	113.63	87.04 to 109.59	87,728	90,539
<u>ALL</u>											
	27	94.26	97.00	98.26	13.00	98.72	62.15	122.20	87.25 to 109.50	73,970	72,680

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ACREAGE	3	87.25	84.47	84.20	11.35	100.33	68.23	97.94	N/A	49,000	41,256
BELLWOOD	3	79.48	77.79	71.45	12.41	108.88	62.15	91.73	N/A	64,546	46,115
DAVID CITY	12	97.82	101.72	103.34	10.31	98.43	83.38	117.17	92.63 to 113.63	105,750	109,280
DWIGHT	1	84.00	84.00	84.00			84.00	84.00	N/A	11,250	9,450
LINWOOD	1	87.04	87.04	87.04			87.04	87.04	N/A	26,746	23,280
RISING CITY	5	109.59	105.60	101.83	8.60	103.70	81.49	122.20	N/A	69,072	70,336
ULYSSES	2	106.29	106.29	106.43	2.86	99.87	103.25	109.32	N/A	2,100	2,235
<u>ALL</u>											
	27	94.26	97.00	98.26	13.00	98.72	62.15	122.20	87.25 to 109.50	73,970	72,680

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:	27	MEDIAN:	94	COV:	15.60	95% Median C.I.:	87.25 to 109.50	(! : Derived)
TOTAL Sales Price:	2,002,197	WGT. MEAN:	98	STD:	15.13	95% Wgt. Mean C.I.:	90.45 to 106.06	
TOTAL Adj.Sales Price:	1,997,197	MEAN:	97	AVG.ABS.DEV:	12.26	95% Mean C.I.:	91.01 to 102.98	
TOTAL Assessed Value:	1,962,365							
AVG. Adj. Sales Price:	73,970	COD:	13.00	MAX Sales Ratio:	122.20			
AVG. Assessed Value:	72,680	PRD:	98.72	MIN Sales Ratio:	62.15			

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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	23	101.38	99.22	99.77	11.85	99.45	62.15	122.20	91.73 to 109.59	78,486	78,307
2	1	83.38	83.38	83.38			83.38	83.38	N/A	45,000	37,520
3	3	87.25	84.47	84.20	11.35	100.33	68.23	97.94	N/A	49,000	41,256
ALL	27	94.26	97.00	98.26	13.00	98.72	62.15	122.20	87.25 to 109.50	73,970	72,680

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	26	94.25	96.96	98.26	13.36	98.68	62.15	122.20	87.25 to 109.50	75,007	73,705
3	1	97.94	97.94	97.94			97.94	97.94	N/A	47,000	46,030
ALL	27	94.26	97.00	98.26	13.00	98.72	62.15	122.20	87.25 to 109.50	73,970	72,680

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	27	94.26	97.00	98.26	13.00	98.72	62.15	122.20	87.25 to 109.50	73,970	72,680
04											
ALL	27	94.26	97.00	98.26	13.00	98.72	62.15	122.20	87.25 to 109.50	73,970	72,680

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
12-0032	5	109.59	105.60	101.83	8.60	103.70	81.49	122.20	N/A	69,072	70,336
12-0056	17	94.24	95.30	98.09	12.50	97.16	62.15	117.17	83.38 to 112.41	91,743	89,991
12-0502	1	84.00	84.00	84.00			84.00	84.00	N/A	11,250	9,450
19-0123	1	87.04	87.04	87.04			87.04	87.04	N/A	26,746	23,280
55-0161											
71-0001											
71-0005											
72-0032											
80-0009	3	103.25	99.94	88.74	7.13	112.63	87.25	109.32	N/A	18,066	16,031
80-0567											
NonValid School											
ALL	27	94.26	97.00	98.26	13.00	98.72	62.15	122.20	87.25 to 109.50	73,970	72,680

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:	27	MEDIAN:	94	COV:	15.60	95% Median C.I.:	87.25 to 109.50	(! : Derived)
TOTAL Sales Price:	2,002,197	WGT. MEAN:	98	STD:	15.13	95% Wgt. Mean C.I.:	90.45 to 106.06	
TOTAL Adj.Sales Price:	1,997,197	MEAN:	97	AVG.ABS.DEV:	12.26	95% Mean C.I.:	91.01 to 102.98	
TOTAL Assessed Value:	1,962,365							
AVG. Adj. Sales Price:	73,970	COD:	13.00	MAX Sales Ratio:	122.20			
AVG. Assessed Value:	72,680	PRD:	98.72	MIN Sales Ratio:	62.15			

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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											
Prior TO 1860											
1860 TO 1899	2	98.72	98.72	94.65	4.58	104.31	94.20	103.25	N/A	20,000	18,930
1900 TO 1919	5	91.73	93.52	93.93	9.34	99.57	79.48	116.74	N/A	35,569	33,411
1920 TO 1939	3	109.50	111.95	112.12	5.49	99.85	104.15	122.20	N/A	61,333	68,765
1940 TO 1949	1	84.00	84.00	84.00			84.00	84.00	N/A	11,250	9,450
1950 TO 1959											
1960 TO 1969	2	101.93	101.93	101.93	7.52	100.00	94.26	109.59	N/A	60,000	61,155
1970 TO 1979	7	97.94	96.44	93.00	9.53	103.70	81.49	110.55	81.49 to 110.55	88,080	81,914
1980 TO 1989	3	68.23	81.34	91.17	25.15	89.22	62.15	113.63	N/A	115,846	105,615
1990 TO 1994	1	94.24	94.24	94.24			94.24	94.24	N/A	125,000	117,805
1995 TO 1999	1	87.25	87.25	87.25			87.25	87.25	N/A	50,000	43,625
2000 TO Present	2	114.79	114.79	113.14	2.07	101.45	112.41	117.17	N/A	162,500	183,860
ALL	27	94.26	97.00	98.26	13.00	98.72	62.15	122.20	87.25 to 109.50	73,970	72,680

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	2	106.29	106.29	106.43	2.86	99.87	103.25	109.32	N/A	2,100	2,235
Total \$											
1 TO 9999	2	106.29	106.29	106.43	2.86	99.87	103.25	109.32	N/A	2,100	2,235
10000 TO 29999	6	92.18	95.91	95.05	9.02	100.90	84.00	110.55	84.00 to 110.55	18,182	17,283
30000 TO 59999	7	94.20	94.99	95.16	14.10	99.81	68.23	117.17	68.23 to 117.17	47,142	44,862
60000 TO 99999	5	104.15	101.94	102.93	11.15	99.03	79.48	122.20	N/A	68,800	70,819
100000 TO 149999	3	81.49	79.29	80.08	13.13	99.01	62.15	94.24	N/A	114,967	92,070
150000 TO 249999	3	101.38	102.02	101.82	7.43	100.20	91.04	113.63	N/A	196,666	200,238
250000 TO 499999	1	112.41	112.41	112.41			112.41	112.41	N/A	275,000	309,135
ALL	27	94.26	97.00	98.26	13.00	98.72	62.15	122.20	87.25 to 109.50	73,970	72,680

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:	27	MEDIAN:	94	COV:	15.60	95% Median C.I.:	87.25 to 109.50	(! : Derived)
TOTAL Sales Price:	2,002,197	WGT. MEAN:	98	STD:	15.13	95% Wgt. Mean C.I.:	90.45 to 106.06	
TOTAL Adj.Sales Price:	1,997,197	MEAN:	97	AVG.ABS.DEV:	12.26	95% Mean C.I.:	91.01 to 102.98	
TOTAL Assessed Value:	1,962,365							
AVG. Adj. Sales Price:	73,970	COD:	13.00	MAX Sales Ratio:	122.20			
AVG. Assessed Value:	72,680	PRD:	98.72	MIN Sales Ratio:	62.15			

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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	2	106.29	106.29	106.43	2.86	99.87	103.25	109.32	N/A	2,100	2,235
5000 TO 9999	1	84.00	84.00	84.00			84.00	84.00	N/A	11,250	9,450
Total \$ _____											
1 TO 9999	3	103.25	98.86	90.10	8.17	109.72	84.00	109.32	N/A	5,150	4,640
10000 TO 29999	5	92.63	98.29	96.32	8.91	102.04	87.04	110.55	N/A	19,569	18,850
30000 TO 59999	9	94.20	93.18	92.92	12.71	100.28	68.23	117.17	79.48 to 116.74	50,111	46,564
60000 TO 99999	5	104.15	95.92	92.00	16.93	104.26	62.15	122.20	N/A	88,580	81,492
100000 TO 149999	1	94.24	94.24	94.24			94.24	94.24	N/A	125,000	117,805
150000 TO 249999	3	101.38	102.02	101.82	7.43	100.20	91.04	113.63	N/A	196,666	200,238
250000 TO 499999	1	112.41	112.41	112.41			112.41	112.41	N/A	275,000	309,135
ALL _____											
	27	94.26	97.00	98.26	13.00	98.72	62.15	122.20	87.25 to 109.50	73,970	72,680

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10	14	94.25	97.76	95.91	10.51	101.92	79.48	117.17	84.00 to 109.59	37,656	36,117
15	3	97.94	90.11	92.86	12.23	97.03	68.23	104.15	N/A	61,666	57,265
20	9	101.38	101.99	103.45	12.44	98.58	81.49	122.20	87.25 to 116.74	130,829	135,343
30	1	62.15	62.15	62.15			62.15	62.15	N/A	107,538	66,835
ALL _____											
	27	94.26	97.00	98.26	13.00	98.72	62.15	122.20	87.25 to 109.50	73,970	72,680

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:	27	MEDIAN:	94	COV:	15.60	95% Median C.I.:	87.25 to 109.50	(!: Derived)
TOTAL Sales Price:	2,002,197	WGT. MEAN:	98	STD:	15.13	95% Wgt. Mean C.I.:	90.45 to 106.06	
TOTAL Adj.Sales Price:	1,997,197	MEAN:	97	AVG.ABS.DEV:	12.26	95% Mean C.I.:	91.01 to 102.98	
TOTAL Assessed Value:	1,962,365							
AVG. Adj. Sales Price:	73,970	COD:	13.00	MAX Sales Ratio:	122.20			
AVG. Assessed Value:	72,680	PRD:	98.72	MIN Sales Ratio:	62.15			

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
300	1	109.59	109.59	109.59			109.59	109.59	N/A	60,000	65,755
325	1	109.50	109.50	109.50			109.50	109.50	N/A	21,000	22,995
334	1	97.94	97.94	97.94			97.94	97.94	N/A	47,000	46,030
343	1	91.04	91.04	91.04			91.04	91.04	N/A	200,000	182,070
344	1	94.20	94.20	94.20			94.20	94.20	N/A	38,000	35,795
352	6	106.90	97.97	101.03	15.24	96.97	62.15	116.74	62.15 to 116.74	155,816	157,425
353	2	93.00	93.00	93.51	1.36	99.45	91.73	94.26	N/A	42,550	39,790
386	1	94.24	94.24	94.24			94.24	94.24	N/A	125,000	117,805
406	5	92.63	91.49	76.98	13.03	118.84	68.23	109.32	N/A	16,090	12,386
419	2	113.18	113.18	112.45	7.97	100.64	104.15	122.20	N/A	81,500	91,650
442	2	83.26	83.26	81.79	4.54	101.80	79.48	87.04	N/A	43,873	35,882
526	2	98.90	98.90	91.13	11.78	108.52	87.25	110.55	N/A	30,000	27,340
528	1	83.38	83.38	83.38			83.38	83.38	N/A	45,000	37,520
532	1	117.17	117.17	117.17			117.17	117.17	N/A	50,000	58,585
<u>ALL</u>	<u>27</u>	<u>94.26</u>	<u>97.00</u>	<u>98.26</u>	<u>13.00</u>	<u>98.72</u>	<u>62.15</u>	<u>122.20</u>	<u>87.25 to 109.50</u>	<u>73,970</u>	<u>72,680</u>

**2008 Correlation Section
for Butler County**

Commerical Real Property

I. Correlation

COMMERCIAL: The opinion of the Division is that the level of value is within the acceptable range for the commercial class of property and it is best measured by the median measure of central tendency. The David City Assessor Location is the only meaningful subclass that has a sufficient number of sales and also has a level of value within the acceptable range. The median measure for the class was calculated using a sufficient number of sales, and because Butler County applies assessment practices to the sold and unsold parcels in a similar manner, the median ratio calculated from the sales file accurately reflects the level of value for the population.

The valuation efforts of Butler County consisted of a review of the commercial properties in a few of the smaller towns, and a review of commercial properties in David City. The assessment practices in the commercial class are considered by the Division to be in compliance with professionally acceptable mass appraisal practices because of the County's systematic and necessary assessment efforts. The coefficient of dispersion and price related differential calculated in this property class confirm this determination.

**2008 Correlation Section
for Butler 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	27	42.19
2007	63	29	46.03
2006	60	36	60
2005	60	41	68.33
2004	53	35	66.04
2003	61	37	60.66
2002	56	28	50
2001	57	24	42.11

COMMERCIAL: A review of the percentage of sales used for 2008 indicates that a relatively small percentage of available sales were used. A further analysis indicates that 11 of the disqualified sales were substantially changed and required by the Division to be removed from the qualified sales file. Had the sales been used in the qualified sales file, the usability percentage would have been 59.38 percent. Based on this analysis, one can reasonably assume that the County has used all available arms length sales for valuation purposes.

**2008 Correlation Section
for Butler 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 Butler 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	91.79	2.59	94.17	94.26
2007	94.66	-0.87	93.84	94.66
2006	95.35	1.91	97.17	97.62
2005	94.88	7.68	102.17	96.65
2004	96.65	2.07	98.66	97.33
2003	96	0.07	96.07	97
2002	96	0.29	96.28	96
2001	97	0.41	97.4	97

COMMERCIAL: The relationship between the trended preliminary median and the R&O median suggests the assessment practices are applied to the sales file and population in a similar manner.

**2008 Correlation Section
for Butler 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 Butler 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)
0.96	2008	2.59
0	2007	-0.87
3.22	2006	1.91
7.04	2005	7.68
5.66	2004	2.07
5	2003	0
3.65	2002	0.29
-3.31	2001	0.41

COMMERCIAL: The percent change in assessed value for both sold and unsold properties is similar and suggests the statistical representations calculated from the sales file are an accurate measure of the population.

2008 Correlation Section for Butler 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 Butler County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	94.26	98.26	97.00

COMMERCIAL: The three measures of central tendency are within the acceptable range and relatively similar, suggesting the median is a reliable measure of the level of value in this class of property.

**2008 Correlation Section
for Butler 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	13.00	98.72
Difference	0	0

COMMERCIAL: The coefficient of dispersion and price related differential are within the acceptable range; indicating this class of property has been valued uniformly and proportionately.

**2008 Correlation Section
for Butler 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	29	27	-2
Median	91.79	94.26	2.47
Wgt. Mean	97.54	98.26	0.72
Mean	99.93	97.00	-2.93
COD	30.70	13.00	-17.7
PRD	102.45	98.72	-3.73
Min Sales Ratio	45.93	62.15	16.22
Max Sales Ratio	372.05	122.20	-249.85

COMMERCIAL: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for the commercial class of property.

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:	83	MEDIAN:	62	COV:	21.70	95% Median C.I.:	57.68 to 66.40	(! : Derived)
(AgLand) TOTAL Sales Price:	20,892,225	WGT. MEAN:	60	STD:	13.59	95% Wgt. Mean C.I.:	57.64 to 63.13	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	20,852,225	MEAN:	63	AVG.ABS.DEV:	11.10	95% Mean C.I.:	59.67 to 65.52	
(AgLand) TOTAL Assessed Value:	12,591,350							
AVG. Adj. Sales Price:	251,231	COD:	17.98	MAX Sales Ratio:	93.90			
AVG. Assessed Value:	151,703	PRD:	103.67	MIN Sales Ratio:	30.14			

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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	4	78.10	77.02	73.80	9.03	104.36	63.36	88.51	N/A	225,562	166,466
10/01/04 TO 12/31/04	6	80.44	72.71	68.10	11.30	106.77	51.84	82.38	51.84 to 82.38	198,589	135,235
01/01/05 TO 03/31/05	5	70.27	67.84	66.37	12.98	102.21	52.73	84.73	N/A	353,740	234,785
04/01/05 TO 06/30/05	8	67.90	67.59	64.38	7.60	104.99	54.45	82.37	54.45 to 82.37	279,243	179,771
07/01/05 TO 09/30/05	1	74.49	74.49	74.49			74.49	74.49	N/A	188,000	140,050
10/01/05 TO 12/31/05	8	71.43	70.68	66.28	11.54	106.64	56.30	93.90	56.30 to 93.90	246,151	163,154
01/01/06 TO 03/31/06	10	65.78	64.90	63.57	13.55	102.09	46.54	89.80	48.28 to 76.11	290,569	184,725
04/01/06 TO 06/30/06	2	60.06	60.06	59.60	5.73	100.77	56.62	63.50	N/A	161,650	96,345
07/01/06 TO 09/30/06	6	57.81	60.43	65.31	15.14	92.53	45.99	77.32	45.99 to 77.32	124,300	81,175
10/01/06 TO 12/31/06	15	54.33	53.50	51.94	17.60	102.99	30.14	78.70	44.71 to 61.70	256,430	133,195
01/01/07 TO 03/31/07	13	57.49	57.42	56.34	17.99	101.91	36.73	89.31	44.06 to 66.40	180,254	101,553
04/01/07 TO 06/30/07	5	50.06	50.16	49.78	6.59	100.77	45.91	58.56	N/A	486,800	242,313
<u>Study Years</u>											
07/01/04 TO 06/30/05	23	70.27	70.62	67.08	12.72	105.28	51.84	88.51	63.36 to 79.64	265,062	177,798
07/01/05 TO 06/30/06	21	66.66	67.10	64.71	13.16	103.70	46.54	93.90	56.81 to 74.17	256,486	165,963
07/01/06 TO 06/30/07	39	54.33	55.44	53.54	17.20	103.55	30.14	89.31	50.05 to 59.36	240,245	128,634
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	22	69.97	69.08	65.87	10.50	104.88	52.73	93.90	60.87 to 74.17	279,993	184,426
01/01/06 TO 12/31/06	33	59.36	58.61	57.85	16.83	101.31	30.14	89.80	53.88 to 64.57	237,007	137,119
<u>ALL</u>											
	83	61.70	62.60	60.38	17.98	103.67	30.14	93.90	57.68 to 66.40	251,231	151,703

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:	83	MEDIAN:	62	COV:	21.70	95% Median C.I.:	57.68 to 66.40	(!: Derived)
(AgLand) TOTAL Sales Price:	20,892,225	WGT. MEAN:	60	STD:	13.59	95% Wgt. Mean C.I.:	57.64 to 63.13	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	20,852,225	MEAN:	63	AVG.ABS.DEV:	11.10	95% Mean C.I.:	59.67 to 65.52	
(AgLand) TOTAL Assessed Value:	12,591,350							
AVG. Adj. Sales Price:	251,231	COD:	17.98	MAX Sales Ratio:	93.90			
AVG. Assessed Value:	151,703	PRD:	103.67	MIN Sales Ratio:	30.14			

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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
2399	1	57.93	57.93	57.93			57.93	57.93	N/A	222,720	129,020
2641	1	79.64	79.64	79.64			79.64	79.64	N/A	75,000	59,730
2643	6	56.45	56.96	57.01	14.73	99.92	44.06	70.27	44.06 to 70.27	325,763	185,701
2645	7	64.90	66.61	64.66	9.55	103.02	56.81	89.31	56.81 to 89.31	194,613	125,829
2647	8	58.26	63.52	65.09	21.80	97.59	44.02	84.73	44.02 to 84.73	144,759	94,221
2693	4	58.97	58.46	59.38	11.46	98.46	45.91	69.99	N/A	213,700	126,887
2695	10	62.53	62.64	61.26	15.34	102.26	36.73	93.90	53.88 to 70.64	217,199	133,052
2697	4	57.91	59.51	58.77	10.20	101.25	52.26	69.96	N/A	425,661	250,182
2699	10	64.47	60.19	57.65	26.82	104.42	30.14	81.56	33.31 to 78.70	257,361	148,365
2937	8	72.15	69.92	68.13	9.40	102.62	50.05	82.37	50.05 to 82.37	222,162	151,360
2939	4	50.06	49.77	49.45	3.25	100.65	46.22	52.73	N/A	534,500	264,291
2941	2	54.95	54.95	55.04	8.03	99.83	50.54	59.36	N/A	156,415	86,095
2943	1	72.86	72.86	72.86			72.86	72.86	N/A	25,500	18,580
2989	3	59.62	62.85	60.95	20.04	103.12	46.54	82.38	N/A	143,045	87,181
2991	3	51.84	51.70	50.58	8.91	102.22	44.71	58.56	N/A	336,264	170,081
2993	4	65.78	66.51	68.33	16.30	97.34	45.99	88.51	N/A	276,760	189,101
2995	7	68.02	70.11	67.97	12.75	103.15	48.28	89.80	48.28 to 89.80	282,557	192,049
ALL	83	61.70	62.60	60.38	17.98	103.67	30.14	93.90	57.68 to 66.40	251,231	151,703

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	83	61.70	62.60	60.38	17.98	103.67	30.14	93.90	57.68 to 66.40	251,231	151,703
ALL	83	61.70	62.60	60.38	17.98	103.67	30.14	93.90	57.68 to 66.40	251,231	151,703

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	83	61.70	62.60	60.38	17.98	103.67	30.14	93.90	57.68 to 66.40	251,231	151,703
ALL	83	61.70	62.60	60.38	17.98	103.67	30.14	93.90	57.68 to 66.40	251,231	151,703

PAD 2008 Preliminary Statistics

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State Stat Run

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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
DRY	23	57.68	60.68	56.29	15.03	107.80	45.91	93.90	52.26 to 63.50	287,248	161,701
DRY-N/A	25	60.45	61.71	60.89	17.28	101.35	36.73	84.73	54.33 to 69.99	177,319	107,961
GRASS	1	45.99	45.99	45.99			45.99	45.99	N/A	7,740	3,560
GRASS-N/A	5	42.28	50.35	40.81	39.07	123.38	30.14	79.64	N/A	157,768	64,387
IRRGTD	8	64.56	65.33	58.51	25.60	111.65	44.06	89.31	44.06 to 89.31	246,969	144,509
IRRGTD-N/A	21	67.78	68.42	66.64	9.50	102.67	50.05	88.51	65.59 to 74.49	335,246	223,410
ALL	83	61.70	62.60	60.38	17.98	103.67	30.14	93.90	57.68 to 66.40	251,231	151,703

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
DRY	33	57.68	61.66	56.77	16.20	108.61	44.71	93.90	54.33 to 63.50	262,542	149,055
DRY-N/A	15	61.35	60.24	63.11	16.43	95.46	36.73	82.38	49.59 to 69.99	158,387	99,955
GRASS	5	42.28	43.62	36.83	23.15	118.44	30.14	66.40	N/A	144,316	53,153
GRASS-N/A	1	79.64	79.64	79.64			79.64	79.64	N/A	75,000	59,730
IRRGTD	26	68.51	67.82	64.75	14.32	104.74	44.06	89.31	64.57 to 74.78	317,077	205,315
IRRGTD-N/A	3	67.78	65.33	66.00	6.07	98.97	57.93	70.27	N/A	257,306	169,831
ALL	83	61.70	62.60	60.38	17.98	103.67	30.14	93.90	57.68 to 66.40	251,231	151,703

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
DRY	47	59.36	61.35	58.16	16.53	105.47	36.73	93.90	54.49 to 63.50	232,714	135,358
DRY-N/A	1	55.16	55.16	55.16			55.16	55.16	N/A	102,106	56,325
GRASS	5	42.28	43.62	36.83	23.15	118.44	30.14	66.40	N/A	144,316	53,153
GRASS-N/A	1	79.64	79.64	79.64			79.64	79.64	N/A	75,000	59,730
IRRGTD	28	67.43	67.47	64.65	14.03	104.35	44.06	89.31	64.57 to 74.49	310,169	200,534
IRRGTD-N/A	1	70.27	70.27	70.27			70.27	70.27	N/A	331,200	232,725
ALL	83	61.70	62.60	60.38	17.98	103.67	30.14	93.90	57.68 to 66.40	251,231	151,703

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

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SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
12-0032	13	74.49	71.24	70.97	11.74	100.38	42.28	89.80	64.57 to 81.56	183,820	130,465	
12-0056	49	58.93	60.59	58.22	17.96	104.07	30.14	93.90	54.95 to 64.51	263,763	153,568	
12-0502	10	59.09	59.29	55.88	16.54	106.10	44.71	82.38	45.91 to 72.86	215,742	120,547	
19-0123	5	57.93	64.32	62.60	19.16	102.74	49.59	89.31	N/A	206,784	129,449	
55-0161												
71-0001												
71-0005												
72-0032	2	69.10	69.10	69.34	4.97	99.65	65.66	72.53	N/A	421,250	292,075	
80-0009	3	65.59	59.94	61.19	8.99	97.96	48.28	65.96	N/A	437,433	267,665	
80-0567	1	68.02	68.02	68.02			68.02	68.02	N/A	192,000	130,600	
NonValid School												
ALL	83	61.70	62.60	60.38	17.98	103.67	30.14	93.90	57.68 to 66.40	251,231	151,703	

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0.01 TO 10.00	1	45.99	45.99	45.99			45.99	45.99	N/A	7,740	3,560	
10.01 TO 30.00	4	75.78	71.94	72.29	18.96	99.50	42.28	93.90	N/A	32,843	23,743	
30.01 TO 50.00	6	51.74	59.32	58.79	30.68	100.89	36.73	89.31	36.73 to 89.31	84,896	49,914	
50.01 TO 100.00	42	64.01	63.64	62.33	16.47	102.10	30.14	89.80	57.68 to 67.78	189,028	117,826	
100.01 TO 180.00	26	64.47	63.11	61.65	12.56	102.37	44.71	84.73	54.95 to 69.96	372,329	229,524	
180.01 TO 330.00	4	50.06	48.09	49.42	12.79	97.31	33.31	58.93	N/A	646,000	319,247	
ALL	83	61.70	62.60	60.38	17.98	103.67	30.14	93.90	57.68 to 66.40	251,231	151,703	

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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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>												
5000 TO 9999	1	45.99	45.99	45.99			45.99	45.99	N/A	7,740	3,560	
<u>Total \$</u>												
1 TO 9999	1	45.99	45.99	45.99			45.99	45.99	N/A	7,740	3,560	
10000 TO 29999	1	72.86	72.86	72.86			72.86	72.86	N/A	25,500	18,580	
30000 TO 59999	3	78.70	71.63	72.16	21.86	99.26	42.28	93.90	N/A	35,290	25,465	
60000 TO 99999	8	73.02	68.45	68.77	20.51	99.53	44.02	89.31	44.02 to 89.31	82,037	56,416	
100000 TO 149999	8	62.43	62.22	63.35	19.67	98.22	36.73	88.51	36.73 to 88.51	119,567	75,748	
150000 TO 249999	31	64.90	64.83	64.85	14.92	99.97	30.14	89.80	57.93 to 70.13	196,654	127,531	
250000 TO 499999	26	61.29	59.27	59.07	15.46	100.34	33.31	76.57	51.84 to 66.66	374,461	221,193	
500000 +	5	52.26	53.15	52.97	5.07	100.35	50.06	58.93	N/A	653,600	346,198	
<u>ALL</u>												
	83	61.70	62.60	60.38	17.98	103.67	30.14	93.90	57.68 to 66.40	251,231	151,703	

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	1	45.99	45.99	45.99			45.99	45.99	N/A	7,740	3,560	
<u>Total \$</u>												
1 TO 9999	1	45.99	45.99	45.99			45.99	45.99	N/A	7,740	3,560	
10000 TO 29999	3	72.86	64.61	64.29	16.66	100.50	42.28	78.70	N/A	31,956	20,545	
30000 TO 59999	10	51.74	55.60	50.70	27.44	109.66	30.14	93.90	36.73 to 79.64	91,382	46,332	
60000 TO 99999	12	62.43	67.12	64.46	16.24	104.13	50.54	89.31	57.49 to 82.37	130,928	84,393	
100000 TO 149999	23	64.57	63.70	60.50	17.22	105.28	33.31	89.80	56.81 to 69.77	216,658	131,086	
150000 TO 249999	21	63.36	63.06	60.75	15.49	103.80	44.71	81.56	54.33 to 70.64	310,139	188,412	
250000 TO 499999	13	65.59	61.92	60.26	11.17	102.75	50.06	76.57	52.26 to 69.96	520,581	313,727	
<u>ALL</u>												
	83	61.70	62.60	60.38	17.98	103.67	30.14	93.90	57.68 to 66.40	251,231	151,703	

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

Agricultural

For 2008, the county conducted a market study of the agricultural class of property. Market information displayed in the preliminary statistics indicated the median ratio for the class was well below the statutory range at 61.70%. No market areas exist in Butler County, so the assessor analyzed the agricultural land based on the market indication for dry crop, irrigated, and grass use.

To address the deficiencies identified in the market analysis, Butler County completed the following assessment actions:

- The irrigated average acre value increased by 4.4 percent. 1A1 saw the largest increase of 11.82 putting the value at 2460 dollars per acre.
- The dry crop land average acre value increased by 14.10 percent. The highest class of dryland, 1D1 increased 20 percent to 2400 dollars per acre.
- The grass average per acre value increased by 2.53 percent. The lower two land capability groupings were the only grass LCG increased. 4G1 and 4G were increased by 7.41 percent and 16 percent respectively to equal the value already established for 3G.

After completing the assessment actions for 2008 the county reviewed the statistical results and concluded that the class and subclasses were assessed at an appropriate level and were equalized throughout the county.

Other assessed value changes were made to properties in the county based on pick-up of new and construction. The county also made several land use changes to parcels from owner's certification of irrigated acres as they anticipate an Upper Big Blue NRD well moratorium.

2008 Assessment Survey for Butler County

Agricultural Appraisal Information

1.	Data collection done by:
	Assessor and Staff
2.	Valuation done by:
	Assessor and Staff
3.	Pickup work done by whom:
	Assessor and Staff
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	No
a.	How is agricultural land defined in this county?
	By use and according to statute
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?
	N/A
6.	What is the date of the soil survey currently used?
	1981
7.	What date was the last countywide land use study completed?
	2008
a.	By what method? (Physical inspection, FSA maps, etc.)
	Physical inspection of properties, and land use is update with GIS using FSA aerial imagery
b.	By whom?
	Assessor and staff
c.	What proportion is complete / implemented at this time?
	100%
8.	Number of market areas/neighborhoods in the agricultural property class:
	None

9.	How are market areas/neighborhoods defined in this property class?
10.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	NO

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
	32	271	303

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:	82	MEDIAN:	70	COV:	21.74	95% Median C.I.:	64.57 to 74.23	(!: Derived)
(AgLand) TOTAL Sales Price:	20,812,225	WGT. MEAN:	67	STD:	15.15	95% Wgt. Mean C.I.:	64.32 to 70.19	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	20,772,225	MEAN:	70	AVG.ABS.DEV:	11.93	95% Mean C.I.:	66.44 to 73.00	
(AgLand) TOTAL Assessed Value:	13,969,985							
AVG. Adj. Sales Price:	253,319	COD:	16.99	MAX Sales Ratio:	111.68			
AVG. Assessed Value:	170,365	PRD:	103.67	MIN Sales Ratio:	34.27			

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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	4	81.60	82.94	80.60	7.55	102.89	72.52	96.04	N/A	225,562	181,813
10/01/04 TO 12/31/04	6	85.85	79.23	74.13	12.47	106.87	57.95	92.29	57.95 to 92.29	198,589	147,224
01/01/05 TO 03/31/05	5	78.21	74.40	72.41	13.25	102.76	58.72	92.38	N/A	353,740	256,132
04/01/05 TO 06/30/05	8	76.18	76.28	72.25	7.74	105.57	59.57	89.45	59.57 to 89.45	279,243	201,762
07/01/05 TO 09/30/05	1	81.36	81.36	81.36			81.36	81.36	N/A	188,000	152,950
10/01/05 TO 12/31/05	8	76.85	79.49	74.08	11.31	107.31	66.73	111.68	66.73 to 111.68	246,151	182,351
01/01/06 TO 03/31/06	10	70.80	72.49	70.23	15.76	103.22	51.96	106.27	53.63 to 89.77	290,569	204,073
04/01/06 TO 06/30/06	2	69.94	69.94	69.98	0.45	99.95	69.63	70.26	N/A	161,650	113,127
07/01/06 TO 09/30/06	6	65.58	66.32	72.03	14.53	92.07	47.29	84.98	47.29 to 84.98	124,300	89,534
10/01/06 TO 12/31/06	15	59.64	60.24	58.30	18.34	103.33	34.27	87.83	49.63 to 71.07	256,430	149,495
01/01/07 TO 03/31/07	12	62.22	63.12	62.62	18.49	100.80	40.10	96.64	46.83 to 76.35	188,609	118,112
04/01/07 TO 06/30/07	5	57.91	57.30	57.06	9.21	100.41	49.35	69.71	N/A	486,800	277,778
<u>Study Years</u>											
07/01/04 TO 06/30/05	23	79.65	77.80	73.90	11.27	105.27	57.95	96.04	72.65 to 84.20	265,062	195,885
07/01/05 TO 06/30/06	21	70.94	75.34	72.01	13.69	104.62	51.96	111.68	69.87 to 80.68	256,486	184,702
07/01/06 TO 06/30/07	38	61.47	61.72	60.13	17.33	102.65	34.27	96.64	55.75 to 67.25	244,462	146,996
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	22	77.26	77.25	73.16	10.25	105.60	58.72	111.68	70.47 to 81.36	279,993	204,841
01/01/06 TO 12/31/06	33	67.25	65.65	64.52	16.72	101.74	34.27	106.27	59.07 to 70.94	237,007	152,928
<u>ALL</u>											
	82	70.22	69.72	67.25	16.99	103.67	34.27	111.68	64.57 to 74.23	253,319	170,365

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:	82	MEDIAN:	70	COV:	21.74	95% Median C.I.:	64.57 to 74.23	(! : Derived)
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(AgLand) TOTAL Adj.Sales Price:	20,772,225	MEAN:	70	AVG.ABS.DEV:	11.93	95% Mean C.I.:	66.44 to 73.00	
(AgLand) TOTAL Assessed Value:	13,969,985							
AVG. Adj. Sales Price:	253,319	COD:	16.99	MAX Sales Ratio:	111.68			
AVG. Assessed Value:	170,365	PRD:	103.67	MIN Sales Ratio:	34.27			

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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
2399	1	63.20	63.20	63.20			63.20	63.20	N/A	222,720	140,760
2641	1	81.04	81.04	81.04			81.04	81.04	N/A	75,000	60,780
2643	6	62.62	63.92	62.86	15.47	101.70	46.83	79.65	46.83 to 79.65	325,763	204,760
2645	6	70.17	75.15	72.50	8.55	103.66	68.13	96.64	68.13 to 96.64	213,716	154,940
2647	8	67.82	70.79	72.16	21.22	98.11	46.20	92.38	46.20 to 92.38	144,759	104,452
2693	4	64.03	63.38	64.37	12.46	98.45	49.35	76.12	N/A	213,700	137,568
2695	10	71.39	71.73	70.65	14.97	101.53	40.10	111.68	58.50 to 76.94	217,199	153,456
2697	4	67.76	67.79	66.79	10.15	101.50	60.24	75.41	N/A	425,661	284,295
2699	10	70.50	66.95	63.55	26.63	105.35	34.27	89.77	37.76 to 87.83	257,361	163,542
2937	8	77.36	75.57	73.65	10.07	102.60	54.06	89.45	54.06 to 89.45	222,162	163,623
2939	4	57.91	56.54	56.61	3.07	99.87	51.60	58.72	N/A	534,500	302,567
2941	2	66.64	66.64	66.75	7.74	99.83	61.48	71.80	N/A	156,415	104,410
2943	1	77.57	77.57	77.57			77.57	77.57	N/A	25,500	19,780
2989	3	63.43	68.47	66.01	20.00	103.72	51.96	90.01	N/A	143,045	94,430
2991	3	57.95	59.03	57.33	11.67	102.96	49.43	69.71	N/A	336,264	192,781
2993	4	70.80	71.23	73.62	17.31	96.75	47.29	96.04	N/A	276,760	203,760
2995	7	80.43	78.79	75.47	13.36	104.40	53.63	106.27	53.63 to 106.27	282,557	213,235
ALL	82	70.22	69.72	67.25	16.99	103.67	34.27	111.68	64.57 to 74.23	253,319	170,365

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	82	70.22	69.72	67.25	16.99	103.67	34.27	111.68	64.57 to 74.23	253,319	170,365
ALL	82	70.22	69.72	67.25	16.99	103.67	34.27	111.68	64.57 to 74.23	253,319	170,365

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	82	70.22	69.72	67.25	16.99	103.67	34.27	111.68	64.57 to 74.23	253,319	170,365
ALL	82	70.22	69.72	67.25	16.99	103.67	34.27	111.68	64.57 to 74.23	253,319	170,365

PAD 2008 R&O Statistics

Base Stat

State Stat Run

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(AgLand) TOTAL Adj.Sales Price:	20,772,225	MEAN:	70	AVG.ABS.DEV:	11.93	95% Mean C.I.:	66.44 to 73.00	
(AgLand) TOTAL Assessed Value:	13,969,985							
AVG. Adj. Sales Price:	253,319	COD:	16.99	MAX Sales Ratio:	111.68			
AVG. Assessed Value:	170,365	PRD:	103.67	MIN Sales Ratio:	34.27			

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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
DRY	23	69.71	71.39	66.04	15.61	108.11	49.35	111.68	61.48 to 75.41	287,248	189,685
DRY-N/A	25	66.59	68.17	67.32	17.51	101.27	40.10	92.38	59.64 to 76.12	177,319	119,370
GRASS	1	47.29	47.29	47.29			47.29	47.29	N/A	7,740	3,660
GRASS-N/A	4	43.70	50.68	42.12	33.55	120.32	34.27	81.04	N/A	177,210	74,637
IRRGTD	8	70.46	71.07	63.87	24.83	111.28	46.83	96.64	46.83 to 96.64	246,969	157,733
IRRGTD-N/A	21	73.92	73.91	71.86	10.03	102.86	54.06	96.04	70.17 to 80.49	335,246	240,899
ALL	82	70.22	69.72	67.25	16.99	103.67	34.27	111.68	64.57 to 74.23	253,319	170,365

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
DRY	33	69.63	71.03	65.60	16.24	108.26	49.35	111.68	61.48 to 75.41	262,542	172,238
DRY-N/A	15	69.47	66.83	70.00	16.50	95.46	40.10	90.01	55.75 to 76.12	158,387	110,876
GRASS	4	42.53	42.24	37.63	14.63	112.24	34.27	49.63	N/A	160,395	60,357
GRASS-N/A	1	81.04	81.04	81.04			81.04	81.04	N/A	75,000	60,780
IRRGTD	26	74.08	73.33	69.90	14.51	104.91	46.83	96.64	67.25 to 81.36	317,077	221,638
IRRGTD-N/A	3	72.65	71.35	72.31	6.89	98.68	63.20	78.21	N/A	257,306	186,051
ALL	82	70.22	69.72	67.25	16.99	103.67	34.27	111.68	64.57 to 74.23	253,319	170,365

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
DRY	47	69.63	69.82	66.57	16.51	104.89	40.10	111.68	61.59 to 75.00	232,714	154,916
DRY-N/A	1	64.57	64.57	64.57			64.57	64.57	N/A	102,106	65,925
GRASS	4	42.53	42.24	37.63	14.63	112.24	34.27	49.63	N/A	160,395	60,357
GRASS-N/A	1	81.04	81.04	81.04			81.04	81.04	N/A	75,000	60,780
IRRGTD	28	73.29	72.95	69.80	14.20	104.51	46.83	96.64	67.25 to 80.68	310,169	216,490
IRRGTD-N/A	1	78.21	78.21	78.21			78.21	78.21	N/A	331,200	259,025
ALL	82	70.22	69.72	67.25	16.99	103.67	34.27	111.68	64.57 to 74.23	253,319	170,365

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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(AgLand) TOTAL Adj.Sales Price:	20,772,225	MEAN:	70	AVG.ABS.DEV:	11.93	95% Mean C.I.:	66.44 to 73.00	
(AgLand) TOTAL Assessed Value:	13,969,985							
AVG. Adj. Sales Price:	253,319	COD:	16.99	MAX Sales Ratio:	111.68			
AVG. Assessed Value:	170,365	PRD:	103.67	MIN Sales Ratio:	34.27			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
12-0032	13	80.68	78.24	77.46	12.78	101.01	49.63	106.27	70.17 to 87.83	183,820	142,380
12-0056	48	69.55	68.11	65.56	17.12	103.89	34.27	111.68	61.48 to 73.92	267,591	175,431
12-0502	10	65.01	65.21	61.78	16.59	105.55	49.35	90.01	49.43 to 77.57	215,742	133,286
19-0123	5	63.20	70.57	68.74	19.00	102.67	55.75	96.64	N/A	206,784	142,145
55-0161											
71-0001											
71-0005											
72-0032	2	73.84	73.84	74.30	8.92	99.38	67.25	80.43	N/A	421,250	312,982
80-0009	3	70.66	65.08	66.30	8.17	98.16	53.63	70.94	N/A	437,433	290,016
80-0567	1	82.66	82.66	82.66			82.66	82.66	N/A	192,000	158,700
NonValid School											
ALL	82	70.22	69.72	67.25	16.99	103.67	34.27	111.68	64.57 to 74.23	253,319	170,365

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	1	47.29	47.29	47.29			47.29	47.29	N/A	7,740	3,660
10.01 TO 30.00	4	82.70	81.68	82.44	21.86	99.07	49.63	111.68	N/A	32,843	27,076
30.01 TO 50.00	6	57.13	64.44	63.91	29.92	100.82	40.10	96.64	40.10 to 96.64	84,896	54,260
50.01 TO 100.00	41	70.26	71.41	69.94	15.91	102.11	34.27	106.27	66.59 to 79.65	191,687	134,056
100.01 TO 180.00	26	70.80	69.72	68.18	11.81	102.25	49.43	92.38	61.59 to 75.98	372,329	253,858
180.01 TO 330.00	4	57.91	53.96	55.57	10.58	97.11	37.76	62.27	N/A	646,000	358,955
ALL	82	70.22	69.72	67.25	16.99	103.67	34.27	111.68	64.57 to 74.23	253,319	170,365

PAD 2008 R&O Statistics

Base Stat

State Stat Run

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NUMBER of Sales:	82	MEDIAN:	70	COV:	21.74	95% Median C.I.:	64.57 to 74.23	(!: Derived)
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(AgLand) TOTAL Assessed Value:	13,969,985							
AVG. Adj. Sales Price:	253,319	COD:	16.99	MAX Sales Ratio:	111.68			
AVG. Assessed Value:	170,365	PRD:	103.67	MIN Sales Ratio:	34.27			

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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	
Low \$ _____												
5000 TO 9999	1	47.29	47.29	47.29			47.29	47.29	N/A	7,740	3,660	
Total \$ _____												
1 TO 9999	1	47.29	47.29	47.29			47.29	47.29	N/A	7,740	3,660	
10000 TO 29999	1	77.57	77.57	77.57			77.57	77.57	N/A	25,500	19,780	
30000 TO 59999	3	87.83	83.05	83.62	23.55	99.32	49.63	111.68	N/A	35,290	29,508	
60000 TO 99999	7	81.04	73.94	74.44	20.39	99.33	46.20	96.64	46.20 to 96.64	82,328	61,282	
100000 TO 149999	8	69.55	69.39	70.52	18.50	98.40	40.10	96.04	40.10 to 96.04	119,567	84,321	
150000 TO 249999	31	72.65	73.15	73.02	13.86	100.18	34.27	106.27	68.13 to 80.49	196,654	143,590	
250000 TO 499999	26	68.86	65.52	65.26	14.96	100.40	37.76	82.82	57.95 to 75.00	374,461	244,358	
500000 +	5	59.57	59.85	59.66	2.70	100.31	57.91	62.27	N/A	653,600	389,969	
ALL _____												
	82	70.22	69.72	67.25	16.99	103.67	34.27	111.68	64.57 to 74.23	253,319	170,365	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	1	47.29	47.29	47.29			47.29	47.29	N/A	7,740	3,660	
Total \$ _____												
1 TO 9999	1	47.29	47.29	47.29			47.29	47.29	N/A	7,740	3,660	
10000 TO 29999	2	63.60	63.60	61.63	21.97	103.19	49.63	77.57	N/A	29,671	18,287	
30000 TO 59999	7	55.75	62.05	51.87	35.22	119.63	34.27	111.68	34.27 to 111.68	82,415	42,745	
60000 TO 99999	11	69.63	73.34	70.89	15.57	103.46	51.96	96.64	61.46 to 90.01	113,485	80,452	
100000 TO 149999	13	66.59	68.54	65.73	15.64	104.27	46.83	96.04	58.72 to 79.65	190,086	124,942	
150000 TO 249999	32	75.69	72.35	68.59	14.70	105.48	37.76	106.27	68.13 to 80.68	265,358	182,006	
250000 TO 499999	16	68.86	68.45	66.91	9.83	102.31	57.91	82.15	60.24 to 75.00	494,832	331,068	
ALL _____												
	82	70.22	69.72	67.25	16.99	103.67	34.27	111.68	64.57 to 74.23	253,319	170,365	

**2008 Correlation Section
for Butler County**

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: Considering the analyses in the proceeding tables, the opinion of the Division is that the level of value is within the acceptable range and it its best measured by the median measure of central tendency.

The agricultural market in Butler County has been determined by the assessor to be uniform across the county, so no individual market areas exist in the agricultural class. The systematic valuation methodology the County uses to analyze sales and determine a schedule of values assures that the sold and unsold parcels are treated in a similar manner. The statistics confirm that the three major land use categories are valued within the acceptable range indicating uniformity and proportionality in the class exists. The assessment practices are considered by the Division to be in compliance with professionally acceptable mass appraisal practices.

**2008 Correlation Section
for Butler 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	158	82	51.9
2007	158	63	39.87
2006	163	86	52.76
2005	165	95	57.58
2004	148	98	66.22
2003	134	82	61.19
2002	114	67	58.77
2001	122	72	59.02

AGRICULTURAL UNIMPROVED: Table II indicates that the County has utilized an acceptable portion of the available sales and that the measurement of the class of property was done with all available arm's length sales.

**2008 Correlation Section
for Butler 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 Butler 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	61.70	10.67	68.28	70.22
2007	70.24	2.44	71.96	72.86
2006	69.91	5.78	73.95	74.93
2005	72.22	5.57	76.24	75.55
2004	71.53	8.04	77.28	75.96
2003	69	6.1	73.21	76
2002	71	11.21	78.96	79
2001	75	1	75.75	75

AGRICULTURAL UNIMPROVED: The trended preliminary median ratio and the Reports and Opinions median ratio are nearly identical, indicating the assessment actions are applied to the sold parcels and the population in a similar manner.

**2008 Correlation Section
for Butler 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 Butler 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)
12.31	2008	10.67
2.54	2007	2.44
16.56	2006	5.78
7.34	2005	5.57
6.14	2004	8.04
7	2003	6
18.91	2002	11.21
0.55	2001	1

AGRICULTURAL UNIMPROVED: The percent change in assessed value for both sold and unsold properties is similar and suggests the statistical representations calculated from the sales file are an accurate measure of the population.

2008 Correlation Section for Butler 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 Butler County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	70.22	67.25	69.72

AGRICULTURAL UNIMPROVED: Of the three measures of central tendency, the median and mean are within the acceptable parameters and the weighted mean is slightly below the acceptable parameters. The weighted mean calculation is skewed by an outlier ratio that is an under-assessed abnormally large parcel.

**2008 Correlation Section
for Butler 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	16.99	103.67
Difference	0	0.67

AGRICULTURAL UNIMPROVED: The coefficient of dispersion is within the acceptable range and the price related differential is slightly above the acceptable range. Further analysis indicates that one large dollar sale is affecting the weighted mean calculation. This sale was valued systematically by land capability grouping and is uniformly valued compared to relatively similar parcels. This analysis indicates the agricultural class of property has been valued uniformly and proportionately.

**2008 Correlation Section
for Butler 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	83	82	-1
Median	61.70	70.22	8.52
Wgt. Mean	60.38	67.25	6.87
Mean	62.60	69.72	7.12
COD	17.98	16.99	-0.99
PRD	103.67	103.67	0
Min Sales Ratio	30.14	34.27	4.13
Max Sales Ratio	93.90	111.68	17.78

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 this class of property.

County 12 - Butler

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 7,555	Value 925,370,945	Total Growth 9,385,062 (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	217	781,740	3	125,795	67	547,180	287	1,454,715	
2. Res Improv Land	2,033	12,169,325	12	251,595	577	11,238,610	2,622	23,659,530	
3. Res Improvements	2,091	104,888,795	12	1,298,530	636	53,045,380	2,739	159,232,705	
4. Res Total	2,308	117,839,860	15	1,675,920	703	64,831,170	3,026	184,346,950	2,838,025
% of Total	76.27	63.92	0.49	0.90	23.23	35.16	40.05	19.92	30.23
5. Rec UnImp Land	0	0	0	0	11	392,045	11	392,045	
6. Rec Improv Land	0	0	0	0	23	1,662,610	23	1,662,610	
7. Rec Improvements	0	0	0	0	297	8,207,700	297	8,207,700	
8. Rec Total	0	0	0	0	308	10,262,355	308	10,262,355	146,935
% of Total	0.00	0.00	0.00	0.00	***	***	4.07	1.10	1.56
Res+Rec Total	2,308	117,839,860	15	1,675,920	1,011	75,093,525	3,334	194,609,305	2,984,960
% of Total	69.22	60.55	0.44	0.86	30.32	38.58	44.12	21.03	31.80

County 12 - Butler

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 7,555	Value 925,370,945	Total Growth 9,385,062 (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	51	316,470	0	0	9	474,570	60	791,040	
10. Comm Improv Land	292	2,322,855	2	16,535	58	5,668,365	352	8,007,755	
11. Comm Improvements	307	26,359,120	2	76,945	74	15,753,390	383	42,189,455	
12. Comm Total	358	28,998,445	2	93,480	83	21,896,325	443	50,988,250	1,668,455
% of Total	80.81	56.87	0.45	0.18	18.73	42.94	5.86	5.51	17.77
13. Ind UnImp Land	0	0	0	0	0	0	0	0	
14. Ind Improv Land	0	0	2	497,590	1	780,000	3	1,277,590	
15. Ind Improvements	0	0	2	3,328,095	1	3,507,890	3	6,835,985	
16. Ind Total	0	0	2	3,825,685	1	4,287,890	3	8,113,575	3,507,890
% of Total	0.00	0.00	66.66	47.15	33.33	52.84	0.03	0.87	37.37
Comm+Ind Total	358	28,998,445	4	3,919,165	84	26,184,215	446	59,101,825	5,176,345
% of Total	80.26	49.06	0.89	6.63	18.83	44.30	5.90	6.38	55.15
17. Taxable Total	2,666	146,838,305	19	5,595,085	1,095	101,277,740	3,780	253,711,130	8,161,305
% of Total	70.52	57.87	0.50	0.66	28.96	29.59	50.03	27.41	86.96

County 12 - Butler

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	40,560	747,650	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0

	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	2	40,560	747,650
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				2	40,560	747,650

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		Growth
	Records	Value	
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	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	289	3	398	690

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	87	888,660	2	35,150	2,300	338,033,270	2,389	338,957,080
28. Ag-Improved Land	5	345,635	2	38,940	1,319	260,207,520	1,326	260,592,095
29. Ag-Improvements	6	90,005	2	83,760	1,378	71,936,875	1,386	72,110,640
30. Ag-Total Taxable							3,775	671,659,815

County 12 - Butler

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	1	1.000	10,000	0	0.000	0	
32. HomeSite Improv Land	5	5.000	30,000	2	2.000	10,000	
33. HomeSite Improvements	2		41,470	0		0	
34. HomeSite Total							
35. FarmSite UnImp Land	1	1.000	5,000	0	0.000	0	
36. FarmSite Impr Land	2	1.410	5,820	1	1.000	2,000	
37. FarmSite Improv	5		48,535	2		83,760	
38. FarmSite Total							
39. Road & Ditches		7.240			0.340		
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	15	16.000	127,000	16	17.000	137,000	
32. HomeSite Improv Land	1,283	1,302.520	10,901,000	1,290	1,309.520	10,941,000	
33. HomeSite Improvements	881		48,156,505	883		48,197,975	1,223,757
34. HomeSite Total				899	1,326.520	59,275,975	
35. FarmSite UnImp Land	22	201.890	257,890	23	202.890	262,890	
36. FarmSite Impr Land	1,010	2,887.340	11,350,025	1,013	2,889.750	11,357,845	
37. FarmSite Improv	1,337		23,780,370	1,344		23,912,665	0
38. FarmSite Total				1,367	3,092.640	35,533,400	
39. Road & Ditches		8,020.530			8,028.110		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				2,266	12,447.270	94,809,375	1,223,757

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	1	0.000	858,635	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	2	316.950	233,330	3	316.950	1,091,965

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	0	0.000	0	0	0.000	0
44. Recapture Val			0			0

County 12 - Butler

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	13.000	31,980	0.000	0	51,329.820	125,619,135	51,342.820	125,651,115
46. 1A	7.000	14,700	0.000	0	16,985.460	35,638,780	16,992.460	35,653,480
47. 2A1	6.000	12,150	0.000	0	12,764.200	25,735,160	12,770.200	25,747,310
48. 2A	0.000	0	0.000	0	11,387.860	21,041,175	11,387.860	21,041,175
49. 3A1	0.000	0	0.000	0	12,907.560	22,483,470	12,907.560	22,483,470
50. 3A	0.000	0	0.000	0	5,411.370	7,497,390	5,411.370	7,497,390
51. 4A1	3.450	4,225	0.000	0	8,363.560	10,198,930	8,367.010	10,203,155
52. 4A	0.000	0	0.000	0	3,298.540	3,117,390	3,298.540	3,117,390
53. Total	29.450	63,055	0.000	0	122,448.370	251,331,430	122,477.820	251,394,485
Dryland:								
54. 1D1	135.100	323,060	16.830	40,390	37,061.610	88,384,405	37,213.540	88,747,855
55. 1D	17.090	34,180	8.010	16,020	22,899.380	45,750,770	22,924.480	45,800,970
56. 2D1	99.480	198,960	0.000	0	20,018.890	39,893,595	20,118.370	40,092,555
57. 2D	120.760	217,360	0.000	0	5,310.490	9,447,775	5,431.250	9,665,135
58. 3D1	162.000	269,700	0.000	0	16,239.860	27,026,390	16,401.860	27,296,090
59. 3D	0.000	0	0.660	760	17,593.180	20,183,880	17,593.840	20,184,640
60. 4D1	16.070	18,085	0.000	0	39,719.830	44,551,095	39,735.900	44,569,180
61. 4D	12.850	10,280	0.000	0	7,283.010	5,826,405	7,295.860	5,836,685
62. Total	563.350	1,071,625	25.500	57,170	166,126.250	281,064,315	166,715.100	282,193,110
Grass:								
63. 1G1	12.660	10,125	6.150	4,920	1,231.560	985,250	1,250.370	1,000,295
64. 1G	6.960	5,570	0.000	0	2,994.900	2,395,630	3,001.860	2,401,200
65. 2G1	11.300	9,040	0.000	0	4,153.660	3,322,320	4,164.960	3,331,360
66. 2G	2.750	2,065	0.000	0	1,169.210	876,815	1,171.960	878,880
67. 3G1	0.000	0	0.000	0	2,851.310	2,138,175	2,851.310	2,138,175
68. 3G	0.000	0	0.000	0	6,972.270	5,054,935	6,972.270	5,054,935
69. 4G1	26.170	18,980	0.000	0	14,265.510	10,342,585	14,291.680	10,361,565
70. 4G	3.930	2,850	0.000	0	24,229.050	17,566,165	24,232.980	17,569,015
71. Total	63.770	48,630	6.150	4,920	57,867.470	42,681,875	57,937.390	42,735,425
72. Waste	2.200	165	0.000	0	7,028.730	527,255	7,030.930	527,420
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	260.780		58.910		3,025.610		3,345.300	
75. Total	658.770	1,183,475	31.650	62,090	353,470.820	575,604,875	354,161.240	576,850,440

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	29.450	63,055	0.000	0	122,448.370	251,331,430	122,477.820	251,394,485
77.Dry Land	563.350	1,071,625	25.500	57,170	166,126.250	281,064,315	166,715.100	282,193,110
78.Grass	63.770	48,630	6.150	4,920	57,867.470	42,681,875	57,937.390	42,735,425
79.Waste	2.200	165	0.000	0	7,028.730	527,255	7,030.930	527,420
80.Other	0.000	0	0.000	0	0.000	0	0.000	0
81.Exempt	260.780	0	58.910	0	3,025.610	0	3,345.300	0
82.Total	658.770	1,183,475	31.650	62,090	353,470.820	575,604,875	354,161.240	576,850,440

2008 Agricultural Land Detail

County 12 - Butler

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	51,342.820	41.92%	125,651,115	49.98%	2,447.296
1A	16,992.460	13.87%	35,653,480	14.18%	2,098.194
2A1	12,770.200	10.43%	25,747,310	10.24%	2,016.202
2A	11,387.860	9.30%	21,041,175	8.37%	1,847.684
3A1	12,907.560	10.54%	22,483,470	8.94%	1,741.883
3A	5,411.370	4.42%	7,497,390	2.98%	1,385.488
4A1	8,367.010	6.83%	10,203,155	4.06%	1,219.450
4A	3,298.540	2.69%	3,117,390	1.24%	945.081
Irrigated Total	122,477.820	100.00%	251,394,485	100.00%	2,052.571

Dry:

1D1	37,213.540	22.32%	88,747,855	31.45%	2,384.827
1D	22,924.480	13.75%	45,800,970	16.23%	1,997.906
2D1	20,118.370	12.07%	40,092,555	14.21%	1,992.833
2D	5,431.250	3.26%	9,665,135	3.43%	1,779.541
3D1	16,401.860	9.84%	27,296,090	9.67%	1,664.206
3D	17,593.840	10.55%	20,184,640	7.15%	1,147.256
4D1	39,735.900	23.83%	44,569,180	15.79%	1,121.635
4D	7,295.860	4.38%	5,836,685	2.07%	799.999
Dry Total	166,715.100	100.00%	282,193,110	100.00%	1,692.666

Grass:

1G1	1,250.370	2.16%	1,000,295	2.34%	799.999
1G	3,001.860	5.18%	2,401,200	5.62%	799.904
2G1	4,164.960	7.19%	3,331,360	7.80%	799.854
2G	1,171.960	2.02%	878,880	2.06%	749.923
3G1	2,851.310	4.92%	2,138,175	5.00%	749.892
3G	6,972.270	12.03%	5,054,935	11.83%	725.005
4G1	14,291.680	24.67%	10,361,565	24.25%	725.006
4G	24,232.980	41.83%	17,569,015	41.11%	725.004
Grass Total	57,937.390	100.00%	42,735,425	100.00%	737.613

Irrigated Total	122,477.820	34.58%	251,394,485	43.58%	2,052.571
Dry Total	166,715.100	47.07%	282,193,110	48.92%	1,692.666
Grass Total	57,937.390	16.36%	42,735,425	7.41%	737.613
Waste	7,030.930	1.99%	527,420	0.09%	75.014
Other	0.000	0.00%	0	0.00%	0.000
Exempt	3,345.300	0.94%			
Market Area Total	354,161.240	100.00%	576,850,440	100.00%	1,628.779

As Related to the County as a Whole

Irrigated Total	122,477.820	100.00%	251,394,485	100.00%
Dry Total	166,715.100	100.00%	282,193,110	100.00%
Grass Total	57,937.390	100.00%	42,735,425	100.00%
Waste	7,030.930	100.00%	527,420	100.00%
Other	0.000	0.00%	0	0.00%
Exempt	3,345.300	100.00%		
Market Area Total	354,161.240	100.00%	576,850,440	100.00%

2008 Agricultural Land Detail

County 12 - Butler

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	29.450	63,055	0.000	0	122,448.370	251,331,430
Dry	563.350	1,071,625	25.500	57,170	166,126.250	281,064,315
Grass	63.770	48,630	6.150	4,920	57,867.470	42,681,875
Waste	2.200	165	0.000	0	7,028.730	527,255
Other	0.000	0	0.000	0	0.000	0
Exempt	260.780	0	58.910	0	3,025.610	0
Total	658.770	1,183,475	31.650	62,090	353,470.820	575,604,875

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	122,477.820	251,394,485	122,477.820	34.58%	251,394,485	43.58%	2,052.571
Dry	166,715.100	282,193,110	166,715.100	47.07%	282,193,110	48.92%	1,692.666
Grass	57,937.390	42,735,425	57,937.390	16.36%	42,735,425	7.41%	737.613
Waste	7,030.930	527,420	7,030.930	1.99%	527,420	0.09%	75.014
Other	0.000	0	0.000	0.00%	0	0.00%	0.000
Exempt	3,345.300	0	3,345.300	0.94%	0	0.00%	0.000
Total	354,161.240	576,850,440	354,161.240	100.00%	576,850,440	100.00%	1,628.779

* 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)**

12 Butler

	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	180,230,090	184,346,950	4,116,860	2.28	2,838,025	0.71
2. Recreational	9,965,365	10,262,355	296,990	2.98	146,935	1.51
3. Ag-Homesite Land, Ag-Res Dwellings	58,914,570	59,275,975	361,405	0.61	*-----	0.61
4. Total Residential (sum lines 1-3)	249,110,025	253,885,280	4,775,255	1.92	2,984,960	0.72
5. Commercial	48,761,520	50,988,250	2,226,730	4.57	1,668,455	1.14
6. Industrial	3,802,735	8,113,575	4,310,840	113.36	3,507,890	21.12
7. Ag-Farmsite Land, Outbuildings	35,155,725	35,533,400	377,675	1.07	1,223,757	-2.41
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	87,719,980	94,635,225	6,915,245	7.88	5,176,345	1.98
10. Total Non-Agland Real Property	336,830,005	348,520,505	11,690,500	3.47	9,385,062	0.68
11. Irrigated	229,287,325	251,394,485	22,107,160	9.64		
12. Dryland	251,461,690	282,193,110	30,731,420	12.22		
13. Grassland	39,945,165	42,735,425	2,790,260	6.99		
14. Wasteland	534,670	527,420	-7,250	-1.36		
15. Other Agland	0	0	0			
16. Total Agricultural Land	521,228,850	576,850,440	55,621,590	10.67		
17. Total Value of All Real Property (Locally Assessed)	858,058,855	925,370,945	67,312,090	7.84	9,385,062	6.75

*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.

**BUTLER COUNTY
3-YEAR PLAN OF ASSESSMENT
2007**

Plan of Assessment Requirements:

Pursuant to Neb.Laws 2005, LB 263, 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 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 level 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 purposed 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).

The acceptable ratio range for the median of the “Assessment-Sales Ratio” is from 69% to 75% of actual or fair market value for the class or subclasses of agricultural land and horticultural land not receiving special valuation and 69% to 75% of recapture valuation for the class and subclasses of agricultural land and horticultural land receiving special valuation pursuant to Neb. Rev. Stat. 77-1344: and 92% to 100% of actual or fair market value for all other classes and subclasses of real property. Neb. Rev. Stat. 77-5023(2) (Cum. Supp. 2006).

GENERAL DESCRIPTION OF REAL PROPERTY IN BUTLER COUNTY

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

	Parcels	% of Total Parcels	% of Taxable Value
Residential	3007	36.61	21.00
Commercial	438	5.33	5.69
Industrial	3	.04	.44
Agricultural	3771	45.92	71.70
Recreational	307	3.74	1.16
Special Value	0	-----	-----
Tax Increment Financing	1	.01	.01
Exempt	686	8.35	-----
Total	8213	100.00	100.00

Agricultural land –	Taxable Acres	Total Value
Irrigated Acres	119,572.08	229,282,190
Dry Acres	169,316.65	251,517,850
Grass Acres	58,348.21	39,901,100
Waste Acres	7,121.71	534,230
Exempt Acres	3,324.71	-----
Total Acres	357,683.36	521,235,370

For more information see 2007 Reports & Opinions, Abstract and Assessor Survey.

ASSESSMENT PLAN/PROCEDURES MANUAL

The Department of Property Assessment and Taxation Regulations and Directives are followed in the assessor's office. An informal manual of office and assessment procedures is also on file. A formal annual assessment plan includes a 4 to 5 year cycle of reappraisal and inspection, which has been a part of the county's plan of the assessment. Properties are typically reviewed in four townships and four towns annually.

Procedures have been established in the office and are updated as needed.

RECORD MAINTENANCE/RESPONSIBILITIES

A property record card is on file for every parcel of real property including improvements on leased land. The record cards contain current ownership, address, legal description, situs address, book and page numbers of the last deed recorded and any changes of record of ownership. A unique number is assigned to each property record card along with tax district codes and other codes created relevant to the specific parcel.

The assessment records are kept and updated in the computerized administration system, Terra Scan, and a hard copy format with updates made in the form of inserts. The owner/valuations history is kept on the face of the hard copy updated to reflect all changes made.

The office maintains a cadastral map system. The Mylar cadastral maps were done in 1964. They have been revised with name change, legal description and new subdivisions. March 2001 we began implementing a GIS program for updating our current cadastral maps as well as other reports required by our office. January 2004 cadastral maps and updates to them are on GIS only.

HOMESTEAD EXEMPTIONS

Homestead Exemptions applications are accepted in the office from February 1 to June 30. Notice to file is published in the local newspaper March, April, May and June. Pre-printed forms are mailed to the applicants that filed for the Homestead Exemption the prior year. The applicant is verified for owner/occupant. Signed applications, income statements and doctor's certification of disability (where appropriate) are forwarded to the Nebraska Department of Revenue on or before August 1. The Nebraska Department

of Revenue returns a roster in October of approved (with a percentage) and disapproved for final processing.

PERMISSIVE EXEMPTIONS

The assessor and staff administer annual filings of applications for new or continued exempt use properties. The properties are reviewed and recommendations are made to the County Board.

REPORT GENERATION

The major reports required by the Assessor and the dates due are:

County Abstract of assessment for Real Property – March 19
County Abstract of Assessment for Personal Property – June 15
File 3-year plan of Assessment with the County Board of Equalization – July 31
Certification of Values to Political Subdivisions – August 20
School District Taxable Value Report – August 25
Deliver Tax Rolls to Treasurer – November 22
Certificate of Taxes Levied – December 1
Tax List Correction

PERSONAL PROPERTY

All depreciable tangible personal property which is used in a trade or business for the production of income, and which has a determinable life of longer than one year must be filed on or before May 1. Late filings after May 1, but before August 1, a 10 percent penalty is applied. After August 1, a 25 percent penalty is applied to the taxes due. Notice to file is published in the local newspaper February, March and April. In February a notice to file letter is mailed to each individual who previously filed.

SALES REVIEW/VERIFICATION

The assessor and office staff attempts to obtain 100% coverage of each sale, which contains a doc. stamp, beginning with the buyer, seller and then the broker. Questionnaires are mailed on each of these sales. Questionnaires consist of information about the sale and also about the property. Coding and the computerized sale file track the mailings. A drive by is done on 75-80% of the parcels sold and an on site inspection 25% of the time.

EDUCATION

No person shall be eligible to file, assume, or be appointed to, or hold the office of county assessor, serve as a deputy assessor, or hold the position of state assessment manager unless he or she holds a County Assessor Certificate issued by the Property Tax Administrator or State Tax Commissioner. In order to obtain a County Assessor Certificate, each person must successfully complete an examination given by the Property Tax Administrator. In order to retain certification, all certificate holders must obtain 60 hours of approved continuing education to be eligible to receive approval by the Property

Tax Administrator for re-certification. Credit hours are obtained by the completion of approved courses that are recommended by the Nebraska Assessment Education and Certification Advisory Board and approved by the Property Tax Administrator. Courses are available throughout the year and are attended by the Assessor and Deputy Assessor to gain greater professionalism in their duties by offering a means of state certification.

REAL PROPERTY

An on site review of all properties are on a rotation plan. The assessor and or office staff reviews approximately four towns and four townships annually with a continuing of a rotation throughout the county. A conducted market study of all properties is done annually throughout the county to maintain ratios and statistics mandated by the Tax Equalization and Review Commission.

The Rotation review for 2008:

Residential - Octavia, Bellwood, Garrison & Surprise.

Commercial – Bellwood, Garrison, Surprise and any commercial within the townships for 2008 rotational review.

Agricultural Land and Improvements – Bone Creek, Alexis & Savannah Townships

*Note this is only 3 townships, but Alexis Township is a heavily populated area, with 5 highly populated lakes that will take the time of 2 townships.

**All reviews will include new digital photos for the property record cards.

The Rotation review for 2009:

Residential – Rising City, Ulysses, Brainard & Dwight

Commercial – Rising City, Ulysses, Brainard, Dwight and any commercial within the townships for the 2009 rotational review.

Agricultural Land and Improvements – Read, Ulysses, Reading and Union Townships

*All reviews will include new digital photos for the property record cards.

The Rotation review for 2010:

Residential – David City, Bruno, Abie & Linwood

Commercial – David City, Bruno, Abie, Linwood and any commercial within the townships for 2008 rotational review.

Agricultural Land and Improvements – Center, Plum Creek, Richardson and Oak Creek Townships

*All reviews will include new digital photos for the property record cards.

In office projects include continuing the process of digitizing land use. The assessor and office staff maintains the computer GIS cadastral maps and completes the appraisal.

Pickup work, the collection of data relating to new construction, remodeling, additions, alterations and removal of existing buildings and structures is done on a continuous year round basis.

The office utilizes the Terra Scan administrative and CAMA system using the Marshall Swift cost. All data collected in all classifications of property have been entered in CAMA. A sketch of each house is entered into CAMA and was completed in 2001. Digital photos for each property have been entered into the system. 1992 and 1998 aerial

photos are also a part of the property record card. 2003 colored aerials have been copied into the GIS and are being used to determine land use. 2005 digital oblique have been added to GIS and copied to the Terra Scan property record information.

A Butler County Assessor web site has been on line since June 2004. Website include property record card information, digital photo, sketch, GIS map, June 2005 Digital obliques were also add to the website. Website address is butler.gisworkshop.com.

The cost approach is used in setting the values. An income approach is only used occasionally for commercial to substantiate the cost approach. A discount cash flow valuation method is used to value undeveloped subdivisions.

The real estate transfer statements, for 521, are processed on a continual basis. Please refer to the attached 2006 Progress Report for Butler County for additional information under Sales Review/Verification.

The Department of Property Assessment and Taxation has prepared the progress report for Butler County and is on file in the assessor's office and serves as additional information for this report. The 2006 Butler County statistical measures are on file in the annual survey report and kept on file in the Assessor's Office.

Respectfully submitted:

Signature: _____

Vickie Donoghue
Butler County Assessor
June 10, 2007

2008 Assessment Survey for Butler County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	1
2.	Appraiser(s) on staff
	0
3.	Other full-time employees
	3
4.	Other part-time employees
	0
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	\$193,225
7.	Part of the budget that is dedicated to the computer system
	\$12,000
8.	Adopted budget, or granted budget if different from above
	\$193,225
9.	Amount of the total budget set aside for appraisal work
	\$18,750
10.	Amount of the total budget set aside for education/workshops
	\$2,150
11.	Appraisal/Reappraisal budget, if not part of the total budget
	None
12.	Other miscellaneous funds
	None

13.	Total budget
	\$211,975
a.	Was any of last year's budget not used:
	Yes

B. Computer, Automation Information and GIS

1.	Administrative software
	Terra Scan
2.	CAMA software
	Terra Scan
3.	Cadastral maps: Are they currently being used?
	No- everything is now on GIS
4.	Who maintains the Cadastral Maps?
	N/A
5.	Does the county have GIS software?
	Yes
6.	Who maintains the GIS software and maps?
	GIS Workshop maintains the software and the Assessor and Staff maintain the maps. The county updated to 2007 FSA aerials and loaded them in February of 2008.
7.	Personal Property software:
	Terra Scan

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	No
3.	What municipalities in the county are zoned?

	Bellwood, Brainard, David City, Octavia, Ulysses
4.	When was zoning implemented?
	Zoning was implemented in 1985 for David City and Rising City, Octavia was added in 2005, and the other two sometime later.

D. Contracted Services

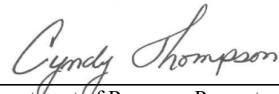
1.	Appraisal Services
	Large Commercial or hard to assess properties are contracted out.
2.	Other services
	The administrative, appraisal, programming, and support functions are contracted through TerraScan. GIS programming, programming support and instruction are provided through GIS Workshop.

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 Butler County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5449.

Dated this 7th day of April, 2008.



Department of Revenue, Property Assessment Division

Valuation History Charts