

## Preface

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

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

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

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

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

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

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

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

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

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

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

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

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## 2008 Commission Summary

30 Fillmore

### Residential Real Property - Current

Number of Sales	199	COD	8.64
Total Sales Price	\$11,591,443	PRD	102.35
Total Adj. Sales Price	\$11,591,443	COV	21.50
Total Assessed Value	\$11,441,607	STD	21.72
Avg. Adj. Sales Price	\$58,248	Avg. Abs. Dev.	8.58
Avg. Assessed Value	\$57,496	Min	43.80
Median	99.25	Max	326.30
Wgt. Mean	98.71	95% Median C.I.	98.82 to 99.52
Mean	101.03	95% Wgt. Mean C.I.	97.06 to 100.35
		95% Mean C.I.	98.01 to 104.05
% of Value of the Class of all Real Property Value in the County			16.6
% of Records Sold in the Study Period			7.83
% of Value Sold in the Study Period			8.54
Average Assessed Value of the Base			52,727

### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	199	99.25	8.64	102.35
2007	188	99.34	4.99	101.32
2006	162	99.11	16.73	104.39
2005	176	99.07	21.75	110.78
2004	193	99.67	21.55	111.73
2003	197	100	13.31	106.12
2002	188	99	13.8	102.4
2001	195	100	7.17	101.1

## 2008 Commission Summary

30 Fillmore

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### Commercial Real Property - Current

Number of Sales	35	COD	18.76
Total Sales Price	\$2,220,000	PRD	106.14
Total Adj. Sales Price	\$2,183,100	COV	31.02
Total Assessed Value	\$1,982,850	STD	29.91
Avg. Adj. Sales Price	\$62,374	Avg. Abs. Dev.	18.45
Avg. Assessed Value	\$56,653	Min	46.67
Median	98.31	Max	203.86
Wgt. Mean	90.83	95% Median C.I.	90.79 to 100.50
Mean	96.40	95% Wgt. Mean C.I.	83.00 to 98.66
		95% Mean C.I.	86.49 to 106.31
% of Value of the Class of all Real Property Value in the County			4.93
% of Records Sold in the Study Period			6.4
% of Value Sold in the Study Period			4.98
Average Assessed Value of the Base			72,770

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### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	35	98.31	18.76	106.14
2007	28	98.36	12.16	101.25
2006	24	98.29	12.82	101.63
2005	19	99.54	9.32	101.79
2004	19	98.35	7.20	100.17
2003	28	95	20.45	97.86
2002	39	97	15.09	97.95
2001	43	98	14.41	103.14



## 2008 Commission Summary

**30      Fillmore**

### Agricultural Land - Current

<b>Number of Sales</b>	<b>46</b>	<b>COD</b>	<b>16.96</b>
Total Sales Price	\$13,195,723	<b>PRD</b>	<b>104.76</b>
Total Adj. Sales Price	\$13,296,123	COV	19.60
Total Assessed Value	\$9,629,705	STD	14.87
Avg. Adj. Sales Price	\$289,046	Avg. Abs. Dev.	12.53
Avg. Assessed Value	\$209,341	Min	48.63
<b>Median</b>	<b>73.88</b>	Max	103.99
Wgt. Mean	72.42	95% Median C.I.	67.06 to 83.79
Mean	75.87	95% Wgt. Mean C.I.	67.89 to 76.96
		95% Mean C.I.	71.57 to 80.17
% of Value of the Class of all Real Property Value in the County			78.46
% of Records Sold in the Study Period			1.36
% of Value Sold in the Study Period			3.31
Average Assessed Value of the Base			187,715

### Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
<b>2008</b>	<b>46</b>	<b>73.88</b>	<b>16.96</b>	<b>104.76</b>
<b>2007</b>	<b>52</b>	<b>73.52</b>	<b>14.72</b>	<b>108.03</b>
<b>2006</b>	75	75.83	13.05	104.61
<b>2005</b>	105	77.03	11.75	103.15
<b>2004</b>	89	76.94	12.61	101.77
<b>2003</b>	76	77	16.53	100.07
<b>2002</b>	63	74	14.31	102.61
<b>2001</b>	78	76	15.45	100.77



## **2008 Opinions of the Property Tax Administrator for Fillmore County**

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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 Fillmore County is 99% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Fillmore 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 Fillmore County is 98% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Fillmore 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 Fillmore County is 74% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Fillmore 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:	206	<b>MEDIAN:</b>	<b>99</b>	COV:	22.17	95% Median C.I.:	98.78 to 99.50
TOTAL Sales Price:	11,734,243	WGT. MEAN:	98	STD:	22.46	95% Wgt. Mean C.I.:	96.85 to 100.08
TOTAL Adj.Sales Price:	11,734,243	MEAN:	101	AVG.ABS.DEV:	9.03	95% Mean C.I.:	98.24 to 104.37
TOTAL Assessed Value:	11,553,977						
AVG. Adj. Sales Price:	56,962	COD:	9.10	MAX Sales Ratio:	326.30		
AVG. Assessed Value:	56,087	PRD:	102.89	MIN Sales Ratio:	43.80		

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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	32	99.38	100.91	99.86	2.54	101.05	95.54	124.52	98.82 to 99.81	58,181	58,097
10/01/05 TO 12/31/05	25	98.97	99.21	99.52	1.01	99.69	95.48	102.75	98.47 to 99.70	56,739	56,469
01/01/06 TO 03/31/06	17	98.70	99.10	99.42	3.20	99.68	83.57	120.69	97.36 to 99.52	47,750	47,471
04/01/06 TO 06/30/06	31	98.70	100.69	99.05	8.55	101.65	51.75	175.32	97.23 to 99.97	70,583	69,913
07/01/06 TO 09/30/06	27	99.06	103.75	100.34	10.71	103.40	77.00	173.00	97.46 to 99.96	48,200	48,361
10/01/06 TO 12/31/06	23	98.71	99.74	96.85	13.35	102.98	62.04	195.40	94.78 to 101.40	58,319	56,483
01/01/07 TO 03/31/07	21	99.83	111.93	99.63	17.74	112.34	81.61	326.30	98.50 to 106.33	63,309	63,076
04/01/07 TO 06/30/07	30	98.27	96.93	93.08	15.93	104.14	43.80	132.17	89.30 to 101.76	49,395	45,976
<u>Study Years</u>											
07/01/05 TO 06/30/06	105	98.97	100.15	99.44	4.08	100.71	51.75	175.32	98.73 to 99.48	59,810	59,477
07/01/06 TO 06/30/07	101	99.26	102.51	97.34	14.32	105.32	43.80	326.30	98.43 to 99.93	54,001	52,562
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	98	98.71	101.03	98.88	9.36	102.18	51.75	195.40	98.38 to 99.48	57,577	56,930
<u>ALL</u>											
	206	99.19	101.31	98.46	9.10	102.89	43.80	326.30	98.78 to 99.50	56,962	56,087

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
EXETER	34	99.34	101.84	99.96	8.32	101.88	43.80	167.25	98.59 to 99.93	38,941	38,927
FAIRMONT	25	99.52	98.37	98.27	4.82	100.10	62.04	123.61	98.72 to 99.90	50,080	49,215
GENEVA	93	99.52	103.68	99.02	11.93	104.70	51.75	326.30	98.82 to 100.33	61,916	61,310
GRAFTON	4	99.44	101.73	99.87	2.90	101.86	98.78	109.27	N/A	62,700	62,621
MILLIGAN	13	98.48	98.51	98.92	0.74	99.58	96.89	99.93	97.54 to 99.57	43,046	42,582
OHIOWA	9	96.52	93.80	86.66	9.09	108.25	72.22	117.50	74.97 to 100.50	11,583	10,037
RURAL	13	98.18	98.37	97.49	7.19	100.90	70.02	120.69	95.07 to 100.01	136,230	132,811
SHICKLEY	13	98.41	94.58	94.58	4.83	100.00	73.44	101.76	84.98 to 98.91	54,645	51,683
STRANG	2	132.63	132.63	132.63	30.44	100.00	92.25	173.00	N/A	2,000	2,652
<u>ALL</u>											
	206	99.19	101.31	98.46	9.10	102.89	43.80	326.30	98.78 to 99.50	56,962	56,087

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	192	99.19	101.52	98.63	9.28	102.93	43.80	326.30	98.78 to 99.52	51,378	50,675
2	2	98.74	98.74	98.66	0.56	100.07	98.18	99.29	N/A	114,250	112,722
3	12	97.99	98.38	97.44	7.81	100.97	70.02	120.69	95.07 to 100.01	136,750	133,242
<u>ALL</u>											
	206	99.19	101.31	98.46	9.10	102.89	43.80	326.30	98.78 to 99.50	56,962	56,087

**PAD 2008 Preliminary Statistics**

Base Stat

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**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	199	99.23	101.51	98.46	8.64	103.09	51.75	326.30	98.79 to 99.50	58,851	57,947
2	7	98.50	95.59	98.37	22.27	97.17	43.80	132.17	43.80 to 132.17	3,250	3,197
____ALL____											
	206	99.19	101.31	98.46	9.10	102.89	43.80	326.30	98.78 to 99.50	56,962	56,087

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	199	99.25	101.54	98.51	9.00	103.08	43.80	326.30	98.79 to 99.52	58,647	57,771
06											
07	7	97.00	94.64	90.54	11.78	104.53	51.75	117.50	51.75 to 117.50	9,055	8,198
____ALL____											
	206	99.19	101.31	98.46	9.10	102.89	43.80	326.30	98.78 to 99.50	56,962	56,087

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
18-0002	6	99.75	102.84	101.26	5.77	101.56	95.19	116.55	95.19 to 116.55	119,883	121,391
30-0001	48	99.26	100.90	99.67	6.19	101.23	43.80	167.25	98.50 to 99.50	41,054	40,919
30-0025	133	99.39	102.27	98.39	10.65	103.95	51.75	326.30	98.82 to 99.81	59,785	58,822
30-0054	16	98.30	95.17	95.60	4.19	99.55	73.44	101.76	95.63 to 98.91	66,274	63,358
48-0303											
76-0068											
85-0047											
85-0094	3	94.25	94.66	74.97	16.01	126.26	72.22	117.50	N/A	10,833	8,121
93-0083											
93-0096											
NonValid School											
____ALL____											
	206	99.19	101.31	98.46	9.10	102.89	43.80	326.30	98.78 to 99.50	56,962	56,087

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YEAR BUILT *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	16	96.46	99.97	99.64	19.73	100.33	43.80	173.00	80.32 to 121.31	16,968	16,908
Prior TO 1860											
1860 TO 1899	8	100.43	95.94	93.38	9.94	102.75	62.04	119.39	62.04 to 119.39	16,587	15,488
1900 TO 1919	50	99.48	107.00	99.35	12.31	107.71	70.02	326.30	98.68 to 100.70	31,551	31,344
1920 TO 1939	32	98.35	100.67	98.07	6.98	102.65	74.97	195.40	97.52 to 99.78	42,922	42,091
1940 TO 1949	8	97.79	100.14	99.32	6.41	100.83	84.98	129.87	84.98 to 129.87	43,462	43,166
1950 TO 1959	11	98.85	105.54	101.62	12.52	103.86	82.99	175.32	87.82 to 124.52	57,519	58,453
1960 TO 1969	26	99.55	98.70	98.81	5.84	99.89	66.30	123.11	98.87 to 100.33	60,865	60,139
1970 TO 1979	27	99.48	99.40	97.15	4.10	102.31	71.65	117.50	98.79 to 99.96	90,569	87,988
1980 TO 1989	18	98.49	93.74	95.27	5.81	98.39	51.75	101.82	91.97 to 99.37	98,726	94,059
1990 TO 1994	5	103.01	104.00	102.25	8.20	101.71	87.44	114.80	N/A	144,221	147,464
1995 TO 1999	2	108.26	108.26	106.87	7.66	101.30	99.97	116.55	N/A	156,250	166,977
2000 TO Present	3	99.52	98.33	98.82	1.41	99.51	95.63	99.85	N/A	186,666	184,461
ALL	206	99.19	101.31	98.46	9.10	102.89	43.80	326.30	98.78 to 99.50	56,962	56,087

SALE PRICE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	12	98.71	106.92	105.03	14.70	101.81	72.50	173.00	94.25 to 117.50	2,294	2,410
5000 TO 9999	16	99.98	117.41	113.35	31.19	103.58	43.80	326.30	92.94 to 127.31	7,385	8,370
Total \$											
1 TO 9999	28	99.29	112.91	111.77	24.27	101.02	43.80	326.30	95.54 to 111.25	5,203	5,816
10000 TO 29999	54	98.82	99.96	98.65	8.92	101.33	51.75	195.40	97.80 to 100.33	17,910	17,667
30000 TO 59999	45	98.87	102.04	101.46	8.08	100.57	66.30	175.32	98.38 to 99.52	44,026	44,671
60000 TO 99999	43	99.29	97.49	97.54	3.48	99.95	70.02	107.23	98.72 to 99.58	75,971	74,103
100000 TO 149999	25	99.48	99.15	98.96	5.59	100.19	81.61	116.55	98.56 to 99.90	122,272	121,000
150000 TO 249999	9	99.52	95.04	95.58	5.55	99.44	71.65	103.01	87.44 to 99.97	198,734	189,950
250000 TO 499999	2	95.97	95.97	95.80	4.16	100.18	91.97	99.96	N/A	264,000	252,905
ALL	206	99.19	101.31	98.46	9.10	102.89	43.80	326.30	98.78 to 99.50	56,962	56,087

**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:	206	<b>MEDIAN:</b>	<b>99</b>	COV:	22.17	95% Median C.I.:	98.78 to 99.50
TOTAL Sales Price:	11,734,243	WGT. MEAN:	98	STD:	22.46	95% Wgt. Mean C.I.:	96.85 to 100.08
TOTAL Adj.Sales Price:	11,734,243	MEAN:	101	AVG.ABS.DEV:	9.03	95% Mean C.I.:	98.24 to 104.37
TOTAL Assessed Value:	11,553,977						
AVG. Adj. Sales Price:	56,962	COD:	9.10	MAX Sales Ratio:	326.30		
AVG. Assessed Value:	56,087	PRD:	102.89	MIN Sales Ratio:	43.80		

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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	13	98.48	100.53	92.65	17.75	108.51	43.80	173.00	89.30 to 117.50	2,518	2,333
5000 TO 9999	14	98.19	97.53	94.77	12.99	102.91	51.75	127.31	84.65 to 111.25	8,211	7,782
Total \$ _____											
1 TO 9999	27	98.48	98.97	94.30	15.26	104.95	43.80	173.00	92.94 to 108.26	5,470	5,158
10000 TO 29999	61	98.86	105.41	99.39	13.20	106.06	62.04	326.30	98.33 to 100.33	18,928	18,812
30000 TO 59999	43	98.87	100.70	98.30	8.70	102.44	70.02	175.32	98.18 to 99.50	48,749	47,921
60000 TO 99999	39	99.39	100.08	99.87	1.98	100.21	91.42	114.63	98.96 to 99.78	75,994	75,896
100000 TO 149999	25	99.48	97.66	97.05	6.34	100.63	71.65	114.80	98.18 to 99.90	123,412	119,772
150000 TO 249999	9	99.85	100.03	99.31	4.29	100.73	87.44	116.55	95.19 to 103.01	195,400	194,047
250000 TO 499999	2	95.97	95.97	95.80	4.16	100.18	91.97	99.96	N/A	264,000	252,905
ALL _____											
	206	99.19	101.31	98.46	9.10	102.89	43.80	326.30	98.78 to 99.50	56,962	56,087

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	16	96.46	99.97	99.64	19.73	100.33	43.80	173.00	80.32 to 121.31	16,968	16,908
10	3	99.37	98.12	98.91	1.35	99.19	95.48	99.50	N/A	40,091	39,656
20	99	99.23	105.38	101.10	10.22	104.23	62.04	326.30	98.73 to 99.76	34,472	34,850
30	81	99.25	97.10	97.45	6.45	99.65	51.75	124.87	98.59 to 99.52	79,939	77,897
40	7	99.52	96.79	96.56	3.09	100.24	87.44	99.97	87.44 to 99.97	207,801	200,644
ALL _____											
	206	99.19	101.31	98.46	9.10	102.89	43.80	326.30	98.78 to 99.50	56,962	56,087

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	16	97.51	103.07	104.43	20.62	98.69	43.80	173.00	89.30 to 121.67	18,093	18,895
100	7	97.00	94.64	90.54	11.78	104.53	51.75	117.50	51.75 to 117.50	9,055	8,198
101	123	99.39	100.68	98.80	7.00	101.91	62.04	195.40	98.85 to 99.60	65,694	64,903
102	7	98.96	102.71	100.23	8.92	102.48	81.61	124.87	81.61 to 124.87	73,928	74,095
103	2	85.22	85.22	86.66	15.92	98.34	71.65	98.79	N/A	179,000	155,115
104	44	99.03	105.08	99.26	10.71	105.86	70.02	326.30	98.18 to 100.01	42,669	42,353
106	3	98.40	92.72	97.22	6.47	95.37	80.32	99.43	N/A	63,000	61,250
111	2	91.30	91.30	89.19	9.45	102.37	82.67	99.93	N/A	112,500	100,337
301	2	100.27	100.27	100.19	1.55	100.07	98.71	101.82	N/A	67,000	67,130
ALL _____											
	206	99.19	101.31	98.46	9.10	102.89	43.80	326.30	98.78 to 99.50	56,962	56,087



**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)

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TOTAL Sales Price:	11,734,243	WGT. MEAN:	98	STD:	22.46	95% Wgt. Mean C.I.:	96.85 to 100.08
TOTAL Adj.Sales Price:	11,734,243	MEAN:	101	AVG.ABS.DEV:	9.03	95% Mean C.I.:	98.24 to 104.37
TOTAL Assessed Value:	11,553,977						
AVG. Adj. Sales Price:	56,962	COD:	9.10	MAX Sales Ratio:	326.30		
AVG. Assessed Value:	56,087	PRD:	102.89	MIN Sales Ratio:	43.80		

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<b>CONDITION</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	16	96.46	99.97	99.64	19.73	100.33	43.80	173.00	80.32 to 121.31	16,968	16,908
10	1	94.25	94.25	94.25			94.25	94.25	N/A	2,000	1,885
15	5	123.69	128.54	140.27	20.23	91.64	98.48	195.40	N/A	7,020	9,847
20	42	99.45	105.44	96.36	15.74	109.42	51.75	326.30	98.17 to 100.59	20,136	19,404
30	130	99.02	99.10	97.95	5.23	101.17	66.30	175.32	98.71 to 99.43	66,844	65,476
35	1	107.23	107.23	107.23			107.23	107.23	N/A	98,500	105,620
40	11	99.93	101.32	100.45	4.74	100.86	87.44	114.80	95.63 to 114.80	162,873	163,611
<u>ALL</u>	<u>206</u>	<u>99.19</u>	<u>101.31</u>	<u>98.46</u>	<u>9.10</u>	<u>102.89</u>	<u>43.80</u>	<u>326.30</u>	<u>98.78 to 99.50</u>	<u>56,962</u>	<u>56,087</u>

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

**Residential**

No major changes to the residential class of property were reported for 2008. The County conducted a market analysis of this class of property and determined the median was within the acceptable range for the class. All assessor locations with a sufficient number of sales had a level of value within the acceptable range as well. No other individual valuation groupings had a representative number of sales to indicate an adjustment was necessary.

Any assessed value changes in this class resulted from the examination of land classification. Acres may have changed from the previous year with the implementation of GIS. Parcels that contained agricultural land were increased based on the market analysis for agricultural land.

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

## 2008 Assessment Survey for Fillmore County

### Residential Appraisal Information

*(Includes Urban, Suburban and Rural Residential)*

1.	<b>Data collection done by:</b>
	Contract Appraiser
2.	<b>Valuation done by:</b>
	Contract Appraiser
3.	<b>Pickup work done by whom:</b>
	Contract Appraiser
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	2004
5.	<b>What was the last year the depreciation schedule for this property class was developed using market-derived information?</b>
	2005 in Geneva and Rural, and 2006 for the small towns
6.	<b>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?</b>
	N/A
7.	<b>Number of market areas/neighborhoods for this property class:</b>
	8
8.	<b>How are these defined?</b>
	Areas are defined by location and include all towns. Any parcels outside the city limits are included in the rural
9.	<b>Is "Assessor Location" a usable valuation identity?</b>
	Yes
10.	<b>Does the assessor location "suburban" mean something other than rural residential? (that is, does the "suburban" location have its own market?)</b>
	No

11.	<b>What is the market significance of the suburban location as defined in Reg. 10-001.07B?</b> ( <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> )
	No Market Significance
12.	<b>Are the county's ag residential and rural residential improvements classified and valued in the same manner?</b>
	Yes

**Residential Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
31	18		49

**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:	199	<b>MEDIAN:</b>	<b>99</b>	COV:	21.50	95% Median C.I.:	98.82 to 99.52
TOTAL Sales Price:	11,591,443	WGT. MEAN:	99	STD:	21.72	95% Wgt. Mean C.I.:	97.06 to 100.35
TOTAL Adj.Sales Price:	11,591,443	MEAN:	101	AVG.ABS.DEV:	8.58	95% Mean C.I.:	98.01 to 104.05
TOTAL Assessed Value:	11,441,607						
AVG. Adj. Sales Price:	58,248	COD:	8.64	MAX Sales Ratio:	326.30		
AVG. Assessed Value:	57,495	PRD:	102.35	MIN Sales Ratio:	43.80		

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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	32	99.38	100.91	99.86	2.54	101.05	95.54	124.52	98.82 to 99.81	58,181	58,097
10/01/05 TO 12/31/05	23	98.97	99.22	99.53	1.07	99.69	95.48	102.75	98.41 to 99.78	58,195	57,919
01/01/06 TO 03/31/06	16	98.71	100.07	100.12	2.44	99.95	96.52	120.69	97.52 to 99.52	48,578	48,636
04/01/06 TO 06/30/06	31	98.70	100.74	99.22	8.49	101.54	51.75	175.32	97.23 to 99.97	70,583	70,030
07/01/06 TO 09/30/06	24	98.77	98.44	99.92	6.07	98.52	77.00	123.69	96.89 to 99.90	53,754	53,709
10/01/06 TO 12/31/06	22	98.79	100.69	97.16	13.03	103.64	62.04	195.40	94.78 to 103.01	60,197	58,485
01/01/07 TO 03/31/07	21	99.83	111.93	99.63	17.74	112.34	81.61	326.30	98.50 to 106.33	63,309	63,076
04/01/07 TO 06/30/07	30	100.46	98.06	94.54	16.45	103.73	43.80	132.17	89.30 to 109.27	49,395	46,696
<u>Study Years</u>											
07/01/05 TO 06/30/06	102	99.07	100.34	99.59	4.02	100.76	51.75	175.32	98.73 to 99.48	60,447	60,199
07/01/06 TO 06/30/07	97	99.43	101.75	97.70	13.48	104.14	43.80	326.30	98.43 to 99.96	55,936	54,651
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	93	98.71	100.02	99.01	7.90	101.01	51.75	195.40	98.38 to 99.48	59,997	59,406
<u>ALL</u>											
	199	99.25	101.03	98.71	8.64	102.35	43.80	326.30	98.82 to 99.52	58,248	57,495

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
EXETER	32	99.27	99.87	99.66	6.69	100.20	43.80	132.17	98.50 to 99.93	39,046	38,915
FAIRMONT	25	99.52	98.37	98.27	4.82	100.10	62.04	123.61	98.72 to 99.90	50,080	49,215
GENEVA	91	99.53	104.15	99.17	11.80	105.02	51.75	326.30	98.85 to 100.59	62,710	62,191
GRAFTON	3	99.97	102.72	99.93	3.45	102.79	98.91	109.27	N/A	79,766	79,708
MILLIGAN	12	98.51	98.51	98.93	0.80	99.58	96.89	99.93	97.54 to 99.57	46,358	45,860
OHIOWA	9	96.52	93.80	86.66	9.09	108.25	72.22	117.50	74.97 to 100.50	11,583	10,037
RURAL	13	99.46	101.21	98.98	9.12	102.26	71.49	120.69	95.07 to 116.55	136,230	134,844
SHICKLEY	13	98.41	94.58	94.58	4.83	100.00	73.44	101.76	84.98 to 98.91	54,645	51,683
STRANG	1	92.25	92.25	92.25			92.25	92.25	N/A	2,000	1,845
<u>ALL</u>											
	199	99.25	101.03	98.71	8.64	102.35	43.80	326.30	98.82 to 99.52	58,248	57,495

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	185	99.23	101.03	98.65	8.66	102.41	43.80	326.30	98.79 to 99.52	52,551	51,842
2	2	98.74	98.74	98.66	0.56	100.07	98.18	99.29	N/A	114,250	112,722
3	12	99.49	101.47	99.05	9.77	102.45	71.49	120.69	95.07 to 116.55	136,750	135,445
<u>ALL</u>											
	199	99.25	101.03	98.71	8.64	102.35	43.80	326.30	98.82 to 99.52	58,248	57,495

**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)

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TOTAL Sales Price:	11,591,443	WGT. MEAN:	99	STD:	21.72	95% Wgt. Mean C.I.:	97.06 to 100.35
TOTAL Adj.Sales Price:	11,591,443	MEAN:	101	AVG.ABS.DEV:	8.58	95% Mean C.I.:	98.01 to 104.05
TOTAL Assessed Value:	11,441,607						
AVG. Adj. Sales Price:	58,248	COD:	8.64	MAX Sales Ratio:	326.30		
AVG. Assessed Value:	57,495	PRD:	102.35	MIN Sales Ratio:	43.80		

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**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	192	99.26	101.23	98.71	8.15	102.55	51.75	326.30	98.82 to 99.52	60,253	59,475
2	7	98.50	95.59	98.37	22.27	97.17	43.80	132.17	43.80 to 132.17	3,250	3,197
____ALL____											
	199	99.25	101.03	98.71	8.64	102.35	43.80	326.30	98.82 to 99.52	58,248	57,495

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	192	99.27	101.26	98.75	8.52	102.54	43.80	326.30	98.82 to 99.52	60,041	59,292
06											
07	7	97.00	94.64	90.54	11.78	104.53	51.75	117.50	51.75 to 117.50	9,055	8,198
____ALL____											
	199	99.25	101.03	98.71	8.64	102.35	43.80	326.30	98.82 to 99.52	58,248	57,495

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
18-0002	6	104.62	106.49	103.11	7.37	103.27	96.84	116.78	96.84 to 116.78	119,883	123,615
30-0001	45	99.25	99.81	100.09	5.36	99.72	43.80	132.17	98.50 to 99.50	42,062	42,099
30-0025	129	99.43	102.08	98.49	10.11	103.64	51.75	326.30	98.85 to 99.83	61,135	60,211
30-0054	16	98.30	95.17	95.60	4.19	99.55	73.44	101.76	95.63 to 98.91	66,274	63,358
48-0303											
76-0068											
85-0047											
85-0094	3	94.25	94.66	74.97	16.01	126.26	72.22	117.50	N/A	10,833	8,121
93-0083											
93-0096											
NonValid School											
____ALL____											
	199	99.25	101.03	98.71	8.64	102.35	43.80	326.30	98.82 to 99.52	58,248	57,495

**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:	199	<b>MEDIAN:</b>	<b>99</b>	COV:	21.50	95% Median C.I.:	98.82 to 99.52
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TOTAL Assessed Value:	11,441,607						
AVG. Adj. Sales Price:	58,248	COD:	8.64	MAX Sales Ratio:	326.30		
AVG. Assessed Value:	57,495	PRD:	102.35	MIN Sales Ratio:	43.80		

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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	14	97.45	97.60	104.22	17.01	93.66	43.80	132.17	77.00 to 121.31	18,035	18,796
Prior TO 1860											
1860 TO 1899	8	100.43	95.94	93.38	9.94	102.75	62.04	119.39	62.04 to 119.39	16,587	15,488
1900 TO 1919	46	99.63	106.60	99.52	11.46	107.11	71.49	326.30	98.68 to 100.75	33,092	32,934
1920 TO 1939	32	98.35	101.09	98.93	7.41	102.19	74.97	195.40	97.52 to 99.78	42,922	42,462
1940 TO 1949	8	97.79	100.14	99.32	6.41	100.83	84.98	129.87	84.98 to 129.87	43,462	43,166
1950 TO 1959	11	98.85	105.54	101.62	12.52	103.86	82.99	175.32	87.82 to 124.52	57,519	58,453
1960 TO 1969	26	99.55	98.70	98.81	5.84	99.89	66.30	123.11	98.87 to 100.33	60,865	60,139
1970 TO 1979	26	99.46	99.45	97.23	4.19	102.29	71.65	117.50	98.79 to 99.96	91,418	88,887
1980 TO 1989	18	98.49	93.74	95.27	5.81	98.39	51.75	101.82	91.97 to 99.37	98,726	94,059
1990 TO 1994	5	103.01	104.00	102.25	8.20	101.71	87.44	114.80	N/A	144,221	147,464
1995 TO 1999	2	108.26	108.26	106.87	7.66	101.30	99.97	116.55	N/A	156,250	166,977
2000 TO Present	3	99.52	98.33	98.82	1.41	99.51	95.63	99.85	N/A	186,666	184,461
ALL	199	99.25	101.03	98.71	8.64	102.35	43.80	326.30	98.82 to 99.52	58,248	57,495

**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	10	98.71	101.16	99.88	10.09	101.28	72.50	121.67	92.25 to 117.50	2,223	2,221
5000 TO 9999	15	99.67	114.08	110.46	28.86	103.28	43.80	326.30	92.94 to 123.69	7,477	8,260
Total \$											
1 TO 9999	25	98.91	108.91	108.71	21.51	100.19	43.80	326.30	94.78 to 109.27	5,376	5,844
10000 TO 29999	52	99.05	100.36	98.98	8.88	101.40	51.75	195.40	97.80 to 100.59	18,050	17,866
30000 TO 59999	44	98.94	102.92	102.28	8.26	100.63	66.30	175.32	98.47 to 99.83	44,243	45,252
60000 TO 99999	42	99.29	97.80	97.91	3.85	99.89	71.49	113.65	98.72 to 99.53	76,149	74,555
100000 TO 149999	25	99.48	99.15	98.96	5.59	100.19	81.61	116.55	98.56 to 99.90	122,272	121,000
150000 TO 249999	9	99.52	95.23	95.78	5.37	99.42	71.65	103.01	87.44 to 99.97	198,734	190,351
250000 TO 499999	2	95.97	95.97	95.80	4.16	100.18	91.97	99.96	N/A	264,000	252,905
ALL	199	99.25	101.03	98.71	8.64	102.35	43.80	326.30	98.82 to 99.52	58,248	57,495

**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:	199	<b>MEDIAN:</b>	<b>99</b>	COV:	21.50	95% Median C.I.:	98.82 to 99.52
TOTAL Sales Price:	11,591,443	WGT. MEAN:	99	STD:	21.72	95% Wgt. Mean C.I.:	97.06 to 100.35
TOTAL Adj.Sales Price:	11,591,443	MEAN:	101	AVG.ABS.DEV:	8.58	95% Mean C.I.:	98.01 to 104.05
TOTAL Assessed Value:	11,441,607						
AVG. Adj. Sales Price:	58,248	COD:	8.64	MAX Sales Ratio:	326.30		
AVG. Assessed Value:	57,495	PRD:	102.35	MIN Sales Ratio:	43.80		

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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	98.48	94.13	86.09	14.10	109.34	43.80	121.67	72.50 to 117.50	2,494	2,147
5000 TO 9999	14	98.19	97.53	94.77	12.99	102.91	51.75	127.31	84.65 to 111.25	8,211	7,782
Total \$ _____											
1 TO 9999	25	98.48	96.03	93.10	13.46	103.15	43.80	127.31	92.94 to 100.50	5,696	5,303
10000 TO 29999	57	99.23	105.26	99.82	12.26	105.45	62.04	326.30	98.33 to 100.59	19,046	19,012
30000 TO 59999	43	98.91	101.20	98.82	9.02	102.41	71.49	175.32	98.28 to 99.52	48,749	48,176
60000 TO 99999	38	99.38	100.45	100.29	2.38	100.16	91.42	114.63	98.96 to 99.78	76,191	76,410
100000 TO 149999	25	99.48	97.66	97.05	6.34	100.63	71.65	114.80	98.18 to 99.90	123,412	119,772
150000 TO 249999	9	99.85	100.21	99.51	4.11	100.70	87.44	116.55	96.84 to 103.01	195,400	194,449
250000 TO 499999	2	95.97	95.97	95.80	4.16	100.18	91.97	99.96	N/A	264,000	252,905
ALL _____											
	199	99.25	101.03	98.71	8.64	102.35	43.80	326.30	98.82 to 99.52	58,248	57,495

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	14	97.45	97.60	104.22	17.01	93.66	43.80	132.17	77.00 to 121.31	18,035	18,796
10	3	99.37	98.12	98.91	1.35	99.19	95.48	99.50	N/A	40,091	39,656
20	96	99.19	104.87	101.01	9.81	103.81	62.04	326.30	98.72 to 99.78	34,739	35,090
30	79	99.28	97.47	97.78	6.54	99.68	51.75	124.87	98.59 to 99.57	81,380	79,572
40	7	99.52	96.79	96.56	3.09	100.24	87.44	99.97	87.44 to 99.97	207,801	200,644
ALL _____											
	199	99.25	101.03	98.71	8.64	102.35	43.80	326.30	98.82 to 99.52	58,248	57,495

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	15	98.50	99.76	107.34	17.83	92.93	43.80	132.17	89.30 to 121.31	19,166	20,573
100	7	97.00	94.64	90.54	11.78	104.53	51.75	117.50	51.75 to 117.50	9,055	8,198
101	120	99.38	100.17	98.78	6.59	101.40	62.04	195.40	98.85 to 99.70	66,688	65,876
102	7	98.96	102.71	100.23	8.92	102.48	81.61	124.87	81.61 to 124.87	73,928	74,095
103	2	85.22	85.22	86.66	15.92	98.34	71.65	98.79	N/A	179,000	155,115
104	42	99.26	106.10	100.27	11.10	105.81	71.49	326.30	98.28 to 100.09	43,605	43,725
106	2	98.92	98.92	98.89	0.52	100.02	98.40	99.43	N/A	86,000	85,047
111	2	91.30	91.30	89.19	9.45	102.37	82.67	99.93	N/A	112,500	100,337
301	2	100.27	100.27	100.19	1.55	100.07	98.71	101.82	N/A	67,000	67,130
ALL _____											
	199	99.25	101.03	98.71	8.64	102.35	43.80	326.30	98.82 to 99.52	58,248	57,495



**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:	199	<b>MEDIAN:</b>	<b>99</b>	COV:	21.50	95% Median C.I.:	98.82 to 99.52
TOTAL Sales Price:	11,591,443	WGT. MEAN:	99	STD:	21.72	95% Wgt. Mean C.I.:	97.06 to 100.35
TOTAL Adj.Sales Price:	11,591,443	MEAN:	101	AVG.ABS.DEV:	8.58	95% Mean C.I.:	98.01 to 104.05
TOTAL Assessed Value:	11,441,607						
AVG. Adj. Sales Price:	58,248	COD:	8.64	MAX Sales Ratio:	326.30		
AVG. Assessed Value:	57,495	PRD:	102.35	MIN Sales Ratio:	43.80		

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<b>CONDITION</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	14	97.45	97.60	104.22	17.01	93.66	43.80	132.17	77.00 to 121.31	18,035	18,796
10	1	94.25	94.25	94.25			94.25	94.25	N/A	2,000	1,885
15	4	125.18	136.06	144.61	19.95	94.09	98.48	195.40	N/A	7,950	11,496
20	41	99.23	103.97	96.00	14.45	108.30	51.75	326.30	97.54 to 100.59	20,481	19,662
30	127	99.06	99.34	98.18	5.32	101.18	66.30	175.32	98.70 to 99.46	67,521	66,291
35	1	107.23	107.23	107.23			107.23	107.23	N/A	98,500	105,620
40	11	99.93	101.32	100.45	4.74	100.86	87.44	114.80	95.63 to 114.80	162,873	163,611
<u>ALL</u>	<u>199</u>	<u>99.25</u>	<u>101.03</u>	<u>98.71</u>	<u>8.64</u>	<u>102.35</u>	<u>43.80</u>	<u>326.30</u>	<u>98.82 to 99.52</u>	<u>58,248</u>	<u>57,495</u>



**2008 Correlation Section  
for Fillmore County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL: The opinion of the Division is that the level of value for the residential class is within the acceptable range, and it is best measured by the median measure of central tendency.

The coefficient of dispersion and price related differential are within the acceptable range; suggesting this class of property has been valued uniformly and proportionately. Analysis of the subclass statistics indicates all subclasses with a sufficient number of sales have a median ratio within the acceptable range. The statistics also display a few assessor locations in Fillmore County with extremely low CODs suggesting the market in these relatively small areas is homogenous.

A further analysis of this phenomenon and the assessment practices used to value these properties was conducted. The County appraised residential properties using a process of analyzing the sales in a specific area and developing valuation groupings based on property characteristics. The County then determined a selling price per square foot for the sold parcels and applies the unit rate to similar unsold parcels. The depreciation was taken from the market based on the square foot value used from the sales then applied to all properties.

Completion of the analysis revealed that the County applies assessment practices to the sold and unsold parcels in a similar manner. Therefore, the median ratio calculated from the sales file accurately reflects the level of value for the population and the quality of assessment is in compliance with professionally accepted mass appraisal techniques.

**2008 Correlation Section  
for Fillmore County**

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**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.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2008</b>	<b>268</b>	<b>199</b>	<b>74.25</b>
<b>2007</b>	<b>283</b>	<b>188</b>	<b>66.43</b>
<b>2006</b>	<b>266</b>	<b>162</b>	<b>60.9</b>
<b>2005</b>	<b>233</b>	<b>176</b>	<b>75.54</b>
<b>2004</b>	<b>243</b>	<b>193</b>	<b>79.42</b>
<b>2003</b>	<b>270</b>	<b>207</b>	<b>76.67</b>
<b>2002</b>	<b>270</b>	<b>198</b>	<b>73.33</b>
<b>2001</b>	<b>277</b>	<b>205</b>	<b>74.01</b>

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 Fillmore County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section  
for Fillmore County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2008</b>	<b>99.19</b>	<b>-0.87</b>	<b>98.33</b>	<b>99.25</b>
<b>2007</b>	<b>98.88</b>	<b>4.22</b>	<b>103.05</b>	<b>99.34</b>
<b>2006</b>	<b>94.88</b>	<b>8.63</b>	<b>103.07</b>	<b>99.11</b>
<b>2005</b>	<b>99.00</b>	<b>0.17</b>	<b>99.17</b>	<b>99.07</b>
<b>2004</b>	<b>99.68</b>	<b>0.36</b>	<b>100.04</b>	<b>99.67</b>
<b>2003</b>	<b>98</b>	<b>4.56</b>	<b>102.47</b>	<b>100</b>
<b>2002</b>	<b>99</b>	<b>-0.01</b>	<b>98.99</b>	<b>99</b>
<b>2001</b>	<b>99</b>	<b>1.18</b>	<b>100.17</b>	<b>100</b>

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 Fillmore County**

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**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 Fillmore County**

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

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
0.37	2008	-0.87
8.36	2007	4.22
9.76	2006	8.63
0.49	2005	0.17
0.53	2004	0.36
10.11	2003	4.56
0	2002	-0.01
2.81	2001	1.18

RESIDENTIAL: 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 Fillmore County

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### **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 Fillmore County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>99.25</b>	<b>98.71</b>	<b>101.03</b>

RESIDENTIAL: The median ratio and weighted mean ratio are within the acceptable range.  
The mean is slightly outside the acceptable range.

**2008 Correlation Section  
for Fillmore County**

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**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.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>8.64</b>	<b>102.35</b>
<b>Difference</b>	<b>0</b>	<b>0</b>

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 Fillmore County**

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**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.

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>206</b>	<b>199</b>	<b>-7</b>
<b>Median</b>	<b>99.19</b>	<b>99.25</b>	<b>0.06</b>
<b>Wgt. Mean</b>	<b>98.46</b>	<b>98.71</b>	<b>0.25</b>
<b>Mean</b>	<b>101.31</b>	<b>101.03</b>	<b>-0.28</b>
<b>COD</b>	<b>9.10</b>	<b>8.64</b>	<b>-0.46</b>
<b>PRD</b>	<b>102.89</b>	<b>102.35</b>	<b>-0.54</b>
<b>Min Sales Ratio</b>	<b>43.80</b>	<b>43.80</b>	<b>0</b>
<b>Max Sales Ratio</b>	<b>326.30</b>	<b>326.30</b>	<b>0</b>

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. No major changes were reported for 2008. 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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	35	<b>MEDIAN:</b>	<b>98</b>	COV:	31.30	95% Median C.I.:	90.79 to 100.00
TOTAL Sales Price:	2,220,000	WGT. MEAN:	90	STD:	30.06	95% Wgt. Mean C.I.:	81.90 to 97.83
TOTAL Adj.Sales Price:	2,183,100	MEAN:	96	AVG.ABS.DEV:	18.56	95% Mean C.I.:	86.08 to 106.00
TOTAL Assessed Value:	1,961,900						
AVG. Adj. Sales Price:	62,374	COD:	18.88	MAX Sales Ratio:	203.86		
AVG. Assessed Value:	56,054	PRD:	106.87	MIN Sales Ratio:	46.67		

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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	105.50	106.77	101.56	6.71	105.13	99.39	116.70	N/A	11,025	11,197
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05	3	94.26	94.45	96.36	2.66	98.02	90.79	98.31	N/A	68,666	66,166
04/01/05 TO 06/30/05	5	94.91	81.14	93.68	17.27	86.62	46.67	99.97	N/A	77,000	72,131
07/01/05 TO 09/30/05	6	95.32	87.52	91.72	12.30	95.42	56.64	100.67	56.64 to 100.67	77,166	70,780
10/01/05 TO 12/31/05	3	101.08	99.73	97.62	5.02	102.16	91.44	106.67	N/A	19,166	18,710
01/01/06 TO 03/31/06	1	64.73	64.73	64.73			64.73	64.73	N/A	90,000	58,255
04/01/06 TO 06/30/06											
07/01/06 TO 09/30/06	1	179.67	179.67	179.67			179.67	179.67	N/A	3,000	5,390
10/01/06 TO 12/31/06	4	89.84	109.89	76.03	51.83	144.53	56.01	203.86	N/A	83,500	63,483
01/01/07 TO 03/31/07	4	102.40	100.60	107.44	14.68	93.63	70.63	126.96	N/A	44,000	47,272
04/01/07 TO 06/30/07	4	79.69	83.66	87.27	9.61	95.87	75.80	99.47	N/A	106,125	92,618
<u>Study Years</u>											
07/01/04 TO 06/30/05	12	97.36	93.01	95.09	11.52	97.81	46.67	116.70	90.79 to 100.00	52,925	50,328
07/01/05 TO 06/30/06	10	95.32	88.90	88.30	12.79	100.68	56.64	106.67	64.73 to 101.08	61,050	53,906
07/01/06 TO 06/30/07	13	99.47	104.33	87.35	30.30	119.44	56.01	203.86	70.64 to 126.96	72,115	62,991
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	17	94.91	89.02	93.56	11.27	95.15	46.67	106.67	78.52 to 99.97	65,382	61,174
01/01/06 TO 12/31/06	6	89.84	113.99	74.37	55.88	153.26	56.01	203.86	56.01 to 203.86	71,166	52,930
<u>ALL</u>											
	35	98.31	96.04	89.87	18.88	106.87	46.67	203.86	90.79 to 100.00	62,374	56,054

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
EXETER	2	88.40	88.40	78.08	23.34	113.22	67.76	109.03	N/A	30,000	23,422
FAIRMONT	3	83.17	74.70	85.97	19.07	86.89	46.67	94.26	N/A	20,000	17,193
GENEVA	17	98.31	93.31	91.76	10.36	101.69	56.01	126.96	78.52 to 100.50	86,976	79,810
GRAFTON	1	111.00	111.00	111.00			111.00	111.00	N/A	500	555
MILLIGAN	2	143.17	143.17	127.52	25.49	112.27	106.67	179.67	N/A	5,250	6,695
OHIOWA	2	82.77	82.77	80.99	14.67	102.20	70.63	94.91	N/A	18,750	15,185
RURAL	2	85.06	85.06	86.93	16.95	97.84	70.64	99.47	N/A	172,500	149,960
SHICKLEY	2	90.72	90.72	67.46	28.64	134.47	64.73	116.70	N/A	47,500	32,045
STRANG	1	100.67	100.67	100.67			100.67	100.67	N/A	3,000	3,020
SUB GENEVA	2	151.25	151.25	166.09	34.78	91.07	98.64	203.86	N/A	19,500	32,387
SUB SHICKLEY	1	56.64	56.64	56.64			56.64	56.64	N/A	54,000	30,585
<u>ALL</u>											
	35	98.31	96.04	89.87	18.88	106.87	46.67	203.86	90.79 to 100.00	62,374	56,054

**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

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

NUMBER of Sales:	35	<b>MEDIAN:</b>	<b>98</b>	COV:	31.30	95% Median C.I.:	90.79 to 100.00
TOTAL Sales Price:	2,220,000	WGT. MEAN:	90	STD:	30.06	95% Wgt. Mean C.I.:	81.90 to 97.83
TOTAL Adj.Sales Price:	2,183,100	MEAN:	96	AVG.ABS.DEV:	18.56	95% Mean C.I.:	86.08 to 106.00
TOTAL Assessed Value:	1,961,900						
AVG. Adj. Sales Price:	62,374	COD:	18.88	MAX Sales Ratio:	203.86		
AVG. Assessed Value:	56,054	PRD:	106.87	MIN Sales Ratio:	46.67		

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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	30	97.36	94.41	89.77	16.20	105.16	46.67	179.67	90.79 to 100.50	58,170	52,220
2	3	98.64	119.71	102.54	49.75	116.75	56.64	203.86	N/A	31,000	31,786
3	2	85.06	85.06	86.93	16.95	97.84	70.64	99.47	N/A	172,500	149,960
ALL	35	98.31	96.04	89.87	18.88	106.87	46.67	203.86	90.79 to 100.00	62,374	56,054

**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	33	96.41	95.51	89.81	19.95	106.35	46.67	203.86	83.17 to 100.00	65,715	59,016
2	2	104.82	104.82	99.07	5.90	105.81	98.64	111.00	N/A	7,250	7,182
ALL	35	98.31	96.04	89.87	18.88	106.87	46.67	203.86	90.79 to 100.00	62,374	56,054

**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	35	98.31	96.04	89.87	18.88	106.87	46.67	203.86	90.79 to 100.00	62,374	56,054
04											
ALL	35	98.31	96.04	89.87	18.88	106.87	46.67	203.86	90.79 to 100.00	62,374	56,054

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
18-0002	1	99.47	99.47	99.47			99.47	99.47	N/A	195,000	193,965
30-0001	4	107.85	115.78	85.44	26.49	135.51	67.76	179.67	N/A	17,625	15,058
30-0025	27	96.41	94.84	91.20	16.20	103.99	46.67	203.86	83.17 to 100.00	65,503	59,741
30-0054	3	64.73	79.36	63.54	30.93	124.89	56.64	116.70	N/A	49,666	31,558
48-0303											
76-0068											
85-0047											
85-0094											
93-0083											
93-0096											
NonValid School											
ALL	35	98.31	96.04	89.87	18.88	106.87	46.67	203.86	90.79 to 100.00	62,374	56,054

**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

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

NUMBER of Sales:	35	<b>MEDIAN:</b>	<b>98</b>	COV:	31.30	95% Median C.I.:	90.79 to 100.00
TOTAL Sales Price:	2,220,000	WGT. MEAN:	90	STD:	30.06	95% Wgt. Mean C.I.:	81.90 to 97.83
TOTAL Adj.Sales Price:	2,183,100	MEAN:	96	AVG.ABS.DEV:	18.56	95% Mean C.I.:	86.08 to 106.00
TOTAL Assessed Value:	1,961,900						
AVG. Adj. Sales Price:	62,374	COD:	18.88	MAX Sales Ratio:	203.86		
AVG. Assessed Value:	56,054	PRD:	106.87	MIN Sales Ratio:	46.67		

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	2	104.82	104.82	99.07	5.90	105.81	98.64	111.00	N/A	7,250	7,182
Prior TO 1860											
1860 TO 1899	2	69.06	69.06	86.64	32.42	79.70	46.67	91.44	N/A	14,000	12,130
1900 TO 1919	2	127.95	127.95	82.69	40.43	154.73	76.22	179.67	N/A	24,000	19,845
1920 TO 1939	8	100.25	97.72	95.56	6.48	102.27	70.63	109.03	70.63 to 109.03	15,075	14,405
1940 TO 1949	3	101.08	127.82	127.82	41.33	100.00	78.52	203.86	N/A	25,000	31,955
1950 TO 1959	4	96.34	100.70	101.00	12.44	99.70	83.17	126.96	N/A	106,625	107,696
1960 TO 1969	3	99.97	98.83	99.52	4.02	99.31	92.23	104.30	N/A	82,666	82,270
1970 TO 1979	5	90.79	83.60	88.56	13.71	94.40	64.73	98.31	N/A	104,400	92,458
1980 TO 1989	4	73.22	79.94	71.36	22.27	112.03	56.64	116.70	N/A	90,375	64,492
1990 TO 1994	1	56.01	56.01	56.01			56.01	56.01	N/A	144,000	80,660
1995 TO 1999	1	99.47	99.47	99.47			99.47	99.47	N/A	195,000	193,965
2000 TO Present											
ALL	35	98.31	96.04	89.87	18.88	106.87	46.67	203.86	90.79 to 100.00	62,374	56,054

**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	4	105.84	109.50	109.11	33.86	100.36	46.67	179.67	N/A	2,375	2,591
5000 TO 9999	3	106.67	107.79	107.38	5.22	100.39	100.00	116.70	N/A	6,033	6,478
Total \$											
1 TO 9999	7	106.67	108.77	107.97	21.43	100.74	46.67	179.67	46.67 to 179.67	3,942	4,257
10000 TO 29999	10	96.78	104.29	105.43	18.95	98.92	70.63	203.86	78.52 to 109.03	21,050	22,192
30000 TO 59999	8	86.98	86.65	87.34	18.05	99.21	56.64	126.96	56.64 to 126.96	45,687	39,901
60000 TO 99999	2	84.52	84.52	82.85	23.41	102.01	64.73	104.30	N/A	83,000	68,762
100000 TO 149999	3	98.31	84.76	83.56	14.91	101.44	56.01	99.97	N/A	133,333	111,416
150000 TO 249999	4	86.10	85.58	87.30	14.35	98.03	70.64	99.47	N/A	175,875	153,531
250000 TO 499999	1	98.41	98.41	98.41			98.41	98.41	N/A	310,000	305,065
ALL	35	98.31	96.04	89.87	18.88	106.87	46.67	203.86	90.79 to 100.00	62,374	56,054



**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

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

NUMBER of Sales:	35	<b>MEDIAN:</b>	<b>98</b>	COV:	31.30	95% Median C.I.:	90.79 to 100.00
TOTAL Sales Price:	2,220,000	WGT. MEAN:	90	STD:	30.06	95% Wgt. Mean C.I.:	81.90 to 97.83
TOTAL Adj.Sales Price:	2,183,100	MEAN:	96	AVG.ABS.DEV:	18.56	95% Mean C.I.:	86.08 to 106.00
TOTAL Assessed Value:	1,961,900						
AVG. Adj. Sales Price:	62,374	COD:	18.88	MAX Sales Ratio:	203.86		
AVG. Assessed Value:	56,054	PRD:	106.87	MIN Sales Ratio:	46.67		

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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	3	100.67	86.11	76.54	21.30	112.51	46.67	111.00	N/A	2,166	1,658
5000 TO 9999	4	111.69	125.76	117.65	20.08	106.89	100.00	179.67	N/A	5,275	6,206
Total \$ _____											
1 TO 9999	7	106.67	108.77	107.97	21.43	100.74	46.67	179.67	46.67 to 179.67	3,942	4,257
10000 TO 29999	10	94.59	92.22	90.84	9.11	101.52	70.63	109.03	78.52 to 101.08	21,750	19,757
30000 TO 59999	8	83.51	93.95	83.88	33.07	112.01	56.64	203.86	56.64 to 203.86	48,625	40,785
60000 TO 99999	3	104.30	95.76	84.25	22.67	113.66	56.01	126.96	N/A	93,166	78,490
100000 TO 149999	4	87.06	86.18	85.07	14.89	101.30	70.64	99.97	N/A	139,625	118,785
150000 TO 249999	2	97.94	97.94	97.90	1.56	100.04	96.41	99.47	N/A	200,500	196,287
250000 TO 499999	1	98.41	98.41	98.41			98.41	98.41	N/A	310,000	305,065
ALL _____											
	35	98.31	96.04	89.87	18.88	106.87	46.67	203.86	90.79 to 100.00	62,374	56,054

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	104.82	104.82	99.07	5.90	105.81	98.64	111.00	N/A	7,250	7,182
10	12	99.74	106.52	101.46	28.15	104.99	46.67	203.86	78.52 to 116.70	31,883	32,347
20	21	94.91	89.22	87.31	14.55	102.18	56.01	126.96	75.80 to 99.97	85,047	74,255
ALL _____											
	35	98.31	96.04	89.87	18.88	106.87	46.67	203.86	90.79 to 100.00	62,374	56,054

**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

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

NUMBER of Sales:	35	<b>MEDIAN:</b>	<b>98</b>	COV:	31.30	95% Median C.I.:	90.79 to 100.00
TOTAL Sales Price:	2,220,000	WGT. MEAN:	90	STD:	30.06	95% Wgt. Mean C.I.:	81.90 to 97.83
TOTAL Adj.Sales Price:	2,183,100	MEAN:	96	AVG.ABS.DEV:	18.56	95% Mean C.I.:	86.08 to 106.00
TOTAL Assessed Value:	1,961,900						
AVG. Adj. Sales Price:	62,374	COD:	18.88	MAX Sales Ratio:	203.86		
AVG. Assessed Value:	56,054	PRD:	106.87	MIN Sales Ratio:	46.67		

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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
(blank)	2	104.82	104.82	99.07	5.90	105.81	98.64	111.00	N/A	7,250	7,182
170	4	79.28	85.54	87.12	29.44	98.19	56.64	126.96	N/A	49,625	43,232
203	1	56.01	56.01	56.01			56.01	56.01	N/A	144,000	80,660
336	1	100.00	100.00	100.00			100.00	100.00	N/A	5,600	5,600
344	1	99.39	99.39	99.39			99.39	99.39	N/A	33,000	32,800
350	1	94.26	94.26	94.26			94.26	94.26	N/A	25,000	23,565
353	1	76.22	76.22	76.22			76.22	76.22	N/A	45,000	34,300
359	1	94.91	94.91	94.91			94.91	94.91	N/A	16,000	15,185
406	2	80.85	80.85	81.13	2.88	99.65	78.52	83.17	N/A	28,500	23,122
41	1	98.41	98.41	98.41			98.41	98.41	N/A	310,000	305,065
42	4	99.99	100.17	98.98	2.23	101.20	96.41	104.30	N/A	124,000	122,735
47	1	92.23	92.23	92.23			92.23	92.23	N/A	57,000	52,570
48	1	203.86	203.86	203.86			203.86	203.86	N/A	25,000	50,965
49	3	98.31	91.36	90.38	8.20	101.09	75.80	99.97	N/A	136,166	123,061
50	5	106.67	117.58	103.15	18.03	113.99	91.44	179.67	N/A	15,100	15,575
61	1	70.63	70.63	70.63			70.63	70.63	N/A	21,500	15,185
98	5	70.64	79.88	69.51	30.00	114.92	46.67	116.70	N/A	50,200	34,893
<u>ALL</u>	<u>35</u>	<u>98.31</u>	<u>96.04</u>	<u>89.87</u>	<u>18.88</u>	<u>106.87</u>	<u>46.67</u>	<u>203.86</u>	<u>90.79 to 100.00</u>	<u>62,374</u>	<u>56,054</u>

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

**Commercial**

No major changes to the commercial and industrial class of property were reported for 2008. The County conducted a market analysis of this class of property and determined the median was within the acceptable range for the class. The assessor location of Geneva was the only subclass with a sufficient number of sales and the level of value for that subclass was within the acceptable range as well. No other individual valuation groupings had a representative number of sales to indicate an adjustment was necessary.

Parcels that contained large concrete pads, such as airport runways, were increased to reflect current market value. Also, some commercial parcels that contained portions of agricultural land were increased by the market indication from agricultural land sales.

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

## 2008 Assessment Survey for Fillmore County

### Commercial/Industrial Appraisal Information

1.	<b>Data collection done by:</b>
	Contract Appraiser
2.	<b>Valuation done by:</b>
	Contract Appraiser
3.	<b>Pickup work done by whom:</b>
	Contract Appraiser
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	2004
5.	<b>What was the last year the depreciation schedule for this property class was developed using market-derived information?</b>
	2004
6.	<b>When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	N/A
7.	<b>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?</b>
	2004
8.	<b>Number of market areas/neighborhoods for this property class?</b>
	11
9.	<b>How are these defined?</b>
	Areas are defined by location and include all towns. Any parcels outside the city limits are included in the rural except for parcels that are within one mile of the city limits.
10.	<b>Is "Assessor Location" a usable valuation identity?</b>
	Yes
11.	<b>Does the assessor location "suburban" mean something other than rural commercial? (that is, does the "suburban" location have its own market?)</b>
	Yes

12.	<b>What is the market significance of the suburban location as defined in Reg. 10-001.07B?</b> ( <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> )
	Parcels one mile outside of city limits are grouped and analyzed together.

**Commercial Permit Numbers:**

Permits	Information Statements	Other	Total
7	2		9

**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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	35	<b>MEDIAN:</b>	<b>98</b>	COV:	31.02	95% Median C.I.:	90.79 to 100.50
TOTAL Sales Price:	2,220,000	WGT. MEAN:	91	STD:	29.91	95% Wgt. Mean C.I.:	83.00 to 98.66
TOTAL Adj.Sales Price:	2,183,100	MEAN:	96	AVG.ABS.DEV:	18.45	95% Mean C.I.:	86.49 to 106.31
TOTAL Assessed Value:	1,982,850						
AVG. Adj. Sales Price:	62,374	COD:	18.76	MAX Sales Ratio:	203.86		
AVG. Assessed Value:	56,652	PRD:	106.14	MIN Sales Ratio:	46.67		

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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	105.50	106.77	101.56	6.71	105.13	99.39	116.70	N/A	11,025	11,197
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05	3	94.26	94.45	96.36	2.66	98.02	90.79	98.31	N/A	68,666	66,166
04/01/05 TO 06/30/05	5	94.91	81.14	93.68	17.27	86.62	46.67	99.97	N/A	77,000	72,131
07/01/05 TO 09/30/05	6	95.32	87.52	91.72	12.30	95.42	56.64	100.67	56.64 to 100.67	77,166	70,780
10/01/05 TO 12/31/05	3	101.08	99.73	97.62	5.02	102.16	91.44	106.67	N/A	19,166	18,710
01/01/06 TO 03/31/06	1	64.73	64.73	64.73			64.73	64.73	N/A	90,000	58,255
04/01/06 TO 06/30/06											
07/01/06 TO 09/30/06	1	179.67	179.67	179.67			179.67	179.67	N/A	3,000	5,390
10/01/06 TO 12/31/06	4	93.97	111.96	79.75	47.34	140.38	56.01	203.86	N/A	83,500	66,591
01/01/07 TO 03/31/07	4	102.40	100.60	107.44	14.68	93.63	70.63	126.96	N/A	44,000	47,272
04/01/07 TO 06/30/07	4	79.69	84.76	89.28	10.98	94.93	75.80	103.84	N/A	106,125	94,748
<u>Study Years</u>											
07/01/04 TO 06/30/05	12	97.36	93.01	95.09	11.52	97.81	46.67	116.70	90.79 to 100.00	52,925	50,328
07/01/05 TO 06/30/06	10	95.32	88.90	88.30	12.79	100.68	56.64	106.67	64.73 to 101.08	61,050	53,906
07/01/06 TO 06/30/07	13	100.50	105.30	89.58	29.61	117.55	56.01	203.86	75.80 to 126.96	72,115	64,603
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	17	94.91	89.02	93.56	11.27	95.15	46.67	106.67	78.52 to 99.97	65,382	61,174
01/01/06 TO 12/31/06	6	93.97	115.37	77.29	51.95	149.28	56.01	203.86	56.01 to 203.86	71,166	55,001
<u>ALL</u>											
	35	98.31	96.40	90.83	18.76	106.14	46.67	203.86	90.79 to 100.50	62,374	56,652

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
EXETER	2	88.40	88.40	78.08	23.34	113.22	67.76	109.03	N/A	30,000	23,422
FAIRMONT	3	83.17	74.70	85.97	19.07	86.89	46.67	94.26	N/A	20,000	17,193
GENEVA	17	98.31	93.31	91.76	10.36	101.69	56.01	126.96	78.52 to 100.50	86,976	79,810
GRAFTON	1	111.00	111.00	111.00			111.00	111.00	N/A	500	555
MILLIGAN	2	143.17	143.17	127.52	25.49	112.27	106.67	179.67	N/A	5,250	6,695
OHIOWA	2	82.77	82.77	80.99	14.67	102.20	70.63	94.91	N/A	18,750	15,185
RURAL	2	91.38	91.38	93.01	13.64	98.25	78.92	103.84	N/A	172,500	160,435
SHICKLEY	2	90.72	90.72	67.46	28.64	134.47	64.73	116.70	N/A	47,500	32,045
STRANG	1	100.67	100.67	100.67			100.67	100.67	N/A	3,000	3,020
SUB GENEVA	2	151.25	151.25	166.09	34.78	91.07	98.64	203.86	N/A	19,500	32,387
SUB SHICKLEY	1	56.64	56.64	56.64			56.64	56.64	N/A	54,000	30,585
<u>ALL</u>											
	35	98.31	96.40	90.83	18.76	106.14	46.67	203.86	90.79 to 100.50	62,374	56,652

**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

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

NUMBER of Sales:	35	<b>MEDIAN:</b>	<b>98</b>	COV:	31.02	95% Median C.I.:	90.79 to 100.50
TOTAL Sales Price:	2,220,000	WGT. MEAN:	91	STD:	29.91	95% Wgt. Mean C.I.:	83.00 to 98.66
TOTAL Adj.Sales Price:	2,183,100	MEAN:	96	AVG.ABS.DEV:	18.45	95% Mean C.I.:	86.49 to 106.31
TOTAL Assessed Value:	1,982,850						
AVG. Adj. Sales Price:	62,374	COD:	18.76	MAX Sales Ratio:	203.86		
AVG. Assessed Value:	56,652	PRD:	106.14	MIN Sales Ratio:	46.67		

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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	30	97.36	94.41	89.77	16.20	105.16	46.67	179.67	90.79 to 100.50	58,170	52,220
2	3	98.64	119.71	102.54	49.75	116.75	56.64	203.86	N/A	31,000	31,786
3	2	91.38	91.38	93.01	13.64	98.25	78.92	103.84	N/A	172,500	160,435
ALL	35	98.31	96.40	90.83	18.76	106.14	46.67	203.86	90.79 to 100.50	62,374	56,652

**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	33	96.41	95.89	90.77	19.82	105.64	46.67	203.86	83.17 to 100.50	65,715	59,651
2	2	104.82	104.82	99.07	5.90	105.81	98.64	111.00	N/A	7,250	7,182
ALL	35	98.31	96.40	90.83	18.76	106.14	46.67	203.86	90.79 to 100.50	62,374	56,652

**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	35	98.31	96.40	90.83	18.76	106.14	46.67	203.86	90.79 to 100.50	62,374	56,652
04											
ALL	35	98.31	96.40	90.83	18.76	106.14	46.67	203.86	90.79 to 100.50	62,374	56,652

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
18-0002	1	103.84	103.84	103.84			103.84	103.84	N/A	195,000	202,485
30-0001	4	107.85	115.78	85.44	26.49	135.51	67.76	179.67	N/A	17,625	15,058
30-0025	27	96.41	95.15	91.91	15.89	103.53	46.67	203.86	83.17 to 100.00	65,503	60,202
30-0054	3	64.73	79.36	63.54	30.93	124.89	56.64	116.70	N/A	49,666	31,558
48-0303											
76-0068											
85-0047											
85-0094											
93-0083											
93-0096											
NonValid School											
ALL	35	98.31	96.40	90.83	18.76	106.14	46.67	203.86	90.79 to 100.50	62,374	56,652

**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

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

NUMBER of Sales:	35	<b>MEDIAN:</b>	<b>98</b>	COV:	31.02	95% Median C.I.:	90.79 to 100.50
TOTAL Sales Price:	2,220,000	WGT. MEAN:	91	STD:	29.91	95% Wgt. Mean C.I.:	83.00 to 98.66
TOTAL Adj.Sales Price:	2,183,100	MEAN:	96	AVG.ABS.DEV:	18.45	95% Mean C.I.:	86.49 to 106.31
TOTAL Assessed Value:	1,982,850						
AVG. Adj. Sales Price:	62,374	COD:	18.76	MAX Sales Ratio:	203.86		
AVG. Assessed Value:	56,652	PRD:	106.14	MIN Sales Ratio:	46.67		

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YEAR BUILT *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	2	104.82	104.82	99.07	5.90	105.81	98.64	111.00	N/A	7,250	7,182
Prior TO 1860											
1860 TO 1899	2	69.06	69.06	86.64	32.42	79.70	46.67	91.44	N/A	14,000	12,130
1900 TO 1919	2	127.95	127.95	82.69	40.43	154.73	76.22	179.67	N/A	24,000	19,845
1920 TO 1939	8	100.25	97.72	95.56	6.48	102.27	70.63	109.03	70.63 to 109.03	15,075	14,405
1940 TO 1949	3	101.08	127.82	127.82	41.33	100.00	78.52	203.86	N/A	25,000	31,955
1950 TO 1959	4	96.34	100.70	101.00	12.44	99.70	83.17	126.96	N/A	106,625	107,696
1960 TO 1969	3	99.97	98.83	99.52	4.02	99.31	92.23	104.30	N/A	82,666	82,270
1970 TO 1979	5	90.79	83.60	88.56	13.71	94.40	64.73	98.31	N/A	104,400	92,458
1980 TO 1989	4	77.36	82.02	74.80	20.42	109.65	56.64	116.70	N/A	90,375	67,600
1990 TO 1994	1	56.01	56.01	56.01			56.01	56.01	N/A	144,000	80,660
1995 TO 1999	1	103.84	103.84	103.84			103.84	103.84	N/A	195,000	202,485
2000 TO Present											
ALL	35	98.31	96.40	90.83	18.76	106.14	46.67	203.86	90.79 to 100.50	62,374	56,652

SALE PRICE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	4	105.84	109.50	109.11	33.86	100.36	46.67	179.67	N/A	2,375	2,591
5000 TO 9999	3	106.67	107.79	107.38	5.22	100.39	100.00	116.70	N/A	6,033	6,478
Total \$											
1 TO 9999	7	106.67	108.77	107.97	21.43	100.74	46.67	179.67	46.67 to 179.67	3,942	4,257
10000 TO 29999	10	96.78	104.29	105.43	18.95	98.92	70.63	203.86	78.52 to 109.03	21,050	22,192
30000 TO 59999	8	86.98	86.65	87.34	18.05	99.21	56.64	126.96	56.64 to 126.96	45,687	39,901
60000 TO 99999	2	84.52	84.52	82.85	23.41	102.01	64.73	104.30	N/A	83,000	68,762
100000 TO 149999	3	98.31	84.76	83.56	14.91	101.44	56.01	99.97	N/A	133,333	111,416
150000 TO 249999	4	87.66	88.74	90.27	12.98	98.30	75.80	103.84	N/A	175,875	158,768
250000 TO 499999	1	98.41	98.41	98.41			98.41	98.41	N/A	310,000	305,065
ALL	35	98.31	96.40	90.83	18.76	106.14	46.67	203.86	90.79 to 100.50	62,374	56,652



**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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	35	<b>MEDIAN:</b>	<b>98</b>	COV:	31.02	95% Median C.I.:	90.79 to 100.50
TOTAL Sales Price:	2,220,000	WGT. MEAN:	91	STD:	29.91	95% Wgt. Mean C.I.:	83.00 to 98.66
TOTAL Adj.Sales Price:	2,183,100	MEAN:	96	AVG.ABS.DEV:	18.45	95% Mean C.I.:	86.49 to 106.31
TOTAL Assessed Value:	1,982,850						
AVG. Adj. Sales Price:	62,374	COD:	18.76	MAX Sales Ratio:	203.86		
AVG. Assessed Value:	56,652	PRD:	106.14	MIN Sales Ratio:	46.67		

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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	3	100.67	86.11	76.54	21.30	112.51	46.67	111.00	N/A	2,166	1,658
5000 TO 9999	4	111.69	125.76	117.65	20.08	106.89	100.00	179.67	N/A	5,275	6,206
Total \$ _____											
1 TO 9999	7	106.67	108.77	107.97	21.43	100.74	46.67	179.67	46.67 to 179.67	3,942	4,257
10000 TO 29999	10	94.59	92.22	90.84	9.11	101.52	70.63	109.03	78.52 to 101.08	21,750	19,757
30000 TO 59999	8	83.51	93.95	83.88	33.07	112.01	56.64	203.86	56.64 to 203.86	48,625	40,785
60000 TO 99999	3	104.30	95.76	84.25	22.67	113.66	56.01	126.96	N/A	93,166	78,490
100000 TO 149999	4	88.62	88.25	87.30	12.29	101.09	75.80	99.97	N/A	139,625	121,892
150000 TO 249999	2	100.13	100.13	100.02	3.71	100.10	96.41	103.84	N/A	200,500	200,547
250000 TO 499999	1	98.41	98.41	98.41			98.41	98.41	N/A	310,000	305,065
ALL _____											
	35	98.31	96.40	90.83	18.76	106.14	46.67	203.86	90.79 to 100.50	62,374	56,652

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	104.82	104.82	99.07	5.90	105.81	98.64	111.00	N/A	7,250	7,182
10	12	100.34	106.89	103.68	28.25	103.09	46.67	203.86	78.52 to 116.70	31,883	33,057
20	21	94.91	89.61	88.01	14.14	101.82	56.01	126.96	76.22 to 99.97	85,047	74,847
ALL _____											
	35	98.31	96.40	90.83	18.76	106.14	46.67	203.86	90.79 to 100.50	62,374	56,652

**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

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

NUMBER of Sales:	35	<b>MEDIAN:</b>	<b>98</b>	COV:	31.02	95% Median C.I.:	90.79 to 100.50
TOTAL Sales Price:	2,220,000	WGT. MEAN:	91	STD:	29.91	95% Wgt. Mean C.I.:	83.00 to 98.66
TOTAL Adj.Sales Price:	2,183,100	MEAN:	96	AVG.ABS.DEV:	18.45	95% Mean C.I.:	86.49 to 106.31
TOTAL Assessed Value:	1,982,850						
AVG. Adj. Sales Price:	62,374	COD:	18.76	MAX Sales Ratio:	203.86		
AVG. Assessed Value:	56,652	PRD:	106.14	MIN Sales Ratio:	46.67		

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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
(blank)	2	104.82	104.82	99.07	5.90	105.81	98.64	111.00	N/A	7,250	7,182
170	4	79.28	85.54	87.12	29.44	98.19	56.64	126.96	N/A	49,625	43,232
203	1	56.01	56.01	56.01			56.01	56.01	N/A	144,000	80,660
336	1	100.00	100.00	100.00			100.00	100.00	N/A	5,600	5,600
344	1	99.39	99.39	99.39			99.39	99.39	N/A	33,000	32,800
350	1	94.26	94.26	94.26			94.26	94.26	N/A	25,000	23,565
353	1	76.22	76.22	76.22			76.22	76.22	N/A	45,000	34,300
359	1	94.91	94.91	94.91			94.91	94.91	N/A	16,000	15,185
406	2	80.85	80.85	81.13	2.88	99.65	78.52	83.17	N/A	28,500	23,122
41	1	98.41	98.41	98.41			98.41	98.41	N/A	310,000	305,065
42	4	102.17	101.26	100.70	2.75	100.56	96.41	104.30	N/A	124,000	124,865
47	1	92.23	92.23	92.23			92.23	92.23	N/A	57,000	52,570
48	1	203.86	203.86	203.86			203.86	203.86	N/A	25,000	50,965
49	3	98.31	91.36	90.38	8.20	101.09	75.80	99.97	N/A	136,166	123,061
50	5	106.67	117.58	103.15	18.03	113.99	91.44	179.67	N/A	15,100	15,575
61	1	70.63	70.63	70.63			70.63	70.63	N/A	21,500	15,185
98	5	78.92	81.54	74.46	26.86	109.51	46.67	116.70	N/A	50,200	37,379
<u>ALL</u>	<u>35</u>	<u>98.31</u>	<u>96.40</u>	<u>90.83</u>	<u>18.76</u>	<u>106.14</u>	<u>46.67</u>	<u>203.86</u>	<u>90.79 to 100.50</u>	<u>62,374</u>	<u>56,652</u>



**2008 Correlation Section  
for Fillmore County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL: 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 its best measured by the median measure of central tendency. The median measure was calculated using a sufficient number of sales, and because the 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 reported to have made no major valuation changes to the class for 2008, other than pick-up work of new and omitted construction. The analysis of the assessed value change in the base confirms that report. Based on the assessment practices demonstrated by the county, this class of property is considered to have been valued uniformly and proportionately.

**2008 Correlation Section  
for Fillmore County**

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**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.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2008</b>	<b>66</b>	<b>35</b>	<b>53.03</b>
<b>2007</b>	<b>47</b>	<b>28</b>	<b>59.57</b>
<b>2006</b>	<b>48</b>	<b>24</b>	<b>50</b>
<b>2005</b>	<b>55</b>	<b>19</b>	<b>34.55</b>
<b>2004</b>	<b>55</b>	<b>19</b>	<b>34.55</b>
<b>2003</b>	<b>60</b>	<b>28</b>	<b>46.67</b>
<b>2002</b>	<b>65</b>	<b>39</b>	<b>60</b>
<b>2001</b>	<b>88</b>	<b>44</b>	<b>50</b>

COMMERCIAL: 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 Fillmore County**

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**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 Fillmore County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2008</b>	<b>98.31</b>	<b>0.83</b>	<b>99.13</b>	<b>98.31</b>
<b>2007</b>	<b>98.31</b>	<b>4.57</b>	<b>102.8</b>	<b>98.36</b>
<b>2006</b>	<b>97.95</b>	<b>2.22</b>	<b>100.12</b>	<b>98.29</b>
<b>2005</b>	<b>99.54</b>	<b>0.64</b>	<b>100.18</b>	<b>99.54</b>
<b>2004</b>	<b>80.00</b>	<b>16.8</b>	<b>93.44</b>	<b>98.35</b>
<b>2003</b>	<b>92</b>	<b>1.13</b>	<b>93.04</b>	<b>95</b>
<b>2002</b>	<b>97</b>	<b>1.41</b>	<b>98.37</b>	<b>97</b>
<b>2001</b>	<b>96</b>	<b>7.15</b>	<b>102.86</b>	<b>97</b>

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 Fillmore County**

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**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 Fillmore County**

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

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
2.55	2008	0.83
0.7	2007	4.57
4.81	2006	2.22
0	2005	0.64
-12.32	2004	16.8
0	2003	1.13
0	2002	1.41
7.59	2001	7.15

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 Fillmore County

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### **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 Fillmore County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>98.31</b>	<b>90.83</b>	<b>96.40</b>

COMMERCIAL: 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.

**2008 Correlation Section  
for Fillmore County**

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**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.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>18.76</b>	<b>106.14</b>
<b>Difference</b>	<b>0</b>	<b>3.14</b>

COMMERCIAL: The coefficient of dispersion is within the acceptable range, but the price related differential is above the acceptable range. Further analysis shows that three large-dollar sales are skewing this calculation. Based on the assessment practices demonstrated by the county, this class of property is considered to have been valued uniformly and proportionately.

**2008 Correlation Section  
for Fillmore County**

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**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.

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>35</b>	<b>35</b>	<b>0</b>
<b>Median</b>	<b>98.31</b>	<b>98.31</b>	<b>0</b>
<b>Wgt. Mean</b>	<b>89.87</b>	<b>90.83</b>	<b>0.96</b>
<b>Mean</b>	<b>96.04</b>	<b>96.40</b>	<b>0.36</b>
<b>COD</b>	<b>18.88</b>	<b>18.76</b>	<b>-0.12</b>
<b>PRD</b>	<b>106.87</b>	<b>106.14</b>	<b>-0.73</b>
<b>Min Sales Ratio</b>	<b>46.67</b>	<b>46.67</b>	<b>0</b>
<b>Max Sales Ratio</b>	<b>203.86</b>	<b>203.86</b>	<b>0</b>

COMMERCIAL: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported for this class of property. No changes were made to the commercial class for 2008.



**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:	48	<b>MEDIAN:</b>	<b>63</b>	COV:	30.89	95% Median C.I.:	55.17 to 67.95	(! : Derived)
(AgLand) TOTAL Sales Price:	13,195,723	WGT. MEAN:	59	STD:	19.95	95% Wgt. Mean C.I.:	54.81 to 63.15	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,115,723	MEAN:	65	AVG.ABS.DEV:	12.60	95% Mean C.I.:	58.93 to 70.21	
(AgLand) TOTAL Assessed Value:	7,735,805							
AVG. Adj. Sales Price:	273,244	COD:	20.09	MAX Sales Ratio:	169.66			
AVG. Assessed Value:	161,162	PRD:	109.48	MIN Sales Ratio:	37.41			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	2	64.66	64.66	64.66	3.44	99.99	62.43	66.88	N/A	361,000	233,427
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05	9	78.20	81.60	71.55	25.06	114.04	55.17	169.66	58.82 to 85.49	211,722	151,493
04/01/05 TO 06/30/05	4	63.48	65.74	64.85	13.02	101.37	55.94	80.06	N/A	250,000	162,125
07/01/05 TO 09/30/05	1	67.22	67.22	67.22			67.22	67.22	N/A	255,500	171,735
10/01/05 TO 12/31/05	1	82.70	82.70	82.70			82.70	82.70	N/A	221,000	182,775
01/01/06 TO 03/31/06	7	63.03	60.26	55.46	18.68	108.67	41.47	78.09	41.47 to 78.09	348,642	193,341
04/01/06 TO 06/30/06	1	77.52	77.52	77.52			77.52	77.52	N/A	61,000	47,285
07/01/06 TO 09/30/06	1	67.13	67.13	67.13			67.13	67.13	N/A	183,000	122,840
10/01/06 TO 12/31/06	5	69.76	64.31	63.44	8.93	101.38	53.26	70.81	N/A	208,475	132,248
01/01/07 TO 03/31/07	10	53.42	53.55	50.93	12.89	105.15	37.41	70.79	43.69 to 63.37	356,247	181,431
04/01/07 TO 06/30/07	7	50.78	57.03	52.45	17.86	108.72	45.57	89.27	45.57 to 89.27	246,053	129,061
<u>Study Years</u>											
07/01/04 TO 06/30/05	15	66.88	75.11	68.33	22.45	109.92	55.17	169.66	59.01 to 80.17	241,833	165,253
07/01/05 TO 06/30/06	10	68.90	64.93	58.94	16.32	110.16	41.47	82.70	45.27 to 78.09	297,800	175,518
07/01/06 TO 06/30/07	23	54.62	57.54	53.79	16.36	106.97	37.41	89.27	50.78 to 64.89	283,053	152,253
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	15	67.95	76.49	69.97	23.07	109.31	55.17	169.66	59.01 to 80.99	225,466	157,763
01/01/06 TO 12/31/06	14	68.44	63.43	58.62	13.64	108.21	41.47	78.09	51.45 to 71.97	266,205	156,053
<u>ALL</u>											
	48	62.73	64.57	58.98	20.09	109.48	37.41	169.66	55.17 to 67.95	273,244	161,162

**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:	48	<b>MEDIAN:</b>	<b>63</b>	COV:	30.89	95% Median C.I.:	55.17 to 67.95	(! : Derived)
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(AgLand) TOTAL Adj.Sales Price:	13,115,723	MEAN:	65	AVG.ABS.DEV:	12.60	95% Mean C.I.:	58.93 to 70.21	
(AgLand) TOTAL Assessed Value:	7,735,805							
AVG. Adj. Sales Price:	273,244	COD:	20.09	MAX Sales Ratio:	169.66			
AVG. Assessed Value:	161,162	PRD:	109.48	MIN Sales Ratio:	37.41			

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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
(blank)	2	55.75	55.75	56.08	4.47	99.40	53.26	58.24	N/A	381,000	213,680
3675	3	60.91	65.95	70.03	13.71	94.16	55.94	80.99	N/A	111,333	77,971
3677	2	60.03	60.03	58.14	8.10	103.26	55.17	64.89	N/A	320,000	186,032
3679	4	54.15	57.49	51.22	26.07	112.23	41.47	80.17	N/A	365,875	187,406
3681	2	56.76	56.76	53.80	19.71	105.49	45.57	67.95	N/A	435,000	234,050
3749	1	89.27	89.27	89.27			89.27	89.27	N/A	100,000	89,270
3751	2	51.64	51.64	54.08	6.85	95.48	48.10	55.17	N/A	254,737	137,765
3753	3	71.97	72.97	71.31	6.10	102.33	66.88	80.06	N/A	285,333	203,466
3755	9	65.01	73.48	59.69	32.45	123.09	37.41	169.66	51.45 to 78.20	272,100	162,424
3909	6	68.49	66.48	67.37	5.74	98.68	57.07	70.81	57.07 to 70.81	182,645	123,054
3911	1	59.01	59.01	59.01			59.01	59.01	N/A	408,000	240,780
3913	2	60.68	60.68	61.77	16.31	98.23	50.78	70.57	N/A	270,000	166,780
3915	1	70.79	70.79	70.79			70.79	70.79	N/A	170,000	120,340
3985	1	47.95	47.95	47.95			47.95	47.95	N/A	260,133	124,725
3987	4	64.86	66.04	57.68	23.84	114.49	48.94	85.49	N/A	202,500	116,805
3989	4	53.21	58.20	54.33	19.66	107.13	43.69	82.70	N/A	356,810	193,846
3991	1	58.82	58.82	58.82			58.82	58.82	N/A	420,600	247,385
ALL	48	62.73	64.57	58.98	20.09	109.48	37.41	169.66	55.17 to 67.95	273,244	161,162

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	37	59.01	64.30	58.43	22.82	110.04	37.41	169.66	54.62 to 67.13	313,056	182,926
2	11	67.22	65.49	63.13	13.08	103.74	47.95	85.49	48.94 to 78.09	139,330	87,956
ALL	48	62.73	64.57	58.98	20.09	109.48	37.41	169.66	55.17 to 67.95	273,244	161,162

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	48	62.73	64.57	58.98	20.09	109.48	37.41	169.66	55.17 to 67.95	273,244	161,162
ALL	48	62.73	64.57	58.98	20.09	109.48	37.41	169.66	55.17 to 67.95	273,244	161,162



**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:	48	<b>MEDIAN:</b>	<b>63</b>	COV:	30.89	95% Median C.I.:	55.17 to 67.95	(! : Derived)
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(AgLand) TOTAL Assessed Value:	7,735,805							
AVG. Adj. Sales Price:	273,244	COD:	20.09	MAX Sales Ratio:	169.66			
AVG. Assessed Value:	161,162	PRD:	109.48	MIN Sales Ratio:	37.41			

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<b>MAJORITY LAND USE &gt; 95%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	9	69.76	69.94	67.53	13.78	103.57	48.94	89.27	57.07 to 85.49	127,055	85,797	
DRY-N/A	3	55.94	61.63	60.32	19.69	102.16	47.95	80.99	N/A	184,711	111,425	
GRASS	1	60.91	60.91	60.91			60.91	60.91	N/A	40,000	24,365	
GRASS-N/A	2	63.10	63.10	63.24	23.77	99.77	48.10	78.09	N/A	79,237	50,112	
IRRGTD	5	52.21	51.29	50.95	5.87	100.67	43.69	55.17	N/A	429,000	218,579	
IRRGTD-N/A	28	63.96	65.77	59.64	20.76	110.28	37.41	169.66	55.17 to 70.57	324,093	193,281	
ALL	48	62.73	64.57	58.98	20.09	109.48	37.41	169.66	55.17 to 67.95	273,244	161,162	

<b>MAJORITY LAND USE &gt; 80%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	9	69.76	69.94	67.53	13.78	103.57	48.94	89.27	57.07 to 85.49	127,055	85,797	
DRY-N/A	3	55.94	61.63	60.32	19.69	102.16	47.95	80.99	N/A	184,711	111,425	
GRASS	1	60.91	60.91	60.91			60.91	60.91	N/A	40,000	24,365	
GRASS-N/A	2	63.10	63.10	63.24	23.77	99.77	48.10	78.09	N/A	79,237	50,112	
IRRGTD	29	58.82	63.29	56.92	22.70	111.19	37.41	169.66	51.93 to 66.88	340,594	193,882	
IRRGTD-N/A	4	69.26	65.61	65.72	7.23	99.84	53.26	70.66	N/A	335,593	220,542	
ALL	48	62.73	64.57	58.98	20.09	109.48	37.41	169.66	55.17 to 67.95	273,244	161,162	

<b>MAJORITY LAND USE &gt; 50%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	12	68.49	67.86	65.18	16.22	104.12	47.95	89.27	55.94 to 80.99	141,469	92,204	
GRASS	3	60.91	62.37	62.77	16.41	99.35	48.10	78.09	N/A	66,158	41,530	
IRRGTD	33	59.01	63.57	57.98	21.84	109.66	37.41	169.66	53.26 to 67.13	339,988	197,114	
ALL	48	62.73	64.57	58.98	20.09	109.48	37.41	169.66	55.17 to 67.95	273,244	161,162	

**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:	48	<b>MEDIAN:</b>	<b>63</b>	COV:	30.89	95% Median C.I.:	55.17 to 67.95	(! : Derived)
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(AgLand) TOTAL Adj.Sales Price:	13,115,723	MEAN:	65	AVG.ABS.DEV:	12.60	95% Mean C.I.:	58.93 to 70.21	
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AVG. Adj. Sales Price:	273,244	COD:	20.09	MAX Sales Ratio:	169.66			
AVG. Assessed Value:	161,162	PRD:	109.48	MIN Sales Ratio:	37.41			

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<b>SCHOOL DISTRICT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
18-0002	10	66.07	77.09	72.53	23.54	106.28	55.94	169.66	60.91 to 80.99	181,440	131,598	
30-0001	5	58.24	60.50	53.86	24.10	112.32	41.47	89.27	N/A	367,200	197,790	
30-0025	22	61.02	62.28	58.05	19.30	107.28	37.41	85.49	51.45 to 71.97	291,823	169,413	
30-0054	8	57.95	59.65	56.66	13.56	105.28	43.69	70.81	43.69 to 70.81	292,401	165,683	
48-0303												
76-0068												
85-0047												
85-0094	3	52.21	59.56	53.59	18.25	111.14	48.94	77.52	N/A	235,333	126,105	
93-0083												
93-0096												
NonValid School												
ALL	48	62.73	64.57	58.98	20.09	109.48	37.41	169.66	55.17 to 67.95	273,244	161,162	

<b>ACRES IN SALE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
30.01 TO 50.00	2	73.64	73.64	73.24	5.27	100.55	69.76	77.52	N/A	68,000	49,802	
50.01 TO 100.00	20	64.95	70.51	66.77	23.31	105.60	48.10	169.66	55.94 to 78.09	144,255	96,322	
100.01 TO 180.00	24	58.53	59.42	56.70	16.63	104.79	37.41	82.70	52.21 to 67.22	379,155	214,989	
180.01 TO 330.00	2	57.97	57.97	55.28	21.90	104.85	45.27	70.66	N/A	497,437	275,000	
ALL	48	62.73	64.57	58.98	20.09	109.48	37.41	169.66	55.17 to 67.95	273,244	161,162	

<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
Total \$												
30000 TO 59999	1	60.91	60.91	60.91			60.91	60.91	N/A	40,000	24,365	
60000 TO 99999	5	77.52	88.63	89.69	33.51	98.81	48.10	169.66	N/A	74,975	67,248	
100000 TO 149999	6	67.09	70.33	69.31	17.19	101.46	55.94	89.27	55.94 to 89.27	115,166	79,827	
150000 TO 249999	12	66.07	66.27	65.41	16.21	101.31	48.94	82.70	51.79 to 80.17	193,020	126,252	
250000 TO 499999	20	58.92	60.31	59.47	12.69	101.42	41.47	78.20	54.62 to 67.22	368,905	219,395	
500000 +	4	44.48	42.99	42.90	5.47	100.20	37.41	45.57	N/A	578,875	248,325	
ALL	48	62.73	64.57	58.98	20.09	109.48	37.41	169.66	55.17 to 67.95	273,244	161,162	

**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:	48	<b>MEDIAN:</b>	<b>63</b>	COV:	30.89	95% Median C.I.:	55.17 to 67.95	(!: Derived)
(AgLand) TOTAL Sales Price:	13,195,723	WGT. MEAN:	59	STD:	19.95	95% Wgt. Mean C.I.:	54.81 to 63.15	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,115,723	MEAN:	65	AVG.ABS.DEV:	12.60	95% Mean C.I.:	58.93 to 70.21	
(AgLand) TOTAL Assessed Value:	7,735,805							
AVG. Adj. Sales Price:	273,244	COD:	20.09	MAX Sales Ratio:	169.66			
AVG. Assessed Value:	161,162	PRD:	109.48	MIN Sales Ratio:	37.41			

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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 \$ _____											
Total \$ _____											
10000 TO 29999	1	60.91	60.91	60.91			60.91	60.91	N/A	40,000	24,365
30000 TO 59999	3	69.76	65.13	64.04	14.06	101.69	48.10	77.52	N/A	71,491	45,785
60000 TO 99999	8	67.09	68.62	66.29	18.32	103.52	48.94	89.27	48.94 to 89.27	118,250	78,385
100000 TO 149999	12	66.07	73.43	66.69	27.30	110.10	47.95	169.66	51.79 to 80.17	188,397	125,645
150000 TO 249999	20	58.92	59.66	57.14	15.84	104.41	37.41	82.70	53.26 to 67.22	383,880	219,350
250000 TO 499999	4	51.91	54.94	53.23	18.33	103.21	45.27	70.66	N/A	494,218	263,061
ALL	48	62.73	64.57	58.98	20.09	109.48	37.41	169.66	55.17 to 67.95	273,244	161,162

## **Fillmore County 2008 Assessment Actions taken to address the following property classes/subclasses:**

### **Agricultural**

For the 2008 assessment year the county conducted a market study of the agricultural class of property. Using unimproved agricultural sales, the market information displayed in the preliminary statistics indicated the median ratio for the class to be below the statutory range at 62.73%. The assessor analyzed the agricultural land based on the market indication for dry crop, irrigated, and grass use in each of the two market areas.

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

- The Irrigated land in Market Areas One and Two increased 350 dollars per acre in all classification groupings.
- Dry land increased 125 dollars per acre in Area One, and increased 100 dollars per acre in Area Two.
- The Grass land in Market Areas One and Two increased 100 dollars per acre in all classification groupings.

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.

During the course of the year, the County finished the process of counting all the land use acres in GIS. The county then implemented the new USDA soil conversion, converting all soil symbols to a numeric structure. After those processes were complete, new values were determined for the county. The County also went live with their GIS in 2008, making parcel information available to the public on the World Wide Web.

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

## 2008 Assessment Survey for Fillmore County

### Agricultural Appraisal Information

1.	<b>Data collection done by:</b>
	Contract Appraiser
2.	<b>Valuation done by:</b>
	Contract Appraiser
3.	<b>Pickup work done by whom:</b>
	Contract Appraiser
4.	<b>Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?</b>
	No
a.	<b>How is agricultural land defined in this county?</b>
	By statute and Regulation
5.	<b>When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	N/A
6.	<b>What is the date of the soil survey currently used?</b>
	1986 was the last date of a published soil survey, but the county implemented the USDA numeric conversion in 2008.
7.	<b>What date was the last countywide land use study completed?</b>
	2008
a.	<b>By what method? (Physical inspection, FSA maps, etc.)</b>
	FSA and GIS imagery
b.	<b>By whom?</b>
	Assessor and staff
c.	<b>What proportion is complete / implemented at this time?</b>
	100%
8.	<b>Number of market areas/neighborhoods in the agricultural property class:</b>
	2

9.	<b>How are market areas/neighborhoods defined in this property class?</b>
	Defined by similar soil types and water availability
10.	<b>Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?</b>
	No

**Agricultural Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
27	91+		118+

**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:	46	<b>MEDIAN:</b>	<b>74</b>	COV:	19.60	95% Median C.I.:	67.06 to 83.79	(! : Derived)
(AgLand) TOTAL Sales Price:	13,195,723	WGT. MEAN:	72	STD:	14.87	95% Wgt. Mean C.I.:	67.89 to 76.96	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,296,123	MEAN:	76	AVG.ABS.DEV:	12.53	95% Mean C.I.:	71.57 to 80.17	
(AgLand) TOTAL Assessed Value:	9,629,705							
AVG. Adj. Sales Price:	289,046	COD:	16.96	MAX Sales Ratio:	103.99			
AVG. Assessed Value:	209,341	PRD:	104.76	MIN Sales Ratio:	48.63			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	2	80.63	80.63	80.64	3.92	99.99	77.47	83.79	N/A	361,000	291,112
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05	9	91.44	86.75	82.93	11.32	104.61	67.06	103.99	72.76 to 97.46	220,655	182,991
04/01/05 TO 06/30/05	4	80.58	80.77	80.88	14.71	99.86	63.64	98.29	N/A	250,000	202,201
07/01/05 TO 09/30/05	1	75.48	75.48	75.48			75.48	75.48	N/A	255,500	192,855
10/01/05 TO 12/31/05	1	99.75	99.75	99.75			99.75	99.75	N/A	221,000	220,440
01/01/06 TO 03/31/06	7	88.67	78.85	73.15	15.17	107.80	58.56	96.13	58.56 to 96.13	348,642	255,034
04/01/06 TO 06/30/06	1	87.73	87.73	87.73			87.73	87.73	N/A	61,000	53,515
07/01/06 TO 09/30/06	1	82.04	82.04	82.04			82.04	82.04	N/A	183,000	150,135
10/01/06 TO 12/31/06	3	73.57	77.37	78.15	9.43	99.01	68.87	89.68	N/A	347,458	271,528
01/01/07 TO 03/31/07	10	67.35	67.04	64.24	11.28	104.36	48.63	91.60	56.60 to 71.84	356,247	228,853
04/01/07 TO 06/30/07	7	56.53	60.78	59.62	12.28	101.96	49.57	77.97	49.57 to 77.97	260,339	155,207
<u>Study Years</u>											
07/01/04 TO 06/30/05	15	83.79	84.34	81.93	12.29	102.94	63.64	103.99	74.20 to 96.41	247,193	202,530
07/01/05 TO 06/30/06	10	88.20	81.49	75.62	13.54	107.76	58.56	99.75	59.11 to 96.13	297,800	225,205
07/01/06 TO 06/30/07	21	66.15	67.14	65.65	13.44	102.27	48.63	91.60	56.60 to 71.84	314,772	206,652
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	15	86.95	85.27	82.86	12.98	102.91	63.64	103.99	74.20 to 97.46	230,826	191,268
01/01/06 TO 12/31/06	12	84.89	79.49	75.22	13.33	105.67	58.56	96.13	66.89 to 89.68	310,572	233,622
<u>ALL</u>											
	46	73.88	75.87	72.42	16.96	104.76	48.63	103.99	67.06 to 83.79	289,046	209,341

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

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(AgLand) TOTAL Adj.Sales Price:	13,296,123	MEAN:	76	AVG.ABS.DEV:	12.53	95% Mean C.I.:	71.57 to 80.17	
(AgLand) TOTAL Assessed Value:	9,629,705							
AVG. Adj. Sales Price:	289,046	COD:	16.96	MAX Sales Ratio:	103.99			
AVG. Assessed Value:	209,341	PRD:	104.76	MIN Sales Ratio:	48.63			

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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
(blank)	2	69.98	69.98	70.13	1.59	99.79	68.87	71.09	N/A	381,000	267,195
3675	3	79.75	78.28	80.55	11.62	97.18	63.64	91.44	N/A	111,333	89,678
3677	2	72.52	72.52	70.39	7.52	103.02	67.06	77.97	N/A	320,000	225,237
3679	4	73.89	75.69	68.43	22.81	110.60	58.56	96.41	N/A	365,875	250,375
3681	2	70.83	70.83	66.56	22.77	106.40	54.70	86.95	N/A	435,000	289,545
3749	1	49.57	49.57	49.57			49.57	49.57	N/A	200,000	99,145
3751	2	65.16	65.16	67.52	5.25	96.50	61.74	68.58	N/A	254,737	172,007
3753	3	89.56	90.55	88.73	5.40	102.04	83.79	98.29	N/A	285,333	253,185
3755	9	78.52	79.47	72.42	17.34	109.74	48.63	103.99	64.11 to 97.46	281,033	203,514
3909	4	74.53	77.64	79.58	6.63	97.56	71.84	89.68	N/A	273,968	218,030
3911	1	74.20	74.20	74.20			74.20	74.20	N/A	408,000	302,720
3913	2	79.60	79.60	81.09	16.90	98.16	66.15	93.05	N/A	270,000	218,945
3915	1	91.60	91.60	91.60			91.60	91.60	N/A	170,000	155,715
3985	1	56.53	56.53	56.53			56.53	56.53	N/A	260,133	147,045
3987	4	76.93	75.79	69.05	19.19	109.76	55.91	93.37	N/A	202,500	139,818
3989	4	67.36	72.77	68.67	18.02	105.97	56.60	99.75	N/A	356,810	245,023
3991	1	72.76	72.76	72.76			72.76	72.76	N/A	420,600	306,010
ALL	46	73.88	75.87	72.42	16.96	104.76	48.63	103.99	67.06 to 83.79	289,046	209,341

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	37	72.76	75.56	72.28	17.49	104.54	48.63	103.99	66.89 to 83.79	317,932	229,809
2	9	75.48	77.13	73.52	15.16	104.92	55.91	96.13	56.53 to 93.37	170,292	125,194
ALL	46	73.88	75.87	72.42	16.96	104.76	48.63	103.99	67.06 to 83.79	289,046	209,341

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	46	73.88	75.87	72.42	16.96	104.76	48.63	103.99	67.06 to 83.79	289,046	209,341
ALL	46	73.88	75.87	72.42	16.96	104.76	48.63	103.99	67.06 to 83.79	289,046	209,341



**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

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(AgLand) TOTAL Adj.Sales Price:	13,296,123	MEAN:	76	AVG.ABS.DEV:	12.53	95% Mean C.I.:	71.57 to 80.17	
(AgLand) TOTAL Assessed Value:	9,629,705							
AVG. Adj. Sales Price:	289,046	COD:	16.96	MAX Sales Ratio:	103.99			
AVG. Assessed Value:	209,341	PRD:	104.76	MIN Sales Ratio:	48.63			

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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	7	73.57	72.50	69.79	15.39	103.88	49.57	93.37	49.57 to 93.37	177,642	123,977
DRY-N/A	3	63.64	70.54	69.33	18.29	101.74	56.53	91.44	N/A	184,711	128,060
GRASS	1	79.75	79.75	79.75			79.75	79.75	N/A	40,000	31,900
GRASS-N/A	2	78.94	78.94	79.10	21.78	99.79	61.74	96.13	N/A	79,237	62,677
IRRGTD	5	66.15	65.51	64.99	4.81	100.79	56.60	70.07	N/A	429,000	278,805
IRRGTD-N/A	28	78.25	78.78	74.56	16.14	105.65	48.63	103.99	68.87 to 89.56	326,964	243,800
ALL	46	73.88	75.87	72.42	16.96	104.76	48.63	103.99	67.06 to 83.79	289,046	209,341

**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	7	73.57	72.50	69.79	15.39	103.88	49.57	93.37	49.57 to 93.37	177,642	123,977
DRY-N/A	3	63.64	70.54	69.33	18.29	101.74	56.53	91.44	N/A	184,711	128,060
GRASS	1	79.75	79.75	79.75			79.75	79.75	N/A	40,000	31,900
GRASS-N/A	2	78.94	78.94	79.10	21.78	99.79	61.74	96.13	N/A	79,237	62,677
IRRGTD	30	73.48	76.26	71.78	17.13	106.24	48.63	103.99	66.89 to 83.79	341,921	245,434
IRRGTD-N/A	3	86.95	81.83	82.25	7.98	99.49	68.87	89.68	N/A	347,458	285,795
ALL	46	73.88	75.87	72.42	16.96	104.76	48.63	103.99	67.06 to 83.79	289,046	209,341

**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	10	72.71	71.91	69.65	17.07	103.24	49.57	93.37	55.91 to 91.44	179,763	125,202
GRASS	3	79.75	79.21	79.23	14.37	99.97	61.74	96.13	N/A	66,158	52,418
IRRGTD	33	74.20	76.77	72.75	16.79	105.53	48.63	103.99	67.06 to 86.95	342,424	249,103
ALL	46	73.88	75.87	72.42	16.96	104.76	48.63	103.99	67.06 to 83.79	289,046	209,341

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

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(AgLand) TOTAL Adj.Sales Price:	13,296,123	MEAN:	76	AVG.ABS.DEV:	12.53	95% Mean C.I.:	71.57 to 80.17	
(AgLand) TOTAL Assessed Value:	9,629,705							
AVG. Adj. Sales Price:	289,046	COD:	16.96	MAX Sales Ratio:	103.99			
AVG. Assessed Value:	209,341	PRD:	104.76	MIN Sales Ratio:	48.63			

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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)											
18-0002	10	79.13	82.16	83.15	11.09	98.81	63.64	103.99	71.84 to 97.46	189,480	157,559
30-0001	5	58.56	64.17	64.02	18.36	100.23	49.57	86.95	N/A	387,200	247,902
30-0025	22	76.09	77.75	73.20	18.32	106.21	48.63	99.75	66.15 to 93.05	291,823	213,611
30-0054	6	71.41	71.22	70.66	10.43	100.79	56.60	89.68	56.60 to 89.68	389,869	275,495
48-0303											
76-0068											
85-0047											
85-0094	3	66.13	69.92	65.46	16.04	106.81	55.91	87.73	N/A	235,333	154,058
93-0083											
93-0096											
NonValid School											
ALL	46	73.88	75.87	72.42	16.96	104.76	48.63	103.99	67.06 to 83.79	289,046	209,341

**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
30.01 TO 50.00	1	87.73	87.73	87.73			87.73	87.73	N/A	61,000	53,515
50.01 TO 100.00	18	78.25	77.54	76.05	17.36	101.96	49.57	103.99	64.11 to 93.37	156,695	119,167
100.01 TO 180.00	24	71.93	74.35	71.30	16.04	104.28	48.63	99.75	66.89 to 86.95	379,155	270,320
180.01 TO 330.00	3	73.57	74.12	71.75	13.85	103.30	59.11	89.68	N/A	438,291	314,491
ALL	46	73.88	75.87	72.42	16.96	104.76	48.63	103.99	67.06 to 83.79	289,046	209,341

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	1	79.75	79.75	79.75			79.75	79.75	N/A	40,000	31,900
60000 TO 99999	3	87.73	81.87	81.50	13.07	100.45	61.74	96.13	N/A	73,158	59,623
100000 TO 149999	3	71.84	76.28	75.61	13.79	100.89	63.64	93.37	N/A	115,333	87,200
150000 TO 249999	14	80.28	80.03	78.86	18.38	101.48	49.57	103.99	64.11 to 98.29	191,217	150,799
250000 TO 499999	21	73.57	76.02	75.08	12.28	101.26	56.53	97.46	68.58 to 86.95	366,576	275,209
500000 +	4	55.65	54.76	54.71	5.56	100.10	48.63	59.11	N/A	578,875	316,687
ALL	46	73.88	75.87	72.42	16.96	104.76	48.63	103.99	67.06 to 83.79	289,046	209,341

**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:	46	<b>MEDIAN:</b>	<b>74</b>	COV:	19.60	95% Median C.I.:	67.06 to 83.79	(!: Derived)
(AgLand) TOTAL Sales Price:	13,195,723	WGT. MEAN:	72	STD:	14.87	95% Wgt. Mean C.I.:	67.89 to 76.96	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,296,123	MEAN:	76	AVG.ABS.DEV:	12.53	95% Mean C.I.:	71.57 to 80.17	
(AgLand) TOTAL Assessed Value:	9,629,705							
AVG. Adj. Sales Price:	289,046	COD:	16.96	MAX Sales Ratio:	103.99			
AVG. Assessed Value:	209,341	PRD:	104.76	MIN Sales Ratio:	48.63			

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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 \$ _____	_____										
Total \$ _____	_____										
30000 TO 59999	3	79.75	76.41	74.59	10.86	102.44	61.74	87.73	N/A	59,825	44,621
60000 TO 99999	6	67.74	71.74	66.85	22.69	107.32	49.57	96.13	49.57 to 96.13	133,500	89,248
100000 TO 149999	3	64.66	66.57	65.45	11.34	101.71	56.53	78.52	N/A	217,457	142,330
150000 TO 249999	14	85.36	84.17	81.97	13.55	102.68	64.11	103.99	68.87 to 98.29	220,021	180,343
250000 TO 499999	20	70.58	72.62	70.01	15.56	103.73	48.63	97.46	66.13 to 83.79	429,148	300,427
ALL	46	73.88	75.87	72.42	16.96	104.76	48.63	103.99	67.06 to 83.79	289,046	209,341



**2008 Correlation Section  
for Fillmore County**

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**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 Fillmore County has been determined by the assessor to have two distinct market areas. The difference in value however, only exists in the dryland grouping. Irrigated and grass land is valued with the same value schedule in the entire county. 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 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 Fillmore County**

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**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.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2008</b>	<b>227</b>	<b>46</b>	<b>20.26</b>
<b>2007</b>	<b>222</b>	<b>52</b>	<b>23.42</b>
<b>2006</b>	<b>216</b>	<b>75</b>	<b>34.72</b>
<b>2005</b>	<b>246</b>	<b>105</b>	<b>42.68</b>
<b>2004</b>	<b>219</b>	<b>89</b>	<b>40.64</b>
<b>2003</b>	<b>209</b>	<b>76</b>	<b>36.36</b>
<b>2002</b>	<b>159</b>	<b>67</b>	<b>42.14</b>
<b>2001</b>	<b>164</b>	<b>78</b>	<b>47.56</b>

AGRICULTURAL UNIMPROVED: A review of the percentage of sales used for 2008 indicates that a relatively small percentage of available sales were used compared to other counties in the area. A further analysis indicates that 41 of the disqualified sales were substantially changed after the sale occurred and required to be removed by the Division. Had those sales been used in the qualified sales file, the usability percentage would have been 38.33 percent and considered acceptable compared to the utilization for previous years. Based on this analysis, one can reasonably assume that the County has not trimmed the sample and has used all available arms length sales for valuation purposes.

**2008 Correlation Section  
for Fillmore County**

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**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 Fillmore County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2008</b>	<b>62.73</b>	<b>23.24</b>	<b>77.31</b>	<b>73.88</b>
<b>2007</b>	<b>74.24</b>	<b>0.85</b>	<b>74.87</b>	<b>73.52</b>
<b>2006</b>	<b>75.21</b>	<b>1.56</b>	<b>76.38</b>	<b>75.83</b>
<b>2005</b>	<b>74.95</b>	<b>2.31</b>	<b>76.68</b>	<b>77.03</b>
<b>2004</b>	<b>76.94</b>	<b>0.38</b>	<b>77.23</b>	<b>76.94</b>
<b>2003</b>	<b>71</b>	<b>8.36</b>	<b>76.94</b>	<b>77</b>
<b>2002</b>	<b>74</b>	<b>0.26</b>	<b>74.19</b>	<b>74</b>
<b>2001</b>	<b>73</b>	<b>-0.15</b>	<b>72.89</b>	<b>76</b>

AGRICULTURAL UNIMPROVED: The trended preliminary median ratio and the Reports and Opinions median ratio are considered to be similar, especially given the large increase in assessed value this year. This analysis suggests the sold parcels and the unsold parcels are treated similarly for assessment purposes.



**2008 Correlation Section  
for Fillmore County**

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**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 Fillmore County**

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

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>22.05</b>	<b>2008</b>	<b>23.24</b>
<b>-1.23</b>	<b>2007</b>	<b>0.85</b>
<b>0.8</b>	<b>2006</b>	<b>1.56</b>
<b>2.56</b>	<b>2005</b>	<b>2.31</b>
<b>0</b>	<b>2004</b>	<b>0.38</b>
<b>7.35</b>	<b>2003</b>	<b>8.36</b>
<b>0.07</b>	<b>2002</b>	<b>0.26</b>
<b>2.78</b>	<b>2001</b>	<b>-0.15</b>

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 Fillmore County

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### **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 Fillmore County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>73.88</b>	<b>72.42</b>	<b>75.87</b>

AGRICULTURAL UNIMPROVED: The median ratio and weighted mean ratio are within the acceptable range. The mean is above the acceptable range.

**2008 Correlation Section  
for Fillmore County**

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**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.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>16.96</b>	<b>104.76</b>
<b>Difference</b>	<b>0</b>	<b>1.76</b>

**AGRICULTURAL UNIMPROVED:** The coefficient of dispersion is within the acceptable range, but the price related differential is slightly above the acceptable range. Based on the assessment practices demonstrated by the county in their uniform application and development of a schedule of agricultural land values, this class of property is considered to have been valued uniformly and proportionately.

**2008 Correlation Section  
for Fillmore County**

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**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.

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>48</b>	<b>46</b>	<b>-2</b>
<b>Median</b>	<b>62.73</b>	<b>73.88</b>	<b>11.15</b>
<b>Wgt. Mean</b>	<b>58.98</b>	<b>72.42</b>	<b>13.44</b>
<b>Mean</b>	<b>64.57</b>	<b>75.87</b>	<b>11.3</b>
<b>COD</b>	<b>20.09</b>	<b>16.96</b>	<b>-3.13</b>
<b>PRD</b>	<b>109.48</b>	<b>104.76</b>	<b>-4.72</b>
<b>Min Sales Ratio</b>	<b>37.41</b>	<b>48.63</b>	<b>11.22</b>
<b>Max Sales Ratio</b>	<b>169.66</b>	<b>103.99</b>	<b>-65.67</b>

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. The difference in the number of qualified sales is a result of sales sustaining substantial physical changes for 2008 and being removed from the qualified sales roster.



**County 30 - Fillmore**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 6,463	<b>Value</b> 807,187,188	<b>Total Growth</b> 4,181,765 (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	260	454,905	14	190,850	1	47,190	275	692,945	
2. Res Improv Land	2,016	5,551,795	61	929,775	177	2,747,895	2,254	9,229,465	
3. Res Improvements	2,028	101,014,401	61	6,239,264	177	16,817,908	2,266	124,071,573	
4. Res Total	2,288	107,021,101	75	7,359,889	178	19,612,993	2,541	133,993,983	2,162,235
% of Total	90.04	79.87	2.95	5.49	7.00	14.63	39.31	16.60	51.70
5. Rec UnImp Land	0	0	0	0	0	0	0	0	
6. Rec Improv Land	0	0	0	0	1	4,425	1	4,425	
7. Rec Improvements	0	0	0	0	1	34,740	1	34,740	
8. Rec Total	0	0	0	0	1	39,165	1	39,165	0
% of Total	0.00	0.00	0.00	0.00	***	***	0.01	0.00	0.00
Res+Rec Total	2,288	107,021,101	75	7,359,889	179	19,652,158	2,542	134,033,148	2,162,235
% of Total	90.00	79.84	2.95	5.49	7.04	14.66	39.33	16.60	51.70



**County 30 - Fillmore**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 6,463	<b>Value</b> 807,187,188	<b>Total Growth</b> 4,181,765 (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	68	252,375	10	178,425	1	4,000	79	434,800	
10. Comm Improv Land	397	1,425,470	52	996,900	16	302,745	465	2,725,115	
11. Comm Improvements	397	27,734,395	47	3,911,115	12	1,327,825	456	32,973,335	
12. Comm Total	465	29,412,240	57	5,086,440	13	1,634,570	535	36,133,250	1,103,875
% of Total	86.91	81.39	10.65	14.07	2.42	4.52	8.27	4.47	26.39
13. Ind UnImp Land	1	328,000	6	321,360	1	42,240	8	691,600	
14. Ind Improv Land	1	7,200	3	264,155	0	0	4	271,355	
15. Ind Improvements	1	131,505	3	2,577,495	0	0	4	2,709,000	
16. Ind Total	2	466,705	9	3,163,010	1	42,240	12	3,671,955	0
% of Total	16.66	12.70	75.00	86.13	8.33	1.15	0.18	0.45	0.00
Comm+Ind Total	467	29,878,945	66	8,249,450	14	1,676,810	547	39,805,205	1,103,875
% of Total	85.37	75.06	12.06	20.72	2.55	4.21	8.46	4.93	26.39
17. Taxable Total	2,755	136,900,046	141	15,609,339	193	21,328,968	3,089	173,838,353	3,266,110
% of Total	89.18	78.75	4.56	4.23	6.24	11.30	47.79	21.53	78.10

**County 30 - Fillmore**

**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	1	13,100	2,762,085	0	0	0
20. Industrial	1	328,000	724,600	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	13,100	2,762,085
20. Industrial	0	0	0	1	328,000	724,600
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>2</b>	<b>341,100</b>	<b>3,486,685</b>

**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
	Records	Total Value	Growth			
23. Mineral Interest-Producing	0	0	0			
24. Mineral Interest-Non-Producing	0	0	0			
<b>25. Mineral Interest Total</b>	<b>0</b>	<b>0</b>	<b>0</b>			

**Schedule IV: Exempt Records: Non-Agricultural**

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	275	38	9	<b>322</b>

**Schedule V: Agricultural Records**

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	50	237,500	288	40,460,695	2,011	353,092,680	2,349	393,790,875
28. Ag-Improved Land	7	53,200	126	19,989,645	895	166,093,630	1,028	186,136,475
29. Ag-Improvements	7	154,175	123	6,595,602	895	46,671,708	1,025	53,421,485
<b>30. Ag-Total Taxable</b>							<b>3,374</b>	<b>633,348,835</b>

**County 30 - Fillmore**

**2008 County Abstract of Assessment for Real Property, Form 45**

**Schedule VI: Agricultural Records:**

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	1	1.000	7,500	
32. HomeSite Improv Land	2	2.000	15,000	55	55.000	412,500	
33. HomeSite Improvements	2		55,810	58		3,508,970	
<b>34. HomeSite Total</b>							
35. FarmSite UnImp Land	1	0.450	1,125	17	32.950	68,790	
36. FarmSite Impr Land	5	5.230	13,075	91	340.060	732,525	
37. FarmSite Improv	6		98,365	117		3,086,632	
<b>38. FarmSite Total</b>							
39. Road & Ditches		0.500			678.830		
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	13	13.000	97,500	14	14.000	105,000	
32. HomeSite Improv Land	445	447.020	3,352,650	502	504.020	3,780,150	
33. HomeSite Improvements	465		26,138,295	525		29,703,075	100,890
<b>34. HomeSite Total</b>				539	518.020	33,588,225	
35. FarmSite UnImp Land	113	285.320	487,400	131	318.720	557,315	
36. FarmSite Impr Land	689	2,394.118	5,086,500	785	2,739.408	5,832,100	
37. FarmSite Improv	858		20,533,413	981		23,718,410	814,765
<b>38. FarmSite Total</b>				1,112	3,058.128	30,107,825	
39. Road & Ditches		7,223.421			7,902.751		
40. Other-Non Ag Use		0.000	0		0.000	0	
<b>41. Total Section VI</b>				<b>1,651</b>	<b>11,478.899</b>	<b>63,696,050</b>	<b>915,655</b>

**Schedule VII: Agricultural Records:**

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	2	253.300	139,695
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	3	439.360	358,565	5	692.660	498,260

**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 30 - Fillmore

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	182.190	404,470	5,684.860	12,620,415	5,867.050	13,024,885
46. 1A	39.010	82,700	12,465.010	26,425,815	107,525.349	227,943,805	120,029.369	254,452,320
47. 2A1	17.480	35,135	5,106.230	10,263,530	37,690.471	75,757,940	42,814.181	86,056,605
48. 2A	6.960	13,295	1,249.170	2,385,940	12,434.260	23,749,495	13,690.390	26,148,730
49. 3A1	0.000	0	1,997.100	3,205,360	18,648.790	29,931,245	20,645.890	33,136,605
50. 3A	0.000	0	0.000	0	2.000	2,810	2.000	2,810
51. 4A1	0.000	0	253.870	307,175	6,539.770	7,913,180	6,793.640	8,220,355
52. 4A	0.000	0	53.740	56,960	1,946.860	2,063,690	2,000.600	2,120,650
53. Total	63.450	131,130	21,307.310	43,049,250	190,472.360	379,982,580	211,843.120	423,162,960
<b>Dryland:</b>								
54. 1D1	0.000	0	65.550	93,730	2,259.240	3,230,740	2,324.790	3,324,470
55. 1D	57.450	79,870	2,863.615	3,980,390	25,417.285	35,330,210	28,338.350	39,390,470
56. 2D1	23.180	29,905	1,014.940	1,309,285	6,224.876	8,030,160	7,262.996	9,369,350
57. 2D	5.860	7,265	404.560	501,660	3,250.740	4,030,890	3,661.160	4,539,815
58. 3D1	0.000	0	652.990	698,695	6,477.818	6,931,300	7,130.808	7,629,995
59. 3D	2.000	1,860	0.000	0	0.000	0	2.000	1,860
60. 4D1	0.000	0	97.580	77,575	2,632.010	2,092,470	2,729.590	2,170,045
61. 4D	0.000	0	46.400	33,875	1,146.848	837,235	1,193.248	871,110
62. Total	88.490	118,900	5,145.635	6,695,210	47,408.817	60,483,005	52,642.942	67,297,115
<b>Grass:</b>								
63. 1G1	0.000	0	57.070	36,245	524.309	331,345	581.379	367,590
64. 1G	16.480	10,130	203.230	124,985	2,535.629	1,559,445	2,755.339	1,694,560
65. 2G1	2.360	1,310	155.050	86,070	1,497.108	830,915	1,654.518	918,295
66. 2G	0.000	0	134.140	66,390	1,391.749	688,915	1,525.889	755,305
67. 3G1	0.000	0	87.860	41,730	1,665.107	790,920	1,752.967	832,650
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	202.450	75,930	2,213.397	830,225	2,415.847	906,155
70. 4G	0.000	0	225.550	84,595	6,004.032	2,251,775	6,229.582	2,336,370
71. Total	18.840	11,440	1,065.350	515,945	15,831.331	7,283,540	16,915.521	7,810,925
72. Waste	0.560	30	188.290	9,415	2,142.273	138,875	2,331.123	148,320
73. Other	0.000	0	131.250	87,795	279.830	219,460	411.080	307,255
74. Exempt	3,011.138		208.870		595.450		3,815.458	
75. Total	171.340	261,500	27,837.835	50,357,615	256,134.611	448,107,460	284,143.786	498,726,575

County 30 - Fillmore

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	1,233.438	2,738,240	1,233.438	2,738,240
46. 1A	0.000	0	464.930	985,640	4,522.295	9,587,230	4,987.225	10,572,870
47. 2A1	0.000	0	62.800	126,225	1,540.871	3,097,150	1,603.671	3,223,375
48. 2A	0.000	0	58.090	110,955	668.589	1,277,010	726.679	1,387,965
49. 3A1	0.000	0	88.750	142,445	812.206	1,303,605	900.956	1,446,050
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	22.170	26,825	356.775	431,695	378.945	458,520
52. 4A	0.000	0	17.340	18,385	202.360	214,500	219.700	232,885
53. Total	0.000	0	714.080	1,410,475	9,336.534	18,649,430	10,050.614	20,059,905
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	2,153.310	2,863,915	2,153.310	2,863,915
55. 1D	0.000	0	2,962.570	3,792,125	17,488.777	22,385,680	20,451.347	26,177,805
56. 2D1	0.000	0	1,092.020	1,288,575	4,555.050	5,374,910	5,647.070	6,663,485
57. 2D	0.000	0	521.920	574,090	2,916.099	3,207,675	3,438.019	3,781,765
58. 3D1	0.000	0	1,104.300	1,065,665	3,845.210	3,710,630	4,949.510	4,776,295
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	140.960	97,275	1,633.621	1,127,215	1,774.581	1,224,490
61. 4D	0.000	0	33.970	21,405	559.210	352,295	593.180	373,700
62. Total	0.000	0	5,855.740	6,839,135	33,151.277	39,022,320	39,007.017	45,861,455
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	373.270	237,030	373.270	237,030
64. 1G	0.000	0	271.220	166,790	1,581.205	972,440	1,852.425	1,139,230
65. 2G1	0.000	0	187.860	104,250	688.600	382,175	876.460	486,425
66. 2G	0.000	0	158.670	78,540	933.618	462,165	1,092.288	540,705
67. 3G1	0.000	0	184.080	87,450	970.706	461,120	1,154.786	548,570
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	176.900	66,355	1,289.619	483,725	1,466.519	550,080
70. 4G	0.000	0	201.020	75,390	3,484.591	1,306,850	3,685.611	1,382,240
71. Total	0.000	0	1,179.750	578,775	9,321.609	4,305,505	10,501.359	4,884,280
72. Waste	0.000	0	29.720	1,490	139.470	6,970	169.190	8,460
73. Other	0.000	0	51.920	41,535	94.320	70,575	146.240	112,110
74. Exempt	692.745		9.500		162.100		864.345	
75. Total	0.000	0	7,831.210	8,871,410	52,043.210	62,054,800	59,874.420	70,926,210

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76.Irrigated</b>	63.450	131,130	22,021.390	44,459,725	199,808.894	398,632,010	221,893.734	443,222,865
<b>77.Dry Land</b>	88.490	118,900	11,001.375	13,534,345	80,560.094	99,505,325	91,649.959	113,158,570
<b>78.Grass</b>	18.840	11,440	2,245.100	1,094,720	25,152.940	11,589,045	27,416.880	12,695,205
<b>79.Waste</b>	0.560	30	218.010	10,905	2,281.743	145,845	2,500.313	156,780
<b>80.Other</b>	0.000	0	183.170	129,330	374.150	290,035	557.320	419,365
<b>81.Exempt</b>	3,703.883	0	218.370	0	757.550	0	4,679.803	0
<b>82.Total</b>	171.340	261,500	35,669.045	59,229,025	308,177.821	510,162,260	<b>344,018.206</b>	<b>569,652,785</b>

## 2008 Agricultural Land Detail

### County 30 - Fillmore

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	5,867.050	2.77%	13,024,885	3.08%	2,220.005
1A	120,029.369	56.66%	254,452,320	60.13%	2,119.917
2A1	42,814.181	20.21%	86,056,605	20.34%	2,010.002
2A	13,690.390	6.46%	26,148,730	6.18%	1,910.006
3A1	20,645.890	9.75%	33,136,605	7.83%	1,604.997
3A	2.000	0.00%	2,810	0.00%	1,405.000
4A1	6,793.640	3.21%	8,220,355	1.94%	1,210.007
4A	2,000.600	0.94%	2,120,650	0.50%	1,060.007
<b>Irrigated Total</b>	<b>211,843.120</b>	<b>100.00%</b>	<b>423,162,960</b>	<b>100.00%</b>	<b>1,997.529</b>

**Dry:**

1D1	2,324.790	4.42%	3,324,470	4.94%	1,430.008
1D	28,338.350	53.83%	39,390,470	58.53%	1,390.005
2D1	7,262.996	13.80%	9,369,350	13.92%	1,290.011
2D	3,661.160	6.95%	4,539,815	6.75%	1,239.993
3D1	7,130.808	13.55%	7,629,995	11.34%	1,070.004
3D	2.000	0.00%	1,860	0.00%	930.000
4D1	2,729.590	5.19%	2,170,045	3.22%	795.007
4D	1,193.248	2.27%	871,110	1.29%	730.032
<b>Dry Total</b>	<b>52,642.942</b>	<b>100.00%</b>	<b>67,297,115</b>	<b>100.00%</b>	<b>1,278.369</b>

**Grass:**

1G1	581.379	3.44%	367,590	4.71%	632.272
1G	2,755.339	16.29%	1,694,560	21.69%	615.009
2G1	1,654.518	9.78%	918,295	11.76%	555.022
2G	1,525.889	9.02%	755,305	9.67%	494.993
3G1	1,752.967	10.36%	832,650	10.66%	474.994
3G	0.000	0.00%	0	0.00%	0.000
4G1	2,415.847	14.28%	906,155	11.60%	375.087
4G	6,229.582	36.83%	2,336,370	29.91%	375.044
<b>Grass Total</b>	<b>16,915.521</b>	<b>100.00%</b>	<b>7,810,925</b>	<b>100.00%</b>	<b>461.760</b>

<b>Irrigated Total</b>	<b>211,843.120</b>	<b>74.55%</b>	<b>423,162,960</b>	<b>84.85%</b>	<b>1,997.529</b>
<b>Dry Total</b>	<b>52,642.942</b>	<b>18.53%</b>	<b>67,297,115</b>	<b>13.49%</b>	<b>1,278.369</b>
<b>Grass Total</b>	<b>16,915.521</b>	<b>5.95%</b>	<b>7,810,925</b>	<b>1.57%</b>	<b>461.760</b>
Waste	2,331.123	0.82%	148,320	0.03%	63.625
Other	411.080	0.14%	307,255	0.06%	747.433
Exempt	3,815.458	1.34%			
<b>Market Area Total</b>	<b>284,143.786</b>	<b>100.00%</b>	<b>498,726,575</b>	<b>100.00%</b>	<b>1,755.190</b>

**As Related to the County as a Whole**

<b>Irrigated Total</b>	<b>211,843.120</b>	<b>95.47%</b>	<b>423,162,960</b>	<b>95.47%</b>	
<b>Dry Total</b>	<b>52,642.942</b>	<b>57.44%</b>	<b>67,297,115</b>	<b>59.47%</b>	
<b>Grass Total</b>	<b>16,915.521</b>	<b>61.70%</b>	<b>7,810,925</b>	<b>61.53%</b>	
Waste	2,331.123	93.23%	148,320	94.60%	
Other	411.080	73.76%	307,255	73.27%	
Exempt	3,815.458	81.53%			
<b>Market Area Total</b>	<b>284,143.786</b>	<b>82.60%</b>	<b>498,726,575</b>	<b>87.55%</b>	

## 2008 Agricultural Land Detail

### County 30 - Fillmore

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,233.438	12.27%	2,738,240	13.65%	2,220.006
1A	4,987.225	49.62%	10,572,870	52.71%	2,119.990
2A1	1,603.671	15.96%	3,223,375	16.07%	2,009.997
2A	726.679	7.23%	1,387,965	6.92%	1,910.011
3A1	900.956	8.96%	1,446,050	7.21%	1,605.017
3A	0.000	0.00%	0	0.00%	0.000
4A1	378.945	3.77%	458,520	2.29%	1,209.990
4A	219.700	2.19%	232,885	1.16%	1,060.013
<b>Irrigated Total</b>	<b>10,050.614</b>	<b>100.00%</b>	<b>20,059,905</b>	<b>100.00%</b>	<b>1,995.888</b>
<b>Dry:</b>					
1D1	2,153.310	5.52%	2,863,915	6.24%	1,330.005
1D	20,451.347	52.43%	26,177,805	57.08%	1,280.003
2D1	5,647.070	14.48%	6,663,485	14.53%	1,179.989
2D	3,438.019	8.81%	3,781,765	8.25%	1,099.983
3D1	4,949.510	12.69%	4,776,295	10.41%	965.003
3D	0.000	0.00%	0	0.00%	0.000
4D1	1,774.581	4.55%	1,224,490	2.67%	690.016
4D	593.180	1.52%	373,700	0.81%	629.994
<b>Dry Total</b>	<b>39,007.017</b>	<b>100.00%</b>	<b>45,861,455</b>	<b>100.00%</b>	<b>1,175.723</b>
<b>Grass:</b>					
1G1	373.270	3.55%	237,030	4.85%	635.009
1G	1,852.425	17.64%	1,139,230	23.32%	614.993
2G1	876.460	8.35%	486,425	9.96%	554.988
2G	1,092.288	10.40%	540,705	11.07%	495.020
3G1	1,154.786	11.00%	548,570	11.23%	475.040
3G	0.000	0.00%	0	0.00%	0.000
4G1	1,466.519	13.97%	550,080	11.26%	375.092
4G	3,685.611	35.10%	1,382,240	28.30%	375.036
<b>Grass Total</b>	<b>10,501.359</b>	<b>100.00%</b>	<b>4,884,280</b>	<b>100.00%</b>	<b>465.109</b>
<hr/>					
<b>Irrigated Total</b>	<b>10,050.614</b>	<b>16.79%</b>	<b>20,059,905</b>	<b>28.28%</b>	<b>1,995.888</b>
<b>Dry Total</b>	<b>39,007.017</b>	<b>65.15%</b>	<b>45,861,455</b>	<b>64.66%</b>	<b>1,175.723</b>
<b>Grass Total</b>	<b>10,501.359</b>	<b>17.54%</b>	<b>4,884,280</b>	<b>6.89%</b>	<b>465.109</b>
Waste	169.190	0.28%	8,460	0.01%	50.002
Other	146.240	0.24%	112,110	0.16%	766.616
Exempt	864.345	1.44%			
<b>Market Area Total</b>	<b>59,874.420</b>	<b>100.00%</b>	<b>70,926,210</b>	<b>100.00%</b>	<b>1,184.582</b>

#### As Related to the County as a Whole

<b>Irrigated Total</b>	<b>10,050.614</b>	<b>4.53%</b>	<b>20,059,905</b>	<b>4.53%</b>	
<b>Dry Total</b>	<b>39,007.017</b>	<b>42.56%</b>	<b>45,861,455</b>	<b>40.53%</b>	
<b>Grass Total</b>	<b>10,501.359</b>	<b>38.30%</b>	<b>4,884,280</b>	<b>38.47%</b>	
Waste	169.190	6.77%	8,460	5.40%	
Other	146.240	26.24%	112,110	26.73%	
Exempt	864.345	18.47%			
<b>Market Area Total</b>	<b>59,874.420</b>	<b>17.40%</b>	<b>70,926,210</b>	<b>12.45%</b>	



## 2008 Agricultural Land Detail

### County 30 - Fillmore

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	63.450	131,130	22,021.390	44,459,725	199,808.894	398,632,010
Dry	88.490	118,900	11,001.375	13,534,345	80,560.094	99,505,325
Grass	18.840	11,440	2,245.100	1,094,720	25,152.940	11,589,045
Waste	0.560	30	218.010	10,905	2,281.743	145,845
Other	0.000	0	183.170	129,330	374.150	290,035
Exempt	3,703.883	0	218.370	0	757.550	0
<b>Total</b>	<b>171.340</b>	<b>261,500</b>	<b>35,669.045</b>	<b>59,229,025</b>	<b>308,177.821</b>	<b>510,162,260</b>

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	221,893.734	443,222,865	221,893.734	64.50%	443,222,865	77.81%	1,997.455
Dry	91,649.959	113,158,570	91,649.959	26.64%	113,158,570	19.86%	1,234.682
Grass	27,416.880	12,695,205	27,416.880	7.97%	12,695,205	2.23%	463.043
Waste	2,500.313	156,780	2,500.313	0.73%	156,780	0.03%	62.704
Other	557.320	419,365	557.320	0.16%	419,365	0.07%	752.467
Exempt	4,679.803	0	4,679.803	1.36%	0	0.00%	0.000
<b>Total</b>	<b>344,018.206</b>	<b>569,652,785</b>	<b>344,018.206</b>	<b>100.00%</b>	<b>569,652,785</b>	<b>100.00%</b>	<b>1,655.879</b>

\* 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)**

30 Fillmore

	<b>2007 CTL County Total</b>	<b>2008 Form 45 County Total</b>	<b>Value Difference (2007 Form 45 - 2006 CTL)</b>	<b>Percent Change</b>	<b>2008 Growth (New Construction Value)</b>	<b>% Change excl. Growth</b>
1. Residential	132,989,824	133,993,983	1,004,159	0.76	2,162,235	-0.87
2. Recreational	39,165	39,165	0	0	0	0
3. Ag-Homesite Land, Ag-Res Dwellings	32,793,375	33,588,225	794,850	2.42	*-----	2.42
<b>4. Total Residential (sum lines 1-3)</b>	<b>165,822,364</b>	<b>167,621,373</b>	<b>1,799,009</b>	<b>1.08</b>	<b>2,162,235</b>	<b>-0.22</b>
5. Commercial	34,659,060	36,133,250	1,474,190	4.25	1,103,875	1.07
6. Industrial	3,722,200	3,671,955	-50,245	-1.35	0	-1.35
7. Ag-Farmsite Land, Outbuildings	29,181,301	30,107,825	926,524	3.18	915,655	0.04
8. Minerals	0	0	0	0	0	0
<b>9. Total Commercial (sum lines 5-8)</b>	<b>67,562,561</b>	<b>69,913,030</b>	<b>2,350,469</b>	<b>3.48</b>	<b>1,918,640</b>	<b>0.64</b>
<b>10. Total Non-Agland Real Property</b>	<b>233,384,925</b>	<b>237,534,403</b>	<b>4,149,478</b>	<b>1.78</b>	<b>4,181,765</b>	<b>-0.01</b>
11. Irrigated	349,636,130	443,222,865	93,586,735	26.77		
12. Dryland	101,929,435	113,158,570	11,229,135	11.02		
13. Grassland	9,955,095	12,695,205	2,740,110	27.52		
14. Wasteland	132,890	156,780	23,890	17.98		
15. Other Agland	564,390	564,390	-145,025	-25.7		
<b>16. Total Agricultural Land</b>	<b>462,217,940</b>	<b>569,652,785</b>	<b>107,434,845</b>	<b>23.24</b>		
<b>17. Total Value of All Real Property</b> (Locally Assessed)	<b>695,602,865</b>	<b>807,187,188</b>	<b>111,584,323</b>	<b>16.04</b>	<b>4,181,765</b>	<b>15.44</b>

\*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.

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JUL 11 2007

NEBRASKA DEPARTMENT OF  
PROPERTY ASSESSMENT & TAXATION

**FILLMORE COUNTY**

Plan of Assessment – 2007 Update

State law establishes the framework within which the assessor must operate. However, a real property assessment system requires that an operation or procedure be done completely and in a uniform manner each time it is repeated. Accurate and efficient assessment practices represent prudent expenditure of tax monies, establishes taxpayer confidence in local government, and enables the local government to serve its citizens more effectively. The important role the assessment practices play in local government cannot be overstated. Pursuant to Nebraska Laws 2005, LB263, Section 9 the assessor shall submit a Plan of Assessment to the county board of equalization before July 31<sup>st</sup> and the Department of Property Assessment and Taxation on or before October 31<sup>st</sup>. The plan and update shall examine the level, quality, and uniformity of assessment in the county.

The responsibilities of assessment include record maintenance. Ownership is updated in the cadastrals and on our record cards using 521 RETS (Real Estate Transfer Statements) and the miscellaneous book to check for death certificates, etc. Our mapping procedures include updating the cadastrals and GIS. We are no longer using our land check program to draw out tracts. We are using the GIS.

Reports are systematically filed as required by law. Real estate abstract is filed by March 19, personal property abstract is filed by June 15, certification of values for levy setting is mailed to all entities in the county by August 20, and copies of the school valuations are also mailed to the Department of Education. The school district taxable value report is mailed to the state by August 25, tax list of real and personal property is delivered to the treasurer by November 22, and the CTL (Certificate of Taxes Levied ) is filed with the state by December 1. Tax list corrections are made only if necessary. Homestead exemption applications are mailed by February 1 and must be filled out, signed and returned to our office by June 30. Personal property forms are mailed by February 15<sup>th</sup> and must be filled out, signed and returned by May 1. Notices of valuation change are mailed by June 1. Exempt property applications are mailed in November and must be filled out, signed and returned by December 31.

The assessor is responsible for valuing at actual value all real property in the county except railroads and public service entities as of January 1 of each year. Assessors use professionally accepted mass appraisal techniques, including but not limited to: comparison with sales of property of known or recognized value, taking into account location, zoning, and current functional use; income approach, and cost approach. By statute all real property is assessed at 100% of actual value, except for agricultural land and horticultural land which is assessed at 75% of actual value for 2007. Fillmore County currently contracts with Knoche Appraisal & Consulting LLC to assist with the review of sales and do the pick-up work.

Our current aerial photos were taken in 2006 for all rural parcels. This is a good tool to help identify all buildings in the rural area. County-wide zoning was implemented January 1, 2000. Any new buildings or additions need to be approved prior to construction. This has been very beneficial for our office.

Pick-up work is scheduled based on our permits. We try to schedule pick-up work and sales review in the same area.

After sales are reviewed, we decide whether we need to look at a certain class or sub-class of property. We try to have a systematic review of all property in the county.

The qualification process involves a careful review of the information on the 521 RETS and utilizes the personal knowledge of the assessor and staff to make a decision about the usability of the sales. Some are later modified based on information discovered during the verification and inspection processes. The verification process is primarily accomplished during the on-site inspection, which is done by the contract appraiser. Most of the interviews conducted outside the inspection process are for clarification or when another party to the sale is contacted, and for unimproved parcels that are not inspected. The county attempts to inspect all improved sales in the qualified roster, and many of the others in the total roster that are not obviously non-sales.

The assessor and staff do most of the sale qualification with further verification and inspection contracted to Knoche Appraisal & Consulting LLC. The qualification decisions are sometimes modified after the verification or inspection processes are done. The staff has only a minor role in the verification process, when they randomly encounter a party to a sale, make a phone call or to seek clarification. The assessor does very little sale inspection because that task is contracted to Knoche Appraisal & Consulting LLC. They conduct a comprehensive inspection. Most of the verification process is done during the inspection and most interviews are done at that time. The phone is used for verification with persons who are unavailable during the inspection process or if additional clarification is needed. In Fillmore County the order of preference for verification is buyer, buyer's representative, seller and then real estate agent. The county verifies a larger percentage of the transfers to enhance the input to the county CAMA system that is used to calculate building valuation.

When conducting a physical inspection, the county looks for the same thing we look for when listing property. We check for the accuracy of the listing. We also believe the sale file review serves as a semi-random sampling of the assessed property. The review enables us to plan for reappraisal priorities, and prepare for future changes of classes and sub-classes. The county attempts to inspect all qualified improved sales as well as others that are possibly good sales. We estimate this is 85% of the residential sales, 75% of the commercial sales, 20% of the unimproved agland sales and 60% of the improved agland sales that are in the total roster. We occasionally inspect some unimproved sales to verify land use. Unreported pick-up work and alterations are listed and errors that are discovered are corrected on the records accordingly. Omissions are usually parcels of unreported pick-up work, which are listed, valued and added to the tax rolls. This year

our omissions included a lot of irrigated acres. Due to the NRD looking at possible regulation, owners wanted to make sure our records were correct. For 2007 we measured and recorded all the land use in township 8 which includes 4 ranges in our GIS system. Our administrative package has a permit tab and all pick-up work is entered on corresponding property records. We are able to run a list of permits out of this system.

The information gathered during the sale review process is kept in the county sales books. We are starting to notice some influences due to the development of the four-lane highway through our county. An example would be ABE Fairmont LLC, which is the new Ethanol Plant at Fairmont.

Fillmore County Assessor's office personnel includes the assessor, deputy and clerk. The assessor and deputy have completed their continuing education to keep up their certificates and are certified through 2010. I have included money in the budget for education. Our appraisal work is contracted with Knoche Appraisal & Consulting LLC and Mr. Knoche helps with the sales review and pick-up work.

Fillmore County Assessor's office acquired all new computers and printers (July 2005).

Fillmore County utilizes the computerized administrative system County Solutions, provided and supported by NACO. The Marshall & Swift costing tables are used for estimating replacement costs for the residential parcels and ag buildings. The county administrative system includes the Microsolve CAMA 2000 package. We have also expanded our appraisal processes to include a sales comparison approach. The assessment records are kept in the hard copy format with updates made in the form of inserts. The valuation history on the face of the hard copy is updated to reflect all valuation changes that are made annually.

According to the 2007 amended abstract, the real property within Fillmore County is comprised of the following: 2,544 residential parcels of which 280 are unimproved, 532 commercial parcels of which 81 are unimproved, 13 industrial parcels, 1 recreational parcels, and 3,369 agricultural parcels of which 2,345 are unimproved. Among the improved agricultural parcels are 527 with residential improvements. The percentage breakdown of the three primary classes of real estate is as follows: residential 40%, commercial/industrial 8%, agricultural 52% and 0.00% comprising any other classes. There are two other groups to mention; the administrative parcels (including Game and Parks and exempt parcels), numbering 288 and there are two parcels that have additional valuation responsibility (TIF Projects). These groups are mentioned because they represent additional assessment responsibility but will not be included in the parcel count in this report. The total number of parcels that are associated with the total real property value from lines 17 & 30 of the abstract in Fillmore County is estimated at 6,459 and contain no parcels with mineral interests valued. The total including exempt, Game and Parks and TIF parcels is 6,754.

The total valuation as certified on the Amended abstract of assessment for real property 2007 to the Department of PA&T is 693,854,834. The breakdown of valuation is as follows:

	<u>Valuation</u>	<u>Total Parcels</u>
Real Estate	693,854,834	6,459
Personal Property	41,042,998	1,330
Railroad & Public Service Utilities (Certified by PA&T in 2006)	<u>15,580,447</u>	
TOTAL	750,478,279	

Homestead Exemption applications for 2007 were 318.

Charitable exemption applications were 37 excluding cemeteries.

Cadastrals are maps showing the boundaries of subdivisions of land usually with the bearings and lengths thereof and the areas of individual tracts for the purpose of describing and recording ownership. Our current set of cadastrals was made in 1989. The ownership names and property lines are routinely updated, and we consider them current.

Our property record cards serve as a reference to and inventory of all portions of the property. It contains a summary of the general data relevant to the parcel it represents. Our most recent record cards (for all classes of property) were prepared in 1993 during our last reappraisal. Our 2007 records are currently up-to-date along with the 2007 values. We also updated all photos for ALL our town/village record cards for 2007. The Geneva and rural photos were updated for 2006.

When a parcel of real property in the State of Nebraska transfers and a deed is recorded a Real Estate Transfer Statement, form 521, is required. A copy of Form 521 is provided to the assessor. The assessor is responsible for maintaining the changes of ownership on the property record cards of the county. The assessor completes supplemental worksheets on these sales and submits this information to the Department of Property Assessment and Taxation within 45 days or sooner.

Our office has developed a formal manual of office and assessment procedures, which includes a job description. It is our practice to follow all rules, regs, and directives that govern the assessment process.

We qualify all sales, review most of them, prepare in-depth analysis on most property classes or subclasses and identify the projects that will be done.

Our level of value, quality and uniformity for assessment year 2007:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	99%	4.99	101.32
Commerical	98%	12.16	101.25
Agricultural Land	74%	14.72	108.03

Our three year plan is as follows:

- 2008      Continue sales review of all classes of property  
 Examine the level, quality and uniformity of assessment in the county  
 Review level of value and make any needed changes by class of property  
 The improvement values need to be set and implemented  
 Review agland for any changes in land areas and values  
 Verify land usage with FSA information  
 Add new construction  
 Fillmore County board purchased the GIS in conjunction with the roads department, clerk's office and zoning office 8-9-05  
 2006 - The staff had the parcel layer in and aerial photos identified.  
 2007 - Land use was drawn on the maps for the top tier of ranges(4) and the information was entered in the administrative side.  
 2008 - Our goal is to complete the land use layer for the rest of the Townships (12) and enter them in the administrative side.
- 2009      Continue sales review for all classes of property  
 Examine the level, quality and uniformity of assessment in the county  
 Review level of value and make any needed changes by class of property  
 Verify land usage with FSA information  
 Review agland for any changes in land areas and values  
 Add new construction  
 Continue our systematic review of property --  
 2004 -- we reviewed commercial/industrial properties  
 2005 -- we reviewed the rural houses and buildings and Geneva  
 2006 -- we reviewed all the small towns
- 2010      Continue sales review for all classes of property  
 Examine the level, quality and uniformity of assessment in the county  
 Review level of value and make any needed changes by class of property  
 Check model for residential property and update cost figures  
 Review agland for any changes in land areas and values  
 Add new construction

## 2008 Assessment Survey for Fillmore County

### I. General Information

#### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff</b>
	1
2.	<b>Appraiser(s) on staff</b>
	0
3.	<b>Other full-time employees</b>
	1
4.	<b>Other part-time employees</b>
	0
5.	<b>Number of shared employees</b>
	0
6.	<b>Assessor's requested budget for current fiscal year</b>
	\$168,212
7.	<b>Part of the budget that is dedicated to the computer system</b>
	N/A
8.	<b>Adopted budget, or granted budget if different from above</b>
	\$156,212
9.	<b>Amount of the total budget set aside for appraisal work</b>
	\$27,000
10.	<b>Amount of the total budget set aside for education/workshops</b>
	\$2,550
11.	<b>Appraisal/Reappraisal budget, if not part of the total budget</b>
	0
12.	<b>Other miscellaneous funds</b>
	\$38,500 for GIS Workshop final payment



13.	<b>Total budget</b>
	\$194,712
a.	<b>Was any of last year's budget not used:</b>
	Yes

## **B. Computer, Automation Information and GIS**

1.	<b>Administrative software</b>
	County Solutions
2.	<b>CAMA software</b>
	County Solutions-Microsolve
3.	<b>Cadastral maps: Are they currently being used?</b>
	Yes
4.	<b>Who maintains the Cadastral Maps?</b>
	Assessor and Staff
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Who maintains the GIS software and maps?</b>
	Assessor and Staff, and GIS Workshop
7.	<b>Personal Property software:</b>
	County Solutions

## **C. Zoning Information**

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	All with the exception of Strang. Exeter, Fairmont, Geneva, Grafton, Milligan, Ohiova, Shickley are all zoned.

4.	<b>When was zoning implemented?</b>
	2000

#### **D. Contracted Services**

1.	<b>Appraisal Services</b>
	Knoche Consulting LLC
2.	<b>Other services</b>
	GIS Workshop

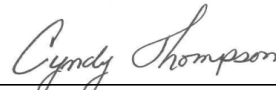


## Certification

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 Fillmore County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5623.

Dated this 7th day of April, 2008.



Department of Revenue, Property Assessment Division



## Valuation History Charts