

## 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

37 Gosper

### Residential Real Property - Current

Number of Sales	70	COD	8.92
Total Sales Price	\$7,064,311	PRD	102.32
Total Adj. Sales Price	\$7,099,311	COV	17.67
Total Assessed Value	\$6,539,082	STD	16.66
Avg. Adj. Sales Price	\$101,419	Avg. Abs. Dev.	8.29
Avg. Assessed Value	\$93,415	Min	64.43
Median	92.93	Max	196.74
Wgt. Mean	92.11	95% Median C.I.	91.86 to 94.08
Mean	94.25	95% Wgt. Mean C.I.	89.34 to 94.88
		95% Mean C.I.	90.34 to 98.15
% of Value of the Class of all Real Property Value in the County			28.48
% of Records Sold in the Study Period			6.17
% of Value Sold in the Study Period			8.3
Average Assessed Value of the Base			69,449

### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	70	92.93	8.92	102.32
2007	67	94.59	9.83	104.13
2006	79	92.91	12.65	105.00
2005	102	93.36	6.76	101.31
2004	84	93.64	6.74	101.60
2003	84	93	5.59	101.19
2002	103	92	13.47	102.42
2001	98	94	7.58	100.08

## 2008 Commission Summary

37 Gosper

### Commercial Real Property - Current

Number of Sales	5	COD	20.11
Total Sales Price	\$281,500	PRD	97.97
Total Adj. Sales Price	\$265,500	COV	28.99
Total Assessed Value	\$251,948	STD	26.95
Avg. Adj. Sales Price	\$53,100	Avg. Abs. Dev.	18.96
Avg. Assessed Value	\$50,390	Min	68.44
Median	94.26	Max	134.46
Wgt. Mean	94.90	95% Median C.I.	N/A
Mean	92.97	95% Wgt. Mean C.I.	N/A
		95% Mean C.I.	59.51 to 126.43
% of Value of the Class of all Real Property Value in the County			2.81
% of Records Sold in the Study Period			4.72
% of Value Sold in the Study Period			3.25
Average Assessed Value of the Base			73,220

### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	5	94.26	20.11	97.97
2007	3	94.26	9.76	100.60
2006	4	97.36	11.08	103.39
2005	6	94.11	5.86	100.99
2004	10	92.92	3.20	101.21
2003	12	93	1.16	100.29
2002	17	94	8.85	101.63
2001	15	95	3.21	97.77



## 2008 Commission Summary

**37      Gosper**

### Agricultural Land - Current

<b>Number of Sales</b>	<b>55</b>	<b>COD</b>	<b>11.75</b>
Total Sales Price	\$11,597,722	<b>PRD</b>	<b>102.00</b>
Total Adj. Sales Price	\$11,597,722	COV	16.22
Total Assessed Value	\$7,869,337	STD	11.23
Avg. Adj. Sales Price	\$210,868	Avg. Abs. Dev.	8.14
Avg. Assessed Value	\$143,079	Min	37.95
<b>Median</b>	<b>69.28</b>	Max	95.14
Wgt. Mean	67.85	95% Median C.I.	68.55 to 73.59
Mean	69.21	95% Wgt. Mean C.I.	64.85 to 70.86
		95% Mean C.I.	66.24 to 72.18
% of Value of the Class of all Real Property Value in the County			68.71
% of Records Sold in the Study Period			3.38
% of Value Sold in the Study Period			7.53
Average Assessed Value of the Base			116,768

### Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
<b>2008</b>	<b>55</b>	<b>69.28</b>	<b>11.75</b>	<b>102.00</b>
<b>2007</b>	<b>40</b>	<b>69.90</b>	<b>10.09</b>	<b>102.22</b>
<b>2006</b>	35	74.86	14.76	101.07
<b>2005</b>	55	77.15	16.16	99.91
<b>2004</b>	40	75.10	12.65	100.56
<b>2003</b>	38	75	10.45	98.57
<b>2002</b>	26	76	18.33	102.6
<b>2001</b>	38	75	16.09	103.53



## **2008 Opinions of the Property Tax Administrator for Gosper 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 Gosper County is 93% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Gosper 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 Gosper County is 100% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Gosper 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 Gosper County is 69% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Gosper County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2008.



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

Ruth A. Sorensen  
Property Tax Administrator



**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	72	<b>MEDIAN:</b>	<b>93</b>	COV:	17.83	95% Median C.I.:	91.86 to 94.08	(! : Derived)
TOTAL Sales Price:	7,221,811	WGT. MEAN:	92	STD:	16.87	95% Wgt. Mean C.I.:	89.52 to 94.99	
TOTAL Adj.Sales Price:	7,256,811	MEAN:	95	AVG.ABS.DEV:	8.62	95% Mean C.I.:	90.71 to 98.51	
TOTAL Assessed Value:	6,694,681							
AVG. Adj. Sales Price:	100,789	COD:	9.28	MAX Sales Ratio:	196.74			
AVG. Assessed Value:	92,981	PRD:	102.55	MIN Sales Ratio:	64.43			

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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	13	94.79	94.77	94.72	6.49	100.05	68.75	117.71	90.44 to 98.21	131,430	124,487
10/01/05 TO 12/31/05	9	94.08	101.62	93.33	16.87	108.88	74.96	196.74	78.29 to 95.26	104,866	97,867
01/01/06 TO 03/31/06	7	90.78	89.13	88.76	3.46	100.42	79.20	93.48	79.20 to 93.48	117,265	104,079
04/01/06 TO 06/30/06	11	94.02	99.22	96.98	7.72	102.30	90.72	132.88	91.10 to 114.55	113,954	110,513
07/01/06 TO 09/30/06	14	93.90	98.05	92.98	7.48	105.46	86.20	121.81	89.77 to 113.07	77,707	72,250
10/01/06 TO 12/31/06	9	91.56	90.18	92.23	6.01	97.78	64.43	100.45	88.55 to 97.69	81,105	74,800
01/01/07 TO 03/31/07	4	91.63	90.55	85.65	7.17	105.72	76.55	102.38	N/A	93,925	80,445
04/01/07 TO 06/30/07	5	71.92	80.70	72.76	14.48	110.91	68.59	112.50	N/A	67,300	48,967
<u>Study Years</u>											
07/01/05 TO 06/30/06	40	93.52	96.54	94.00	9.03	102.70	68.75	196.74	91.97 to 95.07	118,169	111,083
07/01/06 TO 06/30/07	32	92.66	92.19	88.98	9.47	103.60	64.43	121.81	89.77 to 94.92	79,064	70,354
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	41	92.77	95.11	93.24	6.86	102.01	64.43	132.88	91.56 to 94.06	94,931	88,510
<u>ALL</u>											
	72	92.93	94.61	92.25	9.28	102.55	64.43	196.74	91.86 to 94.08	100,789	92,981

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ACREAGE	14	91.77	89.77	88.98	7.68	100.88	64.43	117.29	79.20 to 94.08	115,235	102,542
ELWOOD	27	93.74	94.30	91.61	6.93	102.94	71.92	132.88	91.14 to 95.92	80,783	74,001
JOHNSON LAKE	30	93.26	97.21	94.19	12.14	103.21	68.59	196.74	91.60 to 95.51	115,245	108,547
SMITHFIELD	1	92.60	92.60	92.60			92.60	92.60	N/A	5,000	4,630
<u>ALL</u>											
	72	92.93	94.61	92.25	9.28	102.55	64.43	196.74	91.86 to 94.08	100,789	92,981

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	25	93.72	95.02	92.20	6.45	103.06	76.55	132.88	91.14 to 95.64	71,706	66,113
3	47	92.82	94.39	92.27	10.75	102.29	64.43	196.74	91.60 to 94.08	116,258	107,273
<u>ALL</u>											
	72	92.93	94.61	92.25	9.28	102.55	64.43	196.74	91.86 to 94.08	100,789	92,981

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	41	92.56	92.64	91.74	7.26	100.98	64.43	132.88	91.14 to 94.60	97,030	89,014
2	3	102.38	94.54	70.63	14.24	133.86	68.75	112.50	N/A	56,066	39,600
3	28	93.26	97.50	94.08	11.13	103.63	68.59	196.74	91.60 to 95.51	111,084	104,510
<u>ALL</u>											
	72	92.93	94.61	92.25	9.28	102.55	64.43	196.74	91.86 to 94.08	100,789	92,981

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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TOTAL Assessed Value:	6,694,681							
AVG. Adj. Sales Price:	100,789	COD:	9.28	MAX Sales Ratio:	196.74			
AVG. Assessed Value:	92,981	PRD:	102.55	MIN Sales Ratio:	64.43			

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	72	92.93	94.61	92.25	9.28	102.55	64.43	196.74	91.86 to 94.08	100,789	92,981
06											
07											
<u>ALL</u>	<u>72</u>	<u>92.93</u>	<u>94.61</u>	<u>92.25</u>	<u>9.28</u>	<u>102.55</u>	<u>64.43</u>	<u>196.74</u>	<u>91.86 to 94.08</u>	<u>100,789</u>	<u>92,981</u>

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
24-0001	1	89.77	89.77	89.77			89.77	89.77	N/A	195,000	175,050
32-0095	1	87.61	87.61	87.61			87.61	87.61	N/A	149,000	130,534
33-0018											
33-0021											
33-0540											
37-0030	63	93.48	95.45	93.00	9.75	102.64	64.43	196.74	91.97 to 94.79	97,928	91,071
69-0054	7	92.60	88.73	87.66	5.69	101.23	74.96	95.07	74.96 to 95.07	106,185	93,081
NonValid School											
<u>ALL</u>	<u>72</u>	<u>92.93</u>	<u>94.61</u>	<u>92.25</u>	<u>9.28</u>	<u>102.55</u>	<u>64.43</u>	<u>196.74</u>	<u>91.86 to 94.08</u>	<u>100,789</u>	<u>92,981</u>

**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	16	94.24	95.06	88.70	12.87	107.17	64.43	121.81	88.74 to 112.50	71,378	63,309
Prior TO 1860	2	83.34	83.34	85.29	14.60	97.71	71.17	95.51	N/A	110,750	94,460
1860 TO 1899											
1900 TO 1919	13	94.60	94.51	91.01	7.02	103.85	74.96	132.88	90.78 to 95.38	87,330	79,481
1920 TO 1939	3	90.44	87.15	88.27	4.55	98.73	79.33	91.68	N/A	74,833	66,053
1940 TO 1949	4	91.25	90.10	89.51	5.92	100.65	78.29	99.59	N/A	88,250	78,994
1950 TO 1959	5	93.03	89.02	86.99	5.05	102.34	71.92	94.06	N/A	76,180	66,268
1960 TO 1969	7	92.38	105.92	96.41	18.42	109.86	86.20	196.74	86.20 to 196.74	72,414	69,814
1970 TO 1979	5	94.02	97.58	99.86	6.98	97.71	88.55	117.71	N/A	128,400	128,221
1980 TO 1989	4	91.66	93.84	93.91	5.20	99.92	88.38	103.65	N/A	178,625	167,748
1990 TO 1994	7	91.99	94.00	93.29	2.74	100.76	90.72	98.21	90.72 to 98.21	174,628	162,903
1995 TO 1999	4	96.01	95.78	96.37	12.21	99.39	76.55	114.55	N/A	117,500	113,234
2000 TO Present	2	91.41	91.41	90.26	1.31	101.27	90.21	92.60	N/A	121,875	110,002
<u>ALL</u>	<u>72</u>	<u>92.93</u>	<u>94.61</u>	<u>92.25</u>	<u>9.28</u>	<u>102.55</u>	<u>64.43</u>	<u>196.74</u>	<u>91.86 to 94.08</u>	<u>100,789</u>	<u>92,981</u>

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<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 \$ _____												
1 TO 4999	2	107.44	107.44	107.32	4.71	100.11	102.38	112.50	N/A	4,100	4,400	
5000 TO 9999	2	91.87	91.87	91.75	0.79	100.13	91.14	92.60	N/A	5,975	5,482	
Total \$ _____												
1 TO 9999	4	97.49	99.66	98.08	7.99	101.60	91.14	112.50	N/A	5,037	4,941	
10000 TO 29999	6	115.18	113.73	113.61	8.92	100.10	97.71	132.88	97.71 to 132.88	21,066	23,934	
30000 TO 59999	8	93.24	101.30	97.40	21.08	104.00	64.43	196.74	64.43 to 196.74	50,193	48,889	
60000 TO 99999	22	92.93	90.89	90.85	4.79	100.05	68.59	100.45	91.40 to 95.07	78,818	71,603	
100000 TO 149999	17	91.86	89.65	89.58	5.76	100.07	71.92	98.12	86.20 to 94.59	123,321	110,476	
150000 TO 249999	14	91.54	93.23	93.55	8.86	99.66	68.75	117.71	88.74 to 103.65	184,875	172,941	
250000 TO 499999	1	91.60	91.60	91.60			91.60	91.60	N/A	290,000	265,635	
ALL	72	92.93	94.61	92.25	9.28	102.55	64.43	196.74	91.86 to 94.08	100,789	92,981	

<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	3	102.38	102.49	101.74	6.48	100.74	92.60	112.50	N/A	4,400	4,476	
5000 TO 9999	1	91.14	91.14	91.14			91.14	91.14	N/A	6,950	6,334	
Total \$ _____												
1 TO 9999	4	97.49	99.66	98.08	7.99	101.60	91.14	112.50	N/A	5,037	4,941	
10000 TO 29999	6	106.33	102.32	97.06	14.18	105.41	64.43	121.81	64.43 to 121.81	22,483	21,823	
30000 TO 59999	10	92.71	92.20	89.26	11.21	103.29	68.59	132.88	78.29 to 98.21	55,855	49,858	
60000 TO 99999	25	93.72	95.43	92.03	8.94	103.70	71.17	196.74	91.56 to 95.07	84,860	78,092	
100000 TO 149999	16	91.77	88.79	88.33	5.79	100.52	68.75	97.69	87.61 to 94.02	135,403	119,603	
150000 TO 249999	10	92.77	97.92	97.38	7.72	100.55	89.77	117.71	90.21 to 114.55	196,525	191,378	
250000 TO 499999	1	91.60	91.60	91.60			91.60	91.60	N/A	290,000	265,635	
ALL	72	92.93	94.61	92.25	9.28	102.55	64.43	196.74	91.86 to 94.08	100,789	92,981	

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	72	<b>MEDIAN:</b>	<b>93</b>	COV:	17.83	95% Median C.I.:	91.86 to 94.08	(! : Derived)
TOTAL Sales Price:	7,221,811	WGT. MEAN:	92	STD:	16.87	95% Wgt. Mean C.I.:	89.52 to 94.99	
TOTAL Adj.Sales Price:	7,256,811	MEAN:	95	AVG.ABS.DEV:	8.62	95% Mean C.I.:	90.71 to 98.51	
TOTAL Assessed Value:	6,694,681							
AVG. Adj. Sales Price:	100,789	COD:	9.28	MAX Sales Ratio:	196.74			
AVG. Assessed Value:	92,981	PRD:	102.55	MIN Sales Ratio:	64.43			

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<b>QUALITY</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	4	100.05	95.33	73.18	12.10	130.27	68.75	112.50	N/A	46,425	33,975	
10	4	91.77	86.89	86.39	9.92	100.58	64.43	99.59	N/A	32,587	28,152	
20	20	93.95	94.35	90.59	7.90	104.15	71.17	121.81	92.60 to 95.07	71,177	64,481	
30	29	92.38	91.59	90.15	7.06	101.59	68.59	132.88	90.21 to 94.92	99,836	90,004	
40	14	91.98	103.31	97.45	14.11	106.01	88.38	196.74	89.77 to 114.55	171,247	166,885	
50	1	93.55	93.55	93.55			93.55	93.55	N/A	224,500	210,025	
ALL	72	92.93	94.61	92.25	9.28	102.55	64.43	196.74	91.86 to 94.08	100,789	92,981	

<b>STYLE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	5	97.71	94.79	73.69	10.96	128.63	68.75	112.50	N/A	38,140	28,106	
100	2	92.97	92.97	94.38	1.96	98.50	91.14	94.79	N/A	31,450	29,683	
101	54	92.93	95.25	93.05	9.89	102.37	64.43	196.74	91.86 to 94.06	108,355	100,827	
102	7	94.59	90.53	90.39	7.33	100.16	74.96	103.65	74.96 to 103.65	115,285	104,201	
104	2	91.23	91.23	91.30	0.49	99.92	90.78	91.68	N/A	101,500	92,671	
301	2	96.01	96.01	95.32	4.63	100.72	91.56	100.45	N/A	71,000	67,674	
ALL	72	92.93	94.61	92.25	9.28	102.55	64.43	196.74	91.86 to 94.08	100,789	92,981	

<b>CONDITION</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	4	100.05	95.33	73.18	12.10	130.27	68.75	112.50	N/A	46,425	33,975	
20	5	91.14	92.84	84.84	19.23	109.44	64.43	117.29	N/A	28,690	24,340	
30	48	92.93	95.12	92.72	8.92	102.59	68.59	196.74	91.86 to 94.59	94,576	87,689	
40	14	92.77	93.72	93.58	5.44	100.15	76.55	114.55	89.77 to 97.69	161,285	150,934	
45	1	88.38	88.38	88.38			88.38	88.38	N/A	130,000	114,900	
ALL	72	92.93	94.61	92.25	9.28	102.55	64.43	196.74	91.86 to 94.08	100,789	92,981	



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

**Residential**

In addition to routine maintenance the following action was also taken within the residential class/subclasses for assessment year 2008.

At Johnson Lake there is an area known as Bullhead Point, the market activity in this area is demonstrating a much lower sale price in comparison to the assessed value therefore the depreciation table was re-done for this area.

In Elwood there is a small area near the elevator that is zoned commercial but consists of three small residential homes these homes were given a locational depreciation.

## 2008 Assessment Survey for Gosper County

### Residential Appraisal Information

*(Includes Urban, Suburban and Rural Residential)*

1.	<b>Data collection done by:</b>
	Contract appraiser and deputy assessor.
2.	<b>Valuation done by:</b>
	Assessor and deputy assessor.
3.	<b>Pickup work done by whom:</b>
	Contract appraiser and deputy assessor
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	June of 2006
5.	<b>What was the last year the depreciation schedule for this property class was developed using market-derived information?</b>
	2007
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>
	2007
7.	<b>Number of market areas/neighborhoods for this property class:</b>
	4
8.	<b>How are these defined?</b>
	By location.
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>
	The assessor location "suburban" is not used.

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> )
	Nothing has been defined as suburban.
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>
62	34	20	116

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	70	<b>MEDIAN:</b>	<b>93</b>	COV:	17.67	95% Median C.I.:	91.86 to 94.08	(! : Derived)
TOTAL Sales Price:	7,064,311	WGT. MEAN:	92	STD:	16.66	95% Wgt. Mean C.I.:	89.34 to 94.88	
TOTAL Adj.Sales Price:	7,099,311	MEAN:	94	AVG.ABS.DEV:	8.29	95% Mean C.I.:	90.34 to 98.15	
TOTAL Assessed Value:	6,539,082							
AVG. Adj. Sales Price:	101,418	COD:	8.92	MAX Sales Ratio:	196.74			
AVG. Assessed Value:	93,415	PRD:	102.32	MIN Sales Ratio:	64.43			

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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	13	94.79	94.70	94.66	6.41	100.04	68.75	117.71	90.44 to 98.21	131,430	124,415
10/01/05 TO 12/31/05	9	94.08	101.62	93.33	16.87	108.88	74.96	196.74	78.29 to 95.26	104,866	97,867
01/01/06 TO 03/31/06	7	90.78	89.13	88.76	3.46	100.42	79.20	93.48	79.20 to 93.48	117,265	104,079
04/01/06 TO 06/30/06	11	94.02	99.22	96.98	7.72	102.30	90.72	132.88	91.10 to 114.55	113,954	110,513
07/01/06 TO 09/30/06	13	93.74	96.11	92.58	5.31	103.81	88.23	117.29	89.77 to 101.62	82,338	76,229
10/01/06 TO 12/31/06	8	92.16	89.91	90.99	6.50	98.81	64.43	100.45	64.43 to 100.45	73,743	67,101
01/01/07 TO 03/31/07	4	91.63	90.55	85.65	7.17	105.72	76.55	102.38	N/A	93,925	80,445
04/01/07 TO 06/30/07	5	73.90	81.10	73.43	14.09	110.45	68.59	112.50	N/A	67,300	49,417
<u>Study Years</u>											
07/01/05 TO 06/30/06	40	93.52	96.52	93.98	9.01	102.70	68.75	196.74	91.97 to 95.07	118,169	111,060
07/01/06 TO 06/30/07	30	92.66	91.21	88.37	8.69	103.21	64.43	117.29	89.77 to 94.06	79,085	69,888
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	39	92.77	94.46	92.97	6.18	101.61	64.43	132.88	91.56 to 94.06	95,761	89,025
<u>ALL</u>											
	70	92.93	94.25	92.11	8.92	102.32	64.43	196.74	91.86 to 94.08	101,418	93,415

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ACREAGE	14	91.77	89.77	88.98	7.68	100.88	64.43	117.29	79.20 to 94.08	115,235	102,542
ELWOOD	26	94.17	94.45	91.32	6.93	103.43	73.90	132.88	91.14 to 95.92	78,505	71,689
JOHNSON LAKE	29	93.03	96.28	94.04	11.28	102.38	68.59	196.74	91.10 to 95.51	118,615	111,549
SMITHFIELD	1	92.60	92.60	92.60			92.60	92.60	N/A	5,000	4,630
<u>ALL</u>											
	70	92.93	94.25	92.11	8.92	102.32	64.43	196.74	91.86 to 94.08	101,418	93,415

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	24	93.73	95.14	91.76	6.55	103.68	76.55	132.88	91.14 to 96.53	68,860	63,186
3	46	92.79	93.78	92.21	10.10	101.70	64.43	196.74	91.40 to 94.08	118,405	109,187
<u>ALL</u>											
	70	92.93	94.25	92.11	8.92	102.32	64.43	196.74	91.86 to 94.08	101,418	93,415

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	40	92.58	92.70	91.59	7.32	101.21	64.43	132.88	91.40 to 94.60	95,956	87,886
2	3	102.38	94.54	70.63	14.24	133.86	68.75	112.50	N/A	56,066	39,600
3	27	93.03	96.50	93.92	10.17	102.75	68.59	196.74	91.10 to 95.51	114,550	107,585
<u>ALL</u>											
	70	92.93	94.25	92.11	8.92	102.32	64.43	196.74	91.86 to 94.08	101,418	93,415

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	70	<b>MEDIAN:</b>	<b>93</b>	COV:	17.67	95% Median C.I.:	91.86 to 94.08	(! : Derived)
TOTAL Sales Price:	7,064,311	WGT. MEAN:	92	STD:	16.66	95% Wgt. Mean C.I.:	89.34 to 94.88	
TOTAL Adj.Sales Price:	7,099,311	MEAN:	94	AVG.ABS.DEV:	8.29	95% Mean C.I.:	90.34 to 98.15	
TOTAL Assessed Value:	6,539,082							
AVG. Adj. Sales Price:	101,418	COD:	8.92	MAX Sales Ratio:	196.74			
AVG. Assessed Value:	93,415	PRD:	102.32	MIN Sales Ratio:	64.43			

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	70	92.93	94.25	92.11	8.92	102.32	64.43	196.74	91.86 to 94.08	101,418	93,415
06											
07											
<u>ALL</u>	70	92.93	94.25	92.11	8.92	102.32	64.43	196.74	91.86 to 94.08	101,418	93,415

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
24-0001	1	89.77	89.77	89.77			89.77	89.77	N/A	195,000	175,050
32-0095	1	87.61	87.61	87.61			87.61	87.61	N/A	149,000	130,534
33-0018											
33-0021											
33-0540											
37-0030	61	93.48	95.06	92.85	9.36	102.38	64.43	196.74	91.97 to 94.79	98,557	91,507
69-0054	7	92.60	88.73	87.66	5.69	101.23	74.96	95.07	74.96 to 95.07	106,185	93,081
NonValid School											
<u>ALL</u>	70	92.93	94.25	92.11	8.92	102.32	64.43	196.74	91.86 to 94.08	101,418	93,415

**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	15	93.88	92.97	87.97	11.47	105.69	64.43	117.29	88.74 to 102.38	74,970	65,950
Prior TO 1860	2	83.34	83.34	85.29	14.60	97.71	71.17	95.51	N/A	110,750	94,460
1860 TO 1899											
1900 TO 1919	13	94.60	94.52	91.01	7.02	103.85	74.96	132.88	90.78 to 95.38	87,330	79,483
1920 TO 1939	3	90.44	87.15	88.27	4.55	98.73	79.33	91.68	N/A	74,833	66,053
1940 TO 1949	4	91.25	90.10	89.51	5.92	100.65	78.29	99.59	N/A	88,250	78,994
1950 TO 1959	5	93.03	89.42	87.58	4.62	102.10	73.90	94.06	N/A	76,180	66,718
1960 TO 1969	7	92.56	106.98	96.92	18.50	110.38	87.61	196.74	87.61 to 196.74	72,414	70,183
1970 TO 1979	5	94.02	97.58	99.86	6.98	97.71	88.55	117.71	N/A	128,400	128,221
1980 TO 1989	4	91.66	93.84	93.91	5.20	99.92	88.38	103.65	N/A	178,625	167,748
1990 TO 1994	6	91.93	93.38	92.72	2.16	100.72	90.72	98.21	90.72 to 98.21	180,400	167,260
1995 TO 1999	4	96.01	95.78	96.37	12.21	99.39	76.55	114.55	N/A	117,500	113,234
2000 TO Present	2	91.41	91.41	90.26	1.31	101.27	90.21	92.60	N/A	121,875	110,002
<u>ALL</u>	70	92.93	94.25	92.11	8.92	102.32	64.43	196.74	91.86 to 94.08	101,418	93,415

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	70	<b>MEDIAN:</b>	<b>93</b>	COV:	17.67	95% Median C.I.:	91.86 to 94.08	(! : Derived)
TOTAL Sales Price:	7,064,311	WGT. MEAN:	92	STD:	16.66	95% Wgt. Mean C.I.:	89.34 to 94.88	
TOTAL Adj.Sales Price:	7,099,311	MEAN:	94	AVG.ABS.DEV:	8.29	95% Mean C.I.:	90.34 to 98.15	
TOTAL Assessed Value:	6,539,082							
AVG. Adj. Sales Price:	101,418	COD:	8.92	MAX Sales Ratio:	196.74			
AVG. Assessed Value:	93,415	PRD:	102.32	MIN Sales Ratio:	64.43			

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<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 \$ _____												
1 TO 4999	2	107.44	107.44	107.32	4.71	100.11	102.38	112.50	N/A	4,100	4,400	
5000 TO 9999	2	94.57	94.57	94.89	2.08	99.66	92.60	96.53	N/A	5,975	5,669	
Total \$ _____												
1 TO 9999	4	99.46	101.00	99.95	6.47	101.06	92.60	112.50	N/A	5,037	5,034	
10000 TO 29999	5	105.57	111.39	110.96	9.28	100.38	99.59	132.88	N/A	21,780	24,167	
30000 TO 59999	8	93.24	101.30	97.40	21.08	104.00	64.43	196.74	64.43 to 196.74	50,193	48,889	
60000 TO 99999	22	92.93	90.90	90.85	4.79	100.05	68.59	100.45	91.40 to 95.07	78,818	71,604	
100000 TO 149999	16	91.77	89.34	89.18	5.39	100.17	73.90	97.18	87.61 to 94.02	122,278	109,054	
150000 TO 249999	14	91.54	93.23	93.55	8.86	99.66	68.75	117.71	88.74 to 103.65	184,875	172,941	
250000 TO 499999	1	91.60	91.60	91.60			91.60	91.60	N/A	290,000	265,635	
ALL	70	92.93	94.25	92.11	8.92	102.32	64.43	196.74	91.86 to 94.08	101,418	93,415	

<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	3	102.38	102.49	101.74	6.48	100.74	92.60	112.50	N/A	4,400	4,476	
5000 TO 9999	1	96.53	96.53	96.53			96.53	96.53	N/A	6,950	6,709	
Total \$ _____												
1 TO 9999	4	99.46	101.00	99.95	6.47	101.06	92.60	112.50	N/A	5,037	5,034	
10000 TO 29999	5	101.62	97.70	92.14	11.58	106.03	64.43	117.29	N/A	23,480	21,635	
30000 TO 59999	10	92.71	92.20	89.26	11.21	103.29	68.59	132.88	78.29 to 98.21	55,855	49,858	
60000 TO 99999	25	93.72	95.56	92.19	8.73	103.65	71.17	196.74	91.56 to 95.07	84,860	78,235	
100000 TO 149999	15	91.68	88.20	87.68	5.75	100.59	68.75	95.51	87.61 to 93.74	135,097	118,459	
150000 TO 249999	10	92.77	97.92	97.38	7.72	100.55	89.77	117.71	90.21 to 114.55	196,525	191,378	
250000 TO 499999	1	91.60	91.60	91.60			91.60	91.60	N/A	290,000	265,635	
ALL	70	92.93	94.25	92.11	8.92	102.32	64.43	196.74	91.86 to 94.08	101,418	93,415	

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	70	<b>MEDIAN:</b>	<b>93</b>	COV:	17.67	95% Median C.I.:	91.86 to 94.08	(! : Derived)
TOTAL Sales Price:	7,064,311	WGT. MEAN:	92	STD:	16.66	95% Wgt. Mean C.I.:	89.34 to 94.88	
TOTAL Adj.Sales Price:	7,099,311	MEAN:	94	AVG.ABS.DEV:	8.29	95% Mean C.I.:	90.34 to 98.15	
TOTAL Assessed Value:	6,539,082							
AVG. Adj. Sales Price:	101,418	COD:	8.92	MAX Sales Ratio:	196.74			
AVG. Assessed Value:	93,415	PRD:	102.32	MIN Sales Ratio:	64.43			

Printed: 04/01/2008 18:27:35

<b>QUALITY</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	3	102.38	94.54	70.63	14.24	133.86	68.75	112.50	N/A	56,066	39,600	
10	4	94.46	88.24	86.68	10.40	101.80	64.43	99.59	N/A	32,587	28,246	
20	20	93.95	93.06	90.35	6.32	103.00	71.17	117.29	92.60 to 95.07	71,177	64,310	
30	28	92.12	91.41	89.82	7.02	101.78	68.59	132.88	90.21 to 94.60	98,401	88,381	
40	14	91.98	103.31	97.45	14.11	106.01	88.38	196.74	89.77 to 114.55	171,247	166,885	
50	1	93.55	93.55	93.55			93.55	93.55	N/A	224,500	210,025	
ALL	70	92.93	94.25	92.11	8.92	102.32	64.43	196.74	91.86 to 94.08	101,418	93,415	

<b>STYLE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	4	97.49	94.06	71.26	13.73	131.98	68.75	112.50	N/A	43,300	30,857	
100	2	95.66	95.66	94.98	0.91	100.72	94.79	96.53	N/A	31,450	29,871	
101	53	92.82	94.74	92.90	9.33	101.98	64.43	196.74	91.60 to 94.06	107,758	100,109	
102	7	94.59	90.54	90.39	7.34	100.16	74.96	103.65	74.96 to 103.65	115,285	104,205	
104	2	91.23	91.23	91.30	0.49	99.92	90.78	91.68	N/A	101,500	92,671	
301	2	96.01	96.01	95.32	4.63	100.72	91.56	100.45	N/A	71,000	67,674	
ALL	70	92.93	94.25	92.11	8.92	102.32	64.43	196.74	91.86 to 94.08	101,418	93,415	

<b>CONDITION</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	3	102.38	94.54	70.63	14.24	133.86	68.75	112.50	N/A	56,066	39,600	
20	5	96.53	91.63	83.06	15.79	110.32	64.43	117.29	N/A	28,690	23,831	
30	48	92.93	94.85	92.74	8.45	102.27	68.59	196.74	91.86 to 94.59	94,576	87,706	
40	13	91.99	93.42	93.31	5.43	100.12	76.55	114.55	89.77 to 95.92	162,923	152,024	
45	1	88.38	88.38	88.38			88.38	88.38	N/A	130,000	114,900	
ALL	70	92.93	94.25	92.11	8.92	102.32	64.43	196.74	91.86 to 94.08	101,418	93,415	





**2008 Correlation Section  
for Gosper County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL: The qualified residential statistics support the actions taken by Gosper County. All three measures of central tendency are within the prescribed parameters for an acceptable level of value. The qualitative measures are indicative of uniform and proportionate assessment of the residential property class. The adopted three-year plan, preliminary statistics, the 2008 Reports and Opinions statistics, and the 2008 Assessment Survey all support that Gosper County has achieved an acceptable level of value.

There will be no recommended adjustments to the residential class of property.

**2008 Correlation Section  
for Gosper 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>106</b>	<b>70</b>	<b>66.04</b>
<b>2007</b>	<b>104</b>	<b>67</b>	<b>64.42</b>
<b>2006</b>	<b>124</b>	<b>79</b>	<b>63.71</b>
<b>2005</b>	<b>141</b>	<b>102</b>	<b>72.34</b>
<b>2004</b>	<b>111</b>	<b>84</b>	<b>75.68</b>
<b>2003</b>	<b>112</b>	<b>84</b>	<b>75</b>
<b>2002</b>	<b>139</b>	<b>103</b>	<b>74.1</b>
<b>2001</b>	<b>128</b>	<b>98</b>	<b>76.56</b>

RESIDENTIAL: Table II indicates a slight increase in the percentage of sales used, there remains a somewhat consistent pattern in the utilization of as many qualified sales as possible in the measurement of the residential properties and the sample has not been excessively trimmed.

**2008 Correlation Section  
for Gosper 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 Gosper 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>92.93</b>	<b>-0.54</b>	<b>92.43</b>	<b>92.93</b>
<b>2007</b>	<b>87.26</b>	<b>10.72</b>	<b>96.61</b>	<b>94.59</b>
<b>2006</b>	<b>92.53</b>	<b>0.55</b>	<b>93.04</b>	<b>92.91</b>
<b>2005</b>	<b>90.84</b>	<b>3.8</b>	<b>94.29</b>	<b>93.36</b>
<b>2004</b>	<b>93.64</b>	<b>0.23</b>	<b>93.85</b>	<b>93.64</b>
<b>2003</b>	<b>88</b>	<b>10.41</b>	<b>97.16</b>	<b>93</b>
<b>2002</b>	<b>91</b>	<b>0.64</b>	<b>91.58</b>	<b>92</b>
<b>2001</b>	<b>82</b>	<b>20.04</b>	<b>98.43</b>	<b>94</b>

RESIDENTIAL: The Trended Preliminary Ratio and the R&O Ratio are very similar and strongly support each other and the assessment actions within the residential class of property.

**2008 Correlation Section  
for Gosper 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 Gosper 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>-0.69</b>	<b>2008</b>	<b>-0.54</b>
<b>18.23</b>	<b>2007</b>	<b>10.72</b>
<b>1.62</b>	<b>2006</b>	<b>0.55</b>
<b>10.66</b>	<b>2005</b>	<b>3.8</b>
<b>-1.33</b>	<b>2004</b>	<b>0.23</b>
<b>13</b>	<b>2003</b>	<b>10</b>
<b>1.7</b>	<b>2002</b>	<b>0.64</b>
<b>18.66</b>	<b>2001</b>	<b>20.04</b>

RESIDENTIAL: There is very little difference in the percent of change in the sales file compared to the percent change in the base (excluding growth). The table is a reflection of the assessment actions for 2008 in that the depreciation table was re-done for Bullhead Point at Johnson Lake, and locational depreciation was given to a small area zoned commercial near the elevator that consists of three small residential properties, and changes due to routine maintenance.

## 2008 Correlation Section for Gosper 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 Gosper 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>92.93</b>	<b>92.11</b>	<b>94.25</b>

RESIDENTIAL: All three measures of central tendency are within the prescribed parameters for the residential class of property and are reflective of the assessment actions for 2008 and supported by the trended preliminary ratio.



**2008 Correlation Section  
for Gosper 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>8.92</b>	<b>102.32</b>
<b>Difference</b>	<b>0</b>	<b>0</b>

RESIDENTIAL: The qualitative measures are both within the acceptable range. Gosper County has strong assessment practices within the county and properties are re-costed and depreciated to market every two years, including physical inspections and sales review. There is uniform and proportionate treatment within the residential class of property.

**2008 Correlation Section  
for Gosper 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>72</b>	<b>70</b>	<b>-2</b>
<b>Median</b>	<b>92.93</b>	<b>92.93</b>	<b>0</b>
<b>Wgt. Mean</b>	<b>92.25</b>	<b>92.11</b>	<b>-0.14</b>
<b>Mean</b>	<b>94.61</b>	<b>94.25</b>	<b>-0.36</b>
<b>COD</b>	<b>9.28</b>	<b>8.92</b>	<b>-0.36</b>
<b>PRD</b>	<b>102.55</b>	<b>102.32</b>	<b>-0.23</b>
<b>Min Sales Ratio</b>	<b>64.43</b>	<b>64.43</b>	<b>0</b>
<b>Max Sales Ratio</b>	<b>196.74</b>	<b>196.74</b>	<b>0</b>

RESIDENTIAL: The table is a reflection of the assessment actions for 2008 in that the depreciation table was re-done for Bullhead Point at Johnson Lake, and locational depreciation was given to a small area zoned commercial near the elevator that consists of three small residential properties. There were some changes that were a reflection of routine maintenance such as an adjustment that resulted from a Board of Equalization and Tax Equalization and Review Commission hearing, a carport, and an adjustment to an acreage that contained farmland in which the grass values were increased and then adjusted to 100% of value as required, and a correction for affective age and condition. Two sales were removed from the R&O Statistics that were substantially changed.



**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)

NUMBER of Sales:	5	<b>MEDIAN:</b>	<b>94</b>	COV:	28.99	95% Median C.I.:	N/A
TOTAL Sales Price:	281,500	WGT. MEAN:	95	STD:	26.95	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	265,500	MEAN:	93	AVG.ABS.DEV:	18.96	95% Mean C.I.:	59.51 to 126.43
TOTAL Assessed Value:	251,948						
AVG. Adj. Sales Price:	53,100	COD:	20.11	MAX Sales Ratio:	134.46		
AVG. Assessed Value:	50,389	PRD:	97.97	MIN Sales Ratio:	68.44		

Printed: 02/09/2008 12:17:45

DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05	1	98.23	98.23	98.22			98.23	98.23	N/A	60,000	58,935
04/01/05 TO 06/30/05											
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05	1	94.26	94.26	94.26			94.26	94.26	N/A	42,000	39,590
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06											
07/01/06 TO 09/30/06	1	134.46	134.46	134.46			134.46	134.46	N/A	62,000	83,365
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	2	68.94	68.94	69.02	0.73	99.89	68.44	69.45	N/A	50,750	35,029
____Study Years____											
07/01/04 TO 06/30/05	1	98.23	98.23	98.22			98.23	98.23	N/A	60,000	58,935
07/01/05 TO 06/30/06	1	94.26	94.26	94.26			94.26	94.26	N/A	42,000	39,590
07/01/06 TO 06/30/07	3	69.45	90.78	93.84	31.69	96.75	68.44	134.46	N/A	54,500	51,141
____Calendar Yrs____											
01/01/05 TO 12/31/05	2	96.25	96.25	96.59	2.06	99.64	94.26	98.23	N/A	51,000	49,262
01/01/06 TO 12/31/06	1	134.46	134.46	134.46			134.46	134.46	N/A	62,000	83,365
____ALL____											
	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
ELWOOD	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389
____ALL____											
	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389
____ALL____											
	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389
____ALL____											
	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389

**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)

NUMBER of Sales:	5	<b>MEDIAN:</b>	<b>94</b>	COV:	28.99	95% Median C.I.:	N/A
TOTAL Sales Price:	281,500	WGT. MEAN:	95	STD:	26.95	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	265,500	MEAN:	93	AVG.ABS.DEV:	18.96	95% Mean C.I.:	59.51 to 126.43
TOTAL Assessed Value:	251,948						
AVG. Adj. Sales Price:	53,100	COD:	20.11	MAX Sales Ratio:	134.46		
AVG. Assessed Value:	50,389	PRD:	97.97	MIN Sales Ratio:	68.44		

Printed: 02/09/2008 12:17:46

PROPERTY TYPE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389
04											
ALL	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389

SCHOOL DISTRICT *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
24-0001											
32-0095											
33-0018											
33-0021											
33-0540											
37-0030	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389
69-0054											
NonValid School											
ALL	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389

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											
Prior TO 1860											
1860 TO 1899											
1900 TO 1919											
1920 TO 1939	1	134.46	134.46	134.46			134.46	134.46	N/A	62,000	83,365
1940 TO 1949											
1950 TO 1959											
1960 TO 1969	1	68.44	68.44	68.44			68.44	68.44	N/A	42,500	29,085
1970 TO 1979	2	96.25	96.25	96.59	2.06	99.64	94.26	98.23	N/A	51,000	49,262
1980 TO 1989	1	69.45	69.45	69.45			69.45	69.45	N/A	59,000	40,973
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389

**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)

NUMBER of Sales:	5	<b>MEDIAN:</b>	<b>94</b>	COV:	28.99	95% Median C.I.:	N/A
TOTAL Sales Price:	281,500	WGT. MEAN:	95	STD:	26.95	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	265,500	MEAN:	93	AVG.ABS.DEV:	18.96	95% Mean C.I.:	59.51 to 126.43
TOTAL Assessed Value:	251,948						
AVG. Adj. Sales Price:	53,100	COD:	20.11	MAX Sales Ratio:	134.46		
AVG. Assessed Value:	50,389	PRD:	97.97	MIN Sales Ratio:	68.44		

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<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	3	69.45	77.38	76.41	12.39	101.27	68.44	94.26	N/A	47,833	36,549	
60000 TO 99999	2	116.35	116.35	116.64	15.57	99.75	98.23	134.46	N/A	61,000	71,150	
ALL _____												
	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389	

<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	1	68.44	68.44	68.44			68.44	68.44	N/A	42,500	29,085	
30000 TO 59999	3	94.26	87.31	86.64	10.18	100.77	69.45	98.23	N/A	53,666	46,499	
60000 TO 99999	1	134.46	134.46	134.46			134.46	134.46	N/A	62,000	83,365	
ALL _____												
	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389	

<b>COST RANK</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
10	3	94.26	86.98	88.31	10.53	98.49	68.44	98.23	N/A	48,166	42,536	
15	2	101.96	101.96	102.76	31.88	99.22	69.45	134.46	N/A	60,500	62,169	
ALL _____												
	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389	

<b>OCCUPANCY CODE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
384	1	134.46	134.46	134.46			134.46	134.46	N/A	62,000	83,365	
406	1	94.26	94.26	94.26			94.26	94.26	N/A	42,000	39,590	
410	2	83.84	83.84	83.96	17.16	99.86	69.45	98.23	N/A	59,500	49,954	
468	1	68.44	68.44	68.44			68.44	68.44	N/A	42,500	29,085	
ALL _____												
	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389	

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

**Commercial**

The Gosper County assessor noted that other than routine maintenance there was no other significant action taken within the commercial class/subclasses for assessment year 2008.

## 2008 Assessment Survey for Gosper County

### Commercial/Industrial Appraisal Information

1.	<b>Data collection done by:</b>
	Contract appraiser and deputy assessor.
2.	<b>Valuation done by:</b>
	Assessor and deputy assessor.
3.	<b>Pickup work done by whom:</b>
	Contract appraiser and deputy assessor.
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	June of 2006.
5.	<b>What was the last year the depreciation schedule for this property class was developed using market-derived information?</b>
	2007
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>
	The income approach is not used to establish the market value for the commercial properties.
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>
	2007
8.	<b>Number of market areas/neighborhoods for this property class?</b>
	4
9.	<b>How are these defined?</b>
	These are defined by location.
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>
	The assessor location "suburban" is not used.



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> )
	Nothing has been defined as suburban.

**Commercial Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
4	1	0	5

**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)

NUMBER of Sales:	5	<b>MEDIAN:</b>	<b>94</b>	COV:	28.99	95% Median C.I.:	N/A
TOTAL Sales Price:	281,500	WGT. MEAN:	95	STD:	26.95	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	265,500	MEAN:	93	AVG.ABS.DEV:	18.96	95% Mean C.I.:	59.51 to 126.43
TOTAL Assessed Value:	251,948						
AVG. Adj. Sales Price:	53,100	COD:	20.11	MAX Sales Ratio:	134.46		
AVG. Assessed Value:	50,389	PRD:	97.97	MIN Sales Ratio:	68.44		

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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
____Qrtrs____	_____										
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05	1	98.23	98.23	98.22			98.23	98.23	N/A	60,000	58,935
04/01/05 TO 06/30/05											
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05	1	94.26	94.26	94.26			94.26	94.26	N/A	42,000	39,590
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06											
07/01/06 TO 09/30/06	1	134.46	134.46	134.46			134.46	134.46	N/A	62,000	83,365
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	2	68.94	68.94	69.02	0.73	99.89	68.44	69.45	N/A	50,750	35,029
____Study Years____	_____										
07/01/04 TO 06/30/05	1	98.23	98.23	98.22			98.23	98.23	N/A	60,000	58,935
07/01/05 TO 06/30/06	1	94.26	94.26	94.26			94.26	94.26	N/A	42,000	39,590
07/01/06 TO 06/30/07	3	69.45	90.78	93.84	31.69	96.75	68.44	134.46	N/A	54,500	51,141
____Calendar Yrs____	_____										
01/01/05 TO 12/31/05	2	96.25	96.25	96.59	2.06	99.64	94.26	98.23	N/A	51,000	49,262
01/01/06 TO 12/31/06	1	134.46	134.46	134.46			134.46	134.46	N/A	62,000	83,365
____ALL____	_____										
	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
ELWOOD	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389
____ALL____	_____										
	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389
____ALL____	_____										
	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389
____ALL____	_____										
	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389

**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)

NUMBER of Sales:	5	<b>MEDIAN:</b>	<b>94</b>	COV:	28.99	95% Median C.I.:	N/A
TOTAL Sales Price:	281,500	WGT. MEAN:	95	STD:	26.95	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	265,500	MEAN:	93	AVG.ABS.DEV:	18.96	95% Mean C.I.:	59.51 to 126.43
TOTAL Assessed Value:	251,948						
AVG. Adj. Sales Price:	53,100	COD:	20.11	MAX Sales Ratio:	134.46		
AVG. Assessed Value:	50,389	PRD:	97.97	MIN Sales Ratio:	68.44		

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389
04											
ALL	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
24-0001											
32-0095											
33-0018											
33-0021											
33-0540											
37-0030	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389
69-0054											
NonValid School											
ALL	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389

**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank											
Prior TO 1860											
1860 TO 1899											
1900 TO 1919											
1920 TO 1939	1	134.46	134.46	134.46			134.46	134.46	N/A	62,000	83,365
1940 TO 1949											
1950 TO 1959											
1960 TO 1969	1	68.44	68.44	68.44			68.44	68.44	N/A	42,500	29,085
1970 TO 1979	2	96.25	96.25	96.59	2.06	99.64	94.26	98.23	N/A	51,000	49,262
1980 TO 1989	1	69.45	69.45	69.45			69.45	69.45	N/A	59,000	40,973
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389

**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)

NUMBER of Sales:	5	<b>MEDIAN:</b>	<b>94</b>	COV:	28.99	95% Median C.I.:	N/A
TOTAL Sales Price:	281,500	WGT. MEAN:	95	STD:	26.95	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	265,500	MEAN:	93	AVG.ABS.DEV:	18.96	95% Mean C.I.:	59.51 to 126.43
TOTAL Assessed Value:	251,948						
AVG. Adj. Sales Price:	53,100	COD:	20.11	MAX Sales Ratio:	134.46		
AVG. Assessed Value:	50,389	PRD:	97.97	MIN Sales Ratio:	68.44		

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<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	3	69.45	77.38	76.41	12.39	101.27	68.44	94.26	N/A	47,833	36,549	
60000 TO 99999	2	116.35	116.35	116.64	15.57	99.75	98.23	134.46	N/A	61,000	71,150	
ALL _____												
	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389	

<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	1	68.44	68.44	68.44			68.44	68.44	N/A	42,500	29,085	
30000 TO 59999	3	94.26	87.31	86.64	10.18	100.77	69.45	98.23	N/A	53,666	46,499	
60000 TO 99999	1	134.46	134.46	134.46			134.46	134.46	N/A	62,000	83,365	
ALL _____												
	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389	

<b>COST RANK</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
10	3	94.26	86.98	88.31	10.53	98.49	68.44	98.23	N/A	48,166	42,536	
15	2	101.96	101.96	102.76	31.88	99.22	69.45	134.46	N/A	60,500	62,169	
ALL _____												
	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389	

<b>OCCUPANCY CODE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
384	1	134.46	134.46	134.46			134.46	134.46	N/A	62,000	83,365	
406	1	94.26	94.26	94.26			94.26	94.26	N/A	42,000	39,590	
410	2	83.84	83.84	83.96	17.16	99.86	69.45	98.23	N/A	59,500	49,954	
468	1	68.44	68.44	68.44			68.44	68.44	N/A	42,500	29,085	
ALL _____												
	5	94.26	92.97	94.90	20.11	97.97	68.44	134.46	N/A	53,100	50,389	



**2008 Correlation Section  
for Gosper County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL: There are only five commercial sales within Gosper County, because the sample is small and the representation to the population is problematic, the measures of central tendency and the qualitative measures are unreliable. There is no other information available that would indicate that the level of value for the commercial class of property has not been met.

There will be no recommended adjustments to the commercial class of property.

**2008 Correlation Section  
for Gosper 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>12</b>	<b>5</b>	<b>41.67</b>
<b>2007</b>	<b>9</b>	<b>3</b>	<b>33.33</b>
<b>2006</b>	<b>17</b>	<b>4</b>	<b>23.53</b>
<b>2005</b>	<b>20</b>	<b>6</b>	<b>30</b>
<b>2004</b>	<b>25</b>	<b>10</b>	<b>40</b>
<b>2003</b>	<b>25</b>	<b>12</b>	<b>48</b>
<b>2002</b>	<b>25</b>	<b>17</b>	<b>68</b>
<b>2001</b>	<b>20</b>	<b>15</b>	<b>75</b>

COMMERCIAL: The percentage of sales used in the analysis of the commercial class is low, however all sales are reviewed and as many as possible are utilized. Those not used are a mixture of substantially improved sales, centrally assessed, foreclosure, and exempt. The sample is unlikely to be representative of the commercial class of property as a whole.

**2008 Correlation Section  
for Gosper 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 Gosper 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>94.26</b>	<b>1.45</b>	<b>95.63</b>	<b>94.26</b>
<b>2007</b>	<b>100.29</b>	<b>-1.1</b>	<b>99.19</b>	<b>94.26</b>
<b>2006</b>	<b>97.36</b>	<b>-0.01</b>	<b>97.35</b>	<b>97.36</b>
<b>2005</b>	<b>92.31</b>	<b>0.94</b>	<b>93.17</b>	<b>94.11</b>
<b>2004</b>	<b>92.92</b>	<b>0.27</b>	<b>93.17</b>	<b>92.92</b>
<b>2003</b>	<b>92</b>	<b>5.56</b>	<b>97.12</b>	<b>93</b>
<b>2002</b>	<b>94</b>	<b>-1.35</b>	<b>92.73</b>	<b>94</b>
<b>2001</b>	<b>95</b>	<b>2.46</b>	<b>97.34</b>	<b>95</b>

COMMERCIAL: There is a 1.37 point difference between the Trended Preliminary Ratio and the R&O Ratio. The R&O Median will support the assessment actions within the commercial class of property. The Trended Preliminary Ratio is in error since it was calculated from value that should have been reported as growth.

**2008 Correlation Section  
for Gosper 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 Gosper 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	<b>2008</b>	<b>1.45</b>
-18.99	<b>2007</b>	<b>-1.1</b>
0	<b>2006</b>	<b>-0.01</b>
2.01	<b>2005</b>	<b>0.94</b>
0	<b>2004</b>	<b>0.27</b>
-1	<b>2003</b>	<b>6</b>
0	<b>2002</b>	<b>-1.35</b>
2.17	<b>2001</b>	<b>2.46</b>

COMMERCIAL: There is a 1.45 point difference between the percent change in the sales file compared to the percent change in the base (excluding growth). The change in the sales file is a reflection of the action taken within the commercial class which was nothing other than routine maintenance. The 1.45 change in the base is in error, most of the increased value is actually value that should have been reported as growth. It is from a culmination of such things as; added improvements, change of use from agriculture to commercial, new parcel with leasehold, and remodeling.

## 2008 Correlation Section for Gosper 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 Gosper 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>94.26</b>	<b>94.90</b>	<b>92.97</b>

COMMERCIAL: All three measures of central tendency are supportive of one another, however with only five sales in the commercial sales file and the diversity of the sales the sales are not representative of the commercial class as a whole. There is no other information available that would indicate that the level of value for the commercial class of property has not been met.

**2008 Correlation Section  
for Gosper 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>20.11</b>	<b>97.97</b>
<b>Difference</b>	<b>0.11</b>	<b>-0.03</b>

COMMERCIAL: When rounded the qualitative measures are both within the acceptable range, COD 20 and PRD 98. There are only five sales in the sample and they do not represent the commercial class as a whole. The statistical reliance on these measures is meaningless.

**2008 Correlation Section  
for Gosper 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>5</b>	<b>5</b>	<b>0</b>
<b>Median</b>	<b>94.26</b>	<b>94.26</b>	<b>0</b>
<b>Wgt. Mean</b>	<b>94.90</b>	<b>94.90</b>	<b>0</b>
<b>Mean</b>	<b>92.97</b>	<b>92.97</b>	<b>0</b>
<b>COD</b>	<b>20.11</b>	<b>20.11</b>	<b>0</b>
<b>PRD</b>	<b>97.97</b>	<b>97.97</b>	<b>0</b>
<b>Min Sales Ratio</b>	<b>68.44</b>	<b>68.44</b>	<b>0</b>
<b>Max Sales Ratio</b>	<b>134.46</b>	<b>134.46</b>	<b>0</b>

COMMERCIAL: The table is a reflection of the assessment actions for 2008 in that there was no significant action taken other than routine maintenance within the commercial class/subclasses for assessment year 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:	56	<b>MEDIAN:</b>	<b>67</b>	COV:	20.34	95% Median C.I.:	63.72 to 69.21	(! : Derived)
(AgLand) TOTAL Sales Price:	11,639,586	WGT. MEAN:	65	STD:	13.34	95% Wgt. Mean C.I.:	61.20 to 68.77	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	11,639,586	MEAN:	66	AVG.ABS.DEV:	9.40	95% Mean C.I.:	62.11 to 69.10	
(AgLand) TOTAL Assessed Value:	7,563,663							
AVG. Adj. Sales Price:	207,849	COD:	14.10	MAX Sales Ratio:	95.14			
AVG. Assessed Value:	135,065	PRD:	100.95	MIN Sales Ratio:	23.48			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04	3	71.63	68.91	67.81	7.66	101.62	59.32	75.78	N/A	324,833	220,277
01/01/05 TO 03/31/05	2	83.88	83.88	81.57	11.70	102.83	74.06	93.69	N/A	196,000	159,877
04/01/05 TO 06/30/05	4	67.92	68.27	68.01	2.47	100.39	66.51	70.75	N/A	212,250	144,342
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05	1	74.99	74.99	74.99			74.99	74.99	N/A	150,205	112,641
01/01/06 TO 03/31/06	8	68.75	67.43	66.19	4.33	101.87	61.25	73.87	61.25 to 73.87	246,437	163,122
04/01/06 TO 06/30/06	5	66.69	68.98	68.39	9.87	100.87	56.54	78.77	N/A	142,300	97,314
07/01/06 TO 09/30/06	6	67.44	70.49	70.31	10.33	100.24	61.27	90.42	61.27 to 90.42	69,198	48,656
10/01/06 TO 12/31/06	7	68.23	67.63	67.07	7.59	100.83	56.25	80.68	56.25 to 80.68	239,725	160,791
01/01/07 TO 03/31/07	11	65.60	64.30	61.33	16.66	104.85	39.46	83.34	53.14 to 78.77	226,476	138,895
04/01/07 TO 06/30/07	9	50.35	51.45	57.63	28.34	89.29	23.48	95.14	33.52 to 59.43	222,930	128,465
<u>Study Years</u>											
07/01/04 TO 06/30/05	9	70.75	71.95	70.32	8.40	102.32	59.32	93.69	66.51 to 75.78	246,166	173,106
07/01/05 TO 06/30/06	14	68.75	68.52	67.21	6.75	101.95	56.54	78.77	61.79 to 74.99	202,371	136,013
07/01/06 TO 06/30/07	33	63.72	62.63	62.23	18.24	100.64	23.48	95.14	57.54 to 68.71	199,723	124,288
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	7	70.75	73.69	72.58	8.16	101.53	66.51	93.69	66.51 to 93.69	198,743	144,252
01/01/06 TO 12/31/06	26	68.41	68.49	67.19	7.71	101.94	56.25	90.42	64.69 to 69.69	183,702	123,424
<u>ALL</u>											
	56	66.69	65.60	64.98	14.10	100.95	23.48	95.14	63.72 to 69.21	207,849	135,065

**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:	56	<b>MEDIAN:</b>	<b>67</b>	COV:	20.34	95% Median C.I.:	63.72 to 69.21	(!: Derived)
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(AgLand) TOTAL Assessed Value:	7,563,663							
AVG. Adj. Sales Price:	207,849	COD:	14.10	MAX Sales Ratio:	95.14			
AVG. Assessed Value:	135,065	PRD:	100.95	MIN Sales Ratio:	23.48			

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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	
3639	3	78.77	79.28	79.96	3.22	99.16	75.73	83.34	N/A	193,666	154,846	
3641	3	74.06	74.12	74.10	0.25	100.03	73.87	74.43	N/A	235,666	174,620	
3789	3	63.53	72.07	66.75	19.73	107.97	57.54	95.14	N/A	412,754	275,525	
3791	4	47.89	51.07	59.71	33.70	85.53	33.52	74.99	N/A	87,551	52,278	
3793	4	54.41	54.37	51.55	17.40	105.47	39.46	69.21	N/A	468,910	241,735	
3871	2	47.12	47.12	54.10	50.16	87.09	23.48	70.75	N/A	59,432	32,152	
3873	3	68.23	68.79	68.09	2.33	101.02	66.68	71.45	N/A	209,866	142,901	
3875	9	68.71	65.19	63.78	7.91	102.21	53.14	75.78	59.32 to 69.69	322,388	205,615	
4025	2	75.11	75.11	73.55	24.73	102.12	56.54	93.69	N/A	163,750	120,442	
4027	8	69.09	69.67	73.22	15.13	95.16	48.79	90.42	48.79 to 90.42	100,262	73,407	
4029	8	68.62	69.17	70.54	4.27	98.06	63.72	78.77	63.72 to 78.77	154,375	108,890	
4031	7	64.69	61.03	60.69	7.57	100.55	53.82	66.69	53.82 to 66.69	124,701	75,686	
ALL	56	66.69	65.60	64.98	14.10	100.95	23.48	95.14	63.72 to 69.21	207,849	135,065	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	25	68.84	65.82	65.01	14.63	101.25	33.52	95.14	59.43 to 74.06	285,214	185,404	
3	1	39.46	39.46	39.46			39.46	39.46	N/A	523,242	206,455	
4	30	66.60	66.29	68.29	12.07	97.07	23.48	93.69	64.69 to 69.32	132,865	90,736	
ALL	56	66.69	65.60	64.98	14.10	100.95	23.48	95.14	63.72 to 69.21	207,849	135,065	

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	56	66.69	65.60	64.98	14.10	100.95	23.48	95.14	63.72 to 69.21	207,849	135,065	
ALL	56	66.69	65.60	64.98	14.10	100.95	23.48	95.14	63.72 to 69.21	207,849	135,065	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY-N/A	14	65.58	64.16	62.97	7.52	101.89	53.82	76.80	56.25 to 69.32	111,458	70,186	
GRASS	11	66.69	56.77	55.31	19.72	102.63	23.48	72.62	36.35 to 71.45	158,383	87,604	
GRASS-N/A	8	63.70	63.32	60.50	19.12	104.66	33.52	90.42	33.52 to 90.42	191,961	116,138	
IRRGTD	11	63.53	66.50	64.56	12.00	103.00	53.14	95.14	57.54 to 74.06	375,751	242,597	
IRRGTD-N/A	12	75.36	76.07	75.70	6.99	100.48	61.25	93.69	71.63 to 80.68	222,333	168,310	
ALL	56	66.69	65.60	64.98	14.10	100.95	23.48	95.14	63.72 to 69.21	207,849	135,065	

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

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AVG. Assessed Value:	135,065	PRD:	100.95	MIN Sales Ratio:	23.48			

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**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	5	64.69	61.97	60.74	7.74	102.02	53.82	68.59	N/A	116,982	71,061
DRY-N/A	9	65.60	65.38	64.31	7.31	101.67	54.03	76.80	56.54 to 70.75	108,388	69,700
GRASS	12	62.58	56.23	53.99	21.44	104.16	23.48	72.62	39.46 to 69.69	197,976	106,883
GRASS-N/A	7	66.13	65.17	67.63	17.64	96.37	33.52	90.42	33.52 to 90.42	128,884	87,164
IRRGTD	18	68.78	69.91	66.95	12.12	104.43	53.14	95.14	61.25 to 74.99	302,942	202,819
IRRGTD-N/A	5	75.78	77.17	76.95	4.74	100.29	71.63	83.34	N/A	269,660	207,509
ALL	56	66.69	65.60	64.98	14.10	100.95	23.48	95.14	63.72 to 69.21	207,849	135,065

**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	14	65.58	64.16	62.97	7.52	101.89	53.82	76.80	56.25 to 69.32	111,458	70,186
GRASS	19	66.13	59.53	57.74	19.31	103.09	23.48	90.42	48.79 to 69.69	172,521	99,618
IRRGTD	22	70.39	71.07	68.35	11.57	103.99	53.14	95.14	61.79 to 75.73	294,543	201,321
IRRGTD-N/A	1	80.68	80.68	80.68			80.68	80.68	N/A	321,300	259,231
ALL	56	66.69	65.60	64.98	14.10	100.95	23.48	95.14	63.72 to 69.21	207,849	135,065

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
24-0001	1	74.06	74.06	74.06			74.06	74.06	N/A	242,000	179,220
32-0095											
33-0018	27	66.13	65.04	67.19	11.63	96.80	23.48	90.42	61.27 to 69.32	134,006	90,037
33-0021											
33-0540	1	93.69	93.69	93.69			93.69	93.69	N/A	150,000	140,535
37-0030	12	68.72	61.60	59.21	20.18	104.03	33.52	83.34	39.46 to 75.73	242,887	143,814
69-0054	15	68.71	67.38	65.48	10.85	102.90	53.14	95.14	59.43 to 73.87	314,317	205,808
NonValid School											
ALL	56	66.69	65.60	64.98	14.10	100.95	23.48	95.14	63.72 to 69.21	207,849	135,065

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

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AVG. Assessed Value:	135,065	PRD:	100.95	MIN Sales Ratio:	23.48			

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**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	2	59.24	59.24	60.11	17.64	98.55	48.79	69.69	N/A	8,305	4,992
30.01 TO 50.00	2	29.92	29.92	29.15	21.51	102.62	23.48	36.35	N/A	37,432	10,912
50.01 TO 100.00	7	61.27	60.74	64.13	16.01	94.72	33.52	75.73	33.52 to 75.73	90,857	58,263
100.01 TO 180.00	26	68.78	70.50	68.84	11.78	102.42	53.14	95.14	64.69 to 74.06	194,627	133,977
180.01 TO 330.00	10	66.41	66.56	65.18	5.63	102.11	56.54	75.78	61.79 to 71.45	249,686	162,757
330.01 TO 650.00	5	71.63	71.31	71.55	9.49	99.67	56.25	80.68	N/A	265,760	190,142
650.01 +	4	54.41	53.74	52.43	16.24	102.50	39.46	66.68	N/A	506,535	265,574
ALL	56	66.69	65.60	64.98	14.10	100.95	23.48	95.14	63.72 to 69.21	207,849	135,065

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	2	59.24	59.24	60.11	17.64	98.55	48.79	69.69	N/A	8,305	4,992
Total \$											
1 TO 9999	2	59.24	59.24	60.11	17.64	98.55	48.79	69.69	N/A	8,305	4,992
30000 TO 59999	8	57.55	54.63	55.80	31.00	97.89	23.48	90.42	23.48 to 90.42	46,631	26,022
60000 TO 99999	9	66.51	67.72	67.43	3.79	100.42	63.72	76.80	64.69 to 70.75	84,434	56,938
100000 TO 149999	6	68.78	66.36	66.87	8.44	99.25	54.03	75.73	54.03 to 75.73	128,266	85,770
150000 TO 249999	15	74.43	74.07	74.18	11.14	99.85	56.54	95.14	66.11 to 78.77	198,780	147,446
250000 TO 499999	11	68.71	65.98	65.47	9.43	100.78	53.14	80.68	56.25 to 73.87	342,118	223,983
500000 +	5	58.47	54.72	55.22	12.15	99.10	39.46	63.53	N/A	595,080	328,582
ALL	56	66.69	65.60	64.98	14.10	100.95	23.48	95.14	63.72 to 69.21	207,849	135,065

**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:	56	<b>MEDIAN:</b>	<b>67</b>	COV:	20.34	95% Median C.I.:	63.72 to 69.21	(!: Derived)
(AgLand) TOTAL Sales Price:	11,639,586	WGT. MEAN:	65	STD:	13.34	95% Wgt. Mean C.I.:	61.20 to 68.77	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	11,639,586	MEAN:	66	AVG.ABS.DEV:	9.40	95% Mean C.I.:	62.11 to 69.10	
(AgLand) TOTAL Assessed Value:	7,563,663							
AVG. Adj. Sales Price:	207,849	COD:	14.10	MAX Sales Ratio:	95.14			
AVG. Assessed Value:	135,065	PRD:	100.95	MIN Sales Ratio:	23.48			

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<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	1	48.79	48.79	48.79			48.79	48.79	N/A	7,610	3,713	
5000 TO 9999	2	46.59	46.59	31.66	49.60	147.16	23.48	69.69	N/A	25,432	8,050	
Total \$ _____												
1 TO 9999	3	48.79	47.32	33.89	31.57	139.65	23.48	69.69	N/A	19,491	6,604	
10000 TO 29999	4	48.81	49.18	48.55	29.17	101.29	33.52	65.56	N/A	43,450	21,094	
30000 TO 59999	11	66.69	69.24	68.71	8.64	100.77	53.82	90.42	63.72 to 76.80	74,580	51,247	
60000 TO 99999	5	64.69	64.42	64.78	9.43	99.45	54.03	75.73	N/A	115,942	75,104	
100000 TO 149999	11	68.65	67.98	66.86	10.36	101.66	56.25	93.69	56.54 to 74.99	179,727	120,174	
150000 TO 249999	16	71.51	69.81	66.27	13.23	105.34	39.46	95.14	59.32 to 78.77	306,546	203,155	
250000 TO 499999	6	62.66	64.41	62.32	12.03	103.35	50.35	80.68	50.35 to 80.68	520,910	324,637	
ALL _____	56	66.69	65.60	64.98	14.10	100.95	23.48	95.14	63.72 to 69.21	207,849	135,065	

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

### **Agricultural**

All feedlots within all three market areas were coded extensive use and were valued at \$1000 per acre for assessment year 2008.

New soil conversions were sent to all assessors in February of 2008, Gosper County has changed all coding from the alpha to the numeric soil conversion and from a comparison of the old to the new it is believed there will not be significant variances in the boundaries of the soils. Therefore a thorough review of each soil type against the individual property record cards will not be done until next year to go on with any corrections in assessment year 2010.

All land use was reviewed from a CD provided by the Farm Service Agency and changes were made as necessary. An analysis of each market area was done and as a result of the changing market conditions the values changed per market area for the primary classification groups as follows:

Market Area 1 – The primary irrigated and dry land values remained the same, grassland increased 20%. There is a subclass for irrigated grass that also increased.

	<u>2007</u>	<u>2008</u>
1G1	435	520
1G	435	520
2G1	365	435
2G	325	390
3G1	300	360
3G	295	360
4G1	295	360
4G	295	360

Market Area 3 – The primary irrigated and dry land remained the same, grassland increased 30%-40%. There is a subclass for irrigated grass that also increased.

	<u>2007</u>	<u>2008</u>
1G1	410	530
1G	410	530
2G1	335	435
2G	315	410
3G1	315	410
3G	210	275
4G1	200	275
4G	195	275

Market Area 4 – The primary irrigated will remain the same, dry land will increase 6% and grassland 4%. There is a subclass for irrigated grass that also increased.

	<u>2007</u>	<u>2008</u>		2007	2008
1D1	415	440	1G1	430	445
1D	415	440	1G	430	445
2D1	340	360	2G1	415	430
2D	330	350	2G	345	360
3D1	330	350	3G1	340	355
3D	240	255	3G	300	315
4D1	230	245	4G1	255	265
4D	230	245	4G	255	265

## 2008 Assessment Survey for Gosper County

### Agricultural Appraisal Information

1.	<b>Data collection done by:</b>
	Contract appraiser and deputy assessor.
2.	<b>Valuation done by:</b>
	Assessor and deputy assessor.
3.	<b>Pickup work done by whom:</b>
	Contract appraiser and deputy assessor.
4.	<b>Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?</b>
	Not at this time.
a.	<b>How is agricultural land defined in this county?</b>
	Agricultural land is defined according to statute.
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>
	The income approach has never been used to establish the market value.
6.	<b>What is the date of the soil survey currently used?</b>
	1979
7.	<b>What date was the last countywide land use study completed?</b>
	December of 2007
a.	<b>By what method? (Physical inspection, FSA maps, etc.)</b>
	The county purchases a CD from the FSA office of the 2007 crop year and uses the ArcView program to review the maps, fields, acres, and so forth.
b.	<b>By whom?</b>
	The assessor and deputy assessor.
c.	<b>What proportion is complete / implemented at this time?</b>
	This is done on a yearly basis.
8.	<b>Number of market areas/neighborhoods in the agricultural property class:</b>
	3



9.	<b>How are market areas/neighborhoods defined in this property class?</b>
	These are defined by predominate soil types.
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>
3	3	201	207

**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:	55	<b>MEDIAN:</b>	<b>69</b>	COV:	16.22	95% Median C.I.:	68.55 to 73.59	(! : Derived)
(AgLand) TOTAL Sales Price:	11,597,722	WGT. MEAN:	68	STD:	11.23	95% Wgt. Mean C.I.:	64.85 to 70.86	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	11,597,722	MEAN:	69	AVG.ABS.DEV:	8.14	95% Mean C.I.:	66.24 to 72.18	
(AgLand) TOTAL Assessed Value:	7,869,337							
AVG. Adj. Sales Price:	210,867	COD:	11.75	MAX Sales Ratio:	95.14			
AVG. Assessed Value:	143,078	PRD:	102.00	MIN Sales Ratio:	37.95			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04	3	72.16	69.61	68.39	8.32	101.78	59.32	77.34	N/A	324,833	222,145
01/01/05 TO 03/31/05	2	84.12	84.12	81.75	11.95	102.89	74.06	94.17	N/A	196,000	160,236
04/01/05 TO 06/30/05	4	69.74	70.74	69.64	2.51	101.57	68.83	74.65	N/A	212,250	147,815
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05	1	75.66	75.66	75.66			75.66	75.66	N/A	150,205	113,648
01/01/06 TO 03/31/06	8	69.29	70.27	66.98	7.22	104.91	61.59	83.41	61.59 to 83.41	246,437	165,063
04/01/06 TO 06/30/06	5	69.29	71.30	70.29	8.83	101.43	59.75	80.91	N/A	142,300	100,027
07/01/06 TO 09/30/06	6	72.01	74.29	74.50	10.28	99.71	64.37	94.89	64.37 to 94.89	69,198	51,554
10/01/06 TO 12/31/06	7	71.62	70.36	68.78	7.52	102.29	59.52	81.78	59.52 to 81.78	239,725	164,894
01/01/07 TO 03/31/07	11	68.71	66.43	64.35	13.70	103.23	51.74	83.34	53.14 to 79.18	226,476	145,741
04/01/07 TO 06/30/07	8	59.45	60.40	65.67	21.68	91.98	37.95	95.14	37.95 to 95.14	245,563	161,266
<u>Study Years</u>											
07/01/04 TO 06/30/05	9	72.16	73.33	71.23	8.10	102.95	59.32	94.17	68.83 to 77.34	246,166	175,352
07/01/05 TO 06/30/06	14	69.52	71.02	68.27	7.91	104.03	59.75	83.41	61.79 to 77.98	202,371	138,163
07/01/06 TO 06/30/07	32	68.63	67.26	66.53	14.20	101.10	37.95	95.14	60.28 to 74.74	204,656	136,152
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	7	74.06	75.26	73.70	6.98	102.11	68.83	94.17	68.83 to 94.17	198,743	146,483
01/01/06 TO 12/31/06	26	69.52	71.42	68.76	8.58	103.87	59.52	94.89	68.55 to 74.74	183,702	126,316
<u>ALL</u>											
	55	69.28	69.21	67.85	11.75	102.00	37.95	95.14	68.55 to 73.59	210,867	143,078

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

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(AgLand) TOTAL Adj.Sales Price:	11,597,722	MEAN:	69	AVG.ABS.DEV:	8.14	95% Mean C.I.:	66.24 to 72.18	
(AgLand) TOTAL Assessed Value:	7,869,337							
AVG. Adj. Sales Price:	210,867	COD:	11.75	MAX Sales Ratio:	95.14			
AVG. Assessed Value:	143,078	PRD:	102.00	MIN Sales Ratio:	37.95			

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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	
3639	3	79.18	79.42	80.12	3.20	99.13	75.73	83.34	N/A	193,666	155,160	
3641	3	74.36	74.58	74.54	0.57	100.06	74.06	75.33	N/A	235,666	175,656	
3789	3	63.53	72.07	66.75	19.73	107.97	57.54	95.14	N/A	412,754	275,525	
3791	4	55.18	55.99	63.64	27.34	87.97	37.95	75.66	N/A	87,551	55,721	
3793	4	65.77	64.22	62.42	11.67	102.88	51.74	73.59	N/A	468,910	292,686	
3871	1	74.65	74.65	74.65			74.65	74.65	N/A	77,000	57,477	
3873	3	71.62	71.80	70.82	2.84	101.38	68.83	74.94	N/A	209,866	148,629	
3875	9	68.71	66.89	63.95	10.38	104.59	53.14	83.41	59.32 to 77.34	322,388	206,168	
4025	2	76.96	76.96	75.51	22.36	101.91	59.75	94.17	N/A	163,750	123,655	
4027	8	72.36	72.37	74.95	15.04	96.55	50.70	94.89	50.70 to 94.89	100,262	75,149	
4029	8	71.24	71.67	72.26	3.78	99.18	67.02	77.98	67.02 to 77.98	154,375	111,558	
4031	7	68.55	64.17	63.79	6.96	100.59	56.98	69.29	56.98 to 69.29	124,701	79,545	
ALL	55	69.28	69.21	67.85	11.75	102.00	37.95	95.14	68.55 to 73.59	210,867	143,078	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	25	69.15	68.37	67.28	13.57	101.62	37.95	95.14	61.79 to 75.33	285,214	191,897	
3	1	51.74	51.74	51.74			51.74	51.74	N/A	523,242	270,735	
4	29	69.29	70.53	71.02	9.74	99.31	50.70	94.89	68.55 to 74.65	136,003	96,591	
ALL	55	69.28	69.21	67.85	11.75	102.00	37.95	95.14	68.55 to 73.59	210,867	143,078	

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	55	69.28	69.21	67.85	11.75	102.00	37.95	95.14	68.55 to 73.59	210,867	143,078	
ALL	55	69.28	69.21	67.85	11.75	102.00	37.95	95.14	68.55 to 73.59	210,867	143,078	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY-N/A	14	68.87	67.80	66.53	7.70	101.91	56.98	80.91	59.52 to 74.65	111,458	74,149	
GRASS	10	70.91	66.48	64.98	13.15	102.31	43.86	83.41	50.70 to 75.44	170,035	110,484	
GRASS-N/A	8	67.66	67.70	66.56	15.02	101.72	37.95	94.89	37.95 to 94.89	191,961	127,761	
IRRGTD	11	63.53	66.50	64.56	12.00	103.00	53.14	95.14	57.54 to 74.06	375,751	242,597	
IRRGTD-N/A	12	75.69	76.62	76.30	7.00	100.42	61.59	94.17	72.16 to 81.78	222,333	169,645	
ALL	55	69.28	69.21	67.85	11.75	102.00	37.95	95.14	68.55 to 73.59	210,867	143,078	

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

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(AgLand) TOTAL Adj.Sales Price:	11,597,722	MEAN:	69	AVG.ABS.DEV:	8.14	95% Mean C.I.:	66.24 to 72.18	
(AgLand) TOTAL Assessed Value:	7,869,337							
AVG. Adj. Sales Price:	210,867	COD:	11.75	MAX Sales Ratio:	95.14			
AVG. Assessed Value:	143,078	PRD:	102.00	MIN Sales Ratio:	37.95			

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**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	5	68.55	65.59	64.28	7.70	102.03	56.98	72.58	N/A	116,982	75,202
DRY-N/A	9	69.18	69.02	67.87	7.57	101.69	57.10	80.91	59.75 to 74.74	108,388	73,564
GRASS	11	70.19	66.01	63.99	13.22	103.15	43.86	83.41	50.70 to 75.44	212,168	135,774
GRASS-N/A	7	68.83	68.61	70.21	15.32	97.72	37.95	94.89	37.95 to 94.89	128,884	90,487
IRRGTD	18	68.85	70.06	67.04	12.23	104.50	53.14	95.14	61.59 to 75.66	302,942	203,100
IRRGTD-N/A	5	77.34	77.99	77.77	4.56	100.29	72.16	83.34	N/A	269,660	209,702
ALL	55	69.28	69.21	67.85	11.75	102.00	37.95	95.14	68.55 to 73.59	210,867	143,078

**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	14	68.87	67.80	66.53	7.70	101.91	56.98	80.91	59.52 to 74.65	111,458	74,149
GRASS	18	69.52	67.02	65.73	14.16	101.97	37.95	94.89	61.35 to 74.94	179,780	118,162
IRRGTD	22	70.66	71.33	68.54	11.82	104.06	53.14	95.14	61.79 to 75.73	294,543	201,888
IRRGTD-N/A	1	81.78	81.78	81.78			81.78	81.78	N/A	321,300	262,755
ALL	55	69.28	69.21	67.85	11.75	102.00	37.95	95.14	68.55 to 73.59	210,867	143,078

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
24-0001	1	74.06	74.06	74.06			74.06	74.06	N/A	242,000	179,220
32-0095											
33-0018	26	69.23	69.42	69.95	9.06	99.25	50.70	94.89	67.02 to 72.58	137,550	96,215
33-0021											
33-0540	1	94.17	94.17	94.17			94.17	94.17	N/A	150,000	141,253
37-0030	12	72.61	66.57	66.71	14.40	99.80	37.95	83.34	51.74 to 75.73	242,887	162,024
69-0054	15	68.71	68.96	65.81	11.79	104.78	53.14	95.14	60.28 to 75.33	314,317	206,865
NonValid School											
ALL	55	69.28	69.21	67.85	11.75	102.00	37.95	95.14	68.55 to 73.59	210,867	143,078

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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AVG. Adj. Sales Price:	210,867	COD:	11.75	MAX Sales Ratio:	95.14			
AVG. Assessed Value:	143,078	PRD:	102.00	MIN Sales Ratio:	37.95			

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**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	2	67.06	67.06	68.42	24.39	98.00	50.70	83.41	N/A	8,305	5,682
30.01 TO 50.00	1	43.86	43.86	43.86			43.86	43.86	N/A	33,000	14,474
50.01 TO 100.00	7	64.37	62.89	65.42	14.53	96.14	37.95	75.73	37.95 to 75.73	90,857	59,436
100.01 TO 180.00	26	69.75	72.30	69.69	11.52	103.75	53.14	95.14	68.55 to 75.33	194,627	135,631
180.01 TO 330.00	10	69.52	69.13	66.66	6.54	103.70	59.75	77.34	61.79 to 74.94	249,686	166,448
330.01 TO 650.00	5	73.59	73.01	73.12	7.63	99.85	59.52	81.78	N/A	265,760	194,319
650.01 +	4	65.09	63.03	62.43	9.96	100.96	51.74	70.19	N/A	506,535	316,236
ALL	55	69.28	69.21	67.85	11.75	102.00	37.95	95.14	68.55 to 73.59	210,867	143,078

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	2	67.06	67.06	68.42	24.39	98.00	50.70	83.41	N/A	8,305	5,682
Total \$											
1 TO 9999	2	67.06	67.06	68.42	24.39	98.00	50.70	83.41	N/A	8,305	5,682
30000 TO 59999	7	64.37	63.25	63.96	22.38	98.89	37.95	94.89	37.95 to 94.89	47,312	30,261
60000 TO 99999	9	69.74	71.36	71.06	3.89	100.42	67.02	80.91	68.55 to 74.65	84,434	60,003
100000 TO 149999	6	73.18	70.10	70.61	6.88	99.28	57.10	75.73	57.10 to 75.73	128,266	90,571
150000 TO 249999	15	75.33	74.99	75.07	10.28	99.90	59.75	95.14	68.55 to 79.18	198,780	149,214
250000 TO 499999	11	68.83	66.67	66.07	8.99	100.91	53.14	81.78	57.54 to 74.36	342,118	226,036
500000 +	5	61.79	61.72	61.78	6.68	99.91	51.74	70.19	N/A	595,080	367,612
ALL	55	69.28	69.21	67.85	11.75	102.00	37.95	95.14	68.55 to 73.59	210,867	143,078

**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:	55	<b>MEDIAN:</b>	<b>69</b>	COV:	16.22	95% Median C.I.:	68.55 to 73.59	(!: Derived)
(AgLand) TOTAL Sales Price:	11,597,722	WGT. MEAN:	68	STD:	11.23	95% Wgt. Mean C.I.:	64.85 to 70.86	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	11,597,722	MEAN:	69	AVG.ABS.DEV:	8.14	95% Mean C.I.:	66.24 to 72.18	
(AgLand) TOTAL Assessed Value:	7,869,337							
AVG. Adj. Sales Price:	210,867	COD:	11.75	MAX Sales Ratio:	95.14			
AVG. Assessed Value:	143,078	PRD:	102.00	MIN Sales Ratio:	37.95			

Printed: 04/01/2008 18:27:45

**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	1	50.70	50.70	50.70			50.70	50.70	N/A	7,610	3,858
5000 TO 9999	1	83.41	83.41	83.41			83.41	83.41	N/A	9,000	7,507
Total \$ _____											
1 TO 9999	2	67.06	67.06	68.42	24.39	98.00	50.70	83.41	N/A	8,305	5,682
10000 TO 29999	3	43.86	48.73	47.42	20.08	102.75	37.95	64.37	N/A	42,933	20,360
30000 TO 59999	9	69.29	73.07	72.72	10.17	100.49	56.98	94.89	67.02 to 80.91	66,932	48,670
60000 TO 99999	7	69.74	68.64	68.49	5.43	100.23	57.10	75.73	57.10 to 75.73	100,273	68,672
100000 TO 149999	11	71.62	71.25	70.55	9.40	100.99	59.75	94.17	60.28 to 75.66	169,073	119,278
150000 TO 249999	16	71.61	71.36	69.22	11.49	103.10	53.14	95.14	59.52 to 77.98	289,968	200,704
250000 TO 499999	7	63.53	66.08	64.54	11.07	102.38	51.74	81.78	51.74 to 81.78	521,243	336,401
ALL	55	69.28	69.21	67.85	11.75	102.00	37.95	95.14	68.55 to 73.59	210,867	143,078



**2008 Correlation Section  
for Gosper County**

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**Agricultural Land**

**I. Correlation**

AGRICULTURAL UNIMPROVED: The agricultural unimproved statistics support the assessment actions taken by Gosper County. The R&O Median will be used in determining the level of value and is supported by the trended preliminary ratio. The qualitative measures are indicating uniform and proportionate treatment within the agricultural unimproved class of property. The adopted three-year plan, preliminary statistics, the 2008 Reports & Opinions statistics, and the 2008 Assessment Survey all support that Gosper County has achieved an acceptable level of value.

There will be no recommended adjustments to the agricultural unimproved class of property.



**2008 Correlation Section  
for Gosper 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>100</b>	<b>55</b>	<b>55</b>
<b>2007</b>	<b>90</b>	<b>40</b>	<b>44.44</b>
<b>2006</b>	<b>81</b>	<b>35</b>	<b>43.21</b>
<b>2005</b>	<b>91</b>	<b>55</b>	<b>60.44</b>
<b>2004</b>	<b>66</b>	<b>40</b>	<b>60.61</b>
<b>2003</b>	<b>64</b>	<b>38</b>	<b>59.38</b>
<b>2002</b>	<b>50</b>	<b>26</b>	<b>52</b>
<b>2001</b>	<b>66</b>	<b>38</b>	<b>57.58</b>

**AGRICULTURAL UNIMPROVED:** Through the review process the county has always tried to utilize as many sales as possible in the measurement of the agricultural properties. For assessment year 2008 there has been an increase in the number of qualified sales, therefore the utilization grid is demonstrating an increase in the percentage of usage, and is indicating that the sample has not been excessively trimmed.

**2008 Correlation Section  
for Gosper 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 Gosper 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>66.69</b>	<b>3.44</b>	<b>68.98</b>	<b>69.28</b>
<b>2007</b>	<b>69.42</b>	<b>1.78</b>	<b>70.66</b>	<b>69.90</b>
<b>2006</b>	<b>71.06</b>	<b>6.78</b>	<b>75.88</b>	<b>74.86</b>
<b>2005</b>	<b>74.48</b>	<b>3.36</b>	<b>76.98</b>	<b>77.15</b>
<b>2004</b>	<b>73.70</b>	<b>2.66</b>	<b>75.66</b>	<b>75.10</b>
<b>2003</b>	<b>70</b>	<b>2.6</b>	<b>71.82</b>	<b>75</b>
<b>2002</b>	<b>76</b>	<b>0.43</b>	<b>76.33</b>	<b>76</b>
<b>2001</b>	<b>75</b>	<b>0.91</b>	<b>75.68</b>	<b>75</b>

AGRICULTURAL UNIMPROVED: There is less than a one point (.38) difference between the Trended Preliminary Ratio and the R&O Ratio, this comparison indicates the two measures are very similar and strongly support one another and an acceptable level of value. The action within the base supports the assessment actions.

**2008 Correlation Section  
for Gosper 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 Gosper 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>6.91</b>	<b>2008</b>	<b>3.44</b>
<b>-0.01</b>	<b>2007</b>	<b>1.78</b>
<b>7.77</b>	<b>2006</b>	<b>6.78</b>
<b>2.36</b>	<b>2005</b>	<b>3.36</b>
<b>2.71</b>	<b>2004</b>	<b>2.66</b>
<b>9</b>	<b>2003</b>	<b>3</b>
<b>0</b>	<b>2002</b>	<b>0.43</b>
<b>0</b>	<b>2001</b>	<b>0.91</b>

AGRICULTURAL UNIMPROVED: An examination of the percent change to the sales file compared to the percent change to assessed value (excluding growth) reveals an approximate 3.47 point difference. The difference implies that the assessment actions had more of a pronounced effect on the sample compared to the population as a whole. The assessment actions were done from an analysis of each market area and as a result of the changing market conditions the values changed per market area. The percent of change would not necessarily be an equal amount for each market area and would be dependent upon the amount of the various land classifications within each.

## 2008 Correlation Section for Gosper 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 Gosper 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>69.28</b>	<b>67.85</b>	<b>69.21</b>

AGRICULTURAL UNIMPROVED: Of the three measures of central tendency only the weighted mean is below the acceptable standard. When hypothetically removing the only sale in market area three that is impacting the statistics (book 0034 page 0529 sale date 03/30/07) the three measures are all within the parameters; median 69.29, mean 69.53, and weighted mean 68.61. For assessment year 2008 the values were changed in each market area after an analysis of the sales. Grass values in market area three did go up to have some uniformity across the county but not a lot of weight was give to the stand alone sale in the sales file, the preliminary ratio on this sale was 39.46 and it did go to 51.74 but is still considered an outlier. For direct equalization purposes the median measure of central tendency will be used to describe the level of value for the agricultural unimproved class of property.

**2008 Correlation Section  
for Gosper 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>11.75</b>	<b>102.00</b>
<b>Difference</b>	<b>0</b>	<b>0</b>

**AGRICULTURAL UNIMPROVED:** The primary measures for quality of assessment, the coefficient of dispersion and the price related differential, are both within their respective standard and indicating that the agricultural unimproved properties are being treated in a uniform and proportionate manner. When one outlier (book 0034 page 0529 sale date 03/30/07) is hypothetically removed its affect is mitigated and the qualitative measures are further enhanced, COD 11.50%, PRD 101.34%.



**2008 Correlation Section  
for Gosper 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>56</b>	<b>55</b>	<b>-1</b>
<b>Median</b>	<b>66.69</b>	<b>69.28</b>	<b>2.59</b>
<b>Wgt. Mean</b>	<b>64.98</b>	<b>67.85</b>	<b>2.87</b>
<b>Mean</b>	<b>65.60</b>	<b>69.21</b>	<b>3.61</b>
<b>COD</b>	<b>14.10</b>	<b>11.75</b>	<b>-2.35</b>
<b>PRD</b>	<b>100.95</b>	<b>102.00</b>	<b>1.05</b>
<b>Min Sales Ratio</b>	<b>23.48</b>	<b>37.95</b>	<b>14.47</b>
<b>Max Sales Ratio</b>	<b>95.14</b>	<b>95.14</b>	<b>0</b>

AGRICULTURAL UNIMPROVED: The change from the Preliminary Statistics to the R&O Statistics is a reflection of a market analysis of the agricultural unimproved sales by market area. The values within each of the land classification groups were changed as needed and reported by the assessor in the 2008 Assessment Survey. There is one less sale in the R&O statistics that was substantially changed.



**County 37 - Gosper**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 2,868	<b>Value</b> 276,499,533	<b>Total Growth</b> 1,324,129 (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	64	167,590	0	0	52	789,385	116	956,975	
2. Res Improv Land	312	1,263,336	0	0	586	14,094,545	898	15,357,881	
3. Res Improvements	327	18,438,880	0	0	653	43,902,457	980	62,341,337	
4. Res Total	391	19,869,806	0	0	705	58,786,387	1,096	78,656,193	1,042,174
% of Total	35.67	25.26	0.00	0.00	64.32	74.73	38.21	28.44	78.70
5. Rec UnImp Land	0	0	0	0	0	0	0	0	
6. Rec Improv Land	0	0	0	0	36	27,000	36	27,000	
7. Rec Improvements	0	0	0	0	38	72,245	38	72,245	
8. Rec Total	0	0	0	0	38	99,245	38	99,245	0
% of Total	0.00	0.00	0.00	0.00	***	***	1.32	0.03	0.00
Res+Rec Total	391	19,869,806	0	0	743	58,885,632	1,134	78,755,438	1,042,174
% of Total	34.47	25.22	0.00	0.00	65.52	74.77	39.53	28.48	78.70

**County 37 - Gosper**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 2,868	<b>Value</b> 276,499,533	<b>Total Growth</b> 1,324,129 (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	2	8,432	0	0	3	18,200	5	26,632	
10. Comm Improv Land	54	273,375	0	0	29	440,393	83	713,768	
11. Comm Improvements	57	3,459,899	0	0	41	2,601,744	98	6,061,643	
12. Comm Total	59	3,741,706	0	0	44	3,060,337	103	6,802,043	63,490
% of Total	57.28	55.00	0.00	0.00	42.71	44.99	3.59	2.46	4.79
13. Ind UnImp Land	1	6,200	0	0	0	0	1	6,200	
14. Ind Improv Land	1	9,035	0	0	0	0	1	9,035	
15. Ind Improvements	2	944,064	0	0	0	0	2	944,064	
16. Ind Total	3	959,299	0	0	0	0	3	959,299	0
% of Total	***	***	0.00	0.00	0.00	0.00	0.10	0.34	0.00
Comm+Ind Total	62	4,701,005	0	0	44	3,060,337	106	7,761,342	63,490
% of Total	58.49	60.56	0.00	0.00	41.50	39.43	3.69	2.80	4.79
17. Taxable Total	453	24,570,811	0	0	787	61,945,969	1,240	86,516,780	1,105,664
% of Total	36.53	28.40	0.00	0.00	63.46	68.06	43.23	31.29	83.50

**County 37 - Gosper**

**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	2	4,300	203,636	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	2	4,300	203,636
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>2</b>	<b>4,300</b>	<b>203,636</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	1	1,413
	Records	Total Value	Growth			
23. Mineral Interest-Producing	0	0	0			
24. Mineral Interest-Non-Producing	1	1,413	0			
<b>25. Mineral Interest Total</b>	<b>1</b>	<b>1,413</b>	<b>0</b>			

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

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	32	0	225	<b>257</b>

**Schedule V: Agricultural Records**

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	28,863	0	0	1,292	125,187,569	1,294	125,216,432
28. Ag-Improved Land	0	0	0	0	319	48,128,958	319	48,128,958
29. Ag-Improvements	0	0	0	0	333	16,635,950	333	16,635,950
<b>30. Ag-Total Taxable</b>							<b>1,627</b>	<b>189,981,340</b>

**County 37 - Gosper**

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

**Schedule VI: Agricultural Records:**

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	0	0.000	0	0	0.000	0	
33. HomeSite Improvements	0		0	0		0	
<b>34. HomeSite Total</b>							
35. FarmSite UnImp Land	0	0.000	0	0	0.000	0	
36. FarmSite Impr Land	0	0.000	0	0	0.000	0	
37. FarmSite Improv	0		0	0		0	
<b>38. FarmSite Total</b>							
39. Road & Ditches		0.000			0.000		
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	5	5.000	27,850	5	5.000	27,850	
32. HomeSite Improv Land	238	243.000	1,343,930	238	243.000	1,343,930	
33. HomeSite Improvements	207		10,435,372	207		10,435,372	218,465
<b>34. HomeSite Total</b>				212	248.000	11,807,152	
35. FarmSite UnImp Land	8	27.540	19,560	8	27.540	19,560	
36. FarmSite Impr Land	271	894.500	456,714	271	894.500	456,714	
37. FarmSite Improv	312		6,200,578	312		6,200,578	0
<b>38. FarmSite Total</b>				320	922.040	6,676,852	
39. Road & Ditches		4,484.090			4,484.090		
40. Other-Non Ag Use		0.000	0		0.000	0	
<b>41. Total Section VI</b>				<b>532</b>	<b>5,654.130</b>	<b>18,484,004</b>	<b>218,465</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	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0

**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 37 - Gosper

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	13.000	19,305	0.000	0	44,130.610	65,528,409	44,143.610	65,547,714
47. 2A1	0.000	0	0.000	0	1,749.010	1,801,480	1,749.010	1,801,480
48. 2A	0.000	0	0.000	0	484.090	367,909	484.090	367,909
49. 3A1	0.000	0	0.000	0	1,996.080	1,357,335	1,996.080	1,357,335
50. 3A	0.000	0	0.000	0	162.330	98,210	162.330	98,210
51. 4A1	0.000	0	0.000	0	484.080	232,357	484.080	232,357
52. 4A	0.000	0	0.000	0	1,076.520	468,290	1,076.520	468,290
53. Total	13.000	19,305	0.000	0	50,082.720	69,853,990	50,095.720	69,873,295
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	19.310	9,558	0.000	0	5,166.610	2,557,481	5,185.920	2,567,039
56. 2D1	0.000	0	0.000	0	326.910	143,839	326.910	143,839
57. 2D	0.000	0	0.000	0	186.310	73,593	186.310	73,593
58. 3D1	0.000	0	0.000	0	829.300	323,428	829.300	323,428
59. 3D	0.000	0	0.000	0	52.940	15,353	52.940	15,353
60. 4D1	0.000	0	0.000	0	371.000	107,591	371.000	107,591
61. 4D	0.000	0	0.000	0	336.600	82,471	336.600	82,471
62. Total	19.310	9,558	0.000	0	7,269.670	3,303,756	7,288.980	3,313,314
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	3,701.090	1,939,568	3,701.090	1,939,568
65. 2G1	0.000	0	0.000	0	364.800	159,994	364.800	159,994
66. 2G	0.000	0	0.000	0	811.870	317,254	811.870	317,254
67. 3G1	0.000	0	0.000	0	1,152.950	420,726	1,152.950	420,726
68. 3G	0.000	0	0.000	0	129.090	51,642	129.090	51,642
69. 4G1	0.000	0	0.000	0	1,150.030	417,641	1,150.030	417,641
70. 4G	0.000	0	0.000	0	34,358.540	12,369,953	34,358.540	12,369,953
71. Total	0.000	0	0.000	0	41,668.370	15,676,778	41,668.370	15,676,778
72. Waste	0.000	0	0.000	0	321.870	9,657	321.870	9,657
73. Other	0.000	0	0.000	0	35.570	4,268	35.570	4,268
74. Exempt	0.000		0.000		5,980.220		5,980.220	
75. Total	32.310	28,863	0.000	0	99,378.200	88,848,449	99,410.510	88,877,312

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	3,085.150	3,491,411	3,085.150	3,491,411
47. 2A1	0.000	0	0.000	0	79.000	76,630	79.000	76,630
48. 2A	0.000	0	0.000	0	3.000	1,935	3.000	1,935
49. 3A1	0.000	0	0.000	0	387.160	234,232	387.160	234,232
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	62.900	27,676	62.900	27,676
52. 4A	0.000	0	0.000	0	30.000	11,100	30.000	11,100
53. Total	0.000	0	0.000	0	3,647.210	3,842,984	3,647.210	3,842,984
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	903.660	411,165	903.660	411,165
56. 2D1	0.000	0	0.000	0	42.000	16,170	42.000	16,170
57. 2D	0.000	0	0.000	0	24.000	8,880	24.000	8,880
58. 3D1	0.000	0	0.000	0	278.040	102,875	278.040	102,875
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	72.950	20,426	72.950	20,426
61. 4D	0.000	0	0.000	0	51.540	14,431	51.540	14,431
62. Total	0.000	0	0.000	0	1,372.190	573,947	1,372.190	573,947
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	593.400	319,302	593.400	319,302
65. 2G1	0.000	0	0.000	0	269.000	117,015	269.000	117,015
66. 2G	0.000	0	0.000	0	249.000	102,090	249.000	102,090
67. 3G1	0.000	0	0.000	0	515.160	211,216	515.160	211,216
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	467.350	128,521	467.350	128,521
70. 4G	0.000	0	0.000	0	12,118.960	3,359,725	12,118.960	3,359,725
71. Total	0.000	0	0.000	0	14,212.870	4,237,869	14,212.870	4,237,869
72. Waste	0.000	0	0.000	0	0.000	0	0.000	0
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	19,232.270	8,654,800	19,232.270	8,654,800



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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 4

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	24,053.100	25,255,768	24,053.100	25,255,768
47. 2A1	0.000	0	0.000	0	311.200	278,524	311.200	278,524
48. 2A	0.000	0	0.000	0	311.910	235,492	311.910	235,492
49. 3A1	0.000	0	0.000	0	6,821.230	4,638,437	6,821.230	4,638,437
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	1,510.640	725,106	1,510.640	725,106
52. 4A	0.000	0	0.000	0	6,505.940	2,830,086	6,505.940	2,830,086
53. Total	0.000	0	0.000	0	39,514.020	33,963,413	39,514.020	33,963,413
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	30,601.650	13,464,727	30,601.650	13,464,727
56. 2D1	0.000	0	0.000	0	744.990	268,196	744.990	268,196
57. 2D	0.000	0	0.000	0	321.570	112,551	321.570	112,551
58. 3D1	0.000	0	0.000	0	7,918.630	2,771,557	7,918.630	2,771,557
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	2,460.180	602,749	2,460.180	602,749
61. 4D	0.000	0	0.000	0	1,642.600	402,441	1,642.600	402,441
62. Total	0.000	0	0.000	0	43,689.620	17,622,221	43,689.620	17,622,221
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	5,410.150	2,409,207	5,410.150	2,409,207
65. 2G1	0.000	0	0.000	0	723.920	311,279	723.920	311,279
66. 2G	0.000	0	0.000	0	564.190	203,108	564.190	203,108
67. 3G1	0.000	0	0.000	0	4,186.700	1,488,275	4,186.700	1,488,275
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	4,969.510	1,318,226	4,969.510	1,318,226
70. 4G	0.000	0	0.000	0	62,774.170	16,638,359	62,774.170	16,638,359
71. Total	0.000	0	0.000	0	78,628.640	22,368,454	78,628.640	22,368,454
72. Waste	0.000	0	0.000	0	181.200	5,436	181.200	5,436
73. Other	0.000	0	0.000	0	47.500	5,700	47.500	5,700
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	162,060.980	73,965,224	162,060.980	73,965,224

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>	13.000	19,305	0.000	0	93,243.950	107,660,387	93,256.950	107,679,692
<b>77.Dry Land</b>	19.310	9,558	0.000	0	52,331.480	21,499,924	52,350.790	21,509,482
<b>78.Grass</b>	0.000	0	0.000	0	134,509.880	42,283,101	134,509.880	42,283,101
<b>79.Waste</b>	0.000	0	0.000	0	503.070	15,093	503.070	15,093
<b>80.Other</b>	0.000	0	0.000	0	83.070	9,968	83.070	9,968
<b>81.Exempt</b>	0.000	0	0.000	0	5,980.220	0	5,980.220	0
<b>82.Total</b>	<b>32.310</b>	<b>28,863</b>	<b>0.000</b>	<b>0</b>	<b>280,671.450</b>	<b>171,468,473</b>	<b>280,703.760</b>	<b>171,497,336</b>

## 2008 Agricultural Land Detail

### County 37 - Gosper

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	44,143.610	88.12%	65,547,714	93.81%	1,484.874
2A1	1,749.010	3.49%	1,801,480	2.58%	1,029.999
2A	484.090	0.97%	367,909	0.53%	760.001
3A1	1,996.080	3.98%	1,357,335	1.94%	680.000
3A	162.330	0.32%	98,210	0.14%	605.002
4A1	484.080	0.97%	232,357	0.33%	479.997
4A	1,076.520	2.15%	468,290	0.67%	435.003
<b>Irrigated Total</b>	<b>50,095.720</b>	<b>100.00%</b>	<b>69,873,295</b>	<b>100.00%</b>	<b>1,394.795</b>

**Dry:**

1D1	0.000	0.00%	0	0.00%	0.000
1D	5,185.920	71.15%	2,567,039	77.48%	495.001
2D1	326.910	4.48%	143,839	4.34%	439.995
2D	186.310	2.56%	73,593	2.22%	395.002
3D1	829.300	11.38%	323,428	9.76%	390.001
3D	52.940	0.73%	15,353	0.46%	290.007
4D1	371.000	5.09%	107,591	3.25%	290.002
4D	336.600	4.62%	82,471	2.49%	245.011
<b>Dry Total</b>	<b>7,288.980</b>	<b>100.00%</b>	<b>3,313,314</b>	<b>100.00%</b>	<b>454.564</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	3,701.090	8.88%	1,939,568	12.37%	524.053
2G1	364.800	0.88%	159,994	1.02%	438.580
2G	811.870	1.95%	317,254	2.02%	390.769
3G1	1,152.950	2.77%	420,726	2.68%	364.912
3G	129.090	0.31%	51,642	0.33%	400.046
4G1	1,150.030	2.76%	417,641	2.66%	363.156
4G	34,358.540	82.46%	12,369,953	78.91%	360.025
<b>Grass Total</b>	<b>41,668.370</b>	<b>100.00%</b>	<b>15,676,778</b>	<b>100.00%</b>	<b>376.227</b>

<b>Irrigated Total</b>	<b>50,095.720</b>	<b>50.39%</b>	<b>69,873,295</b>	<b>78.62%</b>	<b>1,394.795</b>
<b>Dry Total</b>	<b>7,288.980</b>	<b>7.33%</b>	<b>3,313,314</b>	<b>3.73%</b>	<b>454.564</b>
<b>Grass Total</b>	<b>41,668.370</b>	<b>41.92%</b>	<b>15,676,778</b>	<b>17.64%</b>	<b>376.227</b>
Waste	321.870	0.32%	9,657	0.01%	30.002
Other	35.570	0.04%	4,268	0.00%	119.988
Exempt	5,980.220	6.02%			
<b>Market Area Total</b>	<b>99,410.510</b>	<b>100.00%</b>	<b>88,877,312</b>	<b>100.00%</b>	<b>894.043</b>

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

<b>Irrigated Total</b>	<b>50,095.720</b>	<b>53.72%</b>	<b>69,873,295</b>	<b>64.89%</b>	
<b>Dry Total</b>	<b>7,288.980</b>	<b>13.92%</b>	<b>3,313,314</b>	<b>15.40%</b>	
<b>Grass Total</b>	<b>41,668.370</b>	<b>30.98%</b>	<b>15,676,778</b>	<b>37.08%</b>	
Waste	321.870	63.98%	9,657	63.98%	
Other	35.570	42.82%	4,268	42.82%	
Exempt	5,980.220	100.00%			
<b>Market Area Total</b>	<b>99,410.510</b>	<b>35.41%</b>	<b>88,877,312</b>	<b>51.82%</b>	

## 2008 Agricultural Land Detail

### County 37 - Gosper

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	3,085.150	84.59%	3,491,411	90.85%	1,131.682
2A1	79.000	2.17%	76,630	1.99%	970.000
2A	3.000	0.08%	1,935	0.05%	645.000
3A1	387.160	10.62%	234,232	6.10%	605.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	62.900	1.72%	27,676	0.72%	440.000
4A	30.000	0.82%	11,100	0.29%	370.000
<b>Irrigated Total</b>	<b>3,647.210</b>	<b>100.00%</b>	<b>3,842,984</b>	<b>100.00%</b>	<b>1,053.677</b>

**Dry:**

1D1	0.000	0.00%	0	0.00%	0.000
1D	903.660	65.86%	411,165	71.64%	454.999
2D1	42.000	3.06%	16,170	2.82%	385.000
2D	24.000	1.75%	8,880	1.55%	370.000
3D1	278.040	20.26%	102,875	17.92%	370.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	72.950	5.32%	20,426	3.56%	280.000
4D	51.540	3.76%	14,431	2.51%	279.996
<b>Dry Total</b>	<b>1,372.190</b>	<b>100.00%</b>	<b>573,947</b>	<b>100.00%</b>	<b>418.270</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	593.400	4.18%	319,302	7.53%	538.088
2G1	269.000	1.89%	117,015	2.76%	435.000
2G	249.000	1.75%	102,090	2.41%	410.000
3G1	515.160	3.62%	211,216	4.98%	410.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	467.350	3.29%	128,521	3.03%	274.999
4G	12,118.960	85.27%	3,359,725	79.28%	277.228
<b>Grass Total</b>	<b>14,212.870</b>	<b>100.00%</b>	<b>4,237,869</b>	<b>100.00%</b>	<b>298.171</b>

<b>Irrigated Total</b>	<b>3,647.210</b>	<b>18.96%</b>	<b>3,842,984</b>	<b>44.40%</b>	<b>1,053.677</b>
<b>Dry Total</b>	<b>1,372.190</b>	<b>7.13%</b>	<b>573,947</b>	<b>6.63%</b>	<b>418.270</b>
<b>Grass Total</b>	<b>14,212.870</b>	<b>73.90%</b>	<b>4,237,869</b>	<b>48.97%</b>	<b>298.171</b>
Waste	0.000	0.00%	0	0.00%	0.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>19,232.270</b>	<b>100.00%</b>	<b>8,654,800</b>	<b>100.00%</b>	<b>450.014</b>

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

<b>Irrigated Total</b>	<b>3,647.210</b>	<b>3.91%</b>	<b>3,842,984</b>	<b>3.57%</b>	
<b>Dry Total</b>	<b>1,372.190</b>	<b>2.62%</b>	<b>573,947</b>	<b>2.67%</b>	
<b>Grass Total</b>	<b>14,212.870</b>	<b>10.57%</b>	<b>4,237,869</b>	<b>10.02%</b>	
Waste	0.000	0.00%	0	0.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>19,232.270</b>	<b>6.85%</b>	<b>8,654,800</b>	<b>5.05%</b>	

## 2008 Agricultural Land Detail

### County 37 - Gosper

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	24,053.100	60.87%	25,255,768	74.36%	1,050.000
2A1	311.200	0.79%	278,524	0.82%	895.000
2A	311.910	0.79%	235,492	0.69%	754.999
3A1	6,821.230	17.26%	4,638,437	13.66%	680.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	1,510.640	3.82%	725,106	2.13%	479.999
4A	6,505.940	16.46%	2,830,086	8.33%	435.000
<b>Irrigated Total</b>	<b>39,514.020</b>	<b>100.00%</b>	<b>33,963,413</b>	<b>100.00%</b>	<b>859.528</b>
<b>Dry:</b>					
1D1	0.000	0.00%	0	0.00%	0.000
1D	30,601.650	70.04%	13,464,727	76.41%	440.000
2D1	744.990	1.71%	268,196	1.52%	359.999
2D	321.570	0.74%	112,551	0.64%	350.004
3D1	7,918.630	18.12%	2,771,557	15.73%	350.004
3D	0.000	0.00%	0	0.00%	0.000
4D1	2,460.180	5.63%	602,749	3.42%	245.001
4D	1,642.600	3.76%	402,441	2.28%	245.002
<b>Dry Total</b>	<b>43,689.620</b>	<b>100.00%</b>	<b>17,622,221</b>	<b>100.00%</b>	<b>403.350</b>
<b>Grass:</b>					
1G1	0.000	0.00%	0	0.00%	0.000
1G	5,410.150	6.88%	2,409,207	10.77%	445.312
2G1	723.920	0.92%	311,279	1.39%	429.990
2G	564.190	0.72%	203,108	0.91%	359.999
3G1	4,186.700	5.32%	1,488,275	6.65%	355.476
3G	0.000	0.00%	0	0.00%	0.000
4G1	4,969.510	6.32%	1,318,226	5.89%	265.262
4G	62,774.170	79.84%	16,638,359	74.38%	265.051
<b>Grass Total</b>	<b>78,628.640</b>	<b>100.00%</b>	<b>22,368,454</b>	<b>100.00%</b>	<b>284.482</b>
<b>Irrigated Total</b>	<b>39,514.020</b>	<b>24.38%</b>	<b>33,963,413</b>	<b>45.92%</b>	<b>859.528</b>
<b>Dry Total</b>	<b>43,689.620</b>	<b>26.96%</b>	<b>17,622,221</b>	<b>23.83%</b>	<b>403.350</b>
<b>Grass Total</b>	<b>78,628.640</b>	<b>48.52%</b>	<b>22,368,454</b>	<b>30.24%</b>	<b>284.482</b>
Waste	181.200	0.11%	5,436	0.01%	30.000
Other	47.500	0.03%	5,700	0.01%	120.000
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>162,060.980</b>	<b>100.00%</b>	<b>73,965,224</b>	<b>100.00%</b>	<b>456.403</b>

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

<b>Irrigated Total</b>	<b>39,514.020</b>	<b>42.37%</b>	<b>33,963,413</b>	<b>31.54%</b>	
<b>Dry Total</b>	<b>43,689.620</b>	<b>83.46%</b>	<b>17,622,221</b>	<b>81.93%</b>	
<b>Grass Total</b>	<b>78,628.640</b>	<b>58.46%</b>	<b>22,368,454</b>	<b>52.90%</b>	
Waste	181.200	36.02%	5,436	36.02%	
Other	47.500	57.18%	5,700	57.18%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>162,060.980</b>	<b>57.73%</b>	<b>73,965,224</b>	<b>43.13%</b>	

## 2008 Agricultural Land Detail

### County 37 - Gosper

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	13.000	19,305	0.000	0	93,243.950	107,660,387
Dry	19.310	9,558	0.000	0	52,331.480	21,499,924
Grass	0.000	0	0.000	0	134,509.880	42,283,101
Waste	0.000	0	0.000	0	503.070	15,093
Other	0.000	0	0.000	0	83.070	9,968
Exempt	0.000	0	0.000	0	5,980.220	0
<b>Total</b>	<b>32.310</b>	<b>28,863</b>	<b>0.000</b>	<b>0</b>	<b>280,671.450</b>	<b>171,468,473</b>

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	93,256.950	107,679,692	93,256.950	33.22%	107,679,692	62.79%	1,154.655
Dry	52,350.790	21,509,482	52,350.790	18.65%	21,509,482	12.54%	410.872
Grass	134,509.880	42,283,101	134,509.880	47.92%	42,283,101	24.66%	314.349
Waste	503.070	15,093	503.070	0.18%	15,093	0.01%	30.001
Other	83.070	9,968	83.070	0.03%	9,968	0.01%	119.995
Exempt	5,980.220	0	5,980.220	2.13%	0	0.00%	0.000
<b>Total</b>	<b>280,703.760</b>	<b>171,497,336</b>	<b>280,703.760</b>	<b>100.00%</b>	<b>171,497,336</b>	<b>100.00%</b>	<b>610.954</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)**

37 Gosper

	<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	78,039,315	78,656,193	616,878	0.79	1,042,174	-0.54
2. Recreational	96,650	99,245	2,595	2.68	0	2.68
3. Ag-Homesite Land, Ag-Res Dwellings	11,614,788	11,807,152	192,364	1.66	*-----	1.66
<b>4. Total Residential (sum lines 1-3)</b>	<b>89,750,753</b>	<b>90,562,590</b>	<b>811,837</b>	<b>0.9</b>	<b>1,042,174</b>	<b>-0.26</b>
5. Commercial	6,628,321	6,802,043	173,722	2.62	63,490	1.66
6. Industrial	959,299	959,299	0	0	0	0
7. Ag-Farmsite Land, Outbuildings	6,499,515	6,676,852	177,337	2.73	218,465	-0.63
8. Minerals	1,413	1,413	0	0	0	0
<b>9. Total Commercial (sum lines 5-8)</b>	<b>14,088,548</b>	<b>14,439,607</b>	<b>351,059</b>	<b>2.49</b>	<b>63,490</b>	<b>2.04</b>
<b>10. Total Non-Agland Real Property</b>	<b>103,839,301</b>	<b>105,002,197</b>	<b>1,162,896</b>	<b>1.12</b>	<b>1,324,129</b>	<b>-0.16</b>
11. Irrigated	107,826,837	107,679,692	-147,145	-0.14		
12. Dryland	20,575,917	21,509,482	933,565	4.54		
13. Grassland	37,364,029	42,283,101	4,919,072	13.17		
14. Wasteland	15,583	15,093	-490	-3.14		
15. Other Agland	9,763	9,763	205	2.1		
<b>16. Total Agricultural Land</b>	<b>165,792,129</b>	<b>171,497,336</b>	<b>5,705,207</b>	<b>3.44</b>		
<b>17. Total Value of All Real Property (Locally Assessed)</b>	<b>269,631,430</b>	<b>276,499,533</b>	<b>6,868,103</b>	<b>2.55</b>	<b>1,324,129</b>	<b>2.06</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.

**THREE-YEAR ASSESSMENT PLAN  
GOSPER COUNTY  
June 15, 2007  
Introduction**

Pursuant to section 77-1311, as amended by 2005 Nebraska Legislature, the Assessor shall prepare a Plan of Assessment by June 15 and submit this plan to the County Board of Equalization on or before July 31 of each year. On or before October 31 the Assessor shall mail the plan and any amendments to the Department of Property Assessment & Taxation.

**2007 Assessment Year**

**Level of Value, Quality, Uniformity**

<b>PROPERTY CLASS</b>	<b>MEDIAN</b>	<b>COD</b>	<b>PRD</b>
Residential	95	9.83	104.13
Commercial	94	9.76	100.60
Agricultural	70	10.09	102.22

**2008 Assessment Year**

**Residential**

1. We will continue pricing from the **06/06** cost pricing in 2008.
2. Pickup work to be completed by March 1, 2008.
3. Complete repricing of all residential properties, using new depreciation from the market.

**Residential-Other**

1. Our appraiser and Deputy Assessor conduct a visual review of Johnson Lake every fall and will continue to do so.

**Commercial**

1. The repricing for 2008 will continue to use **06/06** costs.
2. All commercial properties will be repriced and new depreciation from the market will be used.
3. Complete pickup work by March 1, 2008.



### **Agricultural**

1. Continue to use **06/06** pricing of improvements for 2008 assessment year.
2. Finish ratio studies to determine new depreciation and final values.
3. Obtain aerial CD from FSA office to complete any land use changes for the 2007 crop year.

### **Other**

**1. With the passage of LB334, I plan to present to the County Board a plan to raise funds to prepare for our 6 year review. I would like to start the review in 2009, finishing in 2010, to be implemented for 2011. Our last complete visual review was 2001-2002 and implemented in 2003.**

### **2009 Assessment Year**

**Since I plan to retire on December 31, 2008, the remaining year for this Three-Year plan will be only be an estimate of what I would have planned.**

### **Residential**

1. Pickup work to be completed by March 1, 2009, using **06/08** pricing.
2. Sales ratio studies completed to determine level of value.

### **Commercial**

1. Pickup work to be completed by March 1, 2009, using **06/08** pricing.
2. Complete sales ratio study to determine level of values.

### **Agricultural**

1. Pickup work to be completed by March 1, 2009, using **06/08** pricing.
2. Ratio studies and market area study completed by March 1, 2009 to determine if level of value is correct and whether market areas should be changed.
4. Aerial CD from FSA office will be reviewed by March 1, 2009 for any land use changes that occurred during the 2008 crop year.

## **Other**

- 1. If funds are available, we will begin our complete visual review of the county.**

## **2010 Assessment Year**

### **Residential**

1. Pickup work to be completed by March 1, 2010, using **06/08** pricing.
2. Sales ratio studies completed to determine level of value and new depreciation applied if needed.

### **Commercial**

1. Pickup work to be complete by March 1, 2010, using **06/08** pricing.
2. Sales ratio studies completed to determine level of value and new depreciation applied if needed.

### **Agricultural**

1. Pickup work to be completed by March 1, 2010, using **06/08** pricing.
2. Ratio studies and market area study completed by March 1, 2010 to determine if level of value is correct and whether market areas should be changed and correct if needed.
3. Aerial CD from FSA office will be reviewed for any land use changes in the 2009 crop year.

### **Other**

- 1. If we were able to begin our review in 2009, we will finish the process to be implemented in 2011.**

## **Summary/Conclusion**

Gosper County presently uses the TerraScan CAMA system contracted with the Department of Property Assessment & Taxation. At present, we have no plans to switch

to any other system. There are a few problems with this system, but TerraScan seems open to suggestions for improvement and changes.

All of our personal property schedules and real estate records are in both hardcopy and in the computer. We continue to enter all sales into the computer and we use the sales reports generated to compare to our own ratio reports developed on our PC and to sales reports and rosters provided by Property Tax. We also utilize the “what if” program for ag sales.

We acquired a new server from TerraScan in October, 2005 and at this time do not foresee the need to update computers.

All other functions and duties required by the Assessor’s office are performed in a timely fashion.

**2007/08 Budget Request**

Salaries	57,335.20
Telephone	520.00
PTAS/CAMA	3,953.50
Repair	50.00
Mileage	170.00
Dues, Registration	45.00
Reappraisal	946.00
Schooling	250.00
Office Supplies	300.00
Equipment	0.00
<b>Total Request</b>	<b>63,570.00</b>

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Mary M. Gruber, Gosper County Assessor

June 15, 2007

## 2008 Assessment Survey for Gosper 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>
	0
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>
	\$ 63,570.00
7.	<b>Part of the budget that is dedicated to the computer system</b>
	\$ 3,953.50
8.	<b>Adopted budget, or granted budget if different from above</b>
	\$ 63,570.00
9.	<b>Amount of the total budget set aside for appraisal work</b>
	\$ 946.00
10.	<b>Amount of the total budget set aside for education/workshops</b>
	\$ 250.00
11.	<b>Appraisal/Reappraisal budget, if not part of the total budget</b>
	\$ - 0 -
12.	<b>Other miscellaneous funds</b>
	\$ - 0 -

13.	<b>Total budget</b>
	\$ 63,570.00
a.	<b>Was any of last year's budget not used:</b>
	\$ 66.42

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

1.	<b>Administrative software</b>
	TerraScan
2.	<b>CAMA software</b>
	TerraScan
3.	<b>Cadastral maps: Are they currently being used?</b>
	Yes
4.	<b>Who maintains the Cadastral Maps?</b>
	The deputy assessor.
5.	<b>Does the county have GIS software?</b>
	No
6.	<b>Who maintains the GIS software and maps?</b>
	Non-applicable.
7.	<b>Personal Property software:</b>
	TerraScan

### **C. Zoning Information**

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes and since 2006 the zoning is handled through the assessor's office.
3.	<b>What municipalities in the county are zoned?</b>
	All municipalities are zoned.

4.	<b>When was zoning implemented?</b>
	1991.

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

1.	<b>Appraisal Services</b>
	A contracted appraiser is hired to assist the deputy assessor in completing the pickup work. He will not participate in the valuation process.
2.	<b>Other services</b>
	None

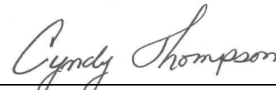


## Certification

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 Gosper County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5692.

Dated this 7th day of April, 2008.



Department of Revenue, Property Assessment Division





## Valuation History Charts