

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

42 Harlan

Residential Real Property - Current

Number of Sales	145	COD	13.51
Total Sales Price	\$7,318,345	PRD	103.73
Total Adj. Sales Price	\$7,311,345	COV	19.58
Total Assessed Value	\$7,027,105	STD	19.52
Avg. Adj. Sales Price	\$50,423	Avg. Abs. Dev.	13.11
Avg. Assessed Value	\$48,463	Min	42.00
Median	97.05	Max	179.33
Wgt. Mean	96.11	95% Median C.I.	95.10 to 99.60
Mean	99.70	95% Wgt. Mean C.I.	93.90 to 98.32
		95% Mean C.I.	96.52 to 102.88
% of Value of the Class of all Real Property Value in the County			28.15
% of Records Sold in the Study Period			6.19
% of Value Sold in the Study Period			7.93
Average Assessed Value of the Base			37,865

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	145	97.05	13.51	103.73
2007	127	97.73	10.37	102.59
2006	123	96.60	12.13	103.72
2005	148	96.49	16.37	109.06
2004	160	96.82	12.95	103.29
2003	167	98	13.82	103.5
2002	206	95	13.58	102.91
2001	235	97	15.29	105.06

2008 Commission Summary

42 Harlan

Commercial Real Property - Current

Number of Sales	27	COD	18.99
Total Sales Price	\$2,156,103	PRD	117.49
Total Adj. Sales Price	\$2,156,103	COV	32.75
Total Assessed Value	\$1,812,235	STD	32.34
Avg. Adj. Sales Price	\$79,856	Avg. Abs. Dev.	19.05
Avg. Assessed Value	\$67,120	Min	45.42
Median	100.31	Max	209.80
Wgt. Mean	84.05	95% Median C.I.	91.66 to 104.79
Mean	98.75	95% Wgt. Mean C.I.	72.47 to 95.63
		95% Mean C.I.	85.95 to 111.54
% of Value of the Class of all Real Property Value in the County			6.02
% of Records Sold in the Study Period			9.15
% of Value Sold in the Study Period			9.56
Average Assessed Value of the Base			64,237

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	27	100.31	18.99	117.49
2007	28	99.75	17.66	105.81
2006	22	99.71	17.04	103.70
2005	23	98.56	16.43	100.24
2004	30	96.78	22.53	109.78
2003	39	97	20.24	109.01
2002	41	95	11.97	103.03
2001	40	97	44.99	115.58

2008 Commission Summary

42 Harlan

Agricultural Land - Current

Number of Sales	46	COD	15.93
Total Sales Price	\$7,836,022	PRD	98.87
Total Adj. Sales Price	\$8,028,940	COV	23.06
Total Assessed Value	\$5,963,000	STD	16.93
Avg. Adj. Sales Price	\$174,542	Avg. Abs. Dev.	11.63
Avg. Assessed Value	\$129,630	Min	23.44
Median	72.97	Max	121.21
Wgt. Mean	74.27	95% Median C.I.	69.14 to 78.73
Mean	73.43	95% Wgt. Mean C.I.	68.90 to 79.64
		95% Mean C.I.	68.53 to 78.32
% of Value of the Class of all Real Property Value in the County			65.58
% of Records Sold in the Study Period			2.06
% of Value Sold in the Study Period			6.28
Average Assessed Value of the Base			92,387

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	46	72.97	15.93	98.87
2007	38	72.29	14.87	100.89
2006	40	78.32	15.49	99.85
2005	54	77.03	12.97	99.92
2004	54	76.52	13.49	100.49
2003	51	77	13.62	99.76
2002	61	77	14.06	100.56
2001	61	76	13.11	101.68

2008 Opinions of the Property Tax Administrator for Harlan County

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

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Harlan County is 97% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Harlan 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 Harlan County is 100% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Harlan 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 Harlan County is 73% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Harlan 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:	145	MEDIAN:	96	COV:	22.97	95% Median C.I.:	93.33 to 98.52	(! : Derived)
TOTAL Sales Price:	7,318,345	WGT. MEAN:	92	STD:	22.41	95% Wgt. Mean C.I.:	89.33 to 95.04	
TOTAL Adj.Sales Price:	7,311,345	MEAN:	98	AVG.ABS.DEV:	15.36	95% Mean C.I.:	93.89 to 101.18	
TOTAL Assessed Value:	6,740,140							
AVG. Adj. Sales Price:	50,423	COD:	15.98	MAX Sales Ratio:	175.83			
AVG. Assessed Value:	46,483	PRD:	105.80	MIN Sales Ratio:	42.00			

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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	19	96.14	96.48	94.84	10.40	101.74	77.80	118.58	84.57 to 111.21	41,776	39,619
10/01/05 TO 12/31/05	16	107.87	118.47	104.31	17.64	113.58	88.47	175.83	100.91 to 139.35	38,296	39,947
01/01/06 TO 03/31/06	9	96.45	97.49	96.71	4.17	100.80	91.73	104.33	92.18 to 103.42	47,044	45,497
04/01/06 TO 06/30/06	19	97.73	94.65	95.86	5.14	98.74	78.16	102.54	89.60 to 98.80	43,962	42,143
07/01/06 TO 09/30/06	26	92.60	94.69	89.78	16.61	105.48	54.97	162.89	81.94 to 103.23	48,141	43,219
10/01/06 TO 12/31/06	15	94.33	96.77	91.80	15.55	105.42	68.33	129.06	80.38 to 116.79	56,696	52,047
01/01/07 TO 03/31/07	12	104.13	102.53	95.67	24.39	107.16	42.00	151.69	86.35 to 132.71	61,121	58,477
04/01/07 TO 06/30/07	29	85.55	89.45	84.61	19.37	105.72	54.73	171.56	78.07 to 90.98	62,433	52,823
<u>Study Years</u>											
07/01/05 TO 06/30/06	63	98.67	101.66	97.63	10.92	104.12	77.80	175.83	96.14 to 100.91	42,304	41,303
07/01/06 TO 06/30/07	82	91.76	94.36	89.06	19.70	105.95	42.00	171.56	86.06 to 97.19	56,660	50,463
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	69	95.77	95.50	92.67	11.65	103.05	54.97	162.89	92.66 to 98.47	48,707	45,139
<u>ALL</u>											
	145	96.14	97.53	92.19	15.98	105.80	42.00	175.83	93.33 to 98.52	50,423	46,483

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ACREAGES	12	88.94	82.27	84.14	14.90	97.77	47.98	100.34	69.63 to 94.90	107,000	90,035
ALMA	58	98.32	101.87	94.11	15.94	108.25	54.73	172.20	94.33 to 103.58	49,187	46,290
HANCHETTS	6	93.34	92.88	84.50	11.98	109.91	70.76	112.13	70.76 to 112.13	82,316	69,556
HUNTERS HILL	2	98.10	98.10	98.23	0.38	99.86	97.73	98.47	N/A	134,375	132,002
HUNTLEY/RAGAN	2	81.15	81.15	75.64	22.62	107.28	62.79	99.51	N/A	60,725	45,932
N SHORE CABIN	3	92.88	94.24	95.65	9.37	98.52	81.87	107.97	N/A	64,900	62,078
ORLEANS	20	93.87	94.14	95.08	20.10	99.01	42.00	175.83	77.20 to 100.79	27,252	25,912
OXFORD	8	103.68	109.77	101.48	19.03	108.16	78.16	148.86	78.16 to 148.86	32,206	32,683
REPUBLICAN CITY	18	88.47	97.36	96.24	17.96	101.17	64.88	157.28	83.32 to 102.14	42,447	40,850
STAMFORD	5	98.07	98.86	88.13	12.51	112.19	77.86	116.79	N/A	12,480	10,998
TAYLOR MANOR	11	98.73	94.57	95.48	7.04	99.04	79.85	103.23	81.34 to 102.14	42,409	40,493
<u>ALL</u>											
	145	96.14	97.53	92.19	15.98	105.80	42.00	175.83	93.33 to 98.52	50,423	46,483

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

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	111	96.50	99.81	94.42	17.43	105.70	42.00	175.83	93.33 to 99.45	41,472	39,159
2	22	97.59	93.29	91.28	8.99	102.20	70.76	112.13	85.58 to 101.46	67,015	61,172
3	12	92.96	84.28	84.93	13.71	99.23	47.98	101.35	69.63 to 97.19	102,791	87,303
ALL	145	96.14	97.53	92.19	15.98	105.80	42.00	175.83	93.33 to 98.52	50,423	46,483

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	136	95.03	97.19	91.93	15.49	105.72	47.98	175.83	92.71 to 98.07	52,795	48,537
2	9	101.50	102.67	106.10	22.09	96.77	42.00	172.20	68.33 to 116.79	14,566	15,455
ALL	145	96.14	97.53	92.19	15.98	105.80	42.00	175.83	93.33 to 98.52	50,423	46,483

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	144	96.30	97.66	92.26	15.95	105.85	42.00	175.83	93.33 to 98.67	50,460	46,557
06											
07	1	79.82	79.82	79.82			79.82	79.82	N/A	45,000	35,920
ALL	145	96.14	97.53	92.19	15.98	105.80	42.00	175.83	93.33 to 98.52	50,423	46,483

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
31-0506	1	98.80	98.80	98.80			98.80	98.80	N/A	120,000	118,560
33-0540	33	93.69	94.42	87.61	21.21	107.78	42.00	175.83	87.71 to 99.87	38,066	33,351
42-0002	105	97.83	99.20	93.65	14.41	105.93	54.73	172.20	93.33 to 99.51	51,201	47,948
50-0001	5	93.60	85.29	87.42	10.91	97.56	62.79	97.19	N/A	88,690	77,529
69-0044	1	85.55	85.55	85.55			85.55	85.55	N/A	115,500	98,810
69-0055											
NonValid School											
ALL	145	96.14	97.53	92.19	15.98	105.80	42.00	175.83	93.33 to 98.52	50,423	46,483

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YEAR BUILT *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	12	100.02	96.05	101.36	23.12	94.76	42.00	172.20	68.33 to 112.13	13,800	13,988
Prior TO 1860											
1860 TO 1899	4	141.38	144.29	139.66	17.73	103.31	118.58	175.83	N/A	12,250	17,108
1900 TO 1919	30	97.56	99.28	87.51	20.71	113.45	47.98	171.56	87.71 to 106.49	30,368	26,576
1920 TO 1939	19	97.35	97.77	90.85	15.61	107.62	54.73	128.64	85.33 to 111.21	46,921	42,626
1940 TO 1949	13	98.52	96.91	95.12	11.02	101.88	54.97	129.06	91.21 to 107.97	37,822	35,975
1950 TO 1959	13	94.35	103.11	95.65	15.87	107.79	78.09	151.69	90.86 to 116.20	52,167	49,899
1960 TO 1969	12	94.33	91.76	94.47	10.37	97.13	64.88	111.48	81.83 to 102.14	70,388	66,495
1970 TO 1979	26	93.69	92.14	92.42	9.53	99.70	77.80	132.71	83.32 to 97.45	58,650	54,204
1980 TO 1989	8	88.47	91.70	86.79	14.02	105.65	69.63	126.24	69.63 to 126.24	109,468	95,008
1990 TO 1994	4	91.03	90.82	90.91	5.36	99.90	84.72	96.50	N/A	134,125	121,928
1995 TO 1999	4	95.76	95.64	94.96	2.80	100.72	92.32	98.73	N/A	85,625	81,312
2000 TO Present											
ALL	145	96.14	97.53	92.19	15.98	105.80	42.00	175.83	93.33 to 98.52	50,423	46,483

SALE PRICE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	10	106.50	100.47	108.19	27.51	92.86	42.00	175.83	68.00 to 132.71	2,345	2,537
5000 TO 9999	4	105.96	116.12	111.42	24.14	104.22	80.38	172.20	N/A	6,875	7,660
Total \$											
1 TO 9999	14	106.36	104.94	109.93	26.55	95.46	42.00	175.83	68.33 to 132.71	3,639	4,000
10000 TO 29999	50	99.73	104.45	102.90	19.72	101.50	54.73	171.56	92.18 to 111.07	19,199	19,756
30000 TO 59999	31	96.50	96.91	96.25	10.61	100.69	78.09	151.69	88.47 to 100.34	43,657	42,018
60000 TO 99999	31	94.35	88.86	89.12	10.64	99.70	47.98	105.06	87.15 to 97.73	75,900	67,645
100000 TO 149999	13	92.88	90.04	89.60	6.54	100.49	68.00	103.58	85.16 to 94.76	113,646	101,830
150000 TO 249999	6	89.81	86.95	87.12	13.27	99.81	69.63	103.24	69.63 to 103.24	186,125	162,150
ALL	145	96.14	97.53	92.19	15.98	105.80	42.00	175.83	93.33 to 98.52	50,423	46,483

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:	145	MEDIAN:	96	COV:	22.97	95% Median C.I.:	93.33 to 98.52	(! : Derived)
TOTAL Sales Price:	7,318,345	WGT. MEAN:	92	STD:	22.41	95% Wgt. Mean C.I.:	89.33 to 95.04	
TOTAL Adj.Sales Price:	7,311,345	MEAN:	98	AVG.ABS.DEV:	15.36	95% Mean C.I.:	93.89 to 101.18	
TOTAL Assessed Value:	6,740,140							
AVG. Adj. Sales Price:	50,423	COD:	15.98	MAX Sales Ratio:	175.83			
AVG. Assessed Value:	46,483	PRD:	105.80	MIN Sales Ratio:	42.00			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	8	88.75	87.01	89.23	26.40	97.52	42.00	116.79	42.00 to 116.79	2,025	1,806
5000 TO 9999	8	90.54	104.55	80.63	45.07	129.67	54.73	175.83	54.73 to 175.83	9,051	7,297
Total \$ _____											
1 TO 9999	16	90.54	95.78	82.20	35.48	116.53	42.00	175.83	64.88 to 116.79	5,538	4,552
10000 TO 29999	48	98.29	103.08	99.58	16.46	103.52	77.20	171.56	90.97 to 106.49	19,891	19,807
30000 TO 59999	40	96.47	96.43	90.69	17.07	106.32	47.98	162.89	87.15 to 100.34	48,700	44,168
60000 TO 99999	26	95.01	93.49	92.30	5.71	101.28	68.00	103.23	93.60 to 98.12	84,025	77,555
100000 TO 149999	12	92.60	89.79	87.63	8.97	102.47	69.63	105.06	84.72 to 98.80	128,958	113,008
150000 TO 249999	3	98.47	98.87	98.21	2.82	100.67	94.90	103.24	N/A	195,916	192,418
ALL _____											
	145	96.14	97.53	92.19	15.98	105.80	42.00	175.83	93.33 to 98.52	50,423	46,483

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0	12	100.02	96.05	101.36	23.12	94.76	42.00	172.20	68.33 to 112.13	13,800	13,988
10	3	90.97	106.74	105.89	25.09	100.80	80.38	148.86	N/A	12,333	13,060
15	4	106.56	97.55	99.66	19.63	97.88	54.73	122.34	N/A	18,187	18,126
20	24	99.73	103.32	87.23	21.99	118.45	47.98	175.83	91.73 to 112.00	25,002	21,810
25	30	97.09	99.24	95.90	13.90	103.49	65.31	151.69	89.60 to 104.33	41,180	39,492
30	58	94.34	95.26	91.07	12.28	104.60	62.79	162.89	90.86 to 97.35	68,935	62,778
35	9	88.30	94.34	93.75	12.19	100.63	79.82	126.24	79.85 to 105.06	63,833	59,843
40	5	93.60	89.68	91.22	10.39	98.31	68.00	103.24	N/A	125,550	114,527
ALL _____											
	145	96.14	97.53	92.19	15.98	105.80	42.00	175.83	93.33 to 98.52	50,423	46,483

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	7	76.00	83.36	99.26	28.36	83.99	42.00	116.79	42.00 to 116.79	7,028	6,976
0	5	101.50	113.82	102.26	19.92	111.31	84.57	172.20	N/A	23,280	23,805
101	115	95.77	97.99	93.06	14.65	105.31	54.73	175.83	92.71 to 98.12	51,348	47,783
102	4	83.55	81.49	80.64	7.80	101.06	68.00	90.86	N/A	114,850	92,611
104	14	100.49	99.60	90.47	18.53	110.09	47.98	133.60	77.29 to 128.61	55,803	50,485
ALL _____											
	145	96.14	97.53	92.19	15.98	105.80	42.00	175.83	93.33 to 98.52	50,423	46,483

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:	145	MEDIAN:	96	COV:	22.97	95% Median C.I.:	93.33 to 98.52	(! : Derived)
TOTAL Sales Price:	7,318,345	WGT. MEAN:	92	STD:	22.41	95% Wgt. Mean C.I.:	89.33 to 95.04	
TOTAL Adj.Sales Price:	7,311,345	MEAN:	98	AVG.ABS.DEV:	15.36	95% Mean C.I.:	93.89 to 101.18	
TOTAL Assessed Value:	6,740,140							
AVG. Adj. Sales Price:	50,423	COD:	15.98	MAX Sales Ratio:	175.83			
AVG. Assessed Value:	46,483	PRD:	105.80	MIN Sales Ratio:	42.00			

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CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	12	100.02	96.05	101.36	23.12	94.76	42.00	172.20	68.33 to 112.13	13,800	13,988
10	5	111.50	105.53	98.18	11.68	107.48	78.16	128.64	N/A	12,280	12,057
15	2	87.42	87.42	85.39	37.12	102.38	54.97	119.87	N/A	16,000	13,662
20	13	105.13	107.59	102.39	22.36	105.08	54.73	175.83	80.38 to 128.61	14,692	15,043
25	13	95.15	94.02	88.03	11.83	106.80	47.98	122.34	87.71 to 100.70	34,518	30,388
30	51	98.67	100.19	92.77	16.57	108.00	55.60	171.56	89.60 to 102.14	49,079	45,530
35	28	94.34	97.14	94.08	9.55	103.26	68.00	151.69	92.71 to 99.45	70,309	66,145
40	21	87.15	87.47	88.62	10.10	98.71	64.88	103.24	81.34 to 97.73	92,421	81,902
<u>ALL</u>	<u>145</u>	<u>96.14</u>	<u>97.53</u>	<u>92.19</u>	<u>15.98</u>	<u>105.80</u>	<u>42.00</u>	<u>175.83</u>	<u>93.33 to 98.52</u>	<u>50,423</u>	<u>46,483</u>

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

Residential

Within the residential property class for assessment year 2008 a five percent increase was applied to the acreages, and a four percent increase for the recreational properties.

Within Republican City the homes received a two percent increase and all mobile homes with land and lake influence received an eleven percent increase.

2008 Assessment Survey for Harlan County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Appraisal staff and assessment staff as needed.
2.	Valuation done by:
	Appraisal staff and assessment staff.
3.	Pickup work done by whom:
	Appraisal staff and assessment staff as needed.
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	June of 2002
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	2006
6.	What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?
	Currently multiple regression is not used in Harlan County; however sales derived from the market are utilized to create depreciation schedules.
7.	Number of market areas/neighborhoods for this property class:
	Eleven; which basically follow the "Assessor Location" on the Statistical Report.
8.	How are these defined?
	They are defined by market driven information and locations with similar characteristics.
9.	Is "Assessor Location" a usable valuation identity?
	It can be, but there may be instances when economic conditions would prove it not to be. For example; older homes may be experiencing a decline in value and depreciation tables would have to be re-calibrated to account for this market change in only the older homes. If a blanket adjustment is made to an assessor location the median may be acceptable but the quality of assessment would not be. Therefore uniform and proportionate treatment becomes an issue for all.

10.	Does the assessor location “suburban” mean something other than rural residential? <i>(that is, does the “suburban” location have its own market?)</i>
	No

11.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? <i>(Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)</i>
	The assessor location “suburban” is not used.

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

Residential Permit Numbers:

Permits	Information Statements	Other	Total
122			122

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:	145	MEDIAN:	97	COV:	19.58	95% Median C.I.:	95.10 to 99.60	(! : Derived)
TOTAL Sales Price:	7,318,345	WGT. MEAN:	96	STD:	19.52	95% Wgt. Mean C.I.:	93.90 to 98.32	
TOTAL Adj.Sales Price:	7,311,345	MEAN:	100	AVG.ABS.DEV:	13.11	95% Mean C.I.:	96.52 to 102.88	
TOTAL Assessed Value:	7,027,105							
AVG. Adj. Sales Price:	50,423	COD:	13.51	MAX Sales Ratio:	179.33			
AVG. Assessed Value:	48,462	PRD:	103.73	MIN Sales Ratio:	42.00			

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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	19	96.76	97.83	96.71	8.09	101.16	83.47	117.63	91.37 to 101.28	41,776	40,400
10/01/05 TO 12/31/05	16	112.64	120.01	107.25	16.70	111.90	88.21	179.33	102.05 to 136.07	38,296	41,072
01/01/06 TO 03/31/06	9	97.15	99.60	99.11	5.37	100.49	91.85	113.30	92.62 to 106.23	47,044	46,627
04/01/06 TO 06/30/06	19	98.86	95.73	97.22	6.00	98.47	78.76	106.44	89.93 to 101.50	43,962	42,738
07/01/06 TO 09/30/06	26	93.82	95.43	91.10	15.29	104.74	55.18	148.29	87.70 to 106.54	48,141	43,858
10/01/06 TO 12/31/06	15	96.64	99.11	97.77	13.33	101.37	68.33	129.39	89.57 to 116.79	56,696	55,431
01/01/07 TO 03/31/07	12	104.03	104.97	102.04	17.31	102.87	42.00	153.19	95.54 to 123.77	61,121	62,367
04/01/07 TO 06/30/07	29	91.69	94.32	91.16	13.66	103.47	54.93	142.42	86.95 to 96.45	62,433	56,912
<u>Study Years</u>											
07/01/05 TO 06/30/06	63	99.60	103.08	99.67	10.82	103.42	78.76	179.33	97.05 to 102.05	42,304	42,165
07/01/06 TO 06/30/07	82	95.28	97.11	94.07	15.16	103.23	42.00	153.19	91.68 to 97.93	56,660	53,300
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	69	96.93	96.85	95.32	11.06	101.61	55.18	148.29	94.10 to 99.70	48,707	46,427
<u>ALL</u>											
	145	97.05	99.70	96.11	13.51	103.73	42.00	179.33	95.10 to 99.60	50,423	48,462

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ACREAGES	12	95.96	91.93	92.84	8.89	99.01	56.16	109.85	87.45 to 98.21	107,000	99,343
ALMA	58	98.90	102.39	96.70	13.16	105.88	54.93	172.20	95.54 to 104.70	49,187	47,565
HANCHETTS	6	95.01	95.26	88.85	9.26	107.22	78.48	112.13	78.48 to 112.13	82,316	73,136
HUNTERS HILL	2	99.33	99.33	99.11	0.58	100.22	98.75	99.91	N/A	134,375	133,185
HUNTLEY/RAGAN	2	84.71	84.71	79.86	19.06	106.07	68.56	100.85	N/A	60,725	48,492
N SHORE CABIN	3	93.37	93.29	95.53	10.35	97.65	78.76	107.75	N/A	64,900	62,001
ORLEANS	20	94.50	94.35	95.50	19.84	98.79	42.00	179.33	77.54 to 104.21	27,252	26,026
OXFORD	8	99.97	107.84	101.26	17.13	106.50	80.17	145.41	80.17 to 145.41	32,206	32,611
REPUBLICAN CITY	18	94.78	102.66	100.51	13.60	102.14	85.15	153.19	89.02 to 106.23	42,447	42,664
STAMFORD	5	98.07	99.11	88.59	12.26	111.88	78.76	116.79	N/A	12,480	11,056
TAYLOR MANOR	11	99.60	100.21	103.61	8.47	96.72	83.47	123.16	87.70 to 113.30	42,409	43,939
<u>ALL</u>											
	145	97.05	99.70	96.11	13.51	103.73	42.00	179.33	95.10 to 99.60	50,423	48,462

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

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TOTAL Sales Price:	7,318,345	WGT. MEAN:	96	STD:	19.52	95% Wgt. Mean C.I.:	93.90 to 98.32	
TOTAL Adj.Sales Price:	7,311,345	MEAN:	100	AVG.ABS.DEV:	13.11	95% Mean C.I.:	96.52 to 102.88	
TOTAL Assessed Value:	7,027,105							
AVG. Adj. Sales Price:	50,423	COD:	13.51	MAX Sales Ratio:	179.33			
AVG. Assessed Value:	48,462	PRD:	103.73	MIN Sales Ratio:	42.00			

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	111	97.05	100.91	96.89	14.96	104.15	42.00	179.33	94.59 to 100.74	41,472	40,184
2	22	97.52	96.83	95.55	9.27	101.34	78.48	123.16	89.57 to 101.50	67,015	64,034
3	12	96.90	93.77	93.87	7.71	99.90	56.16	109.85	88.16 to 101.35	102,791	96,490
ALL	145	97.05	99.70	96.11	13.51	103.73	42.00	179.33	95.10 to 99.60	50,423	48,462

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	136	96.76	99.51	95.93	12.78	103.73	54.93	179.33	94.63 to 99.15	52,795	50,647
2	9	101.50	102.67	106.10	22.09	96.77	42.00	172.20	68.33 to 116.79	14,566	15,455
ALL	145	97.05	99.70	96.11	13.51	103.73	42.00	179.33	95.10 to 99.60	50,423	48,462

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	144	97.10	99.78	96.16	13.54	103.76	42.00	179.33	95.10 to 99.70	50,460	48,521
06											
07	1	89.02	89.02	89.02			89.02	89.02	N/A	45,000	40,060
ALL	145	97.05	99.70	96.11	13.51	103.73	42.00	179.33	95.10 to 99.60	50,423	48,462

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
31-0506	1	99.72	99.72	99.72			99.72	99.72	N/A	120,000	119,660
33-0540	33	94.63	96.82	94.71	18.60	102.23	42.00	179.33	89.93 to 101.28	38,066	36,051
42-0002	105	98.07	101.20	96.96	12.21	104.38	54.93	172.20	95.28 to 100.96	51,201	49,643
50-0001	5	96.64	89.74	91.14	8.00	98.47	68.56	98.21	N/A	88,690	80,831
69-0044	1	87.45	87.45	87.45			87.45	87.45	N/A	115,500	101,000
69-0055											
NonValid School											
ALL	145	97.05	99.70	96.11	13.51	103.73	42.00	179.33	95.10 to 99.60	50,423	48,462

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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TOTAL Adj.Sales Price:	7,311,345	MEAN:	100	AVG.ABS.DEV:	13.11	95% Mean C.I.:	96.52 to 102.88	
TOTAL Assessed Value:	7,027,105							
AVG. Adj. Sales Price:	50,423	COD:	13.51	MAX Sales Ratio:	179.33			
AVG. Assessed Value:	48,462	PRD:	103.73	MIN Sales Ratio:	42.00			

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YEAR BUILT *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	12	100.02	96.67	102.77	22.50	94.07	42.00	172.20	68.33 to 112.13	13,800	14,181
Prior TO 1860											
1860 TO 1899	4	134.26	141.37	134.09	16.71	105.43	117.63	179.33	N/A	12,250	16,426
1900 TO 1919	30	96.90	98.15	92.52	14.07	106.09	56.16	138.52	89.93 to 104.88	30,368	28,097
1920 TO 1939	19	97.73	98.44	93.73	13.73	105.02	54.93	129.39	86.07 to 108.30	46,921	43,981
1940 TO 1949	13	99.70	98.76	98.27	10.11	100.50	55.18	129.28	91.68 to 107.75	37,822	37,168
1950 TO 1959	13	95.10	103.77	97.13	14.57	106.83	82.88	153.19	88.86 to 116.78	52,167	50,670
1960 TO 1969	12	97.96	101.54	98.89	9.47	102.68	87.70	142.42	91.53 to 106.44	70,388	69,609
1970 TO 1979	26	95.49	96.91	96.88	8.88	100.03	78.76	130.00	91.33 to 99.91	58,650	56,821
1980 TO 1989	8	93.22	97.52	94.13	11.50	103.60	78.48	135.00	78.48 to 135.00	109,468	103,046
1990 TO 1994	4	92.39	92.09	92.73	5.78	99.31	85.64	97.93	N/A	134,125	124,376
1995 TO 1999	4	98.12	99.19	98.16	3.29	101.05	95.28	105.25	N/A	85,625	84,051
2000 TO Present											
ALL	145	97.05	99.70	96.11	13.51	103.73	42.00	179.33	95.10 to 99.60	50,423	48,462

SALE PRICE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	10	105.59	100.36	107.91	27.65	93.00	42.00	179.33	68.00 to 130.00	2,345	2,530
5000 TO 9999	4	97.92	112.11	106.78	24.88	104.99	80.38	172.20	N/A	6,875	7,341
Total \$											
1 TO 9999	14	101.12	103.72	107.30	27.61	96.66	42.00	179.33	68.33 to 130.00	3,639	3,905
10000 TO 29999	50	100.14	104.14	103.08	16.78	101.03	54.93	148.29	95.28 to 110.68	19,199	19,791
30000 TO 59999	31	97.05	99.51	99.09	9.31	100.43	83.47	153.19	91.69 to 103.08	43,657	43,258
60000 TO 99999	31	95.55	94.99	94.75	8.48	100.25	56.16	123.16	91.91 to 99.70	75,900	71,919
100000 TO 149999	13	94.23	92.92	92.69	5.10	100.26	82.88	104.70	86.07 to 97.15	113,646	105,334
150000 TO 249999	6	96.02	93.34	93.40	7.56	99.94	78.48	105.12	78.48 to 105.12	186,125	173,835
ALL	145	97.05	99.70	96.11	13.51	103.73	42.00	179.33	95.10 to 99.60	50,423	48,462

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:	145	MEDIAN:	97	COV:	19.58	95% Median C.I.:	95.10 to 99.60	(! : Derived)
TOTAL Sales Price:	7,318,345	WGT. MEAN:	96	STD:	19.52	95% Wgt. Mean C.I.:	93.90 to 98.32	
TOTAL Adj.Sales Price:	7,311,345	MEAN:	100	AVG.ABS.DEV:	13.11	95% Mean C.I.:	96.52 to 102.88	
TOTAL Assessed Value:	7,027,105							
AVG. Adj. Sales Price:	50,423	COD:	13.51	MAX Sales Ratio:	179.33			
AVG. Assessed Value:	48,462	PRD:	103.73	MIN Sales Ratio:	42.00			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	9	95.10	87.71	90.35	21.69	97.07	42.00	116.79	68.00 to 112.00	2,355	2,128
5000 TO 9999	7	100.74	110.39	86.05	41.27	128.29	54.93	179.33	54.93 to 179.33	8,821	7,590
Total \$ _____											
1 TO 9999	16	97.92	97.63	87.15	30.78	112.03	42.00	179.33	68.00 to 116.79	5,184	4,518
10000 TO 29999	49	98.07	103.24	100.64	14.53	102.59	77.54	148.29	92.62 to 105.67	19,989	20,116
30000 TO 59999	36	97.87	100.21	96.55	12.61	103.79	56.16	153.19	91.68 to 104.70	47,522	45,883
60000 TO 99999	27	96.76	97.34	96.66	6.26	100.70	79.20	123.16	94.27 to 99.91	79,790	77,126
100000 TO 149999	13	93.37	92.64	91.42	6.92	101.33	78.48	105.93	85.64 to 99.72	124,538	113,852
150000 TO 249999	4	98.34	98.97	98.70	3.01	100.28	94.10	105.12	N/A	191,187	188,700
ALL _____											
	145	97.05	99.70	96.11	13.51	103.73	42.00	179.33	95.10 to 99.60	50,423	48,462

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0	12	100.02	96.67	102.77	22.50	94.07	42.00	172.20	68.33 to 112.13	13,800	14,181
10	3	88.86	104.88	103.84	24.39	101.01	80.38	145.41	N/A	12,333	12,806
15	4	106.77	97.88	100.01	19.62	97.87	54.93	123.04	N/A	18,187	18,188
20	24	101.69	102.30	92.59	15.78	110.49	55.18	179.33	93.36 to 109.85	25,002	23,149
25	30	98.13	100.72	99.36	11.03	101.36	78.76	153.19	91.68 to 104.88	41,180	40,918
30	58	95.95	99.28	95.21	11.03	104.28	68.56	148.29	94.27 to 98.21	68,935	65,631
35	9	92.33	97.66	95.94	11.29	101.79	83.47	135.00	86.07 to 105.93	63,833	61,243
40	5	96.64	95.34	96.34	5.73	98.96	84.52	105.12	N/A	125,550	120,953
ALL _____											
	145	97.05	99.70	96.11	13.51	103.73	42.00	179.33	95.10 to 99.60	50,423	48,462

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	7	76.00	83.36	99.26	28.36	83.99	42.00	116.79	42.00 to 116.79	7,028	6,976
0	5	101.50	115.29	104.25	18.46	110.59	91.94	172.20	N/A	23,280	24,269
101	115	96.93	100.02	96.55	12.27	103.59	54.93	179.33	94.63 to 99.60	51,348	49,578
102	4	85.29	86.35	86.10	3.10	100.29	82.88	91.91	N/A	114,850	98,885
104	14	102.87	103.52	97.26	14.28	106.44	56.16	129.39	94.59 to 123.16	55,803	54,273
ALL _____											
	145	97.05	99.70	96.11	13.51	103.73	42.00	179.33	95.10 to 99.60	50,423	48,462

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:	145	MEDIAN:	97	COV:	19.58	95% Median C.I.:	95.10 to 99.60	(!: Derived)
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TOTAL Assessed Value:	7,027,105							
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AVG. Assessed Value:	48,462	PRD:	103.73	MIN Sales Ratio:	42.00			

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CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	12	100.02	96.67	102.77	22.50	94.07	42.00	172.20	68.33 to 112.13	13,800	14,181
10	5	109.67	105.74	99.10	11.53	106.70	80.17	129.14	N/A	12,280	12,170
15	2	87.71	87.71	85.67	37.08	102.37	55.18	120.23	N/A	16,000	13,707
20	13	100.74	106.93	101.87	22.98	104.97	54.93	179.33	80.38 to 129.39	14,692	14,966
25	13	95.75	99.98	98.85	8.51	101.14	87.65	123.77	91.68 to 109.85	34,518	34,122
30	51	98.86	100.11	96.45	12.60	103.79	56.16	148.29	94.10 to 103.08	49,079	47,337
35	28	95.55	99.54	96.83	8.99	102.80	82.88	153.19	93.36 to 100.85	70,309	68,083
40	21	93.37	95.73	93.26	9.02	102.65	78.48	142.42	87.85 to 99.91	92,421	86,188
<u>ALL</u>	<u>145</u>	<u>97.05</u>	<u>99.70</u>	<u>96.11</u>	<u>13.51</u>	<u>103.73</u>	<u>42.00</u>	<u>179.33</u>	<u>95.10 to 99.60</u>	<u>50,423</u>	<u>48,462</u>

**2008 Correlation Section
for Harlan County**

Residential Real Property

I. Correlation

RESIDENTIAL: The qualified residential statistics support the actions taken by Harlan 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 Harlan County has achieved an acceptable level of value.

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

**2008 Correlation Section
for Harlan County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2008	226	145	64.16
2007	212	127	59.91
2006	209	123	58.85
2005	201	148	73.63
2004	210	160	76.19
2003	218	167	76.61
2002	264	206	78.03
2001	291	235	80.76

RESIDENTIAL: Historically Harlan County has used a high proportion of the total sales in the measurement of the residential properties; the percent of use for 2008 has increased from 2007. It is believed that Harlan County has used a reasonable number of qualified sales in the measurement of the residential class of property.

**2008 Correlation Section
for Harlan County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section
for Harlan County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	96.14	2.26	98.31	97.05
2007	96.31	4.35	100.5	97.73
2006	94.83	2.36	97.06	96.60
2005	95.43	1	96.38	96.49
2004	95.43	3.48	98.75	96.82
2003	93	3.5	96.26	98
2002	95	1.64	96.56	95
2001	90	4.03	93.63	97

RESIDENTIAL: There is a 1.26 point difference between the Trended Preliminary Ratio and the R&O Ratio giving indication the two measures are similar and tend to support each other and an acceptable level of value. The action within the assessed base is consistent with the reported assessment action.

**2008 Correlation Section
for Harlan County**

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

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

Comparison of Average Value Changes

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

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

**2008 Correlation Section
for Harlan County**

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
5.63	2008	2.26
5.23	2007	4.35
6.52	2006	2.36
1.77	2005	1
4.23	2004	3.48
7.95	2003	3.5
5.56	2002	1.64
1.03	2001	4.03

RESIDENTIAL: The table is indicating a 3.37 point difference between the percent change in the sales file compared to the percent of change in the base. The sales file is not only reflecting the assessment actions but also the sales verification and review process in place in Harlan County. The appraisal staff is very thorough in reviewing the sales for the accuracy of data against the property record cards and making all necessary corrections. There are possibly some sales in the sales file that should have been considered substantially improved and removed.

2008 Correlation Section for Harlan County

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

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

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

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

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

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

**2008 Correlation Section
for Harlan County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	97.05	96.11	99.70

RESIDENTIAL: All three measures of central tendency are within the required parameters and are supportive of one another. For direct equalization purposes the median measure of central tendency will be used to describe the level of value for the residential class of property.

**2008 Correlation Section
for Harlan County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	13.51	103.73
Difference	0	0.73

RESIDENTIAL: Of the measures of dispersion only the price related differential is slightly above the acceptable range by less than one point. Knowing the assessment practices of Harlan County this is not a concern and it is believed that the residential properties are being treated in a uniform and proportionate manner.

**2008 Correlation Section
for Harlan County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	145	145	0
Median	96.14	97.05	0.91
Wgt. Mean	92.19	96.11	3.92
Mean	97.53	99.70	2.17
COD	15.98	13.51	-2.47
PRD	105.80	103.73	-2.07
Min Sales Ratio	42.00	42.00	0
Max Sales Ratio	175.83	179.33	3.5

RESIDENTIAL: The change in the Preliminary Statistics to the R&O Statistics is a reflection of the assessment actions for 2008 in that a five percent increase was applied to the acreages, and a four percent increase for the recreational properties. Homes within Republican City received a two percent increase and all mobile homes with land and lake influence received an eleven percent increase.

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:	27	MEDIAN:	100	COV:	33.18	95% Median C.I.:	88.34 to 104.79	(! : Derived)
TOTAL Sales Price:	2,156,103	WGT. MEAN:	84	STD:	32.56	95% Wgt. Mean C.I.:	72.38 to 95.41	
TOTAL Adj.Sales Price:	2,156,103	MEAN:	98	AVG.ABS.DEV:	19.67	95% Mean C.I.:	85.24 to 111.00	
TOTAL Assessed Value:	1,808,840							
AVG. Adj. Sales Price:	79,855	COD:	19.61	MAX Sales Ratio:	209.80			
AVG. Assessed Value:	66,994	PRD:	116.96	MIN Sales Ratio:	45.42			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	4	103.73	117.72	89.34	39.29	131.76	53.62	209.80	N/A	101,875	91,020
10/01/04 TO 12/31/04	1	100.62	100.62	100.62			100.62	100.62	N/A	69,945	70,380
01/01/05 TO 03/31/05	3	102.54	109.51	117.77	6.96	92.99	102.29	123.70	N/A	9,255	10,900
04/01/05 TO 06/30/05											
07/01/05 TO 09/30/05	3	91.66	93.72	89.89	4.66	104.26	88.34	101.15	N/A	75,600	67,953
10/01/05 TO 12/31/05	1	158.50	158.50	158.50			158.50	158.50	N/A	2,000	3,170
01/01/06 TO 03/31/06	3	104.79	97.20	90.36	7.50	107.57	81.61	105.20	N/A	128,703	116,293
04/01/06 TO 06/30/06	2	103.25	103.25	101.73	3.32	101.49	99.82	106.67	N/A	59,000	60,022
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06	1	97.34	97.34	97.34			97.34	97.34	N/A	85,000	82,735
01/01/07 TO 03/31/07	2	62.30	62.30	55.06	27.09	113.14	45.42	79.18	N/A	35,000	19,272
04/01/07 TO 06/30/07	7	93.91	84.22	71.36	20.87	118.02	49.00	115.44	49.00 to 115.44	108,997	77,777
<u>Study Years</u>											
07/01/04 TO 06/30/05	8	102.42	112.50	92.47	22.74	121.67	53.62	209.80	53.62 to 209.80	63,151	58,395
07/01/05 TO 06/30/06	9	101.15	104.19	92.23	12.49	112.97	81.61	158.50	88.34 to 106.67	81,434	75,106
07/01/06 TO 06/30/07	10	86.55	81.15	72.52	23.55	111.89	45.42	115.44	49.00 to 102.22	91,798	66,572
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	7	102.29	109.74	93.44	14.47	117.45	88.34	158.50	88.34 to 158.50	36,652	34,247
01/01/06 TO 12/31/06	6	102.31	99.24	93.64	6.17	105.98	81.61	106.67	81.61 to 106.67	98,185	91,943
<u>ALL</u>											
	27	100.31	98.12	83.89	19.61	116.96	45.42	209.80	88.34 to 104.79	79,855	66,994

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ALMA	15	98.74	94.01	81.77	19.35	114.96	45.42	158.50	79.18 to 105.20	100,574	82,244
ORLEANS	7	102.22	91.32	63.26	14.46	144.36	53.62	115.44	53.62 to 115.44	24,329	15,390
OXFORD	2	97.27	97.27	97.15	3.45	100.12	93.91	100.62	N/A	72,445	70,380
PATTERSON	1	88.34	88.34	88.34			88.34	88.34	N/A	169,800	150,000
REPUBLICAN CITY	1	107.15	107.15	107.15			107.15	107.15	N/A	160,000	171,435
STAMFORD	1	209.80	209.80	209.80			209.80	209.80	N/A	2,500	5,245
<u>ALL</u>											
	27	100.31	98.12	83.89	19.61	116.96	45.42	209.80	88.34 to 104.79	79,855	66,994

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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TOTAL Assessed Value:	1,808,840							
AVG. Adj. Sales Price:	79,855	COD:	19.61	MAX Sales Ratio:	209.80			
AVG. Assessed Value:	66,994	PRD:	116.96	MIN Sales Ratio:	45.42			

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	26	100.47	98.50	83.51	19.88	117.94	45.42	209.80	91.66 to 104.79	76,396	63,801
3	1	88.34	88.34	88.34			88.34	88.34	N/A	169,800	150,000
____ALL____	27	100.31	98.12	83.89	19.61	116.96	45.42	209.80	88.34 to 104.79	79,855	66,994

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	23	100.31	98.03	84.41	17.52	116.14	49.00	209.80	91.66 to 104.79	84,045	70,941
2	3	102.29	102.07	51.02	36.85	200.07	45.42	158.50	N/A	17,755	9,058
3	1	88.34	88.34	88.34			88.34	88.34	N/A	169,800	150,000
____ALL____	27	100.31	98.12	83.89	19.61	116.96	45.42	209.80	88.34 to 104.79	79,855	66,994

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	27	100.31	98.12	83.89	19.61	116.96	45.42	209.80	88.34 to 104.79	79,855	66,994
04											
____ALL____	27	100.31	98.12	83.89	19.61	116.96	45.42	209.80	88.34 to 104.79	79,855	66,994

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
31-0506											
33-0540	10	101.69	104.36	79.87	21.73	130.66	53.62	209.80	62.00 to 115.44	31,769	25,374
42-0002	17	98.74	94.45	84.59	18.19	111.66	45.42	158.50	79.18 to 106.67	108,141	91,476
50-0001											
69-0044											
69-0055											
NonValid School											
____ALL____	27	100.31	98.12	83.89	19.61	116.96	45.42	209.80	88.34 to 104.79	79,855	66,994

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:	27	MEDIAN:	100	COV:	33.18	95% Median C.I.:	88.34 to 104.79	(! : Derived)
TOTAL Sales Price:	2,156,103	WGT. MEAN:	84	STD:	32.56	95% Wgt. Mean C.I.:	72.38 to 95.41	
TOTAL Adj.Sales Price:	2,156,103	MEAN:	98	AVG.ABS.DEV:	19.67	95% Mean C.I.:	85.24 to 111.00	
TOTAL Assessed Value:	1,808,840							
AVG. Adj. Sales Price:	79,855	COD:	19.61	MAX Sales Ratio:	209.80			
AVG. Assessed Value:	66,994	PRD:	116.96	MIN Sales Ratio:	45.42			

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	5	102.22	97.52	59.31	26.65	164.42	45.42	158.50	N/A	14,860	8,814
Prior TO 1860											
1860 TO 1899	1	102.54	102.54	102.54			102.54	102.54	N/A	6,500	6,665
1900 TO 1919	6	102.97	92.68	85.41	21.33	108.51	49.00	123.70	49.00 to 123.70	19,185	16,386
1920 TO 1939	3	106.67	136.04	102.13	36.92	133.20	91.66	209.80	N/A	25,166	25,703
1940 TO 1949	2	98.04	98.04	97.72	0.71	100.32	97.34	98.74	N/A	58,750	57,412
1950 TO 1959	1	107.15	107.15	107.15			107.15	107.15	N/A	160,000	171,435
1960 TO 1969	2	76.72	76.72	72.32	30.11	106.09	53.62	99.82	N/A	105,000	75,935
1970 TO 1979	4	97.11	95.80	94.58	4.81	101.28	88.34	100.62	N/A	108,672	102,783
1980 TO 1989	1	81.61	81.61	81.61			81.61	81.61	N/A	242,500	197,895
1990 TO 1994	2	86.71	86.71	74.38	21.33	116.57	68.21	105.20	N/A	360,000	267,757
1995 TO 1999											
2000 TO Present											
ALL	27	100.31	98.12	83.89	19.61	116.96	45.42	209.80	88.34 to 104.79	79,855	66,994

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	5	115.44	137.65	141.25	28.38	97.45	102.22	209.80	N/A	2,260	3,193
5000 TO 9999	1	102.54	102.54	102.54			102.54	102.54	N/A	6,500	6,665
Total \$											
1 TO 9999	6	108.99	131.80	127.11	27.02	103.69	102.22	209.80	102.22 to 209.80	2,967	3,771
10000 TO 29999	5	101.15	94.16	96.03	17.26	98.06	62.00	123.70	N/A	19,122	18,362
30000 TO 59999	5	91.66	78.30	75.49	24.22	103.71	45.42	106.67	N/A	38,100	28,763
60000 TO 99999	4	98.58	97.92	97.92	2.33	100.00	93.91	100.62	N/A	78,722	77,085
100000 TO 149999	3	100.31	86.38	85.93	17.14	100.52	53.62	105.20	N/A	121,666	104,548
150000 TO 249999	3	88.34	92.37	90.74	9.64	101.79	81.61	107.15	N/A	190,766	173,110
500000 +	1	68.21	68.21	68.21			68.21	68.21	N/A	600,000	409,270
ALL	27	100.31	98.12	83.89	19.61	116.96	45.42	209.80	88.34 to 104.79	79,855	66,994

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:	27	MEDIAN:	100	COV:	33.18	95% Median C.I.:	88.34 to 104.79	(! : Derived)
TOTAL Sales Price:	2,156,103	WGT. MEAN:	84	STD:	32.56	95% Wgt. Mean C.I.:	72.38 to 95.41	
TOTAL Adj.Sales Price:	2,156,103	MEAN:	98	AVG.ABS.DEV:	19.67	95% Mean C.I.:	85.24 to 111.00	
TOTAL Assessed Value:	1,808,840							
AVG. Adj. Sales Price:	79,855	COD:	19.61	MAX Sales Ratio:	209.80			
AVG. Assessed Value:	66,994	PRD:	116.96	MIN Sales Ratio:	45.42			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	3	102.29	121.00	128.40	18.34	94.24	102.22	158.50	N/A	1,434	1,841
5000 TO 9999	4	108.99	122.45	92.65	36.86	132.16	62.00	209.80	N/A	7,125	6,601
Total \$ _____											
1 TO 9999	7	102.54	121.83	97.34	30.26	125.16	62.00	209.80	62.00 to 209.80	4,686	4,561
10000 TO 29999	6	90.17	83.87	73.89	28.84	113.51	45.42	123.70	45.42 to 123.70	27,601	20,395
30000 TO 59999	3	98.74	99.02	98.54	5.07	100.50	91.66	106.67	N/A	35,166	34,651
60000 TO 99999	5	97.34	89.06	85.33	10.87	104.37	53.62	100.62	N/A	87,978	75,073
100000 TO 149999	2	102.76	102.76	102.76	2.38	100.00	100.31	105.20	N/A	120,000	123,310
150000 TO 249999	3	88.34	92.37	90.74	9.64	101.79	81.61	107.15	N/A	190,766	173,110
250000 TO 499999	1	68.21	68.21	68.21			68.21	68.21	N/A	600,000	409,270
ALL _____	27	100.31	98.12	83.89	19.61	116.96	45.42	209.80	88.34 to 104.79	79,855	66,994

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	18	100.89	97.09	87.74	14.67	110.66	45.42	158.50	88.34 to 104.79	63,703	55,891
10	4	79.67	104.54	83.22	61.55	125.61	49.00	209.80	N/A	34,375	28,607
20	4	102.95	103.81	102.63	7.27	101.15	93.91	115.44	N/A	67,986	69,775
30	1	68.21	68.21	68.21			68.21	68.21	N/A	600,000	409,270
ALL _____	27	100.31	98.12	83.89	19.61	116.96	45.42	209.80	88.34 to 104.79	79,855	66,994

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	5	102.22	97.52	59.31	26.65	164.42	45.42	158.50	N/A	14,860	8,814
303	1	100.31	100.31	100.31			100.31	100.31	N/A	120,000	120,375
306	2	114.25	114.25	113.46	8.28	100.69	104.79	123.70	N/A	21,805	24,740
341	1	99.82	99.82	99.82			99.82	99.82	N/A	85,000	84,845
343	1	88.34	88.34	88.34			88.34	88.34	N/A	169,800	150,000
344	3	98.74	95.67	86.10	8.46	111.12	81.61	106.67	N/A	102,666	88,395
346	1	53.62	53.62	53.62			53.62	53.62	N/A	125,000	67,025
350	3	97.34	97.29	97.22	2.30	100.07	93.91	100.62	N/A	76,630	74,498
353	6	96.41	102.69	79.50	36.45	129.17	49.00	209.80	49.00 to 209.80	19,333	15,370
406	1	115.44	115.44	115.44			115.44	115.44	N/A	4,500	5,195
419	3	105.20	93.52	80.34	12.34	116.41	68.21	107.15	N/A	293,333	235,650
ALL _____	27	100.31	98.12	83.89	19.61	116.96	45.42	209.80	88.34 to 104.79	79,855	66,994

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

Commercial

Other than routine maintenance there were no major valuation changes within the commercial class/subclasses for assessment year 2008.

2008 Assessment Survey for Harlan County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Appraisal staff and assessment staff as needed.
2.	Valuation done by:
	Appraisal staff and assessment staff.
3.	Pickup work done by whom:
	Appraisal staff and assessment staff as needed.
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	June of 2002.
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	2005
6.	When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?
	2005; it is used when income/expense and rent information is available and applicable.
7.	When was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?
	Harlan County has few commercial properties, this approach may be used to assist in valuing some properties if market data can be found, but generally it is not applicable.
8.	Number of market areas/neighborhoods for this property class?
	Eleven; which follow the "Assessor Location" on the Statistical Report.
9.	How are these defined?
	These are defined by location and market driven information.
10.	Is "Assessor Location" a usable valuation identity?
	No – there are too few sales.
11.	Does the assessor location "suburban" mean something other than rural commercial? (that is, does the "suburban" location have its own market?)
	No

12.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	The assessor location “suburban” is not used.

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
12			12

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	27	MEDIAN:	100	COV:	32.75	95% Median C.I.:	91.66 to 104.79	(! : Derived)
TOTAL Sales Price:	2,156,103	WGT. MEAN:	84	STD:	32.34	95% Wgt. Mean C.I.:	72.47 to 95.63	
TOTAL Adj.Sales Price:	2,156,103	MEAN:	99	AVG.ABS.DEV:	19.05	95% Mean C.I.:	85.95 to 111.54	
TOTAL Assessed Value:	1,812,235							
AVG. Adj. Sales Price:	79,855	COD:	18.99	MAX Sales Ratio:	209.80			
AVG. Assessed Value:	67,119	PRD:	117.49	MIN Sales Ratio:	45.42			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	4	103.73	117.72	89.34	39.29	131.76	53.62	209.80	N/A	101,875	91,020
10/01/04 TO 12/31/04	1	100.62	100.62	100.62			100.62	100.62	N/A	69,945	70,380
01/01/05 TO 03/31/05	3	102.54	109.51	117.77	6.96	92.99	102.29	123.70	N/A	9,255	10,900
04/01/05 TO 06/30/05											
07/01/05 TO 09/30/05	3	91.66	93.72	89.89	4.66	104.26	88.34	101.15	N/A	75,600	67,953
10/01/05 TO 12/31/05	1	158.50	158.50	158.50			158.50	158.50	N/A	2,000	3,170
01/01/06 TO 03/31/06	3	104.79	97.20	90.36	7.50	107.57	81.61	105.20	N/A	128,703	116,293
04/01/06 TO 06/30/06	2	103.25	103.25	101.73	3.32	101.49	99.82	106.67	N/A	59,000	60,022
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06	1	97.34	97.34	97.34			97.34	97.34	N/A	85,000	82,735
01/01/07 TO 03/31/07	2	70.79	70.79	59.91	35.83	118.14	45.42	96.15	N/A	35,000	20,970
04/01/07 TO 06/30/07	7	93.91	84.22	71.36	20.87	118.02	49.00	115.44	49.00 to 115.44	108,997	77,777
<u>Study Years</u>											
07/01/04 TO 06/30/05	8	102.42	112.50	92.47	22.74	121.67	53.62	209.80	53.62 to 209.80	63,151	58,395
07/01/05 TO 06/30/06	9	101.15	104.19	92.23	12.49	112.97	81.61	158.50	88.34 to 106.67	81,434	75,106
07/01/06 TO 06/30/07	10	95.03	82.84	72.89	20.14	113.65	45.42	115.44	49.00 to 102.22	91,798	66,912
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	7	102.29	109.74	93.44	14.47	117.45	88.34	158.50	88.34 to 158.50	36,652	34,247
01/01/06 TO 12/31/06	6	102.31	99.24	93.64	6.17	105.98	81.61	106.67	81.61 to 106.67	98,185	91,943
<u>ALL</u>											
	27	100.31	98.75	84.05	18.99	117.49	45.42	209.80	91.66 to 104.79	79,855	67,119

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ALMA	15	98.74	95.14	82.00	18.20	116.03	45.42	158.50	81.61 to 105.20	100,574	82,470
ORLEANS	7	102.22	91.32	63.26	14.46	144.36	53.62	115.44	53.62 to 115.44	24,329	15,390
OXFORD	2	97.27	97.27	97.15	3.45	100.12	93.91	100.62	N/A	72,445	70,380
PATTERSON	1	88.34	88.34	88.34			88.34	88.34	N/A	169,800	150,000
REPUBLICAN CITY	1	107.15	107.15	107.15			107.15	107.15	N/A	160,000	171,435
STAMFORD	1	209.80	209.80	209.80			209.80	209.80	N/A	2,500	5,245
<u>ALL</u>											
	27	100.31	98.75	84.05	18.99	117.49	45.42	209.80	91.66 to 104.79	79,855	67,119

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	27	MEDIAN:	100	COV:	32.75	95% Median C.I.:	91.66 to 104.79	(! : Derived)
TOTAL Sales Price:	2,156,103	WGT. MEAN:	84	STD:	32.34	95% Wgt. Mean C.I.:	72.47 to 95.63	
TOTAL Adj.Sales Price:	2,156,103	MEAN:	99	AVG.ABS.DEV:	19.05	95% Mean C.I.:	85.95 to 111.54	
TOTAL Assessed Value:	1,812,235							
AVG. Adj. Sales Price:	79,855	COD:	18.99	MAX Sales Ratio:	209.80			
AVG. Assessed Value:	67,119	PRD:	117.49	MIN Sales Ratio:	45.42			

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	26	100.47	99.15	83.68	19.23	118.48	45.42	209.80	93.91 to 104.79	76,396	63,932
3	1	88.34	88.34	88.34			88.34	88.34	N/A	169,800	150,000
____ALL____											
	27	100.31	98.75	84.05	18.99	117.49	45.42	209.80	91.66 to 104.79	79,855	67,119

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	23	100.31	98.77	84.59	16.78	116.77	49.00	209.80	93.91 to 104.79	84,045	71,089
2	3	102.29	102.07	51.02	36.85	200.07	45.42	158.50	N/A	17,755	9,058
3	1	88.34	88.34	88.34			88.34	88.34	N/A	169,800	150,000
____ALL____											
	27	100.31	98.75	84.05	18.99	117.49	45.42	209.80	91.66 to 104.79	79,855	67,119

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	27	100.31	98.75	84.05	18.99	117.49	45.42	209.80	91.66 to 104.79	79,855	67,119
04											
____ALL____											
	27	100.31	98.75	84.05	18.99	117.49	45.42	209.80	91.66 to 104.79	79,855	67,119

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
31-0506											
33-0540	10	101.69	104.36	79.87	21.73	130.66	53.62	209.80	62.00 to 115.44	31,769	25,374
42-0002	17	98.74	95.45	84.77	17.18	112.59	45.42	158.50	81.61 to 106.67	108,141	91,676
50-0001											
69-0044											
69-0055											
NonValid School											
____ALL____											
	27	100.31	98.75	84.05	18.99	117.49	45.42	209.80	91.66 to 104.79	79,855	67,119

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	27	MEDIAN:	100	COV:	32.75	95% Median C.I.:	91.66 to 104.79	(!: Derived)
TOTAL Sales Price:	2,156,103	WGT. MEAN:	84	STD:	32.34	95% Wgt. Mean C.I.:	72.47 to 95.63	
TOTAL Adj.Sales Price:	2,156,103	MEAN:	99	AVG.ABS.DEV:	19.05	95% Mean C.I.:	85.95 to 111.54	
TOTAL Assessed Value:	1,812,235							
AVG. Adj. Sales Price:	79,855	COD:	18.99	MAX Sales Ratio:	209.80			
AVG. Assessed Value:	67,119	PRD:	117.49	MIN Sales Ratio:	45.42			

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YEAR BUILT *	RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank		5	102.22	100.92	63.88	23.33	157.98	45.42	158.50	N/A	14,860	9,493
Prior TO 1860												
1860 TO 1899		1	102.54	102.54	102.54			102.54	102.54	N/A	6,500	6,665
1900 TO 1919		6	102.97	92.68	85.41	21.33	108.51	49.00	123.70	49.00 to 123.70	19,185	16,386
1920 TO 1939		3	106.67	136.04	102.13	36.92	133.20	91.66	209.80	N/A	25,166	25,703
1940 TO 1949		2	98.04	98.04	97.72	0.71	100.32	97.34	98.74	N/A	58,750	57,412
1950 TO 1959		1	107.15	107.15	107.15			107.15	107.15	N/A	160,000	171,435
1960 TO 1969		2	76.72	76.72	72.32	30.11	106.09	53.62	99.82	N/A	105,000	75,935
1970 TO 1979		4	97.11	95.80	94.58	4.81	101.28	88.34	100.62	N/A	108,672	102,783
1980 TO 1989		1	81.61	81.61	81.61			81.61	81.61	N/A	242,500	197,895
1990 TO 1994		2	86.71	86.71	74.38	21.33	116.57	68.21	105.20	N/A	360,000	267,757
1995 TO 1999												
2000 TO Present												
ALL		27	100.31	98.75	84.05	18.99	117.49	45.42	209.80	91.66 to 104.79	79,855	67,119

SALE PRICE *	RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$												
1 TO 4999		5	115.44	137.65	141.25	28.38	97.45	102.22	209.80	N/A	2,260	3,193
5000 TO 9999		1	102.54	102.54	102.54			102.54	102.54	N/A	6,500	6,665
Total \$												
1 TO 9999		6	108.99	131.80	127.11	27.02	103.69	102.22	209.80	102.22 to 209.80	2,967	3,771
10000 TO 29999		5	101.15	97.56	99.58	13.91	97.97	62.00	123.70	N/A	19,122	19,041
30000 TO 59999		5	91.66	78.30	75.49	24.22	103.71	45.42	106.67	N/A	38,100	28,763
60000 TO 99999		4	98.58	97.92	97.92	2.33	100.00	93.91	100.62	N/A	78,722	77,085
100000 TO 149999		3	100.31	86.38	85.93	17.14	100.52	53.62	105.20	N/A	121,666	104,548
150000 TO 249999		3	88.34	92.37	90.74	9.64	101.79	81.61	107.15	N/A	190,766	173,110
500000 +		1	68.21	68.21	68.21			68.21	68.21	N/A	600,000	409,270
ALL		27	100.31	98.75	84.05	18.99	117.49	45.42	209.80	91.66 to 104.79	79,855	67,119

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	27	MEDIAN:	100	COV:	32.75	95% Median C.I.:	91.66 to 104.79	(! : Derived)
TOTAL Sales Price:	2,156,103	WGT. MEAN:	84	STD:	32.34	95% Wgt. Mean C.I.:	72.47 to 95.63	
TOTAL Adj.Sales Price:	2,156,103	MEAN:	99	AVG.ABS.DEV:	19.05	95% Mean C.I.:	85.95 to 111.54	
TOTAL Assessed Value:	1,812,235							
AVG. Adj. Sales Price:	79,855	COD:	18.99	MAX Sales Ratio:	209.80			
AVG. Assessed Value:	67,119	PRD:	117.49	MIN Sales Ratio:	45.42			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	3	102.29	121.00	128.40	18.34	94.24	102.22	158.50	N/A	1,434	1,841
5000 TO 9999	4	108.99	122.45	92.65	36.86	132.16	62.00	209.80	N/A	7,125	6,601
Total \$ _____											
1 TO 9999	7	102.54	121.83	97.34	30.26	125.16	62.00	209.80	62.00 to 209.80	4,686	4,561
10000 TO 29999	6	98.65	86.70	75.94	23.50	114.17	45.42	123.70	45.42 to 123.70	27,601	20,960
30000 TO 59999	3	98.74	99.02	98.54	5.07	100.50	91.66	106.67	N/A	35,166	34,651
60000 TO 99999	5	97.34	89.06	85.33	10.87	104.37	53.62	100.62	N/A	87,978	75,073
100000 TO 149999	2	102.76	102.76	102.76	2.38	100.00	100.31	105.20	N/A	120,000	123,310
150000 TO 249999	3	88.34	92.37	90.74	9.64	101.79	81.61	107.15	N/A	190,766	173,110
250000 TO 499999	1	68.21	68.21	68.21			68.21	68.21	N/A	600,000	409,270
ALL _____											
	27	100.31	98.75	84.05	18.99	117.49	45.42	209.80	91.66 to 104.79	79,855	67,119

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	18	100.89	98.03	88.03	13.74	111.36	45.42	158.50	91.66 to 104.79	63,703	56,079
10	4	79.67	104.54	83.22	61.55	125.61	49.00	209.80	N/A	34,375	28,607
20	4	102.95	103.81	102.63	7.27	101.15	93.91	115.44	N/A	67,986	69,775
30	1	68.21	68.21	68.21			68.21	68.21	N/A	600,000	409,270
ALL _____											
	27	100.31	98.75	84.05	18.99	117.49	45.42	209.80	91.66 to 104.79	79,855	67,119

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	5	102.22	100.92	63.88	23.33	157.98	45.42	158.50	N/A	14,860	9,493
303	1	100.31	100.31	100.31			100.31	100.31	N/A	120,000	120,375
306	2	114.25	114.25	113.46	8.28	100.69	104.79	123.70	N/A	21,805	24,740
341	1	99.82	99.82	99.82			99.82	99.82	N/A	85,000	84,845
343	1	88.34	88.34	88.34			88.34	88.34	N/A	169,800	150,000
344	3	98.74	95.67	86.10	8.46	111.12	81.61	106.67	N/A	102,666	88,395
346	1	53.62	53.62	53.62			53.62	53.62	N/A	125,000	67,025
350	3	97.34	97.29	97.22	2.30	100.07	93.91	100.62	N/A	76,630	74,498
353	6	96.41	102.69	79.50	36.45	129.17	49.00	209.80	49.00 to 209.80	19,333	15,370
406	1	115.44	115.44	115.44			115.44	115.44	N/A	4,500	5,195
419	3	105.20	93.52	80.34	12.34	116.41	68.21	107.15	N/A	293,333	235,650
ALL _____											
	27	100.31	98.75	84.05	18.99	117.49	45.42	209.80	91.66 to 104.79	79,855	67,119

**2008 Correlation Section
for Harlan County**

Commerical Real Property

I. Correlation

COMMERCIAL: Of the three measures of central tendency only the weighted mean is below the acceptable range. There does not appear to be a particular outlier(s), low dollar sales, or high dollar sales affecting the sample. Considering the small number of sales, the dispersion among assessor locations, and the diversity of the commercial properties this would not be an uncommon occurrence.

For direct equalization purposes the median measure of central tendency will be used to describe the level of value for the commercial class of property. There will be no recommended adjustment for this class.

**2008 Correlation Section
for Harlan County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2008	52	27	51.92
2007	48	28	58.33
2006	42	22	52.38
2005	33	23	69.7
2004	37	30	81.08
2003	47	39	82.98
2002	51	41	80.39
2001	55	40	72.73

COMMERCIAL: Of the 52 commercial sales the review process has determined 27 of them to be qualified sales. Of the 25 not used, 9 were substantially changed, 4 were family sales, and the remainder was a mixture of correction to title, partial interests, undetermined amount of personal property involved in the sale, exempt entity, and a satisfaction of contract. Harlan County has attempted to use as many sales as possible in the measurement of the commercial class of property.

**2008 Correlation Section
for Harlan County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section
for Harlan County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	100.31	0.2	100.51	100.31
2007	99.72	0.68	100.4	99.75
2006	99.66	-0.73	98.93	99.71
2005	97.09	4.31	101.27	98.56
2004	97.18	-3.33	93.95	96.78
2003	95	6.2	100.89	97
2002	95	8.21	102.8	95
2001	94	0.34	94.32	97

COMMERCIAL: The Trended Preliminary Ratio and the R&O Ratio are essentially identical and support a level of value within the acceptable range. The action within the assessed base is consistent with the reported assessment action.

**2008 Correlation Section
for Harlan County**

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

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

Comparison of Average Value Changes

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

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

**2008 Correlation Section
for Harlan County**

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
0.51	2008	0.2
5.23	2007	0.68
0.36	2006	-0.73
0.68	2005	4.31
-1.37	2004	-3.33
0.98	2003	6.2
-2.88	2002	8.21
-1.96	2001	0.34

COMMERCIAL: There is only a minimal difference between the percent of change in the sales file compared to the percent of change in the base. For assessment year 2008 there was only routine maintenance within the commercial class of property. One sale within the sales file experienced a slight increase in the improvement value.

2008 Correlation Section for Harlan County

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

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

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

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

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

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

**2008 Correlation Section
for Harlan County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	100.31	84.05	98.75

COMMERCIAL: Of the three measures of central tendency only the weighted mean is below the acceptable range. There does not appear to be a particular outlier(s), low dollar sales, or high dollar sales affecting the sample. Considering the small number of sales, the dispersion among assessor locations, and the diversity of the commercial properties this would not be an uncommon occurrence. For direct equalization purposes the median measure of central tendency will be used to describe the level of value for the commercial class of property.

**2008 Correlation Section
for Harlan County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	18.99	117.49
Difference	0	14.49

COMMERCIAL: Of the measures of dispersion only the coefficient of dispersion has met the acceptable standard. The price-related differential is indicating regressivity. But again there does not appear to be a particular outlier(s), low dollar sales, or high dollar sales affecting the sample. It is believed the small number of sales, the dispersion among assessor locations, and the diversity of the commercial properties are causing this affect. Knowing the assessment practices of Harlan County it is believed that the commercial properties are being treated in a uniform and proportionate manner.

**2008 Correlation Section
for Harlan County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	27	27	0
Median	100.31	100.31	0
Wgt. Mean	83.89	84.05	0.16
Mean	98.12	98.75	0.63
COD	19.61	18.99	-0.62
PRD	116.96	117.49	0.53
Min Sales Ratio	45.42	45.42	0
Max Sales Ratio	209.80	209.80	0

COMMERCIAL: The slight change from the Preliminary Statistics to the R&O statistics is due to a change in the lot value of sale book 61 page 127 sale date 01/22/07 which had previously carried a residential value before being moved into the commercial file. Otherwise there were no major valuation changes 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:	47	MEDIAN:	72	COV:	22.62	95% Median C.I.:	64.78 to 76.28	(!: Derived)
(AgLand) TOTAL Sales Price:	7,904,022	WGT. MEAN:	70	STD:	16.19	95% Wgt. Mean C.I.:	65.07 to 75.50	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,096,940	MEAN:	72	AVG.ABS.DEV:	11.98	95% Mean C.I.:	66.94 to 76.20	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	5,691,065							
AVG. Adj. Sales Price:	172,275	COD:	16.61	MAX Sales Ratio:	112.12			
AVG. Assessed Value:	121,086	PRD:	101.83	MIN Sales Ratio:	23.44			

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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
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	4	83.09	87.71	85.00	15.80	103.19	73.36	111.30	N/A	101,875	86,590
10/01/04 TO 12/31/04	2	89.83	89.83	89.43	3.97	100.45	86.26	93.40	N/A	76,500	68,415
01/01/05 TO 03/31/05	10	74.36	77.24	76.91	12.27	100.43	62.30	112.12	64.78 to 88.52	269,984	207,634
04/01/05 TO 06/30/05	2	73.91	73.91	69.14	7.43	106.91	68.42	79.41	N/A	84,750	58,592
07/01/05 TO 09/30/05	1	70.05	70.05	70.05			70.05	70.05	N/A	73,500	51,485
10/01/05 TO 12/31/05	7	67.77	66.57	65.45	14.92	101.72	44.86	80.43	44.86 to 80.43	54,042	35,371
01/01/06 TO 03/31/06	4	57.25	59.42	62.01	13.48	95.83	51.06	72.13	N/A	236,750	146,802
04/01/06 TO 06/30/06	3	61.73	64.39	62.21	5.41	103.50	60.71	70.72	N/A	238,166	148,163
07/01/06 TO 09/30/06	3	82.01	75.94	74.02	7.54	102.59	63.64	82.18	N/A	89,700	66,398
10/01/06 TO 12/31/06	2	50.09	50.09	49.89	12.68	100.40	43.74	56.44	N/A	315,000	157,147
01/01/07 TO 03/31/07	2	73.09	73.09	77.20	17.86	94.68	60.03	86.14	N/A	73,000	56,352
04/01/07 TO 06/30/07	7	74.05	67.43	70.08	21.32	96.22	23.44	92.79	23.44 to 92.79	215,528	151,052
<u>Study Years</u>											
07/01/04 TO 06/30/05	18	76.65	80.59	78.04	13.18	103.27	62.30	112.12	71.96 to 88.52	190,546	148,706
07/01/05 TO 06/30/06	15	62.14	64.46	62.97	13.48	102.36	44.86	80.43	59.16 to 72.13	140,886	88,719
07/01/06 TO 06/30/07	14	68.95	67.59	65.92	21.86	102.52	23.44	92.79	56.44 to 85.62	182,414	120,254
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	20	72.20	72.81	75.05	12.47	97.02	44.86	112.12	67.77 to 77.88	166,057	124,630
01/01/06 TO 12/31/06	12	61.94	63.24	60.34	14.37	104.79	43.74	82.18	52.35 to 72.13	213,383	128,765
<u>ALL</u>											
	47	72.13	71.57	70.29	16.61	101.83	23.44	112.12	64.78 to 76.28	172,275	121,086

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:	47	MEDIAN:	72	COV:	22.62	95% Median C.I.:	64.78 to 76.28	(!: Derived)
(AgLand) TOTAL Sales Price:	7,904,022	WGT. MEAN:	70	STD:	16.19	95% Wgt. Mean C.I.:	65.07 to 75.50	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,096,940	MEAN:	72	AVG.ABS.DEV:	11.98	95% Mean C.I.:	66.94 to 76.20	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	5,691,065							
AVG. Adj. Sales Price:	172,275	COD:	16.61	MAX Sales Ratio:	112.12			
AVG. Assessed Value:	121,086	PRD:	101.83	MIN Sales Ratio:	23.44			

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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	
4113	4	80.97	78.99	79.13	8.90	99.83	67.77	86.26	N/A	105,125	83,183	
4115	10	71.24	72.02	69.85	20.54	103.11	43.74	112.12	52.35 to 90.37	215,019	150,181	
4117	7	62.30	65.36	67.25	18.29	97.19	44.86	88.52	44.86 to 88.52	211,046	141,935	
4119	4	75.16	74.52	72.29	9.62	103.08	62.14	85.62	N/A	399,130	288,543	
4259	6	70.60	69.83	69.01	7.90	101.19	60.03	79.26	60.03 to 79.26	160,983	111,093	
4261	1	111.30	111.30	111.30			111.30	111.30	N/A	84,500	94,050	
4263	1	75.85	75.85	75.85			75.85	75.85	N/A	120,000	91,015	
4353	2	81.42	81.42	84.58	13.96	96.27	70.05	92.79	N/A	101,750	86,057	
4355	3	63.85	59.90	62.72	7.16	95.49	51.06	64.78	N/A	137,300	86,120	
4503	1	79.41	79.41	79.41			79.41	79.41	N/A	11,000	8,735	
4507	4	70.59	64.50	54.65	32.87	118.02	23.44	93.40	N/A	76,875	42,015	
4509	4	72.04	71.49	71.79	8.71	99.59	59.71	82.18	N/A	87,025	62,475	
ALL	47	72.13	71.57	70.29	16.61	101.83	23.44	112.12	64.78 to 76.28	172,275	121,086	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	12	62.22	70.10	70.88	20.97	98.90	44.86	112.12	56.44 to 85.62	309,986	219,720	
2	25	72.13	72.26	70.02	13.36	103.19	43.74	111.30	67.77 to 76.28	143,219	100,283	
3	10	76.38	71.62	68.71	18.77	104.24	23.44	93.40	59.16 to 92.79	79,660	54,732	
ALL	47	72.13	71.57	70.29	16.61	101.83	23.44	112.12	64.78 to 76.28	172,275	121,086	

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	47	72.13	71.57	70.29	16.61	101.83	23.44	112.12	64.78 to 76.28	172,275	121,086	
ALL	47	72.13	71.57	70.29	16.61	101.83	23.44	112.12	64.78 to 76.28	172,275	121,086	

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	1	80.43	80.43	80.43			80.43	80.43	N/A	52,897	42,545	
DRY-N/A	13	74.83	73.94	74.36	9.97	99.44	59.16	86.26	63.64 to 82.18	79,377	59,023	
GRASS	2	51.71	51.71	51.91	1.25	99.61	51.06	52.35	N/A	69,500	36,075	
GRASS-N/A	13	74.05	71.15	70.43	17.31	101.03	23.44	93.40	59.71 to 90.37	94,569	66,600	
IRRGTD	5	63.85	75.66	71.72	20.54	105.50	62.14	112.12	N/A	288,128	206,632	
IRRGTD-N/A	13	68.42	70.42	69.24	17.92	101.71	43.74	111.30	56.44 to 85.62	323,315	223,853	
ALL	47	72.13	71.57	70.29	16.61	101.83	23.44	112.12	64.78 to 76.28	172,275	121,086	

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:	47	MEDIAN:	72	COV:	22.62	95% Median C.I.:	64.78 to 76.28	(!: Derived)
(AgLand) TOTAL Sales Price:	7,904,022	WGT. MEAN:	70	STD:	16.19	95% Wgt. Mean C.I.:	65.07 to 75.50	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,096,940	MEAN:	72	AVG.ABS.DEV:	11.98	95% Mean C.I.:	66.94 to 76.20	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	5,691,065							
AVG. Adj. Sales Price:	172,275	COD:	16.61	MAX Sales Ratio:	112.12			
AVG. Assessed Value:	121,086	PRD:	101.83	MIN Sales Ratio:	23.44			

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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	7	75.85	74.86	73.92	7.74	101.27	63.64	82.18	63.64 to 82.18	90,285	66,740
DRY-N/A	7	74.83	73.95	75.68	11.55	97.71	59.16	86.26	59.16 to 86.26	64,685	48,952
GRASS	4	47.96	42.93	38.88	18.30	110.42	23.44	52.35	N/A	79,900	31,062
GRASS-N/A	11	75.80	77.88	77.58	10.21	100.38	59.71	93.40	70.05 to 92.79	95,345	73,973
IRRGTD	12	62.22	69.29	68.36	19.97	101.36	43.74	112.12	56.44 to 85.62	319,220	218,224
IRRGTD-N/A	6	70.76	77.05	73.06	13.60	105.47	64.78	111.30	64.78 to 111.30	302,183	220,760
ALL	47	72.13	71.57	70.29	16.61	101.83	23.44	112.12	64.78 to 76.28	172,275	121,086

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	75.34	74.40	74.65	9.73	99.66	59.16	86.26	63.64 to 82.18	77,485	57,846
GRASS	14	72.04	68.17	67.98	20.82	100.27	23.44	93.40	51.06 to 90.37	88,685	60,290
GRASS-N/A	1	74.05	74.05	74.05			74.05	74.05	N/A	126,800	93,895
IRRGTD	17	64.78	72.04	69.96	20.45	102.97	43.74	112.12	60.71 to 85.62	296,920	207,732
IRRGTD-N/A	1	69.08	69.08	69.08			69.08	69.08	N/A	596,100	411,805
ALL	47	72.13	71.57	70.29	16.61	101.83	23.44	112.12	64.78 to 76.28	172,275	121,086

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
31-0506											
33-0540	23	75.80	74.44	73.18	15.93	101.71	23.44	111.30	67.77 to 82.18	114,117	83,515
42-0002	3	69.08	66.52	67.94	13.68	97.91	51.06	79.41	N/A	218,366	148,350
50-0001	12	67.88	68.60	67.54	12.42	101.56	56.44	85.62	60.03 to 77.88	235,586	159,117
69-0044	6	66.85	67.46	70.42	17.50	95.81	44.86	88.52	44.86 to 88.52	209,433	147,477
69-0055	3	68.42	74.76	72.38	33.31	103.29	43.74	112.12	N/A	244,500	176,963
NonValid School											
ALL	47	72.13	71.57	70.29	16.61	101.83	23.44	112.12	64.78 to 76.28	172,275	121,086

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:	47	MEDIAN:	72	COV:	22.62	95% Median C.I.:	64.78 to 76.28	(!: Derived)
(AgLand) TOTAL Sales Price:	7,904,022	WGT. MEAN:	70	STD:	16.19	95% Wgt. Mean C.I.:	65.07 to 75.50	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,096,940	MEAN:	72	AVG.ABS.DEV:	11.98	95% Mean C.I.:	66.94 to 76.20	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	5,691,065							
AVG. Adj. Sales Price:	172,275	COD:	16.61	MAX Sales Ratio:	112.12			
AVG. Assessed Value:	121,086	PRD:	101.83	MIN Sales Ratio:	23.44			

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ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
30.01 TO 50.00	3	77.88	77.37	77.29	1.96	100.11	74.83	79.41	N/A	30,773	23,785	
50.01 TO 100.00	8	63.90	65.57	65.82	18.46	99.62	44.86	82.01	44.86 to 82.01	51,187	33,691	
100.01 TO 180.00	26	69.24	69.05	64.05	17.79	107.81	23.44	111.30	61.73 to 74.05	153,173	98,102	
180.01 TO 330.00	7	77.01	82.97	78.25	15.41	106.04	62.14	112.12	62.14 to 112.12	298,142	233,300	
330.01 TO 650.00	2	80.95	80.95	81.18	5.77	99.71	76.28	85.62	N/A	464,750	377,297	
650.01 +	1	69.08	69.08	69.08			69.08	69.08	N/A	596,100	411,805	
ALL	47	72.13	71.57	70.29	16.61	101.83	23.44	112.12	64.78 to 76.28	172,275	121,086	

SALE PRICE *											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	2	77.12	77.12	76.30	2.97	101.08	74.83	79.41	N/A	17,150	13,085	
30000 TO 59999	8	68.96	66.84	67.25	18.94	99.38	44.86	82.01	44.86 to 82.01	50,939	34,256	
60000 TO 99999	12	72.66	77.78	77.43	17.01	100.46	52.35	111.30	67.77 to 90.37	80,166	62,072	
100000 TO 149999	7	74.05	69.15	68.46	17.67	101.02	23.44	92.79	23.44 to 92.79	123,200	84,338	
150000 TO 249999	5	68.42	69.97	69.71	7.07	100.37	63.85	77.01	N/A	170,380	118,777	
250000 TO 499999	11	62.30	70.58	70.95	22.75	99.47	43.74	112.12	56.44 to 88.52	336,792	238,965	
500000 +	2	65.61	65.61	65.39	5.29	100.34	62.14	69.08	N/A	637,050	416,550	
ALL	47	72.13	71.57	70.29	16.61	101.83	23.44	112.12	64.78 to 76.28	172,275	121,086	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
5000 TO 9999	1	79.41	79.41	79.41			79.41	79.41	N/A	11,000	8,735	
Total \$												
1 TO 9999	1	79.41	79.41	79.41			79.41	79.41	N/A	11,000	8,735	
10000 TO 29999	3	51.06	56.92	53.38	19.57	106.63	44.86	74.83	N/A	38,967	20,800	
30000 TO 59999	14	70.38	67.61	63.49	16.39	106.49	23.44	90.37	59.16 to 80.43	70,244	44,599	
60000 TO 99999	10	79.02	81.69	79.94	12.86	102.19	63.64	111.30	71.96 to 93.40	102,490	81,930	
100000 TO 149999	7	68.42	69.48	65.55	15.29	106.00	43.74	92.79	43.74 to 92.79	186,700	122,380	
150000 TO 249999	5	60.71	59.52	59.46	3.67	100.11	56.44	62.30	N/A	300,144	178,456	
250000 TO 499999	7	76.28	80.89	76.98	15.47	105.07	62.14	112.12	62.14 to 112.12	450,442	346,755	
ALL	47	72.13	71.57	70.29	16.61	101.83	23.44	112.12	64.78 to 76.28	172,275	121,086	

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

Agricultural

An analysis of each market area was done, as part of this study the purer irrigated, dry, and grass sales will be given the most weight. However, in Harlan County pure irrigated, dry, and grass sales are rare, most sales are a mixture of two or more of the land classifications.

As a result of the changing market conditions the values change by market area as follows:

Market Area 1 – a nine percent increase

Market Area 2 – a two percent increase

Market Area 3 – a one percent increase

Overall the agricultural land value increased by three percent.

The county has been working with the NRD maps to make sure the certified irrigated acres are correct on the property record cards.

New soil conversions were sent to all assessors in February of 2008, Harlan County has purchased a program called AgriData that allows them access to maps of the county and the ability to identify irrigated, dry, or grass parcels, and provides acre counts by numeric soil type. This computerized data source is a tremendous asset to the county and will be utilized until such time a GIS system can be implemented.

2008 Assessment Survey for Harlan County

Agricultural Appraisal Information

1.	Data collection done by:
	Appraisal staff and assessment staff as needed.
2.	Valuation done by:
	Appraisal staff and assessment staff.
3.	Pickup work done by whom:
	Appraisal staff and assessment staff as needed.
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	Directive 07-01 dated March 9, 2007.
a.	How is agricultural land defined in this county?
	By primary use.
5.	When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?
	Non-applicable.
6.	What is the date of the soil survey currently used?
	1970
7.	What date was the last countywide land use study completed?
	The office procedure is to handle this on a continual basis every year.
a.	By what method? (Physical inspection, FSA maps, etc.)
	Primarily NRD maps, if available, and the new AgriData system and on-site inspections.
b.	By whom?
	Office staff.
c.	What proportion is complete / implemented at this time?
	Again, this is an ongoing process in Harlan County the occupational tax imposed by the Republican River Basin NRD board has caused even more intense work to check the irrigated acres that are the basis for the tax.
8.	Number of market areas/neighborhoods in the agricultural property class:
	3

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

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
33			33

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	46	MEDIAN:	73	COV:	23.06	95% Median C.I.:	69.14 to 78.73	(!: Derived)
(AgLand) TOTAL Sales Price:	7,836,022	WGT. MEAN:	74	STD:	16.93	95% Wgt. Mean C.I.:	68.90 to 79.64	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,028,940	MEAN:	73	AVG.ABS.DEV:	11.63	95% Mean C.I.:	68.53 to 78.32	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	5,963,000							
AVG. Adj. Sales Price:	174,542	COD:	15.93	MAX Sales Ratio:	121.21			
AVG. Assessed Value:	129,630	PRD:	98.87	MIN Sales Ratio:	23.44			

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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
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	4	83.09	89.79	86.72	18.30	103.54	73.36	119.61	N/A	101,875	88,345
10/01/04 TO 12/31/04	1	86.26	86.26	86.26			86.26	86.26	N/A	85,000	73,320
01/01/05 TO 03/31/05	10	77.87	81.05	81.08	14.25	99.96	63.41	121.21	64.78 to 96.22	269,984	218,911
04/01/05 TO 06/30/05	2	73.91	73.91	69.14	7.43	106.91	68.42	79.41	N/A	84,750	58,592
07/01/05 TO 09/30/05	1	70.05	70.05	70.05			70.05	70.05	N/A	73,500	51,485
10/01/05 TO 12/31/05	7	67.77	66.57	65.45	14.92	101.72	44.86	80.43	44.86 to 80.43	54,042	35,371
01/01/06 TO 03/31/06	4	60.29	60.94	66.37	15.32	91.82	51.06	72.13	N/A	236,750	157,132
04/01/06 TO 06/30/06	3	70.93	72.17	72.67	1.95	99.32	70.72	74.86	N/A	238,166	173,070
07/01/06 TO 09/30/06	3	82.01	75.94	74.02	7.54	102.59	63.64	82.18	N/A	89,700	66,398
10/01/06 TO 12/31/06	2	56.57	56.57	56.17	22.23	100.71	43.99	69.14	N/A	315,000	176,930
01/01/07 TO 03/31/07	2	73.09	73.09	77.20	17.86	94.68	60.03	86.14	N/A	73,000	56,352
04/01/07 TO 06/30/07	7	75.82	70.06	74.07	19.17	94.59	23.44	92.79	23.44 to 92.79	215,528	159,631
<u>Study Years</u>											
07/01/04 TO 06/30/05	17	78.73	82.57	81.29	14.22	101.57	63.41	121.21	71.96 to 90.37	197,755	160,764
07/01/05 TO 06/30/06	15	70.05	66.42	68.46	11.42	97.02	44.86	80.43	59.16 to 74.83	140,886	96,455
07/01/06 TO 06/30/07	14	72.48	69.82	69.82	18.83	100.00	23.44	92.79	60.03 to 86.14	182,414	127,370
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	20	73.71	74.72	78.45	14.18	95.25	44.86	121.21	67.77 to 79.41	166,057	130,269
01/01/06 TO 12/31/06	12	69.93	66.77	66.42	12.44	100.52	43.99	82.18	52.35 to 74.86	213,383	141,732
<u>ALL</u>											
	46	72.97	73.43	74.27	15.93	98.87	23.44	121.21	69.14 to 78.73	174,542	129,630

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	46	MEDIAN:	73	COV:	23.06	95% Median C.I.:	69.14 to 78.73	(!: Derived)
(AgLand) TOTAL Sales Price:	7,836,022	WGT. MEAN:	74	STD:	16.93	95% Wgt. Mean C.I.:	68.90 to 79.64	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,028,940	MEAN:	73	AVG.ABS.DEV:	11.63	95% Mean C.I.:	68.53 to 78.32	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	5,963,000							
AVG. Adj. Sales Price:	174,542	COD:	15.93	MAX Sales Ratio:	121.21			
AVG. Assessed Value:	129,630	PRD:	98.87	MIN Sales Ratio:	23.44			

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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	
4113	4	80.97	78.99	79.13	8.90	99.83	67.77	86.26	N/A	105,125	83,183	
4115	10	75.34	75.71	75.02	18.05	100.91	43.99	121.21	52.35 to 90.37	215,019	161,318	
4117	7	69.14	70.25	74.39	14.00	94.43	44.86	96.22	44.86 to 96.22	211,046	157,002	
4119	4	82.29	80.59	77.97	8.20	103.35	68.23	89.53	N/A	399,130	311,210	
4259	6	72.36	70.41	71.18	7.11	98.93	60.03	79.26	60.03 to 79.26	160,983	114,580	
4261	1	119.61	119.61	119.61			119.61	119.61	N/A	84,500	101,070	
4263	1	75.85	75.85	75.85			75.85	75.85	N/A	120,000	91,015	
4353	2	81.42	81.42	84.58	13.96	96.27	70.05	92.79	N/A	101,750	86,057	
4355	3	63.85	59.90	62.72	7.16	95.49	51.06	64.78	N/A	137,300	86,120	
4503	1	79.41	79.41	79.41			79.41	79.41	N/A	11,000	8,735	
4507	3	59.16	54.87	43.65	33.00	125.69	23.44	82.01	N/A	79,833	34,850	
4509	4	72.04	71.49	71.79	8.71	99.59	59.71	82.18	N/A	87,025	62,475	
ALL	46	72.97	73.43	74.27	15.93	98.87	23.44	121.21	69.14 to 78.73	174,542	129,630	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	12	72.90	77.68	78.77	18.37	98.61	44.86	121.21	68.23 to 89.53	309,986	244,187	
2	25	72.59	72.91	71.19	13.78	102.42	43.99	119.61	67.77 to 77.01	143,219	101,957	
3	9	73.36	69.20	66.40	18.68	104.21	23.44	92.79	59.16 to 82.18	80,955	53,757	
ALL	46	72.97	73.43	74.27	15.93	98.87	23.44	121.21	69.14 to 78.73	174,542	129,630	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	46	72.97	73.43	74.27	15.93	98.87	23.44	121.21	69.14 to 78.73	174,542	129,630	
ALL	46	72.97	73.43	74.27	15.93	98.87	23.44	121.21	69.14 to 78.73	174,542	129,630	

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	1	80.43	80.43	80.43			80.43	80.43	N/A	52,897	42,545	
DRY-N/A	13	74.83	73.94	74.36	9.97	99.44	59.16	86.26	63.64 to 82.18	79,377	59,023	
GRASS	2	51.71	51.71	51.91	1.25	99.61	51.06	52.35	N/A	69,500	36,075	
GRASS-N/A	11	73.36	68.87	68.47	18.17	100.58	23.44	92.79	44.86 to 90.37	94,054	64,400	
IRRGTD	11	70.93	81.98	77.63	20.93	105.60	63.41	121.21	63.85 to 119.61	282,012	218,930	
IRRGTD-N/A	8	74.21	71.66	73.62	12.42	97.35	43.99	89.53	43.99 to 89.53	333,550	245,544	
ALL	46	72.97	73.43	74.27	15.93	98.87	23.44	121.21	69.14 to 78.73	174,542	129,630	

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	46	MEDIAN:	73	COV:	23.06	95% Median C.I.:	69.14 to 78.73	(!: Derived)
(AgLand) TOTAL Sales Price:	7,836,022	WGT. MEAN:	74	STD:	16.93	95% Wgt. Mean C.I.:	68.90 to 79.64	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,028,940	MEAN:	73	AVG.ABS.DEV:	11.63	95% Mean C.I.:	68.53 to 78.32	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	5,963,000							
AVG. Adj. Sales Price:	174,542	COD:	15.93	MAX Sales Ratio:	121.21			
AVG. Assessed Value:	129,630	PRD:	98.87	MIN Sales Ratio:	23.44			

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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	7	75.85	74.86	73.92	7.74	101.27	63.64	82.18	63.64 to 82.18	90,285	66,740
DRY-N/A	7	74.83	73.95	75.68	11.55	97.71	59.16	86.26	59.16 to 86.26	64,685	48,952
GRASS	4	47.96	42.93	38.88	18.30	110.42	23.44	52.35	N/A	79,900	31,062
GRASS-N/A	9	75.80	76.58	76.85	9.64	99.65	59.71	92.79	70.05 to 90.37	94,888	72,922
IRRGTD	14	72.90	79.62	76.59	21.29	103.95	43.99	121.21	63.85 to 96.22	306,260	234,573
IRRGTD-N/A	5	72.59	72.07	73.41	5.88	98.18	64.78	78.73	N/A	296,580	217,712
ALL	46	72.97	73.43	74.27	15.93	98.87	23.44	121.21	69.14 to 78.73	174,542	129,630

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	75.34	74.40	74.65	9.73	99.66	59.16	86.26	63.64 to 82.18	77,485	57,846
GRASS	13	70.72	66.23	66.51	20.37	99.57	23.44	92.79	51.06 to 79.41	90,276	60,042
IRRGTD	18	72.90	77.91	76.14	18.19	102.33	43.99	121.21	68.23 to 85.14	287,469	218,881
IRRGTD-N/A	1	72.59	72.59	72.59			72.59	72.59	N/A	596,100	432,730
ALL	46	72.97	73.43	74.27	15.93	98.87	23.44	121.21	69.14 to 78.73	174,542	129,630

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
31-0506											
33-0540	22	75.81	74.14	73.43	16.14	100.97	23.44	119.61	64.78 to 82.18	116,213	85,338
42-0002	3	72.59	67.69	71.13	13.02	95.16	51.06	79.41	N/A	218,366	155,325
50-0001	12	70.63	72.83	73.59	10.23	98.97	60.03	89.53	63.64 to 79.44	235,586	173,362
69-0044	6	73.41	72.64	78.37	13.70	92.69	44.86	96.22	44.86 to 96.22	209,433	164,130
69-0055	3	68.42	77.87	75.59	37.62	103.02	43.99	121.21	N/A	244,500	184,818
NonValid School											
ALL	46	72.97	73.43	74.27	15.93	98.87	23.44	121.21	69.14 to 78.73	174,542	129,630

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	46	MEDIAN:	73	COV:	23.06	95% Median C.I.:	69.14 to 78.73	(!: Derived)
(AgLand) TOTAL Sales Price:	7,836,022	WGT. MEAN:	74	STD:	16.93	95% Wgt. Mean C.I.:	68.90 to 79.64	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,028,940	MEAN:	73	AVG.ABS.DEV:	11.63	95% Mean C.I.:	68.53 to 78.32	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	5,963,000							
AVG. Adj. Sales Price:	174,542	COD:	15.93	MAX Sales Ratio:	121.21			
AVG. Assessed Value:	129,630	PRD:	98.87	MIN Sales Ratio:	23.44			

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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
30.01 TO 50.00	3	79.41	79.79	81.86	4.33	97.48	74.83	85.14	N/A	30,773	25,190
50.01 TO 100.00	8	63.90	65.57	65.82	18.46	99.62	44.86	82.01	44.86 to 82.01	51,187	33,691
100.01 TO 180.00	25	70.72	70.48	67.75	15.13	104.03	23.44	119.61	64.78 to 74.86	156,580	106,089
180.01 TO 330.00	7	79.44	87.24	83.78	16.04	104.14	68.23	121.21	68.23 to 121.21	298,142	249,776
330.01 TO 650.00	2	84.13	84.13	84.40	6.42	99.68	78.73	89.53	N/A	464,750	392,245
650.01 +	1	72.59	72.59	72.59			72.59	72.59	N/A	596,100	432,730
ALL	46	72.97	73.43	74.27	15.93	98.87	23.44	121.21	69.14 to 78.73	174,542	129,630

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	2	77.12	77.12	76.30	2.97	101.08	74.83	79.41	N/A	17,150	13,085
30000 TO 59999	8	69.65	67.74	68.28	20.05	99.21	44.86	85.14	44.86 to 85.14	50,939	34,783
60000 TO 99999	11	71.96	77.12	77.00	17.07	100.15	52.35	119.61	59.71 to 90.37	81,272	62,579
100000 TO 149999	7	75.82	69.41	68.72	17.26	101.00	23.44	92.79	23.44 to 92.79	123,200	84,659
150000 TO 249999	5	68.42	69.97	69.71	7.07	100.37	63.85	77.01	N/A	170,380	118,777
250000 TO 499999	11	74.86	77.87	77.96	18.04	99.88	43.99	121.21	63.41 to 96.22	336,792	262,576
500000 +	2	70.41	70.41	70.27	3.10	100.20	68.23	72.59	N/A	637,050	447,672
ALL	46	72.97	73.43	74.27	15.93	98.87	23.44	121.21	69.14 to 78.73	174,542	129,630

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
5000 TO 9999	1	79.41	79.41	79.41			79.41	79.41	N/A	11,000	8,735
1 TO 9999	1	79.41	79.41	79.41			79.41	79.41	N/A	11,000	8,735
10000 TO 29999	3	51.06	56.92	53.38	19.57	106.63	44.86	74.83	N/A	38,967	20,800
30000 TO 59999	14	70.38	68.13	63.92	17.13	106.58	23.44	90.37	59.16 to 82.01	70,244	44,900
60000 TO 99999	8	75.83	76.75	76.11	7.73	100.84	63.64	86.26	63.64 to 86.26	109,050	82,998
100000 TO 149999	8	72.11	75.78	68.89	21.52	110.00	43.99	119.61	43.99 to 119.61	173,925	119,819
150000 TO 249999	5	69.14	69.50	69.78	3.83	99.59	63.41	74.86	N/A	300,144	209,455
250000 TO 499999	7	79.44	86.56	82.25	15.72	105.24	68.23	121.21	68.23 to 121.21	450,442	370,491
ALL	46	72.97	73.43	74.27	15.93	98.87	23.44	121.21	69.14 to 78.73	174,542	129,630

**2008 Correlation Section
for Harlan County**

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: The agricultural unimproved statistics support the assessment actions taken by Harlan 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 Harlan 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 Harlan County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2008	126	46	36.51
2007	117	38	32.48
2006	119	40	33.61
2005	100	54	54
2004	100	54	54
2003	91	51	56.04
2002	98	61	62.24
2001	98	61	62.24

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. Of the sales deemed not qualified 10% were substantially improved sales, of the remaining 53% coded do not use; 48% were family transactions, 22% were trust distributions, and the remainder was a mixture of such things as partial interests, land exchanges, centrally assessed, corrective deeds, splits, and land use changes.

**2008 Correlation Section
for Harlan County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section
for Harlan County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	72.13	3.15	74.4	72.97
2007	71.69	0.85	72.3	72.29
2006	77.50	1.96	79.02	78.32
2005	75.36	1.29	76.33	77.03
2004	76.21	5.4	80.32	76.52
2003	70	7.1	74.97	77
2002	78	0.05	78.04	77
2001	77	-0.35	76.73	76

AGRICULTURAL UNIMPROVED: There is a 1.43 point difference between the Trended Preliminary Ratio and the R&O Ratio giving indication the two measures are similar and tend to support each other and an acceptable level of value. The action within the assessed base is consistent with the reported assessment action.

**2008 Correlation Section
for Harlan County**

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

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

Comparison of Average Value Changes

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

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

**2008 Correlation Section
for Harlan County**

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
5.92	2008	3.15
2.31	2007	0.85
0.83	2006	1.96
1.74	2005	1.29
9.71	2004	5.4
5.63	2003	7.1
-1.46	2002	0.05
-3.37	2001	-0.35

AGRICULTURAL UNIMPROVED: The 2.77 point difference between the percent change in the sale compared to the percent change in the base is indicating the assessment actions had a more pronounced affect on the sales file. The calculation for the percent change in the sales file is based on 14 sales in the last year of the study period, 07/01/06 to 06/30/07, 3 of the sales are in market area one, 7 sales in market area 2, and 4 are in market are 3. 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 Harlan County

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

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

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

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

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

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

**2008 Correlation Section
for Harlan County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	72.97	74.27	73.43

AGRICULTURAL UNIMPROVED: All three measures of central tendency are within the required parameters and are supportive of one another. 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 Harlan County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	15.93	98.87
Difference	0	0

AGRICULTURAL UNIMPROVED: The coefficient of dispersion and the price-related differential are both within the acceptable ranges. Both statistics indicate that uniformity has been met for the agricultural unimproved class of property within Harlan County.

**2008 Correlation Section
for Harlan County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	47	46	-1
Median	72.13	72.97	0.84
Wgt. Mean	70.29	74.27	3.98
Mean	71.57	73.43	1.86
COD	16.61	15.93	-0.68
PRD	101.83	98.87	-2.96
Min Sales Ratio	23.44	23.44	0
Max Sales Ratio	112.12	121.21	9.09

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 removed because it was substantially improved.

County 42 - Harlan

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 4,876	Value 314,868,265	Total Growth 1,535,805 (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	238	605,610	49	397,485	23	201,105	310	1,204,200	
2. Res Improv Land	1,270	5,570,490	166	3,199,170	194	2,087,370	1,630	10,857,030	
3. Res Improvements	1,285	43,317,290	169	12,395,345	205	13,830,715	1,659	69,543,350	
4. Res Total	1,523	49,493,390	218	15,992,000	228	16,119,190	1,969	81,604,580	1,092,315
% of Total	77.34	60.65	11.07	19.59	11.57	19.75	40.38	25.91	71.12
5. Rec UnImp Land	0	0	3	11,900	0	0	3	11,900	
6. Rec Improv Land	0	0	263	2,269,210	1	12,180	264	2,281,390	
7. Rec Improvements	13	131,395	355	4,612,270	1	750	369	4,744,415	
8. Rec Total	13	131,395	358	6,893,380	1	12,930	372	7,037,705	71,420
% of Total	3.49	1.86	96.23	97.94	0.26	0.18	7.62	2.23	4.65
Res+Rec Total	1,536	49,624,785	576	22,885,380	229	16,132,120	2,341	88,642,285	1,163,735
% of Total	65.61	55.98	24.60	25.81	9.78	18.19	48.01	28.15	75.77

County 42 - Harlan

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 4,876	Value 314,868,265	Total Growth 1,535,805 (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	38	150,605	1	1,500	2	13,410	41	165,515	
10. Comm Improv Land	226	1,378,495	2	14,020	5	162,080	233	1,554,595	
11. Comm Improvements	240	13,702,895	4	1,003,260	10	2,523,730	254	17,229,885	
12. Comm Total	278	15,231,995	5	1,018,780	12	2,699,220	295	18,949,995	0
% of Total	94.23	80.37	1.69	5.37	4.06	14.24	6.05	6.01	0.00
13. Ind UnImp Land	0	0	0	0	0	0	0	0	
14. Ind Improv Land	0	0	0	0	0	0	0	0	
15. Ind Improvements	0	0	0	0	0	0	0	0	
16. Ind Total	0	0	0	0	0	0	0	0	0
% of Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Comm+Ind Total	278	15,231,995	5	1,018,780	12	2,699,220	295	18,949,995	0
% of Total	94.23	80.37	1.69	5.37	4.06	14.24	6.05	6.01	0.00
17. Taxable Total	1,814	64,856,780	581	23,904,160	241	18,831,340	2,636	107,592,280	1,163,735
% of Total	68.81	60.28	22.04	21.27	9.14	14.99	54.06	34.17	75.77

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Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	4	207,420	1,485,690	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	4	207,420	1,485,690
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				4	207,420	1,485,690

Schedule III: Mineral Interest Records

	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	0	0	0	0	5	790,090
24. Mineral Interest-Non-Producing	0	0	0	0	0	0
	Records	Total Value	Growth			
23. Mineral Interest-Producing	5	790,090	0			
24. Mineral Interest-Non-Producing	0	0	0			
25. Mineral Interest Total	5	790,090	0			

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	102	0	84	186

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	42,660	10	55,015	1,774	141,657,000	1,789	141,754,675
28. Ag-Improved Land	0	0	1	4,000	423	44,839,895	424	44,843,895
29. Ag-Improvements	0	0	1	15,655	445	19,871,670	446	19,887,325
30. Ag-Total Taxable							2,235	206,485,895

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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	
34. HomeSite Total							
35. FarmSite UnImp Land	1	4.000	4,000	8	15.000	7,500	
36. FarmSite Impr Land	0	0.000	0	1	2.000	4,000	
37. FarmSite Improv	0		0	1		15,655	
38. FarmSite Total							
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	26	26.000	91,000	26	26.000	91,000	
32. HomeSite Improv Land	252	260.000	910,000	252	260.000	910,000	
33. HomeSite Improvements	282		12,956,665	282		12,956,665	372,070
34. HomeSite Total				308	286.000	13,957,665	
35. FarmSite UnImp Land	77	160.570	111,785	86	179.570	123,285	
36. FarmSite Impr Land	375	1,008.650	667,950	376	1,010.650	671,950	
37. FarmSite Improv	410		6,915,005	411		6,930,660	0
38. FarmSite Total				497	1,190.220	7,725,895	
39. Road & Ditches		6,642.990			6,642.990		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				805	8,119.210	21,683,560	372,070

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

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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	2.500	2,375	0.000	0	19,132.400	29,319,830	19,134.900	29,322,205
47. 2A1	0.000	0	0.000	0	883.000	1,052,290	883.000	1,052,290
48. 2A	0.000	0	0.000	0	71.000	76,680	71.000	76,680
49. 3A1	0.000	0	0.000	0	193.000	188,175	193.000	188,175
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	4.700	2,540	0.000	0	1,065.000	762,200	1,069.700	764,740
52. 4A	0.000	0	0.000	0	2,242.200	1,513,485	2,242.200	1,513,485
53. Total	7.200	4,915	0.000	0	23,586.600	32,912,660	23,593.800	32,917,575
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	7,605.600	6,370,510	7,605.600	6,370,510
56. 2D1	0.000	0	0.000	0	437.000	321,195	437.000	321,195
57. 2D	0.000	0	0.000	0	1.000	730	1.000	730
58. 3D1	0.000	0	0.000	0	225.000	162,000	225.000	162,000
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	423.000	164,970	423.000	164,970
61. 4D	0.000	0	0.000	0	963.200	361,080	963.200	361,080
62. Total	0.000	0	0.000	0	9,654.800	7,380,485	9,654.800	7,380,485
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	768.000	272,640	768.000	272,640
65. 2G1	0.000	0	0.000	0	236.200	80,310	236.200	80,310
66. 2G	0.000	0	0.000	0	37.000	12,580	37.000	12,580
67. 3G1	0.000	0	0.000	0	68.000	20,400	68.000	20,400
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	341.000	88,660	341.000	88,660
70. 4G	0.000	0	0.000	0	4,012.730	964,015	4,012.730	964,015
71. Total	0.000	0	0.000	0	5,462.930	1,438,605	5,462.930	1,438,605
72. Waste	0.000	0	0.000	0	149.000	7,450	149.000	7,450
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		44.040		44.040	
75. Total	7.200	4,915	0.000	0	38,853.330	41,739,200	38,860.530	41,744,115

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	7.700	7,700	0.000	0	45.000	45,000	52.700	52,700
46. 1A	26.890	26,045	0.000	0	50,441.340	46,362,260	50,468.230	46,388,305
47. 2A1	0.000	0	0.000	0	5,589.500	4,288,120	5,589.500	4,288,120
48. 2A	0.000	0	0.000	0	741.000	563,160	741.000	563,160
49. 3A1	0.000	0	0.000	0	1,020.000	621,050	1,020.000	621,050
50. 3A	0.000	0	0.000	0	1,044.000	567,570	1,044.000	567,570
51. 4A1	0.000	0	0.000	0	3,517.000	1,899,415	3,517.000	1,899,415
52. 4A	0.000	0	0.000	0	13,879.900	6,805,700	13,879.900	6,805,700
53. Total	34.590	33,745	0.000	0	76,277.740	61,152,275	76,312.330	61,186,020
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	59.000	37,170	43,024.950	27,156,905	43,083.950	27,194,075
56. 2D1	0.000	0	0.000	0	1,140.500	583,265	1,140.500	583,265
57. 2D	0.000	0	0.000	0	290.000	143,100	290.000	143,100
58. 3D1	0.000	0	0.000	0	1,237.600	495,040	1,237.600	495,040
59. 3D	0.000	0	0.000	0	142.000	48,720	142.000	48,720
60. 4D1	0.000	0	29.000	9,715	3,351.000	1,122,590	3,380.000	1,132,305
61. 4D	0.000	0	2.000	630	6,697.770	2,109,800	6,699.770	2,110,430
62. Total	0.000	0	90.000	47,515	55,883.820	31,659,420	55,973.820	31,706,935
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	8,004.570	2,646,665	8,004.570	2,646,665
65. 2G1	0.000	0	0.000	0	796.000	246,760	796.000	246,760
66. 2G	0.000	0	0.000	0	472.000	146,320	472.000	146,320
67. 3G1	0.000	0	0.000	0	693.400	208,020	693.400	208,020
68. 3G	0.000	0	0.000	0	95.000	28,500	95.000	28,500
69. 4G1	0.000	0	0.000	0	3,881.720	1,164,515	3,881.720	1,164,515
70. 4G	0.000	0	0.000	0	59,919.010	17,976,585	59,919.010	17,976,585
71. Total	0.000	0	0.000	0	73,861.700	22,417,365	73,861.700	22,417,365
72. Waste	0.000	0	0.000	0	4,197.000	209,850	4,197.000	209,850
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		14,342.320		14,342.320	
75. Total	34.590	33,745	90.000	47,515	210,220.260	115,438,910	210,344.850	115,520,170

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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	2,481.200	1,750,810	2,481.200	1,750,810
47. 2A1	0.000	0	0.000	0	225.000	123,750	225.000	123,750
48. 2A	0.000	0	0.000	0	7.000	3,780	7.000	3,780
49. 3A1	0.000	0	0.000	0	8.000	4,000	8.000	4,000
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	170.000	68,000	170.000	68,000
52. 4A	0.000	0	0.000	0	913.000	273,900	913.000	273,900
53. Total	0.000	0	0.000	0	3,804.200	2,224,240	3,804.200	2,224,240
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	21,252.100	12,755,040	21,252.100	12,755,040
56. 2D1	0.000	0	0.000	0	220.000	90,200	220.000	90,200
57. 2D	0.000	0	0.000	0	31.000	11,160	31.000	11,160
58. 3D1	0.000	0	0.000	0	265.000	80,825	265.000	80,825
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	1,377.000	344,250	1,377.000	344,250
61. 4D	0.000	0	0.000	0	4,858.000	1,214,500	4,858.000	1,214,500
62. Total	0.000	0	0.000	0	28,003.100	14,495,975	28,003.100	14,495,975
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	3,665.400	1,154,120	3,665.400	1,154,120
65. 2G1	0.000	0	0.000	0	38.000	11,020	38.000	11,020
66. 2G	0.000	0	0.000	0	95.000	27,075	95.000	27,075
67. 3G1	0.000	0	0.000	0	237.000	67,545	237.000	67,545
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	1,549.000	441,465	1,549.000	441,465
70. 4G	0.000	0	0.000	0	31,873.940	9,084,210	31,873.940	9,084,210
71. Total	0.000	0	0.000	0	37,458.340	10,785,435	37,458.340	10,785,435
72. Waste	0.000	0	0.000	0	648.000	32,400	648.000	32,400
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	69,913.640	27,538,050	69,913.640	27,538,050

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	41.790	38,660	0.000	0	103,668.540	96,289,175	103,710.330	96,327,835
77.Dry Land	0.000	0	90.000	47,515	93,541.720	53,535,880	93,631.720	53,583,395
78.Grass	0.000	0	0.000	0	116,782.970	34,641,405	116,782.970	34,641,405
79.Waste	0.000	0	0.000	0	4,994.000	249,700	4,994.000	249,700
80.Other	0.000	0	0.000	0	0.000	0	0.000	0
81.Exempt	0.000	0	0.000	0	14,386.360	0	14,386.360	0
82.Total	41.790	38,660	90.000	47,515	318,987.230	184,716,160	319,119.020	184,802,335

2008 Agricultural Land Detail

County 42 - Harlan

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	19,134.900	81.10%	29,322,205	89.08%	1,532.393
2A1	883.000	3.74%	1,052,290	3.20%	1,191.721
2A	71.000	0.30%	76,680	0.23%	1,080.000
3A1	193.000	0.82%	188,175	0.57%	975.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	1,069.700	4.53%	764,740	2.32%	714.910
4A	2,242.200	9.50%	1,513,485	4.60%	675.000
Irrigated Total	23,593.800	100.00%	32,917,575	100.00%	1,395.179
Dry:					
1D1	0.000	0.00%	0	0.00%	0.000
1D	7,605.600	78.78%	6,370,510	86.32%	837.607
2D1	437.000	4.53%	321,195	4.35%	735.000
2D	1.000	0.01%	730	0.01%	730.000
3D1	225.000	2.33%	162,000	2.19%	720.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	423.000	4.38%	164,970	2.24%	390.000
4D	963.200	9.98%	361,080	4.89%	374.875
Dry Total	9,654.800	100.00%	7,380,485	100.00%	764.436
Grass:					
1G1	0.000	0.00%	0	0.00%	0.000
1G	768.000	14.06%	272,640	18.95%	355.000
2G1	236.200	4.32%	80,310	5.58%	340.008
2G	37.000	0.68%	12,580	0.87%	340.000
3G1	68.000	1.24%	20,400	1.42%	300.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	341.000	6.24%	88,660	6.16%	260.000
4G	4,012.730	73.45%	964,015	67.01%	240.239
Grass Total	5,462.930	100.00%	1,438,605	100.00%	263.339
Irrigated Total	23,593.800	60.71%	32,917,575	78.86%	1,395.179
Dry Total	9,654.800	24.84%	7,380,485	17.68%	764.436
Grass Total	5,462.930	14.06%	1,438,605	3.45%	263.339
Waste	149.000	0.38%	7,450	0.02%	50.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	44.040	0.11%			
Market Area Total	38,860.530	100.00%	41,744,115	100.00%	1,074.203

As Related to the County as a Whole

Irrigated Total	23,593.800	22.75%	32,917,575	34.17%	
Dry Total	9,654.800	10.31%	7,380,485	13.77%	
Grass Total	5,462.930	4.68%	1,438,605	4.15%	
Waste	149.000	2.98%	7,450	2.98%	
Other	0.000	0.00%	0	0.00%	
Exempt	44.040	0.31%			
Market Area Total	38,860.530	12.18%	41,744,115	22.59%	

2008 Agricultural Land Detail

County 42 - Harlan

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	52.700	0.07%	52,700	0.09%	1,000.000
1A	50,468.230	66.13%	46,388,305	75.82%	919.158
2A1	5,589.500	7.32%	4,288,120	7.01%	767.174
2A	741.000	0.97%	563,160	0.92%	760.000
3A1	1,020.000	1.34%	621,050	1.02%	608.872
3A	1,044.000	1.37%	567,570	0.93%	543.649
4A1	3,517.000	4.61%	1,899,415	3.10%	540.066
4A	13,879.900	18.19%	6,805,700	11.12%	490.327
Irrigated Total	76,312.330	100.00%	61,186,020	100.00%	801.784

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	43,083.950	76.97%	27,194,075	85.77%	631.188
2D1	1,140.500	2.04%	583,265	1.84%	511.411
2D	290.000	0.52%	143,100	0.45%	493.448
3D1	1,237.600	2.21%	495,040	1.56%	400.000
3D	142.000	0.25%	48,720	0.15%	343.098
4D1	3,380.000	6.04%	1,132,305	3.57%	335.001
4D	6,699.770	11.97%	2,110,430	6.66%	315.000
Dry Total	55,973.820	100.00%	31,706,935	100.00%	566.460

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	8,004.570	10.84%	2,646,665	11.81%	330.644
2G1	796.000	1.08%	246,760	1.10%	310.000
2G	472.000	0.64%	146,320	0.65%	310.000
3G1	693.400	0.94%	208,020	0.93%	300.000
3G	95.000	0.13%	28,500	0.13%	300.000
4G1	3,881.720	5.26%	1,164,515	5.19%	299.999
4G	59,919.010	81.12%	17,976,585	80.19%	300.014
Grass Total	73,861.700	100.00%	22,417,365	100.00%	303.504

Irrigated Total	76,312.330	36.28%	61,186,020	52.97%	801.784
Dry Total	55,973.820	26.61%	31,706,935	27.45%	566.460
Grass Total	73,861.700	35.11%	22,417,365	19.41%	303.504
Waste	4,197.000	2.00%	209,850	0.18%	50.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	14,342.320	6.82%			
Market Area Total	210,344.850	100.00%	115,520,170	100.00%	549.194

As Related to the County as a Whole

Irrigated Total	76,312.330	73.58%	61,186,020	63.52%	
Dry Total	55,973.820	59.78%	31,706,935	59.17%	
Grass Total	73,861.700	63.25%	22,417,365	64.71%	
Waste	4,197.000	84.04%	209,850	84.04%	
Other	0.000	0.00%	0	0.00%	
Exempt	14,342.320	99.69%			
Market Area Total	210,344.850	65.91%	115,520,170	62.51%	

2008 Agricultural Land Detail

County 42 - Harlan

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	2,481.200	65.22%	1,750,810	78.71%	705.630
2A1	225.000	5.91%	123,750	5.56%	550.000
2A	7.000	0.18%	3,780	0.17%	540.000
3A1	8.000	0.21%	4,000	0.18%	500.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	170.000	4.47%	68,000	3.06%	400.000
4A	913.000	24.00%	273,900	12.31%	300.000
Irrigated Total	3,804.200	100.00%	2,224,240	100.00%	584.680

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	21,252.100	75.89%	12,755,040	87.99%	600.177
2D1	220.000	0.79%	90,200	0.62%	410.000
2D	31.000	0.11%	11,160	0.08%	360.000
3D1	265.000	0.95%	80,825	0.56%	305.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	1,377.000	4.92%	344,250	2.37%	250.000
4D	4,858.000	17.35%	1,214,500	8.38%	250.000
Dry Total	28,003.100	100.00%	14,495,975	100.00%	517.656

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	3,665.400	9.79%	1,154,120	10.70%	314.868
2G1	38.000	0.10%	11,020	0.10%	290.000
2G	95.000	0.25%	27,075	0.25%	285.000
3G1	237.000	0.63%	67,545	0.63%	285.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	1,549.000	4.14%	441,465	4.09%	285.000
4G	31,873.940	85.09%	9,084,210	84.23%	285.004
Grass Total	37,458.340	100.00%	10,785,435	100.00%	287.931

Irrigated Total	3,804.200	5.44%	2,224,240	8.08%	584.680
Dry Total	28,003.100	40.05%	14,495,975	52.64%	517.656
Grass Total	37,458.340	53.58%	10,785,435	39.17%	287.931
Waste	648.000	0.93%	32,400	0.12%	50.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	69,913.640	100.00%	27,538,050	100.00%	393.886

As Related to the County as a Whole

Irrigated Total	3,804.200	3.67%	2,224,240	2.31%	
Dry Total	28,003.100	29.91%	14,495,975	27.05%	
Grass Total	37,458.340	32.08%	10,785,435	31.13%	
Waste	648.000	12.98%	32,400	12.98%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	69,913.640	21.91%	27,538,050	14.90%	

2008 Agricultural Land Detail

County 42 - Harlan

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	41.790	38,660	0.000	0	103,668.540	96,289,175
Dry	0.000	0	90.000	47,515	93,541.720	53,535,880
Grass	0.000	0	0.000	0	116,782.970	34,641,405
Waste	0.000	0	0.000	0	4,994.000	249,700
Other	0.000	0	0.000	0	0.000	0
Exempt	0.000	0	0.000	0	14,386.360	0
Total	41.790	38,660	90.000	47,515	318,987.230	184,716,160

AgLand	Total Acres	Total Value	Total Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	103,710.330	96,327,835	103,710.330	32.50%	96,327,835	52.12%	928.816
Dry	93,631.720	53,583,395	93,631.720	29.34%	53,583,395	28.99%	572.278
Grass	116,782.970	34,641,405	116,782.970	36.60%	34,641,405	18.75%	296.630
Waste	4,994.000	249,700	4,994.000	1.56%	249,700	0.14%	50.000
Other	0.000	0	0.000	0.00%	0	0.00%	0.000
Exempt	14,386.360	0	14,386.360	4.51%	0	0.00%	0.000
Total	319,119.020	184,802,335	319,119.020	100.00%	184,802,335	100.00%	579.101

* 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)**

42 Harlan

	2007 CTL County Total	2008 Form 45 County Total	Value Difference (2007 Form 45 - 2006 CTL)	Percent Change	2008 Growth (New Construction Value)	% Change excl. Growth
1. Residential	78,821,200	81,604,580	2,783,380	3.53	1,092,315	2.15
2. Recreational	6,726,200	7,037,705	311,505	4.63	71,420	3.57
3. Ag-Homesite Land, Ag-Res Dwellings	13,478,125	13,957,665	479,540	3.56	*-----	3.56
4. Total Residential (sum lines 1-3)	99,025,525	102,599,950	3,574,425	3.61	1,163,735	2.43
5. Commercial	18,912,715	18,949,995	37,280	0.2	0	0.2
6. Industrial	0	0	0		0	
7. Ag-Farmsite Land, Outbuildings	7,744,205	7,725,895	-18,310	-0.24	372,070	-5.04
8. Minerals	654,490	790,090	135,600	20.72	0	20.72
9. Total Commercial (sum lines 5-8)	27,311,410	27,465,980	154,570	0.57	0	0.57
10. Total Non-Agland Real Property	126,336,935	130,065,930	3,728,995	2.95	1,535,805	1.74
11. Irrigated	86,717,020	96,327,835	9,610,815	11.08		
12. Dryland	56,845,800	53,583,395	-3,262,405	-5.74		
13. Grassland	35,341,335	34,641,405	-699,930	-1.98		
14. Wasteland	260,450	249,700	-10,750	-4.13		
15. Other Agland	0	0	0			
16. Total Agricultural Land	179,164,605	184,802,335	5,637,730	3.15		
17. Total Value of All Real Property (Locally Assessed)	305,501,540	314,868,265	9,366,725	3.07	1,535,805	2.56

*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.

2007 PLAN OF ASSESSMENT FOR HARLAN COUNTY

Introduction

Pursuant to Neb. Laws 2005, LB 263, Section 9, the Assessment Administrative Manager shall submit a Plan of Assessment to the County Board of Equalization on or before July 31, 2007 and to the Nebraska Department of Revenue Property Assessment Division on or before October 31, 2007, and every three years thereafter. The Assessment Administrative Manager shall update the Plan each year between the adoption of each three-year Plan.

Purpose of the Plan of Assessment

The Plan of Assessment and any update shall examine the level, quality, and uniformity of assessment in the county and may be derived from a Progress Report developed by the Property Assessment Division and presented to the Assessment Administrative Manager on or before July 31. The Plan shall propose actions to be taken for the following three years to assure uniform and proportionate assessments that are within the statutory and administrative guidelines for the level of value and quality of assessment. The Assessment Administrative Manager shall establish procedures and the course of action to be taken during the three-year Plan of Assessment.

Responsibilities of Assessment

Record Maintenance

- Mapping
- Ownership
- Report Generation
 - Abstract
 - Certification of Values
 - School District Taxable Value Report
 - CTL
 - Tax List Corrections
- Administer Homestead Exemption
- Administer Personal Property
- Generate Tax Roll

Responsibilities of Appraisal

Value all Real Property

- Develop Plan of Review
- Establish procedure for Pickup Work
- Review Sales
- Update all Values on an Annual Basis.

Personnel Count

Assessment

- 1- 1- Assessment Administrative Manager– required to pass test and maintain an Assessors Certificate issued by Nebraska Department of Revenue Property Assessment Division
- 2- 1- Assessment Clerk

Appraisal

- 1- 1- State Appraiser – required to pass test and maintain an Appraisal license issued by State Appraisal Board. (Currently Certified Residential, passed State exam for Certified General & working on demonstration reports to be submitted to the State Appraisal Board)
- 2- 1- Assistant Appraiser-Vacant.

History

Harlan County became a State assumed county in July 1998. We had in place the same CAMA package that is now used by the State assumed counties. At this time all data is entered in the ATR file and also the appraisal file. This data is from our re-appraisal of Harlan County in 1996 and also new improvements and review of the sales for each period. In 2004 ½ of the county was reviewed on site. At this time we have all sketches completed. In 2006 the 2nd half of the county was reviewed.

Parcel Count

Harlan County has approx 5062 parcels. Of this total we have the following:

1733 Residential with a value of	\$62,013,205
296 Commercial with a value of	\$19,191,420
2234 Agricultural with a value of	\$200,387,835
238 Rural acreages with a value of	\$ 16,811,380
5 Mineral producing with a value of	\$654,490
372 Recreational with a value of	\$6,726,200
184 Exempt parcels	
627 Personal Property Schedules	\$21,382,879
16 Centrally Assessed Property	\$10,348,768

Cadastral Maps

The county purchased cadastral maps in 1982. The county was re-flown and city maps were made on scale of 1" = 100' and rural maps were 4 sections to a page and a scale of 1" = 660'. At the present time, they are in dire need of up-dating and much repair work as 20+ years of use has taken its toll. We are still anxiously awaiting the new GIS program and hope to have it in place for 2008 so that we might be in line with neighboring counties that already have a GIS program in house and working.

Property Record Cards

We utilize the property record cards available from the Terra Scan system by printing ATR property card and also appraisal print-out. We also have aerial photos of rural parcels from a 1984 flight. The information from our re-appraisal of 1995-6 is on the computer as reference. We add new information as we gather it in review and pick-up work to further enhance our records. These records are in good condition. The Terra Scan system implemented a working and historical appraisal file that at the present needs design changes. We are currently working on an RFP for bids on the CAMA system contract.

Real Estate Transfers (521's)

The 521's are handled by the assessment staff for change of ownership, splits or combinations that need to be made, sales file info is up-dated and supporting data is attached. After this process, they are given to the appraisal staff for verification such as new digital pictures and reviewed for accuracy of information. Sales verification forms are mailed to the buyer and seller to be completed and returned to the office on agricultural 521's.

Current plan for Harlan County

Assessment /Sale Ratio Statistics for Tax Year 2007

<u>Class</u>	<u>Ratio</u>	<u>C.O.D.*</u>	<u>P.R.D.**</u>
Residential	.98	10.37	102.59
Commercial	100	17.66	105.81
Ag-Land	.72	14.87	100.89

* Coefficient of Dispersion

** Price Related Differential

Tax year 2008

We will continue our review of the county and plan to do ¼ of the townships each year. Will review statistics from previous year to find any hot spots to be corrected. Review

market areas and also any new TIF areas. Conduct a pivot review. With the passage of LB701 the assessment office and the Republican River Basin NRD will compare irrigated acres. Ag land study i.e. irrigated grass, irrigated and dry acres, FSA certified maps. Review towns starting with Oxford. Review all IOLL's. Ag land acre values. Do normal pick-up work and sales review. Continue to monitor any changes in depreciation tables or site improvement tables due to market changes, also monitor our market areas. Implement our new GIS program.

Tax year 2009

We will plan to review another ¼ of the townships this year. Review statistics to determine if any major or minor adjustments need to be made. Review market areas and any new TIF projects that develop. Do regular pick-up work and sales review. Verify accuracy of depreciation tables and site improvements tables with information from the market data. Watch river front property for private hunting and the possibility of special valuation. Hopefully continue use of GIS program. Continue to do county review as set up by the Property Assessment Division.

Tax year 2010

We will review the balance of the county that did not get done in 2009. Review statistics to see if any new data has appeared that would change any of our tables that are taken from the market. Review market areas for accuracy from the sales that have occurred. Do regular pick-up work based on building permits and information from the zoning director. Continue use of GIS. Watch for special valuation. Continue to do county review as set up by the Property Assessment Division.

Conclusion

All work done by the assessment or appraisal staff will be done in accordance with the Nebraska Department of Revenue Property Assessment Division rules and regulations. All statutes and mandates that may be issued will be followed in completion of our work. We look to our State Office Staff and Field Liaisons for any assistance they may provide to us in carrying out our assignments.

Respectfully,

Pamela A. Meisenbach
Assessment Administrative Manager
for Harlan & Hitchcock Counties

Jeffrey S. Wilhelm
Appraiser
for Harlan & Hitchcock Counties

2008 Assessment Survey for Harlan County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	0
2.	Appraiser(s) on staff
	One appraiser and one assistant appraiser.
3.	Other full-time employees
	The administrative assessment manager and an assessment clerk.
4.	Other part-time employees
	0
5.	Number of shared employees
	The full-time appraiser is shared between Harlan and Hitchcock counties and other assessment offices as needed.
6.	Assessor's requested budget for current fiscal year
	\$ 103,186.36 was the total 2006-07 expenditures for the assessment functions.
7.	Part of the budget that is dedicated to the computer system
	\$ 6,610.14 for 06-07.
8.	Adopted budget, or granted budget if different from above
	Non-applicable.
9.	Amount of the total budget set aside for appraisal work
	Non-applicable.
10.	Amount of the total budget set aside for education/workshops
	Non-applicable.
11.	Appraisal/Reappraisal budget, if not part of the total budget
	\$ 93,180.58 was the total 2006-07 expenditures for the appraisal functions.
12.	Other miscellaneous funds
	None

13.	Total budget
	\$ 196,366.94 was the total 2006-07 county expenses.
a.	Was any of last year's budget not used:
	Non-applicable.

B. Computer, Automation Information and GIS

1.	Administrative software
	TerraScan
2.	CAMA software
	TerraScan
3.	Cadastral maps: Are they currently being used?
	Yes, but they are in very poor condition due to constant use for many years.
4.	Who maintains the Cadastral Maps?
	Office staff.
5.	Does the county have GIS software?
	No, but such a system should be considered due to the condition of the cadastral maps, replacing them and continuing to use such a mapping system would not benefit the county in terms of cost or employee time, counting dots and using a planimeter is very archaic. It would be better to move forward with the technological advancements of today and replace them with a geographical information system (GIS). The benefits of such a system would far outweigh the cost.
6.	Who maintains the GIS software and maps?
	Non-applicable.
7.	Personal Property software:
	TerraScan

C. Zoning Information

1.	Does the county have zoning?
	Yes

2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Alma
4.	When was zoning implemented?
	2002

D. Contracted Services

1.	Appraisal Services
	Pritchard & Abbott have been contracted to do the oil and gas mineral appraisals.
2.	Other services
	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 Harlan County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5746.

Dated this 7th day of April, 2008.



Department of Revenue, Property Assessment Division

Valuation History Charts