

## Preface

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

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

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

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

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

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

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

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

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

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

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

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

# Table of Contents

## Commission Summary

## Property Tax Administrator's Opinions and Recommendations

### Residential Reports Section

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

### Residential Correlation Section

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

### Commercial Reports Section

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

### Commercial Correlation Section

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

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

Commercial (What If) Recommendation Statistics if necessary

### **Agricultural Reports Section**

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

### **Agricultural Correlation Section**

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

Agricultural (What If) Recommendation Statistics if necessary

### **Special Valuation Section**

### **County Reports Section**

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

### **Certification**

### **Map Section**

### **Valuation History Chart Section**



## 2008 Commission Summary

53 Kimball

### Residential Real Property - Current

Number of Sales	109	COD	9.81
Total Sales Price	\$7,854,350	PRD	102.92
Total Adj. Sales Price	\$7,832,850	COV	16.51
Total Assessed Value	\$7,863,070	STD	17.06
Avg. Adj. Sales Price	\$71,861	Avg. Abs. Dev.	9.80
Avg. Assessed Value	\$72,138	Min	61.50
Median	99.93	Max	210.00
Wgt. Mean	100.39	95% Median C.I.	98.47 to 102.97
Mean	103.31	95% Wgt. Mean C.I.	98.59 to 102.18
		95% Mean C.I.	100.11 to 106.52
% of Value of the Class of all Real Property Value in the County			26.23
% of Records Sold in the Study Period			5.94
% of Value Sold in the Study Period			7.94
Average Assessed Value of the Base			53,934

### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	109	99.93	9.81	102.92
2007	106	100.22	11.46	102.58
2006	112	99.66	12.71	101.58
2005	128	98.36	13.98	100.87
2004	126	95.84	13.51	101.78
2003	105	96	11.21	99.79
2002	130	99	26.22	112.82
2001	162	97	25.02	112.12

## 2008 Commission Summary

53 Kimball

### Commercial Real Property - Current

Number of Sales	34	COD	17.04
Total Sales Price	\$2,763,000	PRD	106.65
Total Adj. Sales Price	\$2,763,000	COV	25.83
Total Assessed Value	\$2,808,869	STD	28.00
Avg. Adj. Sales Price	\$81,265	Avg. Abs. Dev.	17.08
Avg. Assessed Value	\$82,614	Min	75.69
Median	100.27	Max	217.44
Wgt. Mean	101.66	95% Median C.I.	98.05 to 112.21
Mean	108.43	95% Wgt. Mean C.I.	96.97 to 106.35
		95% Mean C.I.	99.01 to 117.84
% of Value of the Class of all Real Property Value in the County			17.07
% of Records Sold in the Study Period			7.46
% of Value Sold in the Study Period			4.36
Average Assessed Value of the Base			141,250

### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	34	100.27	17.04	106.65
2007	36	99.69	22.14	105.35
2006	34	95.86	26.18	104.74
2005	32	97.14	20.02	95.81
2004	33	97.98	24.89	108.41
2003	46	98	26.55	109.15
2002	51	97	28.61	110.1
2001	54	100	26.11	110.16



## 2008 Commission Summary

**53      Kimball**

### Agricultural Land - Current

<b>Number of Sales</b>	<b>79</b>	<b>COD</b>	<b>15.98</b>
Total Sales Price	\$8,750,034	<b>PRD</b>	<b>103.79</b>
Total Adj. Sales Price	\$8,677,034	COV	21.97
Total Assessed Value	\$6,231,380	STD	16.38
Avg. Adj. Sales Price	\$109,836	Avg. Abs. Dev.	11.79
Avg. Assessed Value	\$78,878	Min	45.27
<b>Median</b>	<b>73.77</b>	Max	139.69
Wgt. Mean	71.81	95% Median C.I.	72.16 to 76.37
Mean	74.54	95% Wgt. Mean C.I.	67.71 to 75.92
		95% Mean C.I.	70.93 to 78.15
% of Value of the Class of all Real Property Value in the County			37.76
% of Records Sold in the Study Period			3.87
% of Value Sold in the Study Period			5.54
Average Assessed Value of the Base			69,744

### Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
<b>2008</b>	<b>79</b>	<b>73.77</b>	<b>15.98</b>	<b>103.79</b>
<b>2007</b>	<b>75</b>	<b>74.05</b>	<b>14.48</b>	<b>103.76</b>
<b>2006</b>	70	76.95	13.78	103.68
<b>2005</b>	60	77.19	14.65	103.05
<b>2004</b>	54	76.71	13.60	102.11
<b>2003</b>	50	75	16.39	106.12
<b>2002</b>	43	76	16.82	108.57
<b>2001</b>	61	76	14.57	103.77



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

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

### **Residential Real Property**

It is my opinion that the level of value of the class of residential real property in Kimball County is 99.93% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Kimball 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 Kimball County is 100% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Kimball 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 Kimball County is 73.77% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Kimball County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2008.



*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:	114	<b>MEDIAN:</b>	<b>100</b>	COV:	17.86	95% Median C.I.:	98.51 to 102.97	(! : Derived)
TOTAL Sales Price:	7,881,550	WGT. MEAN:	100	STD:	18.35	95% Wgt. Mean C.I.:	98.53 to 102.11	
TOTAL Adj.Sales Price:	7,860,050	MEAN:	103	AVG.ABS.DEV:	10.56	95% Mean C.I.:	99.36 to 106.10	
TOTAL Assessed Value:	7,885,360							
AVG. Adj. Sales Price:	68,947	COD:	10.56	MAX Sales Ratio:	210.00			
AVG. Assessed Value:	69,169	PRD:	102.40	MIN Sales Ratio:	31.90			

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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	18	105.75	110.41	103.59	12.13	106.58	88.93	210.00	97.69 to 110.75	56,750	58,788
10/01/05 TO 12/31/05	8	99.56	101.61	101.10	4.98	100.51	96.12	113.44	96.12 to 113.44	49,275	49,816
01/01/06 TO 03/31/06	12	98.53	102.46	99.37	12.08	103.11	67.17	136.77	96.59 to 115.11	56,416	56,062
04/01/06 TO 06/30/06	18	98.79	95.75	99.95	11.68	95.80	31.90	120.76	93.64 to 105.47	75,550	75,512
07/01/06 TO 09/30/06	11	98.47	99.12	97.15	7.17	102.03	84.69	119.49	89.12 to 110.60	80,022	77,739
10/01/06 TO 12/31/06	13	100.13	106.56	102.96	9.37	103.49	92.38	147.47	96.41 to 114.76	111,288	114,585
01/01/07 TO 03/31/07	14	98.45	96.43	94.65	7.75	101.89	81.46	111.77	83.28 to 104.60	61,825	58,516
04/01/07 TO 06/30/07	20	102.36	106.60	101.46	12.06	105.07	80.78	167.00	95.22 to 111.01	60,745	61,634
<u>Study Years</u>											
07/01/05 TO 06/30/06	56	99.70	102.74	101.05	11.41	101.68	31.90	210.00	97.89 to 105.52	61,653	62,298
07/01/06 TO 06/30/07	58	100.18	102.72	99.75	9.74	102.97	80.78	167.00	97.36 to 103.60	75,990	75,804
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	54	98.91	100.53	100.29	10.41	100.24	31.90	147.47	97.38 to 104.51	80,812	81,050
<u>ALL</u>											
	114	99.99	102.73	100.32	10.56	102.40	31.90	210.00	98.51 to 102.97	68,947	69,169

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BUSHNELL	6	105.98	112.93	106.46	12.63	106.08	96.32	147.47	96.32 to 147.47	26,400	28,105
DIX	8	100.55	108.25	100.22	26.49	108.01	61.50	210.00	61.50 to 210.00	18,775	18,816
KIMBALL	97	99.57	101.90	100.45	9.08	101.45	31.90	167.00	98.15 to 103.54	73,777	74,106
RURAL	3	92.47	94.37	95.65	7.23	98.66	85.30	105.35	N/A	131,666	125,945
<u>ALL</u>											
	114	99.99	102.73	100.32	10.56	102.40	31.90	210.00	98.51 to 102.97	68,947	69,169

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	111	100.04	102.96	100.57	10.59	102.37	31.90	210.00	98.51 to 103.54	67,252	67,635
3	3	92.47	94.37	95.65	7.23	98.66	85.30	105.35	N/A	131,666	125,945
<u>ALL</u>											
	114	99.99	102.73	100.32	10.56	102.40	31.90	210.00	98.51 to 102.97	68,947	69,169

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	109	99.93	101.91	100.32	9.47	101.59	31.90	167.00	98.47 to 102.97	71,994	72,227
2	5	110.75	120.50	99.29	29.18	121.36	67.17	210.00	N/A	2,540	2,522
<u>ALL</u>											
	114	99.99	102.73	100.32	10.56	102.40	31.90	210.00	98.51 to 102.97	68,947	69,169

**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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TOTAL Adj.Sales Price:	7,860,050	MEAN:	103	AVG.ABS.DEV:	10.56	95% Mean C.I.:	99.36 to 106.10	
TOTAL Assessed Value:	7,885,360							
AVG. Adj. Sales Price:	68,947	COD:	10.56	MAX Sales Ratio:	210.00			
AVG. Assessed Value:	69,169	PRD:	102.40	MIN Sales Ratio:	31.90			

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	112	99.99	102.70	100.29	10.63	102.40	31.90	210.00	98.51 to 102.97	69,495	69,697
06											
07	2	104.27	104.27	103.54	6.31	100.70	97.69	110.85	N/A	38,250	39,605
ALL	114	99.99	102.73	100.32	10.56	102.40	31.90	210.00	98.51 to 102.97	68,947	69,169

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
17-0009	8	100.55	108.25	100.22	26.49	108.01	61.50	210.00	61.50 to 210.00	18,775	18,816
53-0001	106	99.99	102.31	100.32	9.34	101.98	31.90	167.00	98.47 to 103.54	72,734	72,970
NonValid School											
ALL	114	99.99	102.73	100.32	10.56	102.40	31.90	210.00	98.51 to 102.97	68,947	69,169

**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	11	101.20	106.17	89.90	34.46	118.09	31.90	210.00	61.50 to 167.00	7,595	6,828
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	16	98.32	102.06	99.60	10.28	102.47	80.78	149.79	93.19 to 109.63	59,940	59,700
1920 TO 1939	16	101.17	106.27	102.27	9.49	103.92	89.68	147.47	96.30 to 112.10	50,315	51,456
1940 TO 1949	8	98.65	99.28	99.12	3.92	100.16	88.25	109.36	88.25 to 109.36	55,231	54,743
1950 TO 1959	35	99.54	102.69	100.67	8.63	102.01	81.46	123.47	96.92 to 107.48	67,635	68,085
1960 TO 1969	14	101.51	101.77	100.22	6.87	101.55	89.12	120.76	92.47 to 110.60	93,492	93,697
1970 TO 1979	6	101.28	99.77	100.93	3.24	98.85	91.29	105.47	91.29 to 105.47	108,233	109,240
1980 TO 1989	4	100.05	100.04	99.73	10.01	100.31	85.30	114.76	N/A	134,375	134,007
1990 TO 1994											
1995 TO 1999	3	100.13	100.15	100.16	0.15	99.99	99.93	100.39	N/A	221,666	222,011
2000 TO Present	1	97.69	97.69	97.69			97.69	97.69	N/A	42,500	41,520
ALL	114	99.99	102.73	100.32	10.56	102.40	31.90	210.00	98.51 to 102.97	68,947	69,169

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	5	116.67	134.32	124.64	34.13	107.77	67.17	210.00	N/A	2,200	2,742	
5000 TO 9999	3	97.89	86.86	86.55	13.52	100.36	61.50	101.20	N/A	5,850	5,063	
Total \$ _____												
1 TO 9999	8	105.98	116.52	101.23	32.63	115.11	61.50	210.00	61.50 to 210.00	3,568	3,612	
10000 TO 29999	13	103.54	105.77	106.74	16.14	99.10	31.90	147.47	98.54 to 120.73	19,884	21,224	
30000 TO 59999	36	104.74	105.57	105.51	8.64	100.06	80.78	149.79	98.75 to 110.85	46,875	49,458	
60000 TO 99999	37	97.36	97.88	97.70	5.58	100.19	83.28	113.44	95.55 to 99.57	76,581	74,815	
100000 TO 149999	12	97.37	98.00	97.57	7.50	100.44	81.46	117.08	92.45 to 102.97	117,708	114,846	
150000 TO 249999	7	101.74	100.79	101.08	4.26	99.72	89.12	106.25	89.12 to 106.25	182,071	184,029	
250000 TO 499999	1	100.13	100.13	100.13			100.13	100.13	N/A	365,000	365,480	
ALL	114	99.99	102.73	100.32	10.56	102.40	31.90	210.00	98.51 to 102.97	68,947	69,169	

<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	6	88.96	99.67	60.48	51.87	164.79	31.90	210.00	31.90 to 210.00	3,833	2,318	
5000 TO 9999	3	101.20	122.03	116.91	22.76	104.38	97.89	167.00	N/A	5,183	6,060	
Total \$ _____												
1 TO 9999	9	101.20	107.12	83.24	37.98	128.68	31.90	210.00	61.50 to 167.00	4,283	3,565	
10000 TO 29999	12	102.75	109.72	106.57	12.98	102.95	83.05	147.47	98.54 to 120.73	20,875	22,245	
30000 TO 59999	32	101.17	103.29	102.24	8.74	101.03	80.78	149.79	96.79 to 109.36	46,793	47,840	
60000 TO 99999	42	99.54	100.96	99.95	6.75	101.01	83.28	121.61	96.41 to 104.51	74,395	74,358	
100000 TO 149999	11	98.15	98.13	97.65	7.97	100.50	81.46	117.08	85.30 to 114.76	119,045	116,243	
150000 TO 249999	7	101.74	100.79	101.08	4.26	99.72	89.12	106.25	89.12 to 106.25	182,071	184,029	
250000 TO 499999	1	100.13	100.13	100.13			100.13	100.13	N/A	365,000	365,480	
ALL	114	99.99	102.73	100.32	10.56	102.40	31.90	210.00	98.51 to 102.97	68,947	69,169	

**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:	114	<b>MEDIAN:</b>	<b>100</b>	COV:	17.86	95% Median C.I.:	98.51 to 102.97	(! : Derived)
TOTAL Sales Price:	7,881,550	WGT. MEAN:	100	STD:	18.35	95% Wgt. Mean C.I.:	98.53 to 102.11	
TOTAL Adj.Sales Price:	7,860,050	MEAN:	103	AVG.ABS.DEV:	10.56	95% Mean C.I.:	99.36 to 106.10	
TOTAL Assessed Value:	7,885,360							
AVG. Adj. Sales Price:	68,947	COD:	10.56	MAX Sales Ratio:	210.00			
AVG. Assessed Value:	69,169	PRD:	102.40	MIN Sales Ratio:	31.90			

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<b>QUALITY</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	11	101.20	106.17	89.90	34.46	118.09	31.90	210.00	61.50 to 167.00	7,595	6,828	
10	1	98.83	98.83	98.83			98.83	98.83	N/A	15,000	14,825	
15	1	136.77	136.77	136.77			136.77	136.77	N/A	13,000	17,780	
20	17	103.54	102.59	100.24	6.14	102.35	85.30	118.14	96.79 to 110.85	42,476	42,577	
25	2	129.79	129.79	123.11	13.63	105.42	112.10	147.47	N/A	30,500	37,550	
30	60	99.72	101.50	99.89	8.44	101.62	80.78	149.79	96.32 to 104.88	65,333	65,261	
35	2	99.99	99.99	99.98	0.06	100.01	99.93	100.04	N/A	112,450	112,422	
40	14	98.55	99.30	98.82	4.81	100.49	89.12	113.44	93.64 to 105.35	118,750	117,346	
45	2	101.43	101.43	103.18	3.99	98.30	97.38	105.47	N/A	147,250	151,930	
50	4	103.19	105.17	103.24	6.29	101.87	97.23	117.08	N/A	215,875	222,873	
ALL	114	99.99	102.73	100.32	10.56	102.40	31.90	210.00	98.51 to 102.97	68,947	69,169	

<b>STYLE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	11	101.20	106.17	89.90	34.46	118.09	31.90	210.00	61.50 to 167.00	7,595	6,828	
100	2	104.27	104.27	103.54	6.31	100.70	97.69	110.85	N/A	38,250	39,605	
101	91	100.23	102.86	100.60	8.08	102.25	81.46	149.79	98.54 to 103.84	75,234	75,685	
103	1	106.25	106.25	106.25			106.25	106.25	N/A	205,000	217,820	
104	8	95.93	96.08	95.94	6.49	100.14	80.78	115.03	80.78 to 115.03	68,893	66,099	
111	1	99.53	99.53	99.53			99.53	99.53	N/A	97,500	97,045	
ALL	114	99.99	102.73	100.32	10.56	102.40	31.90	210.00	98.51 to 102.97	68,947	69,169	

<b>CONDITION</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	11	101.20	106.17	89.90	34.46	118.09	31.90	210.00	61.50 to 167.00	7,595	6,828	
30	55	101.11	103.66	100.70	9.14	102.94	80.78	149.79	98.47 to 104.89	53,700	54,076	
40	38	99.55	101.35	100.44	6.95	100.90	84.69	121.61	96.59 to 104.51	80,985	81,342	
50	10	99.14	99.08	99.97	4.48	99.10	89.12	106.25	92.38 to 105.47	174,550	174,502	
ALL	114	99.99	102.73	100.32	10.56	102.40	31.90	210.00	98.51 to 102.97	68,947	69,169	



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

**Residential**

For assessment year 2008, the County completed residential pickup work. No additional valuation changes were made to this property class.

## 2008 Assessment Survey for Kimball County

### Residential Appraisal Information

*(Includes Urban, Suburban and Rural Residential)*

1.	<b>Data collection done by:</b>
	The Assessor's staff
2.	<b>Valuation done by:</b>
	The Assessor and her staff
3.	<b>Pickup work done by whom:</b>
	The Assessor's staff
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	The date of the Replacement Cost New data is September, 2003 for all residential property within the County.
5.	<b>What was the last year the depreciation schedule for this property class was developed using market-derived information?</b>
	The last year the depreciation schedule for the residential property class was developed was in 2005.
6.	<b>What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?</b>
	Typically, the Market or Sales Comparison Approach is used during individual taxpayer protests, but not as an approach for mass appraisal.
7.	<b>Number of market areas/neighborhoods for this property class:</b>
	The Assessor uses five or six specific neighborhoods for the residential property class.
8.	<b>How are these defined?</b>
	By location, and town/village.
9.	<b>Is "Assessor Location" a usable valuation identity?</b>
	Yes, this would be a usable valuation identity in Kimball County.
10.	<b>Does the assessor location "suburban" mean something other than rural residential? (that is, does the "suburban" location have its own market?)</b>
	The suburban residential property adjacent to the City of Kimball is incorporated into the City sales.

11.	<b>What is the market significance of the suburban location as defined in Reg. 10-001.07B?</b> ( <i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i> )
	Suburban property meets the Real Property Regulations definition (Reg 10.001.07B). However, as noted above, at present suburban residential property adjacent to the city of Kimball is incorporated into the City sales.
12.	<b>Are the county’s ag residential and rural residential improvements classified and valued in the same manner?</b>
	Yes, ag and rural residential improvements are both classified and valued in the same manner.

**Residential Permit Numbers:**

Permits	Information Statements	Other	Total
31	24	83	138

**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:	109	<b>MEDIAN:</b>	<b>100</b>	COV:	16.51	95% Median C.I.:	98.47 to 102.97	(! : Derived)
TOTAL Sales Price:	7,854,350	WGT. MEAN:	100	STD:	17.06	95% Wgt. Mean C.I.:	98.59 to 102.18	
TOTAL Adj.Sales Price:	7,832,850	MEAN:	103	AVG.ABS.DEV:	9.80	95% Mean C.I.:	100.11 to 106.52	
TOTAL Assessed Value:	7,863,070							
AVG. Adj. Sales Price:	71,861	COD:	9.81	MAX Sales Ratio:	210.00			
AVG. Assessed Value:	72,138	PRD:	102.92	MIN Sales Ratio:	61.50			

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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	17	105.52	110.39	103.58	12.58	106.58	88.93	210.00	96.79 to 117.08	59,970	62,116
10/01/05 TO 12/31/05	7	101.23	102.14	101.15	5.12	100.98	96.12	113.44	96.12 to 113.44	55,500	56,136
01/01/06 TO 03/31/06	10	98.53	104.16	99.03	9.06	105.18	85.30	136.77	96.59 to 115.11	65,900	65,263
04/01/06 TO 06/30/06	17	98.75	97.92	100.36	7.86	97.57	61.50	120.76	92.47 to 105.47	79,905	80,191
07/01/06 TO 09/30/06	11	98.47	99.12	97.15	7.17	102.03	84.69	119.49	89.12 to 110.60	80,022	77,739
10/01/06 TO 12/31/06	13	100.13	106.56	102.96	9.37	103.49	92.38	147.47	96.41 to 114.76	111,288	114,585
01/01/07 TO 03/31/07	14	98.45	96.41	94.61	7.77	101.91	81.19	111.77	83.28 to 104.60	61,825	58,491
04/01/07 TO 06/30/07	20	102.36	106.89	101.62	12.34	105.18	80.78	167.00	95.22 to 112.10	60,745	61,732
<u>Study Years</u>											
07/01/05 TO 06/30/06	51	99.53	103.88	101.15	9.77	102.70	61.50	210.00	97.69 to 105.47	67,164	67,937
07/01/06 TO 06/30/07	58	100.18	102.81	99.79	9.84	103.03	80.78	167.00	97.36 to 103.60	75,990	75,832
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	51	98.83	101.61	100.37	8.47	101.23	61.50	147.47	97.38 to 100.82	85,184	85,502
<u>ALL</u>											
	109	99.93	103.31	100.39	9.81	102.92	61.50	210.00	98.47 to 102.97	71,861	72,138

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BUSHNELL	4	101.16	111.53	104.89	12.66	106.33	96.32	147.47	N/A	35,350	37,077
DIX	5	101.23	116.85	100.85	31.67	115.87	61.50	210.00	N/A	28,000	28,237
KIMBALL	97	99.57	102.55	100.55	8.55	101.99	80.78	167.00	98.15 to 103.54	73,777	74,182
RURAL	3	92.47	94.37	95.65	7.23	98.66	85.30	105.35	N/A	131,666	125,945
<u>ALL</u>											
	109	99.93	103.31	100.39	9.81	102.92	61.50	210.00	98.47 to 102.97	71,861	72,138

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	106	99.99	103.57	100.64	9.82	102.91	61.50	210.00	98.51 to 102.97	70,168	70,615
3	3	92.47	94.37	95.65	7.23	98.66	85.30	105.35	N/A	131,666	125,945
<u>ALL</u>											
	109	99.93	103.31	100.39	9.81	102.92	61.50	210.00	98.47 to 102.97	71,861	72,138

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	108	99.90	102.33	100.38	8.88	101.94	61.50	167.00	98.47 to 101.96	72,521	72,796
2	1	210.00	210.00	210.00			210.00	210.00	N/A	500	1,050
<u>ALL</u>											
	109	99.93	103.31	100.39	9.81	102.92	61.50	210.00	98.47 to 102.97	71,861	72,138

**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:	109	<b>MEDIAN:</b>	<b>100</b>	COV:	16.51	95% Median C.I.:	98.47 to 102.97	(! : Derived)
TOTAL Sales Price:	7,854,350	WGT. MEAN:	100	STD:	17.06	95% Wgt. Mean C.I.:	98.59 to 102.18	
TOTAL Adj.Sales Price:	7,832,850	MEAN:	103	AVG.ABS.DEV:	9.80	95% Mean C.I.:	100.11 to 106.52	
TOTAL Assessed Value:	7,863,070							
AVG. Adj. Sales Price:	71,861	COD:	9.81	MAX Sales Ratio:	210.00			
AVG. Assessed Value:	72,138	PRD:	102.92	MIN Sales Ratio:	61.50			

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	107	99.93	103.24	100.33	9.82	102.90	61.50	210.00	98.47 to 102.97	72,489	72,728
06											
07	2	107.14	107.14	106.09	8.82	100.99	97.69	116.59	N/A	38,250	40,580
ALL											
	109	99.93	103.31	100.39	9.81	102.92	61.50	210.00	98.47 to 102.97	71,861	72,138

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
17-0009	5	101.23	116.85	100.85	31.67	115.87	61.50	210.00	N/A	28,000	28,237
53-0001	104	99.75	102.66	100.38	8.74	102.28	80.78	167.00	98.15 to 102.97	73,969	74,248
NonValid School											
ALL											
	109	99.93	103.31	100.39	9.81	102.92	61.50	210.00	98.47 to 102.97	71,861	72,138

**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	6	95.40	118.73	90.89	42.64	130.63	61.50	210.00	61.50 to 210.00	9,391	8,535
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	16	98.32	102.06	99.60	10.28	102.47	80.78	149.79	93.19 to 109.63	59,940	59,700
1920 TO 1939	16	101.17	106.27	102.27	9.49	103.92	89.68	147.47	96.30 to 112.10	50,315	51,456
1940 TO 1949	8	98.65	99.28	99.12	3.92	100.16	88.25	109.36	88.25 to 109.36	55,231	54,743
1950 TO 1959	35	99.54	102.68	100.65	8.64	102.01	81.19	123.47	96.92 to 107.48	67,635	68,076
1960 TO 1969	14	101.51	102.18	100.37	7.28	101.80	89.12	120.76	92.47 to 110.60	93,492	93,836
1970 TO 1979	6	101.28	99.77	100.93	3.24	98.85	91.29	105.47	91.29 to 105.47	108,233	109,240
1980 TO 1989	4	100.05	100.04	99.73	10.01	100.31	85.30	114.76	N/A	134,375	134,007
1990 TO 1994											
1995 TO 1999	3	100.13	100.15	100.16	0.15	99.99	99.93	100.39	N/A	221,666	222,011
2000 TO Present	1	97.69	97.69	97.69			97.69	97.69	N/A	42,500	41,520
ALL											
	109	99.93	103.31	100.39	9.81	102.92	61.50	210.00	98.47 to 102.97	71,861	72,138

**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:	109	<b>MEDIAN:</b>	<b>100</b>	COV:	16.51	95% Median C.I.:	98.47 to 102.97	(! : Derived)
TOTAL Sales Price:	7,854,350	WGT. MEAN:	100	STD:	17.06	95% Wgt. Mean C.I.:	98.59 to 102.18	
TOTAL Adj. Sales Price:	7,832,850	MEAN:	103	AVG. ABS. DEV:	9.80	95% Mean C.I.:	100.11 to 106.52	
TOTAL Assessed Value:	7,863,070							
AVG. Adj. Sales Price:	71,861	COD:	9.81	MAX Sales Ratio:	210.00			
AVG. Assessed Value:	72,138	PRD:	102.92	MIN Sales Ratio:	61.50			

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	2	188.50	188.50	171.78	11.41	109.73	167.00	210.00	N/A	2,250	3,865	
5000 TO 9999	2	81.35	81.35	81.10	24.40	100.31	61.50	101.20	N/A	5,925	4,805	
Total \$ _____												
1 TO 9999	4	134.10	134.93	106.06	39.95	127.22	61.50	210.00	N/A	4,087	4,335	
10000 TO 29999	12	102.75	109.34	108.25	11.55	101.01	89.60	147.47	98.54 to 118.14	20,291	21,965	
30000 TO 59999	36	104.74	105.73	105.63	8.80	100.10	80.78	149.79	98.75 to 111.01	46,875	49,512	
60000 TO 99999	37	97.36	97.88	97.70	5.58	100.19	83.28	113.44	95.55 to 99.57	76,581	74,815	
100000 TO 149999	12	97.37	97.98	97.54	7.52	100.45	81.19	117.08	92.45 to 102.97	117,708	114,818	
150000 TO 249999	7	101.74	100.79	101.08	4.26	99.72	89.12	106.25	89.12 to 106.25	182,071	184,029	
250000 TO 499999	1	100.13	100.13	100.13			100.13	100.13	N/A	365,000	365,480	
ALL												
	109	99.93	103.31	100.39	9.81	102.92	61.50	210.00	98.47 to 102.97	71,861	72,138	

<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	2	135.75	135.75	72.92	54.70	186.16	61.50	210.00	N/A	3,250	2,370	
5000 TO 9999	3	101.20	119.27	108.61	25.49	109.81	89.60	167.00	N/A	6,616	7,186	
Total \$ _____												
1 TO 9999	5	101.20	125.86	99.81	44.64	126.10	61.50	210.00	N/A	5,270	5,260	
10000 TO 29999	11	101.96	108.71	105.66	12.59	102.89	83.05	147.47	96.92 to 136.77	21,409	22,621	
30000 TO 59999	32	101.17	103.47	102.37	8.91	101.08	80.78	149.79	96.79 to 109.36	46,793	47,901	
60000 TO 99999	42	99.54	100.96	99.95	6.75	101.01	83.28	121.61	96.41 to 104.51	74,395	74,358	
100000 TO 149999	11	98.15	98.11	97.62	8.00	100.50	81.19	117.08	85.30 to 114.76	119,045	116,212	
150000 TO 249999	7	101.74	100.79	101.08	4.26	99.72	89.12	106.25	89.12 to 106.25	182,071	184,029	
250000 TO 499999	1	100.13	100.13	100.13			100.13	100.13	N/A	365,000	365,480	
ALL												
	109	99.93	103.31	100.39	9.81	102.92	61.50	210.00	98.47 to 102.97	71,861	72,138	

**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:	109	<b>MEDIAN:</b>	<b>100</b>	COV:	16.51	95% Median C.I.:	98.47 to 102.97	(! : Derived)
TOTAL Sales Price:	7,854,350	WGT. MEAN:	100	STD:	17.06	95% Wgt. Mean C.I.:	98.59 to 102.18	
TOTAL Adj.Sales Price:	7,832,850	MEAN:	103	AVG.ABS.DEV:	9.80	95% Mean C.I.:	100.11 to 106.52	
TOTAL Assessed Value:	7,863,070							
AVG. Adj. Sales Price:	71,861	COD:	9.81	MAX Sales Ratio:	210.00			
AVG. Assessed Value:	72,138	PRD:	102.92	MIN Sales Ratio:	61.50			

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<b>QUALITY</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	6	95.40	118.73	90.89	42.64	130.63	61.50	210.00	61.50 to 210.00	9,391	8,535	
10	1	98.83	98.83	98.83			98.83	98.83	N/A	15,000	14,825	
15	1	136.77	136.77	136.77			136.77	136.77	N/A	13,000	17,780	
20	17	103.54	102.93	100.51	6.47	102.41	85.30	118.14	96.79 to 111.65	42,476	42,692	
25	2	129.79	129.79	123.11	13.63	105.42	112.10	147.47	N/A	30,500	37,550	
30	60	99.72	101.50	99.88	8.45	101.62	80.78	149.79	96.32 to 104.88	65,333	65,255	
35	2	99.99	99.99	99.98	0.06	100.01	99.93	100.04	N/A	112,450	112,422	
40	14	98.55	99.30	98.82	4.81	100.49	89.12	113.44	93.64 to 105.35	118,750	117,346	
45	2	101.43	101.43	103.18	3.99	98.30	97.38	105.47	N/A	147,250	151,930	
50	4	103.19	105.17	103.24	6.29	101.87	97.23	117.08	N/A	215,875	222,873	
ALL	109	99.93	103.31	100.39	9.81	102.92	61.50	210.00	98.47 to 102.97	71,861	72,138	

<b>STYLE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	6	95.40	118.73	90.89	42.64	130.63	61.50	210.00	61.50 to 210.00	9,391	8,535	
100	2	107.14	107.14	106.09	8.82	100.99	97.69	116.59	N/A	38,250	40,580	
101	91	100.23	102.86	100.59	8.08	102.25	81.19	149.79	98.54 to 103.84	75,234	75,681	
103	1	106.25	106.25	106.25			106.25	106.25	N/A	205,000	217,820	
104	8	95.93	96.08	95.94	6.49	100.14	80.78	115.03	80.78 to 115.03	68,893	66,099	
111	1	99.53	99.53	99.53			99.53	99.53	N/A	97,500	97,045	
ALL	109	99.93	103.31	100.39	9.81	102.92	61.50	210.00	98.47 to 102.97	71,861	72,138	

<b>CONDITION</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	6	95.40	118.73	90.89	42.64	130.63	61.50	210.00	61.50 to 210.00	9,391	8,535	
30	55	101.11	103.76	100.75	9.25	102.98	80.78	149.79	98.47 to 104.89	53,700	54,105	
40	38	99.55	101.35	100.44	6.95	100.90	84.69	121.61	96.59 to 104.51	80,985	81,342	
50	10	99.14	99.08	99.97	4.48	99.10	89.12	106.25	92.38 to 105.47	174,550	174,502	
ALL	109	99.93	103.31	100.39	9.81	102.92	61.50	210.00	98.47 to 102.97	71,861	72,138	





**2008 Correlation Section  
for Kimball County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL: The following review of the statistical profile via the Tables and the accompanying narratives will show that two of the three measures of central tendency—the rounded median and weighted mean—are within acceptable range. The removal of the extreme outliers would not bring the mean within acceptable range. Since the median receives strong support from the Trended Preliminary Ratio and the COD is exceptional for this property class, the median will act as the overall point estimate for the residential level of value.

Analysis of the qualitative statistics in Table VI indicates both the coefficient of dispersion and the price-related differential to be within compliance, and reveals good overall assessment uniformity for the residential property class.

Further review of the statistical profile reveals under the heading “Assessor Location,” four sales in Bushnell with a median of 101.16, a mean of 11.53 and a weighted mean of 104.89, a COD of 12.66 and a PRD of 106.33. Under the same heading are five sales in Dix with a median of 101.23, a mean of 116.85, a weighted mean of 100.85, a COD of 31.67, and a PRD of 115.87. All nine sales comprise a total assessed value of \$289,495, and compared to the total assessed residential value (\$98,969,008 minus growth of \$498,068 = \$98,470,840) constitute less than 1% of all residential value within the County (0.29%). Therefore, no non-binding recommendation will be made for either aforementioned “Assessor Location” subclass.

**2008 Correlation Section  
for Kimball County**

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**II. Analysis of Percentage of Sales Used**

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2008</b>	<b>182</b>	<b>109</b>	<b>59.89</b>
<b>2007</b>	<b>193</b>	<b>106</b>	<b>54.92</b>
<b>2006</b>	<b>237</b>	<b>112</b>	<b>47.26</b>
<b>2005</b>	<b>230</b>	<b>128</b>	<b>55.65</b>
<b>2004</b>	<b>221</b>	<b>126</b>	<b>57.01</b>
<b>2003</b>	<b>192</b>	<b>105</b>	<b>54.69</b>
<b>2002</b>	<b>191</b>	<b>130</b>	<b>68.06</b>
<b>2001</b>	<b>213</b>	<b>162</b>	<b>76.06</b>

RESIDENTIAL: Table II shows that the percentage of sales used for assessment year 2008 is greater than that used for the previous five years. The removal of two substantially changed sales (due to additions, remodeling, etc.), does not significantly improve this figure.

**2008 Correlation Section  
for Kimball County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section  
for Kimball County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2008</b>	<b>99.99</b>	<b>0.68</b>	<b>100.66</b>	<b>99.93</b>
<b>2007</b>	<b>97.73</b>	<b>8.57</b>	<b>106.1</b>	<b>100.22</b>
<b>2006</b>	<b>98.53</b>	<b>1.08</b>	<b>99.6</b>	<b>99.66</b>
<b>2005</b>	<b>92.31</b>	<b>7.52</b>	<b>99.25</b>	<b>98.36</b>
<b>2004</b>	<b>92.45</b>	<b>5.91</b>	<b>97.92</b>	<b>95.84</b>
<b>2003</b>	<b>96</b>	<b>0.6</b>	<b>96.58</b>	<b>96</b>
<b>2002</b>	<b>94</b>	<b>7.33</b>	<b>100.89</b>	<b>99</b>
<b>2001</b>	<b>93</b>	<b>4.84</b>	<b>97.5</b>	<b>97</b>

RESIDENTIAL: Comparison of the Trended Preliminary Ratio with the R&O Median reveals less than a one-point difference (0.73). Thus, there is strong support between the two figures.

**2008 Correlation Section  
for Kimball County**

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

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

Comparison of Average Value Changes

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

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

**2008 Correlation Section  
for Kimball County**

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

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>0.04</b>	<b>2008</b>	<b>0.68</b>
<b>8.73</b>	<b>2007</b>	<b>8.57</b>
<b>1.32</b>	<b>2006</b>	<b>1.08</b>
<b>5.74</b>	<b>2005</b>	<b>7.52</b>
<b>4.65</b>	<b>2004</b>	<b>5.91</b>
<b>0</b>	<b>2003</b>	<b>0.6</b>
<b>7.97</b>	<b>2002</b>	<b>7.33</b>
<b>7.36</b>	<b>2001</b>	<b>4.84</b>

RESIDENTIAL: Even a cursory glance at the percent change to the sales file compared to the percent change to the residential base reveals no significant statistical difference between the two figures. This is further confirmed by the assessment actions taken to address the residential property class for assessment year 2008: the County completed residential pickup work. No additional valuation changes were made to this property class.

## 2008 Correlation Section for Kimball County

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

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

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

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

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

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

**2008 Correlation Section  
for Kimball County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>99.93</b>	<b>100.39</b>	<b>103.31</b>

RESIDENTIAL: As shown in Table V above, two of the three measures of central tendency—the rounded median and weighted mean—are within acceptable range. The removal of the extreme outliers would not bring the mean within acceptable range.



**2008 Correlation Section  
for Kimball County**

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**VI. Analysis of R&O COD and PRD**

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>9.81</b>	<b>102.92</b>
<b>Difference</b>	<b>0</b>	<b>0</b>

RESIDENTIAL: Analysis of the qualitative statistics in Table VI indicates both the coefficient of dispersion and the price-related differential to be within compliance, and reveals good overall assessment uniformity for the residential property class.

**2008 Correlation Section  
for Kimball County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>114</b>	<b>109</b>	<b>-5</b>
<b>Median</b>	<b>99.99</b>	<b>99.93</b>	<b>-0.06</b>
<b>Wgt. Mean</b>	<b>100.32</b>	<b>100.39</b>	<b>0.07</b>
<b>Mean</b>	<b>102.73</b>	<b>103.31</b>	<b>0.58</b>
<b>COD</b>	<b>10.56</b>	<b>9.81</b>	<b>-0.75</b>
<b>PRD</b>	<b>102.40</b>	<b>102.92</b>	<b>0.52</b>
<b>Min Sales Ratio</b>	<b>31.90</b>	<b>61.50</b>	<b>29.6</b>
<b>Max Sales Ratio</b>	<b>210.00</b>	<b>210.00</b>	<b>0</b>

RESIDENTIAL: The five-sale difference between the Preliminary and the R&O statistical profile is due to five sales found to be in reality commercial. These were removed from the residential file and put into the commercial file. For assessment year 2008, the County completed residential pickup work. No additional valuation changes were made to this property class. Thus, the statistical differences between the Preliminary and R&O statistics may be due merely to the five-sale difference.



**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:	33	<b>MEDIAN:</b>	<b>96</b>	COV:	33.05	95% Median C.I.:	81.24 to 105.14
TOTAL Sales Price:	2,831,000	WGT. MEAN:	90	STD:	31.87	95% Wgt. Mean C.I.:	79.93 to 99.97
TOTAL Adj.Sales Price:	2,831,000	MEAN:	96	AVG.ABS.DEV:	20.68	95% Mean C.I.:	85.56 to 107.31
TOTAL Assessed Value:	2,546,375						
AVG. Adj. Sales Price:	85,787	COD:	21.61	MAX Sales Ratio:	214.87		
AVG. Assessed Value:	77,162	PRD:	107.21	MIN Sales Ratio:	35.96		

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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	143.76	134.59	85.47	40.85	157.47	35.96	214.87	N/A	12,350	10,555
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05	2	109.81	109.81	109.34	3.19	100.43	106.30	113.31	N/A	20,750	22,687
04/01/05 TO 06/30/05	7	81.37	92.12	93.48	16.38	98.54	74.66	116.32	74.66 to 116.32	23,428	21,902
07/01/05 TO 09/30/05	2	103.85	103.85	107.07	5.52	96.99	98.11	109.58	N/A	80,000	85,655
10/01/05 TO 12/31/05	3	105.14	106.45	107.56	1.51	98.97	104.73	109.48	N/A	53,533	57,578
01/01/06 TO 03/31/06	1	96.11	96.11	96.11			96.11	96.11	N/A	82,000	78,810
04/01/06 TO 06/30/06	5	78.16	76.18	76.86	18.94	99.11	45.06	95.70	N/A	86,400	66,410
07/01/06 TO 09/30/06	4	82.26	80.24	86.32	9.05	92.96	65.76	90.67	N/A	36,875	31,828
10/01/06 TO 12/31/06	2	95.19	95.19	89.42	14.66	106.46	81.24	109.15	N/A	767,500	686,310
01/01/07 TO 03/31/07	1	101.86	101.86	101.86			101.86	101.86	N/A	21,000	21,390
04/01/07 TO 06/30/07	2	81.16	81.16	76.93	6.18	105.49	76.14	86.17	N/A	19,000	14,617
<u>Study Years</u>											
07/01/04 TO 06/30/05	13	106.30	107.90	94.51	28.16	114.17	35.96	214.87	80.21 to 116.32	19,607	18,531
07/01/05 TO 06/30/06	11	96.11	91.28	90.45	13.82	100.91	45.06	109.58	69.31 to 109.48	75,872	68,627
07/01/06 TO 06/30/07	9	84.70	86.17	89.04	11.14	96.78	65.76	109.15	76.14 to 101.86	193,500	172,284
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	14	104.94	99.39	103.16	10.23	96.34	74.66	116.32	80.21 to 110.78	37,578	38,766
01/01/06 TO 12/31/06	12	82.97	82.36	86.99	15.03	94.68	45.06	109.15	69.31 to 95.70	183,041	159,232
<u>ALL</u>											
	33	95.70	96.43	89.95	21.61	107.21	35.96	214.87	81.24 to 105.14	85,787	77,162

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BUSHNELL	3	84.70	126.46	94.61	53.15	133.66	79.82	214.87	N/A	12,966	12,268
DIX	1	86.17	86.17	86.17			86.17	86.17	N/A	3,000	2,585
KIMBALL	27	96.11	92.93	90.31	15.05	102.89	45.06	116.32	80.21 to 106.30	102,300	92,391
RURAL	2	103.86	103.86	46.02	65.37	225.68	35.96	171.75	N/A	13,500	6,212
<u>ALL</u>											
	33	95.70	96.43	89.95	21.61	107.21	35.96	214.87	81.24 to 105.14	85,787	77,162

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	31	95.70	95.96	90.37	18.42	106.18	45.06	214.87	81.24 to 105.14	90,451	81,740
3	2	103.86	103.86	46.02	65.37	225.68	35.96	171.75	N/A	13,500	6,212
<u>ALL</u>											
	33	95.70	96.43	89.95	21.61	107.21	35.96	214.87	81.24 to 105.14	85,787	77,162

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	33	<b>MEDIAN:</b>	<b>96</b>	COV:	33.05	95% Median C.I.:	81.24 to 105.14
TOTAL Sales Price:	2,831,000	WGT. MEAN:	90	STD:	31.87	95% Wgt. Mean C.I.:	79.93 to 99.97
TOTAL Adj.Sales Price:	2,831,000	MEAN:	96	AVG.ABS.DEV:	20.68	95% Mean C.I.:	85.56 to 107.31
TOTAL Assessed Value:	2,546,375						
AVG. Adj. Sales Price:	85,787	COD:	21.61	MAX Sales Ratio:	214.87		
AVG. Assessed Value:	77,162	PRD:	107.21	MIN Sales Ratio:	35.96		

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**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	27	96.11	97.13	90.49	19.17	107.34	45.06	214.87	80.21 to 109.15	102,051	92,345
2	6	83.77	93.30	70.15	32.93	133.00	35.96	171.75	35.96 to 171.75	12,600	8,839
____ALL____	33	95.70	96.43	89.95	21.61	107.21	35.96	214.87	81.24 to 105.14	85,787	77,162

**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	33	95.70	96.43	89.95	21.61	107.21	35.96	214.87	81.24 to 105.14	85,787	77,162
04											
____ALL____	33	95.70	96.43	89.95	21.61	107.21	35.96	214.87	81.24 to 105.14	85,787	77,162

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
17-0009	2	128.96	128.96	120.40	33.18	107.11	86.17	171.75	N/A	2,500	3,010
53-0001	31	95.70	94.34	89.89	20.12	104.94	35.96	214.87	80.21 to 105.14	91,161	81,946
NonValid School											
____ALL____	33	95.70	96.43	89.95	21.61	107.21	35.96	214.87	81.24 to 105.14	85,787	77,162

**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	11	90.67	105.84	103.12	34.75	102.64	35.96	214.87	79.82 to 171.75	69,454	71,624
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	1	78.16	78.16	78.16			78.16	78.16	N/A	37,000	28,920
1920 TO 1939	4	101.08	97.90	99.10	13.35	98.79	76.14	113.31	N/A	50,750	50,295
1940 TO 1949	3	101.86	97.43	96.31	13.45	101.16	74.66	115.76	N/A	20,500	19,743
1950 TO 1959	8	103.20	100.42	95.21	8.93	105.47	69.31	116.32	69.31 to 116.32	46,000	43,795
1960 TO 1969	3	65.76	68.84	74.98	25.67	91.81	45.06	95.70	N/A	87,500	65,611
1970 TO 1979											
1980 TO 1989	1	80.21	80.21	80.21			80.21	80.21	N/A	40,000	32,085
1990 TO 1994	1	81.24	81.24	81.24			81.24	81.24	N/A	1,085,000	881,430
1995 TO 1999											
2000 TO Present	1	84.70	84.70	84.70			84.70	84.70	N/A	10,000	8,470
____ALL____	33	95.70	96.43	89.95	21.61	107.21	35.96	214.87	81.24 to 105.14	85,787	77,162

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	33	<b>MEDIAN:</b>	<b>96</b>	COV:	33.05	95% Median C.I.:	81.24 to 105.14
TOTAL Sales Price:	2,831,000	WGT. MEAN:	90	STD:	31.87	95% Wgt. Mean C.I.:	79.93 to 99.97
TOTAL Adj.Sales Price:	2,831,000	MEAN:	96	AVG.ABS.DEV:	20.68	95% Mean C.I.:	85.56 to 107.31
TOTAL Assessed Value:	2,546,375						
AVG. Adj. Sales Price:	85,787	COD:	21.61	MAX Sales Ratio:	214.87		
AVG. Assessed Value:	77,162	PRD:	107.21	MIN Sales Ratio:	35.96		

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	3	171.75	157.60	161.80	24.98	97.40	86.17	214.87	N/A	2,966	4,800	
5000 TO 9999	3	104.73	98.57	97.32	9.73	101.28	80.21	110.78	N/A	8,033	7,818	
Total \$ _____												
1 TO 9999	6	107.76	128.09	114.71	35.00	111.66	80.21	214.87	80.21 to 214.87	5,500	6,309	
10000 TO 29999	10	83.04	85.95	85.27	22.20	100.79	35.96	115.76	65.76 to 113.31	19,050	16,244	
30000 TO 59999	6	89.16	91.70	91.42	15.17	100.31	76.14	116.32	76.14 to 116.32	35,916	32,834	
60000 TO 99999	5	96.11	94.54	94.29	10.95	100.27	69.31	109.48	N/A	76,400	72,039	
100000 TO 149999	3	90.67	81.77	83.91	23.72	97.45	45.06	109.58	N/A	108,333	90,900	
150000 TO 249999	1	95.70	95.70	95.70			95.70	95.70	N/A	150,000	143,555	
250000 TO 499999	1	109.15	109.15	109.15			109.15	109.15	N/A	450,000	491,190	
500000 +	1	81.24	81.24	81.24			81.24	81.24	N/A	1,085,000	881,430	
ALL	33	95.70	96.43	89.95	21.61	107.21	35.96	214.87	81.24 to 105.14	85,787	77,162	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	2	128.96	128.96	120.40	33.18	107.11	86.17	171.75	N/A	2,500	3,010	
5000 TO 9999	7	84.70	99.57	76.18	41.90	130.71	35.96	214.87	35.96 to 214.87	10,785	8,216	
Total \$ _____												
1 TO 9999	9	86.17	106.10	78.93	43.26	134.43	35.96	214.87	65.76 to 171.75	8,944	7,059	
10000 TO 29999	9	81.37	91.93	89.46	17.54	102.76	74.66	115.76	76.14 to 113.31	23,888	21,370	
30000 TO 59999	7	92.68	86.14	77.48	18.67	111.17	45.06	116.32	45.06 to 116.32	55,500	43,001	
60000 TO 99999	4	100.63	100.35	99.81	6.92	100.54	90.67	109.48	N/A	84,250	84,087	
100000 TO 149999	2	102.64	102.64	102.01	6.76	100.62	95.70	109.58	N/A	137,500	140,262	
250000 TO 499999	1	109.15	109.15	109.15			109.15	109.15	N/A	450,000	491,190	
500000 +	1	81.24	81.24	81.24			81.24	81.24	N/A	1,085,000	881,430	
ALL	33	95.70	96.43	89.95	21.61	107.21	35.96	214.87	81.24 to 105.14	85,787	77,162	

COST RANK											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	7	81.37	91.43	71.27	29.26	128.28	35.96	171.75	35.96 to 171.75	12,157	8,665	
10	3	98.11	131.06	94.81	45.75	138.24	80.21	214.87	N/A	26,300	24,935	
15	1	96.11	96.11	96.11			96.11	96.11	N/A	82,000	78,810	
20	22	98.48	93.32	90.22	15.92	103.44	45.06	116.32	78.16 to 109.48	117,500	106,004	
ALL	33	95.70	96.43	89.95	21.61	107.21	35.96	214.87	81.24 to 105.14	85,787	77,162	

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	33	<b>MEDIAN:</b>	<b>96</b>	COV:	33.05	95% Median C.I.:	81.24 to 105.14
TOTAL Sales Price:	2,831,000	WGT. MEAN:	90	STD:	31.87	95% Wgt. Mean C.I.:	79.93 to 99.97
TOTAL Adj.Sales Price:	2,831,000	MEAN:	96	AVG.ABS.DEV:	20.68	95% Mean C.I.:	85.56 to 107.31
TOTAL Assessed Value:	2,546,375						
AVG. Adj. Sales Price:	85,787	COD:	21.61	MAX Sales Ratio:	214.87		
AVG. Assessed Value:	77,162	PRD:	107.21	MIN Sales Ratio:	35.96		

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	7	81.37	91.43	71.27	29.26	128.28	35.96	171.75	35.96 to 171.75	12,157	8,665
325	2	111.31	111.31	112.46	4.50	98.98	106.30	116.32	N/A	30,500	34,300
333	1	78.16	78.16	78.16			78.16	78.16	N/A	37,000	28,920
340	1	109.58	109.58	109.58			109.58	109.58	N/A	125,000	136,970
343	1	81.24	81.24	81.24			81.24	81.24	N/A	1,085,000	881,430
344	2	112.05	112.05	112.46	1.13	99.63	110.78	113.31	N/A	13,500	15,182
350	1	109.15	109.15	109.15			109.15	109.15	N/A	450,000	491,190
352	4	97.11	97.51	96.51	4.24	101.03	90.67	105.14	N/A	70,500	68,040
353	6	94.19	86.72	86.01	16.38	100.83	45.06	109.48	45.06 to 109.48	77,666	66,798
384	1	101.86	101.86	101.86			101.86	101.86	N/A	21,000	21,390
386	1	80.21	80.21	80.21			80.21	80.21	N/A	40,000	32,085
404	1	214.87	214.87	214.87			214.87	214.87	N/A	3,900	8,380
430	1	115.76	115.76	115.76			115.76	115.76	N/A	18,500	21,415
437	2	70.21	70.21	71.43	6.34	98.29	65.76	74.66	N/A	17,250	12,322
444	1	69.31	69.31	69.31			69.31	69.31	N/A	85,000	58,910
557	1	84.70	84.70	84.70			84.70	84.70	N/A	10,000	8,470
<u>ALL</u>	<u>33</u>	<u>95.70</u>	<u>96.43</u>	<u>89.95</u>	<u>21.61</u>	<u>107.21</u>	<u>35.96</u>	<u>214.87</u>	<u>81.24 to 105.14</u>	<u>85,787</u>	<u>77,162</u>

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

**Commercial**

Assessment actions taken to address the commercial property class for 2008 included the implementation of a 2006 RCN, and the revaluation of commercial land and commercial improvements in Kimball County, except for grain elevators, the Clean Harbors facility, and the villages of Dix and Bushnell.



## 2008 Assessment Survey for Kimball County

### Commercial/Industrial Appraisal Information

1.	<b>Data collection done by:</b>
	The Assessor's staff
2.	<b>Valuation done by:</b>
	The Assessor and her staff
3.	<b>Pickup work done by whom:</b>
	The Assessor's staff
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	The date of the Replacement Cost New data is 2006, as implemented in assessment year 2008.
5.	<b>What was the last year the depreciation schedule for this property class was developed using market-derived information?</b>
	The depreciation schedule for the commercial property class was developed in 2007.
6.	<b>When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	The Income Approach has not been used to estimate the market value for the properties in this class.
7.	<b>When was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?</b>
	Typically, the Market or Sales Comparison Approach is used during individual taxpayer protests, and is not used to estimate the market value of commercial/industrial properties.
8.	<b>Number of market areas/neighborhoods for this property class?</b>
	The Assessor has identified three commercial property neighborhoods: Kimball, Bushnell and Dix.
9.	<b>How are these defined?</b>
	By location.
10.	<b>Is "Assessor Location" a usable valuation identity?</b>
	Yes, it would be for commercial property within the County.
11.	<b>Does the assessor location "suburban" mean something other than rural commercial? (that is, does the "suburban" location have its own market?)</b>
	Suburban is not a usable assessor location (i.e., it does not have its own market) for commercial property in Kimball County.

12.	<b>What is the market significance of the suburban location as defined in Reg. 10-001.07B?</b> ( <i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i> )
	Although it is defined per Reg. 10.001.07B, it is not used for the commercial property class (that is, suburban as a location does not constitute a separate commercial subclass).

**Commercial Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
<b>12</b>	<b>1</b>	<b>61</b>	<b>74</b>

**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:	34	<b>MEDIAN:</b>	<b>100</b>	COV:	25.83	95% Median C.I.:	98.05 to 112.21
TOTAL Sales Price:	2,763,000	WGT. MEAN:	102	STD:	28.00	95% Wgt. Mean C.I.:	96.97 to 106.35
TOTAL Adj.Sales Price:	2,763,000	MEAN:	108	AVG.ABS.DEV:	17.08	95% Mean C.I.:	99.01 to 117.84
TOTAL Assessed Value:	2,808,869						
AVG. Adj. Sales Price:	81,264	COD:	17.04	MAX Sales Ratio:	217.44		
AVG. Assessed Value:	82,613	PRD:	106.65	MIN Sales Ratio:	75.69		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	4	148.53	148.18	109.79	32.09	134.97	78.20	217.44	N/A	12,350	13,558
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05	2	100.75	100.75	101.46	5.27	99.30	95.44	106.06	N/A	20,750	21,052
04/01/05 TO 06/30/05	7	102.18	114.91	111.78	17.74	102.80	86.67	145.32	86.67 to 145.32	23,428	26,187
07/01/05 TO 09/30/05	3	98.77	102.54	98.77	4.27	103.82	98.11	110.75	N/A	54,000	53,337
10/01/05 TO 12/31/05	3	112.75	112.81	109.94	4.55	102.61	105.14	120.54	N/A	53,533	58,855
01/01/06 TO 03/31/06	2	108.42	108.42	99.92	11.35	108.51	96.11	120.73	N/A	48,500	48,460
04/01/06 TO 06/30/06	4	89.16	88.47	90.49	11.77	97.76	75.69	99.86	N/A	86,750	78,501
07/01/06 TO 09/30/06	4	91.61	90.93	95.88	9.46	94.84	79.82	100.68	N/A	36,875	35,355
10/01/06 TO 12/31/06	2	105.65	105.65	102.93	6.22	102.64	99.07	112.22	N/A	767,500	789,962
01/01/07 TO 03/31/07	1	112.21	112.21	112.21			112.21	112.21	N/A	21,000	23,565
04/01/07 TO 06/30/07	2	91.97	91.97	96.87	6.31	94.95	86.17	97.78	N/A	19,000	18,404
<u>Study Years</u>											
07/01/04 TO 06/30/05	13	106.06	122.96	109.71	26.52	112.08	78.20	217.44	95.44 to 145.32	19,607	21,511
07/01/05 TO 06/30/06	12	99.32	101.40	97.51	10.30	103.99	75.69	120.73	96.11 to 112.75	63,883	62,291
07/01/06 TO 06/30/07	9	98.52	96.80	102.31	8.54	94.61	79.82	112.22	84.70 to 112.21	193,500	197,968
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	15	105.14	110.13	106.42	11.57	103.49	86.67	145.32	98.77 to 120.54	35,206	37,466
01/01/06 TO 12/31/06	12	98.29	95.48	100.27	9.87	95.22	75.69	120.73	80.26 to 100.68	177,208	177,689
<u>ALL</u>											
	34	100.27	108.43	101.66	17.04	106.65	75.69	217.44	98.05 to 112.21	81,264	82,613

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BUSHNELL	5	110.75	122.69	102.38	31.36	119.84	79.82	217.44	N/A	11,180	11,446
DIX	1	86.17	86.17	86.17			86.17	86.17	N/A	3,000	2,585
KIMBALL	26	100.27	105.17	101.83	10.99	103.28	75.69	145.32	98.11 to 112.21	102,965	104,846
RURAL	2	126.23	126.23	85.31	38.05	147.95	78.20	174.25	N/A	13,500	11,517
<u>ALL</u>											
	34	100.27	108.43	101.66	17.04	106.65	75.69	217.44	98.05 to 112.21	81,264	82,613

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	32	100.27	107.31	101.82	15.11	105.39	75.69	217.44	98.05 to 112.21	85,500	87,057
3	2	126.23	126.23	85.31	38.05	147.95	78.20	174.25	N/A	13,500	11,517
<u>ALL</u>											
	34	100.27	108.43	101.66	17.04	106.65	75.69	217.44	98.05 to 112.21	81,264	82,613

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

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NUMBER of Sales:	34	<b>MEDIAN:</b>	<b>100</b>	COV:	25.83	95% Median C.I.:	98.05 to 112.21
TOTAL Sales Price:	2,763,000	WGT. MEAN:	102	STD:	28.00	95% Wgt. Mean C.I.:	96.97 to 106.35
TOTAL Adj.Sales Price:	2,763,000	MEAN:	108	AVG.ABS.DEV:	17.08	95% Mean C.I.:	99.01 to 117.84
TOTAL Assessed Value:	2,808,869						
AVG. Adj. Sales Price:	81,264	COD:	17.04	MAX Sales Ratio:	217.44		
AVG. Assessed Value:	82,613	PRD:	106.65	MIN Sales Ratio:	75.69		

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**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	28	100.27	108.21	101.88	15.19	106.22	75.69	217.44	98.11 to 112.21	96,800	98,617
2	6	98.71	109.43	90.47	26.09	120.96	78.20	174.25	78.20 to 174.25	8,766	7,930
____ALL____											
	34	100.27	108.43	101.66	17.04	106.65	75.69	217.44	98.05 to 112.21	81,264	82,613

**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	34	100.27	108.43	101.66	17.04	106.65	75.69	217.44	98.05 to 112.21	81,264	82,613
04											
____ALL____											
	34	100.27	108.43	101.66	17.04	106.65	75.69	217.44	98.05 to 112.21	81,264	82,613

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
17-0009	2	130.21	130.21	121.40	33.82	107.26	86.17	174.25	N/A	2,500	3,035
53-0001	32	100.27	107.06	101.62	15.36	105.35	75.69	217.44	98.05 to 112.21	86,187	87,587
NonValid School											
____ALL____											
	34	100.27	108.43	101.66	17.04	106.65	75.69	217.44	98.05 to 112.21	81,264	82,613

**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	13	110.75	117.81	107.18	25.02	109.92	78.20	217.44	86.17 to 145.32	60,076	64,388
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	1	80.26	80.26	80.26			80.26	80.26	N/A	37,000	29,695
1920 TO 1939	4	97.91	101.01	104.29	4.49	96.85	95.44	112.75	N/A	50,750	52,927
1940 TO 1949	3	112.21	112.40	111.81	6.13	100.52	102.18	122.81	N/A	20,500	22,921
1950 TO 1959	7	105.14	110.86	106.22	10.83	104.36	96.11	135.22	96.11 to 135.22	40,428	42,943
1960 TO 1969	3	98.52	91.36	90.59	8.18	100.85	75.69	99.86	N/A	87,500	79,264
1970 TO 1979											
1980 TO 1989	1	99.60	99.60	99.60			99.60	99.60	N/A	40,000	39,839
1990 TO 1994	1	99.07	99.07	99.07			99.07	99.07	N/A	1,085,000	1,074,946
1995 TO 1999											
2000 TO Present	1	84.70	84.70	84.70			84.70	84.70	N/A	10,000	8,470
____ALL____											
	34	100.27	108.43	101.66	17.04	106.65	75.69	217.44	98.05 to 112.21	81,264	82,613

**PAD 2008 R&O Statistics**

Base Stat

Type: Qualified

State Stat Run

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

NUMBER of Sales:	34	<b>MEDIAN:</b>	<b>100</b>	COV:	25.83	95% Median C.I.:	98.05 to 112.21
TOTAL Sales Price:	2,763,000	WGT. MEAN:	102	STD:	28.00	95% Wgt. Mean C.I.:	96.97 to 106.35
TOTAL Adj.Sales Price:	2,763,000	MEAN:	108	AVG.ABS.DEV:	17.08	95% Mean C.I.:	99.01 to 117.84
TOTAL Assessed Value:	2,808,869						
AVG. Adj. Sales Price:	81,264	COD:	17.04	MAX Sales Ratio:	217.44		
AVG. Assessed Value:	82,613	PRD:	106.65	MIN Sales Ratio:	75.69		

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	4	142.50	147.15	153.81	34.17	95.67	86.17	217.44	N/A	2,725	4,191	
5000 TO 9999	3	134.00	133.29	135.33	6.16	98.49	120.54	145.32	N/A	8,033	10,871	
Total \$ _____												
1 TO 9999	7	134.00	141.21	141.09	23.41	100.09	86.17	217.44	86.17 to 217.44	5,000	7,054	
10000 TO 29999	11	98.52	98.85	98.43	12.84	100.43	78.20	122.81	79.82 to 120.73	18,681	18,388	
30000 TO 59999	6	98.85	102.05	102.19	10.12	99.86	80.26	135.22	80.26 to 135.22	35,916	36,704	
60000 TO 99999	4	101.60	103.01	103.52	5.84	99.51	96.11	112.75	N/A	74,250	76,863	
100000 TO 149999	3	98.77	91.71	92.25	8.43	99.41	75.69	100.68	N/A	108,333	99,942	
150000 TO 249999	1	99.86	99.86	99.86			99.86	99.86	N/A	150,000	149,790	
250000 TO 499999	1	112.22	112.22	112.22			112.22	112.22	N/A	450,000	504,978	
500000 +	1	99.07	99.07	99.07			99.07	99.07	N/A	1,085,000	1,074,946	
ALL	34	100.27	108.43	101.66	17.04	106.65	75.69	217.44	98.05 to 112.21	81,264	82,613	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	3	110.75	123.72	118.36	26.51	104.53	86.17	174.25	N/A	2,333	2,761	
5000 TO 9999	3	120.54	140.89	121.54	36.71	115.92	84.70	217.44	N/A	6,500	7,900	
Total \$ _____												
1 TO 9999	6	115.65	132.31	120.70	33.24	109.62	84.70	217.44	84.70 to 217.44	4,416	5,330	
10000 TO 29999	13	102.18	104.79	99.35	16.73	105.48	78.20	145.32	80.26 to 122.81	19,307	19,181	
30000 TO 59999	6	98.85	105.02	104.55	7.12	100.44	97.78	135.22	97.78 to 135.22	39,750	41,560	
60000 TO 99999	3	96.11	92.31	90.22	10.21	102.32	75.69	105.14	N/A	82,333	74,279	
100000 TO 149999	4	100.27	103.02	102.24	3.69	100.76	98.77	112.75	N/A	116,250	118,850	
500000 +	2	105.65	105.65	102.93	6.22	102.64	99.07	112.22	N/A	767,500	789,962	
ALL	34	100.27	108.43	101.66	17.04	106.65	75.69	217.44	98.05 to 112.21	81,264	82,613	

COST RANK											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	9	110.75	111.38	97.41	23.07	114.35	78.20	174.25	79.82 to 145.32	11,344	11,050	
10	3	99.60	138.38	104.76	39.94	132.09	98.11	217.44	N/A	26,300	27,553	
15	1	96.11	96.11	96.11			96.11	96.11	N/A	82,000	78,810	
20	21	100.68	103.46	101.92	10.21	101.52	75.69	135.22	98.05 to 112.21	119,047	121,330	
ALL	34	100.27	108.43	101.66	17.04	106.65	75.69	217.44	98.05 to 112.21	81,264	82,613	

**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:	34	<b>MEDIAN:</b>	<b>100</b>	COV:	25.83	95% Median C.I.:	98.05 to 112.21
TOTAL Sales Price:	2,763,000	WGT. MEAN:	102	STD:	28.00	95% Wgt. Mean C.I.:	96.97 to 106.35
TOTAL Adj.Sales Price:	2,763,000	MEAN:	108	AVG.ABS.DEV:	17.08	95% Mean C.I.:	99.01 to 117.84
TOTAL Assessed Value:	2,808,869						
AVG. Adj. Sales Price:	81,264	COD:	17.04	MAX Sales Ratio:	217.44		
AVG. Assessed Value:	82,613	PRD:	106.65	MIN Sales Ratio:	75.69		

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	9	110.75	111.38	97.41	23.07	114.35	78.20	174.25	79.82 to 145.32	11,344	11,050
325	2	120.64	120.64	123.99	12.09	97.30	106.06	135.22	N/A	30,500	37,815
333	1	80.26	80.26	80.26			80.26	80.26	N/A	37,000	29,695
340	1	98.77	98.77	98.77			98.77	98.77	N/A	125,000	123,457
343	1	99.07	99.07	99.07			99.07	99.07	N/A	1,085,000	1,074,946
344	2	114.72	114.72	108.30	16.81	105.93	95.44	134.00	N/A	13,500	14,620
350	1	112.22	112.22	112.22			112.22	112.22	N/A	450,000	504,978
352	4	99.40	100.01	100.06	2.92	99.95	96.11	105.14	N/A	70,500	70,542
353	6	98.96	97.58	96.87	7.15	100.73	75.69	112.75	75.69 to 112.75	77,666	75,238
384	1	112.21	112.21	112.21			112.21	112.21	N/A	21,000	23,565
386	1	99.60	99.60	99.60			99.60	99.60	N/A	40,000	39,839
404	1	217.44	217.44	217.44			217.44	217.44	N/A	3,900	8,480
430	1	122.81	122.81	122.81			122.81	122.81	N/A	18,500	22,720
437	2	100.35	100.35	100.86	1.82	99.50	98.52	102.18	N/A	17,250	17,397
557	1	84.70	84.70	84.70			84.70	84.70	N/A	10,000	8,470
<u>ALL</u>	<u>34</u>	<u>100.27</u>	<u>108.43</u>	<u>101.66</u>	<u>17.04</u>	<u>106.65</u>	<u>75.69</u>	<u>217.44</u>	<u>98.05 to 112.21</u>	<u>81,264</u>	<u>82,613</u>



**2008 Correlation Section  
for Kimball County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL: As the following tables and narratives will show, only the rounded median is within acceptable range. The weighted mean and the mean are outside of the acceptable range, and trimming the sample of extreme outliers would fail to bring either the weighted mean or the mean within acceptable range (these would be “low-dollar” sales, and the weighted mean would be two points above the upper limit, and the mean would only lie one point outside of acceptable range). However, the COD is within acceptable parameters (below 20%--at 17.04%), and indicates very little dispersion around the median measure of central tendency. Because of this, and for purposes of direct equalization, the median will be used as the point estimate for overall commercial level of value.

Analysis of the two qualitative statistical measures indicates that only the coefficient of dispersion is within acceptable range. The price-related differential is almost four points above the upper range of compliance (3.65 points, to be exact), and if two extreme outliers were removed, would move this statistic to 103.49%.

Further examination of the statistical profile under the heading of “Assessor Location” reveals five sales in Assessor Location, “Bushnell” with a median of 110.75, a mean of 122.69, and a weighted mean of 102.38 (the COD and PRD are 31.36 and 119.84, respectively). It should be noted that these five sales constitute slightly less than 2% of the total assessed value of the statistical sample ( $\$55,900/\$2,808,869 = 1.99\%$ ), not to mention much less compared to the commercial base within the County. Also, two of the five “Bushnell” sales have a sale price of less than \$5,000 and one sale has the dubious “honor” of being the Maximum A/S Sales Ratio at 217.44%. Because of these facts, no recommendation for adjustment will be made for this subclass.

Again, under the heading of Assessor Location, the rounded median for “Kimball” is within range, but the mean and the weighted mean are outside of the acceptable range. Due to assessment actions that included the implementation of a 2006 RCN, and the revaluation of all commercial land and commercial improvements in Kimball County, with the exception of grain elevators, the Clean Harbors facility, and the villages of Dix and Bushnell, the COD for this subclass is a very “tight” 10.99%. This means that there is very little dispersion around the median measure of central tendency (it can be confidently used as the point estimate for this subclass).



**2008 Correlation Section  
for Kimball County**

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**II. Analysis of Percentage of Sales Used**

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2008</b>	<b>57</b>	<b>34</b>	<b>59.65</b>
<b>2007</b>	<b>55</b>	<b>36</b>	<b>65.45</b>
<b>2006</b>	<b>64</b>	<b>34</b>	<b>53.12</b>
<b>2005</b>	<b>59</b>	<b>32</b>	<b>54.24</b>
<b>2004</b>	<b>53</b>	<b>33</b>	<b>62.26</b>
<b>2003</b>	<b>65</b>	<b>46</b>	<b>70.77</b>
<b>2002</b>	<b>67</b>	<b>51</b>	<b>76.12</b>
<b>2001</b>	<b>73</b>	<b>54</b>	<b>73.97</b>

COMMERCIAL: As shown in Table II above, the percentage of commercial sales used for assessment year 2008 is approximately sixty percent, and although less than assessment year 2007, is higher than assessment years 2005 and 2006, and comparable to the percentage used in 2004.

**2008 Correlation Section  
for Kimball County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section  
for Kimball County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2008</b>	<b>95.70</b>	<b>7.72</b>	<b>103.08</b>	<b>100.27</b>
<b>2007</b>	<b>90.91</b>	<b>6.27</b>	<b>96.61</b>	<b>99.69</b>
<b>2006</b>	<b>94.66</b>	<b>3.05</b>	<b>97.55</b>	<b>95.86</b>
<b>2005</b>	<b>88.31</b>	<b>9.98</b>	<b>97.12</b>	<b>97.14</b>
<b>2004</b>	<b>97.98</b>	<b>0.09</b>	<b>98.07</b>	<b>97.98</b>
<b>2003</b>	<b>98</b>	<b>0.36</b>	<b>98.35</b>	<b>98</b>
<b>2002</b>	<b>93</b>	<b>5.11</b>	<b>97.75</b>	<b>97</b>
<b>2001</b>	<b>93</b>	<b>1.76</b>	<b>94.64</b>	<b>100</b>

COMMERCIAL: According to Table III above, a comparison of the Trended Preliminary Ratio and the R&O Median reveals an almost three-point difference between the two figures. Thus, each figure provides only moderate support for the other.

**2008 Correlation Section  
for Kimball County**

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

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

Comparison of Average Value Changes

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

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

**2008 Correlation Section  
for Kimball County**

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

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>14.9</b>	<b>2008</b>	<b>7.72</b>
<b>10.17</b>	<b>2007</b>	<b>6.27</b>
<b>0.69</b>	<b>2006</b>	<b>3.05</b>
<b>9.97</b>	<b>2005</b>	<b>9.98</b>
<b>0</b>	<b>2004</b>	<b>0.09</b>
<b>0</b>	<b>2003</b>	<b>0.36</b>
<b>5.24</b>	<b>2002</b>	<b>5.11</b>
<b>8.43</b>	<b>2001</b>	<b>1.76</b>

COMMERCIAL: Comparison of the percent change to the sales file to the percent change to the commercial base indicates a 7.18 point difference between the two. This figure appears significant until a review of the “Assessment Actions” section of this document is conducted: the assessment actions taken to address the commercial property class for 2008 included the implementation of a 2006 RCN, and the revaluation of commercial land and commercial improvements in Kimball County, except for grain elevators, the Clean Harbors facility, and the villages of Dix and Bushnell. It should be noted that 28 of the 34, or 82.35% of the qualified sales would be affected by the assessment actions (26 Kimball and 2 Rural sales). From an assessed value standpoint, the assessed value of the aforementioned 28 sales is \$2,749,054, and compared to the total assessed value of the statistical sample (\$2,808,869), constitutes 97.87% of the qualified commercial sales file. Therefore, it is not surprising that the sales file would show a greater affect from the assessment actions than would the commercial population.

## 2008 Correlation Section for Kimball County

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

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

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

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

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

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

**2008 Correlation Section  
for Kimball County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>100.27</b>	<b>101.66</b>	<b>108.43</b>

COMMERCIAL: Of the three measures of central tendency shown in Table V, only the rounded median is within acceptable range. The weighted mean and the mean are outside of the acceptable range, and trimming the sample of extreme outliers would fail to bring either the weighted mean or the mean within acceptable range.

**2008 Correlation Section  
for Kimball County**

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**VI. Analysis of R&O COD and PRD**

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>17.04</b>	<b>106.65</b>
<b>Difference</b>	<b>0</b>	<b>3.65</b>

COMMERCIAL: Analysis of the two qualitative statistical measures indicates that only the coefficient of dispersion is within acceptable range. The price-related differential is almost four points above the upper range of compliance (3.65 points, to be exact), and if two extreme outliers were removed, would move this statistic to 103.49.



**2008 Correlation Section  
for Kimball County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>33</b>	<b>34</b>	<b>1</b>
<b>Median</b>	<b>95.70</b>	<b>100.27</b>	<b>4.57</b>
<b>Wgt. Mean</b>	<b>89.95</b>	<b>101.66</b>	<b>11.71</b>
<b>Mean</b>	<b>96.43</b>	<b>108.43</b>	<b>12</b>
<b>COD</b>	<b>21.61</b>	<b>17.04</b>	<b>-4.57</b>
<b>PRD</b>	<b>107.21</b>	<b>106.65</b>	<b>-0.56</b>
<b>Min Sales Ratio</b>	<b>35.96</b>	<b>75.69</b>	<b>39.73</b>
<b>Max Sales Ratio</b>	<b>214.87</b>	<b>217.44</b>	<b>2.57</b>

COMMERCIAL: The additional sale between the R&O and the Preliminary statistical profile is due to a sale being classified as residential that was discovered to be commercial according to present use. Assessment actions taken to address the commercial property class for 2008 included the implementation of a 2006 RCN, and the revaluation of commercial land and commercial improvements in Kimball County, except for grain elevators, the Clean Harbors facility, and the villages of Dix and Bushnell.



**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:	79	<b>MEDIAN:</b>	<b>68</b>	COV:	21.66	95% Median C.I.:	65.16 to 74.00	
(AgLand) TOTAL Sales Price:	8,750,254	WGT. MEAN:	67	STD:	15.01	95% Wgt. Mean C.I.:	62.63 to 70.73	(!:- land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,677,254	MEAN:	69	AVG.ABS.DEV:	11.38	95% Mean C.I.:	65.98 to 72.60	
(AgLand) TOTAL Assessed Value:	5,785,745							
AVG. Adj. Sales Price:	109,838	COD:	16.68	MAX Sales Ratio:	130.30			
AVG. Assessed Value:	73,237	PRD:	103.92	MIN Sales Ratio:	41.25			

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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	7	68.13	71.23	68.40	11.95	104.14	58.92	91.30	58.92 to 91.30	103,583	70,848
10/01/04 TO 12/31/04	8	72.10	69.88	69.02	20.12	101.24	47.72	92.23	47.72 to 92.23	132,299	91,318
01/01/05 TO 03/31/05	6	67.78	65.17	64.51	11.59	101.01	51.69	75.17	51.69 to 75.17	79,838	51,506
04/01/05 TO 06/30/05	9	74.47	77.29	74.00	9.11	104.44	63.97	108.37	68.00 to 78.25	84,944	62,861
07/01/05 TO 09/30/05	5	72.62	70.54	64.74	10.58	108.96	54.56	85.16	N/A	96,540	62,499
10/01/05 TO 12/31/05	3	69.71	70.19	69.80	6.93	100.55	63.18	77.67	N/A	142,933	99,770
01/01/06 TO 03/31/06	8	71.80	69.91	67.13	15.55	104.14	42.40	89.38	42.40 to 89.38	94,000	63,103
04/01/06 TO 06/30/06	9	78.25	80.71	81.21	18.81	99.38	50.24	130.30	64.05 to 97.04	76,784	62,355
07/01/06 TO 09/30/06	8	62.93	63.51	62.43	25.52	101.73	41.25	88.95	41.25 to 88.95	74,237	46,343
10/01/06 TO 12/31/06	5	61.40	61.54	54.99	9.95	111.92	52.10	69.69	N/A	217,270	119,468
01/01/07 TO 03/31/07	3	58.69	65.80	74.26	15.33	88.60	55.86	82.85	N/A	191,800	142,438
04/01/07 TO 06/30/07	8	57.80	58.47	58.77	9.83	99.49	47.50	67.82	47.50 to 67.82	130,003	76,403
<u>Study Years</u>											
07/01/04 TO 06/30/05	30	72.08	71.48	69.42	13.74	102.96	47.72	108.37	65.16 to 76.80	100,900	70,042
07/01/05 TO 06/30/06	25	74.10	73.96	71.26	15.67	103.79	42.40	130.30	66.27 to 78.25	94,182	67,113
07/01/06 TO 06/30/07	24	58.54	61.71	60.89	16.72	101.35	41.25	88.95	52.19 to 68.74	137,319	83,609
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	23	72.62	71.73	68.98	10.43	103.99	51.69	108.37	66.27 to 75.17	93,696	64,634
01/01/06 TO 12/31/06	30	69.22	70.05	65.13	19.94	107.56	41.25	130.30	61.40 to 77.63	104,110	67,803
<u>ALL</u>											
	79	68.26	69.29	66.68	16.68	103.92	41.25	130.30	65.16 to 74.00	109,838	73,237

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

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GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2523	2	57.46	57.46	57.49	1.61	99.94	56.53	58.38	N/A	53,150	30,555
2525	3	54.56	55.08	56.83	9.58	96.93	47.50	63.18	N/A	126,666	71,978
2527	2	101.46	101.46	100.01	28.42	101.45	72.62	130.30	N/A	61,885	61,890
2529	6	77.83	75.34	76.21	9.65	98.87	56.23	92.23	56.23 to 92.23	92,158	70,230
2531	2	75.25	75.25	75.24	0.11	100.02	75.17	75.33	N/A	88,250	66,397
2533	3	63.97	64.77	62.85	9.70	103.04	55.86	74.47	N/A	143,166	89,985
2535	1	57.21	57.21	57.21			57.21	57.21	N/A	461,729	264,150
2805	1	62.30	62.30	62.30			62.30	62.30	N/A	60,000	37,380
2807	2	58.68	58.68	62.38	11.05	94.06	52.19	65.16	N/A	257,000	160,320
2809	1	108.37	108.37	108.37			108.37	108.37	N/A	52,000	56,350
2811	1	47.72	47.72	47.72			47.72	47.72	N/A	67,500	32,210
2813	2	68.54	68.54	67.50	4.38	101.53	65.53	71.54	N/A	70,127	47,337
2815	2	73.44	73.44	77.56	12.82	94.68	64.02	82.85	N/A	267,690	207,622
2821	1	76.92	76.92	76.92			76.92	76.92	N/A	81,300	62,535
2825	3	52.10	52.47	51.89	14.59	101.12	41.25	64.05	N/A	300,666	156,005
2827	3	58.92	65.98	60.09	12.59	109.79	58.38	80.63	N/A	117,893	70,843
2829	1	80.39	80.39	80.39			80.39	80.39	N/A	55,000	44,215
2831	3	69.71	66.39	68.46	8.55	96.98	55.78	73.67	N/A	83,933	57,456
3101	2	72.08	72.08	72.04	0.40	100.05	71.79	72.36	N/A	35,400	25,502
3103	5	74.05	67.31	63.32	11.09	106.29	49.91	77.68	N/A	88,800	56,230
3105	6	77.53	75.33	78.18	6.55	96.35	65.97	83.15	65.97 to 83.15	80,905	63,253
3107	7	74.00	76.51	77.10	15.59	99.24	58.69	97.04	58.69 to 97.04	45,464	35,052
3109	5	51.69	56.53	59.34	15.30	95.26	45.47	67.82	N/A	92,700	55,010
3111	2	85.16	85.16	85.98	7.20	99.06	79.03	91.30	N/A	119,260	102,535
3113	2	74.11	74.11	73.20	10.58	101.25	66.27	81.96	N/A	147,100	107,682
3115	3	47.83	52.83	55.84	18.02	94.61	42.40	68.26	N/A	144,666	80,783
3117	2	81.79	81.79	80.99	5.03	100.98	77.67	85.90	N/A	104,000	84,232
3119	1	68.13	68.13	68.13			68.13	68.13	N/A	80,000	54,505
3121	1	61.40	61.40	61.40			61.40	61.40	N/A	165,000	101,315
3123	1	50.88	50.88	50.88			50.88	50.88	N/A	57,400	29,205
3125	3	77.63	77.87	75.71	9.78	102.85	66.60	89.38	N/A	58,161	44,035
ALL	79	68.26	69.29	66.68	16.68	103.92	41.25	130.30	65.16 to 74.00	109,838	73,237

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

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AVG. Adj. Sales Price:	109,838	COD:	16.68	MAX Sales Ratio:	130.30				
AVG. Assessed Value:	73,237	PRD:	103.92	MIN Sales Ratio:	41.25				

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<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	32	67.97	68.53	64.69	17.02	105.94	42.40	97.04	64.02 to 77.63	112,574	72,825	
2	24	70.75	67.72	66.40	12.96	101.98	41.25	83.15	58.92 to 76.80	80,963	53,761	
3	15	72.62	75.09	74.84	22.18	100.33	47.50	130.30	56.53 to 82.85	106,668	79,835	
4	8	64.57	66.18	63.16	9.83	104.78	55.86	75.33	55.86 to 75.33	191,466	120,939	
ALL	79	68.26	69.29	66.68	16.68	103.92	41.25	130.30	65.16 to 74.00	109,838	73,237	

<b>STATUS: IMPROVED, UNIMPROVED &amp; IOLL</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	79	68.26	69.29	66.68	16.68	103.92	41.25	130.30	65.16 to 74.00	109,838	73,237	
ALL	79	68.26	69.29	66.68	16.68	103.92	41.25	130.30	65.16 to 74.00	109,838	73,237	

<b>MAJORITY LAND USE &gt; 95%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	23	72.36	67.98	66.57	12.88	102.13	47.50	91.30	58.38 to 75.33	82,386	54,841	
DRY-N/A	28	68.97	72.07	69.25	18.41	104.08	42.40	130.30	64.05 to 78.25	98,460	68,180	
GRASS	16	70.14	68.46	69.37	17.66	98.69	41.25	89.38	52.19 to 81.96	110,361	76,552	
GRASS-N/A	7	64.02	61.83	57.72	8.52	107.13	50.24	69.71	50.24 to 69.71	197,168	113,805	
IRRGTD-N/A	5	65.16	72.87	67.52	20.83	107.92	51.69	108.37	N/A	175,900	118,770	
ALL	79	68.26	69.29	66.68	16.68	103.92	41.25	130.30	65.16 to 74.00	109,838	73,237	

<b>MAJORITY LAND USE &gt; 80%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	42	68.97	69.12	66.52	14.81	103.90	42.40	130.30	63.18 to 74.05	88,268	58,717	
DRY-N/A	9	78.25	75.42	74.57	17.35	101.15	45.47	97.04	49.91 to 92.23	104,947	78,255	
GRASS	19	67.82	67.33	64.19	17.04	104.90	41.25	89.38	52.19 to 80.63	150,850	96,824	
GRASS-N/A	4	64.47	62.22	64.98	8.71	95.76	50.24	69.71	N/A	69,950	45,452	
IRRGTD	3	75.17	82.50	72.23	19.69	114.22	63.97	108.37	N/A	137,666	99,436	
IRRGTD-N/A	2	58.43	58.43	63.35	11.53	92.22	51.69	65.16	N/A	233,250	147,770	
ALL	79	68.26	69.29	66.68	16.68	103.92	41.25	130.30	65.16 to 74.00	109,838	73,237	

<b>MAJORITY LAND USE &gt; 50%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	51	71.79	70.23	68.15	15.70	103.04	42.40	130.30	65.53 to 74.47	91,211	62,165	
GRASS	23	67.43	66.44	64.26	15.82	103.40	41.25	89.38	58.92 to 76.92	136,780	87,890	
IRRGTD	5	65.16	72.87	67.52	20.83	107.92	51.69	108.37	N/A	175,900	118,770	
ALL	79	68.26	69.29	66.68	16.68	103.92	41.25	130.30	65.16 to 74.00	109,838	73,237	

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<b>SCHOOL DISTRICT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
17-0009	16	70.75	68.73	64.14	10.18	107.16	55.78	89.38	60.80 to 74.10	106,082	68,035	
53-0001	63	68.13	69.44	67.30	18.20	103.18	41.25	130.30	64.05 to 75.33	110,792	74,558	
NonValid School												
ALL	79	68.26	69.29	66.68	16.68	103.92	41.25	130.30	65.16 to 74.00	109,838	73,237	

<b>ACRES IN SALE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
50.01 TO 100.00	3	68.74	67.02	59.63	14.03	112.40	51.69	80.63	N/A	30,283	18,056	
100.01 TO 180.00	24	66.99	66.81	66.03	17.66	101.18	41.25	108.37	56.53 to 74.10	46,916	30,978	
180.01 TO 330.00	24	68.91	69.01	67.11	14.55	102.84	45.47	97.04	62.30 to 77.58	84,505	56,708	
330.01 TO 650.00	19	77.67	74.38	71.12	16.57	104.58	42.40	130.30	61.40 to 79.82	127,982	91,026	
650.01 +	9	65.16	66.69	63.24	12.03	105.45	52.10	82.85	57.21 to 81.96	333,398	210,843	
ALL	79	68.26	69.29	66.68	16.68	103.92	41.25	130.30	65.16 to 74.00	109,838	73,237	

<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
5000 TO 9999	1	68.74	68.74	68.74			68.74	68.74	N/A	8,350	5,740	
Total \$												
1 TO 9999	1	68.74	68.74	68.74			68.74	68.74	N/A	8,350	5,740	
10000 TO 29999	1	80.63	80.63	80.63			80.63	80.63	N/A	20,000	16,125	
30000 TO 59999	27	72.36	72.97	73.63	17.08	99.10	47.50	130.30	62.98 to 76.80	45,697	33,648	
60000 TO 99999	21	68.13	66.25	66.54	16.52	99.56	41.25	88.95	56.23 to 76.92	74,569	49,619	
100000 TO 149999	13	77.67	73.06	73.32	13.84	99.64	49.91	92.23	55.86 to 83.15	120,680	88,480	
150000 TO 249999	10	65.15	63.35	63.29	10.30	100.09	42.40	78.25	54.56 to 69.71	167,038	105,723	
250000 TO 499999	5	63.97	65.62	65.70	9.97	99.88	57.21	82.85	N/A	361,982	237,815	
500000 +	1	52.10	52.10	52.10			52.10	52.10	N/A	800,000	416,820	
ALL	79	68.26	69.29	66.68	16.68	103.92	41.25	130.30	65.16 to 74.00	109,838	73,237	

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<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
5000 TO 9999	1	68.74	68.74	68.74			68.74	68.74	N/A	8,350	5,740	
Total \$ _____												
1 TO 9999	1	68.74	68.74	68.74			68.74	68.74	N/A	8,350	5,740	
10000 TO 29999	18	63.52	62.64	60.05	16.16	104.31	41.25	85.16	50.88 to 72.36	42,388	25,454	
30000 TO 59999	27	72.62	70.56	68.02	16.09	103.74	45.47	108.37	58.69 to 77.63	66,111	44,965	
60000 TO 99999	16	76.05	73.22	69.25	16.04	105.72	42.40	130.30	63.18 to 78.25	113,046	78,289	
100000 TO 149999	11	69.71	74.65	73.39	13.35	101.72	60.80	92.23	61.40 to 91.30	154,749	113,566	
150000 TO 249999	2	61.45	61.45	61.29	4.11	100.25	58.92	63.97	N/A	279,590	171,362	
250000 TO 499999	4	61.19	64.33	61.60	15.81	104.44	52.10	82.85	N/A	512,682	315,792	
ALL _____												
	79	68.26	69.29	66.68	16.68	103.92	41.25	130.30	65.16 to 74.00	109,838	73,237	

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

**Agricultural**

The Assessor reviewed all sales and values were changed by market area to match 75% of the market. In Market Areas 1, 2, 3 and 4 Irrigated land received a 15% increase for each LCG subclass; Dryland received a 10% increase for each subclass; All grassland subclasses received a 5% increase. CRP was increased by 10% for each LCG in Market Areas 1, 2 and 3. Market Area 4 CRP remained unchanged.



## 2008 Assessment Survey for Kimball County

### Agricultural Appraisal Information

1.	<b>Data collection done by:</b>
	The Assessor's staff.
2.	<b>Valuation done by:</b>
	The Assessor and her staff.
3.	<b>Pickup work done by whom:</b>
	The Assessor's staff.
4.	<b>Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?</b>
	Yes, the County has written standards to specifically define agricultural property, and has developed indicators that would determine whether or not land is primarily used as agricultural land.
a.	<b>How is agricultural land defined in this county?</b>
	<p>Agricultural land is defined statutorily by §77-1359 and §77-1363. Further, the Assessor has developed the following indicators to determine whether or not land is primarily used as agricultural land:</p> <ol style="list-style-type: none"> <li>1. Farm income is not generated.</li> <li>2. No participation in FSA programs.</li> <li>3. No farm insurance program.</li> <li>4. Majority of land use is for wildlife habitat.</li> <li>5. Little or no specialized ag land equipment on personal property tax schedule.</li> </ol> <p>Documents that could be provided as proof of agricultural use for a particular parcel:</p> <ol style="list-style-type: none"> <li>1. 1040F Tax Form.</li> <li>2. Papers from FSA office.</li> <li>3. Insurance policy.</li> <li>4. Personal Property tax schedule.</li> <li>5. Livestock inventory on land and duration of time on land.</li> <li>6. Lease agreements.</li> </ol> <p>“Agricultural or horticultural purposes shall mean used for commercial production of any plant or animal product in a raw or unprocessed state that is derived from the science and art of agriculture, aquaculture, or horticulture.” (see Reg 11.002.01H)</p> <p>“The Assessor must periodically review the parcel to verify the continued use for agricultural and horticultural purposes. To ensure the property is classified properly, the Assessor may request additional information from the property owner. The Assessor may also conduct a physical inspection of the parcel.</p>

5.	<b>When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	The Income Approach has not been used to establish market value for agricultural land.
6.	<b>What is the date of the soil survey currently used?</b>
	1962—however, the County has a more current survey on their GIS.
7.	<b>What date was the last countywide land use study completed?</b>
	The County has completed 100% of the current land use and has implemented the current use for assessment year 2008 (via the GIS).
a.	<b>By what method? (Physical inspection, FSA maps, etc.)</b>
	GIS, FSA maps, and physical inspections.
b.	<b>By whom?</b>
	Sallie, a member of the Assessor's staff.
c.	<b>What proportion is complete / implemented at this time?</b>
	As noted above, 100% of the entire County is complete at this time.
8.	<b>Number of market areas/neighborhoods in the agricultural property class:</b>
	There are four agricultural market areas.
9.	<b>How are market areas/neighborhoods defined in this property class?</b>
	By soils, topography and the market.
10.	<b>Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?</b>
	No.

**Agricultural Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
<b>0</b>	<b>17</b>	<b>201</b>	<b>218</b>

**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:	79	<b>MEDIAN:</b>	<b>74</b>	COV:	21.97	95% Median C.I.:	72.16 to 76.37	
(AgLand) TOTAL Sales Price:	8,750,034	WGT. MEAN:	72	STD:	16.38	95% Wgt. Mean C.I.:	67.71 to 75.92	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,677,034	MEAN:	75	AVG.ABS.DEV:	11.79	95% Mean C.I.:	70.93 to 78.15	
(AgLand) TOTAL Assessed Value:	6,231,380							
AVG. Adj. Sales Price:	109,835	COD:	15.98	MAX Sales Ratio:	139.69			
AVG. Assessed Value:	78,878	PRD:	103.79	MIN Sales Ratio:	45.27			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	7	73.89	78.23	75.34	10.35	103.83	64.47	100.98	64.47 to 100.98	103,583	78,042
10/01/04 TO 12/31/04	8	78.43	74.77	74.79	19.22	99.97	50.00	94.96	50.00 to 94.96	132,299	98,951
01/01/05 TO 03/31/05	6	71.16	70.35	69.99	11.88	100.51	58.92	86.81	58.92 to 86.81	79,838	55,879
04/01/05 TO 06/30/05	9	80.02	83.81	81.19	10.54	103.23	70.20	123.73	73.77 to 86.95	84,944	68,965
07/01/05 TO 09/30/05	5	76.42	75.38	69.35	10.49	108.69	57.41	93.70	N/A	96,524	66,938
10/01/05 TO 12/31/05	3	75.15	75.77	75.26	8.46	100.67	66.54	85.62	N/A	142,926	107,573
01/01/06 TO 03/31/06	8	80.32	76.83	74.08	16.98	103.72	46.50	98.47	46.50 to 98.47	94,000	69,630
04/01/06 TO 06/30/06	9	81.96	86.32	86.45	18.53	99.86	54.89	139.69	70.34 to 105.95	76,771	66,365
07/01/06 TO 09/30/06	8	65.12	66.94	65.47	23.29	102.24	45.27	97.12	45.27 to 97.12	74,237	48,602
10/01/06 TO 12/31/06	5	66.90	65.14	58.63	9.52	111.10	55.46	73.17	N/A	217,270	127,394
01/01/07 TO 03/31/07	3	64.97	67.93	72.87	8.23	93.22	61.39	77.44	N/A	191,800	139,770
04/01/07 TO 06/30/07	8	63.91	63.19	65.45	11.47	96.55	50.15	74.12	50.15 to 74.12	130,003	85,082
<u>Study Years</u>											
07/01/04 TO 06/30/05	30	74.80	77.41	75.78	14.19	102.14	50.00	123.73	73.16 to 82.83	100,900	76,462
07/01/05 TO 06/30/06	25	76.57	79.83	76.95	16.74	103.74	46.50	139.69	72.79 to 85.62	94,173	72,469
07/01/06 TO 06/30/07	24	65.82	65.44	64.50	14.55	101.45	45.27	97.12	56.53 to 73.69	137,319	88,573
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	23	76.37	77.42	74.87	11.50	103.40	57.41	123.73	72.79 to 81.57	93,692	70,146
01/01/06 TO 12/31/06	30	73.44	75.09	69.80	19.76	107.57	45.27	139.69	66.90 to 81.96	104,106	72,670
<u>ALL</u>											
	79	73.77	74.54	71.81	15.98	103.79	45.27	139.69	72.16 to 76.37	109,835	78,878

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Base Stat

State Stat Run

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GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2523	2	60.34	60.34	60.37	1.33	99.96	59.54	61.14	N/A	53,150	32,085
2525	3	57.41	58.03	59.84	9.52	96.98	50.15	66.54	N/A	126,666	75,796
2527	2	108.13	108.13	106.54	29.19	101.49	76.57	139.69	N/A	61,885	65,932
2529	6	77.60	77.30	78.02	11.10	99.08	59.20	94.27	59.20 to 94.27	92,138	71,887
2531	2	87.55	87.55	87.47	0.85	100.09	86.81	88.29	N/A	88,250	77,190
2533	3	73.77	75.23	72.75	9.93	103.40	64.97	86.95	N/A	143,166	104,160
2535	1	66.67	66.67	66.67			66.67	66.67	N/A	461,729	307,820
2805	1	72.48	72.48	72.48			72.48	72.48	N/A	60,000	43,490
2807	2	65.04	65.04	69.91	13.08	93.03	56.53	73.55	N/A	257,000	179,667
2809	1	123.73	123.73	123.73			123.73	123.73	N/A	52,000	64,340
2811	1	50.00	50.00	50.00			50.00	50.00	N/A	67,500	33,750
2813	2	73.99	73.99	73.71	1.12	100.39	73.16	74.82	N/A	70,127	51,687
2815	2	72.50	72.50	74.66	6.82	97.10	67.55	77.44	N/A	267,690	199,852
2821	1	80.79	80.79	80.79			80.79	80.79	N/A	81,300	65,680
2825	3	55.46	57.02	55.41	15.07	102.90	45.27	70.34	N/A	300,666	166,613
2827	3	64.47	71.01	65.40	14.17	108.59	60.58	87.98	N/A	117,893	77,096
2829	1	83.30	83.30	83.30			83.30	83.30	N/A	55,000	45,815
2831	3	75.15	69.75	72.77	8.02	95.86	58.01	76.10	N/A	83,926	61,071
3101	2	74.34	74.34	74.29	0.60	100.06	73.89	74.78	N/A	35,400	26,297
3103	5	76.37	69.61	65.56	10.79	106.18	52.60	80.02	N/A	88,800	58,214
3105	6	80.52	78.76	82.11	6.92	95.93	70.20	88.01	70.20 to 88.01	80,905	66,428
3107	7	81.57	82.79	83.56	16.74	99.07	61.39	105.95	61.39 to 105.95	45,464	37,991
3109	5	58.92	62.20	65.08	14.79	95.57	49.36	74.12	N/A	92,700	60,328
3111	2	93.91	93.91	94.84	7.53	99.02	86.84	100.98	N/A	119,260	113,110
3113	2	81.24	81.24	80.26	10.40	101.22	72.79	89.68	N/A	147,060	118,025
3115	3	52.60	58.10	61.43	18.19	94.58	46.50	75.20	N/A	144,666	88,866
3117	2	90.29	90.29	89.39	5.17	101.00	85.62	94.96	N/A	104,000	92,967
3119	1	74.66	74.66	74.66			74.66	74.66	N/A	80,000	59,725
3121	1	66.90	66.90	66.90			66.90	66.90	N/A	165,000	110,380
3123	1	55.92	55.92	55.92			55.92	55.92	N/A	57,400	32,100
3125	3	85.44	85.67	83.27	9.90	102.88	73.10	98.47	N/A	58,161	48,430
ALL	79	73.77	74.54	71.81	15.98	103.79	45.27	139.69	72.16 to 76.37	109,835	78,878

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AVG. Assessed Value:	78,878	PRD:	103.79	MIN Sales Ratio:	45.27				

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<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	32	73.91	74.79	70.39	17.19	106.25	46.50	105.95	67.55 to 85.44	112,572	79,242	
2	24	74.34	71.07	70.15	12.24	101.31	45.27	88.01	62.64 to 78.86	80,962	56,794	
3	15	73.70	78.40	76.08	22.43	103.05	50.15	139.69	59.54 to 81.96	106,660	81,148	
4	8	73.66	76.69	72.81	9.87	105.32	64.97	88.29	64.97 to 88.29	191,466	139,415	
ALL	79	73.77	74.54	71.81	15.98	103.79	45.27	139.69	72.16 to 76.37	109,835	78,878	

<b>STATUS: IMPROVED, UNIMPROVED &amp; IOLL</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	79	73.77	74.54	71.81	15.98	103.79	45.27	139.69	72.16 to 76.37	109,835	78,878	
ALL	79	73.77	74.54	71.81	15.98	103.79	45.27	139.69	72.16 to 76.37	109,835	78,878	

<b>MAJORITY LAND USE &gt; 95%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	23	74.78	72.70	72.62	14.42	100.12	50.15	100.98	61.14 to 81.57	82,386	59,825	
DRY-N/A	28	74.93	77.55	74.49	16.90	104.11	46.50	139.69	72.48 to 82.83	98,453	73,340	
GRASS	16	73.91	72.70	72.07	16.35	100.88	45.27	98.47	56.53 to 87.98	110,361	79,537	
GRASS-N/A	7	67.61	66.41	61.72	8.76	107.60	54.89	75.15	54.89 to 75.15	197,165	121,682	
IRRGTD-N/A	5	73.77	83.36	77.03	21.17	108.21	58.92	123.73	N/A	175,900	135,497	
ALL	79	73.77	74.54	71.81	15.98	103.79	45.27	139.69	72.16 to 76.37	109,835	78,878	

<b>MAJORITY LAND USE &gt; 80%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	42	74.28	74.25	72.32	14.48	102.67	46.50	139.69	70.20 to 76.57	88,266	63,831	
DRY-N/A	9	82.83	80.58	79.27	17.21	101.66	49.36	105.95	52.60 to 97.12	104,933	83,178	
GRASS	19	73.69	71.57	67.28	15.55	106.38	45.27	98.47	56.53 to 80.79	150,850	101,491	
GRASS-N/A	4	69.06	67.04	70.06	8.38	95.68	54.89	75.15	N/A	69,945	49,006	
IRRGTD	3	86.81	94.77	83.17	19.18	113.94	73.77	123.73	N/A	137,666	114,501	
IRRGTD-N/A	2	66.24	66.24	71.59	11.04	92.52	58.92	73.55	N/A	233,250	166,990	
ALL	79	73.77	74.54	71.81	15.98	103.79	45.27	139.69	72.16 to 76.37	109,835	78,878	

<b>MAJORITY LAND USE &gt; 50%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	51	74.78	75.36	73.73	15.80	102.22	46.50	139.69	72.48 to 80.02	91,207	67,245	
GRASS	23	72.16	70.79	67.53	14.80	104.82	45.27	98.47	64.47 to 75.15	136,780	92,363	
IRRGTD	5	73.77	83.36	77.03	21.17	108.21	58.92	123.73	N/A	175,900	135,497	
ALL	79	73.77	74.54	71.81	15.98	103.79	45.27	139.69	72.16 to 76.37	109,835	78,878	

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<b>SCHOOL DISTRICT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
17-0009	16	74.34	74.70	71.38	8.76	104.66	58.01	98.47	66.67 to 76.42	106,080	75,715	
53-0001	63	73.69	74.50	71.92	17.81	103.58	45.27	139.69	70.20 to 78.86	110,789	79,681	
NonValid School												
ALL	79	73.77	74.54	71.81	15.98	103.79	45.27	139.69	72.16 to 76.37	109,835	78,878	

<b>ACRES IN SALE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
50.01 TO 100.00	3	72.16	73.02	66.53	13.42	109.75	58.92	87.98	N/A	30,283	20,148	
100.01 TO 180.00	24	70.42	72.01	71.65	18.69	100.51	45.27	123.73	59.54 to 78.86	46,916	33,615	
180.01 TO 330.00	24	73.94	74.57	73.03	13.29	102.11	49.36	105.95	72.48 to 81.50	84,505	61,717	
330.01 TO 650.00	19	80.79	79.27	75.94	16.90	104.39	46.50	139.69	66.54 to 86.84	127,972	97,184	
650.01 +	9	73.55	71.69	67.87	9.57	105.62	55.46	89.68	64.47 to 77.44	333,396	226,270	
ALL	79	73.77	74.54	71.81	15.98	103.79	45.27	139.69	72.16 to 76.37	109,835	78,878	

<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
5000 TO 9999	1	72.16	72.16	72.16			72.16	72.16	N/A	8,350	6,025	
Total \$												
1 TO 9999	1	72.16	72.16	72.16			72.16	72.16	N/A	8,350	6,025	
10000 TO 29999	1	87.98	87.98	87.98			87.98	87.98	N/A	20,000	17,595	
30000 TO 59999	27	74.82	77.96	78.77	18.57	98.98	50.15	139.69	67.61 to 81.57	45,697	35,994	
60000 TO 99999	21	73.17	72.17	72.52	16.36	99.52	45.27	97.12	59.20 to 82.17	74,569	54,074	
100000 TO 149999	13	81.96	78.14	78.55	14.73	99.48	52.60	100.98	64.97 to 89.68	120,670	94,781	
150000 TO 249999	10	70.17	68.07	68.04	11.21	100.03	46.50	82.83	57.41 to 75.20	167,028	113,651	
250000 TO 499999	5	73.55	71.18	71.17	5.46	100.02	64.47	77.44	N/A	361,982	257,608	
500000 +	1	55.46	55.46	55.46			55.46	55.46	N/A	800,000	443,640	
ALL	79	73.77	74.54	71.81	15.98	103.79	45.27	139.69	72.16 to 76.37	109,835	78,878	

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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 \$ _____											
5000 TO 9999	1	72.16	72.16	72.16			72.16	72.16	N/A	8,350	6,025
Total \$ _____											
1 TO 9999	1	72.16	72.16	72.16			72.16	72.16	N/A	8,350	6,025
10000 TO 29999	14	70.27	66.93	64.54	12.56	103.70	45.27	87.98	54.89 to 76.37	39,985	25,806
30000 TO 59999	27	74.82	74.22	72.53	16.15	102.34	49.36	105.95	61.14 to 82.17	60,488	43,871
60000 TO 99999	17	80.02	80.66	75.64	20.21	106.64	46.50	139.69	64.97 to 88.29	100,544	76,049
100000 TO 149999	13	75.15	78.27	76.92	14.37	101.76	57.41	100.98	66.90 to 89.68	149,501	114,989
150000 TO 249999	3	73.77	71.15	70.59	4.85	100.78	64.47	75.20	N/A	257,393	181,701
250000 TO 499999	4	70.11	68.28	65.67	10.29	103.97	55.46	77.44	N/A	512,682	336,686
ALL _____											
	79	73.77	74.54	71.81	15.98	103.79	45.27	139.69	72.16 to 76.37	109,835	78,878





**2008 Correlation Section  
for Kimball County**

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**Agricultural Land**

**I. Correlation**

AGRICULTURAL UNIMPROVED: The following statistical tables and their accompanying narratives will show that all three measures of central tendency are within acceptable range, and any could be used as an expression of the overall level of value for agricultural land within Kimball County. However, the median receives quite strong support from the Trended Preliminary Ratio. Also, because of a COD of less than twenty-percent (15.98), the median will be used as the point estimate of the overall level of value for agricultural land.

Regarding the qualitative statistics, at first it appears from Table VI that only the coefficient of dispersion is within acceptable range, with the price-related differential lying less than one point above its upper parameter. However, the removal of extreme outliers would bring the PRD within range (at 102.90), and would further lower the COD to 13.73—indicating good assessment uniformity for this property class.

Kimball County is in compliance for both level of value and quality of assessment for the agricultural land class of property.

**2008 Correlation Section  
for Kimball County**

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**II. Analysis of Percentage of Sales Used**

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2008</b>	<b>100</b>	<b>79</b>	<b>79</b>
<b>2007</b>	<b>97</b>	<b>75</b>	<b>77.32</b>
<b>2006</b>	<b>139</b>	<b>70</b>	<b>50.36</b>
<b>2005</b>	<b>121</b>	<b>60</b>	<b>49.59</b>
<b>2004</b>	<b>109</b>	<b>54</b>	<b>49.54</b>
<b>2003</b>	<b>80</b>	<b>50</b>	<b>62.5</b>
<b>2002</b>	<b>65</b>	<b>43</b>	<b>66.15</b>
<b>2001</b>	<b>79</b>	<b>61</b>	<b>77.22</b>

AGRICULTURAL UNIMPROVED: As Table II indicates, the percentage of all agricultural unimproved sales used for assessment year 2008 represents the highest historical percentage used compared to the previous seven years.

**2008 Correlation Section  
for Kimball County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section  
for Kimball County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2008</b>	<b>68.26</b>	<b>8.56</b>	<b>74.11</b>	<b>73.77</b>
<b>2007</b>	<b>76.24</b>	<b>-1.92</b>	<b>74.78</b>	<b>74.05</b>
<b>2006</b>	<b>77.91</b>	<b>3.6</b>	<b>80.71</b>	<b>76.95</b>
<b>2005</b>	<b>78.25</b>	<b>0.17</b>	<b>78.38</b>	<b>77.19</b>
<b>2004</b>	<b>74.61</b>	<b>1.46</b>	<b>75.7</b>	<b>76.71</b>
<b>2003</b>	<b>75</b>	<b>0.1</b>	<b>75.08</b>	<b>75</b>
<b>2002</b>	<b>72</b>	<b>6.25</b>	<b>76.5</b>	<b>76</b>
<b>2001</b>	<b>75</b>	<b>9.82</b>	<b>82.37</b>	<b>76</b>

AGRICULTURAL UNIMPROVED: According to Table III, a comparison of the Trended Preliminary Ratio and the R&O Median is less than one point (0.34). Thus, each figure provides very strong support for the other.

**2008 Correlation Section  
for Kimball County**

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

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

Comparison of Average Value Changes

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

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

**2008 Correlation Section  
for Kimball County**

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

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>5.93</b>	<b>2008</b>	<b>8.56</b>
<b>-3.07</b>	<b>2007</b>	<b>-1.92</b>
<b>4.54</b>	<b>2006</b>	<b>3.6</b>
<b>0.76</b>	<b>2005</b>	<b>0.17</b>
<b>6.11</b>	<b>2004</b>	<b>1.46</b>
<b>0</b>	<b>2003</b>	<b>0.1</b>
<b>8.95</b>	<b>2002</b>	<b>6.25</b>
<b>6.98</b>	<b>2001</b>	<b>9.82</b>

AGRICULTURAL UNIMPROVED: As shown in Table IV, comparison of the percent change to the sales file to the percent change in assessed value (excluding growth) is less than three points (2.63), and is therefore statistically insignificant. This suggests that there is no difference between the valuation applied to the sold versus the unsold agricultural properties within the County.

## 2008 Correlation Section for Kimball County

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

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

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

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

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

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

**2008 Correlation Section  
for Kimball County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>73.77</b>	<b>71.81</b>	<b>74.54</b>

AGRICULTURAL UNIMPROVED: According to the above table, all three measures of central tendency are within acceptable range, and any could be used as an expression of the overall level of value for agricultural land within Kimball County. However, for purposes of direct equalization, and also because of a COD of less than twenty-percent, the median will be used as the point estimate of the overall level of value for agricultural land.



**2008 Correlation Section  
for Kimball County**

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**VI. Analysis of R&O COD and PRD**

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>15.98</b>	<b>103.79</b>
<b>Difference</b>	<b>0</b>	<b>0.79</b>

**AGRICULTURAL UNIMPROVED:** It appears from Table VI that only the coefficient of dispersion is within acceptable range, with the price-related differential lying less than one point above its upper parameter. However, the removal of extreme outliers would bring the PRD within range (at 102.90), and would further lower the COD to 13.73—indicating good assessment uniformity for this property class.

**2008 Correlation Section  
for Kimball County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>79</b>	<b>79</b>	<b>0</b>
<b>Median</b>	<b>68.26</b>	<b>73.77</b>	<b>5.51</b>
<b>Wgt. Mean</b>	<b>66.68</b>	<b>71.81</b>	<b>5.13</b>
<b>Mean</b>	<b>69.29</b>	<b>74.54</b>	<b>5.25</b>
<b>COD</b>	<b>16.68</b>	<b>15.98</b>	<b>-0.7</b>
<b>PRD</b>	<b>103.92</b>	<b>103.79</b>	<b>-0.13</b>
<b>Min Sales Ratio</b>	<b>41.25</b>	<b>45.27</b>	<b>4.02</b>
<b>Max Sales Ratio</b>	<b>130.30</b>	<b>139.69</b>	<b>9.39</b>

AGRICULTURAL UNIMPROVED: Assessment actions for 2008 included: the Assessor reviewed all sales and values were changed by Market Area to closer match 75% of the market. In Market Areas 1, 2, 3 and 4 Irrigated land received a 15% increase for each LCG subclass; Dryland received a 10% increase for each subclass; All grassland subclasses received a 5% increase. CRP was increased by 10% for each LCG in Market Areas 1, 2 and 3. Market Area 4 CRP remained unchanged.



**County 53 - Kimball**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 4,834	<b>Value</b> 377,352,438	<b>Total Growth</b> 3,702,372 (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	
<b>1. Res UnImp Land</b>	130	468,050	25	143,175	24	233,000	179	844,225	
<b>2. Res Improv Land</b>	1,271	7,616,610	71	822,660	186	3,046,878	1,528	11,486,148	
<b>3. Res Improvements</b>	1,345	64,416,023	80	5,864,360	231	16,358,252	1,656	86,638,635	
<b>4. Res Total</b>	1,475	72,500,683	105	6,830,195	255	19,638,130	1,835	98,969,008	498,068
<b>% of Total</b>	80.38	73.25	5.72	6.90	13.89	19.84	37.96	26.22	13.45
<b>5. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>6. Rec Improv Land</b>	0	0	0	0	0	0	0	0	
<b>7. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>8. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res+Rec Total</b>	1,475	72,500,683	105	6,830,195	255	19,638,130	1,835	98,969,008	498,068
<b>% of Total</b>	80.38	73.25	5.72	6.90	13.89	19.84	37.96	26.22	13.45

**County 53 - Kimball**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 4,834	<b>Value</b> 377,352,438	<b>Total Growth</b> 3,702,372 (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	59	364,540	5	36,805	24	230,260	88	631,605	
10. Comm Improv Land	278	2,928,795	7	114,400	74	735,775	359	3,778,970	
11. Comm Improvements	278	20,960,283	7	469,010	74	3,774,379	359	25,203,672	
12. Comm Total	337	24,253,618	12	620,215	98	4,740,414	447	29,614,247	181,195
% of Total	75.39	81.89	2.68	2.09	21.92	16.00	9.24	7.84	4.89
13. Ind UnImp Land	0	0	0	0	1	110,650	1	110,650	
14. Ind Improv Land	4	79,040	2	59,150	2	97,335	8	235,525	
15. Ind Improvements	4	883,290	2	495,370	2	33,070,895	8	34,449,555	
16. Ind Total	4	962,330	2	554,520	3	33,278,880	9	34,795,730	28,160
% of Total	44.44	2.76	22.22	1.59	33.33	95.64	0.18	9.22	0.76
Comm+Ind Total	341	25,215,948	14	1,174,735	101	38,019,294	456	64,409,977	209,355
% of Total	74.78	39.14	3.07	1.82	22.14	59.02	9.43	17.06	5.65
17. Taxable Total	1,816	97,716,631	119	8,004,930	356	57,657,424	2,291	163,378,985	707,423
% of Total	79.26	59.80	5.19	4.18	15.53	12.01	47.39	43.29	19.10

**County 53 - Kimball**

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

**Schedule II: Tax Increment Financing (TIF)**

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>0</b>	<b>0</b>	<b>0</b>

**Schedule III: Mineral Interest Records**

	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	0	0	0	0	236	71,348,630
24. Mineral Interest-Non-Producing	0	0	0	0	264	138,003
	Total		Growth			
	Records	Value	Records	Value		
23. Mineral Interest-Producing	236	71,348,630		2,347,290		
24. Mineral Interest-Non-Producing	264	138,003		83,589		
<b>25. Mineral Interest Total</b>	<b>500</b>	<b>71,486,633</b>		<b>2,430,879</b>		

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

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	122	32	317	471

**Schedule V: Agricultural Records**

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	3,970	4	126,095	1,442	84,841,010	1,448	84,971,075
28. Ag-Improved Land	53	76,883	2	78,395	540	35,850,128	595	36,005,406
29. Ag-Improvements	53	211,220	2	54,820	540	21,244,299	595	21,510,339
<b>30. Ag-Total Taxable</b>							<b>2,043</b>	<b>142,486,820</b>

**County 53 - Kimball**

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

**Schedule VI: Agricultural Records:**

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	0	0.000	0	1	1.000	5,450	
33. HomeSite Improvements	0		0	1		51,025	
<b>34. HomeSite Total</b>							
35. FarmSite UnImp Land	2	0.020	3,970	1	1.000	220	
36. FarmSite Impr Land	46	0.475	76,883	1	1.000	220	
37. FarmSite Improv	53		211,220	2		3,795	
<b>38. FarmSite Total</b>							
39. Road & Ditches		0.000			12.727		
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	51	51.996	281,200	51	51.996	281,200	
32. HomeSite Improv Land	224	268.469	1,419,555	225	269.469	1,425,005	
33. HomeSite Improvements	232		13,328,975	233		13,380,000	0
<b>34. HomeSite Total</b>				284	321.465	15,086,205	
35. FarmSite UnImp Land	51	109.780	32,135	54	110.800	36,325	
36. FarmSite Impr Land	435	1,697.544	491,468	482	1,699.019	568,571	
37. FarmSite Improv	533		7,915,324	588		8,130,339	564,070
<b>38. FarmSite Total</b>				642	1,809.819	8,735,235	
39. Road & Ditches		5,335.186			5,347.913		
40. Other-Non Ag Use		0.000	0		0.000	0	
<b>41. Total Section VI</b>				<b>926</b>	<b>7,479.197</b>	<b>23,821,440</b>	<b>564,070</b>

**Schedule VII: Agricultural Records:**

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0

**Schedule VIII: Agricultural Records:**

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	0	0.000	0
44. Recapture Val			0			0
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	0	0.000	0	0	0.000	0
44. Recapture Val			0			0

County 53 - Kimball

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	1,681.948	1,227,885	1,681.948	1,227,885
47. 2A1	0.000	0	0.000	0	1,368.759	937,620	1,368.759	937,620
48. 2A	0.000	0	0.000	0	4,131.318	2,230,925	4,131.318	2,230,925
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	728.996	277,015	728.996	277,015
51. 4A1	0.000	0	0.000	0	1,090.140	343,430	1,090.140	343,430
52. 4A	0.000	0	0.000	0	1,035.141	284,760	1,035.141	284,760
53. Total	0.000	0	0.000	0	10,036.302	5,301,635	10,036.302	5,301,635
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	4,606.271	1,312,900	4,606.271	1,312,900
56. 2D1	0.000	0	0.000	0	15,532.540	3,960,995	15,532.540	3,960,995
57. 2D	0.000	0	0.000	0	29,851.169	6,567,250	29,851.169	6,567,250
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	5,540.677	637,320	5,540.677	637,320
60. 4D1	0.000	0	0.000	0	5,665.817	595,075	5,665.817	595,075
61. 4D	0.000	0	0.000	0	14,682.200	1,541,955	14,682.200	1,541,955
62. Total	0.000	0	0.000	0	75,878.674	14,615,495	75,878.674	14,615,495
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	5,384.158	1,326,610	5,384.158	1,326,610
65. 2G1	0.000	0	0.000	0	12,200.284	3,242,210	12,200.284	3,242,210
66. 2G	0.000	0	0.000	0	33,762.529	7,085,970	33,762.529	7,085,970
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	11,316.225	1,444,185	11,316.225	1,444,185
69. 4G1	0.000	0	0.000	0	17,671.732	2,077,775	17,671.732	2,077,775
70. 4G	0.000	0	0.000	0	60,773.803	6,941,810	60,773.803	6,941,810
71. Total	0.000	0	0.000	0	141,108.731	22,118,560	141,108.731	22,118,560
72. Waste	0.000	0	0.000	0	3,119.780	46,830	3,119.780	46,830
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	230,143.487	42,082,520	230,143.487	42,082,520



County 53 - Kimball

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	6.867	5,290	2,839.750	2,186,645	2,846.617	2,191,935
47. 2A1	0.000	0	0.000	0	1,910.658	1,327,975	1,910.658	1,327,975
48. 2A	0.000	0	145.928	83,915	5,340.308	3,070,840	5,486.236	3,154,755
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	884.579	340,590	884.579	340,590
51. 4A1	0.000	0	0.000	0	1,444.500	491,140	1,444.500	491,140
52. 4A	0.000	0	0.000	0	1,404.768	386,395	1,404.768	386,395
53. Total	0.000	0	152.795	89,205	13,824.563	7,803,585	13,977.358	7,892,790
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	3,154.791	883,340	3,154.791	883,340
56. 2D1	0.000	0	0.000	0	26,034.859	5,337,425	26,034.859	5,337,425
57. 2D	0.000	0	33.496	5,865	33,642.933	5,888,015	33,676.429	5,893,880
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	7,724.205	888,430	7,724.205	888,430
60. 4D1	0.000	0	1.500	165	5,345.060	588,200	5,346.560	588,365
61. 4D	0.000	0	0.000	0	8,773.593	746,130	8,773.593	746,130
62. Total	0.000	0	34.996	6,030	84,675.441	14,331,540	84,710.437	14,337,570
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	2,748.872	654,770	2,748.872	654,770
65. 2G1	0.000	0	139.820	31,415	6,860.873	1,743,775	7,000.693	1,775,190
66. 2G	0.000	0	84.143	16,815	21,886.149	4,398,310	21,970.292	4,415,125
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	57.750	7,985	6,194.027	922,475	6,251.777	930,460
69. 4G1	0.000	0	184.570	25,305	14,890.564	1,999,030	15,075.134	2,024,335
70. 4G	0.000	0	174.000	21,730	33,082.758	4,276,670	33,256.758	4,298,400
71. Total	0.000	0	640.283	103,250	85,663.243	13,995,030	86,303.526	14,098,280
72. Waste	0.000	0	7.500	115	3,522.060	52,870	3,529.560	52,985
73. Other	0.000	0	0.000	0	66.300	2,650	66.300	2,650
74. Exempt	0.000		0.000		0.057		0.057	
75. Total	0.000	0	835.574	198,600	187,751.607	36,185,675	188,587.181	36,384,275

County 53 - Kimball

2008 County Abstract of Assessment for Real Property, Form 45

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	1,146.977	952,015	1,146.977	952,015
47. 2A1	0.000	0	0.000	0	1,890.750	1,370,815	1,890.750	1,370,815
48. 2A	0.000	0	0.000	0	2,211.067	1,304,620	2,211.067	1,304,620
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	454.437	179,520	454.437	179,520
51. 4A1	0.000	0	0.000	0	771.000	277,560	771.000	277,560
52. 4A	0.000	0	0.000	0	484.930	143,080	484.930	143,080
53. Total	0.000	0	0.000	0	6,959.161	4,227,610	6,959.161	4,227,610
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	5,239.566	1,257,490	5,239.566	1,257,490
56. 2D1	0.000	0	0.000	0	10,712.140	2,249,685	10,712.140	2,249,685
57. 2D	0.000	0	0.000	0	22,285.184	4,011,350	22,285.184	4,011,350
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	5,084.754	483,120	5,084.754	483,120
60. 4D1	0.000	0	0.000	0	5,438.689	489,615	5,438.689	489,615
61. 4D	0.000	0	0.000	0	3,259.179	293,500	3,259.179	293,500
62. Total	0.000	0	0.000	0	52,019.512	8,784,760	52,019.512	8,784,760
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	1,869.327	563,310	1,869.327	563,310
65. 2G1	0.000	0	0.000	0	5,614.542	1,602,180	5,614.542	1,602,180
66. 2G	0.000	0	0.000	0	13,015.805	3,229,665	13,015.805	3,229,665
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	3,135.630	468,730	3,135.630	468,730
69. 4G1	0.000	0	0.000	0	6,941.884	897,950	6,941.884	897,950
70. 4G	0.000	0	0.000	0	11,452.949	1,320,370	11,452.949	1,320,370
71. Total	0.000	0	0.000	0	42,030.137	8,082,205	42,030.137	8,082,205
72. Waste	0.000	0	0.000	0	21.500	320	21.500	320
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	101,030.310	21,094,895	101,030.310	21,094,895

County 53 - Kimball

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 4

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	1,096.900	948,835	1,096.900	948,835
47. 2A1	0.000	0	0.000	0	1,609.203	1,214,970	1,609.203	1,214,970
48. 2A	0.000	0	0.000	0	4,174.223	2,650,745	4,174.223	2,650,745
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	768.818	342,140	768.818	342,140
51. 4A1	0.000	0	0.000	0	1,172.899	486,790	1,172.899	486,790
52. 4A	0.000	0	0.000	0	663.500	212,320	663.500	212,320
53. Total	0.000	0	0.000	0	9,485.543	5,855,800	9,485.543	5,855,800
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	4,584.922	1,513,100	4,584.922	1,513,100
56. 2D1	0.000	0	0.000	0	6,451.969	1,935,590	6,451.969	1,935,590
57. 2D	0.000	0	0.000	0	20,199.739	5,050,330	20,199.739	5,050,330
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	2,833.239	439,180	2,833.239	439,180
60. 4D1	0.000	0	0.000	0	5,582.253	781,515	5,582.253	781,515
61. 4D	0.000	0	0.000	0	1,900.556	180,630	1,900.556	180,630
62. Total	0.000	0	0.000	0	41,552.678	9,900,345	41,552.678	9,900,345
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	657.250	203,555	657.250	203,555
65. 2G1	0.000	0	0.000	0	893.968	279,355	893.968	279,355
66. 2G	0.000	0	0.000	0	3,753.265	940,905	3,753.265	940,905
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	1,256.695	217,735	1,256.695	217,735
69. 4G1	0.000	0	0.000	0	4,113.411	601,815	4,113.411	601,815
70. 4G	0.000	0	0.000	0	8,290.352	1,095,870	8,290.352	1,095,870
71. Total	0.000	0	0.000	0	18,964.941	3,339,235	18,964.941	3,339,235
72. Waste	0.000	0	0.000	0	517.750	7,770	517.750	7,770
73. Other	0.000	0	0.000	0	13.500	540	13.500	540
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	70,534.412	19,103,690	70,534.412	19,103,690

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	0.000	0	152.795	89,205	40,305.569	23,188,630	40,458.364	23,277,835
77.Dry Land	0.000	0	34.996	6,030	254,126.305	47,632,140	254,161.301	47,638,170
78.Grass	0.000	0	640.283	103,250	287,767.052	47,535,030	288,407.335	47,638,280
79.Waste	0.000	0	7.500	115	7,181.090	107,790	7,188.590	107,905
80.Other	0.000	0	0.000	0	79.800	3,190	79.800	3,190
81.Exempt	0.000	0	0.000	0	0.057	0	0.057	0
<b>82.Total</b>	<b>0.000</b>	<b>0</b>	<b>835.574</b>	<b>198,600</b>	<b>589,459.816</b>	<b>118,466,780</b>	<b>590,295.390</b>	<b>118,665,380</b>

## 2008 Agricultural Land Detail

### County 53 - Kimball

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	1,681.948	16.76%	1,227,885	23.16%	730.037
2A1	1,368.759	13.64%	937,620	17.69%	685.014
2A	4,131.318	41.16%	2,230,925	42.08%	540.003
3A1	0.000	0.00%	0	0.00%	0.000
3A	728.996	7.26%	277,015	5.23%	379.995
4A1	1,090.140	10.86%	343,430	6.48%	315.032
4A	1,035.141	10.31%	284,760	5.37%	275.092
<b>Irrigated Total</b>	<b>10,036.302</b>	<b>100.00%</b>	<b>5,301,635</b>	<b>100.00%</b>	<b>528.245</b>
<b>Dry:</b>					
1D1	0.000	0.00%	0	0.00%	0.000
1D	4,606.271	6.07%	1,312,900	8.98%	285.024
2D1	15,532.540	20.47%	3,960,995	27.10%	255.012
2D	29,851.169	39.34%	6,567,250	44.93%	219.999
3D1	0.000	0.00%	0	0.00%	0.000
3D	5,540.677	7.30%	637,320	4.36%	115.025
4D1	5,665.817	7.47%	595,075	4.07%	105.028
4D	14,682.200	19.35%	1,541,955	10.55%	105.022
<b>Dry Total</b>	<b>75,878.674</b>	<b>100.00%</b>	<b>14,615,495</b>	<b>100.00%</b>	<b>192.616</b>
<b>Grass:</b>					
1G1	0.000	0.00%	0	0.00%	0.000
1G	5,384.158	3.82%	1,326,610	6.00%	246.391
2G1	12,200.284	8.65%	3,242,210	14.66%	265.748
2G	33,762.529	23.93%	7,085,970	32.04%	209.876
3G1	0.000	0.00%	0	0.00%	0.000
3G	11,316.225	8.02%	1,444,185	6.53%	127.620
4G1	17,671.732	12.52%	2,077,775	9.39%	117.576
4G	60,773.803	43.07%	6,941,810	31.38%	114.223
<b>Grass Total</b>	<b>141,108.731</b>	<b>100.00%</b>	<b>22,118,560</b>	<b>100.00%</b>	<b>156.748</b>
<b>Irrigated Total</b>	<b>10,036.302</b>	<b>4.36%</b>	<b>5,301,635</b>	<b>12.60%</b>	<b>528.245</b>
<b>Dry Total</b>	<b>75,878.674</b>	<b>32.97%</b>	<b>14,615,495</b>	<b>34.73%</b>	<b>192.616</b>
<b>Grass Total</b>	<b>141,108.731</b>	<b>61.31%</b>	<b>22,118,560</b>	<b>52.56%</b>	<b>156.748</b>
Waste	3,119.780	1.36%	46,830	0.11%	15.010
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>230,143.487</b>	<b>100.00%</b>	<b>42,082,520</b>	<b>100.00%</b>	<b>182.853</b>

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

<b>Irrigated Total</b>	<b>10,036.302</b>	<b>24.81%</b>	<b>5,301,635</b>	<b>22.78%</b>	
<b>Dry Total</b>	<b>75,878.674</b>	<b>29.85%</b>	<b>14,615,495</b>	<b>30.68%</b>	
<b>Grass Total</b>	<b>141,108.731</b>	<b>48.93%</b>	<b>22,118,560</b>	<b>46.43%</b>	
Waste	3,119.780	43.40%	46,830	43.40%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>230,143.487</b>	<b>38.99%</b>	<b>42,082,520</b>	<b>35.46%</b>	

## 2008 Agricultural Land Detail

### County 53 - Kimball

Market Area: 2

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	2,846.617	20.37%	2,191,935	27.77%	770.014
2A1	1,910.658	13.67%	1,327,975	16.83%	695.035
2A	5,486.236	39.25%	3,154,755	39.97%	575.030
3A1	0.000	0.00%	0	0.00%	0.000
3A	884.579	6.33%	340,590	4.32%	385.030
4A1	1,444.500	10.33%	491,140	6.22%	340.006
4A	1,404.768	10.05%	386,395	4.90%	275.059
<b>Irrigated Total</b>	<b>13,977.358</b>	<b>100.00%</b>	<b>7,892,790</b>	<b>100.00%</b>	<b>564.683</b>

**Dry:**

1D1	0.000	0.00%	0	0.00%	0.000
1D	3,154.791	3.72%	883,340	6.16%	279.999
2D1	26,034.859	30.73%	5,337,425	37.23%	205.010
2D	33,676.429	39.75%	5,893,880	41.11%	175.014
3D1	0.000	0.00%	0	0.00%	0.000
3D	7,724.205	9.12%	888,430	6.20%	115.018
4D1	5,346.560	6.31%	588,365	4.10%	110.045
4D	8,773.593	10.36%	746,130	5.20%	85.042
<b>Dry Total</b>	<b>84,710.437</b>	<b>100.00%</b>	<b>14,337,570</b>	<b>100.00%</b>	<b>169.253</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	2,748.872	3.19%	654,770	4.64%	238.195
2G1	7,000.693	8.11%	1,775,190	12.59%	253.573
2G	21,970.292	25.46%	4,415,125	31.32%	200.958
3G1	0.000	0.00%	0	0.00%	0.000
3G	6,251.777	7.24%	930,460	6.60%	148.831
4G1	15,075.134	17.47%	2,024,335	14.36%	134.283
4G	33,256.758	38.53%	4,298,400	30.49%	129.248
<b>Grass Total</b>	<b>86,303.526</b>	<b>100.00%</b>	<b>14,098,280</b>	<b>100.00%</b>	<b>163.356</b>

<b>Irrigated Total</b>	<b>13,977.358</b>	<b>7.41%</b>	<b>7,892,790</b>	<b>21.69%</b>	<b>564.683</b>
<b>Dry Total</b>	<b>84,710.437</b>	<b>44.92%</b>	<b>14,337,570</b>	<b>39.41%</b>	<b>169.253</b>
<b>Grass Total</b>	<b>86,303.526</b>	<b>45.76%</b>	<b>14,098,280</b>	<b>38.75%</b>	<b>163.356</b>
Waste	3,529.560	1.87%	52,985	0.15%	15.011
Other	66.300	0.04%	2,650	0.01%	39.969
Exempt	0.057	0.00%			
<b>Market Area Total</b>	<b>188,587.181</b>	<b>100.00%</b>	<b>36,384,275</b>	<b>100.00%</b>	<b>192.930</b>

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

<b>Irrigated Total</b>	<b>13,977.358</b>	<b>34.55%</b>	<b>7,892,790</b>	<b>33.91%</b>	
<b>Dry Total</b>	<b>84,710.437</b>	<b>33.33%</b>	<b>14,337,570</b>	<b>30.10%</b>	
<b>Grass Total</b>	<b>86,303.526</b>	<b>29.92%</b>	<b>14,098,280</b>	<b>29.59%</b>	
Waste	3,529.560	49.10%	52,985	49.10%	
Other	66.300	83.08%	2,650	83.07%	
Exempt	0.057	100.00%			
<b>Market Area Total</b>	<b>188,587.181</b>	<b>31.95%</b>	<b>36,384,275</b>	<b>30.66%</b>	

## 2008 Agricultural Land Detail

### County 53 - Kimball

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	1,146.977	16.48%	952,015	22.52%	830.021
2A1	1,890.750	27.17%	1,370,815	32.43%	725.011
2A	2,211.067	31.77%	1,304,620	30.86%	590.040
3A1	0.000	0.00%	0	0.00%	0.000
3A	454.437	6.53%	179,520	4.25%	395.038
4A1	771.000	11.08%	277,560	6.57%	360.000
4A	484.930	6.97%	143,080	3.38%	295.052
<b>Irrigated Total</b>	<b>6,959.161</b>	<b>100.00%</b>	<b>4,227,610</b>	<b>100.00%</b>	<b>607.488</b>
<b>Dry:</b>					
1D1	0.000	0.00%	0	0.00%	0.000
1D	5,239.566	10.07%	1,257,490	14.31%	239.998
2D1	10,712.140	20.59%	2,249,685	25.61%	210.012
2D	22,285.184	42.84%	4,011,350	45.66%	180.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	5,084.754	9.77%	483,120	5.50%	95.013
4D1	5,438.689	10.46%	489,615	5.57%	90.024
4D	3,259.179	6.27%	293,500	3.34%	90.053
<b>Dry Total</b>	<b>52,019.512</b>	<b>100.00%</b>	<b>8,784,760</b>	<b>100.00%</b>	<b>168.874</b>
<b>Grass:</b>					
1G1	0.000	0.00%	0	0.00%	0.000
1G	1,869.327	4.45%	563,310	6.97%	301.343
2G1	5,614.542	13.36%	1,602,180	19.82%	285.362
2G	13,015.805	30.97%	3,229,665	39.96%	248.134
3G1	0.000	0.00%	0	0.00%	0.000
3G	3,135.630	7.46%	468,730	5.80%	149.485
4G1	6,941.884	16.52%	897,950	11.11%	129.352
4G	11,452.949	27.25%	1,320,370	16.34%	115.286
<b>Grass Total</b>	<b>42,030.137</b>	<b>100.00%</b>	<b>8,082,205</b>	<b>100.00%</b>	<b>192.295</b>
<b>Irrigated Total</b>	<b>6,959.161</b>	<b>6.89%</b>	<b>4,227,610</b>	<b>20.04%</b>	<b>607.488</b>
<b>Dry Total</b>	<b>52,019.512</b>	<b>51.49%</b>	<b>8,784,760</b>	<b>41.64%</b>	<b>168.874</b>
<b>Grass Total</b>	<b>42,030.137</b>	<b>41.60%</b>	<b>8,082,205</b>	<b>38.31%</b>	<b>192.295</b>
Waste	21.500	0.02%	320	0.00%	14.883
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>101,030.310</b>	<b>100.00%</b>	<b>21,094,895</b>	<b>100.00%</b>	<b>208.797</b>

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

<b>Irrigated Total</b>	<b>6,959.161</b>	<b>17.20%</b>	<b>4,227,610</b>	<b>18.16%</b>	
<b>Dry Total</b>	<b>52,019.512</b>	<b>20.47%</b>	<b>8,784,760</b>	<b>18.44%</b>	
<b>Grass Total</b>	<b>42,030.137</b>	<b>14.57%</b>	<b>8,082,205</b>	<b>16.97%</b>	
Waste	21.500	0.30%	320	0.30%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>101,030.310</b>	<b>17.12%</b>	<b>21,094,895</b>	<b>17.78%</b>	

## 2008 Agricultural Land Detail

### County 53 - Kimball

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	1,096.900	11.56%	948,835	16.20%	865.015
2A1	1,609.203	16.96%	1,214,970	20.75%	755.013
2A	4,174.223	44.01%	2,650,745	45.27%	635.027
3A1	0.000	0.00%	0	0.00%	0.000
3A	768.818	8.11%	342,140	5.84%	445.020
4A1	1,172.899	12.37%	486,790	8.31%	415.031
4A	663.500	6.99%	212,320	3.63%	320.000
<b>Irrigated Total</b>	<b>9,485.543</b>	<b>100.00%</b>	<b>5,855,800</b>	<b>100.00%</b>	<b>617.339</b>
<b>Dry:</b>					
1D1	0.000	0.00%	0	0.00%	0.000
1D	4,584.922	11.03%	1,513,100	15.28%	330.016
2D1	6,451.969	15.53%	1,935,590	19.55%	299.999
2D	20,199.739	48.61%	5,050,330	51.01%	250.019
3D1	0.000	0.00%	0	0.00%	0.000
3D	2,833.239	6.82%	439,180	4.44%	155.009
4D1	5,582.253	13.43%	781,515	7.89%	139.999
4D	1,900.556	4.57%	180,630	1.82%	95.040
<b>Dry Total</b>	<b>41,552.678</b>	<b>100.00%</b>	<b>9,900,345</b>	<b>100.00%</b>	<b>238.260</b>
<b>Grass:</b>					
1G1	0.000	0.00%	0	0.00%	0.000
1G	657.250	3.47%	203,555	6.10%	309.707
2G1	893.968	4.71%	279,355	8.37%	312.488
2G	3,753.265	19.79%	940,905	28.18%	250.689
3G1	0.000	0.00%	0	0.00%	0.000
3G	1,256.695	6.63%	217,735	6.52%	173.260
4G1	4,113.411	21.69%	601,815	18.02%	146.305
4G	8,290.352	43.71%	1,095,870	32.82%	132.186
<b>Grass Total</b>	<b>18,964.941</b>	<b>100.00%</b>	<b>3,339,235</b>	<b>100.00%</b>	<b>176.074</b>
<b>Irrigated Total</b>	<b>9,485.543</b>	<b>13.45%</b>	<b>5,855,800</b>	<b>30.65%</b>	<b>617.339</b>
<b>Dry Total</b>	<b>41,552.678</b>	<b>58.91%</b>	<b>9,900,345</b>	<b>51.82%</b>	<b>238.260</b>
<b>Grass Total</b>	<b>18,964.941</b>	<b>26.89%</b>	<b>3,339,235</b>	<b>17.48%</b>	<b>176.074</b>
Waste	517.750	0.73%	7,770	0.04%	15.007
Other	13.500	0.02%	540	0.00%	40.000
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>70,534.412</b>	<b>100.00%</b>	<b>19,103,690</b>	<b>100.00%</b>	<b>270.842</b>

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

<b>Irrigated Total</b>	<b>9,485.543</b>	<b>23.45%</b>	<b>5,855,800</b>	<b>25.16%</b>	
<b>Dry Total</b>	<b>41,552.678</b>	<b>16.35%</b>	<b>9,900,345</b>	<b>20.78%</b>	
<b>Grass Total</b>	<b>18,964.941</b>	<b>6.58%</b>	<b>3,339,235</b>	<b>7.01%</b>	
Waste	517.750	7.20%	7,770	7.20%	
Other	13.500	16.92%	540	16.93%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>70,534.412</b>	<b>11.95%</b>	<b>19,103,690</b>	<b>16.10%</b>	



## 2008 Agricultural Land Detail

### County 53 - Kimball

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	152.795	89,205	40,305.569	23,188,630
Dry	0.000	0	34.996	6,030	254,126.305	47,632,140
Grass	0.000	0	640.283	103,250	287,767.052	47,535,030
Waste	0.000	0	7.500	115	7,181.090	107,790
Other	0.000	0	0.000	0	79.800	3,190
Exempt	0.000	0	0.000	0	0.057	0
<b>Total</b>	<b>0.000</b>	<b>0</b>	<b>835.574</b>	<b>198,600</b>	<b>589,459.816</b>	<b>118,466,780</b>

AgLand	Total Acres	Total Value	Total Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	40,458.364	23,277,835	40,458.364	6.85%	23,277,835	19.62%	575.352
Dry	254,161.301	47,638,170	254,161.301	43.06%	47,638,170	40.14%	187.432
Grass	288,407.335	47,638,280	288,407.335	48.86%	47,638,280	40.15%	165.177
Waste	7,188.590	107,905	7,188.590	1.22%	107,905	0.09%	15.010
Other	79.800	3,190	79.800	0.01%	3,190	0.00%	39.974
Exempt	0.057	0	0.057	0.00%	0	0.00%	0.000
<b>Total</b>	<b>590,295.390</b>	<b>118,665,380</b>	<b>590,295.390</b>	<b>100.00%</b>	<b>118,665,380</b>	<b>100.00%</b>	<b>201.027</b>

\* Department of Property Assessment & Taxation Calculates

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

53 Kimball

	<b>2007 CTL County Total</b>	<b>2008 Form 45 County Total</b>	<b>Value Difference (2007 Form 45 - 2006 CTL)</b>	<b>Percent Change</b>	<b>2008 Growth (New Construction Value)</b>	<b>% Change excl. Growth</b>
1. Residential	97,810,682	98,969,008	1,158,326	1.18	498,068	0.68
2. Recreational	0	0	0		0	
3. Ag-Homesite Land, Ag-Res Dwellings	14,934,608	15,086,205	151,597	1.02	*-----	1.02
<b>4. Total Residential (sum lines 1-3)</b>	<b>112,745,290</b>	<b>114,055,213</b>	<b>1,309,923</b>	<b>1.16</b>	<b>498,068</b>	<b>0.72</b>
5. Commercial	26,535,102	29,614,247	3,079,145	11.6	181,195	10.92
6. Industrial	33,066,475	34,795,730	1,729,255	5.23	28,160	5.14
7. Ag-Farmsite Land, Outbuildings	8,724,133	8,735,235	11,102	0.13	564,070	-6.34
8. Minerals	47,010,986	71,486,633	24,475,647	52.06	2,430,879	46.89
<b>9. Total Commercial (sum lines 5-8)</b>	<b>115,336,696</b>	<b>144,631,845</b>	<b>29,295,149</b>	<b>25.4</b>	<b>773,425</b>	<b>22.62</b>
<b>10. Total Non-Agland Real Property</b>	<b>228,081,986</b>	<b>258,687,058</b>	<b>30,605,072</b>	<b>13.42</b>	<b>3,702,372</b>	<b>11.8</b>
11. Irrigated	20,272,655	23,277,835	3,005,180	14.82		
12. Dryland	44,120,405	47,638,170	3,517,765	7.97		
13. Grassland	44,799,900	47,638,280	2,838,380	6.34		
14. Wasteland	107,950	107,905	-45	-0.04		
15. Other Agland	3,190	3,190	0	0		
<b>16. Total Agricultural Land</b>	<b>109,304,100</b>	<b>118,665,380</b>	<b>9,361,280</b>	<b>8.56</b>		
<b>17. Total Value of All Real Property (Locally Assessed)</b>	<b>337,386,086</b>	<b>377,352,438</b>	<b>39,966,352</b>	<b>11.85</b>	<b>3,702,372</b>	<b>10.75</b>

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

**2007 Plan of Assessment for Kimball County**  
**Assessment Years 2008, 2009 and 2010**  
**Date: June 15, 2007**  
**AMENDED AS OF October 22, 2007**

**Plan of Assessment Requirements:**

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 of each year.

**Real Property Assessment Requirements:**

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

Assessment levels required for real property are as follows:

1. 100% of actual value for all classes or real property excluding agricultural and horticultural land:
2. 75% of actual value for agricultural land and horticultural land: and
3. 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and shall be at its actual value when the land is disqualified for special valuation under 77-1347.

Reference, Neb Rev. Stat. 77-201 (R.S. Supp 2006).

**General Description of Real Property in Kimball County:**

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

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1836	38%	29%
Commercial	436	9%	8%
Industrial	9	.5%	10%
Recreational	0		
Minerals	506	10%	14%
Agricultural	2060	42.5%	39%

Agricultural land – taxable acres 590,724.415

Other pertinent facts: 39% of Kimball County is agricultural and of that 7% is irrigated land, 43% is dry land, 49% is grassland and 1% is waste land.

New Property: For assessment year 2007, an estimated 15 building permits, 41 information statements were filed and 335 other checks. The other consists of check backs, new improvements not reported, drive by’s, neighbors reporting neighbors. We have very little reporting by the taxpayers.

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

**Current Resources**

A. Staff/Budget/Training

- Assessor – Alice Ryschon
- Deputy Assessor – Fran Janicek
- Full-time employees – Sherry Winstrom
- Sallie Mihalek
- Wiletha Bell
- Shared employee – Linda Gunderson

*Deputy Fran Janicek does the real estate transfers, sales verification process, answers the phone, computer work and waits the counter. Fran helps with the administrative job of the Assessor and everything else that is asked of her.*

*The process of doing real estate transfers is the job of the Kimball County Deputy Assessor. Because of doing all the steps above, this is a full time job for her. This duty does not allow her extra time to help in the appraisal projects.*

*Clerk Sherry Winstrom manages the review process. She is in charge of organizing the work. She is the main person and does the physically inspections with the help of Linda, Sallie and Wiletha. Sherry also*

*manages the annual pickup work and everything else that is asked of her. Sherry is also the manager of the Oil and Gas Properties.*

*Clerk Sallie Mihalek manages the GIS project. Sallie has been working the GIS maps getting section lines, land use and parcel numbers on. She has range 12, 13, 14 and 16 complete and working on township 15. As she is doing this, she is also doing a land use review. Any discrepancies are checked with FSA maps. Sallie also does review work and annual pick up work as needed. Sallie is very knowledge reading legal descriptions since she worked with the surveyor for years. Sallie also does everything else that is asked of her. The GIS has been made a priority.*

*Clerk Wiletha Bell manages the personal property assessments of commercial and agricultural. Wiletha is the person doing the phone calling setting up appointments for the review process. Wiletha is processing the digital pictures and bringing them into the CAMA program. Wiletha also does everything else that is asked of her.*

*Linda Gunderson is a shared employee with the County Clerk's Office. Linda goes on the review work and pickup work with Sherry. Linda does the write ups, sketches and updates CAMA. Linda has checked urban parcels numbers on the GIS systems.*

*The staff has been well trained to do their job. The Deputy has received training from IAAO, the PAT, Annual Workshops, NACO Workshops, etc. The Clerks have received training from PAT, Marshall and Swift Training, etc.*

For 2006-2007 the Assessor's and the Reappraisal budget request was \$164,788 and the adopted budget was \$163,788.

#### B. Cadastral Maps accuracy/condition, other land use maps, aerial photos

Cadastral Maps and aerial photos are kept up to date whenever a transfer is done. They are very accurate. We have the GIS system that will provide us a great deal of information.

#### C. Property Record Cards

Our property record cards are kept current. The appraisal file contains:

- Owner's name,
- Address,
- Legal description.
- Parcel identification number,
- Cadastral map number
- Taxing district
- School district
- Amenities
- Past valuation broke down to primary, secondary, land and total
- current valuation broke down to primary, secondary, land and total

- A summary sheet with a correlation statement. This sheet contains depreciation, replacement costs, final valuations for home and outbuildings. Attached to this is the CAMA replacement cost.
- a current sketch of the home
- Photos of the front of the home, back of the home, garages, outbuildings.
- Typed written notes concerning inspections

D. Software for CAMA, Assessment Administration, GIS

- MIPS/County Solutions provide the CAMA and Assessment Administration
- GIS Workshop provides the GIS programming and support

E. Web based – property record information access

There is no web base internet service available.

**Current Assessment Procedures for Real Property**

- A. Discover, List and Inventory all property
- B. Data Collection

**Real Estate Transfers being recorded in this office. Every transfer statement needs the following work done.**

1. Update the Property card
2. Fill out the sheets that are sent in to the PAT along with the transfer statement.
3. Send out Data Confirmation sheets on all sales
4. Update the computer (County Solutions and CAMA)
5. Change the counter rolodex
6. Update the cadastral map
7. Update the cadastral card
8. Update the aerial map for rural
9. Update the label information
10. Inform the Treasurer’s Office on landfill changes
11. Update Counter Book
12. Update Sales Book
13. Update GIS maps

*The process of doing real estate transfers is the job of the Kimball County Deputy Assessor. Because of doing all the steps above, this is a full time job for her. This duty does not allow her extra time to help in the appraisal projects.*

*History of real estate transfers:*

- 2001 - 344
- 2002 - 406
- 2003 - 406

2004 - 413  
2005 - 460  
2006 - 356  
2007 - 385  
2008 To date – 188

### **Annual Pickup Work.**

Along with the review work, we still do our annual pickup work. This work consists of:

1. Organizing cards, copying field sheets, notifying taxpayers of inspection times
2. Review what people have reported
3. Review what we have found by driving
4. Review the building permits
5. Review sold properties. We send out a questionnaire on all sales. We do calling on agricultural, commercial and residential sales if the questionnaire does not come back and the assessed value is substantially different from the selling price. This is also a small county and a lot of information is received from other taxpayers.

After completing the physical inspection during the annual pickup work, the office staff will place updated values on the properties for each year. This process begins around the last of August and will continue until finished. The annual pickup work will be completed around March 1 of each year. ***The additional work of reviewing all properties will be in conjunction with pickup work during this time.***

The review process is as follows:

- Postcards are sent to the property owner, telling them that we will be out and to please call the office for an appointment. If we do not hear from them, Willie B is calling to make an appointment and explains why we are doing the review. A team of 2, Sherry Winstrom and Linda Gunderson, do the review. Willie “ B” Bell and Sallie Mihalek go when needed. One person asks the questions while holding the card and one person does the writing, however they both do the inspection.
- Ninety-five percent (95%) of the time, the property owner takes the team through the entire property. They are checking our appraisal card to make sure the correct information is noted such as; room count, bathrooms/fixtures, etc. In the basement, we are checking for the correct finish and room count. If the basement has finish, they are making a determination if it is minimal or partition. They are re-measuring if the card appears to be different then what is there.
- More questions are asked about kitchen and or bathroom remodeling and when it was done.

- We are reviewing the kind of heating/cooling system in place, and if there has been any rewiring of electricity or if plumbing has been updated.
- Re-measuring will happen if the team looks at the sketch and sees something has been changed.
- Outside decks, patios and slabs are noted and re-sketched if different. Garage finishes are noted.
- If the property owner does not allow a tour of the home, the questions are still asked and recorded.
- A sheet with the above information is presented to the property owner for review, and then they are asked to review the sheet and sign and date it.
- Pictures are then taken of the front of the property, the back of the property, garages, decks or sheds.
- The information is then brought back to the office for finalization.
- The pictures are downloaded onto the computer and then matched to the property record card in CAMA
- A property record summary is typed and attached to the record card.
- The information is then checked with the appraisal card and changes are made to the card and to the record. CAMA is checked and corrections made and sketches redone if necessary. When sketching, they are trying to get the correct placement of house with outbuildings.

After all of the property has been physically inspected and information updated, a pilot study will be done on the sale properties before applying new depreciation to the remainder of the properties. New values will be sent to each taxpayer in Kimball County.

### **C. Review assessment sales ratio studies before assessment actions**

The Assessment/Sales Ratio study is conducted every year after the final sales rosters are done. I, the Assessor have a spreadsheet program that enables me to stratify the properties into different neighbors and market areas. I study the sales and I work each area until I achieve the best level of value, COD and PRD that I can with percentage adjustments.



**D. Approaches to Value**

Because of the variety of sales that occur in Kimball County, I use the Market approach and the Cost approach together when doing a complete repricing. I use the most current cost manual which is available. I have used 9/2004 for the rural homes and will use this on my urban and suburban homes when the review is complete. The latest depreciation study, I did as of November 2004.

At this time, the income approach is not used by Kimball County.

Land market areas were determined years ago by the Commissioners and the Assessor appointing land owners to a board. We drove the county and looked at each sale and the current soil maps. The areas were determined with the land owners and commissioners. At this time there is no special value for agricultural land in Kimball County.

**E. Reconciliation of Final Value and documentation and review the sales ratio studies**

After the percentage adjustments or review of a neighborhood or market area are done, the statistics are again reviewed. The values must be in the middle of the range of value, and that the quality (COD and PRD) are the best possible.

**F. Notices and Public Relations**

Notices are sent out to the taxpayers May 31<sup>st</sup> of each year. In the notices, we send out the notice of valuation change, a letter to the taxpayer explaining the increases, a list of land sales and a list of home sales in the revalued area.

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

**2007 STATISTICS FOR  
KIMBALL COUNTY BY CLASS**

<b>PROPERTY CLASS</b>	<b>ASSESSMENT- SALES MEDIAN RATIO</b>	<b>COEFFICIENT OF DISPERSION(COD)</b>	<b>PRICE RELATED DIFFERENTIAL (PRD)</b>
<b>RESIDENTIAL</b>	100.00	11.46	102.58
<b>COMMERCIAL</b>	100.00	22.14	105.35
<b>AGRICULTURAL</b>	74.00	14.48	103.76

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

## **Assessment Actions Completed for Assessment Year 2007:**

### **Residential Property:**

The review work was completed in the City of Kimball and suburban area for residential property. The Assessor and staff checked the information in the CAMA Program and made the necessary updates. We worked to place new values using new replacement costs and new depreciation factors. Sales of vacant lots were reviewed for new valuations. The valuation notices for the new values were mailed to every Kimball and Suburban residential property owners.

Pickup work will also be continuing for this term. The real estate sales will continue to be monitored for the median level. In between times that all property is reviewed, percentage adjustments will be used to maintain the median level of value. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made.

We send out questionnaires on every sale to try to gather information concerning the sale.

### **Commercial Property:**

The review work will be continuing in the City of Kimball and surrounding area for commercial property. The Assessor and staff will be checking the information in the CAMA Program and making the necessary updates.

Pickup work will also be continuing for this term. The real estate sales will continue to be monitored for the median level. Until the time that all property is reviewed, percentage adjustments will be used to maintain the median level of value. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale.

### **Agricultural Land:**

We monitor closely the Department of Water Resources and the registering of irrigation wells. As real estate transfers come through, we send out a questionnaire confirming the land use. We have the GIS System running. The new soils are loaded on the GIS system; however, we have nothing in writing from the NRD stating the new soil maps are complete. We do not have any manual with the new information. Sallie is continuing to update the land usage checking with the FSA for discrepancies.

## **Assessment Actions Planned for Assessment Year 2008:**

### **Residential Property:**

The review work for residential property was completed. This includes Dix, Bushnell, Kimball, Suburban and Rural. All properties have new replacement costs new, new depreciation and new land values. The plan is to print out a copy of the CAMA information on each card and send by first class mail to every property owner. I want them to know exactly what we are carrying on their assessment card.

Pickup work will also be continuing for this term. The real estate sales will continue to be monitored for the median level. Until the time that all property is reviewed, percentage adjustments will be used to maintain the median level of value. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale.

### **Commercial Property:**

The review work will be complete in the City of Kimball and surrounding area for commercial property. The Assessor and staff will be checking the information in the CAMA Program and making the necessary updates. The plan is to complete the valuation of commercial property for 2008. Also a new file card with clearer information needs to be addressed.

Pickup work will also be continuing for this term. The real estate sales will continue to be monitored for the median level. Until the time that all property is reviewed, percentage adjustments will be used to maintain the median level of value. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale.

### **Agricultural Land:**

We monitor closely the Department of Water Resources and the registering of irrigation wells. As real estate transfers come through, we send out a questionnaire confirming the land use. The land use, section lines and parcel identification will be done on the GIS system.

Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale.

## **Assessment Actions Planned for Assessment Year 2009:**

### **Residential Property:**

We will begin again to drive the county and do outside physically inspections. In the rural area, we will take our pictures and compare the buildings again. My goal is to keep a very current set of photographs of each building in the assessment file. The files will be reviewed as to the condition of the buildings and home.

Pickup work will also be continuing for this term. The real estate sales will continue to be monitored for the median level. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

Sale questionnaires are sent out on every sale to gather information concerning the sale.

### **Commercial Property:**

If the commercial did not get complete for 2008, it will hopefully be complete for 2009 with new replacement costs, depreciation and new land values.

Pickup work will also be continuing for this term. The real estate sales will continue to be monitored for the median level. Until the time that all property is reviewed, percentage adjustments will be used to maintain the median level of value. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale

### **Agricultural Land:**

We monitor closely the Department of Water Resources and the registering of irrigation wells. As real estate transfers come through, we send out a questionnaire confirming the land use. The land use, section lines and parcel identification will be done on the GIS system.

Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale

By now, I hope that written confirmation is in hand and all land classifications are done and the new soils can be implemented.

**Assessment Actions Planned for Assessment Year 2010:**

**Residential Property:**

If we have not completed a physical inspection of the rural area, we will continue to take our pictures and compare the buildings again. My goal is to keep a very current set of photographs of each building in the assessment file. The files will be reviewed as to the correct condition of the buildings and home.

Pickup work will also be continuing for this term. The real estate sales will continue to be monitored for the median level. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

Sale questionnaires are sent out on every sale to gather information concerning the sale.

**Commercial Property:**

Since the review work was completed we will just be reviewing the pickup work.

Pickup work will also be continuing for this term. The real estate sales will continue to be monitored for the median level. Until the time that all property is reviewed, percentage adjustments will be used to maintain the median level of value. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale

**Agricultural Land:**

We monitor closely the Department of Water Resources and the registering of irrigation wells. As real estate transfers come through, we send out a questionnaire confirming the land use

Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale

**Other functions preformed by the assessor's office, but not limited to:**

**Filing of Personal Property (This job is done by all staff)**

1. Commercial
2. Agricultural
3. Oil and Gas
4. Specials, which includes Railroads, Pipelines, Telephone Companies.

**Administer the Homestead Exemption Programs for the State of Nebraska, Department of Revenue.**

**Complete all the administrative reports due to the Property Assessment and Taxation Department.**

Some of the reports are:

- a. Abstract (Real and Personal Property)
- b. School District Taxable Value Report – Due August 20
- c. Certificate of Taxes Levied – Due December 1
- d. Assessor Survey
- e. Sales information to PA & T rosters & annual Assessed Value Update w/Abstract
- f. Certification of Value to Political Subdivisions
- g. School District Taxable Value Report
- h. Report of current values for properties owned by Board of Education Lands & Funds
- i. Report of all Exempt Property and Taxable Government Owned Property
- j. Annual Plan of Assessment Report

**Complete the Tax Roll every year. This includes proofing all cards to the computer. We proof value, names, legal descriptions, codes and miscellaneous information.**

**Complete and send out valuation notice each year and sit with the Board of Equalization to review the protests.**

**Centrally Assessed – review of valuations as certified by PA & T for railroads and public service entities, establish assessment records and tax billing for tax list.**

**Tax Increment Financing**

**Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information.**

**Tax Lists: prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.**

**Tax List Corrections – prepare tax list correction documents for county board approval.**

**TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC, defend valuation.**

**Filing of Personal Property (This job is done by all staff)**

5. Commercial
6. Agricultural
7. Oil and Gas

8. Specials, which includes Railroads, Pipelines, Telephone Companies.

**Waiting on the counter takes a lot of time. Most of our customers are Realtors, Appraisers, Insurance Agents, Title Insurance Agents, etc. This takes a lot of card pulling and copying the files for them. Our appraisal cards *are not* for our use only. The public is becoming more informed about our cards and that they are open for public use. More prospective homebuyers are using our information on our cards and our sales book to determine a price to offer on a home.**

**TERC Statewide Equalization – attend hearings if applicable to county, defend values and/or implement orders of the TERC**

**Education: Assessor and Deputy Assessor must attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain assessor certification.**

**Continue to work for the education of taxpayers to the Nebraska Property Tax System.**

**Conclusion:**

We completed our physical inspections of residential property. All improvement values are based on 2003 replacement costs.

Sherry, Linda, Willie B and I are beginning to process commercial property. Information will be entered into the CAMA program. I will begin to look at the sales and determine land values and an economic factor to be applied. Hopefully, I can have some help with this.

Also, the staff will begin the annual review work around October.

Fran is busy 24 – 7 with transfer statements, waiting the counter and answering the phone.

Sallie is continuing to work on the land usage on GIS. She has completed ranges 12, 13, 14 & 16. Range 15 is complete except for around Kimball. Sallie has been checking survey records and FSA maps. After Sallie has completed the land use, she will get the zoning for the City of Kimball and build this layer for GIS. The County Zoning is complete and this too will be a layer.

I was able to get a clerk from the Clerk's Office for 3 days a week. This has worked out great. It has allowed Sallie to work full time on the GIS system.

The County Board of Commissioners was working on the County Zoning Proposal. The committee has submitted a plan; however the Board has not completely accepted it.

*The 2007-2008 requested budgets for the Assessor's Office and Appraisal will reflect an increase of 3% for wage increase. I will be addressing with the Commissioners a need to have an appraiser to help with the commercial property revaluation for 2008. I believe, I need to have an expert appraiser to help analyze the sales for correct land values and economic factors and it explain to the Board of Equalization the process.*

**AMENDMENT TO ORIGINAL PLAN**

*In the original budget, I had asked for \$20,000 to hire an appraiser to help with the revaluation of commercial property. After a lot of discussion, the Board agreed to allow \$7,500.00 for this process. I now have Jerry Knoche Appraisal Company hired to appraise the grain elevators and do consulting with me on the commercial property. Jerry and I know his scope of work is limited to \$7,500.00.*

*Also, as county assessor, I filed 5 appeals against the Board of Equalization to the Tax Equalization and Review Commission. I do not believe the board acted on clear and convincing evidence. I have since this time offered to drop 4 appeals to save tax dollars. I have requested the district court to appoint the attorney, Dennis King from Gordon, NE to represent me at the TERC on the appeal against*



*the Kimball County of Equalization and Clean Harbors Technology. My request was granted by the District Judge.*

Respectfully submitted:

Alice Ryschon  
Kimball County Assessor  
June 15, 2007  
Amended July 30, 2007

ATTACHED: THE 2007 PROPERTY TAX CALENDAR

## **PROPERTY ASSESSMENT & TAXATION CALENDAR**

Prepared by NE Dept. of Property Assessment & Taxation as of September 7, 2006

(\*Denotes 2006 Legislative Changes)

"DUE" DATE DUTY STATUTE RESPONSIBILITY OF

JAN 1, 12:01 A.M. ASSESSMENT OF REAL PROPERTY (LISTING & VALUE) 77-1301 ASSESSOR

JAN 1, 12:01 A.M. ASSESSMENT OF PERSONAL PROPERTY (LISTING & VALUE) 77-1201 ASSESSOR

JAN 1 RAILROADS & PUBLIC SERVICE ENTITIES REPORT NON-OPERATING PROPERTY TO

ASSESSOR 77-606, 77-801 TAXPAYER

JAN 15 MOBILE HOME COURT REPORT TO ASSESSOR 77-3706 TAXPAYER

JAN 15 PTA SETS TAX RATE FOR AIR CARRIERS & CARLINES 77-684,77-1249 PA&T

JAN 31 GOV'T SUBDIVISIONS PROVIDE ASSESSORS WITH COPIES OF LEASES OR

DESCRIPTIONS OF PROPERTY WHICH IS LEASED 77-202.11 GOV'T SUBDIVISIONS

FEBR 1 FIRST DATE TO APPLY FOR HOMESTEAD EXEMPTION 77-3512 TAXPAYER

FEBR 1 ASSESSOR MAKES RECOMMENDATION ON PERMISSIVE EXEMPTION APPLICATIONS 77-202.01 ASSESSOR

FEBR 1 AIRCRAFT REPORT TO COUNTY ASSESSOR 77-1250.02 TAXPAYER

FEBR 28/29 LESSOR/LESSEE OWNERSHIP STATEMENT FILED 77-1376 TAXPAYER

MARCH 1 ASSESSOR NOTIFIES GOV'T SUBDIVISIONS OF INTENT TO TAX PROPERTY NOT USED

FOR A PUBLIC PURPOSE AND NOT PAYING AN IN LIEU OF TAX 77-202.12 ASSESSOR

MARCH 1 PTA SUBMITS REPORT OF ALL ACTIVE TAX INCREMENT FINANCING PROJECTS (TIF) TO

THE LEGISLATURE 18-2117.01 PA&T

MARCH 19 ASSESSOR COMPLETES ASSESSMENT OF REAL PROPERTY 77-1301 ASSESSOR

MARCH 19 REAL PROPERTY ABSTRACT FILED WITH PA&T 77-1514 ASSESSOR

APRIL 10 PTA SENDS NARRATIVE AND STATISTICAL REPORT & OPINION OF LEVEL OF VALUE AND

QUALITY OF ASSESSMENT TO TERC (19 DAYS FROM ABSTRACT FILING MARCH 19) 77-5027 PA&T

MAY 1 PERSONAL PROPERTY RETURNS DUE 77-1229 TAXPAYER

MAY 1 PERSONAL PROPERTY PROTESTS 77-1502 TAXPAYER

MAY 15 LAST DAY FOR TERC TO ADJUST THE VALUATION OF A CLASS OR SUBCLASS OF REAL

PROP. 77-5028 TERC

MAY 15 TERC ADOPTS METHODOLOGY FOR EQUALIZATION RATE FOR CENTRALLY ASSESSED 77-5022 TERC

MAY 31 SCHOOL SYSTEM OR COUNTY OFFICIAL MAY REQUEST CORRECTIONS TO ADJUSTED

VALUATION DUE TO TAX LIST CORRECTIONS OF THE PRIOR ASSESSMENT YEAR 79-1016 SCHOOL OR COUNTY

OFFICIAL

NE Dept. of PA&T Calendar as of September 7, 2006 (\*Denotes 2006 Legislative Change) Page 2 of 5

"DUE" DATE DUTY STATUTE RESPONSIBILITY OF

JUNE 1 CERTIFY COMPLETION OF REAL PROPERTY ASSESSMENT ROLL & PUBLISH IN

NEWSPAPER 77-1315 ASSESSOR

JUNE 1 ASSESSOR SENDS NOTICE OF VALUATION CHANGE TO THE OWNER OF RECORD AS OF

May 20 OF ANY PROPERTY WHOSE VALUE HAS INCREASED OR DECREASED 77-1315 ASSESSOR

JUNE 5 IF TERC ACTION, ASSESSOR RECERTIFIES ABSTRACT TO PTA 77-5029 ASSESSOR

JUNE 6 ASSESSOR MAILS ASSESSMENT/SALES RATIO STATISTICS (AS DETERMINED BY TERC)

TO MEDIA AND POSTS IN ASSESSOR'S OFFICE 77-1315 ASSESSOR

JUNE 15 PERSONAL PROPERTY ABSTRACT FILED WITH PA&T 77-1514 ASSESSOR

JUNE 15 ASSESSOR PREPARES PLAN OF ASSESSMENT (FOR NEXT 3 ASSESSMENT YEARS) DIR-05-04 ASSESSOR

JUNE 30 HOMESTEAD EXEMPTION APPLICATION DEADLINE 77-3512 TAXPAYER

JUNE 30 APPLICATION & WAIVER FOR LATE PERMISSIVE EXEMPTIONS 77-202.01

ORGANIZATION OR

SOCIETY AND

ASSESSOR

JUNE 30 INDIVIDUAL REAL PROPERTY PROTEST DEADLINE 77-1502 TAXPAYER

JUNE 30 AG LAND GREENBELT APPLICATION DEADLINE 77-1345 TAXPAYER

JULY 15 ASSESSOR APPROVES OR DENIES GREENBELT APPLICATION AND NOTIFIES APPLICANT

ON OR BEFORE JULY 22 77-1345.01 ASSESSOR

JULY 20 HOMESTEAD EXTENSION FOR LATE FILING 77-3512 COUNTY BOARD

JULY 22 ASSESSOR ISSUES NOTICE OF APPROVAL/DENIAL ON SPECIAL VALUE APPLICANTS 77-1345.01 ASSESSOR

JULY 22 CBE SENDS NOTICE OF VALUATION CHANGE FOR AGRICULTURAL LAND RECEIVING

SPECIAL VALUE IF NO NOTICE SENT BY COUNTY ASSESSOR PRIOR TO JUNE 1. 77-1345.01 COUNTY BOARD

JUNE 1 TO JULY 25 CBE SESSION AT LEAST 3 DAYS TO REVIEW PROTESTS 77-1502 COUNTY BOARD &

ASSESSOR

JUNE 1 TO JULY 25

FOR COUNTIES WITH POPULATION GREATER THAN 100,000, CBE MAY ADOPT RESOLUTION TO EXTEND DEADLINE TO AUGUST 10 FOR REVIEWING AND DECIDING WRITTEN VALUATION PROTESTS.

77-1502 COUNTY BOARD

JUNE 1 TO JULY 25

(AUG 10 FOR  
EXTENDED  
COUNTIES)

CBE EQUALIZES OVERVALUED, UNDERVALUED, AND OMITTED REAL PROPERTY 77-1504 COUNTY BOARD & ASSESSOR

JULY 26 CBE PETITION TERC FOR CLASS/SUBCLASS ADJUSTMENT (EXTENDED COUNTIES WAIVE ANY RIGHT TO PETITION TERC FOR CLASS/SUBCLASS ADJUSTMENT.)

77-1504.01

77-1502

CBE

NE Dept. of PA&T Calendar as of September 7, 2006 (\*Denotes 2006 Legislative Change) Page 3 of 5

"DUE" DATE DUTY STATUTE RESPONSIBILITY OF

JULY 31 ASSESSOR SENDS HOMESTEAD EXEMPTION REJECTION LETTERS 77-3516 ASSESSOR

JULY 31 LAST DATE TO ADD PERSONAL PROPERTY VALUE WITH A 10% PENALTY; AFTER THIS DATE, ALL PERSONAL PROPERTY VALUE ADDED IS SUBJECT TO A 25% PENALTY. 77-1233.04 TAXPAYER & ASSESSOR

JULY 31 ASSESSOR FILES PLAN OF ASSESSMENT (3 YEARS) WITH CBE DIR 05-04 ASSESSOR

AUG 1 APPROVED HOMESTEAD EXEMPTION APPLICATIONS SENT TO TAX COMMISSIONER 77-3517 ASSESSOR

AUG 1 LAST DAY FOR POLITICAL SUBDIVISION TO SUBMIT PRELIMINARY REQUEST FOR LEVY ALLOCATION TO COUNTY BOARD OR CITY 77-3443 POLITICAL

SUBDIVISIONS

AUG 1 PTA CERTIFIES TO TERC THAT COUNTY IMPLEMENTED TERC EQUALIZATION ORDERS 77-5029 PA&T

AUG 1 PERMISSIVE EXEMPTION APPLICATION DEADLINE FOR PROPERTY WHICH IS NEWLY ACQUIRED OR HAS BEEN CONVERTED TO EXEMPT USE. 77-202.03 TAXPAYER

AUG 1 ASSESSOR MAKES A REVIEW OF THE OWNERSHIP AND USE OF ALL CEMETERY REAL PROPERTY AND REPORTS SUCH REVIEW TO THE COUNTY BOARD 77-202.10 ASSESSOR

AUG 1\*

CITY/Community Redevelopment Authority (CRA) FILES NOTICE TO DIVIDE TAX FOR COMMUNITY REDEVELOPMENT PROJECT (Tax Increment Financing Project TIF) WITH THE ASSESSOR

18-2147(3) CITY/CRA

AUG 2

(AUG 18 FOR  
EXTENDED  
COUNTIES)

COUNTY CLERK MAILES NOTICE OF CBE'S DECISION TO PROTESTER 77-1502(4) COUNTY CLERK

AUG 10 LAST DAY FOR TERC TO HEAR & ACT ON CBE PETITION 77-1504.01 TERC

AUG 10 TERC SETS EQUALIZATION RATE FOR CENTRALLY ASSESSED PROPERTY 77-5022 TERC

AUG 10 PTA CERTIFIES TAXABLE VALUE OF CENTRALLY ASSESSED PROPERTY TO ASSESSOR 77-5030 PA&T

AUG 10 PTA CERTIFIES 775P EXEMPTIONS AND NOTIFIES TAXPAYER AND ASSESSOR 77-4105 PA&T

AUG 15 ASSESSOR REJECTS HOMESTEAD EXEMPTION CLAIMANTS BASED ON

OWNER/OCCUPANCY THROUGH THIS DATE. 77-3502 ASSESSOR

AUG 20\*

ASSESSOR CERTIFIES TAXABLE VALUATIONS & GROWTH VALUE, IF APPLICABLE, TO POLITICAL SUBDIVISIONS. ASSESSOR FORWARDS COPIES OF CERTIFICATES OF VALUATION FOR ALL SCHOOL DISTRICTS AND SCHOOL BONDS TO THE DEPT. OF EDUCATION. ASSESSOR CERTIFIES CURRENT VALUATIONS FOR EACH TIF PROJECT TO CITY/CRA AND TO THE COUNTY TREASURER.

13-509, 13-518,

& 18-2148 ASSESSOR

AUG 20 IF TERC ACTION ON CBE PETITIONS, ASSESSOR RECERTIFIES ABSTRACT TO PTA 77-1504.01 ASSESSOR

NE Dept. of PA&T Calendar as of September 7, 2006 (\*Denotes 2006 Legislative Change) Page 4 of 5

"DUE" DATE DUTY STATUTE RESPONSIBILITY OF

JULY 26 TO AUG 24

(SEPT 10 FOR  
EXTENDED  
COUNTIES)

APPEAL TO TERC WITHIN 30 DAYS OF FINAL CBE ACTION (JULY 25, AUG 10 EXTENDED

COUNTIES) 77-1510 TAXPAYER

AUG 25 ASSESSOR CERTIFIES SCHOOL DISTRICT TAXABLE VALUE REPORT TO PTA 79-1016 ASSESSOR

AUG 31 ANNUAL INVENTORY STATEMENT TO COUNTY BOARD 23-347 COUNTY OFFICIAL

SEPT 1 AFTER CBE ACTIONS ASSESSOR DETERMINES AVERAGE RESIDENTIAL VALUE FOR HOMESTEAD EXEMPTION AND CERTIFIES TO DEPARTMENT OF REVENUE 77-3506.02 ASSESSOR

SEPT 1 NO FINAL LEVY ALLOCATION CHANGED AFTER THIS DATE, EXCEPT BY AGREEMENT BETWEEN LEVYING AUTHORITY AND POLITICAL SUBDIVISION 77-3443 COUNTY BOARD / POLITICAL SUBS

SEPT 15

(SEPT 30 FOR

EXTENDED

COUNTIES)

CBE DECISION ON 77-1504 PROTESTS 77-1504 COUNTY BOARD

SEPT 20 BUDGETS MUST BE FINAL AND FILED WITH LEVYING BOARD AND STATE AUDITOR 13-508 POLITICAL SUBDIVISIONS

SEPT 30 ASSESSOR MAY AMEND SCHOOL DISTRICT TAXABLE VALUE REPORT FOR CORRECTIONS OR ERRORS 79-1016 ASSESSOR

SEPT 30 CBE PUBLISHES PERMISSIVE EXEMPTS & SENDS PROOF OF PUBLICATION TO PTA 77-202.03(5) COUNTY BOARD

OCT 1 ASSESSOR CERTIFIES TRUSTS OWNING AGLAND TO SECRETARY OF STATE 76-1517 ASSESSOR

OCT 1 OWNERS OF RENT RESTRICTED HOUSING PROJECTS TO FILE INCOME AND EXPENSE

STATEMENT AND ANY OTHER INFORMATION REQUESTED WITH COUNTY ASSESSOR 77-1333 TAXPAYER

OCT 9 LAST DAY FOR VOTER APPROVAL TO EXCEED LEVY LIMITS OR FINAL LEVY ALLOCATION

AT ELECTION OR "TOWN HALL MEETING" 77-3444 TAXPAYER

OCT 10 PTA CERTIFIES SCHOOL ADJUSTED VALUES TO DOE, SCHOOLS, AND ASSESSORS 79-1016 PA&T

OCT 13 RESOLUTION SETTING A TAX REQUEST DIFFERENT FROM THE PRIOR YEAR SHALL BE

FORWARDED TO THE COUNTY CLERK 77-1601.02 POLITICAL

SUBDIVISIONS

OCT 15 LEVY DATE 77-1601 COUNTY BOARD

OCT 15

(OCT 30 FOR

EXTENDED

COUNTIES)

APPEAL TO TERC FROM CBE 77-1504 ACTION 77-1504 TAXPAYER

NE Dept. of PA&T Calendar as of September 7, 2006 (\*Denotes 2006 Legislative Change) Page 5 of 5

"DUE" DATE DUTY STATUTE RESPONSIBILITY OF

OCT 31

CBE RESOLUTION REQUESTING PTA ASSUMPTION OF ASSESSOR'S OFFICE MUST BE

ADOPTED ON OR BEFORE OCT 31, 2006 AND MAY BE ADOPTED EVERY OTHER YEAR

THEREAFTER.

77-1340 COUNTY BOARD

OCT 31 ASSESSOR MAILES A COPY OF PLAN OF ASSESSMENT (3-YEARS), AND ANY

AMENDMENTS, TO THE DEPARTMENT OF PROPERTY ASSESSMENT AND TAXATION DIR 05-04 ASSESSOR

NOV 1 TAX COMMISSIONER CERTIFIES QUALIFIED HOMESTEAD APPLICANTS 77-3517 TAX COMMISSIONER

NOV 10 SCHOOL SYSTEM MAY APPEAL ADJUSTED VALUATION TO PTA 79-1016 SCHOOL OFFICIAL

NOV 10 SCHOOL DISTRICT OR COUNTY OFFICIAL MAY REQUEST CORRECTION TO ADJUSTED

VALUATION DUE TO CLERICAL ERROR OR GREENBELT ADDITIONS 79-1016 COUNTY OR SCHOOL

OFFICIAL

NOV 22 DELIVER TAX LIST (REAL AND PERSONAL) TO TREASURER 77-1616 ASSESSOR

NOV 30 CERTIFY HOMESTEAD TAX LOSS TO TAX COMMISSIONER (TREASURER SIGNS) 77-3523 TREASURER

DEC 1 CERTIFICATE OF TAXES LEVIED REPORT FILED WITH THE PTA 77-1613.01 ASSESSOR

DEC 1

BEGINNING IN 2004 AND EVERY 4<sup>TH</sup> YEAR THEREAFTER, ASSESSOR FILES REPORT WITH

CBE AND PTA FOR TAXABLE AND EXEMPT PROPERTIES BELONGING TO THE STATE OR

GOVERNMENTAL SUBDIVISION OF THE STATE SUBJECT TO 77-202.11 AND 77-202.12.

77-202.13 ASSESSOR

DEC 1 PTA SHALL CREATE AND MAINTAIN WEBSITE DATABASE FOR GOVERNMENT OWNED

PROPERTIES PURSUANT TO SECTIONS 77-202.11 AND 77-202.12. 77-202.13 PA&T

DEC 1 CITY/COMMUNITY REDEVELOPMENT AUTH. (CRA) FILES REPORT WITH PTA FOR

APPROVED TAX INCREMENT FINANCING PROJECTS (TIF). 18-2117.01 CITY/CRA

DEC 31 REAL AND PERSONAL PROPERTY TAXES DUE 77-203 TAXPAYER

DEC 31 REAL AND PERSONAL PROPERTY LIEN DATE 77-203 TAXPAYER

DEC 31

PERMISSIVE EXEMPTION APPLICATION DEADLINE FOR NEWLY ACQUIRED OR IN YEARS  
DIVISIBLE BY 4; OR STATEMENT OF REAFFIRMATION OF TAX EXEMPTION IN INTERIM  
YEARS.

77-202.01

77-202.03

TAXPAYER

DEC 31

ANY OWNER MAY PETITION THE TERC TO DETERMINE THE TAXABLE STATUS OF REAL  
PROPERTY IF A FAILURE TO GIVE PROPER NOTICE PREVENTED TIMELY FILING OF A  
PROTEST OR APPEAL PROVIDED FOR IN 77-202 TO 77-202.25.

77-202.04 TAXPAYER

APRIL 1 AUG 1 REAL AND PERSONAL PROPERTY TAXES DELINQUENT (POP>100,000) 1ST HALF / 2ND  
HALF 77-204 TAXPAYER

MAY 1 SEPT 1 REAL AND PERSONAL PROPERTY TAXES DELINQUENT (POP<100,000) 1ST HALF / 2ND  
HALF 77-204 TAXPAYER

## 2008 Assessment Survey for Kimball County

### I. General Information

#### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff</b>
	One
2.	<b>Appraiser(s) on staff</b>
	None
3.	<b>Other full-time employees</b>
	Three
4.	<b>Other part-time employees</b>
	None
5.	<b>Number of shared employees</b>
	One—and this employee’s wages do not come out of the assessor’s budget.
6.	<b>Assessor’s requested budget for current fiscal year</b>
	\$188,137
7.	<b>Part of the budget that is dedicated to the computer system</b>
	\$26,700
8.	<b>Adopted budget, or granted budget if different from above</b>
	\$175,771
9.	<b>Amount of the total budget set aside for appraisal work</b>
	\$39,787
10.	<b>Amount of the total budget set aside for education/workshops</b>
	\$4,500
11.	<b>Appraisal/Reappraisal budget, if not part of the total budget</b>
	N/A
12.	<b>Other miscellaneous funds</b>
	This amount can vary, because it includes postage, employee benefits, the use of a County vehicle, copy machine rental, internet service and the assessor’s cellular telephone.

13.	<b>Total budget</b>
	\$175,771
a.	<b>Was any of last year's budget not used:</b>
	Yes: \$2,667.95

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

1.	<b>Administrative software</b>
	County Solutions
2.	<b>CAMA software</b>
	County Solutions
3.	<b>Cadastral maps: Are they currently being used?</b>
	Yes
4.	<b>Who maintains the Cadastral Maps?</b>
	The Deputy Assessor—and this is done on a monthly basis when the Real Estate Transfer Statements (521's) are received.
5.	<b>Does the county have GIS software?</b>
	Yes, GIS WorkShop
6.	<b>Who maintains the GIS software and maps?</b>
	Staff member Sallie.
7.	<b>Personal Property software:</b>
	County Solutions

### **C. Zoning Information**

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	No
3.	<b>What municipalities in the county are zoned?</b>
	The City of Kimball, the Village of Bushnell and the Village of Dix.

4.	<b>When was zoning implemented?</b>
	It is unknown when zoning was implemented.

**D. Contracted Services**

1.	<b>Appraisal Services</b>
	The assessor mostly conducts “in-house” appraisal; the contracted appraisal service for minerals, oil and gas, done by Pritchard & Abbott; Jerry Knoche was contracted to appraise grain elevators and some general consulting.
2.	<b>Other services</b>
	County Solutions for CAMA, administrative and personal property software. Also, GIS WorkShop.





## Certification

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

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the Kimball County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5326.

Dated this 7th day of April, 2008.

  
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Department of Revenue, Property Assessment Division



## Valuation History Charts