

Preface

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

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

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

- (2) ... the Property Tax Administrator shall prepare and deliver to the commission and to each county assessor his or her annual reports and opinions.
- (3) The annual reports and opinions of the Property Tax Administrator shall contain statistical and narrative reports informing the commission of the level of value and the quality of assessment of the classes and subclasses of real property within the county and a certification of the opinion of the Property Tax

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

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

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

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

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

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

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

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2008 Commission Summary

67 Pawnee

Residential Real Property - Current

Number of Sales	101	COD	44.86
Total Sales Price	\$2,535,051	PRD	131.03
Total Adj. Sales Price	\$2,537,051	COV	101.38
Total Assessed Value	\$2,285,220	STD	119.65
Avg. Adj. Sales Price	\$25,119	Avg. Abs. Dev.	42.10
Avg. Assessed Value	\$22,626	Min	30.38
Median	93.84	Max	1157.00
Wgt. Mean	90.07	95% Median C.I.	90.00 to 97.90
Mean	118.02	95% Wgt. Mean C.I.	84.33 to 95.81
		95% Mean C.I.	94.69 to 141.36
% of Value of the Class of all Real Property Value in the County			10.11
% of Records Sold in the Study Period			7.62
% of Value Sold in the Study Period			7.55
Average Assessed Value of the Base			22,839

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	101	93.84	44.86	131.03
2007	108	95.24	31.45	119.17
2006	101	96.88	32.58	118.78
2005	93	95.38	26.90	115.67
2004	101	97.19	26.50	115.74
2003	107	95	50.43	136.86
2002	91	97	61.35	148.7
2001	121	92	89.27	165.55

2008 Commission Summary

67 Pawnee

Commercial Real Property - Current

Number of Sales	20	COD	28.91
Total Sales Price	\$2,253,722	PRD	133.99
Total Adj. Sales Price	\$2,092,751	COV	62.31
Total Assessed Value	\$1,666,710	STD	66.50
Avg. Adj. Sales Price	\$104,638	Avg. Abs. Dev.	27.55
Avg. Assessed Value	\$83,336	Min	27.50
Median	95.27	Max	373.00
Wgt. Mean	79.64	95% Median C.I.	85.06 to 101.00
Mean	106.71	95% Wgt. Mean C.I.	70.76 to 88.52
		95% Mean C.I.	75.59 to 137.83
% of Value of the Class of all Real Property Value in the County			2.46
% of Records Sold in the Study Period			8.13
% of Value Sold in the Study Period			22.64
Average Assessed Value of the Base			29,921

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	20	95.27	28.91	133.99
2007	23	99.18	32.98	142.26
2006	27	94.65	41.81	129.36
2005	24	93.23	24.37	110.68
2004	19	94.65	31.67	122.26
2003	16	101	66.4	158.36
2002	18	97	51.43	132.17
2001	20	97	33.16	124.38

2008 Commission Summary

67 Pawnee

Agricultural Land - Current

Number of Sales	69	COD	19.64
Total Sales Price	\$8,337,546	PRD	104.99
Total Adj. Sales Price	\$8,339,931	COV	25.63
Total Assessed Value	\$5,890,825	STD	19.01
Avg. Adj. Sales Price	\$120,869	Avg. Abs. Dev.	14.22
Avg. Assessed Value	\$85,374	Min	31.22
Median	72.44	Max	130.33
Wgt. Mean	70.63	95% Median C.I.	66.85 to 75.69
Mean	74.16	95% Wgt. Mean C.I.	66.01 to 75.26
		95% Mean C.I.	69.67 to 78.64
% of Value of the Class of all Real Property Value in the County			87.43
% of Records Sold in the Study Period			2.9
% of Value Sold in the Study Period			3.26
Average Assessed Value of the Base			109,961

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	69	72.44	19.64	104.99
2007	61	72.33	21.41	105.34
2006	46	76.42	21.17	105.36
2005	49	76.84	18.21	103.02
2004	46	76.07	15.08	99.28
2003	53	75	19.3	99.71
2002	44	79	18.32	99.23
2001	52	73	51.52	121.45

2008 Opinions of the Property Tax Administrator for Pawnee County

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

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Pawnee County is 94% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Pawnee County is not 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 Pawnee County is 95% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Pawnee County is not 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 Pawnee County is 72% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Pawnee County is not 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:	111	MEDIAN:	93	COV:	173.00	95% Median C.I.:	90.00 to 97.90	(! : Derived)
TOTAL Sales Price:	2,716,451	WGT. MEAN:	89	STD:	231.73	95% Wgt. Mean C.I.:	83.24 to 94.32	
TOTAL Adj.Sales Price:	2,716,451	MEAN:	134	AVG.ABS.DEV:	58.75	95% Mean C.I.:	90.84 to 177.06	
TOTAL Assessed Value:	2,411,660							
AVG. Adj. Sales Price:	24,472	COD:	62.95	MAX Sales Ratio:	2432.00			
AVG. Assessed Value:	21,726	PRD:	150.88	MIN Sales Ratio:	30.38			

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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	15	96.42	125.85	89.84	44.16	140.08	67.97	283.00	85.68 to 130.63	28,666	25,754
10/01/05 TO 12/31/05	10	91.70	90.17	92.06	9.09	97.94	52.20	112.92	86.74 to 101.09	25,680	23,641
01/01/06 TO 03/31/06	16	97.10	126.18	103.72	44.69	121.65	61.90	258.28	88.77 to 180.63	28,350	29,405
04/01/06 TO 06/30/06	19	90.85	106.46	93.26	29.93	114.15	61.21	276.14	77.21 to 124.55	20,605	19,217
07/01/06 TO 09/30/06	11	93.84	106.33	85.64	26.71	124.16	70.68	230.33	72.82 to 135.83	15,540	13,310
10/01/06 TO 12/31/06	12	95.63	326.04	96.70	255.29	337.16	65.58	2432.00	79.16 to 146.54	19,975	19,316
01/01/07 TO 03/31/07	7	96.75	89.88	71.20	26.94	126.24	43.92	150.85	43.92 to 150.85	28,714	20,444
04/01/07 TO 06/30/07	21	81.05	110.79	75.41	68.64	146.92	30.38	506.00	52.18 to 113.47	27,280	20,571
<u>Study Years</u>											
07/01/05 TO 06/30/06	60	92.24	113.85	95.20	35.12	119.59	52.20	283.00	89.98 to 101.09	25,531	24,305
07/01/06 TO 06/30/07	51	93.84	157.60	80.48	95.61	195.83	30.38	2432.00	80.30 to 102.33	23,226	18,692
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	58	94.10	157.30	96.66	81.03	162.74	61.21	2432.00	90.00 to 102.33	21,650	20,927
<u>ALL</u>	111	93.33	133.95	88.78	62.95	150.88	30.38	2432.00	90.00 to 97.90	24,472	21,726

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	506.00	506.00	506.00			506.00	506.00	N/A	1,000	5,060
BURCHARD	7	96.41	104.53	75.75	36.68	138.00	30.38	230.33	30.38 to 230.33	17,114	12,963
DUBOIS	8	92.68	88.58	87.51	9.69	101.22	51.19	104.37	51.19 to 104.37	33,975	29,733
FRAZIERS LAKE	6	91.66	102.17	99.85	13.27	102.32	90.00	147.33	90.00 to 147.33	2,250	2,246
LEWISTON	2	89.21	89.21	89.07	3.96	100.16	85.68	92.74	N/A	88,500	78,825
PAWNEE CITY	62	92.47	114.07	88.21	44.69	129.32	43.92	491.67	86.22 to 104.69	22,575	19,912
PAWNEE CITY SUB	2	123.11	123.11	143.03	19.04	86.07	99.67	146.54	N/A	10,000	14,302
RURAL	4	174.57	714.46	94.46	361.29	756.40	76.72	2432.00	N/A	45,250	42,741
STEINAUER	5	94.48	93.60	89.66	17.20	104.40	62.41	130.63	N/A	54,280	48,665
TABLE ROCK	14	93.93	106.21	87.78	36.29	120.99	52.20	283.00	63.71 to 122.20	18,664	16,383
<u>ALL</u>	111	93.33	133.95	88.78	62.95	150.88	30.38	2432.00	90.00 to 97.90	24,472	21,726

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	98	92.71	108.63	87.71	38.00	123.85	30.38	491.67	88.13 to 96.90	25,519	22,383
2	2	123.11	123.11	143.03	19.04	86.07	99.67	146.54	N/A	10,000	14,302
3	11	93.33	361.53	96.93	293.03	372.97	76.72	2432.00	90.00 to 506.00	17,772	17,227
<u>ALL</u>	111	93.33	133.95	88.78	62.95	150.88	30.38	2432.00	90.00 to 97.90	24,472	21,726

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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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	101	93.54	135.75	88.75	65.34	152.95	30.38	2432.00	88.77 to 97.90	26,667	23,668
2	10	91.66	115.85	91.91	38.02	126.04	45.00	283.00	90.00 to 141.67	2,300	2,114
____ALL____											
	111	93.33	133.95	88.78	62.95	150.88	30.38	2432.00	90.00 to 97.90	24,472	21,726

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	99	93.84	134.29	88.50	64.46	151.74	30.38	2432.00	88.77 to 99.45	26,211	23,196
06	7	93.33	159.86	127.86	74.34	125.02	90.00	506.00	90.00 to 506.00	2,071	2,648
07	5	91.59	91.10	90.36	9.27	100.81	77.00	110.89	N/A	21,400	19,337
____ALL____											
	111	93.33	133.95	88.78	62.95	150.88	30.38	2432.00	90.00 to 97.90	24,472	21,726

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	88.77	88.77	88.77			88.77	88.77	N/A	46,000	40,835
34-0001											
34-0100											
49-0050											
64-0023											
67-0001	79	93.54	145.43	89.79	74.62	161.97	43.92	2432.00	90.00 to 99.67	21,018	18,872
67-0069	11	92.74	114.48	87.31	41.73	131.12	30.38	258.28	77.21 to 230.33	35,209	30,741
74-0070	20	91.31	101.58	87.00	31.55	116.76	52.20	283.00	76.72 to 107.14	31,135	27,087
NonValid School	1	88.77	88.77	88.77			88.77	88.77	N/A	46,000	40,835
____ALL____											
	111	93.33	133.95	88.78	62.95	150.88	30.38	2432.00	90.00 to 97.90	24,472	21,726

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YEAR BUILT *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	15	93.33	160.83	106.81	85.71	150.58	45.00	506.00	90.00 to 141.67	2,026	2,164
Prior TO 1860											
1860 TO 1899	15	112.92	115.35	83.79	31.98	137.67	46.42	244.80	65.58 to 131.43	15,166	12,707
1900 TO 1919	42	90.90	168.01	89.38	104.96	187.96	30.38	2432.00	86.30 to 104.69	17,441	15,589
1920 TO 1939	16	84.91	85.50	78.06	22.90	109.53	43.92	146.54	61.90 to 94.35	36,006	28,107
1940 TO 1949	4	93.72	91.90	88.35	18.96	104.02	67.97	112.20	N/A	26,750	23,633
1950 TO 1959	2	124.83	124.83	117.33	18.02	106.39	102.33	147.33	N/A	2,250	2,640
1960 TO 1969	3	90.85	86.42	84.04	12.39	102.83	67.33	101.09	N/A	54,833	46,083
1970 TO 1979	11	92.67	103.98	97.79	20.23	106.33	77.00	190.30	83.73 to 136.82	54,490	53,285
1980 TO 1989	1	91.59	91.59	91.59			91.59	91.59	N/A	19,500	17,860
1990 TO 1994	1	95.43	95.43	95.43			95.43	95.43	N/A	115,000	109,750
1995 TO 1999	1	94.48	94.48	94.47			94.48	94.48	N/A	140,000	132,265
2000 TO Present											
ALL	111	93.33	133.95	88.78	62.95	150.88	30.38	2432.00	90.00 to 97.90	24,472	21,726

SALE PRICE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	26	132.38	259.92	171.38	124.30	151.66	63.83	2432.00	93.33 to 231.57	2,142	3,671
5000 TO 9999	13	112.92	113.77	115.65	27.66	98.38	45.00	181.08	86.22 to 156.71	6,942	8,028
Total \$											
1 TO 9999	39	115.67	211.20	136.92	104.60	154.25	45.00	2432.00	96.42 to 147.33	3,742	5,123
10000 TO 29999	38	94.10	103.51	99.51	23.55	104.02	52.18	276.14	88.65 to 104.37	17,310	17,226
30000 TO 59999	24	67.65	76.64	75.36	31.68	101.69	30.38	190.30	61.90 to 87.81	39,179	29,527
60000 TO 99999	7	83.74	82.36	82.40	7.80	99.96	65.77	92.74	65.77 to 92.74	81,057	66,792
100000 TO 149999	2	94.96	94.96	94.91	0.50	100.05	94.48	95.43	N/A	127,500	121,007
150000 TO 249999	1	92.67	92.67	92.67			92.67	92.67	N/A	150,000	139,010
ALL	111	93.33	133.95	88.78	62.95	150.88	30.38	2432.00	90.00 to 97.90	24,472	21,726

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:	111	MEDIAN:	93	COV:	173.00	95% Median C.I.:	90.00 to 97.90	(! : Derived)
TOTAL Sales Price:	2,716,451	WGT. MEAN:	89	STD:	231.73	95% Wgt. Mean C.I.:	83.24 to 94.32	
TOTAL Adj.Sales Price:	2,716,451	MEAN:	134	AVG.ABS.DEV:	58.75	95% Mean C.I.:	90.84 to 177.06	
TOTAL Assessed Value:	2,411,660							
AVG. Adj. Sales Price:	24,472	COD:	62.95	MAX Sales Ratio:	2432.00			
AVG. Assessed Value:	21,726	PRD:	150.88	MIN Sales Ratio:	30.38			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	21	99.67	131.75	94.15	51.76	139.94	45.00	491.67	90.00 to 135.83	2,352	2,214
5000 TO 9999	17	106.21	145.96	91.91	62.19	158.80	30.38	506.00	86.22 to 231.57	7,955	7,312
Total \$ _____											
1 TO 9999	38	100.67	138.11	92.51	57.84	149.29	30.38	506.00	90.80 to 122.42	4,859	4,495
10000 TO 29999	53	89.98	142.46	84.67	79.59	168.26	43.92	2432.00	80.30 to 101.09	21,766	18,428
30000 TO 59999	13	88.77	110.90	93.24	37.77	118.95	65.77	276.14	72.82 to 136.82	47,707	44,480
60000 TO 99999	4	88.27	86.50	86.35	6.00	100.17	76.72	92.74	N/A	88,250	76,207
100000 TO 149999	3	94.48	94.19	94.08	0.97	100.12	92.67	95.43	N/A	135,000	127,008
ALL _____											
	111	93.33	133.95	88.78	62.95	150.88	30.38	2432.00	90.00 to 97.90	24,472	21,726

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	15	93.33	160.83	106.81	85.71	150.58	45.00	506.00	90.00 to 141.67	2,026	2,164
20	44	99.50	168.37	98.10	90.54	171.64	30.38	2432.00	88.65 to 115.67	14,847	14,565
30	49	89.98	98.41	85.58	28.74	114.99	43.92	276.14	83.74 to 95.43	36,035	30,840
40	3	85.68	75.34	85.07	18.92	88.56	45.86	94.48	N/A	89,000	75,713
ALL _____											
	111	93.33	133.95	88.78	62.95	150.88	30.38	2432.00	90.00 to 97.90	24,472	21,726

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	15	93.33	160.83	106.81	85.71	150.58	45.00	506.00	90.00 to 141.67	2,026	2,164
100	7	92.27	100.73	91.45	16.76	110.15	77.00	147.33	77.00 to 147.33	15,928	14,566
101	59	93.54	108.38	91.13	35.40	118.92	30.38	276.14	87.27 to 104.37	30,874	28,137
102	10	96.58	328.95	79.39	275.23	414.35	45.86	2432.00	46.42 to 199.10	26,200	20,800
104	20	89.06	103.37	83.33	32.98	124.05	43.92	282.25	81.05 to 112.20	24,547	20,455
ALL _____											
	111	93.33	133.95	88.78	62.95	150.88	30.38	2432.00	90.00 to 97.90	24,472	21,726

CONDITION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	15	93.33	160.83	106.81	85.71	150.58	45.00	506.00	90.00 to 141.67	2,026	2,164
10	5	110.00	129.67	119.03	43.83	108.94	52.20	258.28	N/A	4,040	4,809
20	16	119.05	281.30	101.00	165.23	278.51	45.86	2432.00	86.22 to 231.57	7,640	7,717
30	64	91.22	99.04	87.87	29.36	112.71	30.38	276.14	86.29 to 96.90	27,567	24,222
40	11	88.77	88.06	87.44	9.59	100.71	65.77	104.37	72.82 to 99.72	70,845	61,946
ALL _____											
	111	93.33	133.95	88.78	62.95	150.88	30.38	2432.00	90.00 to 97.90	24,472	21,726

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

Residential: Pawnee County did an in house reappraisal of Lewiston and Steinauer for 2008. This included on-site inspection, new pictures, and interior inspections whenever possible. They also completed county wide pickup work for the residential classes.

2008 Assessment Survey for Pawnee County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Assessor/Other
2.	Valuation done by:
	Assessor
3.	Pickup work done by whom:
	Assessor/Other
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	1999 2007 for Lewiston and Steinauer
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	2005- Pawnee City 2006- Table Rock and Burchard 2007- Du Bois 2008- Lewiston and Steinauer
6.	What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?
	2005- Pawnee City 2006- Table Rock and Burchard 2007- Du Bois 2008-Lewiston and Steinauer
7.	Number of market areas/neighborhoods for this property class:
	Zero market areas
8.	How are these defined?
	N/A
9.	Is "Assessor Location" a usable valuation identity?
	Yes
10.	Does the assessor location "suburban" mean something other than rural residential? (that is, does the "suburban" location have its own market?)
	Suburban is located within one (1) mile of the city identified ie, Pawnee City Suburban, not as a single assessor location.

11.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)		
	None, strictly a classification.		
12.	Are the county's ag residential and rural residential improvements classified and valued in the same manner?		
	Yes		
	Permits	Information Statements	Other
	15	6	21
			Total

Residential Permit Numbers:

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:	101	MEDIAN:	94	COV:	101.38	95% Median C.I.:	90.00 to 97.90	(! : Derived)
TOTAL Sales Price:	2,535,051	WGT. MEAN:	90	STD:	119.65	95% Wgt. Mean C.I.:	84.33 to 95.81	
TOTAL Adj.Sales Price:	2,537,051	MEAN:	118	AVG.ABS.DEV:	42.10	95% Mean C.I.:	94.69 to 141.36	
TOTAL Assessed Value:	2,285,220							
AVG. Adj. Sales Price:	25,119	COD:	44.86	MAX Sales Ratio:	1157.00			
AVG. Assessed Value:	22,625	PRD:	131.03	MIN Sales Ratio:	30.38			

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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	12	96.51	110.66	90.30	27.73	122.54	67.97	282.25	86.29 to 112.20	29,216	26,382
10/01/05 TO 12/31/05	8	90.80	86.84	91.47	8.20	94.94	52.20	101.09	52.20 to 101.09	30,225	27,646
01/01/06 TO 03/31/06	16	94.12	115.89	102.92	35.65	112.61	61.90	244.80	88.77 to 141.67	28,350	29,177
04/01/06 TO 06/30/06	18	95.03	109.07	96.17	28.72	113.41	61.21	276.14	87.27 to 124.55	21,611	20,783
07/01/06 TO 09/30/06	10	95.13	101.75	85.83	21.98	118.55	70.68	137.83	72.82 to 135.83	16,945	14,543
10/01/06 TO 12/31/06	12	100.73	220.77	98.24	137.16	224.74	65.58	1157.00	79.16 to 146.54	19,975	19,622
01/01/07 TO 03/31/07	5	96.75	93.99	71.68	31.15	131.13	43.92	150.85	N/A	30,600	21,933
04/01/07 TO 06/30/07	20	86.66	97.17	77.04	45.91	126.12	30.38	231.57	58.92 to 113.47	26,995	20,797
<u>Study Years</u>											
07/01/05 TO 06/30/06	54	92.24	108.15	96.08	28.55	112.57	52.20	282.25	90.00 to 99.67	26,574	25,531
07/01/06 TO 06/30/07	47	95.43	129.36	82.26	62.97	157.26	30.38	1157.00	80.30 to 110.89	23,447	19,287
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	56	96.47	133.65	97.61	53.61	136.92	61.21	1157.00	90.00 to 104.56	22,352	21,818
<u>ALL</u>	101	93.84	118.02	90.07	44.86	131.03	30.38	1157.00	90.00 to 97.90	25,119	22,625

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BURCHARD	6	91.35	83.10	73.05	21.23	113.76	30.38	110.00	30.38 to 110.00	19,716	14,403
DUBOIS	8	92.68	88.58	87.51	9.69	101.22	51.19	104.37	51.19 to 104.37	33,975	29,733
FRAZIERS LAKE	7	132.33	122.31	125.91	19.85	97.14	90.00	168.67	90.00 to 168.67	2,357	2,967
LEWISTON	2	100.58	100.58	100.42	3.96	100.16	96.60	104.56	N/A	88,500	88,875
PAWNEE CITY	57	92.27	114.85	88.38	45.54	129.96	43.92	491.67	83.73 to 110.89	23,388	20,670
PAWNEE CITY SUB	2	123.11	123.11	143.03	19.04	86.07	99.67	146.54	N/A	10,000	14,302
RURAL	4	90.91	353.89	86.77	297.09	407.83	76.72	1157.00	N/A	45,250	39,265
STEINAUER	4	97.00	104.03	99.19	7.62	104.88	96.52	125.60	N/A	50,625	50,215
TABLE ROCK	11	88.13	93.75	91.18	24.45	102.81	52.20	150.85	61.90 to 122.20	19,709	17,970
<u>ALL</u>	101	93.84	118.02	90.07	44.86	131.03	30.38	1157.00	90.00 to 97.90	25,119	22,625

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	88	93.69	106.84	89.62	34.99	119.22	30.38	491.67	88.77 to 97.25	26,358	23,622
2	2	123.11	123.11	143.03	19.04	86.07	99.67	146.54	N/A	10,000	14,302
3	11	90.98	206.52	90.04	130.46	229.36	76.72	1157.00	90.00 to 168.67	17,954	16,166
<u>ALL</u>	101	93.84	118.02	90.07	44.86	131.03	30.38	1157.00	90.00 to 97.90	25,119	22,625

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:	101	MEDIAN:	94	COV:	101.38	95% Median C.I.:	90.00 to 97.90	(! : Derived)
TOTAL Sales Price:	2,535,051	WGT. MEAN:	90	STD:	119.65	95% Wgt. Mean C.I.:	84.33 to 95.81	
TOTAL Adj.Sales Price:	2,537,051	MEAN:	118	AVG.ABS.DEV:	42.10	95% Mean C.I.:	94.69 to 141.36	
TOTAL Assessed Value:	2,285,220							
AVG. Adj. Sales Price:	25,119	COD:	44.86	MAX Sales Ratio:	1157.00			
AVG. Assessed Value:	22,625	PRD:	131.03	MIN Sales Ratio:	30.38			

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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	92	94.10	119.57	90.04	46.76	132.79	30.38	1157.00	89.85 to 97.90	27,332	24,610
2	9	90.00	102.22	93.60	24.69	109.21	45.00	141.67	90.00 to 137.83	2,500	2,340
____ALL____											
	101	93.84	118.02	90.07	44.86	131.03	30.38	1157.00	90.00 to 97.90	25,119	22,625

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	89	94.35	119.20	89.82	47.41	132.71	30.38	1157.00	89.52 to 99.67	27,118	24,356
06	7	132.33	122.31	125.91	19.85	97.14	90.00	168.67	90.00 to 168.67	2,357	2,967
07	5	91.59	91.10	90.36	9.27	100.81	77.00	110.89	N/A	21,400	19,337
____ALL____											
	101	93.84	118.02	90.07	44.86	131.03	30.38	1157.00	90.00 to 97.90	25,119	22,625

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	88.77	88.77	88.77			88.77	88.77	N/A	46,000	40,835
34-0001											
34-0100											
49-0050											
64-0023											
67-0001	74	93.69	127.37	89.63	54.96	142.12	43.92	1157.00	90.00 to 104.37	21,566	19,329
67-0069	10	93.69	88.16	89.79	14.48	98.19	30.38	110.00	74.44 to 104.56	38,580	34,640
74-0070	16	96.63	95.25	91.81	19.10	103.75	52.20	150.85	76.72 to 111.08	31,831	29,224
NonValid School	1	88.77	88.77	88.77			88.77	88.77	N/A	46,000	40,835
____ALL____											
	101	93.84	118.02	90.07	44.86	131.03	30.38	1157.00	90.00 to 97.90	25,119	22,625

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:	101	MEDIAN:	94	COV:	101.38	95% Median C.I.:	90.00 to 97.90	(! : Derived)
TOTAL Sales Price:	2,535,051	WGT. MEAN:	90	STD:	119.65	95% Wgt. Mean C.I.:	84.33 to 95.81	
TOTAL Adj.Sales Price:	2,537,051	MEAN:	118	AVG.ABS.DEV:	42.10	95% Mean C.I.:	94.69 to 141.36	
TOTAL Assessed Value:	2,285,220							
AVG. Adj. Sales Price:	25,119	COD:	44.86	MAX Sales Ratio:	1157.00			
AVG. Assessed Value:	22,625	PRD:	131.03	MIN Sales Ratio:	30.38			

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YEAR BUILT *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	13	99.67	134.30	102.45	54.68	131.09	45.00	491.67	90.00 to 141.67	2,261	2,316
Prior TO 1860											
1860 TO 1899	13	113.47	119.51	86.99	33.35	137.38	46.42	244.80	65.58 to 156.71	14,115	12,279
1900 TO 1919	37	89.98	134.54	89.15	66.92	150.92	30.38	1157.00	86.74 to 104.37	18,028	16,071
1920 TO 1939	16	84.91	85.33	77.91	23.11	109.52	43.92	146.54	61.90 to 94.35	36,006	28,052
1940 TO 1949	4	95.69	92.89	89.01	19.60	104.35	67.97	112.20	N/A	26,750	23,811
1950 TO 1959	2	139.83	139.83	137.33	5.36	101.82	132.33	147.33	N/A	2,250	3,090
1960 TO 1969	3	90.85	86.42	84.04	12.39	102.83	67.33	101.09	N/A	54,833	46,083
1970 TO 1979	10	97.25	108.27	103.40	20.38	104.71	77.00	190.30	83.73 to 136.82	53,050	54,854
1980 TO 1989	1	91.59	91.59	91.59			91.59	91.59	N/A	19,500	17,860
1990 TO 1994	1	95.43	95.43	95.43			95.43	95.43	N/A	115,000	109,750
1995 TO 1999	1	97.25	97.25	97.25			97.25	97.25	N/A	140,000	136,145
2000 TO Present											
ALL	101	93.84	118.02	90.07	44.86	131.03	30.38	1157.00	90.00 to 97.90	25,119	22,625

SALE PRICE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	23	132.33	193.42	144.08	73.19	134.25	63.83	1157.00	90.98 to 147.33	2,313	3,332
5000 TO 9999	11	115.67	115.98	118.78	29.92	97.64	45.00	181.08	52.20 to 180.63	6,840	8,125
Total \$											
1 TO 9999	34	126.01	168.36	129.26	61.69	130.25	45.00	1157.00	96.42 to 141.67	3,777	4,883
10000 TO 29999	36	93.06	100.94	97.95	21.79	103.05	52.18	276.14	88.13 to 104.37	17,716	17,352
30000 TO 59999	22	73.63	80.05	78.36	30.78	102.16	30.38	190.30	61.90 to 93.54	39,422	30,892
60000 TO 99999	6	85.95	85.93	86.25	13.28	99.63	65.77	104.56	65.77 to 104.56	83,083	71,657
100000 TO 149999	2	96.34	96.34	96.43	0.94	99.91	95.43	97.25	N/A	127,500	122,947
150000 TO 249999	1	92.67	92.67	92.67			92.67	92.67	N/A	150,000	139,010
ALL	101	93.84	118.02	90.07	44.86	131.03	30.38	1157.00	90.00 to 97.90	25,119	22,625

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:	101	MEDIAN:	94	COV:	101.38	95% Median C.I.:	90.00 to 97.90	(! : Derived)
TOTAL Sales Price:	2,535,051	WGT. MEAN:	90	STD:	119.65	95% Wgt. Mean C.I.:	84.33 to 95.81	
TOTAL Adj.Sales Price:	2,537,051	MEAN:	118	AVG.ABS.DEV:	42.10	95% Mean C.I.:	94.69 to 141.36	
TOTAL Assessed Value:	2,285,220							
AVG. Adj. Sales Price:	25,119	COD:	44.86	MAX Sales Ratio:	1157.00			
AVG. Assessed Value:	22,625	PRD:	131.03	MIN Sales Ratio:	30.38			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	19	99.67	122.54	92.51	43.88	132.46	45.00	491.67	90.00 to 135.83	2,600	2,405
5000 TO 9999	15	115.67	199.88	93.27	103.60	214.30	30.38	1157.00	89.85 to 231.57	7,516	7,011
Total \$ _____											
1 TO 9999	34	103.94	156.66	93.04	75.09	168.38	30.38	1157.00	90.00 to 133.33	4,769	4,437
10000 TO 29999	47	89.98	95.43	84.43	25.54	113.03	43.92	181.08	83.73 to 96.90	21,917	18,504
30000 TO 59999	13	93.54	111.88	94.55	35.68	118.33	65.77	276.14	72.82 to 136.82	45,138	42,678
60000 TO 99999	4	93.72	92.18	92.05	8.96	100.15	76.72	104.56	N/A	88,250	81,232
100000 TO 149999	3	95.43	95.12	95.04	1.60	100.08	92.67	97.25	N/A	135,000	128,301
ALL _____											
	101	93.84	118.02	90.07	44.86	131.03	30.38	1157.00	90.00 to 97.90	25,119	22,625

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	13	99.67	134.30	102.45	54.68	131.09	45.00	491.67	90.00 to 141.67	2,261	2,316
20	42	97.40	134.92	95.70	59.25	140.98	30.38	1157.00	88.65 to 113.47	15,304	14,647
30	44	90.41	98.04	86.65	27.32	113.14	43.92	276.14	83.73 to 96.52	37,110	32,156
40	2	96.93	96.93	96.99	0.34	99.93	96.60	97.25	N/A	116,000	112,510
ALL _____											
	101	93.84	118.02	90.07	44.86	131.03	30.38	1157.00	90.00 to 97.90	25,119	22,625

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	13	99.67	134.30	102.45	54.68	131.09	45.00	491.67	90.00 to 141.67	2,261	2,316
100	7	92.27	105.02	92.26	21.40	113.84	77.00	147.33	77.00 to 147.33	15,928	14,695
101	55	95.43	105.03	92.82	30.92	113.16	30.38	276.14	88.65 to 104.56	30,985	28,760
102	7	96.41	238.59	75.23	181.80	317.15	46.42	1157.00	46.42 to 1157.00	29,571	22,245
104	19	89.98	104.85	85.51	31.57	122.62	43.92	282.25	81.05 to 112.20	25,523	21,825
ALL _____											
	101	93.84	118.02	90.07	44.86	131.03	30.38	1157.00	90.00 to 97.90	25,119	22,625

CONDITION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	13	99.67	134.30	102.45	54.68	131.09	45.00	491.67	90.00 to 141.67	2,261	2,316
10	5	96.42	96.21	81.75	20.38	117.68	52.20	131.43	N/A	4,040	3,303
20	12	127.88	228.87	116.76	107.28	196.02	52.18	1157.00	89.85 to 244.80	5,895	6,883
30	60	91.70	99.21	88.59	28.54	111.99	30.38	276.14	86.30 to 96.90	27,290	24,176
40	11	95.43	90.38	90.52	10.12	99.85	65.77	104.56	72.82 to 104.37	70,845	64,126
ALL _____											
	101	93.84	118.02	90.07	44.86	131.03	30.38	1157.00	90.00 to 97.90	25,119	22,625

**2008 Correlation Section
for Pawnee County**

Residential Real Property

I. Correlation

RESIDENTIAL: Analysis of the three statistical measures of central tendency indicates that only the median is within acceptable range. The quality statistics namely the coefficient of dispersion and price related differential are both outside the acceptable range. Although these quality statistics improved since the preliminary statistics, they do not support assessment uniformity or assessment vertical uniformity. Reviewing the Reports and Opinion statistics it shows that of the 101 sales there are 34 with a sale price under 10,000 dollars. The 34 sales in this subclass average \$4,437 assessed value with an average adjusted sale price \$4,769. The subclass of Table Rock has a median of 88.13 which is outside the acceptable range but the market in the town of approximately 250 population is not organized enough to have a reliable market. Of the eleven sales in Table Rock four had improvements valued under \$8,500 half of those had an improvement valued \$500 or under. Hypothetically removing the two sales with the low dollar improvements the median of the remaining 9 sales is 99.72. With the low dollar sales and the unreliable market the department would recommend no adjustment to this subclass. Two of the measures of central tendency are outside the acceptable range, suggesting the median is a most reliable measure of the level of value in this class of property.

**2008 Correlation Section
for Pawnee County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2008	148	101	68.24
2007	155	108	69.68
2006	133	101	75.94
2005	120	93	77.5
2004	131	101	77.1
2003	130	107	82.31
2002	117	91	77.78
2001	148	121	81.76

RESIDENTIAL: Table II is indicative that the County has utilized a high portion of the available sales and that the measurement of the class of property was done with all available arm's length sales.

**2008 Correlation Section
for Pawnee County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section
for Pawnee County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	93.33	-0.51	92.85	93.84
2007	94.47	1.72	96.1	95.24
2006	99.24	-0.7	98.54	96.88
2005	95.20	2.94	98	95.38
2004	102.50	0.89	103.42	97.19
2003	95	-0.12	94.89	95
2002	96	-0.13	95.88	97
2001	93	1.14	94.06	92

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

**2008 Correlation Section
for Pawnee County**

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

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

Comparison of Average Value Changes

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

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

**2008 Correlation Section
for Pawnee County**

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
2.21	2008	-0.51
1.67	2007	1.72
8.16	2006	-0.7
3.93	2005	2.94
-0.51	2004	0.89
-2	2003	0
0.06	2002	-0.13
0.23	2001	1.14

RESIDENTIAL: The percent change in the abstract compared to the percent change in the assessed value shows a small disparity between the two.

2008 Correlation Section for Pawnee County

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

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

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

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

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

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

**2008 Correlation Section
for Pawnee County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	93.84	90.07	118.02

RESIDENTIAL: The table shows that only the median is in the acceptable range. The weighted mean is below while the mean is above the range.

**2008 Correlation Section
for Pawnee County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	44.86	131.03
Difference	29.86	28.03

RESIDENTIAL: A review of the table shows that both quality statistics are well outside the acceptable range. Although these quality statistics improved since the preliminary statistics, they do not support assessment uniformity or assessment vertical uniformity.

**2008 Correlation Section
for Pawnee County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	111	101	-10
Median	93.33	93.84	0.51
Wgt. Mean	88.78	90.07	1.29
Mean	133.95	118.02	-15.93
COD	62.95	44.86	-18.09
PRD	150.88	131.03	-19.85
Min Sales Ratio	30.38	30.38	0
Max Sales Ratio	2432.00	1157.00	-1275

RESIDENTIAL: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for this class of property. The difference in the number of qualified sales is a result of sales sustaining substantial physical changes for 2008 and being removed from the qualified sales roster.

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:	21	MEDIAN:	96	COV:	141.56	95% Median C.I.:	74.16 to 104.07	(! : Derived)
TOTAL Sales Price:	2,254,022	WGT. MEAN:	76	STD:	201.78	95% Wgt. Mean C.I.:	69.79 to 81.88	
TOTAL Adj.Sales Price:	2,093,051	MEAN:	143	AVG.ABS.DEV:	79.14	95% Mean C.I.:	50.69 to 234.39	
TOTAL Assessed Value:	1,587,310							
AVG. Adj. Sales Price:	99,669	COD:	82.45	MAX Sales Ratio:	963.33			
AVG. Assessed Value:	75,586	PRD:	187.96	MIN Sales Ratio:	18.74			

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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	1	90.82	90.82	90.82			90.82	90.82	N/A	43,500	39,505
10/01/04 TO 12/31/04	1	74.16	74.16	74.16			74.16	74.16	N/A	1,491,058	1,105,755
01/01/05 TO 03/31/05	1	18.74	18.74	18.74			18.74	18.74	N/A	66,500	12,460
04/01/05 TO 06/30/05	5	104.07	174.48	112.11	71.85	155.63	96.23	373.00	N/A	8,420	9,440
07/01/05 TO 09/30/05	3	109.37	115.47	105.20	11.89	109.77	99.02	138.03	N/A	48,333	50,845
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	3	85.06	85.34	85.01	2.49	100.39	82.30	88.66	N/A	42,431	36,070
04/01/06 TO 06/30/06											
07/01/06 TO 09/30/06	3	47.61	346.15	57.49	655.21	602.11	27.50	963.33	N/A	7,366	4,235
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07	3	67.11	66.28	60.23	29.91	110.06	35.76	95.98	N/A	38,166	22,986
04/01/07 TO 06/30/07	1	97.51	97.51	97.51			97.51	97.51	N/A	41,000	39,980
<u>Study Years</u>											
07/01/04 TO 06/30/05	8	98.62	132.02	73.33	62.90	180.03	18.74	373.00	18.74 to 373.00	205,394	150,615
07/01/05 TO 06/30/06	6	93.84	100.41	95.76	16.06	104.85	82.30	138.03	82.30 to 138.03	45,382	43,457
07/01/06 TO 06/30/07	7	67.11	190.69	68.49	222.65	278.40	27.50	963.33	27.50 to 963.33	25,371	17,377
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	9	104.07	137.51	83.67	53.76	164.34	18.74	373.00	96.23 to 198.10	28,177	23,577
01/01/06 TO 12/31/06	6	83.68	215.74	80.94	195.12	266.56	27.50	963.33	27.50 to 963.33	24,898	20,152
<u>ALL</u>											
	21	95.98	142.54	75.84	82.45	187.96	18.74	963.33	74.16 to 104.07	99,669	75,586

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BURCHARD	1	18.74	18.74	18.74			18.74	18.74	N/A	66,500	12,460
DUBOIS	1	35.76	35.76	35.76			35.76	35.76	N/A	50,000	17,880
LEWISTON	1	47.61	47.61	47.61			47.61	47.61	N/A	19,000	9,045
PAWNEE CITY	13	95.98	107.21	77.66	35.57	138.05	27.50	373.00	74.16 to 101.00	144,242	112,025
RURAL	1	963.33	963.33	963.33			963.33	963.33	N/A	300	2,890
TABLE ROCK	3	138.03	141.60	107.28	26.43	131.98	88.66	198.10	N/A	17,366	18,631
TABLE ROCK SUB	1	109.37	109.37	109.37			109.37	109.37	N/A	30,000	32,810
<u>ALL</u>											
	21	95.98	142.54	75.84	82.45	187.96	18.74	963.33	74.16 to 104.07	99,669	75,586

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:	21	MEDIAN:	96	COV:	141.56	95% Median C.I.:	74.16 to 104.07	(! : Derived)
TOTAL Sales Price:	2,254,022	WGT. MEAN:	76	STD:	201.78	95% Wgt. Mean C.I.:	69.79 to 81.88	
TOTAL Adj.Sales Price:	2,093,051	MEAN:	143	AVG.ABS.DEV:	79.14	95% Mean C.I.:	50.69 to 234.39	
TOTAL Assessed Value:	1,587,310							
AVG. Adj. Sales Price:	99,669	COD:	82.45	MAX Sales Ratio:	963.33			
AVG. Assessed Value:	75,586	PRD:	187.96	MIN Sales Ratio:	18.74			

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	17	88.66	99.12	74.30	47.77	133.42	18.74	373.00	47.61 to 101.00	118,044	87,701
2	2	536.35	536.35	117.82	79.61	455.22	109.37	963.33	N/A	15,150	17,850
3	2	117.77	117.77	108.37	17.20	108.68	97.51	138.03	N/A	28,000	30,342
ALL	21	95.98	142.54	75.84	82.45	187.96	18.74	963.33	74.16 to 104.07	99,669	75,586

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	16	89.74	103.38	74.80	45.64	138.21	18.74	373.00	67.11 to 99.02	127,684	95,507
2	3	101.00	363.94	111.37	308.85	326.78	27.50	963.33	N/A	1,700	1,893
3	2	123.70	123.70	118.92	11.58	104.02	109.37	138.03	N/A	22,500	26,757
ALL	21	95.98	142.54	75.84	82.45	187.96	18.74	963.33	74.16 to 104.07	99,669	75,586

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	21	95.98	142.54	75.84	82.45	187.96	18.74	963.33	74.16 to 104.07	99,669	75,586
04											
ALL	21	95.98	142.54	75.84	82.45	187.96	18.74	963.33	74.16 to 104.07	99,669	75,586

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
34-0001											
34-0100											
49-0050											
64-0023											
67-0001	14	93.40	102.11	76.58	38.55	133.34	27.50	373.00	67.11 to 101.00	137,510	105,300
67-0069	3	47.61	343.23	28.43	661.34	1207.17	18.74	963.33	N/A	28,600	8,131
74-0070	4	123.70	133.54	108.05	27.91	123.60	88.66	198.10	N/A	20,525	22,176
NonValid School											
ALL	21	95.98	142.54	75.84	82.45	187.96	18.74	963.33	74.16 to 104.07	99,669	75,586

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:	21	MEDIAN:	96	COV:	141.56	95% Median C.I.:	74.16 to 104.07	(!: Derived)
TOTAL Sales Price:	2,254,022	WGT. MEAN:	76	STD:	201.78	95% Wgt. Mean C.I.:	69.79 to 81.88	
TOTAL Adj.Sales Price:	2,093,051	MEAN:	143	AVG.ABS.DEV:	79.14	95% Mean C.I.:	50.69 to 234.39	
TOTAL Assessed Value:	1,587,310							
AVG. Adj. Sales Price:	99,669	COD:	82.45	MAX Sales Ratio:	963.33			
AVG. Assessed Value:	75,586	PRD:	187.96	MIN Sales Ratio:	18.74			

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	4	237.00	366.21	154.26	127.41	237.39	27.50	963.33	N/A	1,525	2,352
Prior TO 1860											
1860 TO 1899	2	86.56	86.56	86.35	4.92	100.24	82.30	90.82	N/A	45,750	39,505
1900 TO 1919	4	100.79	121.19	95.68	29.67	126.66	85.06	198.10	N/A	27,223	26,047
1920 TO 1939	2	77.88	77.88	77.51	13.83	100.48	67.11	88.66	N/A	36,250	28,097
1940 TO 1949	1	109.37	109.37	109.37			109.37	109.37	N/A	30,000	32,810
1950 TO 1959	1	35.76	35.76	35.76			35.76	35.76	N/A	50,000	17,880
1960 TO 1969	4	85.07	79.19	75.73	21.52	104.57	47.61	99.02	N/A	409,264	309,933
1970 TO 1979	3	96.23	84.33	49.57	41.32	170.14	18.74	138.03	N/A	32,333	16,026
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	21	95.98	142.54	75.84	82.45	187.96	18.74	963.33	74.16 to 104.07	99,669	75,586

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	5	198.10	332.59	165.49	121.94	200.97	27.50	963.33	N/A	1,640	2,714
Total \$											
1 TO 9999	5	198.10	332.59	165.49	121.94	200.97	27.50	963.33	N/A	1,640	2,714
10000 TO 29999	5	96.23	96.38	94.85	20.47	101.62	47.61	138.03	N/A	19,600	18,591
30000 TO 59999	8	86.86	82.07	80.04	16.71	102.55	35.76	109.37	35.76 to 109.37	41,161	32,943
60000 TO 99999	1	18.74	18.74	18.74			18.74	18.74	N/A	66,500	12,460
100000 TO 149999	1	99.02	99.02	99.02			99.02	99.02	N/A	100,000	99,020
500000 +	1	74.16	74.16	74.16			74.16	74.16	N/A	1,491,058	1,105,755
ALL	21	95.98	142.54	75.84	82.45	187.96	18.74	963.33	74.16 to 104.07	99,669	75,586

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:	21	MEDIAN:	96	COV:	141.56	95% Median C.I.:	74.16 to 104.07	(! : Derived)
TOTAL Sales Price:	2,254,022	WGT. MEAN:	76	STD:	201.78	95% Wgt. Mean C.I.:	69.79 to 81.88	
TOTAL Adj.Sales Price:	2,093,051	MEAN:	143	AVG.ABS.DEV:	79.14	95% Mean C.I.:	50.69 to 234.39	
TOTAL Assessed Value:	1,587,310							
AVG. Adj. Sales Price:	99,669	COD:	82.45	MAX Sales Ratio:	963.33			
AVG. Assessed Value:	75,586	PRD:	187.96	MIN Sales Ratio:	18.74			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	5	198.10	332.59	165.49	121.94	200.97	27.50	963.33	N/A	1,640	2,714
5000 TO 9999	1	47.61	47.61	47.61			47.61	47.61	N/A	19,000	9,045
Total \$ _____											
1 TO 9999	6	149.55	285.09	83.14	151.38	342.89	27.50	963.33	27.50 to 963.33	4,533	3,769
10000 TO 29999	7	95.98	79.42	59.83	32.26	132.73	18.74	138.03	18.74 to 138.03	33,285	19,916
30000 TO 59999	6	89.74	92.29	91.20	7.74	101.20	82.30	109.37	82.30 to 109.37	40,298	36,750
60000 TO 99999	1	99.02	99.02	99.02			99.02	99.02	N/A	100,000	99,020
500000 +	1	74.16	74.16	74.16			74.16	74.16	N/A	1,491,058	1,105,755
ALL _____											
	21	95.98	142.54	75.84	82.45	187.96	18.74	963.33	74.16 to 104.07	99,669	75,586

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	237.00	366.21	154.26	127.41	237.39	27.50	963.33	N/A	1,525	2,352
10	8	92.44	102.48	90.06	32.85	113.79	47.61	198.10	47.61 to 198.10	33,549	30,214
15	1	109.37	109.37	109.37			109.37	109.37	N/A	30,000	32,810
20	7	90.82	75.03	66.43	25.29	112.94	18.74	104.07	18.74 to 104.07	42,500	28,231
30	1	74.16	74.16	74.16			74.16	74.16	N/A	1,491,058	1,105,755
ALL _____											
	21	95.98	142.54	75.84	82.45	187.96	18.74	963.33	74.16 to 104.07	99,669	75,586

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	5	101.00	296.71	30.12	255.46	984.98	18.74	963.33	N/A	14,520	4,374
330	1	74.16	74.16	74.16			74.16	74.16	N/A	1,491,058	1,105,755
344	3	99.02	96.05	95.94	6.40	100.11	85.06	104.07	N/A	55,264	53,023
346	1	35.76	35.76	35.76			35.76	35.76	N/A	50,000	17,880
350	1	97.51	97.51	97.51			97.51	97.51	N/A	41,000	39,980
353	2	86.56	86.56	86.35	4.92	100.24	82.30	90.82	N/A	45,750	39,505
406	2	147.17	147.17	108.38	34.61	135.79	96.23	198.10	N/A	8,800	9,537
442	1	88.66	88.66	88.66			88.66	88.66	N/A	35,000	31,030
471	1	47.61	47.61	47.61			47.61	47.61	N/A	19,000	9,045
528	1	95.98	95.98	95.98			95.98	95.98	N/A	27,000	25,915
531	1	67.11	67.11	67.11			67.11	67.11	N/A	37,500	25,165
554	2	123.70	123.70	118.92	11.58	104.02	109.37	138.03	N/A	22,500	26,757
ALL _____											
	21	95.98	142.54	75.84	82.45	187.96	18.74	963.33	74.16 to 104.07	99,669	75,586

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

Commercial: The County did an in house inspection of Lewiston, Burchard, Steinauer, Table Rock, and Du Bois commercial properties. After market studies, they applied new depreciation schedules to all the different classes. Any other changes were based on record information corrections.

2008 Assessment Survey for Pawnee County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Assessor/Other
2.	Valuation done by:
	Assessor
3.	Pickup work done by whom:
	Assessor/Other
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	1999-Pawnee City 2007-for all the small towns
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	2007- some subclasses in Pawnee City 2008-for all the small towns
6.	When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?
	2000
7.	When was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?
	2007- some subclasses in Pawnee City 2008-for all the small towns
8.	Number of market areas/neighborhoods for this property class?
	Zero market areas
9.	How are these defined?
	N/A
10.	Is “Assessor Location” a usable valuation identity?
	Yes
11.	Does the assessor location “suburban” mean something other than rural commercial? (that is, does the “suburban” location have its own market?)
	Suburban commercial properties would basically be valued the same. There is not much suburban commercial and would be treated as urban.

12.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	None

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
1	0	0	1

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:	20	MEDIAN:	95	COV:	62.31	95% Median C.I.:	85.06 to 101.00	(! : Derived)
TOTAL Sales Price:	2,253,722	WGT. MEAN:	80	STD:	66.50	95% Wgt. Mean C.I.:	70.76 to 88.52	
TOTAL Adj.Sales Price:	2,092,751	MEAN:	107	AVG.ABS.DEV:	27.55	95% Mean C.I.:	75.59 to 137.83	
TOTAL Assessed Value:	1,666,710							
AVG. Adj. Sales Price:	104,637	COD:	28.91	MAX Sales Ratio:	373.00			
AVG. Assessed Value:	83,335	PRD:	133.99	MIN Sales Ratio:	27.50			

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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>											
07/01/04 TO 09/30/04	1	90.82	90.82	90.82			90.82	90.82	N/A	43,500	39,505
10/01/04 TO 12/31/04	1	74.16	74.16	74.16			74.16	74.16	N/A	1,491,058	1,105,755
01/01/05 TO 03/31/05	1	91.91	91.91	91.91			91.91	91.91	N/A	66,500	61,120
04/01/05 TO 06/30/05	5	104.07	160.57	108.65	58.49	147.80	96.23	373.00	N/A	8,420	9,148
07/01/05 TO 09/30/05	3	109.37	115.40	105.17	11.82	109.72	99.02	137.80	N/A	48,333	50,833
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	3	85.06	86.91	86.30	4.34	100.70	82.30	93.37	N/A	42,431	36,620
04/01/06 TO 06/30/06											
07/01/06 TO 09/30/06	2	61.03	61.03	85.94	54.94	71.01	27.50	94.55	N/A	10,900	9,367
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07	3	84.87	82.65	81.67	11.34	101.20	67.11	95.98	N/A	38,166	31,171
04/01/07 TO 06/30/07	1	97.51	97.51	97.51			97.51	97.51	N/A	41,000	39,980
<u>Study Years</u>											
07/01/04 TO 06/30/05	8	98.62	132.47	76.20	44.81	173.84	74.16	373.00	74.16 to 373.00	205,394	156,515
07/01/05 TO 06/30/06	6	96.19	101.15	96.35	14.81	104.98	82.30	137.80	82.30 to 137.80	45,382	43,726
07/01/06 TO 06/30/07	6	89.71	77.92	85.86	20.17	90.75	27.50	97.51	27.50 to 97.51	29,550	25,371
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	9	104.07	137.89	102.27	38.50	134.82	91.91	373.00	96.23 to 137.80	28,177	28,817
01/01/06 TO 12/31/06	5	85.06	76.56	86.25	18.37	88.76	27.50	94.55	N/A	29,818	25,719
<u>ALL</u>											
	20	95.27	106.71	79.64	28.91	133.99	27.50	373.00	85.06 to 101.00	104,637	83,335

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BURCHARD	1	91.91	91.91	91.91			91.91	91.91	N/A	66,500	61,120
DUBOIS	1	84.87	84.87	84.87			84.87	84.87	N/A	50,000	42,435
LEWISTON	1	94.55	94.55	94.55			94.55	94.55	N/A	19,000	17,965
PAWNEE CITY	13	95.98	107.21	77.66	35.57	138.05	27.50	373.00	74.16 to 101.00	144,242	112,025
TABLE ROCK	3	128.57	119.91	107.58	11.52	111.46	93.37	137.80	N/A	17,366	18,683
TABLE ROCK SUB	1	109.37	109.37	109.37			109.37	109.37	N/A	30,000	32,810
<u>ALL</u>											
	20	95.27	106.71	79.64	28.91	133.99	27.50	373.00	85.06 to 101.00	104,637	83,335

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:	20	MEDIAN:	95	COV:	62.31	95% Median C.I.:	85.06 to 101.00	(! : Derived)
TOTAL Sales Price:	2,253,722	WGT. MEAN:	80	STD:	66.50	95% Wgt. Mean C.I.:	70.76 to 88.52	
TOTAL Adj.Sales Price:	2,092,751	MEAN:	107	AVG.ABS.DEV:	27.55	95% Mean C.I.:	75.59 to 137.83	
TOTAL Assessed Value:	1,666,710							
AVG. Adj. Sales Price:	104,637	COD:	28.91	MAX Sales Ratio:	373.00			
AVG. Assessed Value:	83,335	PRD:	133.99	MIN Sales Ratio:	27.50			

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	17	93.37	105.27	78.40	30.79	134.27	27.50	373.00	82.30 to 101.00	118,044	92,544
2	1	109.37	109.37	109.37			109.37	109.37	N/A	30,000	32,810
3	2	117.66	117.66	108.30	17.12	108.63	97.51	137.80	N/A	28,000	30,325
ALL	20	95.27	106.71	79.64	28.91	133.99	27.50	373.00	85.06 to 101.00	104,637	83,335

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	16	93.96	109.91	78.83	27.89	139.43	67.11	373.00	84.87 to 99.02	127,684	100,652
2	2	64.25	64.25	58.13	57.20	110.54	27.50	101.00	N/A	2,400	1,395
3	2	123.59	123.59	118.84	11.50	103.99	109.37	137.80	N/A	22,500	26,740
ALL	20	95.27	106.71	79.64	28.91	133.99	27.50	373.00	85.06 to 101.00	104,637	83,335

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	20	95.27	106.71	79.64	28.91	133.99	27.50	373.00	85.06 to 101.00	104,637	83,335
04											
ALL	20	95.27	106.71	79.64	28.91	133.99	27.50	373.00	85.06 to 101.00	104,637	83,335

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
34-0001											
34-0100											
49-0050											
64-0023											
67-0001	14	93.40	105.62	77.85	34.80	135.66	27.50	373.00	74.16 to 101.00	137,510	107,054
67-0069	2	93.23	93.23	92.50	1.42	100.79	91.91	94.55	N/A	42,750	39,542
74-0070	4	118.97	117.28	108.23	13.37	108.36	93.37	137.80	N/A	20,525	22,215
NonValid School											
ALL	20	95.27	106.71	79.64	28.91	133.99	27.50	373.00	85.06 to 101.00	104,637	83,335

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:	20	MEDIAN:	95	COV:	62.31	95% Median C.I.:	85.06 to 101.00	(!: Derived)
TOTAL Sales Price:	2,253,722	WGT. MEAN:	80	STD:	66.50	95% Wgt. Mean C.I.:	70.76 to 88.52	
TOTAL Adj.Sales Price:	2,092,751	MEAN:	107	AVG.ABS.DEV:	27.55	95% Mean C.I.:	75.59 to 137.83	
TOTAL Assessed Value:	1,666,710							
AVG. Adj. Sales Price:	104,637	COD:	28.91	MAX Sales Ratio:	373.00			
AVG. Assessed Value:	83,335	PRD:	133.99	MIN Sales Ratio:	27.50			

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	3	101.00	167.17	112.41	114.03	148.71	27.50	373.00	N/A	1,933	2,173
Prior TO 1860											
1860 TO 1899	2	86.56	86.56	86.35	4.92	100.24	82.30	90.82	N/A	45,750	39,505
1900 TO 1919	4	100.79	103.80	94.34	12.42	110.03	85.06	128.57	N/A	27,223	25,682
1920 TO 1939	2	80.24	80.24	79.79	16.36	100.57	67.11	93.37	N/A	36,250	28,922
1940 TO 1949	1	109.37	109.37	109.37			109.37	109.37	N/A	30,000	32,810
1950 TO 1959	1	84.87	84.87	84.87			84.87	84.87	N/A	50,000	42,435
1960 TO 1969	4	95.27	90.93	76.27	6.90	119.21	74.16	99.02	N/A	409,264	312,163
1970 TO 1979	3	96.23	108.65	99.70	15.90	108.98	91.91	137.80	N/A	32,333	32,235
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	20	95.27	106.71	79.64	28.91	133.99	27.50	373.00	85.06 to 101.00	104,637	83,335

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	4	114.79	157.52	116.71	81.25	134.97	27.50	373.00	N/A	1,975	2,305
Total \$											
1 TO 9999	4	114.79	157.52	116.71	81.25	134.97	27.50	373.00	N/A	1,975	2,305
10000 TO 29999	5	96.23	105.73	103.92	10.67	101.74	94.55	137.80	N/A	19,600	20,368
30000 TO 59999	8	87.94	88.80	87.99	10.20	100.92	67.11	109.37	67.11 to 109.37	41,161	36,219
60000 TO 99999	1	91.91	91.91	91.91			91.91	91.91	N/A	66,500	61,120
100000 TO 149999	1	99.02	99.02	99.02			99.02	99.02	N/A	100,000	99,020
500000 +	1	74.16	74.16	74.16			74.16	74.16	N/A	1,491,058	1,105,755
ALL	20	95.27	106.71	79.64	28.91	133.99	27.50	373.00	85.06 to 101.00	104,637	83,335

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:	20	MEDIAN:	95	COV:	62.31	95% Median C.I.:	85.06 to 101.00	(! : Derived)
TOTAL Sales Price:	2,253,722	WGT. MEAN:	80	STD:	66.50	95% Wgt. Mean C.I.:	70.76 to 88.52	
TOTAL Adj.Sales Price:	2,092,751	MEAN:	107	AVG.ABS.DEV:	27.55	95% Mean C.I.:	75.59 to 137.83	
TOTAL Assessed Value:	1,666,710							
AVG. Adj. Sales Price:	104,637	COD:	28.91	MAX Sales Ratio:	373.00			
AVG. Assessed Value:	83,335	PRD:	133.99	MIN Sales Ratio:	27.50			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	4	114.79	157.52	116.71	81.25	134.97	27.50	373.00	N/A	1,975	2,305
Total \$ _____											
1 TO 9999	4	114.79	157.52	116.71	81.25	134.97	27.50	373.00	N/A	1,975	2,305
10000 TO 29999	6	96.11	99.29	93.73	13.95	105.93	67.11	137.80	67.11 to 137.80	22,583	21,167
30000 TO 59999	7	90.82	91.90	90.68	7.55	101.35	82.30	109.37	82.30 to 109.37	41,684	37,798
60000 TO 99999	2	95.47	95.47	96.18	3.72	99.26	91.91	99.02	N/A	83,250	80,070
500000 +	1	74.16	74.16	74.16			74.16	74.16	N/A	1,491,058	1,105,755
ALL _____											
	20	95.27	106.71	79.64	28.91	133.99	27.50	373.00	85.06 to 101.00	104,637	83,335

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	101.00	167.17	112.41	114.03	148.71	27.50	373.00	N/A	1,933	2,173
10	8	95.39	100.21	93.44	15.93	107.25	67.11	137.80	67.11 to 137.80	33,549	31,348
15	1	109.37	109.37	109.37			109.37	109.37	N/A	30,000	32,810
20	7	91.91	92.49	91.04	6.15	101.60	82.30	104.07	82.30 to 104.07	42,500	38,690
30	1	74.16	74.16	74.16			74.16	74.16	N/A	1,491,058	1,105,755
ALL _____											
	20	95.27	106.71	79.64	28.91	133.99	27.50	373.00	85.06 to 101.00	104,637	83,335

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	96.46	148.35	93.55	91.91	158.57	27.50	373.00	N/A	18,075	16,910
330	1	74.16	74.16	74.16			74.16	74.16	N/A	1,491,058	1,105,755
344	3	99.02	96.05	95.94	6.40	100.11	85.06	104.07	N/A	55,264	53,023
346	1	84.87	84.87	84.87			84.87	84.87	N/A	50,000	42,435
350	1	97.51	97.51	97.51			97.51	97.51	N/A	41,000	39,980
353	2	86.56	86.56	86.35	4.92	100.24	82.30	90.82	N/A	45,750	39,505
406	2	112.40	112.40	100.09	14.39	112.30	96.23	128.57	N/A	8,800	8,807
442	1	93.37	93.37	93.37			93.37	93.37	N/A	35,000	32,680
471	1	94.55	94.55	94.55			94.55	94.55	N/A	19,000	17,965
528	1	95.98	95.98	95.98			95.98	95.98	N/A	27,000	25,915
531	1	67.11	67.11	67.11			67.11	67.11	N/A	37,500	25,165
554	2	123.59	123.59	118.84	11.50	103.99	109.37	137.80	N/A	22,500	26,740
ALL _____											
	20	95.27	106.71	79.64	28.91	133.99	27.50	373.00	85.06 to 101.00	104,637	83,335

**2008 Correlation Section
for Pawnee County**

Commerical Real Property

I. Correlation

COMMERCIAL: Analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range that is best measured by the median measure of central tendency. The town of Pawnee City has 13 of the 20 qualified sales in the county. Two of the 13 sales are unimproved. With this sample size there is not enough statistical evidence to recommend that the level of value is not best measured by the median.

**2008 Correlation Section
for Pawnee County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2008	36	20	55.56
2007	36	23	63.89
2006	38	27	71.05
2005	31	24	77.42
2004	27	19	70.37
2003	23	16	69.57
2002	26	18	69.23
2001	28	20	71.43

COMMERCIAL: A brief review of the utilization grid prepared indicates that the county has utilized a reasonable proportion of the available sales for the development of the qualified statistics. This indicates that the measurement of the class of property was done using all available sales.

**2008 Correlation Section
for Pawnee County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section
for Pawnee County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	95.98	17.67	112.94	95.27
2007	96.07	6.26	102.09	99.18
2006	92.65	13.9	105.53	94.65
2005	93.23	0.08	93.3	93.23
2004	76.33	1.64	77.58	94.65
2003	103	-0.03	102.97	101
2002	97	-0.95	96.08	97
2001	94	-0.13	93.88	97

COMMERCIAL: This table demonstrates a substantial difference between the Trended Preliminary ratio and the R&O ratio and therefore shows no support of each other.

**2008 Correlation Section
for Pawnee County**

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

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

Comparison of Average Value Changes

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

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

**2008 Correlation Section
for Pawnee County**

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
25.36	2008	17.67
31.27	2007	6.26
70.87	2006	13.9
0	2005	0.08
-11.27	2004	1.64
0	2003	0
0	2002	-0.95
0	2001	-0.13

COMMERCIAL: A review of the table shows a difference between the percent change of the sold and the unsold properties. The assessment actions for this class of property show a review of several small towns. With the limited number of sales in this class the sales file may not represent the assessed base.

2008 Correlation Section for Pawnee County

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

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

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

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

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

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

**2008 Correlation Section
for Pawnee County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	95.27	79.64	106.71

COMMERCIAL: The table shows that only the median is in the range of the three measures of central tendency.

**2008 Correlation Section
for Pawnee County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	28.91	133.99
Difference	8.91	30.99

COMMERCIAL: The coefficient of dispersion and price related differential are both outside the acceptable range. These quality statistics do not support assessment uniformity or assessment vertical uniformity.

**2008 Correlation Section
for Pawnee County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	21	20	-1
Median	95.98	95.27	-0.71
Wgt. Mean	75.84	79.64	3.8
Mean	142.54	106.71	-35.83
COD	82.45	28.91	-53.54
PRD	187.96	133.99	-53.97
Min Sales Ratio	18.74	27.50	8.76
Max Sales Ratio	963.33	373.00	-590.33

COMMERCIAL: A review of the table shows that the change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the county for this class of property.

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:	70	MEDIAN:	58	COV:	50.80	95% Median C.I.:	52.07 to 64.76	(! : Derived)
(AgLand) TOTAL Sales Price:	8,525,858	WGT. MEAN:	49	STD:	27.47	95% Wgt. Mean C.I.:	41.81 to 55.56	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,528,243	MEAN:	54	AVG.ABS.DEV:	20.15	95% Mean C.I.:	47.63 to 60.50	
(AgLand) TOTAL Assessed Value:	4,151,920							
AVG. Adj. Sales Price:	121,832	COD:	35.05	MAX Sales Ratio:	110.23			
AVG. Assessed Value:	59,313	PRD:	111.05	MIN Sales Ratio:	0.00			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	3	72.00	60.74	37.94	51.03	160.10	0.00	110.23	N/A	47,433	17,997
10/01/04 TO 12/31/04	4	75.34	77.54	77.98	18.67	99.44	54.62	104.88	N/A	93,445	72,868
01/01/05 TO 03/31/05	10	27.89	33.85	24.20	121.39	139.86	0.00	79.56	0.00 to 73.33	121,890	29,501
04/01/05 TO 06/30/05	5	74.37	58.01	30.10	34.53	192.70	0.00	97.00	N/A	76,770	23,111
07/01/05 TO 09/30/05	4	60.41	51.67	46.25	38.91	111.71	0.00	85.88	N/A	78,349	36,240
10/01/05 TO 12/31/05	8	53.63	48.54	47.19	50.15	102.87	0.00	99.69	0.00 to 99.69	113,885	53,738
01/01/06 TO 03/31/06	7	73.95	71.22	66.87	16.01	106.50	52.31	100.00	52.31 to 100.00	127,201	85,059
04/01/06 TO 06/30/06	7	56.62	54.84	49.77	16.24	110.17	37.26	67.44	37.26 to 67.44	137,553	68,467
07/01/06 TO 09/30/06	1	64.76	64.76	64.76			64.76	64.76	N/A	35,000	22,665
10/01/06 TO 12/31/06	6	61.48	54.60	58.30	20.49	93.65	24.54	70.35	24.54 to 70.35	121,145	70,631
01/01/07 TO 03/31/07	5	52.07	55.22	55.10	9.17	100.22	48.34	67.30	N/A	188,270	103,733
04/01/07 TO 06/30/07	10	47.09	51.76	47.97	17.38	107.90	39.95	68.30	42.03 to 66.95	162,842	78,121
<u>Study Years</u>											
07/01/04 TO 06/30/05	22	64.92	50.95	35.68	48.79	142.80	0.00	110.23	0.00 to 75.04	96,310	34,365
07/01/05 TO 06/30/06	26	61.32	56.82	53.60	30.53	106.02	0.00	100.00	49.29 to 67.44	118,375	63,444
07/01/06 TO 06/30/07	22	54.36	53.91	52.42	18.36	102.86	24.54	70.35	45.03 to 64.76	151,438	79,378
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	27	56.34	45.32	34.86	52.28	130.02	0.00	99.69	0.00 to 73.33	104,712	36,497
01/01/06 TO 12/31/06	21	63.26	60.70	58.17	18.70	104.36	24.54	100.00	52.31 to 68.72	124,531	72,435
<u>ALL</u>											
	70	57.50	54.06	48.68	35.05	111.05	0.00	110.23	52.07 to 64.76	121,832	59,313

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:	70	MEDIAN:	58	COV:	50.80	95% Median C.I.:	52.07 to 64.76	(!: Derived)
(AgLand) TOTAL Sales Price:	8,525,858	WGT. MEAN:	49	STD:	27.47	95% Wgt. Mean C.I.:	41.81 to 55.56	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,528,243	MEAN:	54	AVG.ABS.DEV:	20.15	95% Mean C.I.:	47.63 to 60.50	
(AgLand) TOTAL Assessed Value:	4,151,920							
AVG. Adj. Sales Price:	121,832	COD:	35.05	MAX Sales Ratio:	110.23			
AVG. Assessed Value:	59,313	PRD:	111.05	MIN Sales Ratio:	0.00			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
4201	4	72.36	73.01	72.68	4.80	100.45	68.72	78.60	N/A	85,866	62,408	
4203	5	64.47	60.47	47.09	30.63	128.41	24.54	100.00	N/A	122,551	57,710	
4205	11	59.38	61.61	58.42	19.56	105.45	43.65	85.88	44.90 to 79.56	74,154	43,324	
4207	1	65.10	65.10	65.10			65.10	65.10	N/A	145,700	94,855	
4409	1	54.62	54.62	54.62			54.62	54.62	N/A	119,280	65,150	
4411	5	57.99	56.85	52.86	23.35	107.55	37.26	75.13	N/A	174,320	92,146	
4413	7	56.62	72.08	75.72	45.84	95.19	38.70	110.23	38.70 to 110.23	82,682	62,610	
4415	11	56.34	47.58	43.55	30.41	109.26	0.00	78.34	0.00 to 64.76	138,812	60,455	
4447	8	52.97	44.55	40.10	41.47	111.11	0.00	75.04	0.00 to 75.04	86,790	34,800	
4449	4	36.67	42.58	14.99	116.14	284.02	0.00	97.00	N/A	61,500	9,220	
4451	1	44.33	44.33	44.33			44.33	44.33	N/A	132,000	58,520	
4453	12	54.66	42.45	42.57	45.83	99.72	0.00	78.27	0.00 to 67.30	203,475	86,611	
ALL	70	57.50	54.06	48.68	35.05	111.05	0.00	110.23	52.07 to 64.76	121,832	59,313	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
9500	70	57.50	54.06	48.68	35.05	111.05	0.00	110.23	52.07 to 64.76	121,832	59,313	
ALL	70	57.50	54.06	48.68	35.05	111.05	0.00	110.23	52.07 to 64.76	121,832	59,313	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	70	57.50	54.06	48.68	35.05	111.05	0.00	110.23	52.07 to 64.76	121,832	59,313	
ALL	70	57.50	54.06	48.68	35.05	111.05	0.00	110.23	52.07 to 64.76	121,832	59,313	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
! zeroes!	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 to 0.00	147,499	1	
DRY	7	56.65	61.96	61.92	29.04	100.07	38.70	104.88	38.70 to 104.88	156,244	96,744	
DRY-N/A	16	63.83	62.92	60.94	15.90	103.25	41.04	99.69	52.07 to 70.35	128,514	78,311	
GRASS	29	59.38	60.88	55.03	22.58	110.63	24.54	110.23	48.34 to 68.72	108,244	59,568	
GRASS-N/A	8	73.49	72.31	64.67	17.14	111.81	47.63	100.00	47.63 to 100.00	95,526	61,778	
ALL	70	57.50	54.06	48.68	35.05	111.05	0.00	110.23	52.07 to 64.76	121,832	59,313	

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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AVG. Adj. Sales Price:	121,832	COD:	35.05	MAX Sales Ratio:	110.23			
AVG. Assessed Value:	59,313	PRD:	111.05	MIN Sales Ratio:	0.00			

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MAJORITY LAND USE > 80%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
! zeroes!	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 to 0.00	147,499	1	
DRY	15	63.26	61.84	60.79	20.37	101.72	38.70	104.88	44.33 to 73.33	143,398	87,171	
DRY-N/A	8	60.70	64.11	62.33	18.71	102.86	49.29	99.69	49.29 to 99.69	124,871	77,828	
GRASS	32	59.62	62.03	55.15	23.05	112.47	24.54	110.23	51.73 to 68.72	102,992	56,802	
GRASS-N/A	5	75.13	71.82	66.50	11.98	107.99	47.63	85.88	N/A	121,510	80,806	
ALL	70	57.50	54.06	48.68	35.05	111.05	0.00	110.23	52.07 to 64.76	121,832	59,313	

MAJORITY LAND USE > 50%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
! zeroes!	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 to 0.00	147,499	1	
DRY	23	63.26	62.63	61.28	19.53	102.20	38.70	104.88	52.31 to 67.44	136,954	83,921	
GRASS	37	60.44	63.35	56.92	23.40	111.30	24.54	110.23	55.77 to 71.85	105,494	60,046	
ALL	70	57.50	54.06	48.68	35.05	111.05	0.00	110.23	52.07 to 64.76	121,832	59,313	

SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
34-0001												
34-0100												
49-0050	3	68.30	64.28	50.63	36.83	126.96	24.54	100.00	N/A	10,685	5,410	
64-0023												
67-0001	27	56.34	50.98	45.22	45.68	112.74	0.00	110.23	39.95 to 67.44	103,816	46,948	
67-0069	27	57.01	51.81	47.80	30.19	108.40	0.00	85.88	48.34 to 65.91	150,869	72,110	
74-0070	13	64.47	62.77	56.87	15.89	110.38	44.90	78.60	46.55 to 74.37	124,590	70,853	
NonValid School												
ALL	70	57.50	54.06	48.68	35.05	111.05	0.00	110.23	52.07 to 64.76	121,832	59,313	

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:	70	MEDIAN:	58	COV:	50.80	95% Median C.I.:	52.07 to 64.76	(! : Derived)
(AgLand) TOTAL Sales Price:	8,525,858	WGT. MEAN:	49	STD:	27.47	95% Wgt. Mean C.I.:	41.81 to 55.56	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,528,243	MEAN:	54	AVG.ABS.DEV:	20.15	95% Mean C.I.:	47.63 to 60.50	
(AgLand) TOTAL Assessed Value:	4,151,920							
AVG. Adj. Sales Price:	121,832	COD:	35.05	MAX Sales Ratio:	110.23			
AVG. Assessed Value:	59,313	PRD:	111.05	MIN Sales Ratio:	0.00			

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ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.00 TO 0.00	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 to 0.00	147,499	1
0.01 TO 10.00	5	72.00	69.23	49.70	33.29	139.31	24.54	100.00	N/A	6,316	3,139
10.01 TO 30.00	4	57.66	56.82	58.03	19.17	97.90	43.65	68.30	N/A	16,275	9,445
30.01 TO 50.00	7	64.47	60.58	58.22	12.70	104.05	38.70	73.33	38.70 to 73.33	54,215	31,561
50.01 TO 100.00	20	61.56	63.84	58.83	23.23	108.52	39.95	110.23	49.29 to 74.37	92,678	54,521
100.01 TO 180.00	22	63.46	63.96	60.91	19.31	105.02	37.26	104.88	52.07 to 73.95	180,567	109,982
180.01 TO 330.00	1	57.99	57.99	57.99			57.99	57.99	N/A	226,000	131,060
330.01 TO 650.00	1	45.03	45.03	45.03			45.03	45.03	N/A	525,000	236,410
ALL	70	57.50	54.06	48.68	35.05	111.05	0.00	110.23	52.07 to 64.76	121,832	59,313

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	97.00	89.67	93.15	9.62	96.26	72.00	100.00	N/A	2,628	2,448
5000 TO 9999	1	52.62	52.62	52.62			52.62	52.62	N/A	9,027	4,750
Total \$											
1 TO 9999	4	84.50	80.41	71.52	21.41	112.43	52.62	100.00	N/A	4,228	3,023
10000 TO 29999	5	47.88	50.36	51.87	28.22	97.08	24.54	68.30	N/A	15,954	8,276
30000 TO 59999	7	70.35	73.33	73.71	14.81	99.48	55.77	110.23	55.77 to 110.23	47,773	35,215
60000 TO 99999	19	59.38	51.72	49.43	36.65	104.63	0.00	85.88	38.70 to 75.04	80,770	39,923
100000 TO 149999	12	58.94	55.85	55.66	40.95	100.33	0.00	104.88	42.03 to 78.27	125,873	70,065
150000 TO 249999	20	52.02	45.53	44.58	34.93	102.13	0.00	75.13	41.04 to 62.52	197,311	87,952
250000 TO 499999	2	44.67	44.67	44.28	16.58	100.88	37.26	52.07	N/A	290,400	128,577
500000 +	1	45.03	45.03	45.03			45.03	45.03	N/A	525,000	236,410
ALL	70	57.50	54.06	48.68	35.05	111.05	0.00	110.23	52.07 to 64.76	121,832	59,313

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

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AVG. Adj. Sales Price:	121,832	COD:	35.05	MAX Sales Ratio:	110.23			
AVG. Assessed Value:	59,313	PRD:	111.05	MIN Sales Ratio:	0.00			

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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	15	0.00	23.08	1.04	*****	2213.81	0.00	100.00	0.00 to 52.62	100,438	1,047	
5000 TO 9999	2	45.77	45.77	45.58	4.62	100.41	43.65	47.88	N/A	14,300	6,517	
Total \$ _____												
1 TO 9999	17	0.00	25.75	1.87	*****	1375.28	0.00	100.00	0.00 to 52.62	90,304	1,690	
10000 TO 29999	4	66.10	64.07	62.35	5.75	102.76	55.77	68.30	N/A	28,625	17,847	
30000 TO 59999	21	64.47	64.64	60.96	20.20	106.03	38.70	110.23	56.34 to 73.33	76,869	46,862	
60000 TO 99999	11	54.62	57.39	54.82	20.76	104.70	39.95	78.60	41.04 to 75.04	143,670	78,753	
100000 TO 149999	16	63.46	66.05	62.20	19.92	106.18	37.26	104.88	52.31 to 75.13	197,433	122,811	
150000 TO 249999	1	45.03	45.03	45.03			45.03	45.03	N/A	525,000	236,410	
ALL	70	57.50	54.06	48.68	35.05	111.05	0.00	110.23	52.07 to 64.76	121,832	59,313	

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

Agricultural After a study of market sales, they made changes to land values based on how the different classes reacted to the market. They also completed pick-up work for the agricultural class and improvements within.

2008 Assessment Survey for Pawnee County

Agricultural Appraisal Information

1.	Data collection done by:
	Assessor/Other
2.	Valuation done by:
	Assessor
3.	Pickup work done by whom:
	Assessor/Other
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	The County does not have a written office standard, but have been using the wording from the zoning regulations. That may change as they are talking to the County Commissioners. Currently the Assessor considers anything that is less than 20 acres and is improved to be rural residential. This will be further reviewed for 2008.
a.	How is agricultural land defined in this county?
	The land is defined by its agricultural and horticultural use. The Assessor refers to the land use manual for direction.
5.	When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?
	The income approach was not used.
6.	What is the date of the soil survey currently used?
	1976
7.	What date was the last countywide land use study completed?
	1980
a.	By what method? (Physical inspection, FSA maps, etc.)
	The county is unsure of the method used in 1980
b.	By whom?
	Staff
c.	What proportion is complete / implemented at this time?
	100% complete

8.	Number of market areas/neighborhoods in the agricultural property class:
	Zero market areas.

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

Agricultural Permit Numbers:

	Permits	Information Statements	Other	Total
10		20		30

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:	69	MEDIAN:	72	COV:	25.63	95% Median C.I.:	66.85 to 75.69	(! : Derived)
(AgLand) TOTAL Sales Price:	8,337,546	WGT. MEAN:	71	STD:	19.01	95% Wgt. Mean C.I.:	66.01 to 75.26	
(AgLand) TOTAL Adj.Sales Price:	8,339,931	MEAN:	74	AVG.ABS.DEV:	14.22	95% Mean C.I.:	69.67 to 78.64	
(AgLand) TOTAL Assessed Value:	5,890,825							
AVG. Adj. Sales Price:	120,868	COD:	19.64	MAX Sales Ratio:	130.33			
AVG. Assessed Value:	85,374	PRD:	104.99	MIN Sales Ratio:	31.22			

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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	3	73.67	89.75	87.28	29.45	102.82	65.24	130.33	N/A	47,433	41,401
10/01/04 TO 12/31/04	4	84.16	89.39	90.50	18.33	98.78	67.92	121.34	N/A	93,445	84,565
01/01/05 TO 03/31/05	10	76.24	77.92	75.56	14.08	103.11	62.72	99.99	65.31 to 97.06	121,890	92,106
04/01/05 TO 06/30/05	5	88.64	84.83	79.97	15.70	106.08	57.79	112.63	N/A	76,770	61,392
07/01/05 TO 09/30/05	4	69.19	74.43	71.43	20.50	104.20	56.86	102.47	N/A	78,349	55,962
10/01/05 TO 12/31/05	8	81.49	79.55	84.03	21.64	94.66	42.11	107.08	42.11 to 107.08	113,885	95,700
01/01/06 TO 03/31/06	7	87.20	83.43	79.04	14.76	105.56	61.54	116.14	61.54 to 116.14	127,201	100,536
04/01/06 TO 06/30/06	7	66.85	62.46	57.43	12.46	108.77	43.61	72.61	43.61 to 72.61	137,482	78,949
07/01/06 TO 09/30/06	1	74.93	74.93	74.93			74.93	74.93	N/A	35,000	26,225
10/01/06 TO 12/31/06	6	73.09	64.95	68.97	19.25	94.17	31.22	83.42	31.22 to 83.42	121,145	83,553
01/01/07 TO 03/31/07	4	62.71	65.39	65.33	7.63	100.08	60.45	75.69	N/A	188,385	123,077
04/01/07 TO 06/30/07	10	57.49	60.52	57.40	14.52	105.44	45.28	77.65	50.84 to 71.11	162,842	93,463
<u>Study Years</u>											
07/01/04 TO 06/30/05	22	79.68	83.19	79.78	18.26	104.27	57.79	130.33	67.92 to 89.92	96,310	76,840
07/01/05 TO 06/30/06	26	72.27	75.21	72.98	20.57	103.05	42.11	116.14	62.52 to 88.02	118,356	86,378
07/01/06 TO 06/30/07	21	64.65	63.40	62.17	16.53	101.98	31.22	83.42	55.20 to 73.52	149,706	93,070
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	27	75.18	79.16	78.43	19.17	100.93	42.11	112.63	66.10 to 90.87	104,712	82,128
01/01/06 TO 12/31/06	21	72.61	70.76	68.23	18.10	103.71	31.22	116.14	61.54 to 80.12	124,507	84,949
<u>ALL</u>											
	69	72.44	74.16	70.63	19.64	104.99	31.22	130.33	66.85 to 75.69	120,868	85,374

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:	69	MEDIAN:	72	COV:	25.63	95% Median C.I.:	66.85 to 75.69	(! : Derived)
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(AgLand) TOTAL Adj.Sales Price:	8,339,931	MEAN:	74	AVG.ABS.DEV:	14.22	95% Mean C.I.:	69.67 to 78.64	
(AgLand) TOTAL Assessed Value:	5,890,825							
AVG. Adj. Sales Price:	120,868	COD:	19.64	MAX Sales Ratio:	130.33			
AVG. Assessed Value:	85,374	PRD:	104.99	MIN Sales Ratio:	31.22			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
4201	4	85.72	85.37	84.45	4.20	101.09	80.12	89.92	N/A	85,866	72,513	
4203	5	68.77	69.22	56.97	30.38	121.49	31.22	116.14	N/A	122,551	69,820	
4205	11	69.29	72.96	70.15	17.50	104.01	53.77	102.47	57.79 to 97.06	74,109	51,986	
4207	1	72.61	72.61	72.61			72.61	72.61	N/A	145,700	105,790	
4409	1	67.92	67.92	67.92			67.92	67.92	N/A	119,280	81,010	
4411	5	68.65	67.28	62.51	22.97	107.63	43.61	89.31	N/A	174,320	108,970	
4413	7	66.85	84.06	86.85	41.87	96.79	42.11	130.33	42.11 to 130.33	82,682	71,807	
4415	10	71.60	66.85	65.35	11.59	102.30	45.28	80.01	55.90 to 75.18	133,912	87,513	
4447	8	64.94	67.35	64.06	13.31	105.14	48.78	88.64	48.78 to 88.64	86,790	55,594	
4449	4	91.18	93.58	90.35	13.68	103.57	79.34	112.63	N/A	61,500	55,567	
4451	1	53.64	53.64	53.64			53.64	53.64	N/A	132,000	70,810	
4453	12	74.41	77.18	75.05	13.73	102.83	60.45	99.99	65.31 to 90.87	203,475	152,712	
ALL	69	72.44	74.16	70.63	19.64	104.99	31.22	130.33	66.85 to 75.69	120,868	85,374	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
9500	69	72.44	74.16	70.63	19.64	104.99	31.22	130.33	66.85 to 75.69	120,868	85,374	
ALL	69	72.44	74.16	70.63	19.64	104.99	31.22	130.33	66.85 to 75.69	120,868	85,374	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	69	72.44	74.16	70.63	19.64	104.99	31.22	130.33	66.85 to 75.69	120,868	85,374	
ALL	69	72.44	74.16	70.63	19.64	104.99	31.22	130.33	66.85 to 75.69	120,868	85,374	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
! zeroes!	10	74.16	76.86	77.19	16.45	99.57	56.86	99.99	62.72 to 99.48	147,499	113,856	
DRY	7	64.65	71.26	71.51	29.68	99.64	42.11	121.34	42.11 to 121.34	156,244	111,735	
DRY-N/A	16	72.27	71.41	69.85	13.68	102.23	48.78	107.08	60.45 to 80.01	128,514	89,772	
GRASS	28	69.94	72.44	66.12	21.06	109.55	31.22	130.33	61.62 to 77.65	105,384	69,683	
GRASS-N/A	8	86.01	84.84	76.24	16.45	111.28	55.90	116.14	55.90 to 116.14	95,526	72,828	
ALL	69	72.44	74.16	70.63	19.64	104.99	31.22	130.33	66.85 to 75.69	120,868	85,374	

PAD 2008 R&O Statistics

Base Stat

State Stat Run

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(AgLand) TOTAL Assessed Value:	5,890,825							
AVG. Adj. Sales Price:	120,868	COD:	19.64	MAX Sales Ratio:	130.33			
AVG. Assessed Value:	85,374	PRD:	104.99	MIN Sales Ratio:	31.22			

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MAJORITY LAND USE > 80%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
! zeroes!	10	74.16	76.86	77.19	16.45	99.57	56.86	99.99	62.72 to 99.48	147,499	113,856	
DRY	15	72.61	70.53	70.04	19.54	100.70	42.11	121.34	53.64 to 80.01	143,398	100,440	
DRY-N/A	8	69.91	72.93	71.26	15.50	102.33	58.67	107.08	58.67 to 107.08	124,871	88,987	
GRASS	31	71.11	73.78	66.33	21.07	111.24	31.22	130.33	63.63 to 77.65	100,240	66,488	
GRASS-N/A	5	88.02	83.94	77.79	11.79	107.90	55.90	102.47	N/A	121,510	94,524	
ALL	69	72.44	74.16	70.63	19.64	104.99	31.22	130.33	66.85 to 75.69	120,868	85,374	

MAJORITY LAND USE > 50%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
! zeroes!	10	74.16	76.86	77.19	16.45	99.57	56.86	99.99	62.72 to 99.48	147,499	113,856	
DRY	23	72.10	71.36	70.43	18.09	101.33	42.11	121.34	61.54 to 79.31	136,954	96,456	
GRASS	36	72.67	75.19	68.20	21.32	110.25	31.22	130.33	66.10 to 84.00	103,194	70,382	
ALL	69	72.44	74.16	70.63	19.64	104.99	31.22	130.33	66.85 to 75.69	120,868	85,374	

SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
34-0001												
34-0100												
49-0050	3	68.77	72.04	55.11	41.16	130.73	31.22	116.14	N/A	10,685	5,888	
64-0023												
67-0001	26	71.78	75.64	71.77	24.42	105.40	42.11	130.33	62.72 to 82.87	100,585	72,186	
67-0069	27	71.82	73.66	71.45	16.09	103.10	43.61	102.47	65.31 to 84.00	150,869	107,791	
74-0070	13	73.67	72.71	67.07	12.63	108.41	53.77	89.92	59.08 to 83.42	124,551	83,534	
NonValid School												
ALL	69	72.44	74.16	70.63	19.64	104.99	31.22	130.33	66.85 to 75.69	120,868	85,374	

PAD 2008 R&O Statistics

Base Stat

State Stat Run

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Printed: 04/01/2008 18:40:23

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.00 TO 0.00	10	74.16	76.86	77.19	16.45	99.57	56.86	99.99	62.72 to 99.48	147,499	113,856
0.01 TO 10.00	5	73.67	79.04	58.63	36.92	134.82	31.22	116.14	N/A	6,316	3,703
10.01 TO 30.00	4	65.19	65.16	65.92	8.36	98.84	57.79	72.44	N/A	16,275	10,728
30.01 TO 50.00	7	74.75	69.83	66.84	13.06	104.47	42.11	83.42	42.11 to 83.42	54,215	36,238
50.01 TO 100.00	20	71.47	74.84	68.84	22.56	108.71	45.28	130.33	59.08 to 88.02	92,678	63,803
100.01 TO 180.00	21	72.65	75.38	71.78	18.07	105.03	43.61	121.34	62.52 to 87.20	180,198	129,340
180.01 TO 330.00	1	68.65	68.65	68.65			68.65	68.65	N/A	226,000	155,160
330.01 TO 650.00	1	55.20	55.20	55.20			55.20	55.20	N/A	525,000	289,800
ALL	69	72.44	74.16	70.63	19.64	104.99	31.22	130.33	66.85 to 75.69	120,868	85,374

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	112.63	100.81	106.28	12.57	94.86	73.67	116.14	N/A	2,628	2,793
5000 TO 9999	1	61.54	61.54	61.54			61.54	61.54	N/A	9,027	5,555
Total \$											
1 TO 9999	4	93.15	91.00	82.40	25.11	110.43	61.54	116.14	N/A	4,228	3,483
10000 TO 29999	5	61.62	58.37	59.54	16.94	98.03	31.22	72.44	N/A	15,954	9,499
30000 TO 59999	7	82.87	86.05	86.61	15.15	99.35	66.10	130.33	66.10 to 130.33	47,773	41,377
60000 TO 99999	19	71.82	74.19	72.91	17.09	101.75	42.11	102.47	63.63 to 88.02	80,770	58,888
100000 TO 149999	12	76.37	80.99	81.20	24.65	99.73	50.84	121.34	58.67 to 99.99	125,873	102,214
150000 TO 249999	19	72.10	69.37	69.32	13.77	100.08	45.28	91.30	60.76 to 75.69	197,785	137,098
250000 TO 499999	2	52.03	52.03	51.59	16.18	100.86	43.61	60.45	N/A	290,400	149,810
500000 +	1	55.20	55.20	55.20			55.20	55.20	N/A	525,000	289,800
ALL	69	72.44	74.16	70.63	19.64	104.99	31.22	130.33	66.85 to 75.69	120,868	85,374

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:	69	MEDIAN:	72	COV:	25.63	95% Median C.I.:	66.85 to 75.69	(! : Derived)
(AgLand) TOTAL Sales Price:	8,337,546	WGT. MEAN:	71	STD:	19.01	95% Wgt. Mean C.I.:	66.01 to 75.26	
(AgLand) TOTAL Adj.Sales Price:	8,339,931	MEAN:	74	AVG.ABS.DEV:	14.22	95% Mean C.I.:	69.67 to 78.64	
(AgLand) TOTAL Assessed Value:	5,890,825							
AVG. Adj. Sales Price:	120,868	COD:	19.64	MAX Sales Ratio:	130.33			
AVG. Assessed Value:	85,374	PRD:	104.99	MIN Sales Ratio:	31.22			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	4	93.15	83.41	57.46	33.25	145.17	31.22	116.14	N/A	5,638	3,240
5000 TO 9999	3	61.54	60.32	60.01	2.07	100.51	57.79	61.62	N/A	12,542	7,526
Total \$ _____											
1 TO 9999	7	61.62	73.52	59.05	35.21	124.49	31.22	116.14	31.22 to 116.14	8,597	5,077
10000 TO 29999	4	70.60	70.56	70.34	4.43	100.31	66.10	74.93	N/A	28,625	20,135
30000 TO 59999	15	71.82	70.41	67.64	15.74	104.09	42.11	89.92	59.08 to 82.87	74,016	50,066
60000 TO 99999	17	67.92	74.29	67.85	24.53	109.50	45.28	130.33	53.77 to 88.64	104,524	70,915
100000 TO 149999	16	73.09	79.52	74.61	21.47	106.58	43.61	121.34	65.31 to 99.48	173,192	129,222
150000 TO 249999	9	75.18	74.83	73.71	10.16	101.52	60.45	91.30	62.52 to 87.20	220,222	162,315
250000 TO 499999	1	55.20	55.20	55.20			55.20	55.20	N/A	525,000	289,800
ALL _____	69	72.44	74.16	70.63	19.64	104.99	31.22	130.33	66.85 to 75.69	120,868	85,374

**2008 Correlation Section
for Pawnee County**

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: The assessor has approached the valuation of agricultural land in a methodical and consistent process. Analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range that is best measured by the median measure of central tendency.

**2008 Correlation Section
for Pawnee County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2008	124	69	55.65
2007	94	61	64.89
2006	76	46	60.53
2005	73	49	67.12
2004	67	46	68.66
2003	69	53	76.81
2002	62	44	70.97
2001	71	52	73.24

AGRICULTURAL UNIMPROVED: This table indicates that the County has utilized an acceptable portion of the available agricultural sales and that the measurement of the class of property was done with all available arm's length sales. The utilization is lower than the historical trend but the implementation of the Departments substantially changed directive has reduced the number of qualified sales available in the sales file.

**2008 Correlation Section
for Pawnee County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section
for Pawnee County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	57.50	15.02	66.14	72.44
2007	71.93	0.28	72.13	72.33
2006	61.81	22.5	75.72	76.42
2005	73.94	6.25	78.56	76.84
2004	73.17	4.07	76.15	76.07
2003	71	5.18	74.68	75
2002	70	3.01	72.11	79
2001	70	7.6	75.32	73

AGRICULTURAL UNIMPROVED: The difference between the Trended Preliminary ratio and the R&O ratio is over six points and therefore show no support of each other.

**2008 Correlation Section
for Pawnee County**

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

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

Comparison of Average Value Changes

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

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

**2008 Correlation Section
for Pawnee County**

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
18.6	2008	15.02
2.18	2007	0.28
29.9	2006	22.5
5.69	2005	6.25
5.58	2004	4.07
6	2003	5
8.04	2002	3.01
6.03	2001	7.6

AGRICULTURAL UNIMPROVED: The percent change is similar and shows that the county has appraised the sold parcels similarly to the unsold parcels. The change is also consistent with the appraisal actions for this class of properties.

2008 Correlation Section for Pawnee County

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

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

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

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

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

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

**2008 Correlation Section
for Pawnee County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	72.44	70.63	74.16

AGRICULTURAL UNIMPROVED: This table shows that all three measures are within the acceptable range.

**2008 Correlation Section
for Pawnee County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	19.64	104.99
Difference	0	1.99

AGRICULTURAL UNIMPROVED: The coefficient of dispersion is within the acceptable range while the coefficient of dispersion slightly above the range by just under two points.

**2008 Correlation Section
for Pawnee County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	70	69	-1
Median	57.50	72.44	14.94
Wgt. Mean	48.68	70.63	21.95
Mean	54.06	74.16	20.1
COD	35.05	19.64	-15.41
PRD	111.05	104.99	-6.06
Min Sales Ratio	0.00	31.22	31.22
Max Sales Ratio	110.23	130.33	20.1

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

County 67 - Pawnee

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 3,954	Value 29,957,175	Total Growth 1,320,745 (Sum 17, 25, & 41)
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Schedule I: Non-Agricultural Records (Res and Rec)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	214	491,810	10	30,420	3	18,645	227	540,875	
2. Res Improv Land	867	2,168,005	42	312,010	75	619,205	984	3,099,220	
3. Res Improvements	877	20,630,670	43	1,932,090	79	3,679,230	999	26,241,990	
4. Res Total	1,091	23,290,485	53	2,274,520	82	4,317,080	1,226	29,882,085	536,435
% of Total	88.98	77.94	4.32	7.61	6.68	14.44	31.00	99.74	40.61
5. Rec UnImp Land	0	0	0	0	45	75,990	45	75,990	
6. Rec Improv Land	0	0	0	0	50	100,745	50	100,745	
7. Rec Improvements	0	0	0	0	55	225,170	55	225,170	
8. Rec Total	0	0	0	0	100	401,905	100	401,905	0
% of Total	0.00	0.00	0.00	0.00	***	***	2.52	1.34	0.00
Res+Rec Total	1,091	23,290,485	53	2,274,520	182	4,718,985	1,326	30,283,990	536,435
% of Total	82.27	76.90	3.99	7.51	13.72	15.58	33.53	***	40.61

County 67 - Pawnee

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 3,954	Value 29,957,175	Total Growth 1,320,745 (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	44	52,395	7	36,930	2	11,675	53	101,000	
10. Comm Improv Land	160	248,630	5	54,060	7	20,080	172	322,770	
11. Comm Improvements	170	4,666,650	11	1,144,210	9	178,555	190	5,989,415	
12. Comm Total	214	4,967,675	18	1,235,200	11	210,310	243	6,413,185	43,265
% of Total	88.06	77.46	7.40	19.26	4.52	3.27	6.14	21.40	3.27
13. Ind UnImp Land	0	0	0	0	0	0	0	0	
14. Ind Improv Land	1	4,230	1	25,325	1	8,940	3	38,495	
15. Ind Improvements	1	34,415	1	745,565	1	128,985	3	908,965	
16. Ind Total	1	38,645	1	770,890	1	137,925	3	947,460	0
% of Total	33.33	4.07	33.33	81.36	33.33	14.55	0.07	3.16	0.00
Comm+Ind Total	215	5,006,320	19	2,006,090	12	348,235	246	7,360,645	43,265
% of Total	87.39	68.01	7.72	27.25	4.87	4.73	6.22	24.57	3.27
17. Taxable Total	1,306	28,296,805	72	4,280,610	194	5,067,220	1,572	37,644,635	579,700
% of Total	83.07	75.16	4.58	6.04	12.34	12.53	39.75	** **	43.89

County 67 - Pawnee

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	1	26,385	681,205
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	1	26,385	681,205
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	26,385	681,205

Schedule III: Mineral Interest Records

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

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	88	6	50	144

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	118	8,296,385	1,329	113,940,045	1,447	122,236,430
28. Ag-Improved Land	0	0	80	8,459,355	826	107,268,770	906	115,728,125
29. Ag-Improvements	0	0	81	3,200,935	854	20,761,625	935	23,962,560
30. Ag-Total Taxable							2,382	261,927,115

County 67 - Pawnee

2008 County Abstract of Assessment for Real Property, Form 45

Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	1	0.060	360	
32. HomeSite Improv Land	0	0.000	0	52	53.380	320,280	
33. HomeSite Improvements	0		0	48		2,483,155	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	6	3.500	4,375	
36. FarmSite Impr Land	0	0.000	0	69	107.960	164,450	
37. FarmSite Improv	0		0	80		729,320	
38. FarmSite Total							
39. Road & Ditches		0.000			325.590		
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	3	1.000	6,000	4	1.060	6,360	
32. HomeSite Improv Land	459	466.320	2,787,365	511	519.700	3,107,645	
33. HomeSite Improvements	477		14,859,625	525		17,342,780	592,525
34. HomeSite Total				529	520.760	20,456,785	
35. FarmSite UnImp Land	51	36.100	49,375	57	39.600	53,750	
36. FarmSite Impr Land	758	1,152.540	1,769,580	827	1,260.500	1,934,030	
37. FarmSite Improv	857		6,721,855	937		7,451,175	148,520
38. FarmSite Total				994	1,300.100	9,438,955	
39. Road & Ditches		4,849.993			5,175.583		
40. Other-Non Ag Use		180.300	90,950		180.300	90,950	
41. Total Section VI				1,523	717,674.300	29,986,690	741,045

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 67 - Pawnee

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	198.000	386,100	198.000	386,100
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	294.000	439,530	294.000	439,530
49. 3A1	0.000	0	0.000	0	88.000	103,205	88.000	103,205
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	119.000	116,025	119.000	116,025
52. 4A	0.000	0	0.000	0	7.000	6,090	7.000	6,090
53. Total	0.000	0	0.000	0	706.000	1,050,950	706.000	1,050,950
Dryland:								
54. 1D1	0.000	0	582.820	1,049,075	3,462.760	6,225,315	4,045.580	7,274,390
55. 1D	0.000	0	977.640	1,466,460	11,733.820	17,522,870	12,711.460	18,989,330
56. 2D1	0.000	0	35.050	45,565	254.200	322,660	289.250	368,225
57. 2D	0.000	0	3,312.769	3,803,640	49,113.872	56,407,170	52,426.641	60,210,810
58. 3D1	0.000	0	2,134.430	2,024,495	24,375.772	23,081,270	26,510.202	25,105,765
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	1,865.760	1,390,715	29,703.090	22,143,525	31,568.850	23,534,240
61. 4D	0.000	0	171.980	115,230	3,585.580	2,402,585	3,757.560	2,517,815
62. Total	0.000	0	9,080.449	9,895,180	122,229.094	128,105,395	131,309.543	138,000,575
Grass:								
63. 1G1	0.000	0	97.450	73,320	741.470	612,930	838.920	686,250
64. 1G	0.000	0	471.580	475,590	5,777.380	5,407,650	6,248.960	5,883,240
65. 2G1	0.000	0	6.050	6,455	28.500	24,535	34.550	30,990
66. 2G	0.000	0	1,869.200	1,698,540	28,114.525	25,296,240	29,983.725	26,994,780
67. 3G1	0.000	0	2,516.930	2,079,270	29,453.500	23,407,940	31,970.430	25,487,210
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	1,555.940	989,010	30,113.830	18,654,180	31,669.770	19,643,190
70. 4G	0.000	0	1,782.640	983,685	24,086.235	13,404,390	25,868.875	14,388,075
71. Total	0.000	0	8,299.790	6,305,870	118,315.440	86,807,865	126,615.230	93,113,735
72. Waste	0.000	0	338.620	62,925	2,404.490	733,680	2,743.110	796,605
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	17,718.859	16,263,975	243,655.024	216,697,890	261,373.883	232,961,865

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	0.000	0	706.000	1,050,950	706.000	1,050,950
77.Dry Land	0.000	0	9,080.449	9,895,180	122,229.094	128,105,395	131,309.543	138,000,575
78.Grass	0.000	0	8,299.790	6,305,870	118,315.440	86,807,865	126,615.230	93,113,735
79.Waste	0.000	0	338.620	62,925	2,404.490	733,680	2,743.110	796,605
80.Other	0.000	0	0.000	0	0.000	0	0.000	0
81.Exempt	0.000	0	0.000	0	0.000	0	0.000	0
82.Total	0.000	0	17,718.859	16,263,975	243,655.024	216,697,890	261,373.883	232,961,865

2008 Agricultural Land Detail

County 67 - Pawnee

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	198.000	28.05%	386,100	36.74%	1,950.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	294.000	41.64%	439,530	41.82%	1,495.000
3A1	88.000	12.46%	103,205	9.82%	1,172.784
3A	0.000	0.00%	0	0.00%	0.000
4A1	119.000	16.86%	116,025	11.04%	975.000
4A	7.000	0.99%	6,090	0.58%	870.000
Irrigated Total	706.000	100.00%	1,050,950	100.00%	1,488.597

Dry:

1D1	4,045.580	3.08%	7,274,390	5.27%	1,798.108
1D	12,711.460	9.68%	18,989,330	13.76%	1,493.874
2D1	289.250	0.22%	368,225	0.27%	1,273.033
2D	52,426.641	39.93%	60,210,810	43.63%	1,148.477
3D1	26,510.202	20.19%	25,105,765	18.19%	947.022
3D	0.000	0.00%	0	0.00%	0.000
4D1	31,568.850	24.04%	23,534,240	17.05%	745.489
4D	3,757.560	2.86%	2,517,815	1.82%	670.066
Dry Total	131,309.543	100.00%	138,000,575	100.00%	1,050.956

Grass:

1G1	838.920	0.66%	686,250	0.74%	818.016
1G	6,248.960	4.94%	5,883,240	6.32%	941.475
2G1	34.550	0.03%	30,990	0.03%	896.960
2G	29,983.725	23.68%	26,994,780	28.99%	900.314
3G1	31,970.430	25.25%	25,487,210	27.37%	797.211
3G	0.000	0.00%	0	0.00%	0.000
4G1	31,669.770	25.01%	19,643,190	21.10%	620.250
4G	25,868.875	20.43%	14,388,075	15.45%	556.192
Grass Total	126,615.230	100.00%	93,113,735	100.00%	735.407

Irrigated Total	706.000	0.27%	1,050,950	0.45%	1,488.597
Dry Total	131,309.543	50.24%	138,000,575	59.24%	1,050.956
Grass Total	126,615.230	48.44%	93,113,735	39.97%	735.407
Waste	2,743.110	1.05%	796,605	0.34%	290.402
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	261,373.883	100.00%	232,961,865	100.00%	891.297

As Related to the County as a Whole

Irrigated Total	706.000	100.00%	1,050,950	100.00%	
Dry Total	131,309.543	100.00%	138,000,575	100.00%	
Grass Total	126,615.230	100.00%	93,113,735	100.00%	
Waste	2,743.110	100.00%	796,605	100.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	261,373.883	100.00%	232,961,865	100.00%	

2008 Agricultural Land Detail

County 67 - Pawnee

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	0.000	0	706.000	1,050,950
Dry	0.000	0	9,080.449	9,895,180	122,229.094	128,105,395
Grass	0.000	0	8,299.790	6,305,870	118,315.440	86,807,865
Waste	0.000	0	338.620	62,925	2,404.490	733,680
Other	0.000	0	0.000	0	0.000	0
Exempt	0.000	0	0.000	0	0.000	0
Total	0.000	0	17,718.859	16,263,975	243,655.024	216,697,890

AgLand	Total Acres	Total Value	Total Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	706.000	1,050,950	706.000	0.27%	1,050,950	0.45%	1,488.597
Dry	131,309.543	138,000,575	131,309.543	50.24%	138,000,575	59.24%	1,050.956
Grass	126,615.230	93,113,735	126,615.230	48.44%	93,113,735	39.97%	735.407
Waste	2,743.110	796,605	2,743.110	1.05%	796,605	0.34%	290.402
Other	0.000	0	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0	0.000	0.00%	0	0.00%	0.000
Total	261,373.883	232,961,865	261,373.883	100.00%	232,961,865	100.00%	891.297

* 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)**

67 Pawnee

	2007 CTL County Total	2008 Form 45 County Total	Value Difference (2007 Form 45 - 2006 CTL)	Percent Change	2008 Growth (New Construction Value)	% Change excl. Growth
1. Residential	29,498,990	29,882,085	383,095	1.3	536,435	-0.52
2. Recreational	401,905	401,905	0	0	0	0
3. Ag-Homesite Land, Ag-Res Dwellings	19,808,320	20,456,785	648,465	3.27	*-----	3.27
4. Total Residential (sum lines 1-3)	49,709,215	50,740,775	1,031,560	2.08	536,435	1
5. Commercial	5,280,485	6,413,185	1,132,700	21.45	43,265	20.63
6. Industrial	938,300	947,460	9,160	0.98	0	0.98
7. Ag-Farmsite Land, Outbuildings	8,594,410	9,438,955	844,545	9.83	741,045	1.2
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	14,813,195	16,799,600	1,986,405	13.41	191,785	12.12
10. Total Non-Agland Real Property	64,522,410	67,631,325	3,108,915	4.82	1,320,745	2.77
11. Irrigated	976,100	1,050,950	74,850	7.67		
12. Dryland	122,535,365	138,000,575	15,465,210	12.62		
13. Grassland	78,507,330	93,113,735	14,606,405	18.61		
14. Wasteland	401,695	796,605	394,910	98.31		
15. Other Agland	112,120	112,120	-112,120	-100		
16. Total Agricultural Land	202,532,610	232,961,865	30,429,255	15.02		
17. Total Value of All Real Property (Locally Assessed)	267,055,020	299,571,750	32,516,730	12.18	1,320,745	11.68

*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.

PAWNEE COUNTY ASSESSOR'S OFFICE
PAWNEE CITY, NE

In accordance with 77-1311 section 9, as amended by LB 263, the Pawnee County Assessor's office has made a four-year plan to inspect properties in Pawnee County. The schedule of inspections is to be as follows:

2008: Pawnee City residential and the Townships of Miles, Pawnee and Sheridan.

2009: Table Rock and Burchard residential, Burchard commercial and the Townships of Steinauer, Clear Creek and Table Rock

2010: Du Bois residential, Pawnee City commercial and the Townships of West Branch, Clay, and South Fork

2011: Lewiston and Steinauer residential, Lewiston, Steinauer, and Table Rock commercial and the Townships of Turkey Creek, Plum Creek and Mission Creek

The purpose of the inspections is to make sure all information on the property record card of each parcel is correct and to correct any information that is needed and to take an updated picture of the parcel. The Assessor's office shall then make any changes that are needed to have all parcels comply with the rulings and guidelines set forth by the statues of the Legislative body and the Department of Property Assessment and Taxation.

This may include updated Marshall & Swift pricing, either Marshall & Swift or in house depreciation schedules, based on the study of sales rosters, that will give a uniform level of assessment to all classes and subclasses of property.

This schedule of events may change based on the need of the properties to meet the level of assessment set forth by the state or if the budgeted amount needed to make these inspections may change on a yearly basis.

Jonathan Bailey
Pawnee County Assessor

RECEIVED
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NEBRASKA DEPT. OF REVENUE
PROPERTY ASSESSMENT DIVISION

2008 Assessment Survey for Pawnee County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	1
2.	Appraiser(s) on staff
	0
3.	Other full-time employees
	0
4.	Other part-time employees
	1
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	\$69,737.60
7.	Part of the budget that is dedicated to the computer system
	\$4,500 was budgeted for new computer system
8.	Adopted budget, or granted budget if different from above
	\$69,737.60
9.	Amount of the total budget set aside for appraisal work
	\$8,800
10.	Amount of the total budget set aside for education/workshops
	\$225.00
11.	Appraisal/Reappraisal budget, if not part of the total budget
	None
12.	Other miscellaneous funds
	None
13.	Total budget

	S69,737.60
a.	Was any of last year's budget not used:
	No, all was used.

B. Computer, Automation Information and GIS

1.	Administrative software
	MIPS, but still under contract to Terrascan til June
2.	CAMA software
	MIPS, with Terrascan until June
3.	Cadastral maps: Are they currently being used?
	Yes
4.	Who maintains the Cadastral Maps?
	Staff
5.	Does the county have GIS software?
	No
6.	Who maintains the GIS software and maps?
	N/A
7.	Personal Property software:
	MIPS

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes- outside city limits.
3.	What municipalities in the county are zoned?
	Pawnee City has separate zoning.
4.	When was zoning implemented?
	July 2001- county zoning

	2002- Pawnee City zoning
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D. Contracted Services

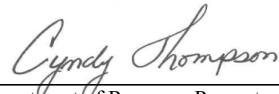
1.	Appraisal Services
	Ron Elliot- part time
2.	Other services
	None

Certification

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

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the Pawnee County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5890.

Dated this 7th day of April, 2008.



Department of Revenue, Property Assessment Division

Valuation History Charts