

## 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

76 Saline

### Residential Real Property - Current

Number of Sales	296	COD	9.83
Total Sales Price	\$26,979,905	PRD	102.15
Total Adj. Sales Price	\$27,081,405	COV	19.61
Total Assessed Value	\$25,919,630	STD	19.18
Avg. Adj. Sales Price	\$91,491	Avg. Abs. Dev.	9.59
Avg. Assessed Value	\$87,566	Min	33.48
Median	97.50	Max	271.05
Wgt. Mean	95.71	95% Median C.I.	96.75 to 98.43
Mean	97.77	95% Wgt. Mean C.I.	94.33 to 97.09
		95% Mean C.I.	95.58 to 99.95
% of Value of the Class of all Real Property Value in the County			35.47
% of Records Sold in the Study Period			5.7
% of Value Sold in the Study Period			6.92
Average Assessed Value of the Base			72,114

### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	296	97.50	9.83	102.15
2007	343	98.69	13.30	104.03
2006	428	94.89	18.23	105.49
2005	415	93.73	16.81	104.90
2004	411	93.62	16.90	104.80
2003	417	101	21.38	106.59
2002	417	94	17.4	103.91
2001	433	92	14.14	105.18

## 2008 Commission Summary

76 Saline

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### Commercial Real Property - Current

Number of Sales	38	COD	14.98
Total Sales Price	\$4,616,200	PRD	96.32
Total Adj. Sales Price	\$4,172,678	COV	30.97
Total Assessed Value	\$4,506,495	STD	32.22
Avg. Adj. Sales Price	\$109,807	Avg. Abs. Dev.	14.79
Avg. Assessed Value	\$118,592	Min	35.53
Median	98.76	Max	244.50
Wgt. Mean	108.00	95% Median C.I.	96.28 to 100.77
Mean	104.03	95% Wgt. Mean C.I.	90.13 to 125.87
		95% Mean C.I.	93.78 to 114.27
% of Value of the Class of all Real Property Value in the County			13.39
% of Records Sold in the Study Period			5.61
% of Value Sold in the Study Period			3.19
Average Assessed Value of the Base			208,899

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### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	38	98.76	14.98	96.32
2007	44	99.18	19.44	96.52
2006	43	99.02	21.50	87.68
2005	46	99.28	16.02	90.28
2004	41	95.15	19.16	105.33
2003	45	94	35.05	104.94
2002	43	97	44.83	126.39
2001	50	98	51.08	127.29



## 2008 Commission Summary

**76      Saline**

### Agricultural Land - Current

<b>Number of Sales</b>	<b>59</b>	<b>COD</b>	<b>13.30</b>
Total Sales Price	\$10,341,044	<b>PRD</b>	<b>100.94</b>
Total Adj. Sales Price	\$10,626,044	COV	17.61
Total Assessed Value	\$7,489,305	STD	12.52
Avg. Adj. Sales Price	\$180,102	Avg. Abs. Dev.	9.51
Avg. Assessed Value	\$126,937	Min	45.43
<b>Median</b>	<b>71.50</b>	Max	99.13
Wgt. Mean	70.48	95% Median C.I.	66.78 to 74.24
Mean	71.14	95% Wgt. Mean C.I.	67.20 to 73.76
		95% Mean C.I.	67.94 to 74.34
% of Value of the Class of all Real Property Value in the County			51.14
% of Records Sold in the Study Period			1.56
% of Value Sold in the Study Period			2.35
Average Assessed Value of the Base			142,552

### Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
<b>2008</b>	<b>59</b>	<b>71.50</b>	<b>13.30</b>	<b>100.94</b>
<b>2007</b>	<b>49</b>	<b>71.72</b>	<b>16.38</b>	<b>104.58</b>
<b>2006</b>	60	75.08	16.21	103.56
<b>2005</b>	64	76.62	14.02	101.72
<b>2004</b>	77	76.69	20.47	107.64
<b>2003</b>	79	76	26.17	109.1
<b>2002</b>	60	75	24.8	110.08
<b>2001</b>	60	74	21.38	108.99



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

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

### **Residential Real Property**

It is my opinion that the level of value of the class of residential real property in Saline County is 98% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Saline County is in compliance with generally accepted mass appraisal practices.

### **Commercial Real Property**

It is my opinion that the level of value of the class of commercial real property in Saline County is 99% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Saline 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 Saline County is 72% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Saline County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2008.



*Ruth A. Sorensen*

Ruth A. Sorensen

Property Tax Administrator



**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	313	<b>MEDIAN:</b>	<b>97</b>	COV:	23.01	95% Median C.I.:	95.68 to 98.08
TOTAL Sales Price:	28,166,805	WGT. MEAN:	95	STD:	22.30	95% Wgt. Mean C.I.:	93.46 to 96.39
TOTAL Adj.Sales Price:	28,268,305	MEAN:	97	AVG.ABS.DEV:	11.76	95% Mean C.I.:	94.44 to 99.38
TOTAL Assessed Value:	26,834,855						
AVG. Adj. Sales Price:	90,314	COD:	12.10	MAX Sales Ratio:	271.05		
AVG. Assessed Value:	85,734	PRD:	102.09	MIN Sales Ratio:	33.48		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	43	97.99	96.33	93.71	15.70	102.80	33.48	231.29	91.51 to 100.42	86,310	80,878
10/01/05 TO 12/31/05	37	97.07	99.75	94.22	11.75	105.87	70.86	271.05	94.14 to 99.31	95,562	90,036
01/01/06 TO 03/31/06	22	97.41	98.69	96.13	9.19	102.67	61.24	132.42	92.87 to 105.51	96,056	92,339
04/01/06 TO 06/30/06	56	96.77	100.75	96.35	13.54	104.57	50.81	258.91	93.80 to 99.35	81,032	78,075
07/01/06 TO 09/30/06	48	97.04	92.41	94.01	12.37	98.30	37.36	129.54	93.41 to 98.69	87,424	82,190
10/01/06 TO 12/31/06	34	98.24	99.75	97.66	9.51	102.14	73.14	143.43	94.12 to 99.97	97,102	94,832
01/01/07 TO 03/31/07	28	99.61	99.35	99.01	10.00	100.34	62.43	152.33	97.08 to 100.56	87,431	86,567
04/01/07 TO 06/30/07	45	94.45	90.62	91.06	10.41	99.51	59.77	113.57	88.65 to 98.26	98,314	89,526
<u>Study Years</u>											
07/01/05 TO 06/30/06	158	97.16	99.03	95.07	13.15	104.16	33.48	271.05	95.65 to 98.48	87,963	83,625
07/01/06 TO 06/30/07	155	97.08	94.75	94.79	11.05	99.96	37.36	152.33	94.92 to 98.55	92,710	87,884
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	160	97.11	97.75	95.93	11.76	101.90	37.36	258.91	95.65 to 98.01	88,430	84,832
<u>ALL</u>											
	313	97.15	96.91	94.93	12.10	102.09	33.48	271.05	95.68 to 98.08	90,314	85,734

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AREA 4500	7	93.63	86.06	81.48	20.29	105.61	37.36	116.44	37.36 to 116.44	109,571	89,282
AREA 4505	7	94.99	84.64	83.89	23.00	100.89	33.48	121.11	33.48 to 121.11	142,285	119,365
AREA 4510	3	92.65	90.63	90.59	3.23	100.05	85.13	94.12	N/A	107,500	97,386
CRETE	151	98.03	97.89	97.76	4.85	100.14	61.38	143.43	97.19 to 98.87	105,552	103,186
DEWITT	13	90.63	102.37	98.74	23.48	103.68	50.61	150.43	83.09 to 129.11	66,009	65,177
DORCHESTER	19	90.24	87.06	87.64	15.64	99.34	38.50	123.61	75.58 to 95.26	65,626	57,514
FRIEND	33	94.45	103.35	89.83	28.34	115.05	59.77	271.05	80.73 to 99.16	76,551	68,769
SWANTON	1	231.29	231.29	231.29			231.29	231.29	N/A	8,500	19,660
TOBIAS	3	85.79	82.09	81.98	22.87	100.13	50.81	109.67	N/A	17,500	14,346
WESTERN	7	91.61	96.70	97.55	23.52	99.14	50.90	142.44	50.90 to 142.44	27,035	26,372
WILBER	61	97.70	95.79	94.48	10.02	101.39	61.24	125.74	91.25 to 100.99	84,217	79,568
Y-B.R.L.	7	84.62	88.48	85.26	24.34	103.78	57.77	121.88	57.77 to 121.88	30,232	25,776
Y-CABIN	1	71.75	71.75	71.75			71.75	71.75	N/A	14,000	10,045
<u>ALL</u>											
	313	97.15	96.91	94.93	12.10	102.09	33.48	271.05	95.68 to 98.08	90,314	85,734

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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	287	97.26	97.82	95.89	11.40	102.01	38.50	271.05	96.09 to 98.26	90,425	86,712
2	18	98.33	91.53	89.33	18.84	102.46	37.36	121.88	78.44 to 103.93	73,507	65,663
3	8	78.44	76.47	77.17	19.44	99.10	33.48	94.99	33.48 to 94.99	124,125	95,787
ALL	313	97.15	96.91	94.93	12.10	102.09	33.48	271.05	95.68 to 98.08	90,314	85,734

**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	293	97.49	98.07	95.64	11.25	102.55	50.61	271.05	96.38 to 98.43	94,175	90,065
2	12	88.78	75.50	56.81	23.94	132.89	33.48	105.00	38.50 to 95.23	37,441	21,271
3	8	81.53	86.39	84.42	24.08	102.33	57.77	121.88	57.77 to 121.88	28,203	23,810
ALL	313	97.15	96.91	94.93	12.10	102.09	33.48	271.05	95.68 to 98.08	90,314	85,734

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	304	97.19	97.62	95.50	11.53	102.23	38.50	271.05	95.75 to 98.26	91,665	87,538
06	8	65.41	69.43	48.81	34.42	142.24	33.48	121.10	33.48 to 121.10	43,681	21,321
07	1	99.97	99.97	99.97			99.97	99.97	N/A	52,500	52,485
ALL	313	97.15	96.91	94.93	12.10	102.09	33.48	271.05	95.68 to 98.08	90,314	85,734

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
30-0001											
48-0300	19	102.47	109.53	97.05	26.14	112.87	50.61	231.29	87.76 to 129.11	67,835	65,831
48-0303	9	85.79	88.08	89.63	22.12	98.27	50.81	142.44	50.90 to 109.67	24,222	21,709
76-0002	166	98.00	96.84	96.84	6.41	100.00	37.36	143.43	97.08 to 98.69	101,994	98,775
76-0044	20	88.95	84.38	83.07	18.26	101.58	33.48	123.61	75.58 to 94.38	68,095	56,564
76-0068	34	94.13	102.31	89.00	28.43	114.96	59.77	271.05	79.96 to 99.16	77,241	68,744
76-0082	65	95.76	95.65	94.54	9.90	101.18	61.24	125.74	91.51 to 100.00	89,880	84,975
80-0005											
NonValid School											
ALL	313	97.15	96.91	94.93	12.10	102.09	33.48	271.05	95.68 to 98.08	90,314	85,734

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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	19	86.63	79.47	63.86	21.14	124.45	33.48	105.00	59.77 to 100.00	30,910	19,739
Prior TO 1860											
1860 TO 1899	5	104.00	100.03	106.72	6.85	93.73	83.88	110.37	N/A	88,900	94,874
1900 TO 1919	75	95.70	100.18	92.91	19.50	107.83	50.61	271.05	93.16 to 98.42	61,428	57,074
1920 TO 1939	53	99.18	98.03	95.50	10.85	102.65	56.65	143.43	95.09 to 100.24	81,691	78,017
1940 TO 1949	13	94.92	95.85	95.01	9.00	100.88	78.44	131.53	81.22 to 99.91	70,528	67,009
1950 TO 1959	27	96.48	97.93	97.52	11.34	100.43	59.07	150.43	89.86 to 100.71	83,141	81,077
1960 TO 1969	26	98.89	101.62	98.29	9.70	103.39	83.09	129.11	93.80 to 103.93	98,580	96,890
1970 TO 1979	48	97.42	95.93	94.77	7.81	101.22	65.04	118.15	93.40 to 99.41	118,392	112,202
1980 TO 1989	14	97.81	95.50	97.42	5.68	98.03	71.75	105.66	91.32 to 101.88	126,483	123,221
1990 TO 1994	10	97.40	96.35	95.72	2.95	100.66	87.80	100.85	88.77 to 99.97	154,050	147,455
1995 TO 1999	7	95.26	91.83	92.38	5.26	99.40	79.96	98.48	79.96 to 98.48	165,857	153,226
2000 TO Present	16	97.75	95.82	96.40	5.54	99.40	73.76	115.06	94.45 to 99.53	151,237	145,789
ALL	313	97.15	96.91	94.93	12.10	102.09	33.48	271.05	95.68 to 98.08	90,314	85,734

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	1	105.00	105.00	105.00			105.00	105.00	N/A	800	840
5000 TO 9999	4	92.34	121.43	123.28	48.65	98.50	69.74	231.29	N/A	7,625	9,400
Total \$											
1 TO 9999	5	101.40	118.14	122.81	36.15	96.20	69.74	231.29	N/A	6,260	7,688
10000 TO 29999	30	94.69	107.02	102.76	34.11	104.15	50.61	271.05	83.88 to 109.67	19,470	20,007
30000 TO 59999	59	98.43	97.69	96.89	15.00	100.82	38.50	150.43	93.19 to 101.34	45,894	44,468
60000 TO 99999	98	97.60	96.38	96.12	8.38	100.26	65.51	136.87	95.36 to 99.31	79,044	75,981
100000 TO 149999	79	97.49	93.89	94.08	7.66	99.80	33.48	129.54	94.45 to 98.69	122,580	115,320
150000 TO 249999	40	94.96	92.38	92.46	6.00	99.91	67.04	100.24	92.13 to 97.34	174,872	161,691
250000 TO 499999	2	105.27	105.27	105.46	4.84	99.82	100.17	110.37	N/A	260,000	274,207
ALL	313	97.15	96.91	94.93	12.10	102.09	33.48	271.05	95.68 to 98.08	90,314	85,734

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	313	<b>MEDIAN:</b>	<b>97</b>	COV:	23.01	95% Median C.I.:	95.68 to 98.08
TOTAL Sales Price:	28,166,805	WGT. MEAN:	95	STD:	22.30	95% Wgt. Mean C.I.:	93.46 to 96.39
TOTAL Adj.Sales Price:	28,268,305	MEAN:	97	AVG.ABS.DEV:	11.76	95% Mean C.I.:	94.44 to 99.38
TOTAL Assessed Value:	26,834,855						
AVG. Adj. Sales Price:	90,314	COD:	12.10	MAX Sales Ratio:	271.05		
AVG. Assessed Value:	85,734	PRD:	102.09	MIN Sales Ratio:	33.48		

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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	1	105.00	105.00	105.00			105.00	105.00	N/A	800	840
5000 TO 9999	5	69.74	71.17	63.28	23.87	112.47	50.61	101.40	N/A	10,800	6,834
Total \$ _____											
1 TO 9999	6	76.51	76.81	63.89	25.82	120.22	50.61	105.00	50.61 to 105.00	9,133	5,835
10000 TO 29999	31	93.08	104.53	92.26	32.86	113.30	38.50	271.05	83.37 to 100.00	21,409	19,753
30000 TO 59999	62	95.47	95.31	89.17	17.68	106.88	33.48	155.12	90.24 to 100.00	50,271	44,828
60000 TO 99999	110	97.66	97.39	95.68	9.08	101.78	65.04	150.43	95.62 to 99.31	82,990	79,407
100000 TO 149999	73	97.50	96.07	95.38	5.86	100.73	67.04	129.54	96.35 to 98.92	130,782	124,735
150000 TO 249999	29	97.15	96.05	95.84	3.54	100.22	83.51	108.15	94.66 to 98.48	180,582	173,074
250000 TO 499999	2	105.27	105.27	105.46	4.84	99.82	100.17	110.37	N/A	260,000	274,207
ALL _____											
	313	97.15	96.91	94.93	12.10	102.09	33.48	271.05	95.68 to 98.08	90,314	85,734

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	19	86.63	79.47	63.86	21.14	124.45	33.48	105.00	59.77 to 100.00	30,910	19,739
10	1	73.76	73.76	73.76			73.76	73.76	N/A	90,000	66,380
20	9	100.57	97.82	92.77	14.55	105.45	71.75	131.53	76.88 to 119.71	54,611	50,660
25	21	96.38	96.08	93.32	16.60	102.96	50.90	143.43	87.61 to 104.00	55,227	51,536
30	186	97.22	99.44	96.19	13.21	103.38	50.61	271.05	95.39 to 98.43	82,466	79,326
35	54	97.07	95.94	95.28	5.12	100.69	68.82	115.32	94.66 to 99.16	134,014	127,691
40	15	97.15	91.28	91.51	7.80	99.75	67.04	100.24	84.62 to 98.52	140,245	128,331
45	5	99.37	99.39	99.33	0.65	100.06	98.48	100.44	N/A	151,700	150,681
50	1	98.58	98.58	98.58			98.58	98.58	N/A	132,000	130,125
55	2	104.53	104.53	107.21	5.59	97.50	98.69	110.37	N/A	184,950	198,290
ALL _____											
	313	97.15	96.91	94.93	12.10	102.09	33.48	271.05	95.68 to 98.08	90,314	85,734



**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	313	<b>MEDIAN:</b>	<b>97</b>	COV:	23.01	95% Median C.I.:	95.68 to 98.08
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TOTAL Assessed Value:	26,834,855						
AVG. Adj. Sales Price:	90,314	COD:	12.10	MAX Sales Ratio:	271.05		
AVG. Assessed Value:	85,734	PRD:	102.09	MIN Sales Ratio:	33.48		

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<b>STYLE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	19	86.63	79.47	63.86	21.14	124.45	33.48	105.00	59.77 to 100.00	30,910	19,739	
100	5	99.97	97.44	93.25	10.81	104.50	67.91	118.34	N/A	72,480	67,587	
101	185	96.50	97.68	95.78	10.82	101.99	50.90	231.29	94.66 to 97.57	90,504	86,683	
102	26	97.54	93.87	93.47	7.37	100.43	70.86	108.04	91.25 to 99.10	114,886	107,380	
103	3	98.48	98.27	98.24	0.69	100.04	97.15	99.19	N/A	183,833	180,591	
104	63	99.27	101.54	95.95	15.66	105.82	50.61	271.05	97.26 to 99.97	85,177	81,727	
106	6	87.51	87.93	92.07	13.44	95.51	67.04	110.37	67.04 to 110.37	137,333	126,442	
302	1	104.51	104.51	104.51			104.51	104.51	N/A	74,000	77,335	
304	4	100.74	101.19	100.87	2.12	100.31	98.58	104.70	N/A	132,875	134,036	
305	1	95.76	95.76	95.76			95.76	95.76	N/A	241,000	230,785	
<u>ALL</u>												
	313	97.15	96.91	94.93	12.10	102.09	33.48	271.05	95.68 to 98.08	90,314	85,734	

<b>CONDITION</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	19	86.63	79.47	63.86	21.14	124.45	33.48	105.00	59.77 to 100.00	30,910	19,739	
10	1	50.61	50.61	50.61			50.61	50.61	N/A	14,000	7,085	
15	1	143.43	143.43	143.43			143.43	143.43	N/A	30,000	43,030	
20	7	101.78	125.12	108.73	31.67	115.07	71.75	258.91	71.75 to 258.91	48,857	53,122	
25	11	99.37	95.20	93.81	7.44	101.48	68.83	108.18	73.14 to 105.84	65,327	61,284	
30	134	97.61	99.97	96.55	12.52	103.54	50.90	271.05	95.76 to 98.87	97,944	94,568	
35	56	97.86	97.56	96.61	7.00	100.99	61.38	136.87	95.70 to 99.69	94,841	91,622	
40	54	96.51	95.56	95.02	10.72	100.57	59.07	155.12	93.83 to 98.16	95,068	90,332	
45	21	92.13	89.20	89.69	8.50	99.46	56.65	101.24	86.78 to 97.50	99,900	89,598	
50	9	93.42	90.36	88.12	10.24	102.54	72.29	104.00	78.23 to 100.44	101,013	89,015	
<u>ALL</u>												
	313	97.15	96.91	94.93	12.10	102.09	33.48	271.05	95.68 to 98.08	90,314	85,734	

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

**Residential:** A full reappraisal of the villages of Dorchester, Swanton & Western was completed. Blue River Lodge, lake front parcels, was given a 12% increase on improvements only.

## 2008 Assessment Survey for Saline County

### Residential Appraisal Information

*(Includes Urban, Suburban and Rural Residential)*

1.	<b>Data collection done by:</b> Appraiser and office staff
2.	<b>Valuation done by:</b> Contracted Appraiser
3.	<b>Pickup work done by whom:</b> Office and Contracted personnel
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b> 2002- Friend 2004- Tobias, Wilber and Dewitt 2006- Crete 2007 Dorchester, Swanton and Western
5.	<b>What was the last year the depreciation schedule for this property class was developed using market-derived information?</b> 2002- Friend 2004- Tobias, Wilber and Dewitt 2006- Crete 2007 Dorchester, Swanton and Western
6.	<b>What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?</b> 2006 Crete 2007 Swanton, Western and Dorchester
7.	<b>Number of market areas/neighborhoods for this property class:</b> 91 neighborhoods
8.	<b>How are these defined?</b> The neighborhoods are defined by location and property characteristics.
9.	<b>Is “Assessor Location” a usable valuation identity?</b> Yes
10.	<b>Does the assessor location “suburban” mean something other than rural residential? (that is, does the “suburban” location have its own market?)</b>

	No
11.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? (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.)
	There is no market significance to suburban location, it is used only for classification.
12.	Are the county's ag residential and rural residential improvements classified and valued in the same manner?
	Yes

**Residential Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
<b>395</b>	<b>106</b>	<b>63</b>	<b>564</b>

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	296	<b>MEDIAN:</b>	<b>98</b>	COV:	19.61	95% Median C.I.:	96.75 to 98.43
TOTAL Sales Price:	26,979,905	WGT. MEAN:	96	STD:	19.18	95% Wgt. Mean C.I.:	94.33 to 97.09
TOTAL Adj.Sales Price:	27,081,405	MEAN:	98	AVG.ABS.DEV:	9.59	95% Mean C.I.:	95.58 to 99.95
TOTAL Assessed Value:	25,919,630						
AVG. Adj. Sales Price:	91,491	COD:	9.83	MAX Sales Ratio:	271.05		
AVG. Assessed Value:	87,566	PRD:	102.15	MIN Sales Ratio:	33.48		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	40	97.81	92.94	93.89	11.17	98.98	33.48	155.12	91.71 to 100.00	88,308	82,916
10/01/05 TO 12/31/05	35	98.07	101.37	95.18	11.54	106.51	70.86	271.05	95.76 to 99.41	97,122	92,438
01/01/06 TO 03/31/06	21	97.49	99.45	96.48	9.47	103.08	61.24	138.34	94.81 to 105.51	95,678	92,310
04/01/06 TO 06/30/06	54	97.27	100.28	96.06	9.86	104.39	68.82	245.82	94.45 to 100.15	81,422	78,214
07/01/06 TO 09/30/06	45	97.26	95.39	95.24	9.71	100.15	37.36	129.54	95.09 to 99.73	89,896	85,621
10/01/06 TO 12/31/06	33	98.34	100.30	97.84	9.99	102.51	73.14	143.43	94.27 to 99.91	97,469	95,369
01/01/07 TO 03/31/07	26	99.85	101.83	99.67	8.29	102.17	62.43	152.33	98.26 to 102.06	87,468	87,176
04/01/07 TO 06/30/07	42	94.93	93.34	93.61	7.24	99.71	59.77	112.71	92.77 to 98.26	100,182	93,780
<u>Study Years</u>											
07/01/05 TO 06/30/06	150	97.50	98.46	95.32	10.57	103.29	33.48	271.05	96.38 to 98.64	88,918	84,760
07/01/06 TO 06/30/07	146	97.45	97.06	96.08	9.08	101.01	37.36	152.33	95.68 to 98.87	94,134	90,448
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	153	97.38	98.73	96.30	9.81	102.53	37.36	245.82	96.35 to 98.69	89,332	86,027
<u>ALL</u>											
	296	97.50	97.77	95.71	9.83	102.15	33.48	271.05	96.75 to 98.43	91,491	87,566

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AREA 4500	6	91.19	84.79	79.34	24.30	106.87	37.36	116.44	37.36 to 116.44	108,666	86,216
AREA 4505	7	94.99	85.30	84.45	23.71	101.01	33.48	121.11	33.48 to 121.11	142,285	120,160
AREA 4510	3	92.65	90.63	90.59	3.23	100.05	85.13	94.12	N/A	107,500	97,386
CRETE	143	98.16	98.10	97.95	4.18	100.16	62.43	143.43	97.26 to 98.86	107,866	105,655
DEWITT	12	94.84	100.50	97.81	19.45	102.75	52.71	138.34	83.09 to 125.84	67,843	66,359
DORCHESTER	14	98.06	98.62	98.21	6.24	100.41	70.76	122.43	94.86 to 104.40	65,821	64,645
FRIEND	32	94.77	105.60	92.44	25.93	114.24	59.77	271.05	86.03 to 99.16	76,287	70,518
SWANTON	1	91.71	91.71	91.71			91.71	91.71	N/A	8,500	7,795
TOBIAS	3	94.14	96.53	96.84	8.46	99.69	85.79	109.67	N/A	17,500	16,946
WESTERN	7	99.73	99.97	99.48	3.42	100.48	95.02	110.40	95.02 to 110.40	27,035	26,896
WILBER	60	96.73	95.77	94.38	10.21	101.48	61.24	125.74	91.19 to 101.05	83,887	79,169
Y-B.R.L.	7	94.78	95.36	92.26	20.39	103.35	64.71	135.65	64.71 to 135.65	30,232	27,894
Y-CABIN	1	71.75	71.75	71.75			71.75	71.75	N/A	14,000	10,045
<u>ALL</u>											
	296	97.50	97.77	95.71	9.83	102.15	33.48	271.05	96.75 to 98.43	91,491	87,566

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

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TOTAL Assessed Value:	25,919,630						
AVG. Adj. Sales Price:	91,491	COD:	9.83	MAX Sales Ratio:	271.05		
AVG. Assessed Value:	87,566	PRD:	102.15	MIN Sales Ratio:	33.48		

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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	271	97.64	98.60	96.70	8.90	101.97	52.71	271.05	96.88 to 98.55	91,809	88,777
2	17	100.17	94.51	90.61	18.35	104.31	37.36	135.65	67.91 to 116.44	71,066	64,391
3	8	78.44	76.47	77.17	19.44	99.10	33.48	94.99	33.48 to 94.99	124,125	95,787
ALL	296	97.50	97.77	95.71	9.83	102.15	33.48	271.05	96.75 to 98.43	91,491	87,566

**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	278	97.67	98.51	96.29	9.16	102.30	52.71	271.05	97.07 to 98.55	95,203	91,670
2	10	94.97	81.55	59.06	18.49	138.08	33.48	105.00	37.36 to 100.00	38,930	22,993
3	8	91.31	92.41	90.99	21.67	101.55	64.71	135.65	64.71 to 135.65	28,203	25,663
ALL	296	97.50	97.77	95.71	9.83	102.15	33.48	271.05	96.75 to 98.43	91,491	87,566

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	287	97.62	98.42	96.29	9.18	102.21	52.71	271.05	96.88 to 98.52	92,959	89,506
06	8	68.96	74.18	51.13	34.44	145.08	33.48	135.65	33.48 to 135.65	43,681	22,335
07	1	99.97	99.97	99.97			99.97	99.97	N/A	52,500	52,485
ALL	296	97.50	97.77	95.71	9.83	102.15	33.48	271.05	96.75 to 98.43	91,491	87,566

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
30-0001											
48-0300	18	94.94	100.21	95.54	17.80	104.88	52.71	138.34	87.76 to 118.15	69,159	66,076
48-0303	9	97.38	97.40	96.78	4.87	100.64	85.79	109.67	92.65 to 100.93	24,222	23,442
76-0002	157	98.01	97.31	97.11	5.77	100.20	37.36	143.43	97.15 to 98.69	103,838	100,836
76-0044	15	98.05	94.27	91.03	10.21	103.56	33.48	122.43	94.86 to 101.11	69,100	62,903
76-0068	33	94.64	104.46	91.47	26.04	114.20	59.77	271.05	86.03 to 98.52	77,006	70,439
76-0082	64	95.38	95.64	94.45	10.00	101.25	61.24	125.74	91.25 to 100.17	89,660	84,686
80-0005											
NonValid School											
ALL	296	97.50	97.77	95.71	9.83	102.15	33.48	271.05	96.75 to 98.43	91,491	87,566

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	296	<b>MEDIAN:</b>	<b>98</b>	COV:	19.61	95% Median C.I.:	96.75 to 98.43
TOTAL Sales Price:	26,979,905	WGT. MEAN:	96	STD:	19.18	95% Wgt. Mean C.I.:	94.33 to 97.09
TOTAL Adj.Sales Price:	27,081,405	MEAN:	98	AVG.ABS.DEV:	9.59	95% Mean C.I.:	95.58 to 99.95
TOTAL Assessed Value:	25,919,630						
AVG. Adj. Sales Price:	91,491	COD:	9.83	MAX Sales Ratio:	271.05		
AVG. Assessed Value:	87,566	PRD:	102.15	MIN Sales Ratio:	33.48		

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<b>YEAR BUILT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	18	94.69	85.20	68.03	15.09	125.23	33.48	105.00	81.38 to 100.00	31,794	21,631	
Prior TO 1860												
1860 TO 1899	5	104.00	103.38	107.17	3.63	96.46	96.38	110.37	N/A	88,900	95,276	
1900 TO 1919	69	97.18	101.62	95.59	15.66	106.31	52.71	271.05	95.62 to 99.45	60,858	58,172	
1920 TO 1939	48	99.25	99.26	96.67	8.16	102.68	64.71	143.43	97.08 to 100.24	82,158	79,424	
1940 TO 1949	12	94.49	94.42	93.96	6.55	100.49	79.17	110.40	87.84 to 99.69	69,322	65,134	
1950 TO 1959	25	96.27	96.75	97.05	8.90	99.69	66.16	129.54	93.64 to 100.61	85,473	82,949	
1960 TO 1969	25	98.86	101.41	98.21	8.53	103.26	83.09	129.11	94.12 to 104.40	99,284	97,507	
1970 TO 1979	47	97.50	96.47	95.30	7.50	101.22	65.04	118.15	94.27 to 99.41	118,698	113,120	
1980 TO 1989	14	98.18	96.28	97.86	4.91	98.38	71.75	105.66	94.05 to 101.88	126,483	123,782	
1990 TO 1994	10	97.40	96.35	95.72	2.95	100.66	87.80	100.85	88.77 to 99.97	154,050	147,455	
1995 TO 1999	7	95.76	92.42	92.77	5.77	99.63	79.96	99.37	79.96 to 99.37	165,857	153,857	
2000 TO Present	16	97.75	95.86	96.43	5.58	99.40	73.76	115.06	94.45 to 99.53	151,237	145,839	
ALL	296	97.50	97.77	95.71	9.83	102.15	33.48	271.05	96.75 to 98.43	91,491	87,566	

<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
1 TO 4999	1	105.00	105.00	105.00			105.00	105.00	N/A	800	840	
5000 TO 9999	4	93.51	92.92	92.34	5.81	100.63	83.27	101.40	N/A	7,625	7,041	
Total \$												
1 TO 9999	5	95.32	95.34	92.67	6.59	102.88	83.27	105.00	N/A	6,260	5,801	
10000 TO 29999	29	100.00	110.50	105.43	27.02	104.80	52.71	271.05	94.14 to 109.67	19,625	20,690	
30000 TO 59999	54	99.63	100.07	99.47	11.71	100.61	61.24	143.43	95.70 to 101.75	45,247	45,005	
60000 TO 99999	89	97.62	97.26	97.00	6.75	100.27	68.83	125.84	95.75 to 99.16	79,301	76,921	
100000 TO 149999	77	97.50	94.46	94.67	7.38	99.77	33.48	129.54	96.35 to 98.87	122,920	116,374	
150000 TO 249999	40	94.80	92.87	93.00	5.30	99.86	68.82	100.24	92.13 to 97.15	174,872	162,627	
250000 TO 499999	2	105.27	105.27	105.46	4.84	99.82	100.17	110.37	N/A	260,000	274,207	
ALL	296	97.50	97.77	95.71	9.83	102.15	33.48	271.05	96.75 to 98.43	91,491	87,566	

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	296	<b>MEDIAN:</b>	<b>98</b>	COV:	19.61	95% Median C.I.:	96.75 to 98.43
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AVG. Assessed Value:	87,566	PRD:	102.15	MIN Sales Ratio:	33.48		

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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	1	105.00	105.00	105.00			105.00	105.00	N/A	800	840
5000 TO 9999	5	91.71	84.88	79.88	13.25	106.27	52.71	101.40	N/A	8,900	7,109
Total \$ _____											
1 TO 9999	6	93.51	88.24	80.32	13.19	109.85	52.71	105.00	52.71 to 105.00	7,550	6,064
10000 TO 29999	29	96.48	106.74	98.80	24.13	108.03	59.77	271.05	88.97 to 100.63	20,851	20,602
30000 TO 59999	56	98.16	97.54	91.91	15.13	106.12	33.48	155.12	94.84 to 101.11	48,942	44,984
60000 TO 99999	101	97.62	97.09	95.81	7.52	101.34	65.04	125.84	95.75 to 98.87	82,808	79,337
100000 TO 149999	73	97.50	96.46	95.78	5.62	100.70	68.82	129.54	96.50 to 98.92	131,097	125,570
150000 TO 249999	29	97.15	96.36	96.21	3.27	100.15	87.80	108.15	94.66 to 98.48	180,582	173,741
250000 TO 499999	2	105.27	105.27	105.46	4.84	99.82	100.17	110.37	N/A	260,000	274,207
ALL _____											
	296	97.50	97.77	95.71	9.83	102.15	33.48	271.05	96.75 to 98.43	91,491	87,566

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	18	94.69	85.20	68.03	15.09	125.23	33.48	105.00	81.38 to 100.00	31,794	21,631
10	1	73.76	73.76	73.76			73.76	73.76	N/A	90,000	66,380
20	8	101.32	96.45	92.16	12.05	104.65	71.75	119.71	71.75 to 119.71	53,437	49,246
25	20	96.43	102.85	97.82	13.86	105.14	66.16	143.43	95.02 to 104.00	55,164	53,963
30	176	97.54	99.28	96.76	10.67	102.60	52.71	271.05	96.09 to 98.62	83,053	80,364
35	52	97.41	96.21	95.45	4.98	100.80	68.82	115.32	94.93 to 99.18	135,996	129,808
40	14	97.32	94.48	93.97	4.62	100.55	70.86	100.24	90.41 to 99.97	144,548	135,830
45	4	99.03	99.13	99.19	0.55	99.94	98.48	99.97	N/A	168,375	167,008
50	1	98.58	98.58	98.58			98.58	98.58	N/A	132,000	130,125
55	2	104.53	104.53	107.21	5.59	97.50	98.69	110.37	N/A	184,950	198,290
ALL _____											
	296	97.50	97.77	95.71	9.83	102.15	33.48	271.05	96.75 to 98.43	91,491	87,566



**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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NUMBER of Sales:	296	<b>MEDIAN:</b>	<b>98</b>	COV:	19.61	95% Median C.I.:	96.75 to 98.43
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AVG. Assessed Value:	87,566	PRD:	102.15	MIN Sales Ratio:	33.48		

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<b>STYLE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	18	94.69	85.20	68.03	15.09	125.23	33.48	105.00	81.38 to 100.00		31,794	21,631
100	5	99.97	97.44	93.25	10.81	104.50	67.91	118.34	N/A		72,480	67,587
101	175	96.88	97.48	96.07	8.27	101.47	64.71	155.12	95.39 to 97.70		92,151	88,525
102	26	98.09	95.22	94.74	6.20	100.50	70.86	108.04	94.64 to 99.37		114,886	108,845
103	3	98.48	98.27	98.24	0.69	100.04	97.15	99.19	N/A		183,833	180,591
104	58	99.33	103.54	97.09	14.87	106.64	52.71	271.05	97.62 to 99.97		84,330	81,878
106	5	97.18	95.81	98.84	7.83	96.94	85.88	110.37	N/A		148,800	147,069
302	1	104.51	104.51	104.51			104.51	104.51	N/A		74,000	77,335
304	4	100.74	101.19	100.87	2.12	100.31	98.58	104.70	N/A		132,875	134,036
305	1	95.76	95.76	95.76			95.76	95.76	N/A		241,000	230,785
<u>ALL</u>												
	296	97.50	97.77	95.71	9.83	102.15	33.48	271.05	96.75 to 98.43		91,491	87,566

<b>CONDITION</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	18	94.69	85.20	68.03	15.09	125.23	33.48	105.00	81.38 to 100.00		31,794	21,631
10	1	52.71	52.71	52.71			52.71	52.71	N/A		14,000	7,380
15	1	143.43	143.43	143.43			143.43	143.43	N/A		30,000	43,030
20	6	110.73	126.83	110.34	31.99	114.95	71.75	245.82	71.75 to 245.82		43,500	47,995
25	11	99.37	95.20	93.81	7.44	101.48	68.83	108.18	73.14 to 105.84		65,327	61,284
30	130	98.43	99.46	96.80	10.09	102.75	61.24	271.05	96.88 to 99.19		98,712	95,549
35	50	98.07	98.14	97.36	4.75	100.80	77.17	118.15	95.75 to 99.83		97,272	94,706
40	52	96.63	97.23	96.01	9.32	101.27	65.04	155.12	94.64 to 98.16		96,630	92,776
45	20	94.80	92.76	91.82	5.11	101.02	68.82	99.16	91.51 to 97.50		100,645	92,416
50	7	96.58	93.40	91.57	7.06	102.00	78.23	104.00	78.23 to 104.00		107,375	98,325
<u>ALL</u>												
	296	97.50	97.77	95.71	9.83	102.15	33.48	271.05	96.75 to 98.43		91,491	87,566



**2008 Correlation Section  
for Saline County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL: Analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range. The quality statistics along with the measures of central tendency are all within the acceptable range. While the county has utilized an adequate portion of the available sales the percent used is lower than past years. There are no indications that would suggest that the qualified median is not the best indication of the level of value in the residential property class.

**2008 Correlation Section  
for Saline County**

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

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2008</b>	<b>528</b>	<b>296</b>	<b>56.06</b>
<b>2007</b>	<b>558</b>	<b>343</b>	<b>61.47</b>
<b>2006</b>	<b>589</b>	<b>428</b>	<b>72.67</b>
<b>2005</b>	<b>582</b>	<b>415</b>	<b>71.31</b>
<b>2004</b>	<b>565</b>	<b>411</b>	<b>72.74</b>
<b>2003</b>	<b>589</b>	<b>417</b>	<b>70.8</b>
<b>2002</b>	<b>610</b>	<b>417</b>	<b>68.36</b>
<b>2001</b>	<b>569</b>	<b>433</b>	<b>76.1</b>

RESIDENTIAL: A review of the utilization grid indicates the county has utilized an adequate portion of the available residential sales for the development of the qualified statistics.

**2008 Correlation Section  
for Saline County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section  
for Saline County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2008</b>	<b>97.15</b>	<b>0.54</b>	<b>97.68</b>	<b>97.50</b>
<b>2007</b>	<b>90.69</b>	<b>5.85</b>	<b>95.99</b>	<b>98.69</b>
<b>2006</b>	<b>88.56</b>	<b>7.24</b>	<b>94.98</b>	<b>94.89</b>
<b>2005</b>	<b>92.15</b>	<b>4.22</b>	<b>96.03</b>	<b>93.73</b>
<b>2004</b>	<b>91.62</b>	<b>3.83</b>	<b>95.13</b>	<b>93.62</b>
<b>2003</b>	<b>86</b>	<b>14.46</b>	<b>98.44</b>	<b>101</b>
<b>2002</b>	<b>90</b>	<b>3.83</b>	<b>93.45</b>	<b>94</b>
<b>2001</b>	<b>92</b>	<b>1.41</b>	<b>93.3</b>	<b>92</b>

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 Saline County**

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

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

Comparison of Average Value Changes

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

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

**2008 Correlation Section  
for Saline County**

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

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
1.36	2008	0.54
7.94	2007	5.85
8.63	2006	7.24
2.4	2005	4.22
3.04	2004	3.83
23	2003	14
5.33	2002	3.83
-0.34	2001	1.41

RESIDENTIAL: The percent change in assessed value for both sold and unsold properties is similar and suggests the statistical representations calculated from the sales file are an accurate measure of the population.



## 2008 Correlation Section for Saline County

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

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

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

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

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

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

**2008 Correlation Section  
for Saline County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>97.50</b>	<b>95.71</b>	<b>97.77</b>

RESIDENTIAL: When reviewing the three measures of central tendency they are similar and supportive of the assessment actions in the county. All three measures are within the acceptable range and support the median as the level of value for the residential class.

**2008 Correlation Section  
for Saline County**

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

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>9.83</b>	<b>102.15</b>
<b>Difference</b>	<b>0</b>	<b>0</b>

RESIDENTIAL: Table VI shows that the qualitative measures for the residential class of property are both in the acceptable range.

**2008 Correlation Section  
for Saline County**

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

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>313</b>	<b>296</b>	<b>-17</b>
<b>Median</b>	<b>97.15</b>	<b>97.50</b>	<b>0.35</b>
<b>Wgt. Mean</b>	<b>94.93</b>	<b>95.71</b>	<b>0.78</b>
<b>Mean</b>	<b>96.91</b>	<b>97.77</b>	<b>0.86</b>
<b>COD</b>	<b>12.10</b>	<b>9.83</b>	<b>-2.27</b>
<b>PRD</b>	<b>102.09</b>	<b>102.15</b>	<b>0.06</b>
<b>Min Sales Ratio</b>	<b>33.48</b>	<b>33.48</b>	<b>0</b>
<b>Max Sales Ratio</b>	<b>271.05</b>	<b>271.05</b>	<b>0</b>

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:	38	<b>MEDIAN:</b>	<b>98</b>	COV:	34.56	95% Median C.I.:	93.72 to 101.23	(! : Derived)
TOTAL Sales Price:	4,616,200	WGT. MEAN:	107	STD:	35.97	95% Wgt. Mean C.I.:	89.11 to 125.72	
TOTAL Adj.Sales Price:	4,172,678	MEAN:	104	AVG.ABS.DEV:	19.51	95% Mean C.I.:	92.63 to 115.51	
TOTAL Assessed Value:	4,482,205							
AVG. Adj. Sales Price:	109,807	COD:	19.86	MAX Sales Ratio:	244.50			
AVG. Assessed Value:	117,952	PRD:	96.88	MIN Sales Ratio:	35.53			

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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	5	99.85	85.51	85.22	16.17	100.33	35.53	103.58	N/A	55,282	47,114
10/01/04 TO 12/31/04	3	146.25	137.53	116.55	16.84	118.00	96.23	170.12	N/A	38,000	44,290
01/01/05 TO 03/31/05	1	85.06	85.06	85.06			85.06	85.06	N/A	27,000	22,965
04/01/05 TO 06/30/05	4	86.61	81.12	76.23	18.62	106.42	45.09	106.18	N/A	51,250	39,067
07/01/05 TO 09/30/05	3	98.95	98.60	95.94	2.09	102.77	95.32	101.52	N/A	260,913	250,328
10/01/05 TO 12/31/05	1	100.00	100.00	100.00			100.00	100.00	N/A	250,000	250,000
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06	7	97.96	106.32	97.83	15.45	108.67	83.09	168.83	83.09 to 168.83	34,228	33,487
07/01/06 TO 09/30/06	3	101.23	105.01	102.66	8.68	102.29	93.72	120.08	N/A	93,108	95,583
10/01/06 TO 12/31/06	6	97.06	130.54	144.55	42.65	90.31	84.20	244.50	84.20 to 244.50	145,500	210,313
01/01/07 TO 03/31/07	3	98.95	99.94	106.53	5.16	93.82	92.77	108.10	N/A	298,533	318,013
04/01/07 TO 06/30/07	2	83.45	83.45	85.42	18.12	97.69	68.33	98.57	N/A	115,000	98,232
<u>Study Years</u>											
07/01/04 TO 06/30/05	13	96.23	96.13	87.99	23.96	109.25	35.53	170.12	84.91 to 106.18	47,877	42,128
07/01/05 TO 06/30/06	11	98.95	103.64	97.10	10.49	106.74	83.09	168.83	90.44 to 105.33	115,667	112,308
07/01/06 TO 06/30/07	14	98.20	111.78	118.49	23.62	94.34	68.33	244.50	86.96 to 120.08	162,708	192,795
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	9	95.32	89.48	93.32	12.04	95.89	45.09	106.18	84.91 to 101.52	140,526	131,135
01/01/06 TO 12/31/06	16	97.90	115.16	128.10	24.53	89.90	83.09	244.50	90.44 to 120.08	86,995	111,440
<u>ALL</u>											
	38	98.26	104.07	107.42	19.86	96.88	35.53	244.50	93.72 to 101.23	109,807	117,952

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
CRETE	12	94.04	96.94	98.69	19.45	98.23	45.09	170.12	86.96 to 108.10	184,261	181,843
DEWITT	4	98.95	117.33	168.10	19.07	69.80	97.96	173.45	N/A	148,050	248,866
DORCHESTER	5	101.23	98.45	78.74	30.38	125.03	35.53	168.83	N/A	36,584	28,808
FRIEND	4	101.30	101.44	101.43	2.18	100.01	97.83	105.33	N/A	24,275	24,621
RURAL	4	97.43	94.94	97.62	4.46	97.26	84.91	100.00	N/A	159,500	155,696
SWANTON	1	146.25	146.25	146.25			146.25	146.25	N/A	2,000	2,925
WESTERN	2	166.23	166.23	124.08	47.09	133.97	87.95	244.50	N/A	6,500	8,065
WILBER	6	95.18	94.27	96.32	6.95	97.88	84.20	106.18	84.20 to 106.18	72,719	70,042
<u>ALL</u>											
	38	98.26	104.07	107.42	19.86	96.88	35.53	244.50	93.72 to 101.23	109,807	117,952

**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

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TOTAL Assessed Value:	4,482,205							
AVG. Adj. Sales Price:	109,807	COD:	19.86	MAX Sales Ratio:	244.50			
AVG. Assessed Value:	117,952	PRD:	96.88	MIN Sales Ratio:	35.53			

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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	34	98.46	105.15	109.19	21.63	96.30	35.53	244.50	92.77 to 101.96	103,961	113,512
2	3	98.57	98.28	98.31	1.26	99.97	96.28	100.00	N/A	201,666	198,255
3	1	84.91	84.91	84.91			84.91	84.91	N/A	33,000	28,020
ALL	38	98.26	104.07	107.42	19.86	96.88	35.53	244.50	93.72 to 101.23	109,807	117,952

**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	36	98.26	104.72	108.09	20.53	96.88	35.53	244.50	93.72 to 101.52	108,046	116,782
2	2	92.46	92.46	98.24	8.16	94.11	84.91	100.00	N/A	141,500	139,010
ALL	38	98.26	104.07	107.42	19.86	96.88	35.53	244.50	93.72 to 101.23	109,807	117,952

**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	37	97.96	102.20	97.39	18.37	104.93	35.53	244.50	93.72 to 100.63	97,910	95,358
04	1	173.45	173.45	173.45			173.45	173.45	N/A	550,000	953,955
ALL	38	98.26	104.07	107.42	19.86	96.88	35.53	244.50	93.72 to 101.23	109,807	117,952

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
30-0001											
48-0300	7	98.95	135.43	167.08	40.33	81.06	87.95	244.50	87.95 to 244.50	86,742	144,931
48-0303											
76-0002	15	96.23	97.21	98.61	15.76	98.58	45.09	170.12	88.31 to 101.52	187,742	185,125
76-0044	5	101.23	98.45	78.74	30.38	125.03	35.53	168.83	N/A	36,584	28,808
76-0068	4	101.30	101.44	101.43	2.18	100.01	97.83	105.33	N/A	24,275	24,621
76-0082	7	93.72	92.94	95.52	7.39	97.30	84.20	106.18	84.20 to 106.18	67,045	64,039
80-0005											
NonValid School											
ALL	38	98.26	104.07	107.42	19.86	96.88	35.53	244.50	93.72 to 101.23	109,807	117,952

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

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<b>YEAR BUILT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	2	92.46	92.46	98.24	8.16	94.11	84.91	100.00	N/A	141,500	139,010	
Prior TO 1860												
1860 TO 1899	3	88.31	86.20	82.00	12.69	105.12	68.33	101.96	N/A	71,000	58,221	
1900 TO 1919	10	98.93	102.72	89.50	21.80	114.77	35.53	168.83	86.96 to 146.25	41,406	37,059	
1920 TO 1939	10	98.39	105.59	84.39	24.64	125.13	45.09	244.50	83.09 to 106.18	31,970	26,978	
1940 TO 1949	3	120.08	124.80	125.28	23.85	99.62	84.20	170.12	N/A	45,666	57,210	
1950 TO 1959												
1960 TO 1969	3	98.57	99.21	96.31	3.93	103.00	93.72	105.33	N/A	101,305	97,571	
1970 TO 1979	2	90.67	90.67	95.08	6.19	95.37	85.06	96.28	N/A	126,000	119,795	
1980 TO 1989	2	98.91	98.91	99.61	0.96	99.29	97.96	99.85	N/A	100,000	99,612	
1990 TO 1994												
1995 TO 1999	2	140.78	140.78	134.72	23.21	104.49	108.10	173.45	N/A	675,000	909,387	
2000 TO Present	1	95.32	95.32	95.32			95.32	95.32	N/A	700,000	667,210	
ALL	38	98.26	104.07	107.42	19.86	96.88	35.53	244.50	93.72 to 101.23	109,807	117,952	

<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
1 TO 4999	2	195.38	195.38	205.20	25.14	95.21	146.25	244.50	N/A	2,500	5,130	
5000 TO 9999	2	98.95	98.95	98.95	0.00	100.00	98.95	98.95	N/A	8,600	8,510	
Total \$												
1 TO 9999	4	122.60	147.16	122.88	39.33	119.76	98.95	244.50	N/A	5,550	6,820	
10000 TO 29999	10	97.90	102.80	100.84	12.73	101.94	84.20	168.83	85.06 to 105.33	17,510	17,657	
30000 TO 59999	6	101.60	108.56	105.29	17.25	103.11	84.91	170.12	84.91 to 170.12	39,501	41,590	
60000 TO 99999	9	90.44	83.67	85.60	19.48	97.75	35.53	120.08	45.09 to 101.52	72,005	61,639	
100000 TO 149999	2	83.45	83.45	85.42	18.12	97.69	68.33	98.57	N/A	115,000	98,232	
150000 TO 249999	3	96.28	96.62	96.66	2.12	99.95	93.72	99.85	N/A	186,771	180,536	
250000 TO 499999	1	100.00	100.00	100.00			100.00	100.00	N/A	250,000	250,000	
500000 +	3	108.10	125.62	121.27	24.09	103.59	95.32	173.45	N/A	683,333	828,661	
ALL	38	98.26	104.07	107.42	19.86	96.88	35.53	244.50	93.72 to 101.23	109,807	117,952	



**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

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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	1	146.25	146.25	146.25			146.25	146.25	N/A	2,000	2,925
5000 TO 9999	4	98.95	132.59	109.77	39.55	120.79	87.95	244.50	N/A	7,550	8,287
Total \$ _____											
1 TO 9999	5	98.95	135.32	112.03	41.20	120.78	87.95	244.50	N/A	6,440	7,215
10000 TO 29999	11	97.83	96.41	83.76	17.66	115.10	35.53	168.83	84.20 to 105.33	23,637	19,799
30000 TO 59999	9	90.44	97.04	90.33	21.63	107.43	45.09	170.12	83.09 to 106.18	51,334	46,368
60000 TO 99999	4	94.50	89.71	88.36	9.70	101.53	68.33	101.52	N/A	85,785	75,802
100000 TO 149999	2	109.33	109.33	107.07	9.84	102.10	98.57	120.08	N/A	107,500	115,105
150000 TO 249999	3	96.28	96.62	96.66	2.12	99.95	93.72	99.85	N/A	186,771	180,536
250000 TO 499999	1	100.00	100.00	100.00			100.00	100.00	N/A	250,000	250,000
500000 +	3	108.10	125.62	121.27	24.09	103.59	95.32	173.45	N/A	683,333	828,661
ALL	38	98.26	104.07	107.42	19.86	96.88	35.53	244.50	93.72 to 101.23	109,807	117,952

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	92.46	92.46	98.24	8.16	94.11	84.91	100.00	N/A	141,500	139,010
10	16	101.08	116.76	103.63	20.01	112.67	87.95	244.50	97.83 to 120.08	47,859	49,598
15	6	87.63	80.65	79.94	15.81	100.88	45.09	98.57	45.09 to 98.57	72,500	57,959
20	13	95.32	95.71	98.60	16.68	97.07	35.53	168.83	84.20 to 103.58	164,532	162,222
25	1	173.45	173.45	173.45			173.45	173.45	N/A	550,000	953,955
ALL	38	98.26	104.07	107.42	19.86	96.88	35.53	244.50	93.72 to 101.23	109,807	117,952

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

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AVG. Assessed Value:	117,952	PRD:	96.88	MIN Sales Ratio:	35.53			

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	98.95	94.62	98.26	5.08	96.29	84.91	100.00	N/A	97,200	95,510
340	1	93.72	93.72	93.72			93.72	93.72	N/A	160,315	150,250
342	1	99.85	99.85	99.85			99.85	99.85	N/A	175,000	174,735
343	1	108.10	108.10	108.10			108.10	108.10	N/A	800,000	864,820
344	2	99.23	99.23	99.21	1.41	100.02	97.83	100.63	N/A	17,750	17,610
353	12	96.46	110.13	93.99	27.04	117.16	45.09	244.50	88.31 to 120.08	55,750	52,401
380	1	101.52	101.52	101.52			101.52	101.52	N/A	74,140	75,265
384	1	98.95	98.95	98.95			98.95	98.95	N/A	8,600	8,510
406	5	105.33	125.58	112.15	29.49	111.98	85.06	170.12	N/A	43,120	48,358
407	1	173.45	173.45	173.45			173.45	173.45	N/A	550,000	953,955
426	2	95.36	95.36	93.93	2.72	101.53	92.77	97.96	N/A	56,000	52,600
442	7	86.96	81.77	88.64	18.33	92.26	35.53	101.96	35.53 to 101.96	151,274	134,084
470	1	84.20	84.20	84.20			84.20	84.20	N/A	22,000	18,525
ALL	38	98.26	104.07	107.42	19.86	96.88	35.53	244.50	93.72 to 101.23	109,807	117,952

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

**Commercial:** A full reappraisal was conducted on Crete Commercial properties. Friend commercial parcels were given a 5% decrease to improvements to be in compliance with the state guidelines.

## 2008 Assessment Survey for Saline County

### Commercial/Industrial Appraisal Information

1.	<b>Data collection done by:</b>
	Contractor and Appraiser
2.	<b>Valuation done by:</b>
	Contractor and Appraiser
3.	<b>Pickup work done by whom:</b>
	Contractor and Appraiser
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	2000 & 2004-Commercial 2004-Industrial (The 2006 appraisal used 2004 pricing data) 2007 Crete
5.	<b>What was the last year the depreciation schedule for this property class was developed using market-derived information?</b>
	2005- Wilber and Friend 2006- Crete
6.	<b>When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	Income approach was used only in Crete for 2007
7.	<b>When was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?</b>
	This approach was used in the City of Crete for 2007
8.	<b>Number of market areas/neighborhoods for this property class?</b>
	22 market areas
9.	<b>How are these defined?</b>
	Location and property characteristics
10.	<b>Is "Assessor Location" a usable valuation identity?</b>
	Yes
11.	<b>Does the assessor location "suburban" mean something other than rural commercial? (that is, does the "suburban" location have its own market?)</b>
	No

12.	<b>What is the market significance of the suburban location as defined in Reg. 10-001.07B?</b> ( <i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i> )
	There is no market significance to the location suburban, it is used only for classification.

**Commercial Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
27	28	10	65

**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:	38	<b>MEDIAN:</b>	<b>99</b>	COV:	30.97	95% Median C.I.:	96.28 to 100.77	(! : Derived)
TOTAL Sales Price:	4,616,200	WGT. MEAN:	108	STD:	32.22	95% Wgt. Mean C.I.:	90.13 to 125.87	
TOTAL Adj.Sales Price:	4,172,678	MEAN:	104	AVG.ABS.DEV:	14.79	95% Mean C.I.:	93.78 to 114.27	
TOTAL Assessed Value:	4,506,495							
AVG. Adj. Sales Price:	109,807	COD:	14.98	MAX Sales Ratio:	244.50			
AVG. Assessed Value:	118,591	PRD:	96.32	MIN Sales Ratio:	35.53			

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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	5	94.86	84.35	84.86	16.86	99.41	35.53	103.58	N/A	55,282	46,912
10/01/04 TO 12/31/04	3	103.09	117.00	103.47	14.41	113.08	101.67	146.25	N/A	38,000	39,320
01/01/05 TO 03/31/05	1	85.06	85.06	85.06			85.06	85.06	N/A	27,000	22,965
04/01/05 TO 06/30/05	4	94.01	94.78	94.67	7.19	100.11	84.91	106.18	N/A	51,250	48,517
07/01/05 TO 09/30/05	3	103.63	102.89	103.81	2.29	99.11	98.95	106.08	N/A	260,913	270,843
10/01/05 TO 12/31/05	1	100.00	100.00	100.00			100.00	100.00	N/A	250,000	250,000
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06	7	97.96	106.40	99.34	14.12	107.11	83.09	168.83	83.09 to 168.83	34,228	34,002
07/01/06 TO 09/30/06	3	97.69	97.55	95.84	2.56	101.78	93.72	101.23	N/A	93,108	89,238
10/01/06 TO 12/31/06	6	97.69	131.62	145.19	41.69	90.65	84.20	244.50	84.20 to 244.50	145,500	211,256
01/01/07 TO 03/31/07	3	98.95	98.33	98.96	0.80	99.36	96.83	99.20	N/A	298,533	295,443
04/01/07 TO 06/30/07	2	92.62	92.62	93.39	6.42	99.17	86.67	98.57	N/A	115,000	107,402
<u>Study Years</u>											
07/01/04 TO 06/30/05	13	96.89	95.15	91.51	14.39	103.98	35.53	146.25	85.06 to 103.58	47,877	43,811
07/01/05 TO 06/30/06	11	100.00	104.86	102.22	9.97	102.59	83.09	168.83	95.28 to 106.08	115,667	118,231
07/01/06 TO 06/30/07	14	98.13	111.61	115.74	19.46	96.44	84.20	244.50	92.22 to 101.23	162,708	188,313
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	9	98.95	96.98	101.17	6.50	95.86	84.91	106.18	85.06 to 106.08	140,526	142,173
01/01/06 TO 12/31/06	16	97.82	114.20	127.40	22.30	89.64	83.09	244.50	93.72 to 102.25	86,995	110,829
<u>ALL</u>											
	38	98.76	104.03	108.00	14.98	96.32	35.53	244.50	96.28 to 100.77	109,807	118,591

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
CRETE	12	99.15	98.68	100.05	4.00	98.63	86.67	106.08	96.83 to 103.09	184,261	184,354
DEWITT	4	98.95	117.33	168.10	19.07	69.80	97.96	173.45	N/A	148,050	248,866
DORCHESTER	5	101.23	98.45	78.74	30.38	125.03	35.53	168.83	N/A	36,584	28,808
FRIEND	4	95.07	95.78	95.41	2.36	100.39	92.22	100.77	N/A	24,275	23,160
RURAL	4	97.43	94.94	97.62	4.46	97.26	84.91	100.00	N/A	159,500	155,696
SWANTON	1	146.25	146.25	146.25			146.25	146.25	N/A	2,000	2,925
WESTERN	2	166.23	166.23	124.08	47.09	133.97	87.95	244.50	N/A	6,500	8,065
WILBER	6	95.18	94.27	96.32	6.95	97.88	84.20	106.18	84.20 to 106.18	72,719	70,042
<u>ALL</u>											
	38	98.76	104.03	108.00	14.98	96.32	35.53	244.50	96.28 to 100.77	109,807	118,591

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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TOTAL Assessed Value:	4,506,495							
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AVG. Assessed Value:	118,591	PRD:	96.32	MIN Sales Ratio:	35.53			

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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	34	98.95	105.10	109.87	16.17	95.65	35.53	244.50	95.28 to 101.67	103,961	114,226
2	3	98.57	98.28	98.31	1.26	99.97	96.28	100.00	N/A	201,666	198,255
3	1	84.91	84.91	84.91			84.91	84.91	N/A	33,000	28,020
____ALL____	38	98.76	104.03	108.00	14.98	96.32	35.53	244.50	96.28 to 100.77	109,807	118,591

**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	36	98.76	104.67	108.71	15.39	96.28	35.53	244.50	96.28 to 101.23	108,046	117,457
2	2	92.46	92.46	98.24	8.16	94.11	84.91	100.00	N/A	141,500	139,010
____ALL____	38	98.76	104.03	108.00	14.98	96.32	35.53	244.50	96.28 to 100.77	109,807	118,591

**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	37	98.57	102.15	98.06	13.36	104.17	35.53	244.50	96.28 to 100.00	97,910	96,014
04	1	173.45	173.45	173.45			173.45	173.45	N/A	550,000	953,955
____ALL____	38	98.76	104.03	108.00	14.98	96.32	35.53	244.50	96.28 to 100.77	109,807	118,591

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
30-0001											
48-0300	7	98.95	135.43	167.08	40.33	81.06	87.95	244.50	87.95 to 244.50	86,742	144,931
48-0303											
76-0002	15	99.09	98.60	99.68	3.49	98.92	86.67	106.08	96.83 to 102.25	187,742	187,134
76-0044	5	101.23	98.45	78.74	30.38	125.03	35.53	168.83	N/A	36,584	28,808
76-0068	4	95.07	95.78	95.41	2.36	100.39	92.22	100.77	N/A	24,275	23,160
76-0082	7	93.72	92.94	95.52	7.39	97.30	84.20	106.18	84.20 to 106.18	67,045	64,039
80-0005											
NonValid School											
____ALL____	38	98.76	104.03	108.00	14.98	96.32	35.53	244.50	96.28 to 100.77	109,807	118,591

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

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TOTAL Assessed Value:	4,506,495							
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AVG. Assessed Value:	118,591	PRD:	96.32	MIN Sales Ratio:	35.53			

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<b>YEAR BUILT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	2	92.46	92.46	98.24	8.16	94.11	84.91	100.00	N/A	141,500	139,010	
Prior TO 1860												
1860 TO 1899	3	95.28	92.95	91.73	3.58	101.33	86.67	96.89	N/A	71,000	65,126	
1900 TO 1919	10	102.67	106.26	95.08	18.81	111.75	35.53	168.83	96.63 to 146.25	41,406	39,370	
1920 TO 1939	10	95.85	109.47	94.94	20.47	115.30	83.09	244.50	87.95 to 106.18	31,970	30,351	
1940 TO 1949	3	97.69	94.52	96.39	5.96	98.06	84.20	101.67	N/A	45,666	44,020	
1950 TO 1959												
1960 TO 1969	3	98.57	97.69	96.11	2.38	101.64	93.72	100.77	N/A	101,305	97,365	
1970 TO 1979	2	90.67	90.67	95.08	6.19	95.37	85.06	96.28	N/A	126,000	119,795	
1980 TO 1989	2	98.91	98.91	99.61	0.96	99.29	97.96	99.85	N/A	100,000	99,612	
1990 TO 1994												
1995 TO 1999	2	136.33	136.33	129.45	27.23	105.31	99.20	173.45	N/A	675,000	873,767	
2000 TO Present	1	103.63	103.63	103.63			103.63	103.63	N/A	700,000	725,375	
ALL	38	98.76	104.03	108.00	14.98	96.32	35.53	244.50	96.28 to 100.77	109,807	118,591	

<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
1 TO 4999	2	195.38	195.38	205.20	25.14	95.21	146.25	244.50	N/A	2,500	5,130	
5000 TO 9999	2	98.95	98.95	98.95	0.00	100.00	98.95	98.95	N/A	8,600	8,510	
Total \$												
1 TO 9999	4	122.60	147.16	122.88	39.33	119.76	98.95	244.50	N/A	5,550	6,820	
10000 TO 29999	10	95.75	101.21	99.33	12.90	101.89	84.20	168.83	85.06 to 103.58	17,510	17,393	
30000 TO 59999	6	100.16	98.06	98.08	4.96	99.98	84.91	106.18	84.91 to 106.18	39,501	38,745	
60000 TO 99999	9	96.89	90.29	91.58	11.76	98.59	35.53	106.08	83.09 to 103.09	72,005	65,943	
100000 TO 149999	2	92.62	92.62	93.39	6.42	99.17	86.67	98.57	N/A	115,000	107,402	
150000 TO 249999	3	96.28	96.62	96.66	2.12	99.95	93.72	99.85	N/A	186,771	180,536	
250000 TO 499999	1	100.00	100.00	100.00			100.00	100.00	N/A	250,000	250,000	
500000 +	3	103.63	125.43	120.63	23.88	103.98	99.20	173.45	N/A	683,333	824,303	
ALL	38	98.76	104.03	108.00	14.98	96.32	35.53	244.50	96.28 to 100.77	109,807	118,591	



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Base Stat

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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	1	146.25	146.25	146.25			146.25	146.25	N/A	2,000	2,925
5000 TO 9999	4	98.95	132.59	109.77	39.55	120.79	87.95	244.50	N/A	7,550	8,287
Total \$ _____											
1 TO 9999	5	98.95	135.32	112.03	41.20	120.78	87.95	244.50	N/A	6,440	7,215
10000 TO 29999	11	94.86	94.96	82.75	17.81	114.76	35.53	168.83	84.20 to 103.58	23,637	19,559
30000 TO 59999	6	100.16	97.76	96.32	5.26	101.49	83.09	106.18	83.09 to 106.18	44,001	42,384
60000 TO 99999	8	97.29	97.58	97.15	4.83	100.44	86.67	106.08	86.67 to 106.08	78,267	76,037
100000 TO 149999	1	98.57	98.57	98.57			98.57	98.57	N/A	130,000	128,140
150000 TO 249999	3	96.28	96.62	96.66	2.12	99.95	93.72	99.85	N/A	186,771	180,536
250000 TO 499999	1	100.00	100.00	100.00			100.00	100.00	N/A	250,000	250,000
500000 +	3	103.63	125.43	120.63	23.88	103.98	99.20	173.45	N/A	683,333	824,303
ALL _____	38	98.76	104.03	108.00	14.98	96.32	35.53	244.50	96.28 to 100.77	109,807	118,591

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	92.46	92.46	98.24	8.16	94.11	84.91	100.00	N/A	141,500	139,010
10	16	98.46	109.96	98.14	15.70	112.04	87.95	244.50	94.86 to 106.08	47,859	46,971
15	6	96.76	94.83	94.38	3.47	100.47	86.67	99.09	86.67 to 99.09	72,500	68,427
20	13	99.85	97.41	98.76	15.31	98.64	35.53	168.83	84.20 to 103.58	164,532	162,493
25	1	173.45	173.45	173.45			173.45	173.45	N/A	550,000	953,955
ALL _____	38	98.76	104.03	108.00	14.98	96.32	35.53	244.50	96.28 to 100.77	109,807	118,591

**PAD 2008 R&O Statistics**

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	98.95	94.62	98.26	5.08	96.29	84.91	100.00	N/A	97,200	95,510
340	1	93.72	93.72	93.72			93.72	93.72	N/A	160,315	150,250
342	1	99.85	99.85	99.85			99.85	99.85	N/A	175,000	174,735
343	1	99.20	99.20	99.20			99.20	99.20	N/A	800,000	793,580
344	2	93.54	93.54	93.52	1.41	100.02	92.22	94.86	N/A	17,750	16,600
353	12	99.97	114.37	98.75	19.95	115.81	87.95	244.50	96.28 to 106.18	55,750	55,053
380	1	106.08	106.08	106.08			106.08	106.08	N/A	74,140	78,645
384	1	98.95	98.95	98.95			98.95	98.95	N/A	8,600	8,510
406	5	100.77	110.98	102.34	17.24	108.45	85.06	168.83	N/A	43,120	44,127
407	1	173.45	173.45	173.45			173.45	173.45	N/A	550,000	953,955
426	2	97.40	97.40	97.08	0.58	100.32	96.83	97.96	N/A	56,000	54,365
442	7	95.28	86.36	96.19	14.79	89.78	35.53	103.63	35.53 to 103.63	151,274	145,508
470	1	84.20	84.20	84.20			84.20	84.20	N/A	22,000	18,525
ALL	38	98.76	104.03	108.00	14.98	96.32	35.53	244.50	96.28 to 100.77	109,807	118,591



**2008 Correlation Section  
for Saline County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL: Analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range. Of the two qualitative statistics, the price related differential is just below the acceptable range while the coefficient of dispersion is in the range. The county performed a reappraisal of the commercial properties in the city of Crete. The 8.7 percent increase in the assessed base could be attributed to that assessment action. For the commercial class of property the median is a reliable measure of the level of value.

**2008 Correlation Section  
for Saline County**

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

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2008</b>	<b>91</b>	<b>38</b>	<b>41.76</b>
<b>2007</b>	<b>87</b>	<b>44</b>	<b>50.57</b>
<b>2006</b>	<b>70</b>	<b>43</b>	<b>61.43</b>
<b>2005</b>	<b>69</b>	<b>46</b>	<b>66.67</b>
<b>2004</b>	<b>78</b>	<b>41</b>	<b>52.56</b>
<b>2003</b>	<b>87</b>	<b>47</b>	<b>54.02</b>
<b>2002</b>	<b>84</b>	<b>44</b>	<b>52.38</b>
<b>2001</b>	<b>90</b>	<b>50</b>	<b>55.56</b>

COMMERCIAL: The county has utilized an acceptable portion of the available sales and the measurement of the class of property was done with all arm's length sales. When reviewing the history this trend has dipped compared to the last few years but still represents an adequate sample of usable sales. This indicates that the measurement of the class of property was done using all available sales.

**2008 Correlation Section  
for Saline County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section  
for Saline County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2008</b>	<b>98.26</b>	<b>8.7</b>	<b>106.8</b>	<b>98.76</b>
<b>2007</b>	<b>99.18</b>	<b>-0.48</b>	<b>98.71</b>	<b>99.18</b>
<b>2006</b>	<b>97.38</b>	<b>-0.2</b>	<b>97.19</b>	<b>99.02</b>
<b>2005</b>	<b>94.94</b>	<b>0.53</b>	<b>95.44</b>	<b>99.28</b>
<b>2004</b>	<b>81.11</b>	<b>4.25</b>	<b>84.55</b>	<b>95.15</b>
<b>2003</b>	<b>87</b>	<b>4.7</b>	<b>91.09</b>	<b>94</b>
<b>2002</b>	<b>94</b>	<b>-2.97</b>	<b>91.21</b>	<b>97</b>
<b>2001</b>	<b>91</b>	<b>5.02</b>	<b>95.57</b>	<b>98</b>

COMMERCIAL: There is a difference of over 8 points between the Trended Preliminary Ratio and the R&O ratio. The assessment actions for this class of property show that the county conducted a reappraisal of the commercial properties for the city of Crete. Therefore the measures of uniformity will be unreliable with the reappraisal activity for the current year.

**2008 Correlation Section  
for Saline County**

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

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

Comparison of Average Value Changes

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

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



**2008 Correlation Section  
for Saline County**

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

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>-2.32</b>	<b>2008</b>	<b>8.7</b>
<b>0</b>	<b>2007</b>	<b>-0.48</b>
<b>0.11</b>	<b>2006</b>	<b>-0.2</b>
<b>-1.63</b>	<b>2005</b>	<b>0.53</b>
<b>4.77</b>	<b>2004</b>	<b>4.25</b>
<b>5</b>	<b>2003</b>	<b>5</b>
<b>3.47</b>	<b>2002</b>	<b>-2.97</b>
<b>9.73</b>	<b>2001</b>	<b>5.02</b>

COMMERCIAL: The difference of over 11 percent between the sales file and the assessed base can be attributed to the assessment actions of the county for 2008.

## 2008 Correlation Section for Saline County

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

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

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

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

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

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

**2008 Correlation Section  
for Saline County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>98.76</b>	<b>108.00</b>	<b>104.03</b>

COMMERCIAL: The table above shows that two of the three measures of central tendency are outside the acceptable range. The weighted mean is 9 points above the median and the mean is over 5 points above the median.

**2008 Correlation Section  
for Saline County**

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

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>14.98</b>	<b>96.32</b>
<b>Difference</b>	<b>0</b>	<b>-1.68</b>

COMMERCIAL: The coefficient of dispersion is in the range while the price related differential is below the range. This could mean that the high value properties are relatively over-assessed. This does not support vertical uniformity.

**2008 Correlation Section  
for Saline County**

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

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>38</b>	<b>38</b>	<b>0</b>
<b>Median</b>	<b>98.26</b>	<b>98.76</b>	<b>0.5</b>
<b>Wgt. Mean</b>	<b>107.42</b>	<b>108.00</b>	<b>0.58</b>
<b>Mean</b>	<b>104.07</b>	<b>104.03</b>	<b>-0.04</b>
<b>COD</b>	<b>19.86</b>	<b>14.98</b>	<b>-4.88</b>
<b>PRD</b>	<b>96.88</b>	<b>96.32</b>	<b>-0.56</b>
<b>Min Sales Ratio</b>	<b>35.53</b>	<b>35.53</b>	<b>0</b>
<b>Max Sales Ratio</b>	<b>244.50</b>	<b>244.50</b>	<b>0</b>

COMMERCIAL: The table indicates that the statistics support the assessment actions in the commercial class for 2008.



**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	62	<b>MEDIAN:</b>	<b>67</b>	COV:	19.01	95% Median C.I.:	60.89 to 70.10	(!: Derived)
(AgLand) TOTAL Sales Price:	11,053,084	WGT. MEAN:	63	STD:	12.43	95% Wgt. Mean C.I.:	59.41 to 66.71	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	11,338,084	MEAN:	65	AVG.ABS.DEV:	9.57	95% Mean C.I.:	62.31 to 68.50	
(AgLand) TOTAL Assessed Value:	7,150,020							
AVG. Adj. Sales Price:	182,872	COD:	14.30	MAX Sales Ratio:	96.69			
AVG. Assessed Value:	115,322	PRD:	103.71	MIN Sales Ratio:	35.51			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	2	75.57	75.57	71.61	21.56	105.52	59.27	91.86	N/A	193,185	138,347
10/01/04 TO 12/31/04	5	67.00	69.92	69.03	12.64	101.29	57.23	93.76	N/A	80,700	55,711
01/01/05 TO 03/31/05	7	70.10	69.57	68.12	5.37	102.14	56.09	77.18	56.09 to 77.18	193,757	131,981
04/01/05 TO 06/30/05	5	69.77	69.62	66.23	9.44	105.13	54.33	81.78	N/A	191,000	126,491
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05	9	66.84	65.52	64.95	16.93	100.87	43.97	79.84	48.44 to 79.57	168,274	109,291
01/01/06 TO 03/31/06	3	69.67	70.66	70.60	4.19	100.09	66.78	75.54	N/A	251,729	177,723
04/01/06 TO 06/30/06	5	71.72	73.34	70.36	12.04	104.24	59.22	96.69	N/A	128,691	90,544
07/01/06 TO 09/30/06	1	73.81	73.81	73.81			73.81	73.81	N/A	88,000	64,950
10/01/06 TO 12/31/06	5	62.15	59.09	62.08	17.68	95.18	42.12	72.60	N/A	191,396	118,821
01/01/07 TO 03/31/07	14	60.81	61.11	59.18	12.37	103.28	35.51	75.25	53.16 to 70.97	189,635	112,217
04/01/07 TO 06/30/07	6	56.00	54.35	51.65	15.43	105.21	39.32	72.71	39.32 to 72.71	270,653	139,804
<u>Study Years</u>											
07/01/04 TO 06/30/05	19	69.77	70.31	68.09	10.52	103.26	54.33	93.76	62.90 to 73.85	163,219	111,135
07/01/05 TO 06/30/06	17	69.67	68.72	67.61	13.40	101.65	43.97	96.69	59.22 to 78.75	171,359	115,853
07/01/06 TO 06/30/07	26	60.69	59.65	57.65	15.02	103.48	35.51	75.25	55.05 to 70.07	204,761	118,035
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	21	69.81	67.85	66.39	11.22	102.19	43.97	81.78	62.09 to 74.17	182,179	120,950
01/01/06 TO 12/31/06	14	70.60	67.71	67.32	12.20	100.58	42.12	96.69	59.22 to 73.81	174,544	117,496
<u>ALL</u>											
	62	66.92	65.40	63.06	14.30	103.71	35.51	96.69	60.89 to 70.10	182,872	115,322

**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:	62	<b>MEDIAN:</b>	<b>67</b>	COV:	19.01	95% Median C.I.:	60.89 to 70.10	(! : Derived)
(AgLand) TOTAL Sales Price:	11,053,084	WGT. MEAN:	63	STD:	12.43	95% Wgt. Mean C.I.:	59.41 to 66.71	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	11,338,084	MEAN:	65	AVG.ABS.DEV:	9.57	95% Mean C.I.:	62.31 to 68.50	
(AgLand) TOTAL Assessed Value:	7,150,020							
AVG. Adj. Sales Price:	182,872	COD:	14.30	MAX Sales Ratio:	96.69			
AVG. Assessed Value:	115,322	PRD:	103.71	MIN Sales Ratio:	35.51			

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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	
3683	3	66.78	64.27	65.75	7.95	97.75	55.05	70.97	N/A	146,000	95,988	
3685	5	54.33	55.50	50.58	14.00	109.71	42.75	73.81	N/A	342,283	173,138	
3687	3	72.38	67.87	63.19	8.88	107.39	55.97	75.25	N/A	230,200	145,471	
3741	3	72.71	77.82	78.32	12.27	99.37	67.00	93.76	N/A	84,333	66,050	
3743	2	65.81	65.81	65.81	4.42	100.00	62.90	68.72	N/A	102,000	67,125	
3745	13	69.81	66.33	65.50	7.21	101.26	42.12	73.21	60.89 to 71.72	152,797	100,083	
3747	3	59.29	66.03	64.17	11.44	102.90	59.22	79.57	N/A	307,481	197,303	
3919	5	68.37	72.64	70.80	11.70	102.59	60.73	91.86	N/A	178,995	126,728	
3921	2	79.42	79.42	75.64	21.75	105.00	62.15	96.69	N/A	115,250	87,170	
3923	3	64.66	61.98	60.30	12.58	102.78	48.44	72.84	N/A	156,566	94,415	
3977	3	59.27	57.48	55.43	19.42	103.70	39.32	73.85	N/A	182,666	101,246	
3979	8	58.94	60.70	62.45	17.31	97.21	35.51	81.78	35.51 to 81.78	241,516	150,819	
3981	7	69.77	64.87	69.57	15.99	93.24	43.97	79.84	43.97 to 79.84	122,754	85,398	
3983	2	67.85	67.85	68.42	16.06	99.16	56.95	78.75	N/A	98,833	67,625	
ALL	62	66.92	65.40	63.06	14.30	103.71	35.51	96.69	60.89 to 70.10	182,872	115,322	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	38	67.69	67.22	66.90	12.92	100.47	39.32	96.69	62.15 to 71.24	142,557	95,378	
2	10	69.72	64.59	64.20	14.12	100.60	35.51	79.84	53.16 to 77.18	213,822	137,273	
3	14	58.04	61.06	56.92	17.38	107.28	42.12	79.57	49.81 to 73.81	270,190	153,779	
ALL	62	66.92	65.40	63.06	14.30	103.71	35.51	96.69	60.89 to 70.10	182,872	115,322	

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	62	66.92	65.40	63.06	14.30	103.71	35.51	96.69	60.89 to 70.10	182,872	115,322	
ALL	62	66.92	65.40	63.06	14.30	103.71	35.51	96.69	60.89 to 70.10	182,872	115,322	



**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:	62	<b>MEDIAN:</b>	<b>67</b>	COV:	19.01	95% Median C.I.:	60.89 to 70.10	(!: Derived)
(AgLand) TOTAL Sales Price:	11,053,084	WGT. MEAN:	63	STD:	12.43	95% Wgt. Mean C.I.:	59.41 to 66.71	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	11,338,084	MEAN:	65	AVG.ABS.DEV:	9.57	95% Mean C.I.:	62.31 to 68.50	
(AgLand) TOTAL Assessed Value:	7,150,020							
AVG. Adj. Sales Price:	182,872	COD:	14.30	MAX Sales Ratio:	96.69			
AVG. Assessed Value:	115,322	PRD:	103.71	MIN Sales Ratio:	35.51			

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**MAJORITY LAND USE > 95%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	8	64.42	66.49	63.23	19.03	105.15	39.32	96.69	39.32 to 96.69	118,403	74,863
DRY-N/A	32	69.79	68.63	68.79	8.69	99.77	47.05	91.86	65.76 to 72.60	166,078	114,250
GRASS	2	56.14	56.14	56.07	1.94	100.12	55.05	57.23	N/A	103,250	57,892
GRASS-N/A	7	69.39	68.25	69.45	19.07	98.27	43.97	93.76	43.97 to 93.76	149,806	104,045
IRRGTD	1	73.85	73.85	73.85			73.85	73.85	N/A	117,000	86,400
IRRGTD-N/A	12	56.03	55.25	53.04	15.17	104.17	35.51	72.38	42.75 to 67.00	308,684	163,715
ALL	62	66.92	65.40	63.06	14.30	103.71	35.51	96.69	60.89 to 70.10	182,872	115,322

**MAJORITY LAND USE > 80%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	22	69.25	67.89	67.12	12.09	101.15	39.32	96.69	62.15 to 72.84	155,221	104,183
DRY-N/A	18	69.88	68.58	68.95	9.08	99.47	47.05	91.86	62.09 to 73.21	158,158	109,048
GRASS	2	56.14	56.14	56.07	1.94	100.12	55.05	57.23	N/A	103,250	57,892
GRASS-N/A	7	69.39	68.25	69.45	19.07	98.27	43.97	93.76	43.97 to 93.76	149,806	104,045
IRRGTD	12	56.03	55.82	53.58	16.19	104.19	35.51	73.85	42.75 to 70.97	316,101	169,352
IRRGTD-N/A	1	67.00	67.00	67.00			67.00	67.00	N/A	28,000	18,760
ALL	62	66.92	65.40	63.06	14.30	103.71	35.51	96.69	60.89 to 70.10	182,872	115,322

**MAJORITY LAND USE > 50%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	39	69.77	68.17	67.82	10.96	100.51	39.32	96.69	64.66 to 72.60	149,155	101,157
DRY-N/A	1	69.67	69.67	69.67			69.67	69.67	N/A	444,640	309,790
GRASS	8	58.98	64.11	65.31	19.93	98.15	43.97	93.76	43.97 to 93.76	131,268	85,736
GRASS-N/A	1	77.18	77.18	77.18			77.18	77.18	N/A	205,000	158,210
IRRGTD	13	56.09	56.68	53.67	16.43	105.60	35.51	73.85	42.75 to 70.97	293,939	157,768
ALL	62	66.92	65.40	63.06	14.30	103.71	35.51	96.69	60.89 to 70.10	182,872	115,322

**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:	62	<b>MEDIAN:</b>	<b>67</b>	COV:	19.01	95% Median C.I.:	60.89 to 70.10	(! : Derived)
(AgLand) TOTAL Sales Price:	11,053,084	WGT. MEAN:	63	STD:	12.43	95% Wgt. Mean C.I.:	59.41 to 66.71	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	11,338,084	MEAN:	65	AVG.ABS.DEV:	9.57	95% Mean C.I.:	62.31 to 68.50	
(AgLand) TOTAL Assessed Value:	7,150,020							
AVG. Adj. Sales Price:	182,872	COD:	14.30	MAX Sales Ratio:	96.69			
AVG. Assessed Value:	115,322	PRD:	103.71	MIN Sales Ratio:	35.51			

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**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
30-0001	1	79.57	79.57	79.57			79.57	79.57	N/A	222,645	177,160
48-0300	14	65.88	62.37	63.94	17.22	97.53	35.51	79.84	47.05 to 74.17	183,222	117,160
48-0303	4	63.71	65.78	64.18	10.89	102.49	56.95	78.75	N/A	152,931	98,152
76-0002	1	72.71	72.71	72.71			72.71	72.71	N/A	150,000	109,070
76-0044	6	65.81	65.62	63.12	9.87	103.96	55.97	75.25	55.97 to 75.25	170,766	107,786
76-0068	20	66.27	62.70	59.10	12.22	106.10	42.12	73.81	56.78 to 70.10	228,626	135,108
76-0082	16	67.69	69.93	67.63	17.20	103.40	39.32	96.69	60.66 to 81.78	136,966	92,628
80-0005											
NonValid School											
ALL	62	66.92	65.40	63.06	14.30	103.71	35.51	96.69	60.89 to 70.10	182,872	115,322

**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	2	57.03	57.03	55.58	17.49	102.60	47.05	67.00	N/A	32,750	18,202
30.01 TO 50.00	4	64.34	63.91	63.70	13.76	100.33	53.16	73.81	N/A	72,666	46,286
50.01 TO 100.00	31	66.78	65.09	62.24	15.27	104.57	35.51	96.69	60.89 to 71.24	127,912	79,616
100.01 TO 180.00	21	68.37	66.48	62.38	14.18	106.57	42.75	91.86	59.22 to 74.17	265,237	165,452
180.01 TO 330.00	4	69.74	67.93	68.15	3.92	99.68	60.73	71.52	N/A	361,660	246,465
ALL	62	66.92	65.40	63.06	14.30	103.71	35.51	96.69	60.89 to 70.10	182,872	115,322

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	1	67.00	67.00	67.00			67.00	67.00	N/A	28,000	18,760
30000 TO 59999	2	59.39	59.39	60.90	20.77	97.51	47.05	71.72	N/A	42,750	26,035
60000 TO 99999	15	69.39	68.75	69.02	13.52	99.62	43.97	96.69	57.23 to 73.21	87,951	60,701
100000 TO 149999	13	66.78	68.97	69.18	12.29	99.69	55.05	91.86	60.89 to 78.75	120,696	83,501
150000 TO 249999	20	70.08	64.54	63.95	14.50	100.92	35.51	81.78	59.22 to 72.71	201,280	128,718
250000 TO 499999	10	59.97	60.79	60.69	9.49	100.15	49.81	71.52	54.33 to 69.81	371,139	225,261
500000 +	1	42.75	42.75	42.75			42.75	42.75	N/A	599,254	256,160
ALL	62	66.92	65.40	63.06	14.30	103.71	35.51	96.69	60.89 to 70.10	182,872	115,322

**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:	62	<b>MEDIAN:</b>	<b>67</b>	COV:	19.01	95% Median C.I.:	60.89 to 70.10	(!: Derived)
(AgLand) TOTAL Sales Price:	11,053,084	WGT. MEAN:	63	STD:	12.43	95% Wgt. Mean C.I.:	59.41 to 66.71	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	11,338,084	MEAN:	65	AVG.ABS.DEV:	9.57	95% Mean C.I.:	62.31 to 68.50	
(AgLand) TOTAL Assessed Value:	7,150,020							
AVG. Adj. Sales Price:	182,872	COD:	14.30	MAX Sales Ratio:	96.69			
AVG. Assessed Value:	115,322	PRD:	103.71	MIN Sales Ratio:	35.51			

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<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____	_____											
Total \$ _____	_____											
10000 TO 29999	2	57.03	57.03	55.58	17.49	102.60	47.05	67.00	N/A	32,750	18,202	
30000 TO 59999	7	57.23	59.38	59.07	12.54	100.51	43.97	71.72	43.97 to 71.72	78,458	46,347	
60000 TO 99999	23	68.72	66.76	63.10	14.57	105.81	35.51	96.69	62.09 to 73.21	117,685	74,259	
100000 TO 149999	15	70.10	68.54	66.92	11.13	102.42	42.12	91.86	59.27 to 74.17	189,355	126,716	
150000 TO 249999	11	60.73	65.48	63.08	15.84	103.80	49.81	81.78	54.33 to 79.57	296,943	187,313	
250000 TO 499999	4	64.48	60.38	58.64	14.52	102.96	42.75	69.81	N/A	477,473	280,006	
ALL	62	66.92	65.40	63.06	14.30	103.71	35.51	96.69	60.89 to 70.10	182,872	115,322	

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

**Agricultural:** A market study was conducted for the entire county. Adjustments were made to classes and subclasses as needed. Market areas were adjusted according to water availability and market trends.

## 2008 Assessment Survey for Saline County

### Agricultural Appraisal Information

1.	<b>Data collection done by:</b>
	Appraiser and office personnel
2.	<b>Valuation done by:</b>
	Appraiser
3.	<b>Pickup work done by whom:</b>
	Appraiser and office personnel
4.	<b>Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?</b>
	Yes. The County does currently have a policy defining rural residential acreages that discusses both predominant use of the parcel and acre size. This policy is still being revised and perfected for the county's continued use.
a.	<b>How is agricultural land defined in this county?</b>
	It is defined by predominant use of the parcel. The County sends out a survey to aid in this determination.
5.	<b>When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	The income approach was not used.
6.	<b>What is the date of the soil survey currently used?</b>
	1988 and applied new soil conversions in 1995.
7.	<b>What date was the last countywide land use study completed?</b>
	1988, The county is continually working on updating land use.
a.	<b>By what method? (Physical inspection, FSA maps, etc.)</b>
	FSA maps, physical inspections and NRD information
b.	<b>By whom?</b>
	Office staff.
c.	<b>What proportion is complete / implemented at this time?</b>
	The County is 100% complete.
8.	<b>Number of market areas/neighborhoods in the agricultural property class:</b>
	There are 3 market areas.

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9.	<b>How are market areas/neighborhoods defined in this property class?</b>
	The market areas are defined by market study and accessibility of water.
10.	<b>Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?</b>
	No, but the county continues to study to see if there are influences other than Ag in the County.

**Agricultural Permit Numbers:**

	<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
	<b>33</b>	<b>120</b>	<b>10</b>	<b>163</b>

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	59	<b>MEDIAN:</b>	<b>72</b>	COV:	17.61	95% Median C.I.:	66.78 to 74.24	(!: Derived)
(AgLand) TOTAL Sales Price:	10,341,044	WGT. MEAN:	70	STD:	12.52	95% Wgt. Mean C.I.:	67.20 to 73.76	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	10,626,044	MEAN:	71	AVG.ABS.DEV:	9.51	95% Mean C.I.:	67.94 to 74.34	
(AgLand) TOTAL Assessed Value:	7,489,305							
AVG. Adj. Sales Price:	180,102	COD:	13.30	MAX Sales Ratio:	99.13			
AVG. Assessed Value:	126,937	PRD:	100.94	MIN Sales Ratio:	45.43			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	2	80.52	80.52	76.89	18.62	104.72	65.53	95.51	N/A	193,185	148,537
10/01/04 TO 12/31/04	5	67.75	73.88	73.51	12.53	100.50	61.91	98.66	N/A	80,700	59,324
01/01/05 TO 03/31/05	7	73.74	74.42	73.35	3.79	101.47	70.25	80.36	70.25 to 80.36	193,757	142,117
04/01/05 TO 06/30/05	5	73.92	79.14	76.85	10.11	102.98	70.31	95.90	N/A	191,000	146,791
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05	8	72.32	69.67	72.16	17.19	96.55	45.43	94.85	45.43 to 94.85	166,883	120,418
01/01/06 TO 03/31/06	2	72.25	72.25	73.21	7.57	98.69	66.78	77.72	N/A	155,274	113,677
04/01/06 TO 06/30/06	5	76.14	80.33	78.78	15.69	101.97	62.18	99.13	N/A	128,691	101,381
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06	5	59.81	65.82	70.09	14.44	93.90	53.35	81.98	N/A	191,396	134,151
01/01/07 TO 03/31/07	14	65.29	67.42	66.66	11.06	101.15	45.50	90.06	61.14 to 75.25	189,635	126,402
04/01/07 TO 06/30/07	6	57.41	62.27	63.35	13.27	98.29	52.72	75.58	52.72 to 75.58	270,653	171,470
<u>Study Years</u>											
07/01/04 TO 06/30/05	19	73.40	76.16	74.89	9.74	101.70	61.91	98.66	70.25 to 80.36	163,219	122,235
07/01/05 TO 06/30/06	15	73.13	73.57	74.16	15.79	99.20	45.43	99.13	62.83 to 80.24	152,605	113,174
07/01/06 TO 06/30/07	25	64.30	65.87	66.26	12.81	99.40	45.50	90.06	59.81 to 74.24	209,431	138,768
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	20	73.44	73.70	73.83	10.74	99.83	45.43	95.90	70.84 to 80.20	182,318	134,606
01/01/06 TO 12/31/06	12	72.47	72.94	73.52	14.97	99.20	53.35	99.13	59.81 to 81.98	159,248	117,084
<u>ALL</u>											
	59	71.50	71.14	70.48	13.30	100.94	45.43	99.13	66.78 to 74.24	180,102	126,937

**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:	59	<b>MEDIAN:</b>	<b>72</b>	COV:	17.61	95% Median C.I.:	66.78 to 74.24	(!: Derived)
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(AgLand) TOTAL Assessed Value:	7,489,305							
AVG. Adj. Sales Price:	180,102	COD:	13.30	MAX Sales Ratio:	99.13			
AVG. Assessed Value:	126,937	PRD:	100.94	MIN Sales Ratio:	45.43			

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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	
3683	3	66.78	70.63	74.47	17.48	94.85	55.05	90.06	N/A	146,000	108,720	
3685	4	67.31	66.30	64.25	8.99	103.19	56.19	74.38	N/A	405,854	260,750	
3687	3	75.25	80.62	78.94	9.02	102.13	73.13	93.49	N/A	230,200	181,716	
3741	3	75.45	80.62	81.48	13.66	98.94	67.75	98.66	N/A	84,333	68,715	
3743	2	70.55	70.55	70.55	4.05	100.00	67.69	73.40	N/A	102,000	71,957	
3745	13	72.45	70.54	69.82	5.87	101.02	59.70	78.19	63.89 to 74.84	152,797	106,688	
3747	3	75.58	77.54	77.04	14.41	100.65	62.18	94.85	N/A	307,481	236,870	
3919	5	71.91	76.04	74.17	10.62	102.53	64.36	95.51	N/A	178,995	132,753	
3921	2	79.47	79.47	75.16	24.74	105.73	59.81	99.13	N/A	115,250	86,625	
3923	3	66.21	63.88	61.95	13.61	103.12	49.19	76.23	N/A	156,566	96,986	
3977	3	65.53	71.38	67.55	21.96	105.68	52.72	95.90	N/A	182,666	123,386	
3979	7	61.91	66.56	67.95	15.64	97.95	45.50	83.67	45.50 to 83.67	212,499	144,395	
3981	6	68.38	66.02	70.62	17.76	93.49	45.43	80.36	45.43 to 80.36	113,313	80,016	
3983	2	69.44	69.44	70.00	15.56	99.19	58.63	80.24	N/A	98,833	69,185	
ALL	59	71.50	71.14	70.48	13.30	100.94	45.43	99.13	66.78 to 74.24	180,102	126,937	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	36	71.17	70.58	70.12	12.13	100.64	45.43	99.13	64.36 to 74.24	140,188	98,304	
2	10	72.09	70.75	69.98	16.26	101.10	45.50	95.90	52.72 to 81.98	188,458	131,878	
3	13	73.13	73.01	71.23	13.81	102.50	55.05	94.85	59.70 to 90.06	284,204	202,426	
ALL	59	71.50	71.14	70.48	13.30	100.94	45.43	99.13	66.78 to 74.24	180,102	126,937	

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	59	71.50	71.14	70.48	13.30	100.94	45.43	99.13	66.78 to 74.24	180,102	126,937	
ALL	59	71.50	71.14	70.48	13.30	100.94	45.43	99.13	66.78 to 74.24	180,102	126,937	



**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

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(AgLand) TOTAL Adj.Sales Price:	10,626,044	MEAN:	71	AVG.ABS.DEV:	9.51	95% Mean C.I.:	67.94 to 74.34	
(AgLand) TOTAL Assessed Value:	7,489,305							
AVG. Adj. Sales Price:	180,102	COD:	13.30	MAX Sales Ratio:	99.13			
AVG. Assessed Value:	126,937	PRD:	100.94	MIN Sales Ratio:	45.43			

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**MAJORITY LAND USE > 95%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	8	65.74	69.78	67.23	17.95	103.79	52.72	99.13	52.72 to 99.13	118,403	79,600
DRY-N/A	29	72.45	71.28	71.36	9.14	99.88	49.19	95.51	66.78 to 75.25	158,705	113,258
GRASS	2	58.48	58.48	58.26	5.87	100.38	55.05	61.91	N/A	103,250	60,150
GRASS-N/A	7	73.74	74.08	75.72	19.94	97.82	45.43	98.66	45.43 to 98.66	149,806	113,440
IRRGTD	1	95.90	95.90	95.90			95.90	95.90	N/A	117,000	112,200
IRRGTD-N/A	12	70.28	70.05	68.61	13.43	102.10	45.50	93.49	59.70 to 75.58	308,684	211,786
ALL	59	71.50	71.14	70.48	13.30	100.94	45.43	99.13	66.78 to 74.24	180,102	126,937

**MAJORITY LAND USE > 80%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	22	71.65	70.55	69.58	11.43	101.39	49.19	99.13	61.46 to 76.23	155,221	108,000
DRY-N/A	15	71.91	71.55	72.38	10.12	98.85	53.35	95.51	63.89 to 76.14	142,321	103,018
GRASS	2	58.48	58.48	58.26	5.87	100.38	55.05	61.91	N/A	103,250	60,150
GRASS-N/A	7	73.74	74.08	75.72	19.94	97.82	45.43	98.66	45.43 to 98.66	149,806	113,440
IRRGTD	12	71.72	72.40	69.46	15.84	104.24	45.50	95.90	59.70 to 90.06	316,101	219,555
IRRGTD-N/A	1	67.75	67.75	67.75			67.75	67.75	N/A	28,000	18,970
ALL	59	71.50	71.14	70.48	13.30	100.94	45.43	99.13	66.78 to 74.24	180,102	126,937

**MAJORITY LAND USE > 50%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	37	71.91	70.95	70.66	10.87	100.42	49.19	99.13	66.78 to 74.84	149,991	105,980
GRASS	8	63.14	69.39	71.38	21.40	97.21	45.43	98.66	45.43 to 98.66	131,268	93,705
GRASS-N/A	1	80.36	80.36	80.36			80.36	80.36	N/A	205,000	164,735
IRRGTD	13	70.31	72.04	69.44	15.19	103.74	45.50	95.90	59.70 to 90.06	293,939	204,125
ALL	59	71.50	71.14	70.48	13.30	100.94	45.43	99.13	66.78 to 74.24	180,102	126,937

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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AVG. Assessed Value:	126,937	PRD:	100.94	MIN Sales Ratio:	45.43			

Printed: 04/01/2008 18:46:40

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
30-0001	1	94.85	94.85	94.85			94.85	94.85	N/A	222,645	211,175
48-0300	12	67.89	68.03	69.91	18.27	97.32	45.43	95.90	53.35 to 80.36	161,756	113,083
48-0303	4	67.53	68.48	67.21	10.35	101.89	58.63	80.24	N/A	152,931	102,787
76-0002	1	75.45	75.45	75.45			75.45	75.45	N/A	150,000	113,180
76-0044	6	73.27	73.96	74.96	9.22	98.66	60.77	93.49	60.77 to 93.49	170,766	128,010
76-0068	19	70.84	69.65	68.66	8.91	101.44	55.05	90.06	63.89 to 74.38	236,028	162,063
76-0082	16	71.71	73.10	70.71	16.42	103.38	49.19	99.13	61.46 to 83.67	136,966	96,846
80-0005											
NonValid School											
ALL	59	71.50	71.14	70.48	13.30	100.94	45.43	99.13	66.78 to 74.24	180,102	126,937

**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	2	60.55	60.55	59.50	11.89	101.76	53.35	67.75	N/A	32,750	19,487
30.01 TO 50.00	3	61.14	65.30	63.53	9.55	102.79	58.63	76.14	N/A	67,555	42,920
50.01 TO 100.00	31	71.50	70.94	69.67	15.69	101.82	45.43	99.13	62.83 to 75.25	127,912	89,111
100.01 TO 180.00	20	72.60	73.20	71.16	9.81	102.86	56.19	95.51	66.21 to 75.58	269,529	191,807
180.01 TO 330.00	3	70.84	72.39	72.15	8.29	100.34	64.36	81.98	N/A	334,000	240,985
ALL	59	71.50	71.14	70.48	13.30	100.94	45.43	99.13	66.78 to 74.24	180,102	126,937

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	1	67.75	67.75	67.75			67.75	67.75	N/A	28,000	18,970
30000 TO 59999	2	64.75	64.75	66.14	17.60	97.89	53.35	76.14	N/A	42,750	28,275
60000 TO 99999	14	72.62	72.28	72.48	13.52	99.73	45.43	99.13	61.14 to 78.19	87,947	63,744
100000 TO 149999	13	67.69	72.10	72.19	14.93	99.88	55.05	95.90	60.77 to 80.24	120,696	87,127
150000 TO 249999	19	72.75	71.70	71.48	14.38	100.32	45.50	94.85	62.18 to 80.36	202,432	144,692
250000 TO 499999	9	70.31	70.25	70.49	6.50	99.65	61.46	81.98	64.30 to 75.58	362,973	255,871
500000 +	1	56.19	56.19	56.19			56.19	56.19	N/A	599,254	336,705
ALL	59	71.50	71.14	70.48	13.30	100.94	45.43	99.13	66.78 to 74.24	180,102	126,937

**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:	59	<b>MEDIAN:</b>	<b>72</b>	COV:	17.61	95% Median C.I.:	66.78 to 74.24	(!: Derived)
(AgLand) TOTAL Sales Price:	10,341,044	WGT. MEAN:	70	STD:	12.52	95% Wgt. Mean C.I.:	67.20 to 73.76	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	10,626,044	MEAN:	71	AVG.ABS.DEV:	9.51	95% Mean C.I.:	67.94 to 74.34	
(AgLand) TOTAL Assessed Value:	7,489,305							
AVG. Adj. Sales Price:	180,102	COD:	13.30	MAX Sales Ratio:	99.13			
AVG. Assessed Value:	126,937	PRD:	100.94	MIN Sales Ratio:	45.43			

Printed: 04/01/2008 18:46:40

**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
10000 TO 29999	2	60.55	60.55	59.50	11.89	101.76	53.35	67.75	N/A	32,750	19,487
30000 TO 59999	5	61.14	60.65	59.49	11.12	101.96	45.43	76.14	N/A	74,833	44,515
60000 TO 99999	21	71.50	71.42	69.52	11.92	102.72	49.19	99.13	63.89 to 75.25	107,304	74,602
100000 TO 149999	13	72.45	71.40	69.01	14.79	103.46	45.50	95.90	59.70 to 80.20	179,595	123,943
150000 TO 249999	12	77.37	77.89	76.53	12.30	101.77	61.46	94.85	65.53 to 90.06	245,401	187,806
250000 TO 499999	6	70.58	68.39	67.69	6.79	101.03	56.19	75.58	56.19 to 75.58	442,236	299,359
ALL _____	_____										
	59	71.50	71.14	70.48	13.30	100.94	45.43	99.13	66.78 to 74.24	180,102	126,937



**2008 Correlation Section  
for Saline County**

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**Agricultural Land**

**I. Correlation**

AGRICULTURAL UNIMPROVED: Analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range. The coefficient of dispersion and price related differential are within the acceptable range; indicating this class of property has been valued uniformly and proportionately. The three measures of central tendency are within the acceptable range and relatively similar, suggesting the median is a reliable measure of the level of value in this class of property.

**2008 Correlation Section  
for Saline County**

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

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2008</b>	<b>162</b>	<b>59</b>	<b>36.42</b>
<b>2007</b>	<b>160</b>	<b>49</b>	<b>30.63</b>
<b>2006</b>	<b>144</b>	<b>60</b>	<b>41.67</b>
<b>2005</b>	<b>150</b>	<b>64</b>	<b>42.67</b>
<b>2004</b>	<b>156</b>	<b>77</b>	<b>49.36</b>
<b>2003</b>	<b>162</b>	<b>79</b>	<b>48.77</b>
<b>2002</b>	<b>129</b>	<b>60</b>	<b>46.51</b>
<b>2001</b>	<b>123</b>	<b>60</b>	<b>48.78</b>

AGRICULTURAL UNIMPROVED: The table indicates the utilization of an adequate number of sales. The county has been affected by the substantially changed directive by the department which has reduced the amount of qualified sales in the county.

**2008 Correlation Section  
for Saline County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section  
for Saline County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2008</b>	<b>66.92</b>	<b>13.95</b>	<b>76.25</b>	<b>71.50</b>
<b>2007</b>	<b>70.03</b>	<b>4.8</b>	<b>73.39</b>	<b>71.72</b>
<b>2006</b>	<b>63.17</b>	<b>13.8</b>	<b>71.89</b>	<b>75.08</b>
<b>2005</b>	<b>73.03</b>	<b>4.31</b>	<b>76.18</b>	<b>76.62</b>
<b>2004</b>	<b>76.35</b>	<b>-0.55</b>	<b>75.93</b>	<b>76.69</b>
<b>2003</b>	<b>72</b>	<b>5.02</b>	<b>75.61</b>	<b>76</b>
<b>2002</b>	<b>75</b>	<b>0.01</b>	<b>75.01</b>	<b>75</b>
<b>2001</b>	<b>67</b>	<b>6.39</b>	<b>71.28</b>	<b>74</b>

AGRICULTURAL UNIMPROVED: The relationship between the trended preliminary ratio and the R&O Median level of value suggests the assessment practices are applied to the sales file and population in a similar manner.



**2008 Correlation Section  
for Saline County**

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

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

Comparison of Average Value Changes

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

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

**2008 Correlation Section  
for Saline County**

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

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>14.93</b>	<b>2008</b>	<b>13.95</b>
<b>6.05</b>	<b>2007</b>	<b>4.8</b>
<b>25.53</b>	<b>2006</b>	<b>13.8</b>
<b>4.97</b>	<b>2005</b>	<b>4.31</b>
<b>-0.53</b>	<b>2004</b>	<b>-0.55</b>
<b>-5</b>	<b>2003</b>	<b>5</b>
<b>0</b>	<b>2002</b>	<b>0.01</b>
<b>13.38</b>	<b>2001</b>	<b>6.39</b>

AGRICULTURAL UNIMPROVED: The percent change in assessed value for both sold and unsold properties is similar and suggests the statistical representations calculated from the sales file are an accurate measure of the population

## 2008 Correlation Section for Saline County

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

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

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

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

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

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

**2008 Correlation Section  
for Saline County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>71.50</b>	<b>70.48</b>	<b>71.14</b>

AGRICULTURAL UNIMPROVED: The three measures of central tendency are all within the acceptable range.

**2008 Correlation Section  
for Saline County**

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

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>13.30</b>	<b>100.94</b>
<b>Difference</b>	<b>0</b>	<b>0</b>

AGRICULTURAL UNIMPROVED: Both measures are in the acceptable range.

**2008 Correlation Section  
for Saline County**

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

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>62</b>	<b>59</b>	<b>-3</b>
<b>Median</b>	<b>66.92</b>	<b>71.50</b>	<b>4.58</b>
<b>Wgt. Mean</b>	<b>63.06</b>	<b>70.48</b>	<b>7.42</b>
<b>Mean</b>	<b>65.40</b>	<b>71.14</b>	<b>5.74</b>
<b>COD</b>	<b>14.30</b>	<b>13.30</b>	<b>-1</b>
<b>PRD</b>	<b>103.71</b>	<b>100.94</b>	<b>-2.77</b>
<b>Min Sales Ratio</b>	<b>35.51</b>	<b>45.43</b>	<b>9.92</b>
<b>Max Sales Ratio</b>	<b>96.69</b>	<b>99.13</b>	<b>2.44</b>

AGRICULTURAL UNIMPROVED: The table reflects the assessment actions in the county for the agricultural class of property. The change in the number of sales is due to the substantially changed provision of the department.



**County 76 - Saline**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 9,664	<b>Value</b> 1,056,474,510	<b>Total Growth</b> 11,013,831 (Sum 17, 25, & 41)
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**Schedule I: Non-Agricultural Records (Res and Rec)**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>1. Res UnImp Land</b>	519	4,883,090	55	630,475	11	317,140	585	5,830,705	
<b>2. Res Improv Land</b>	3,736	43,160,710	204	4,972,695	337	8,605,880	4,277	56,739,285	
<b>3. Res Improvements</b>	3,915	261,503,720	237	19,376,295	361	28,444,695	4,513	309,324,710	
<b>4. Res Total</b>	4,434	309,547,520	292	24,979,465	372	37,367,715	5,098	371,894,700	5,543,740
<b>% of Total</b>	86.97	83.23	5.72	6.71	7.29	10.04	52.75	35.20	50.33
<b>5. Rec UnImp Land</b>	4	21,035	9	71,195	12	488,780	25	581,010	
<b>6. Rec Improv Land</b>	1	105,000	5	258,250	5	255,925	11	619,175	
<b>7. Rec Improvements</b>	2	221,230	46	1,177,180	26	284,695	74	1,683,105	
<b>8. Rec Total</b>	6	347,265	55	1,506,625	38	1,029,400	99	2,883,290	0
<b>% of Total</b>	6.06	12.04	55.55	52.25	38.38	35.70	1.02	0.27	0.00
<b>Res+Rec Total</b>	4,440	309,894,785	347	26,486,090	410	38,397,115	5,197	374,777,990	5,543,740
<b>% of Total</b>	85.43	82.68	6.67	7.06	7.88	10.24	53.77	35.47	50.33



**County 76 - Saline**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 9,664	<b>Value</b> 1,056,474,510	<b>Total Growth</b> 11,013,831 (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	79	1,069,425	8	656,480	3	34,770	90	1,760,675	
10. Comm Improv Land	503	11,671,760	26	1,306,775	6	114,765	535	13,093,300	
11. Comm Improvements	534	60,141,000	33	27,078,140	8	1,427,360	575	88,646,500	
12. Comm Total	613	72,882,185	41	29,041,395	11	1,576,895	665	103,500,475	4,679,971
% of Total	92.18	70.41	6.16	28.05	1.65	1.52	6.88	9.79	42.49
13. Ind UnImp Land	0	0	2	13,800	0	0	2	13,800	
14. Ind Improv Land	6	649,560	3	794,005	1	615,000	10	2,058,565	
15. Ind Improvements	6	14,584,835	3	7,381,790	1	13,885,000	10	35,851,625	
16. Ind Total	6	15,234,395	5	8,189,595	1	14,500,000	12	37,923,990	0
% of Total	50.00	40.17	41.66	21.59	8.33	38.23	0.12	3.58	0.00
Comm+Ind Total	619	88,116,580	46	37,230,990	12	16,076,895	677	141,424,465	4,679,971
% of Total	91.43	62.30	6.79	26.32	1.77	11.36	7.00	13.38	42.49
17. Taxable Total	5,059	398,011,365	393	63,717,080	422	54,474,010	5,874	516,202,455	10,223,711
% of Total	86.12	77.10	6.69	5.13	7.18	7.43	60.78	48.86	92.82

**County 76 - Saline**

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

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

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

**Schedule III: Mineral Interest Records**

	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	0	0	0	0	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		
<b>25. Mineral Interest Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

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

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	424	141	337	<b>902</b>

**Schedule V: Agricultural Records**

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	12	95,020	356	40,482,040	2,078	245,076,880	2,446	285,653,940
28. Ag-Improved Land	4	173,130	163	27,098,715	1,068	172,958,400	1,235	200,230,245
29. Ag-Improvements	17	132,085	171	7,821,925	1,156	46,433,860	1,344	54,387,870
<b>30. Ag-Total Taxable</b>							<b>3,790</b>	<b>540,272,055</b>

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Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	1	1.000	15,000	
32. HomeSite Improv Land	1	1.000	17,500	93	93.600	1,474,500	
33. HomeSite Improvements	1		80,325	91		5,869,360	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	8	70.380	184,350	
36. FarmSite Impr Land	2	2.000	3,000	150	411.580	1,378,460	
37. FarmSite Improv	16		51,760	165		1,952,565	
38. FarmSite Total							
39. Road & Ditches		2.000			790.560		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	5	5.000	72,500	6	6.000	87,500	
32. HomeSite Improv Land	614	623.300	8,973,775	708	717.900	10,465,775	
33. HomeSite Improvements	602		29,523,610	694		35,473,295	790,120
34. HomeSite Total				700	723.900	46,026,570	
35. FarmSite UnImp Land	21	36.070	133,295	29	106.450	317,645	
36. FarmSite Impr Land	1,032	2,897.880	8,135,155	1,184	3,311.460	9,516,615	
37. FarmSite Improv	1,146		16,910,250	1,327		18,914,575	0
38. FarmSite Total				1,356	3,417.910	28,748,835	
39. Road & Ditches		6,812.310			7,604.870		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				2,056	11,746.680	74,775,405	790,120

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	2	310.770	206,140	2	310.770	206,140

Schedule VIII: Agricultural Records:

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

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	72.690	110,850	730.130	1,075,955	802.820	1,186,805
46. 1A	0.000	0	416.900	559,265	1,652.950	2,060,435	2,069.850	2,619,700
47. 2A1	0.000	0	94.310	106,100	458.480	515,080	552.790	621,180
48. 2A	0.000	0	221.650	269,895	430.070	483,710	651.720	753,605
49. 3A1	0.000	0	16.680	18,345	379.300	416,105	395.980	434,450
50. 3A	0.000	0	2.000	2,100	49.040	51,495	51.040	53,595
51. 4A1	0.000	0	131.720	128,430	376.070	366,465	507.790	494,895
52. 4A	0.000	0	22.240	20,015	95.250	85,725	117.490	105,740
53. Total	0.000	0	978.190	1,215,000	4,171.290	5,054,970	5,149.480	6,269,970
<b>Dryland:</b>								
54. 1D1	0.000	0	93.840	117,300	2,703.530	3,377,515	2,797.370	3,494,815
55. 1D	41.000	50,225	3,505.770	4,289,740	45,530.170	55,653,190	49,076.940	59,993,155
56. 2D1	0.000	0	329.020	366,470	3,522.440	3,954,245	3,851.460	4,320,715
57. 2D	9.180	8,630	1,480.860	1,393,380	25,486.980	23,942,905	26,977.020	25,344,915
58. 3D1	6.950	5,910	727.850	618,525	9,345.290	7,939,435	10,080.090	8,563,870
59. 3D	0.000	0	59.000	51,400	1,309.200	1,112,230	1,368.200	1,163,630
60. 4D1	6.670	5,505	1,018.950	840,620	14,859.730	12,258,180	15,885.350	13,104,305
61. 4D	0.000	0	99.170	80,840	1,723.760	1,402,635	1,822.930	1,483,475
62. Total	63.800	70,270	7,314.460	7,758,275	104,481.100	109,640,335	111,859.360	117,468,880
<b>Grass:</b>								
63. 1G1	0.000	0	18.680	15,290	348.350	254,540	367.030	269,830
64. 1G	0.000	0	258.490	238,645	3,154.940	2,812,855	3,413.430	3,051,500
65. 2G1	0.000	0	45.980	24,760	849.620	638,410	895.600	663,170
66. 2G	1.000	850	439.840	373,540	7,252.100	6,057,880	7,692.940	6,432,270
67. 3G1	0.000	0	154.360	124,640	2,233.090	1,777,630	2,387.450	1,902,270
68. 3G	0.000	0	83.950	66,360	1,891.130	1,461,425	1,975.080	1,527,785
69. 4G1	20.510	15,895	462.720	346,330	9,048.090	6,846,715	9,531.320	7,208,940
70. 4G	0.000	0	770.220	540,555	9,426.800	5,728,325	10,197.020	6,268,880
71. Total	21.510	16,745	2,234.240	1,730,120	34,204.120	25,577,780	36,459.870	27,324,645
72. Waste	0.000	0	89.160	4,910	582.050	32,020	671.210	36,930
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		20.030		20.030	
75. Total	85.310	87,015	10,616.050	10,708,305	143,438.560	140,305,105	154,139.920	151,100,425

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	615.000	1,001,325	2,131.110	3,505,830	2,746.110	4,507,155
46. 1A	0.290	480	487.300	804,050	9,101.720	15,000,685	9,589.310	15,805,215
47. 2A1	0.000	0	844.730	1,222,650	1,975.080	2,859,135	2,819.810	4,081,785
48. 2A	0.000	0	62.250	89,665	2,748.920	3,982,140	2,811.170	4,071,805
49. 3A1	0.000	0	151.760	212,015	2,274.120	3,177,465	2,425.880	3,389,480
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	71.000	86,500	1,782.130	2,220,700	1,853.130	2,307,200
52. 4A	0.000	0	56.990	56,990	583.720	576,010	640.710	633,000
53. Total	0.290	480	2,289.030	3,473,195	20,596.800	31,321,965	22,886.120	34,795,640
<b>Dryland:</b>								
54. 1D1	3.020	4,985	364.270	601,050	1,577.490	2,599,855	1,944.780	3,205,890
55. 1D	6.560	10,825	571.500	940,875	8,047.940	13,246,955	8,626.000	14,198,655
56. 2D1	2.950	4,280	528.670	764,125	1,920.290	2,781,285	2,451.910	3,549,690
57. 2D	0.000	0	329.290	424,575	3,499.620	4,538,380	3,828.910	4,962,955
58. 3D1	0.000	0	271.840	297,835	2,902.900	3,178,520	3,174.740	3,476,355
59. 3D	0.000	0	13.000	13,650	0.000	0	13.000	13,650
60. 4D1	0.000	0	153.410	137,200	2,670.010	2,392,370	2,823.420	2,529,570
61. 4D	0.460	370	124.530	99,225	782.150	624,080	907.140	723,675
62. Total	12.990	20,460	2,356.510	3,278,535	21,400.400	29,361,445	23,769.900	32,660,440
<b>Grass:</b>								
63. 1G1	0.000	0	14.040	13,730	177.020	157,465	191.060	171,195
64. 1G	0.000	0	51.130	42,225	727.110	663,730	778.240	705,955
65. 2G1	0.000	0	104.200	81,500	442.650	341,035	546.850	422,535
66. 2G	0.000	0	127.160	110,400	984.260	846,810	1,111.420	957,210
67. 3G1	0.000	0	47.500	37,900	467.760	366,320	515.260	404,220
68. 3G	0.000	0	5.000	3,750	0.000	0	5.000	3,750
69. 4G1	0.000	0	173.630	126,985	1,293.880	945,820	1,467.510	1,072,805
70. 4G	0.000	0	426.150	196,770	3,535.970	1,898,005	3,962.120	2,094,775
71. Total	0.000	0	948.810	613,260	7,628.650	5,219,185	8,577.460	5,832,445
72. Waste	0.000	0	90.610	5,890	363.930	23,455	454.540	29,345
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	13.280	20,940	5,684.960	7,370,880	49,989.780	65,926,050	55,688.020	73,317,870

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	2,339.600	6,058,100	8,781.790	22,769,215	11,121.390	28,827,315
46. 1A	15.900	39,750	6,327.330	15,813,525	26,449.200	66,087,000	32,792.430	81,940,275
47. 2A1	11.000	26,400	1,975.830	4,730,420	7,560.830	18,136,775	9,547.660	22,893,595
48. 2A	0.000	0	722.340	1,727,115	3,230.020	7,739,535	3,952.360	9,466,650
49. 3A1	0.000	0	973.340	2,141,350	5,181.000	11,385,445	6,154.340	13,526,795
50. 3A	0.000	0	13.000	24,700	0.000	0	13.000	24,700
51. 4A1	0.000	0	702.260	1,122,715	4,803.790	7,649,150	5,506.050	8,771,865
52. 4A	0.000	0	93.630	121,720	1,041.180	1,353,535	1,134.810	1,475,255
<b>53. Total</b>	<b>26.900</b>	<b>66,150</b>	<b>13,147.330</b>	<b>31,739,645</b>	<b>57,047.810</b>	<b>135,120,655</b>	<b>70,222.040</b>	<b>166,926,450</b>
<b>Dryland:</b>								
54. 1D1	0.000	0	886.930	1,545,415	3,275.080	5,721,770	4,162.010	7,267,185
55. 1D	37.300	64,345	2,932.920	5,035,210	11,982.410	20,574,495	14,952.630	25,674,050
56. 2D1	1.000	1,500	920.400	1,376,700	3,513.610	5,265,015	4,435.010	6,643,215
57. 2D	0.000	0	1,697.530	2,288,700	4,199.530	5,651,380	5,897.060	7,940,080
58. 3D1	0.000	0	781.640	936,760	4,434.490	5,313,205	5,216.130	6,249,965
59. 3D	0.000	0	248.930	273,820	185.020	203,525	433.950	477,345
60. 4D1	3.500	3,500	858.360	857,910	4,838.500	4,819,580	5,700.360	5,680,990
61. 4D	0.000	0	159.450	143,510	1,033.940	930,545	1,193.390	1,074,055
<b>62. Total</b>	<b>41.800</b>	<b>69,345</b>	<b>8,486.160</b>	<b>12,458,025</b>	<b>33,462.580</b>	<b>48,479,515</b>	<b>41,990.540</b>	<b>61,006,885</b>
<b>Grass:</b>								
63. 1G1	0.000	0	120.200	100,505	499.000	429,600	619.200	530,105
64. 1G	0.000	0	277.840	259,020	1,271.810	1,179,870	1,549.650	1,438,890
65. 2G1	0.000	0	182.190	138,625	858.940	578,790	1,041.130	717,415
66. 2G	0.000	0	588.410	504,410	1,922.640	1,662,720	2,511.050	2,167,130
67. 3G1	0.000	0	305.970	242,370	1,572.040	1,240,150	1,878.010	1,482,520
68. 3G	0.000	0	251.880	175,415	140.500	101,890	392.380	277,305
69. 4G1	6.000	4,200	746.670	518,050	3,880.280	2,672,695	4,632.950	3,194,945
70. 4G	0.000	0	709.090	304,025	5,705.200	2,987,615	6,414.290	3,291,640
<b>71. Total</b>	<b>6.000</b>	<b>4,200</b>	<b>3,182.250</b>	<b>2,242,420</b>	<b>15,850.410</b>	<b>10,853,330</b>	<b>19,038.660</b>	<b>13,099,950</b>
72. Waste	0.000	0	166.560	9,170	669.200	35,900	835.760	45,070
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
<b>75. Total</b>	<b>74.700</b>	<b>139,695</b>	<b>24,982.300</b>	<b>46,449,260</b>	<b>107,030.000</b>	<b>194,489,400</b>	<b>132,087.000</b>	<b>241,078,355</b>

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76.Irrigated</b>	27.190	66,630	16,414.550	36,427,840	81,815.900	171,497,590	98,257.640	207,992,060
<b>77.Dry Land</b>	118.590	160,075	18,157.130	23,494,835	159,344.080	187,481,295	177,619.800	211,136,205
<b>78.Grass</b>	27.510	20,945	6,365.300	4,585,800	57,683.180	41,650,295	64,075.990	46,257,040
<b>79.Waste</b>	0.000	0	346.330	19,970	1,615.180	91,375	1,961.510	111,345
<b>80.Other</b>	0.000	0	0.000	0	0.000	0	0.000	0
<b>81.Exempt</b>	0.000	0	0.000	0	20.030	0	20.030	0
<b>82.Total</b>	173.290	247,650	41,283.310	64,528,445	300,458.340	400,720,555	<b>341,914.940</b>	<b>465,496,650</b>

## 2008 Agricultural Land Detail

### County 76 - Saline

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	802.820	15.59%	1,186,805	18.93%	1,478.295
1A	2,069.850	40.20%	2,619,700	41.78%	1,265.647
2A1	552.790	10.73%	621,180	9.91%	1,123.717
2A	651.720	12.66%	753,605	12.02%	1,156.332
3A1	395.980	7.69%	434,450	6.93%	1,097.151
3A	51.040	0.99%	53,595	0.85%	1,050.058
4A1	507.790	9.86%	494,895	7.89%	974.605
4A	117.490	2.28%	105,740	1.69%	899.991
<b>Irrigated Total</b>	<b>5,149.480</b>	<b>100.00%</b>	<b>6,269,970</b>	<b>100.00%</b>	<b>1,217.592</b>

**Dry:**

1D1	2,797.370	2.50%	3,494,815	2.98%	1,249.321
1D	49,076.940	43.87%	59,993,155	51.07%	1,222.430
2D1	3,851.460	3.44%	4,320,715	3.68%	1,121.838
2D	26,977.020	24.12%	25,344,915	21.58%	939.500
3D1	10,080.090	9.01%	8,563,870	7.29%	849.582
3D	1,368.200	1.22%	1,163,630	0.99%	850.482
4D1	15,885.350	14.20%	13,104,305	11.16%	824.930
4D	1,822.930	1.63%	1,483,475	1.26%	813.786
<b>Dry Total</b>	<b>111,859.360</b>	<b>100.00%</b>	<b>117,468,880</b>	<b>100.00%</b>	<b>1,050.147</b>

**Grass:**

1G1	367.030	1.01%	269,830	0.99%	735.171
1G	3,413.430	9.36%	3,051,500	11.17%	893.968
2G1	895.600	2.46%	663,170	2.43%	740.475
2G	7,692.940	21.10%	6,432,270	23.54%	836.126
3G1	2,387.450	6.55%	1,902,270	6.96%	796.778
3G	1,975.080	5.42%	1,527,785	5.59%	773.530
4G1	9,531.320	26.14%	7,208,940	26.38%	756.342
4G	10,197.020	27.97%	6,268,880	22.94%	614.775
<b>Grass Total</b>	<b>36,459.870</b>	<b>100.00%</b>	<b>27,324,645</b>	<b>100.00%</b>	<b>749.444</b>

<b>Irrigated Total</b>	<b>5,149.480</b>	<b>3.34%</b>	<b>6,269,970</b>	<b>4.15%</b>	<b>1,217.592</b>
<b>Dry Total</b>	<b>111,859.360</b>	<b>72.57%</b>	<b>117,468,880</b>	<b>77.74%</b>	<b>1,050.147</b>
<b>Grass Total</b>	<b>36,459.870</b>	<b>23.65%</b>	<b>27,324,645</b>	<b>18.08%</b>	<b>749.444</b>
Waste	671.210	0.44%	36,930	0.02%	55.020
Other	0.000	0.00%	0	0.00%	0.000
Exempt	20.030	0.01%			
<b>Market Area Total</b>	<b>154,139.920</b>	<b>100.00%</b>	<b>151,100,425</b>	<b>100.00%</b>	<b>980.280</b>

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

<b>Irrigated Total</b>	<b>5,149.480</b>	<b>5.24%</b>	<b>6,269,970</b>	<b>3.01%</b>	
<b>Dry Total</b>	<b>111,859.360</b>	<b>62.98%</b>	<b>117,468,880</b>	<b>55.64%</b>	
<b>Grass Total</b>	<b>36,459.870</b>	<b>56.90%</b>	<b>27,324,645</b>	<b>59.07%</b>	
Waste	671.210	34.22%	36,930	33.17%	
Other	0.000	0.00%	0	0.00%	
Exempt	20.030	100.00%			
<b>Market Area Total</b>	<b>154,139.920</b>	<b>45.08%</b>	<b>151,100,425</b>	<b>32.46%</b>	



## 2008 Agricultural Land Detail

### County 76 - Saline

Market Area: **2**

<b>Irrigated:</b>	<b>Acres</b>	<b>% of Acres*</b>	<b>Value</b>	<b>% of Value*</b>	<b>Average Assessed Value*</b>
1A1	2,746.110	12.00%	4,507,155	12.95%	1,641.287
1A	9,589.310	41.90%	15,805,215	45.42%	1,648.211
2A1	2,819.810	12.32%	4,081,785	11.73%	1,447.539
2A	2,811.170	12.28%	4,071,805	11.70%	1,448.437
3A1	2,425.880	10.60%	3,389,480	9.74%	1,397.216
3A	0.000	0.00%	0	0.00%	0.000
4A1	1,853.130	8.10%	2,307,200	6.63%	1,245.028
4A	640.710	2.80%	633,000	1.82%	987.966
<b>Irrigated Total</b>	<b>22,886.120</b>	<b>100.00%</b>	<b>34,795,640</b>	<b>100.00%</b>	<b>1,520.381</b>

**Dry:**

1D1	1,944.780	8.18%	3,205,890	9.82%	1,648.458
1D	8,626.000	36.29%	14,198,655	43.47%	1,646.030
2D1	2,451.910	10.32%	3,549,690	10.87%	1,447.724
2D	3,828.910	16.11%	4,962,955	15.20%	1,296.179
3D1	3,174.740	13.36%	3,476,355	10.64%	1,095.004
3D	13.000	0.05%	13,650	0.04%	1,050.000
4D1	2,823.420	11.88%	2,529,570	7.75%	895.924
4D	907.140	3.82%	723,675	2.22%	797.754
<b>Dry Total</b>	<b>23,769.900</b>	<b>100.00%</b>	<b>32,660,440</b>	<b>100.00%</b>	<b>1,374.025</b>

**Grass:**

1G1	191.060	2.23%	171,195	2.94%	896.027
1G	778.240	9.07%	705,955	12.10%	907.117
2G1	546.850	6.38%	422,535	7.24%	772.670
2G	1,111.420	12.96%	957,210	16.41%	861.249
3G1	515.260	6.01%	404,220	6.93%	784.497
3G	5.000	0.06%	3,750	0.06%	750.000
4G1	1,467.510	17.11%	1,072,805	18.39%	731.037
4G	3,962.120	46.19%	2,094,775	35.92%	528.700
<b>Grass Total</b>	<b>8,577.460</b>	<b>100.00%</b>	<b>5,832,445</b>	<b>100.00%</b>	<b>679.973</b>

<b>Irrigated Total</b>	<b>22,886.120</b>	<b>41.10%</b>	<b>34,795,640</b>	<b>47.46%</b>	<b>1,520.381</b>
<b>Dry Total</b>	<b>23,769.900</b>	<b>42.68%</b>	<b>32,660,440</b>	<b>44.55%</b>	<b>1,374.025</b>
<b>Grass Total</b>	<b>8,577.460</b>	<b>15.40%</b>	<b>5,832,445</b>	<b>7.96%</b>	<b>679.973</b>
Waste	454.540	0.82%	29,345	0.04%	64.559
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>55,688.020</b>	<b>100.00%</b>	<b>73,317,870</b>	<b>100.00%</b>	<b>1,316.582</b>

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

<b>Irrigated Total</b>	<b>22,886.120</b>	<b>23.29%</b>	<b>34,795,640</b>	<b>16.73%</b>	
<b>Dry Total</b>	<b>23,769.900</b>	<b>13.38%</b>	<b>32,660,440</b>	<b>15.47%</b>	
<b>Grass Total</b>	<b>8,577.460</b>	<b>13.39%</b>	<b>5,832,445</b>	<b>12.61%</b>	
Waste	454.540	23.17%	29,345	26.36%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>55,688.020</b>	<b>16.29%</b>	<b>73,317,870</b>	<b>15.75%</b>	

## 2008 Agricultural Land Detail

### County 76 - Saline

Market Area: **3**

<b>Irrigated:</b>	<b>Acres</b>	<b>% of Acres*</b>	<b>Value</b>	<b>% of Value*</b>	<b>Average Assessed Value*</b>
1A1	11,121.390	15.84%	28,827,315	17.27%	2,592.060
1A	32,792.430	46.70%	81,940,275	49.09%	2,498.755
2A1	9,547.660	13.60%	22,893,595	13.71%	2,397.822
2A	3,952.360	5.63%	9,466,650	5.67%	2,395.189
3A1	6,154.340	8.76%	13,526,795	8.10%	2,197.927
3A	13.000	0.02%	24,700	0.01%	1,900.000
4A1	5,506.050	7.84%	8,771,865	5.25%	1,593.132
4A	1,134.810	1.62%	1,475,255	0.88%	1,300.001
<b>Irrigated Total</b>	<b>70,222.040</b>	<b>100.00%</b>	<b>166,926,450</b>	<b>100.00%</b>	<b>2,377.123</b>

**Dry:**

1D1	4,162.010	9.91%	7,267,185	11.91%	1,746.075
1D	14,952.630	35.61%	25,674,050	42.08%	1,717.025
2D1	4,435.010	10.56%	6,643,215	10.89%	1,497.903
2D	5,897.060	14.04%	7,940,080	13.02%	1,346.447
3D1	5,216.130	12.42%	6,249,965	10.24%	1,198.199
3D	433.950	1.03%	477,345	0.78%	1,100.000
4D1	5,700.360	13.58%	5,680,990	9.31%	996.601
4D	1,193.390	2.84%	1,074,055	1.76%	900.003
<b>Dry Total</b>	<b>41,990.540</b>	<b>100.00%</b>	<b>61,006,885</b>	<b>100.00%</b>	<b>1,452.872</b>

**Grass:**

1G1	619.200	3.25%	530,105	4.05%	856.112
1G	1,549.650	8.14%	1,438,890	10.98%	928.525
2G1	1,041.130	5.47%	717,415	5.48%	689.073
2G	2,511.050	13.19%	2,167,130	16.54%	863.037
3G1	1,878.010	9.86%	1,482,520	11.32%	789.410
3G	392.380	2.06%	277,305	2.12%	706.725
4G1	4,632.950	24.33%	3,194,945	24.39%	689.613
4G	6,414.290	33.69%	3,291,640	25.13%	513.172
<b>Grass Total</b>	<b>19,038.660</b>	<b>100.00%</b>	<b>13,099,950</b>	<b>100.00%</b>	<b>688.071</b>

<b>Irrigated Total</b>	<b>70,222.040</b>	<b>53.16%</b>	<b>166,926,450</b>	<b>69.24%</b>	<b>2,377.123</b>
<b>Dry Total</b>	<b>41,990.540</b>	<b>31.79%</b>	<b>61,006,885</b>	<b>25.31%</b>	<b>1,452.872</b>
<b>Grass Total</b>	<b>19,038.660</b>	<b>14.41%</b>	<b>13,099,950</b>	<b>5.43%</b>	<b>688.071</b>
Waste	835.760	0.63%	45,070	0.02%	53.926
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>132,087.000</b>	<b>100.00%</b>	<b>241,078,355</b>	<b>100.00%</b>	<b>1,825.148</b>

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

<b>Irrigated Total</b>	<b>70,222.040</b>	<b>71.47%</b>	<b>166,926,450</b>	<b>80.26%</b>	
<b>Dry Total</b>	<b>41,990.540</b>	<b>23.64%</b>	<b>61,006,885</b>	<b>28.89%</b>	
<b>Grass Total</b>	<b>19,038.660</b>	<b>29.71%</b>	<b>13,099,950</b>	<b>28.32%</b>	
Waste	835.760	42.61%	45,070	40.48%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>132,087.000</b>	<b>38.63%</b>	<b>241,078,355</b>	<b>51.79%</b>	

## 2008 Agricultural Land Detail

### County 76 - Saline

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	27.190	66,630	16,414.550	36,427,840	81,815.900	171,497,590
Dry	118.590	160,075	18,157.130	23,494,835	159,344.080	187,481,295
Grass	27.510	20,945	6,365.300	4,585,800	57,683.180	41,650,295
Waste	0.000	0	346.330	19,970	1,615.180	91,375
Other	0.000	0	0.000	0	0.000	0
Exempt	0.000	0	0.000	0	20.030	0
<b>Total</b>	<b>173.290</b>	<b>247,650</b>	<b>41,283.310</b>	<b>64,528,445</b>	<b>300,458.340</b>	<b>400,720,555</b>

AgLand	Total Acres	Total Value	Total Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	98,257.640	207,992,060	98,257.640	28.74%	207,992,060	44.68%	2,116.802
Dry	177,619.800	211,136,205	177,619.800	51.95%	211,136,205	45.36%	1,188.697
Grass	64,075.990	46,257,040	64,075.990	18.74%	46,257,040	9.94%	721.909
Waste	1,961.510	111,345	1,961.510	0.57%	111,345	0.02%	56.764
Other	0.000	0	0.000	0.00%	0	0.00%	0.000
Exempt	20.030	0	20.030	0.01%	0	0.00%	0.000
<b>Total</b>	<b>341,914.940</b>	<b>465,496,650</b>	<b>341,914.940</b>	<b>100.00%</b>	<b>465,496,650</b>	<b>100.00%</b>	<b>1,361.439</b>

\* Department of Property Assessment & Taxation Calculates

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

76 Saline

	<b>2007 CTL County Total</b>	<b>2008 Form 45 County Total</b>	<b>Value Difference (2007 Form 45 - 2006 CTL)</b>	<b>Percent Change</b>	<b>2008 Growth (New Construction Value)</b>	<b>% Change excl. Growth</b>
1. Residential	364,462,220	371,894,700	7,432,480	2.04	5,543,740	0.52
2. Recreational	2,782,430	2,883,290	100,860	3.62	0	3.62
3. Ag-Homesite Land, Ag-Res Dwellings	46,129,645	46,026,570	-103,075	-0.22	*-----	-0.22
<b>4. Total Residential (sum lines 1-3)</b>	<b>413,374,295</b>	<b>420,804,560</b>	<b>7,430,265</b>	<b>1.8</b>	<b>5,543,740</b>	<b>0.46</b>
5. Commercial	88,364,025	103,500,475	15,136,450	17.13	4,679,971	11.83
6. Industrial	37,440,195	37,923,990	483,795	1.29	0	1.29
7. Ag-Farmsite Land, Outbuildings	28,198,090	28,748,835	550,745	1.95	790,120	-0.85
8. Minerals	0	0	0		0	
<b>9. Total Commercial (sum lines 5-8)</b>	<b>154,002,310</b>	<b>170,173,300</b>	<b>16,170,990</b>	<b>10.5</b>	<b>4,679,971</b>	<b>7.46</b>
<b>10. Total Non-Agland Real Property</b>	<b>567,376,605</b>	<b>590,977,860</b>	<b>23,601,255</b>	<b>4.16</b>	<b>11,013,831</b>	<b>2.22</b>
11. Irrigated	157,714,560	207,992,060	50,277,500	31.88		
12. Dryland	206,364,395	211,136,205	4,771,810	2.31		
13. Grassland	44,323,275	46,257,040	1,933,765	4.36		
14. Wasteland	110,130	111,345	1,215	1.1		
15. Other Agland	0	0	0			
<b>16. Total Agricultural Land</b>	<b>408,512,360</b>	<b>465,496,650</b>	<b>56,984,290</b>	<b>13.95</b>		
<b>17. Total Value of All Real Property (Locally Assessed)</b>	<b>975,888,965</b>	<b>1,056,474,510</b>	<b>80,585,545</b>	<b>8.26</b>	<b>11,013,831</b>	<b>7.13</b>

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

# Saline County Assessor

3-Year Plan

June, 2007

The following is the proposed 3 year plan.

Total Parcels = 10,532

## Staffing

### Staff

- 1 Assessor
- 1 Deputy Assessor
- 2 Full-time Clerks
- 1 Part-time Lister & GIS Clerk
- 1 Appraiser/Lister

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JUL 26 2007

NEBRASKA DEPARTMENT OF  
PROPERTY ASSESSMENT & TAXATION

## Contract Appraiser

The county contracts with Jon Fritz, a Certified General appraiser, who is responsible for a majority of the commercial properties, pick up work and sales analysis. He will also be doing our sales analysis for Crete commercial properties and updating the Terra Scan tables with the new pricing.

## Work Load

In tax year 2006-2007 the Saline County Assessor's Office completed the following:

- Homestead applications: 602
- Personal property schedules: 1493
- Real property transfers: 1092
- Sale Reviews: approximately 407
- Building permits/information sheets: approx. 600
- Reappraised the towns of, Crete & Tobias Residential Properties
- Started the Reappraisal of Dorchester, Residential Property to be effective January 1, 2008
- Contracted with Fritz Appraisal for Crete Commercial Reappraised
- Continued work on updating agland records using FSA records in conjunction with GIS
- Contracted with a company to have new aerial imagery of the county

Greenbelt was not implemented for tax year 2007. This will require the process of gathering the information and inspections to verify land uses. There are approximately 3800 parcels classified as agricultural that may be eligible for Greenbelt.

## **3-Year Plan**

### **2007**

#### ***Residential***

In 2007, the county is in the process of reappraising the residential properties in Dorchester, Western & Swanton Villages, effective for January 1, 2008. The review will include taking new front and rear photographs of improvements, interior (if possible) and exterior inspections of improvements, and interviewing homeowners/residents. In addition to the reappraisal work, sales reviews and pickup work/building permits will be completed for the remaining residential properties in the county.

#### ***Agricultural***

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas will be adjusted. Studies will determine special valuation market areas, special values, and recapture values. Sales reviews and pick up work/building permits will also be completed for agricultural properties. A policy will be completed for determining if a parcel qualifies as an agricultural or horticultural parcel. Continued work on updating agland records using FSA records in conjunction with GIS

#### **Commercial**

Contract with Fritz Appraisal Co for the reappraisal of Crete Commercial properties to be effective January 1, 2008.

### **2008**

#### ***Residential***

In 2008, the county plans on reappraising the Town of Friend effective for January 1, 2009. Start the reappraisal of acreages in the 4505 area, using the aerials that will be completed in 2008. With the help of the aerials, we should be able to see any building that has been added or taken down. Additionally, sales reviews and pickup work will be completed for residential properties. The new values for the Villages of Dorchester, Western and Swanton will be implemented.

#### ***Commercial***

Crete commercial properties will be implemented effective January 1, 2008. which consists of approximately 267 parcels. Sales reviews and pick up work/building permits will also be completed for commercial properties.

### ***Agricultural***

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. Sales will also be plotted on a map to determine if the current market areas are supported by current sales. Sales reviews and pick up work/building permits will also be completed for the agricultural properties. Continued work on updating agland records using FSA records in conjunction with GIS

## **2009**

### ***Residential***

In 2009, the reappraisal of acreages in 4505 will be completed and made effective for January 1, 2010 Sales reviews and pick up work/building permits will be completed for residential properties.

### ***Commercial***

As time allows, the towns of Dorchester, Dewitt, Swanton, Western and Tobias commercial properties will be reappraised effective January 1, 2009. Sales reviews and pick up work/building permits will be completed for commercial properties.

### ***Agricultural***

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. Sales will also be plotted on a map to determine if the current market areas are supported by current sales. Sales reviews and pick up work/building permits will also be completed for the agricultural properties. Continued work on updating agland records using FSA records in conjunction with GIS

## **Comments**

The preceding narrative of the Saline County reappraisal is subject to change depending on appraisal needs determined by Assessor's office staff. During a 6 year reappraisal cycle there may be years when a class or subclass of property will need appraisal adjustments to comply with statistical measurements required by law. The appraisal adjustments would be a percentage increase or decrease applied to all properties within a subclass.

## 2008 Assessment Survey for Saline County

### I. General Information

#### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff</b>
	1
2.	<b>Appraiser(s) on staff</b>
	1
3.	<b>Other full-time employees</b>
	1
4.	<b>Other part-time employees</b>
	2
5.	<b>Number of shared employees</b>
	0
6.	<b>Assessor's requested budget for current fiscal year</b>
	\$228,453
7.	<b>Part of the budget that is dedicated to the computer system</b>
	11,500
8.	<b>Adopted budget, or granted budget if different from above</b>
	\$228,453
9.	<b>Amount of the total budget set aside for appraisal work</b>
	\$32,158
10.	<b>Amount of the total budget set aside for education/workshops</b>
	\$2,500
11.	<b>Appraisal/Reappraisal budget, if not part of the total budget</b>
	\$64,600
12.	<b>Other miscellaneous funds</b>
	0
13.	<b>Total budget</b>
	\$293,053



a.	<b>Was any of last year's budget not used:</b>
	\$875.14

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

1.	<b>Administrative software</b>
	TerraScan
2.	<b>CAMA software</b>
	TerraScan
3.	<b>Cadastral maps: Are they currently being used?</b>
	Yes
4.	<b>Who maintains the Cadastral Maps?</b>
	Office personnel
5.	<b>Does the county have GIS software?</b>
	Yes, GIS WorkShop
6.	<b>Who maintains the GIS software and maps?</b>
	The deputy assessor
7.	<b>Personal Property software:</b>
	TerraScan

### **C. Zoning Information**

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Crete, Dewitt, Dorchester, Friend, and Wilber
4.	<b>When was zoning implemented?</b>
	1981 and updated in 2006

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### **D. Contracted Services**

1.	<b>Appraisal Services</b>
	Fritz Appraisal Inc., Great Plains Appraisal,
2.	<b>Other services</b>
	GIS workshop and Automated Systems

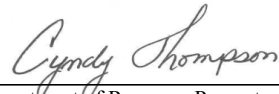


## Certification

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 Saline County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5982.

Dated this 7th day of April, 2008.



Department of Revenue, Property Assessment Division



## Valuation History Charts