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2009 Commission Summary

03 Arthur

Residential Real Property - Current

Number of Sales	1	COD	0.00
Total Sales Price	\$16,000	PRD	100.00
Total Adj. Sales Price	\$16,000	COV	0.00
Total Assessed Value	\$16,030	STD	0.00
Avg. Adj. Sales Price	\$16,000	Avg. Absolute Deviation	0.00
Avg. Assessed Value	\$16,030	Average Assessed Value of the Base	\$30,524
Median	100	Wgt. Mean	100
Mean	100	Max	100
Min	100.19		

Confidence Interval - Current

95% Median C.I	N/A
95% Mean C.I	N/A
95% Wgt. Mean C.I	N/A

% of Value of the Class of all Real Property Value in the County	3.15
% of Records Sold in the Study Period	0.83
% of Value Sold in the Study Period	0.43

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	6	105	8.39	108.67
2007	10	98	15.22	104.08
2006	5	92	21.48	102.61
2005	5	107	13.61	95.63

2009 Commission Summary

03 Arthur

Commercial Real Property - Current

Number of Sales	1	COD	0.00
Total Sales Price	\$5,500	PRD	99.99
Total Adj. Sales Price	\$5,500	COV	0.00
Total Assessed Value	\$2,600	STD	0.00
Avg. Adj. Sales Price	\$5,500	Avg. Absolute Deviation	0.00
Avg. Assessed Value	\$2,600	Average Assessed Value of the Base	\$130,532
Median	47	Wgt. Mean	47
Mean	47	Max	47
Min	47		

Confidence Interval - Current

95% Median C.I	N/A
95% Mean C.I	N/A
95% Wgt. Mean C.I	N/A

% of Value of the Class of all Real Property Value in the County	3.89
% of Records Sold in the Study Period	2.86
% of Value Sold in the Study Period	0.06

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	1	128	0	100
2007	3	93	16.77	108.85
2006	6	97	20	106.87
2005	5	80	23.5	104.51

2009 Commission Summary

03 Arthur

Agricultural Land - Current

Number of Sales	4	COD	21.54
Total Sales Price	\$1,055,301	PRD	112.18
Total Adj. Sales Price	\$1,008,801	COV	35.72
Total Assessed Value	\$652,425	STD	25.91
Avg. Adj. Sales Price	\$252,200	Avg. Absolute Deviation	15.96
Avg. Assessed Value	\$163,106	Average Assessed Value of the Base	\$118,461
Median	74	Wgt. Mean	65
Mean	73	Max	102.68
Min	39.36		

Confidence Interval - Current

95% Median C.I	N/A
95% Mean C.I	31.32 to 113.78
95% Wgt. Mean C.I	N/A

% of Value of the Class of all Real Property Value in the County	92.96
% of Records Sold in the Study Period	0.43
% of Value Sold in the Study Period	14.95

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	7	70	10.91	101.88
2007	6	70	9.64	101.38
2006	12	76	18.59	106.41
2005	9	75	20.03	92.17

2009 Opinions of the Property Tax Administrator for Arthur County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within this Reports and Opinions of the Property Tax Administrator. The resource used regarding the quality of assessment for each class of real property in this county are the performance standards issued by the International Association of Assessing Officers (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 Arthur County is 100.00% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Arthur 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 Arthur County is 100.00% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Arthur County is in compliance with generally accepted mass appraisal practices.

Agricultural Land or Special Valuation of Agricultural Land

It is my opinion that the level of value of the class of agricultural or special value land in Arthur County is 75.00% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Arthur County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2009.



A handwritten signature in cursive script, reading "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

PAD 2009 Preliminary Statistics

Base Stat

PAGE:1 of 3

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008

Posted Before: 01/22/2009

NUMBER of Sales:	2	MEDIAN:	103	COV:	4.20	95% Median C.I.:	N/A
TOTAL Sales Price:	19,000	WGT. MEAN:	101	STD:	4.34	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	19,000	MEAN:	103	AVG.ABS.DEV:	3.07	95% Mean C.I.:	64.25 to 142.27
TOTAL Assessed Value:	19,220						
AVG. Adj. Sales Price:	9,500	COD:	2.97	MAX Sales Ratio:	106.33		
AVG. Assessed Value:	9,610	PRD:	102.08	MIN Sales Ratio:	100.19		

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____	_____										
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07											
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07	1	106.33	106.33	106.33			106.33	106.33	N/A	3,000	3,190
01/01/08 TO 03/31/08	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030
04/01/08 TO 06/30/08											
____Study Years____	_____										
07/01/06 TO 06/30/07											
07/01/07 TO 06/30/08	2	103.26	103.26	101.16	2.97	102.08	100.19	106.33	N/A	9,500	9,610
____Calendar Yrs____	_____										
01/01/07 TO 12/31/07	1	106.33	106.33	106.33			106.33	106.33	N/A	3,000	3,190
____ALL____	_____										
	2	103.26	103.26	101.16	2.97	102.08	100.19	106.33	N/A	9,500	9,610

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ARTHUR	2	103.26	103.26	101.16	2.97	102.08	100.19	106.33	N/A	9,500	9,610
____ALL____	_____										
	2	103.26	103.26	101.16	2.97	102.08	100.19	106.33	N/A	9,500	9,610

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	2	103.26	103.26	101.16	2.97	102.08	100.19	106.33	N/A	9,500	9,610
____ALL____	_____										
	2	103.26	103.26	101.16	2.97	102.08	100.19	106.33	N/A	9,500	9,610

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	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030
2	1	106.33	106.33	106.33			106.33	106.33	N/A	3,000	3,190
____ALL____	_____										
	2	103.26	103.26	101.16	2.97	102.08	100.19	106.33	N/A	9,500	9,610

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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NUMBER of Sales:	2	MEDIAN:	103	COV:	4.20	95% Median C.I.:	N/A
TOTAL Sales Price:	19,000	WGT. MEAN:	101	STD:	4.34	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	19,000	MEAN:	103	AVG.ABS.DEV:	3.07	95% Mean C.I.:	64.25 to 142.27
TOTAL Assessed Value:	19,220						
AVG. Adj. Sales Price:	9,500	COD:	2.97	MAX Sales Ratio:	106.33		
AVG. Assessed Value:	9,610	PRD:	102.08	MIN Sales Ratio:	100.19		

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	2	103.26	103.26	101.16	2.97	102.08	100.19	106.33	N/A	9,500	9,610
06											
07											
ALL	2	103.26	103.26	101.16	2.97	102.08	100.19	106.33	N/A	9,500	9,610

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
03-0500	2	103.26	103.26	101.16	2.97	102.08	100.19	106.33	N/A	9,500	9,610
NonValid School											
ALL	2	103.26	103.26	101.16	2.97	102.08	100.19	106.33	N/A	9,500	9,610

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	1	106.33	106.33	106.33			106.33	106.33	N/A	3,000	3,190
Prior TO 1860											
1860 TO 1899											
1900 TO 1919											
1920 TO 1939	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030
1940 TO 1949											
1950 TO 1959											
1960 TO 1969											
1970 TO 1979											
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	2	103.26	103.26	101.16	2.97	102.08	100.19	106.33	N/A	9,500	9,610

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008

Posted Before: 01/22/2009

NUMBER of Sales:	2	MEDIAN:	103	COV:	4.20	95% Median C.I.:	N/A
TOTAL Sales Price:	19,000	WGT. MEAN:	101	STD:	4.34	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	19,000	MEAN:	103	AVG.ABS.DEV:	3.07	95% Mean C.I.:	64.25 to 142.27
TOTAL Assessed Value:	19,220						
AVG. Adj. Sales Price:	9,500	COD:	2.97	MAX Sales Ratio:	106.33		
AVG. Assessed Value:	9,610	PRD:	102.08	MIN Sales Ratio:	100.19		

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SALE PRICE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$											
1 TO 4999	1	106.33	106.33	106.33			106.33	106.33	N/A	3,000	3,190
Total \$											
1 TO 9999	1	106.33	106.33	106.33			106.33	106.33	N/A	3,000	3,190
10000 TO 29999	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030
ALL											
	2	103.26	103.26	101.16	2.97	102.08	100.19	106.33	N/A	9,500	9,610

ASSESSED VALUE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$											
1 TO 4999	1	106.33	106.33	106.33			106.33	106.33	N/A	3,000	3,190
Total \$											
1 TO 9999	1	106.33	106.33	106.33			106.33	106.33	N/A	3,000	3,190
10000 TO 29999	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030
ALL											
	2	103.26	103.26	101.16	2.97	102.08	100.19	106.33	N/A	9,500	9,610

QUALITY										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	1	106.33	106.33	106.33			106.33	106.33	N/A	3,000	3,190
20	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030
ALL											
	2	103.26	103.26	101.16	2.97	102.08	100.19	106.33	N/A	9,500	9,610

STYLE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	1	106.33	106.33	106.33			106.33	106.33	N/A	3,000	3,190
101	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030
ALL											
	2	103.26	103.26	101.16	2.97	102.08	100.19	106.33	N/A	9,500	9,610

CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	1	106.33	106.33	106.33			106.33	106.33	N/A	3,000	3,190
25	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030
ALL											
	2	103.26	103.26	101.16	2.97	102.08	100.19	106.33	N/A	9,500	9,610

Arthur County 2009 Assessment Actions taken to address the following property classes/subclasses:

Residential

For assessment year 2009 it had been reported in the three-year plan of assessment that new cost tables provided by MIPS would be implemented, there would be a review of residential properties located in Range 38: Townships 17, 18, 19, and 20, and would work with the contracted appraiser in reviewing lot values and acreage land values.

Actual work reported by the assessor consisted of: reviewing the residential and commercial in the village of Arthur, and reviewed buildings in range 40; townships 17 and 18 and range 39; townships 17 and 18, and pickup work was completed.

For the most part the assessor is trying to stay on schedule; however the new costing tables were not implemented.

2009 Assessment Survey for Arthur County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	The Assessor and part-time lister.
2.	Valuation done by:
	Assessor
3.	Pickup work done by whom:
	The Assessor and part-time lister.
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	June of 2001
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	2003
6.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	The cost approach and utilizing sales to help establish depreciation. There are not enough residential sales to effectively use the sales comparison or income approaches.
7.	Number of Market Areas/Neighborhoods/Assessor Locations?
	2 – Arthur and Rural
8.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	The Assessor Location “Arthur” is established by the political boundaries of this one and only incorporated village. The remainder of the county is considered “Rural”.
9.	Is “Market Area/Neighborhoods/Assessor Locations” a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	Yes

10.	Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (Suburban shall mean a parcel of real estate property located outside of the limits <i>of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	No
11.	Are dwellings on agricultural parcels and dwellings on rural residential parcels valued in a manner that would provide the same relationship to the market? Explain?
	Yes – they are valued using the same cost tables and depreciation process to arrive at the same relationship to market.

Residential Permit Numbers:

Permits	Information Statements	Other	Total
			0

PAD 2009 R&O Statistics

Base Stat

PAGE:1 of 3

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008

Posted Before: 01/23/2009

NUMBER of Sales:	1	MEDIAN:	100	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	16,000	WGT. MEAN:	100	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	16,000	MEAN:	100	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	16,030						
AVG. Adj. Sales Price:	16,000	COD:	0.00	MAX Sales Ratio:	100.19		
AVG. Assessed Value:	16,030	PRD:	100.00	MIN Sales Ratio:	100.19		

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____	_____										
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07											
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07											
01/01/08 TO 03/31/08	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030
04/01/08 TO 06/30/08											
____Study Years____	_____										
07/01/06 TO 06/30/07											
07/01/07 TO 06/30/08	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030
____Calendar Yrs____	_____										
01/01/07 TO 12/31/07											
____ALL____	_____										
	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ARTHUR	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030
____ALL____	_____										
	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030

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	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030
____ALL____	_____										
	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030

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	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030
____ALL____	_____										
	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008

Posted Before: 01/23/2009

NUMBER of Sales:	1	MEDIAN:	100	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	16,000	WGT. MEAN:	100	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	16,000	MEAN:	100	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	16,030						
AVG. Adj. Sales Price:	16,000	COD:	0.00	MAX Sales Ratio:	100.19		
AVG. Assessed Value:	16,030	PRD:	100.00	MIN Sales Ratio:	100.19		

Printed: 03/16/2009 19:42:35

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030
06											
07											
____ALL____	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
03-0500	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030
NonValid School											
____ALL____	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank											
Prior TO 1860											
1860 TO 1899											
1900 TO 1919											
1920 TO 1939	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030
1940 TO 1949											
1950 TO 1959											
1960 TO 1969											
1970 TO 1979											
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
____ALL____	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030

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	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030
____ALL____	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008

Posted Before: 01/23/2009

NUMBER of Sales:	1	MEDIAN:	100	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	16,000	WGT. MEAN:	100	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	16,000	MEAN:	100	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	16,030						
AVG. Adj. Sales Price:	16,000	COD:	0.00	MAX Sales Ratio:	100.19		
AVG. Assessed Value:	16,030	PRD:	100.00	MIN Sales Ratio:	100.19		

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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 \$_____	_____										
_____Total \$_____	_____										
10000 TO 29999	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030
_____ALL_____	_____										
	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
20	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030
_____ALL_____	_____										
	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
101	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030
_____ALL_____	_____										
	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030

CONDITION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
25	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030
_____ALL_____	_____										
	1	100.19	100.19	100.19			100.19	100.19	N/A	16,000	16,030

2009 Correlation Section
for Arthur County

Residential Real Property

I. Correlation

RESIDENTIAL: The calculated median from the statistical sampling of one sale will not be relied upon in determining the level of value for Arthur County nor will the qualitative measures be used in determining assessment uniformity and proportionality. There are few residential sales in the county, the assessor has tried to utilize as many as possible through her verification process, but often this leaves little to no data in the file. The sample is seldom if ever representative of the population. The county has developed a three-year plan of assessment and is trying to work it into the six-year cycle for physical inspection and review, the assessor annually reports which ranges and townships have been reviewed along with any residential or commercial review in the one town of Arthur. Stanard Appraisal Service will assist when needed, such as reviewing lot values and acreage values. There is no other information available that would indicate that the level of value for the residential class of property has not been met. There will be no non-binding recommendations made for the residential class of property.

**2009 Correlation Section
for Arthur County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2009	5	1	20.00
2008	12	6	50.00
2007	14	10	71.43
2006	7	5	71.43
2005	8	5	62.50

RESIDENTIAL: The number of residential sales in Arthur County is declining, there were five transactions during this two year study period of which four were disqualified; two were sales that were split from other parcels, and two were substantially changed since time of sale. The Arthur County Clerk is the ex-officio assessor, register of deeds, clerk of the district court and election commissioner, which is an asset in the sales review process. The assessor has the opportunity to visit with professional people handling real property business and is readily aware of such things as special financing arrangements and foreclosure filings. Also being a long standing resident of the county gives way to a working relationship with other patrons. It is easy to call or visit with the taxpayers to verify sales data. Properties are also reviewed to make sure there have not been any major changes.

2009 Correlation Section
for Arthur County

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

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

Adjusting for Selective Reappraisal

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

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

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

**2009 Correlation Section
for Arthur County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	103	1.04	104	100
2008	105.14	0.09	105	105.14
2007	98	0.94	99	98
2006	92	1.13	93	92
2005	107	1.14	108	107

RESIDENTIAL: The percent change in the base is being applied to the preliminary median which was calculated from two sales. The R&O median is reflecting the one sale left in the file.

2009 Correlation Section
for Arthur County

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2009 Preliminary Statistical Reports and the 2009 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 2008 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.

**2009 Correlation Section
for Arthur County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
-.99	2009	1.04
0.00	2008	0.09
0.03	2007	0.94
1.02	2006	1.13
0.00	2005	1.14

RESIDENTIAL: The -.99% displayed for the % Changed in Total Assessed Value in Sales File is evidence of the removal of one sale from the file after the preliminary statistics were calculated, it was substantially changed. The percent change in the base (1.04) is a reflection of the pickup work that was done for 2009.

2009 Correlation Section
for Arthur County

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

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

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

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

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

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

**2009 Correlation Section
for Arthur County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	100	100	100

RESIDENTIAL: With only one sale in the residential sales file, this statistical calculation is not meaningful and this sale would not be representative of the residential class as a whole. There is no other information available that would indicate that the level of value for the residential class of property has not been met.

**2009 Correlation Section
for Arthur County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	0.00	100.00
Difference	0.00	0.00

RESIDENTIAL: With only one sale in the residential sales file these qualitative measures are not meaningful.

**2009 Correlation Section
for Arthur County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	2	1	-1
Median	103	100	-3
Wgt. Mean	101	100	-1
Mean	103	100	-3
COD	2.97	0.00	-2.97
PRD	102.08	100.00	-2.08
Minimum	100.19	100.19	0.00
Maximum	106.33	100.19	-6.14

RESIDENTIAL: The above table is a reflection of the assessment actions for 2009 in that one sale, book 7 page 664 sale date 10/23/07, was removed from the R&O statistics since it had been substantially changed since time of sale. There were no major changes within the residential class of property.

**2009 Correlation Section
for Arthur County**

VIII. Trended Ratio Analysis

In order to be meaningful, statistical inferences must be based on a representative and proportionate sample of the population. If the sales are representative of the population and the sales have been appraised in a similar manner to the unsold properties, statistical inferences should be substantially the same as statistics developed from actual assessed value. This comparison is to provide additional information to the analyst in determining the reliability of the statistical inference.

	R&O Statistics	Trended Ratio	Difference
Number of Sales	1	1	0
Median	100	102	-2
Wgt. Mean	100	102	-2
Mean	100	102	-2
COD	0.00	0.00	0.00
PRD	100.00	100.00	0.00
Minimum	100.19	102.27	-2.08
Maximum	100.19	102.27	-2.08

The table is a direct comparison of the statistics in the Reports and Opinions, created using the 2009 assessed values, and the statistics produced using the assessed value for the year prior to the sale factored by the annual movement in the population. For Arthur County the sample itself is statistically insignificant, there are not enough members of the sample to draw a conclusion about the population nor is the sample representative of the population. There is no other information available that would suggest that the sold and unsold properties are not being assessed in a uniform and proportionate manner.

PAD 2009 Preliminary Statistics

Base Stat

PAGE:1 of 3

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008

Posted Before: 01/22/2009

NUMBER of Sales:	1	MEDIAN:	47	COV:	0.00	95% Median C.I.:	N/A	(! : Derived)
TOTAL Sales Price:	5,500	WGT. MEAN:	47	STD:	0.00	95% Wgt. Mean C.I.:	N/A	
TOTAL Adj.Sales Price:	5,500	MEAN:	47	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A	
TOTAL Assessed Value:	2,600							
AVG. Adj. Sales Price:	5,500	COD:	0.00	MAX Sales Ratio:	47.27			
AVG. Assessed Value:	2,600	PRD:	99.99	MIN Sales Ratio:	47.27			

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____	_____										
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06											
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07											
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07											
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
____Study Years____	_____										
07/01/05 TO 06/30/06											
07/01/06 TO 06/30/07											
07/01/07 TO 06/30/08	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
____Calendar Yrs____	_____										
01/01/06 TO 12/31/06											
01/01/07 TO 12/31/07											
____ALL____	_____										
	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ARTHUR	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
____ALL____	_____										
	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

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	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
____ALL____	_____										
	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

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
2	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
____ALL____	_____										
	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

PAD 2009 Preliminary Statistics

Base Stat

PAGE:2 of 3

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008

Posted Before: 01/22/2009

NUMBER of Sales:	1	MEDIAN:	47	COV:	0.00	95% Median C.I.:	N/A	(!: Derived)
TOTAL Sales Price:	5,500	WGT. MEAN:	47	STD:	0.00	95% Wgt. Mean C.I.:	N/A	
TOTAL Adj.Sales Price:	5,500	MEAN:	47	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A	
TOTAL Assessed Value:	2,600							
AVG. Adj. Sales Price:	5,500	COD:	0.00	MAX Sales Ratio:	47.27			
AVG. Assessed Value:	2,600	PRD:	99.99	MIN Sales Ratio:	47.27			

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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)											
03-0500	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
NonValid School											
ALL	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
Prior TO 1860											
1860 TO 1899											
1900 TO 1919											
1920 TO 1939											
1940 TO 1949											
1950 TO 1959											
1960 TO 1969											
1970 TO 1979											
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
Total \$											
1 TO 9999	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
ALL	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

PAD 2009 Preliminary Statistics

Base Stat

PAGE:3 of 3

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008

Posted Before: 01/22/2009

NUMBER of Sales:	1	MEDIAN:	47	COV:	0.00	95% Median C.I.:	N/A	(! : Derived)
TOTAL Sales Price:	5,500	WGT. MEAN:	47	STD:	0.00	95% Wgt. Mean C.I.:	N/A	
TOTAL Adj.Sales Price:	5,500	MEAN:	47	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A	
TOTAL Assessed Value:	2,600							
AVG. Adj. Sales Price:	5,500	COD:	0.00	MAX Sales Ratio:	47.27			
AVG. Assessed Value:	2,600	PRD:	99.99	MIN Sales Ratio:	47.27			

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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	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
Total \$ _____											
1 TO 9999	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
ALL _____											
	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
ALL _____											
	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
ALL _____											
	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

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	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
04											
ALL _____											
	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

**Arthur County 2009 Assessment Actions taken to address the
following property classes/subclasses:**

Commercial

For assessment year 2009 it had been reported in the three-year plan of assessment that commercial lots values would be reviewed. This was accomplished along with the review of the residential in the village of Arthur. Pickup work was also completed.

2009 Assessment Survey for Arthur County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	The Assessor and part-time lister.
2.	Valuation done by:
	Assessor
3.	Pickup work done by whom:
	The Assessor and part-time lister.
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	June of 2001
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	2003
6.	When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?
	There are very few commercial sales in Arthur County, meaningful income and expense information is not available.
7.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	The cost approach.
8.	Number of Market Areas/Neighborhoods/Assessor Locations?
	1 – the entire county
9.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	Not applicable
10.	Is “Market Area/Neighborhood/Assessor Location” a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	No, there are too few commercial properties to rely on specific locations for assistance in determining values.
11.	Do the various subclasses of Commercial Property such as convenience stores, warehouses, hotels, etc. have common value characteristics?
	In this rural area there are not enough sales of a particular occupancy code to determine if there are common value characteristics.

12.	Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	No

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
		1	1

PAD 2009 R&O Statistics

Base Stat

PAGE:1 of 3

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008

Posted Before: 01/23/2009

NUMBER of Sales:	1	MEDIAN:	47	COV:	0.00	95% Median C.I.:	N/A	(! : Derived)
TOTAL Sales Price:	5,500	WGT. MEAN:	47	STD:	0.00	95% Wgt. Mean C.I.:	N/A	
TOTAL Adj.Sales Price:	5,500	MEAN:	47	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A	
TOTAL Assessed Value:	2,600							
AVG. Adj. Sales Price:	5,500	COD:	0.00	MAX Sales Ratio:	47.27			
AVG. Assessed Value:	2,600	PRD:	99.99	MIN Sales Ratio:	47.27			

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____	_____										
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06											
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07											
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07											
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
____Study Years____	_____										
07/01/05 TO 06/30/06											
07/01/06 TO 06/30/07											
07/01/07 TO 06/30/08	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
____Calendar Yrs____	_____										
01/01/06 TO 12/31/06											
01/01/07 TO 12/31/07											
____ALL____	_____										
	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ARTHUR	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
____ALL____	_____										
	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

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	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
____ALL____	_____										
	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

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
2	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
____ALL____	_____										
	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

PAD 2009 R&O Statistics

Base Stat

PAGE:2 of 3

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008

Posted Before: 01/23/2009

NUMBER of Sales:	1	MEDIAN:	47	COV:	0.00	95% Median C.I.:	N/A	(! : Derived)
TOTAL Sales Price:	5,500	WGT. MEAN:	47	STD:	0.00	95% Wgt. Mean C.I.:	N/A	
TOTAL Adj.Sales Price:	5,500	MEAN:	47	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A	
TOTAL Assessed Value:	2,600							
AVG. Adj. Sales Price:	5,500	COD:	0.00	MAX Sales Ratio:	47.27			
AVG. Assessed Value:	2,600	PRD:	99.99	MIN Sales Ratio:	47.27			

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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)											
03-0500	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
NonValid School											
ALL	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
Prior TO 1860											
1860 TO 1899											
1900 TO 1919											
1920 TO 1939											
1940 TO 1949											
1950 TO 1959											
1960 TO 1969											
1970 TO 1979											
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
Total \$											
1 TO 9999	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
ALL	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

PAD 2009 R&O Statistics

Base Stat

PAGE: 3 of 3

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008

Posted Before: 01/23/2009

NUMBER of Sales:	1	MEDIAN:	47	COV:	0.00	95% Median C.I.:	N/A	(! : Derived)
TOTAL Sales Price:	5,500	WGT. MEAN:	47	STD:	0.00	95% Wgt. Mean C.I.:	N/A	
TOTAL Adj.Sales Price:	5,500	MEAN:	47	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A	
TOTAL Assessed Value:	2,600							
AVG. Adj. Sales Price:	5,500	COD:	0.00	MAX Sales Ratio:	47.27			
AVG. Assessed Value:	2,600	PRD:	99.99	MIN Sales Ratio:	47.27			

Printed: 03/16/2009 19:42:40

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
Total \$ _____											
1 TO 9999	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
ALL _____	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
ALL _____	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
ALL _____	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

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	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
04											
ALL _____	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

**2009 Correlation Section
for Arthur County**

Commerical Real Property

I. Correlation

COMMERCIAL: The calculated median from the statistical sampling of one sale will not be relied upon in determining the level of value for Arthur County nor will the qualitative measures be used in determining assessment uniformity and proportionality. There are few commercial sales in the county, the assessor has tried to utilize as many as possible through her verification process, but often this leaves little to no data in the file. The sample is not representative of the population. The county has developed a three-year plan of assessment and is trying to work it into the six-year cycle for physical inspection and review, the assessor annually reports which ranges and townships have been reviewed along with any residential or commercial review in the one town of Arthur. Stanard Appraisal Service will assist when needed, this year the commercial lots were reviewed. There is no other information available that would indicate that the level of value for the commercial class of property has not been met. There will be no non-binding recommendations made for the commercial class of property.

**2009 Correlation Section
for Arthur County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2009	3	1	33.33
2008	6	1	16.67
2007	7	3	42.86
2006	9	6	66.67
2005	6	5	83.33

COMMERCIAL: There are very few commercial sales in Arthur County, during the three year study period only three transactions occurred and two were disqualified. The first involved lots in which no consideration was paid and the second transaction involved the same property but splitting up the lots. It has already been stated that the Arthur County Clerk is the ex-officio assessor, register of deeds, clerk of the district court and election commissioner, which is a definite advantage in the sales review process.

2009 Correlation Section
for Arthur County

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

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

Adjusting for Selective Reappraisal

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

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

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

**2009 Correlation Section
for Arthur County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	47	0.00	47	47
2008	128	0.02	128	128
2007	93	0.02	93	93
2006	86	884.39	851	97
2005	80	-0.05	80	80

COMMERCIAL: The grid is illustrating no assessment action within the commercial class of property. The R&O ratio is the result of only one sale in the file.

2009 Correlation Section
for Arthur County

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2009 Preliminary Statistical Reports and the 2009 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 2008 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.

**2009 Correlation Section
for Arthur County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
0	2009	0.00
0.00	2008	0.02
0.00	2007	0.02
0.00	2006	884.39
0.00	2005	-0.05

COMMERCIAL: The table is a reflection of no assessment activity within the commercial class of property.

**2009 Correlation Section
for Arthur County**

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

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

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

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

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

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

**2009 Correlation Section
for Arthur County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	47	47	47

COMMERCIAL:With only one sale in the commercial sales file, this statistical calculation is not meaningful and this sale would not be representative of the commercial class as a whole. There is no other information available that would indicate that the level of value for the commercial class of property has not been met.

**2009 Correlation Section
for Arthur County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	0.00	99.99
Difference	0.00	0.00

COMMERCIAL: With only one sale in the commercial sales file these qualitative measures are not meaningful.

**2009 Correlation Section
for Arthur County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	1	1	0
Median	47	47	0
Wgt. Mean	47	47	0
Mean	47	47	0
COD	0.00	0.00	0.00
PRD	99.99	99.99	0.00
Minimum	47.27	47.27	0.00
Maximum	47.27	47.27	0.00

COMMERCIAL: The table is reflective of no changes within the commercial class for 2009. There were not enough sales to warrant any type of change.

**Agricultural or
Special Valuation Reports**

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	4	MEDIAN:	58	COV:	33.13	95% Median C.I.:	N/A
(AgLand) TOTAL Sales Price:	1,055,301	WGT. MEAN:	52	STD:	19.12	95% Wgt. Mean C.I.:	N/A
(AgLand) TOTAL Adj.Sales Price:	1,008,801	MEAN:	58	AVG.ABS.DEV:	11.86	95% Mean C.I.:	27.29 to 88.14
(AgLand) TOTAL Assessed Value:	523,845						
AVG. Adj. Sales Price:	252,200	COD:	20.36	MAX Sales Ratio:	80.58		
AVG. Assessed Value:	130,961	PRD:	111.14	MIN Sales Ratio:	33.77		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____	_____										
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06	1	80.58	80.58	80.58			80.58	80.58	N/A	139,000	112,000
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	1	58.56	58.56	58.56			58.56	58.56	N/A	288,000	168,660
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07	1	57.94	57.94	57.94			57.94	57.94	N/A	193,301	112,000
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08	1	33.77	33.77	33.77			33.77	33.77	N/A	388,500	131,185
____Study Years____	_____										
07/01/05 TO 06/30/06	1	80.58	80.58	80.58			80.58	80.58	N/A	139,000	112,000
07/01/06 TO 06/30/07	1	58.56	58.56	58.56			58.56	58.56	N/A	288,000	168,660
07/01/07 TO 06/30/08	2	45.86	45.86	41.80	26.35	109.70	33.77	57.94	N/A	290,900	121,592
____Calendar Yrs____	_____										
01/01/06 TO 12/31/06	1	80.58	80.58	80.58			80.58	80.58	N/A	139,000	112,000
01/01/07 TO 12/31/07	2	58.25	58.25	58.31	0.53	99.89	57.94	58.56	N/A	240,650	140,330
____ALL____	_____										
	4	58.25	57.71	51.93	20.36	111.14	33.77	80.58	N/A	252,200	130,961

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
2277	1	80.58	80.58	80.58			80.58	80.58	N/A	139,000	112,000
2479	3	57.94	50.09	47.35	14.26	105.79	33.77	58.56	N/A	289,933	137,281
____ALL____	_____										
	4	58.25	57.71	51.93	20.36	111.14	33.77	80.58	N/A	252,200	130,961

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
(blank)	4	58.25	57.71	51.93	20.36	111.14	33.77	80.58	N/A	252,200	130,961
____ALL____	_____										
	4	58.25	57.71	51.93	20.36	111.14	33.77	80.58	N/A	252,200	130,961

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	4	MEDIAN:	58	COV:	33.13	95% Median C.I.:	N/A
(AgLand) TOTAL Sales Price:	1,055,301	WGT. MEAN:	52	STD:	19.12	95% Wgt. Mean C.I.:	N/A
(AgLand) TOTAL Adj.Sales Price:	1,008,801	MEAN:	58	AVG.ABS.DEV:	11.86	95% Mean C.I.:	27.29 to 88.14
(AgLand) TOTAL Assessed Value:	523,845						
AVG. Adj. Sales Price:	252,200	COD:	20.36	MAX Sales Ratio:	80.58		
AVG. Assessed Value:	130,961	PRD:	111.14	MIN Sales Ratio:	33.77		

Printed: 01/22/2009 21:15:49

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
2	4	58.25	57.71	51.93	20.36	111.14	33.77	80.58	N/A	252,200	130,961
____ALL____	4	58.25	57.71	51.93	20.36	111.14	33.77	80.58	N/A	252,200	130,961

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
03-0500	4	58.25	57.71	51.93	20.36	111.14	33.77	80.58	N/A	252,200	130,961
NonValid School											
____ALL____	4	58.25	57.71	51.93	20.36	111.14	33.77	80.58	N/A	252,200	130,961

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
330.01 TO 650.00	3	57.94	57.43	49.28	26.93	116.55	33.77	80.58	N/A	240,267	118,395
650.01 +	1	58.56	58.56	58.56			58.56	58.56	N/A	288,000	168,660
____ALL____	4	58.25	57.71	51.93	20.36	111.14	33.77	80.58	N/A	252,200	130,961

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
GRASS	3	58.56	65.69	63.30	12.89	103.78	57.94	80.58	N/A	206,767	130,886
IRRGTD-N/A	1	33.77	33.77	33.77			33.77	33.77	N/A	388,500	131,185
____ALL____	4	58.25	57.71	51.93	20.36	111.14	33.77	80.58	N/A	252,200	130,961

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
GRASS	3	58.56	65.69	63.30	12.89	103.78	57.94	80.58	N/A	206,767	130,886
IRRGTD-N/A	1	33.77	33.77	33.77			33.77	33.77	N/A	388,500	131,185
____ALL____	4	58.25	57.71	51.93	20.36	111.14	33.77	80.58	N/A	252,200	130,961

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
GRASS	3	58.56	65.69	63.30	12.89	103.78	57.94	80.58	N/A	206,767	130,886
IRRGTD	1	33.77	33.77	33.77			33.77	33.77	N/A	388,500	131,185
____ALL____	4	58.25	57.71	51.93	20.36	111.14	33.77	80.58	N/A	252,200	130,961

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	4	MEDIAN:	58	COV:	33.13	95% Median C.I.:	N/A
(AgLand) TOTAL Sales Price:	1,055,301	WGT. MEAN:	52	STD:	19.12	95% Wgt. Mean C.I.:	N/A
(AgLand) TOTAL Adj.Sales Price:	1,008,801	MEAN:	58	AVG.ABS.DEV:	11.86	95% Mean C.I.:	27.29 to 88.14
(AgLand) TOTAL Assessed Value:	523,845						
AVG. Adj. Sales Price:	252,200	COD:	20.36	MAX Sales Ratio:	80.58		
AVG. Assessed Value:	130,961	PRD:	111.14	MIN Sales Ratio:	33.77		

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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 \$											
100000 TO 149999	1	80.58	80.58	80.58			80.58	80.58	N/A	139,000	112,000
150000 TO 249999	1	57.94	57.94	57.94			57.94	57.94	N/A	193,301	112,000
250000 TO 499999	2	46.17	46.17	44.32	26.85	104.16	33.77	58.56	N/A	338,250	149,922
ALL	4	58.25	57.71	51.93	20.36	111.14	33.77	80.58	N/A	252,200	130,961

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 \$											
100000 TO 149999	3	57.94	57.43	49.28	26.93	116.55	33.77	80.58	N/A	240,267	118,395
150000 TO 249999	1	58.56	58.56	58.56			58.56	58.56	N/A	288,000	168,660
ALL	4	58.25	57.71	51.93	20.36	111.14	33.77	80.58	N/A	252,200	130,961

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	7	MEDIAN:	55	COV:	31.45	95% Median C.I.:	33.77 to 80.58
TOTAL Sales Price:	3,173,621	WGT. MEAN:	47	STD:	16.34	95% Wgt. Mean C.I.:	38.19 to 56.54
TOTAL Adj.Sales Price:	3,127,121	MEAN:	52	AVG.ABS.DEV:	12.21	95% Mean C.I.:	36.85 to 67.08
TOTAL Assessed Value:	1,481,120						
AVG. Adj. Sales Price:	446,731	COD:	22.18	MAX Sales Ratio:	80.58		
AVG. Assessed Value:	211,588	PRD:	109.71	MIN Sales Ratio:	33.77		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____	_____										
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06	1	80.58	80.58	80.58			80.58	80.58	N/A	139,000	112,000
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	1	58.56	58.56	58.56			58.56	58.56	N/A	288,000	168,660
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07	1	57.94	57.94	57.94			57.94	57.94	N/A	193,301	112,000
01/01/08 TO 03/31/08	3	42.46	44.30	45.19	15.39	98.02	35.41	55.02	N/A	706,106	319,091
04/01/08 TO 06/30/08	1	33.77	33.77	33.77			33.77	33.77	N/A	388,500	131,185
____Study Years____	_____										
07/01/05 TO 06/30/06	1	80.58	80.58	80.58			80.58	80.58	N/A	139,000	112,000
07/01/06 TO 06/30/07	1	58.56	58.56	58.56			58.56	58.56	N/A	288,000	168,660
07/01/07 TO 06/30/08	5	42.46	44.92	44.46	20.62	101.04	33.77	57.94	N/A	540,024	240,092
____Calendar Yrs____	_____										
01/01/06 TO 12/31/06	1	80.58	80.58	80.58			80.58	80.58	N/A	139,000	112,000
01/01/07 TO 12/31/07	2	58.25	58.25	58.31	0.53	99.89	57.94	58.56	N/A	240,650	140,330
____ALL____	_____										
	7	55.02	51.96	47.36	22.18	109.71	33.77	80.58	33.77 to 80.58	446,731	211,588
GEO CODE / TOWNSHIP #										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
2277	1	80.58	80.58	80.58			80.58	80.58	N/A	139,000	112,000
2479	5	55.02	49.55	46.89	14.64	105.67	33.77	58.56	N/A	534,852	250,806
2481	1	35.41	35.41	36.67			35.41	35.41	N/A	313,860	115,090
____ALL____	_____										
	7	55.02	51.96	47.36	22.18	109.71	33.77	80.58	33.77 to 80.58	446,731	211,588
AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
(blank)	7	55.02	51.96	47.36	22.18	109.71	33.77	80.58	33.77 to 80.58	446,731	211,588
____ALL____	_____										
	7	55.02	51.96	47.36	22.18	109.71	33.77	80.58	33.77 to 80.58	446,731	211,588

PAD 2009 Preliminary Statistics

Base Stat

PAGE:2 of 3

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	7	MEDIAN:	55	COV:	31.45	95% Median C.I.:	33.77 to 80.58
TOTAL Sales Price:	3,173,621	WGT. MEAN:	47	STD:	16.34	95% Wgt. Mean C.I.:	38.19 to 56.54
TOTAL Adj.Sales Price:	3,127,121	MEAN:	52	AVG.ABS.DEV:	12.21	95% Mean C.I.:	36.85 to 67.08
TOTAL Assessed Value:	1,481,120						
AVG. Adj. Sales Price:	446,731	COD:	22.18	MAX Sales Ratio:	80.58		
AVG. Assessed Value:	211,588	PRD:	109.71	MIN Sales Ratio:	33.77		

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	3	42.46	44.30	45.19	15.39	98.02	35.41	55.02	N/A	706,106	319,091
2	4	58.25	57.71	51.93	20.36	111.14	33.77	80.58	N/A	252,200	130,961
____ALL____											
	7	55.02	51.96	47.36	22.18	109.71	33.77	80.58	33.77 to 80.58	446,731	211,588

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
03-0500	7	55.02	51.96	47.36	22.18	109.71	33.77	80.58	33.77 to 80.58	446,731	211,588
NonValid School											
____ALL____											
	7	55.02	51.96	47.36	22.18	109.71	33.77	80.58	33.77 to 80.58	446,731	211,588

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
330.01 TO 650.00	4	46.68	51.93	45.45	37.14	114.24	33.77	80.58	N/A	258,665	117,568
650.01 +	3	55.02	52.01	48.31	9.75	107.67	42.46	58.56	N/A	697,486	336,948
____ALL____											
	7	55.02	51.96	47.36	22.18	109.71	33.77	80.58	33.77 to 80.58	446,731	211,588

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
GRASS	5	57.94	57.50	55.33	16.81	103.92	35.41	80.58	N/A	263,067	145,565
GRASS-N/A	1	42.46	42.46	43.71			42.46	42.46	N/A	1,423,285	622,110
IRRGTD-N/A	1	33.77	33.77	33.77			33.77	33.77	N/A	388,500	131,185
____ALL____											
	7	55.02	51.96	47.36	22.18	109.71	33.77	80.58	33.77 to 80.58	446,731	211,588

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
GRASS	6	56.48	55.00	49.29	18.94	111.57	35.41	80.58	35.41 to 80.58	456,436	224,989
IRRGTD-N/A	1	33.77	33.77	33.77			33.77	33.77	N/A	388,500	131,185
____ALL____											
	7	55.02	51.96	47.36	22.18	109.71	33.77	80.58	33.77 to 80.58	446,731	211,588

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
GRASS	6	56.48	55.00	49.29	18.94	111.57	35.41	80.58	35.41 to 80.58	456,436	224,989
IRRGTD	1	33.77	33.77	33.77			33.77	33.77	N/A	388,500	131,185
____ALL____											
	7	55.02	51.96	47.36	22.18	109.71	33.77	80.58	33.77 to 80.58	446,731	211,588

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	7	MEDIAN:	55	COV:	31.45	95% Median C.I.:	33.77 to 80.58
TOTAL Sales Price:	3,173,621	WGT. MEAN:	47	STD:	16.34	95% Wgt. Mean C.I.:	38.19 to 56.54
TOTAL Adj.Sales Price:	3,127,121	MEAN:	52	AVG.ABS.DEV:	12.21	95% Mean C.I.:	36.85 to 67.08
TOTAL Assessed Value:	1,481,120						
AVG. Adj. Sales Price:	446,731	COD:	22.18	MAX Sales Ratio:	80.58		
AVG. Assessed Value:	211,588	PRD:	109.71	MIN Sales Ratio:	33.77		

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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 \$											
100000 TO 149999	1	80.58	80.58	80.58			80.58	80.58	N/A	139,000	112,000
150000 TO 249999	1	57.94	57.94	57.94			57.94	57.94	N/A	193,301	112,000
250000 TO 499999	4	45.22	45.69	46.30	24.55	98.68	33.77	58.56	N/A	342,883	158,752
500000 +	1	42.46	42.46	43.71			42.46	42.46	N/A	1,423,285	622,110
ALL											
	7	55.02	51.96	47.36	22.18	109.71	33.77	80.58	33.77 to 80.58	446,731	211,588

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 \$											
100000 TO 149999	4	46.68	51.93	45.45	37.14	114.24	33.77	80.58	N/A	258,665	117,568
150000 TO 249999	2	56.79	56.79	58.09	3.12	97.76	55.02	58.56	N/A	334,587	194,367
500000 +	1	42.46	42.46	43.71			42.46	42.46	N/A	1,423,285	622,110
ALL											
	7	55.02	51.96	47.36	22.18	109.71	33.77	80.58	33.77 to 80.58	446,731	211,588

Arthur County 2009 Assessment Actions taken to address the following property classes/subclasses:

Agricultural

It was reported in the three-year plan of assessment that irrigated acres would be compared to those submitted by the Twin Platte NRD, and would work on the soil conversion project to be completed by 2010. Also an analysis of the agricultural sales would be done and an effort would be made to keep values somewhat consistent with surrounding counties.

All work was done as planned and the agricultural land values were changed as follows:

	2008	2009	% Chg
1A1			
1A			
2A1			
2A			
3A1			
3A	350	400	14.29%
4A1	350	400	14.29%
4A	350	400	14.29%
1D1			
1D			
2D1			
2D			
3D1			
3D			
4D1			
4D			
1G1			
1G			
2G1			
2G			
3G1			
3G	180	223	23.89%
4G1	175	223	27.43%
4G	175	223	27.43%
waste	10	10	0.00%

2009 Assessment Survey for Arthur County

Agricultural Appraisal Information

1.	Data collection done by:
	The Assessor and part-time lister.
2.	Valuation done by:
	Assessor
3.	Pickup work done by whom:
	The Assessor and part-time lister.
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	No
a.	How is agricultural land defined in this county?
	By statute, directive, and the primary use of the parcel.
5.	When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?
	Not applicable
6.	If the income approach was used, what Capitalization Rate was used?
	Not applicable
7.	What is the date of the soil survey currently used?
	1977
8.	What date was the last countywide land use study completed?
	2006
a.	By what method? (Physical inspection, FSA maps, etc.)
	Personal property schedules, UCC financial statements, and information from the NRD office to verify irrigated acre information.
b.	By whom?
	Assessor
c.	What proportion is complete / implemented at this time?
	100%

9.	Number of Market Areas/Neighborhoods/Assessor Locations in the agricultural property class:
	The entire county is one market area.
10.	How are Market Areas/Neighborhoods/Assessor Locations developed?
	Not applicable
11.	In the assessor's opinion, are there any other class or subclass groupings, other than LCG groupings, that are more appropriate for valuation?
	Yes or No
	No
a.	If yes, list.
	Not applicable
12.	In your opinion, what is the level of value of these groupings?
	Not applicable
13.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	No

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
			0

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	4	MEDIAN:	74	COV:	35.72	95% Median C.I.:	N/A
(AgLand) TOTAL Sales Price:	1,055,301	WGT. MEAN:	65	STD:	25.91	95% Wgt. Mean C.I.:	N/A
(AgLand) TOTAL Adj.Sales Price:	1,008,801	MEAN:	73	AVG.ABS.DEV:	15.96	95% Mean C.I.:	31.32 to 113.78
(AgLand) TOTAL Assessed Value:	652,425						
AVG. Adj. Sales Price:	252,200	COD:	21.54	MAX Sales Ratio:	102.68		
AVG. Assessed Value:	163,106	PRD:	112.18	MIN Sales Ratio:	39.36		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____	_____										
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06	1	102.68	102.68	102.68			102.68	102.68	N/A	139,000	142,720
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	1	74.33	74.33	74.33			74.33	74.33	N/A	288,000	214,080
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07	1	73.83	73.83	73.83			73.83	73.83	N/A	193,301	142,720
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08	1	39.36	39.36	39.36			39.36	39.36	N/A	388,500	152,905
____Study Years____	_____										
07/01/05 TO 06/30/06	1	102.68	102.68	102.68			102.68	102.68	N/A	139,000	142,720
07/01/06 TO 06/30/07	1	74.33	74.33	74.33			74.33	74.33	N/A	288,000	214,080
07/01/07 TO 06/30/08	2	56.60	56.60	50.81	30.45	111.38	39.36	73.83	N/A	290,900	147,812
____Calendar Yrs____	_____										
01/01/06 TO 12/31/06	1	102.68	102.68	102.68			102.68	102.68	N/A	139,000	142,720
01/01/07 TO 12/31/07	2	74.08	74.08	74.13	0.34	99.93	73.83	74.33	N/A	240,650	178,400
____ALL____	_____										
	4	74.08	72.55	64.67	21.54	112.18	39.36	102.68	N/A	252,200	163,106

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
2277	1	102.68	102.68	102.68			102.68	102.68	N/A	139,000	142,720
2479	3	73.83	62.51	58.60	15.79	106.67	39.36	74.33	N/A	289,933	169,901
____ALL____	_____										
	4	74.08	72.55	64.67	21.54	112.18	39.36	102.68	N/A	252,200	163,106

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
(blank)	4	74.08	72.55	64.67	21.54	112.18	39.36	102.68	N/A	252,200	163,106
____ALL____	_____										
	4	74.08	72.55	64.67	21.54	112.18	39.36	102.68	N/A	252,200	163,106

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	4	MEDIAN:	74	COV:	35.72	95% Median C.I.:	N/A
(AgLand) TOTAL Sales Price:	1,055,301	WGT. MEAN:	65	STD:	25.91	95% Wgt. Mean C.I.:	N/A
(AgLand) TOTAL Adj.Sales Price:	1,008,801	MEAN:	73	AVG.ABS.DEV:	15.96	95% Mean C.I.:	31.32 to 113.78
(AgLand) TOTAL Assessed Value:	652,425						
AVG. Adj. Sales Price:	252,200	COD:	21.54	MAX Sales Ratio:	102.68		
AVG. Assessed Value:	163,106	PRD:	112.18	MIN Sales Ratio:	39.36		

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	4	74.08	72.55	64.67	21.54	112.18	39.36	102.68	N/A	252,200	163,106
____ALL____	4	74.08	72.55	64.67	21.54	112.18	39.36	102.68	N/A	252,200	163,106

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
03-0500	4	74.08	72.55	64.67	21.54	112.18	39.36	102.68	N/A	252,200	163,106
NonValid School											
____ALL____	4	74.08	72.55	64.67	21.54	112.18	39.36	102.68	N/A	252,200	163,106

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
330.01 TO 650.00	3	73.83	71.96	60.81	28.59	118.32	39.36	102.68	N/A	240,267	146,115
650.01 +	1	74.33	74.33	74.33			74.33	74.33	N/A	288,000	214,080
____ALL____	4	74.08	72.55	64.67	21.54	112.18	39.36	102.68	N/A	252,200	163,106

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
GRASS	3	74.33	83.61	80.53	12.94	103.83	73.83	102.68	N/A	206,767	166,506
IRRGTD-N/A	1	39.36	39.36	39.36			39.36	39.36	N/A	388,500	152,905
____ALL____	4	74.08	72.55	64.67	21.54	112.18	39.36	102.68	N/A	252,200	163,106

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
GRASS	3	74.33	83.61	80.53	12.94	103.83	73.83	102.68	N/A	206,767	166,506
IRRGTD-N/A	1	39.36	39.36	39.36			39.36	39.36	N/A	388,500	152,905
____ALL____	4	74.08	72.55	64.67	21.54	112.18	39.36	102.68	N/A	252,200	163,106

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
GRASS	3	74.33	83.61	80.53	12.94	103.83	73.83	102.68	N/A	206,767	166,506
IRRGTD	1	39.36	39.36	39.36			39.36	39.36	N/A	388,500	152,905
____ALL____	4	74.08	72.55	64.67	21.54	112.18	39.36	102.68	N/A	252,200	163,106

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	4	MEDIAN:	74	COV:	35.72	95% Median C.I.:	N/A
(AgLand) TOTAL Sales Price:	1,055,301	WGT. MEAN:	65	STD:	25.91	95% Wgt. Mean C.I.:	N/A
(AgLand) TOTAL Adj.Sales Price:	1,008,801	MEAN:	73	AVG.ABS.DEV:	15.96	95% Mean C.I.:	31.32 to 113.78
(AgLand) TOTAL Assessed Value:	652,425						
AVG. Adj. Sales Price:	252,200	COD:	21.54	MAX Sales Ratio:	102.68		
AVG. Assessed Value:	163,106	PRD:	112.18	MIN Sales Ratio:	39.36		

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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 \$											
100000 TO 149999	1	102.68	102.68	102.68			102.68	102.68	N/A	139,000	142,720
150000 TO 249999	1	73.83	73.83	73.83			73.83	73.83	N/A	193,301	142,720
250000 TO 499999	2	56.85	56.85	54.25	30.76	104.79	39.36	74.33	N/A	338,250	183,492
ALL	4	74.08	72.55	64.67	21.54	112.18	39.36	102.68	N/A	252,200	163,106

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 \$											
100000 TO 149999	2	88.26	88.26	85.90	16.34	102.74	73.83	102.68	N/A	166,150	142,720
150000 TO 249999	2	56.85	56.85	54.25	30.76	104.79	39.36	74.33	N/A	338,250	183,492
ALL	4	74.08	72.55	64.67	21.54	112.18	39.36	102.68	N/A	252,200	163,106

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	7	MEDIAN:	69	COV:	33.43	95% Median C.I.:	39.36 to 102.68
TOTAL Sales Price:	3,245,301	WGT. MEAN:	58	STD:	21.80	95% Wgt. Mean C.I.:	45.83 to 69.90
TOTAL Adj.Sales Price:	3,198,801	MEAN:	65	AVG.ABS.DEV:	16.36	95% Mean C.I.:	45.05 to 85.38
TOTAL Assessed Value:	1,851,030						
AVG. Adj. Sales Price:	456,971	COD:	23.59	MAX Sales Ratio:	102.68		
AVG. Assessed Value:	264,432	PRD:	112.70	MIN Sales Ratio:	39.36		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____	_____										
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06	1	102.68	102.68	102.68			102.68	102.68	N/A	139,000	142,720
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	1	74.33	74.33	74.33			74.33	74.33	N/A	288,000	214,080
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07	1	73.83	73.83	73.83			73.83	73.83	N/A	193,301	142,720
01/01/08 TO 03/31/08	3	53.16	55.44	54.73	16.06	101.29	43.77	69.38	N/A	730,000	399,535
04/01/08 TO 06/30/08	1	39.36	39.36	39.36			39.36	39.36	N/A	388,500	152,905
____Study Years____	_____										
07/01/05 TO 06/30/06	1	102.68	102.68	102.68			102.68	102.68	N/A	139,000	142,720
07/01/06 TO 06/30/07	1	74.33	74.33	74.33			74.33	74.33	N/A	288,000	214,080
07/01/07 TO 06/30/08	5	53.16	55.90	53.91	22.60	103.69	39.36	73.83	N/A	554,360	298,846
____Calendar Yrs____	_____										
01/01/06 TO 12/31/06	1	102.68	102.68	102.68			102.68	102.68	N/A	139,000	142,720
01/01/07 TO 12/31/07	2	74.08	74.08	74.13	0.34	99.93	73.83	74.33	N/A	240,650	178,400
____ALL____	_____										
	7	69.38	65.22	57.87	23.59	112.70	39.36	102.68	39.36 to 102.68	456,971	264,432
GEO CODE / TOWNSHIP #										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
2277	1	102.68	102.68	102.68			102.68	102.68	N/A	139,000	142,720
2479	5	69.38	62.01	57.26	16.04	108.29	39.36	74.33	N/A	546,960	313,214
2481	1	43.77	43.77	43.77			43.77	43.77	N/A	325,000	142,239
____ALL____	_____										
	7	69.38	65.22	57.87	23.59	112.70	39.36	102.68	39.36 to 102.68	456,971	264,432
AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
(blank)	7	69.38	65.22	57.87	23.59	112.70	39.36	102.68	39.36 to 102.68	456,971	264,432
____ALL____	_____										
	7	69.38	65.22	57.87	23.59	112.70	39.36	102.68	39.36 to 102.68	456,971	264,432

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	7	MEDIAN:	69	COV:	33.43	95% Median C.I.:	39.36 to 102.68
TOTAL Sales Price:	3,245,301	WGT. MEAN:	58	STD:	21.80	95% Wgt. Mean C.I.:	45.83 to 69.90
TOTAL Adj.Sales Price:	3,198,801	MEAN:	65	AVG.ABS.DEV:	16.36	95% Mean C.I.:	45.05 to 85.38
TOTAL Assessed Value:	1,851,030						
AVG. Adj. Sales Price:	456,971	COD:	23.59	MAX Sales Ratio:	102.68		
AVG. Assessed Value:	264,432	PRD:	112.70	MIN Sales Ratio:	39.36		

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	3	53.16	55.44	54.73	16.06	101.29	43.77	69.38	N/A	730,000	399,535
2	4	74.08	72.55	64.67	21.54	112.18	39.36	102.68	N/A	252,200	163,106
____ALL____											
	7	69.38	65.22	57.87	23.59	112.70	39.36	102.68	39.36 to 102.68	456,971	264,432

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
03-0500	7	69.38	65.22	57.87	23.59	112.70	39.36	102.68	39.36 to 102.68	456,971	264,432
NonValid School											
____ALL____											
	7	69.38	65.22	57.87	23.59	112.70	39.36	102.68	39.36 to 102.68	456,971	264,432

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
330.01 TO 650.00	4	58.80	64.91	55.52	39.70	116.92	39.36	102.68	N/A	261,450	145,146
650.01 +	3	69.38	65.62	59.01	10.17	111.21	53.16	74.33	N/A	717,666	423,482
____ALL____											
	7	69.38	65.22	57.87	23.59	112.70	39.36	102.68	39.36 to 102.68	456,971	264,432

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
GRASS	5	73.83	72.80	68.33	17.30	106.53	43.77	102.68	N/A	269,060	183,855
GRASS-N/A	1	53.16	53.16	53.16			53.16	53.16	N/A	1,465,000	778,847
IRRGTD-N/A	1	39.36	39.36	39.36			39.36	39.36	N/A	388,500	152,905
____ALL____											
	7	69.38	65.22	57.87	23.59	112.70	39.36	102.68	39.36 to 102.68	456,971	264,432

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
GRASS	6	71.60	69.52	60.43	19.68	115.06	43.77	102.68	43.77 to 102.68	468,383	283,020
IRRGTD-N/A	1	39.36	39.36	39.36			39.36	39.36	N/A	388,500	152,905
____ALL____											
	7	69.38	65.22	57.87	23.59	112.70	39.36	102.68	39.36 to 102.68	456,971	264,432

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
GRASS	6	71.60	69.52	60.43	19.68	115.06	43.77	102.68	43.77 to 102.68	468,383	283,020
IRRGTD	1	39.36	39.36	39.36			39.36	39.36	N/A	388,500	152,905
____ALL____											
	7	69.38	65.22	57.87	23.59	112.70	39.36	102.68	39.36 to 102.68	456,971	264,432

PAD 2009 R&O Statistics

Base Stat

State Stat Run

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Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	7	MEDIAN:	69	COV:	33.43	95% Median C.I.:	39.36 to 102.68
TOTAL Sales Price:	3,245,301	WGT. MEAN:	58	STD:	21.80	95% Wgt. Mean C.I.:	45.83 to 69.90
TOTAL Adj.Sales Price:	3,198,801	MEAN:	65	AVG.ABS.DEV:	16.36	95% Mean C.I.:	45.05 to 85.38
TOTAL Assessed Value:	1,851,030						
AVG. Adj. Sales Price:	456,971	COD:	23.59	MAX Sales Ratio:	102.68		
AVG. Assessed Value:	264,432	PRD:	112.70	MIN Sales Ratio:	39.36		

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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 \$											
100000 TO 149999	1	102.68	102.68	102.68			102.68	102.68	N/A	139,000	142,720
150000 TO 249999	1	73.83	73.83	73.83			73.83	73.83	N/A	193,301	142,720
250000 TO 499999	4	56.58	56.71	56.14	26.77	101.02	39.36	74.33	N/A	350,375	196,685
500000 +	1	53.16	53.16	53.16			53.16	53.16	N/A	1,465,000	778,847
ALL											
	7	69.38	65.22	57.87	23.59	112.70	39.36	102.68	39.36 to 102.68	456,971	264,432

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 \$											
100000 TO 149999	2	88.26	88.26	85.90	16.34	102.74	73.83	102.68	N/A	166,150	142,720
150000 TO 249999	3	43.77	52.49	50.85	26.63	103.23	39.36	74.33	N/A	333,833	169,741
250000 TO 499999	1	69.38	69.38	69.38			69.38	69.38	N/A	400,000	277,519
500000 +	1	53.16	53.16	53.16			53.16	53.16	N/A	1,465,000	778,847
ALL											
	7	69.38	65.22	57.87	23.59	112.70	39.36	102.68	39.36 to 102.68	456,971	264,432

Agricultural Correlation

2009 Correlation Section for Arthur County

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: It is the opinion of the Division that because of the efforts put forth in utilizing all sources of information available to them, including minimally improved sales, Arthur County has reached an acceptable level of value and there is no other information available that would indicate that the level of value for the agricultural unimproved class of property has not been met. In the analyses of the agricultural market Arthur County utilized the agricultural unimproved statistics, which consisted of four sales and involved approximately 2,980 acres, and included the agricultural minimally improved sales, which added three more to the sample and an additional 4,917 acres. The calculated R&O median from the agricultural minimally improved statistical profile is 69%. The qualitative measures are not meaningful when based on four sales.

In addition to the sales file and the statistical profiles, the assessors of six counties in the sand hills went a step further this year in analyzing the agricultural market that is occurring in the sand hills of Nebraska, in an attempt to develop comparative values and gain support of county board members in the decisions that needed to be made. A meeting with assessors and county board members was held in Tryon on February 11, 2009, counties represented were Arthur, Grant, Hooker, Logan, McPherson, and Thomas. The appraiser from Keith County also attended.

The Liaison from the Department of Revenue, Property Assessment Division presented material to the group for their review and consideration. Each packet consisted of: a map noting 2008 values and 2009 if available and for comparison purposes included all counties surrounding them; a grass comparison by county using information from the administrative report County Abstract of Assessment for Real Property, Form 45 complete with pie charts to show the breakdown of land classes for each county and the surrounding counties; a spreadsheet of the property record card information for each sale per county; 2009 preliminary statistical profiles for each county (including minimally improved); and a copy of the agricultural sales roster for each county.

This group put forth an outstanding effort to achieve acceptable levels of value and uniformity within and across county lines. There will be no non-binding recommendations made for the agricultural unimproved class of property in Arthur County.

**2009 Correlation Section
for Arthur County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2009	14	4	28.57
2008	16	7	43.75
2007	19	6	31.58
2006	18	12	66.67
2005	14	9	64.29

AGRICULTURAL UNIMPROVED: Again because of the Ex-Officio Assessor's position in the county she has a good deal of insight into real estate transactions. There were fourteen agricultural transactions in the three year study period, however only four were deemed qualified sales. The remaining ten were; 3 family transactions, 2 partial interests, a landlocked piece that sold to the owner that adjoined on all four sides, 2 exchanges of like property, closing of a purchase agreement dating back to 1999, and a parcel that was split off for a home site.

2009 Correlation Section
for Arthur County

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

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

Adjusting for Selective Reappraisal

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

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

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

**2009 Correlation Section
for Arthur County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	58	26.65	73	74
2008	68.18	2.67	70	70.09
2007	64	8.58	70	70
2006	68	13.19	78	76
2005	74	3.21	76	75

AGRICULTURAL UNIMPROVED: There is less than a one point (.54) difference in the Trended Preliminary Ratio and the R&O Ratio they are essentially identical and are reflective of the assessment actions increasing irrigated and grass values. Both would support an acceptable level of value for the agricultural unimproved class of property.

2009 Correlation Section
for Arthur County

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2009 Preliminary Statistical Reports and the 2009 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 2008 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.

**2009 Correlation Section
for Arthur County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
21.43	2009	26.65
2.50	2008	2.67
9.67	2007	8.58
14.19	2006	13.19
0.00	2005	3.21

AGRICULTURAL UNIMPROVED: The 5.22 point difference in the percent of change in the sales file to the percent of change in the base is a reflection of the assessment actions for the agricultural class of property. The percent change in the sales is calculated from only two sales within the last year of the study, 07/01/07 to 06/30/08. The percent change in the base is a better indicator of the assessment actions in increasing irrigated and grassland values.

2009 Correlation Section
for Arthur County

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

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

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

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

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

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

**2009 Correlation Section
for Arthur County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	74	65	73

AGRICULTURAL UNIMPROVED: There are only four qualified sales within the agricultural unimproved sales file, and one of them is an irrigated parcel. The three remaining are all 100% grassland sales that range from \$217 to \$302 per acre with an average sale price of \$273 per acre. The assessor also examined the minimally improved agricultural statistics which increased the sample size to six grassland sales that ranged from \$217-\$518 per acre with an average sale price of \$315 per acre. The assessor also inquired into the market activity of those counties surrounding Arthur and the valuations those assessors were going to implement. Even though the sample was small the determination was made to increase the value of the grass and irrigated land to reflect the market and stay somewhat equalized with the surrounding counties. For statistical purposes with only four sales in the file the measures for central tendency are not meaningful. However, there is no other information available that would indicate that the level of value for the agricultural unimproved class of property has not been met.

**2009 Correlation Section
for Arthur County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	21.54	112.18
Difference	1.54	9.18

AGRICULTURAL UNIMPROVED: There are only four qualified sales in the agricultural unimproved sales file and therefore no reliance will be put on these qualitative measures. Because of the amount of work done by the assessor, not only examining the sales in Arthur County but also those in surrounding counties, to develop values based on information available to her it is believed that the agricultural unimproved properties are being treated in the most uniform and proportionate manner possible.

**2009 Correlation Section
for Arthur County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	4	4	0
Median	58	74	16
Wgt. Mean	52	65	13
Mean	58	73	15
COD	20.36	21.54	1.18
PRD	111.14	112.18	1.04
Minimum	33.77	39.36	5.59
Maximum	80.58	102.68	22.10

AGRICULTURAL UNIMPROVED: The above table is a reflection of the assessor's examination of the agricultural market and incorporating the minimally improved agricultural statistics which increased the sample size to seven. From an examination of all sources available to the assessor the determination was made to increase the value of the grass and irrigated land to reflect the market and stay somewhat equalized with surrounding counties.

Total Real Property
Sum Lines 17, 25, & 30

Records : 1,077

Value : 117,364,841

Growth 213,435

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	18	46,960	1	2,370	1	2,007	20	51,337	
02. Res Improve Land	73	293,825	21	113,824	5	20,042	99	427,691	
03. Res Improvements	75	2,038,070	21	928,900	5	247,400	101	3,214,370	
04. Res Total	93	2,378,855	22	1,045,094	6	269,449	121	3,693,398	0
% of Res Total	76.86	64.41	18.18	28.30	4.96	7.30	11.23	3.15	0.00
05. Com UnImp Land	9	17,800	1	3,000	0	0	10	20,800	
06. Com Improve Land	22	74,280	3	8,872	0	0	25	83,152	
07. Com Improvements	22	4,358,480	3	106,185	0	0	25	4,464,665	
08. Com Total	31	4,450,560	4	118,057	0	0	35	4,568,617	71,770
% of Com Total	88.57	97.42	11.43	2.58	0.00	0.00	3.25	3.89	33.63
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	93	2,378,855	22	1,045,094	6	269,449	121	3,693,398	0
% of Res & Rec Total	76.86	64.41	18.18	28.30	4.96	7.30	11.23	3.15	0.00
Com & Ind Total	31	4,450,560	4	118,057	0	0	35	4,568,617	71,770
% of Com & Ind Total	88.57	97.42	11.43	2.58	0.00	0.00	3.25	3.89	33.63
17. Taxable Total	124	6,829,415	26	1,163,151	6	269,449	156	8,262,015	71,770
% of Taxable Total	79.49	82.66	16.67	14.08	3.85	3.26	14.48	7.04	33.63

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	1	0	0	1

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	0	0	1	35,680	805	89,070,319	806	89,105,999
28. Ag-Improved Land	0	0	1	35,091	114	14,272,086	115	14,307,177
29. Ag Improvements	0	0	1	46,880	114	5,642,770	115	5,689,650
30. Ag Total							921	109,102,826

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	1	1.00	2,000	
33. HomeSite Improvements	0	0.00	0	1	0.00	43,875	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	1	4.00	892	
37. FarmSite Improvements	0	0.00	0	1	0.00	3,005	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	1.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	7	6.00	12,000	7	6.00	12,000	
32. HomeSite Improv Land	94	94.00	188,000	95	95.00	190,000	
33. HomeSite Improvements	96	0.00	3,953,830	97	0.00	3,997,705	105,995
34. HomeSite Total				104	101.00	4,199,705	
35. FarmSite UnImp Land	6	18.00	4,014	6	18.00	4,014	
36. FarmSite Improv Land	105	400.00	89,200	106	404.00	90,092	
37. FarmSite Improvements	110	0.00	1,688,940	111	0.00	1,691,945	35,670
38. FarmSite Total				117	422.00	1,786,051	
39. Road & Ditches	0	1,940.00	0	0	1,941.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				221	2,464.00	5,985,756	141,665

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value	0	0	0	0	0	0

* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	2,497.00	22.01%	998,800	22.01%	400.00
51. 4A1	2,818.00	24.84%	1,127,200	24.84%	400.00
52. 4A	6,031.00	53.16%	2,412,400	53.16%	400.00
53. Total	11,346.00	100.00%	4,538,400	100.00%	400.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	15,741.00	3.56%	3,510,243	3.56%	223.00
69. 4G1	24,893.00	5.63%	5,551,139	5.63%	223.00
70. 4G	401,237.13	90.80%	89,475,878	90.80%	223.00
71. Total	441,871.13	100.00%	98,537,260	100.00%	223.00
Irrigated Total	11,346.00	2.48%	4,538,400	4.40%	400.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	441,871.13	96.61%	98,537,260	95.56%	223.00
Waste	4,141.00	0.91%	41,410	0.04%	10.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	457,358.13	100.00%	103,117,070	100.00%	225.46

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	11,346.00	4,538,400	11,346.00	4,538,400
77. Dry Land	0.00	0	0.00	0	0.00	0	0.00	0
78. Grass	0.00	0	304.39	67,879	441,566.74	98,469,381	441,871.13	98,537,260
79. Waste	0.00	0	0.00	0	4,141.00	41,410	4,141.00	41,410
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	304.39	67,879	457,053.74	103,049,191	457,358.13	103,117,070

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	11,346.00	2.48%	4,538,400	4.40%	400.00
Dry Land	0.00	0.00%	0	0.00%	0.00
Grass	441,871.13	96.61%	98,537,260	95.56%	223.00
Waste	4,141.00	0.91%	41,410	0.04%	10.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	457,358.13	100.00%	103,117,070	100.00%	225.46

2009 County Abstract of Assessment for Real Property, Form 45 Compared with the 2008 Certificate of Taxes Levied (CTL)

03 Arthur

F3

	2008 CTL County Total	2009 Form 45 County Total	Value Difference (2009 form 45 - 2008 CTL)	Percent Change	2009 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	3,655,205	3,693,398	38,193	1.04%	0	1.04%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	4,084,395	4,199,705	115,310	2.82%	105,995	0.23%
04. Total Residential (sum lines 1-3)	7,739,600	7,893,103	153,503	1.98%	105,995	0.61%
05. Commercial	4,496,750	4,568,617	71,867	1.60%	71,770	0.00%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	1,718,925	1,786,051	67,126	3.91%	35,670	1.83%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	6,215,675	6,354,668	138,993	2.24%	107,440	0.51%
10. Total Non-Agland Real Property	13,955,275	14,247,771	292,496	2.10%	213,435	0.57%
11. Irrigated	3,971,100	4,538,400	567,300	14.29%		
12. Dryland	0	0	0			
13. Grassland	77,406,155	98,537,260	21,131,105	27.30%		
14. Wasteland	41,410	41,410	0	0.00%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	81,418,665	103,117,070	21,698,405	26.65%		
17. Total Value of all Real Property (Locally Assessed)	95,373,940	117,364,841	21,990,901	23.06%	213,435	22.83%

2008 Plan of Assessment for Arthur County
Assessment Years 2009, 2010 and 2011
June 16, 2008

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 of each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and two years thereafter. The assessment plan shall indicate classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 of each year, the assessor may amend the assessment plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

1. 100% of actual value for all classes of real property excluding agricultural and horticultural land;
2. 75% of actual value for agricultural land and horticultural land; and
75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 80% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

General Description of Real Property in Arthur County

Per the 2008 County Abstract, Arthur County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	121	11%	4%
Commercial	37	3%	½%
Agricultural	922	86%	95.5%

Agricultural land - taxable acres 457,416 vacant acres

Other pertinent facts: Of the 457,416 agricultural acres, only a little over 3% is irrigated.

New Property: For assessment year 2008, an estimated 2 building permits will be filed for new construction and additions. Historically, Arthur County does not have much growth.

Current Resources

A. The 2008-2009 budget has not been prepared. Since the time line for filing the assessment plan has changed, I do not know what the budget amount for assessing will be. The county commissioners are trying to run the county as conservative as possible. So I am assuming the budget will remain about the same as 2007-2008 which is approximately \$7000. I do all the administrative reports and valuing the properties myself. I have a CAMA software programs provided by MIPS, Inc. I hire a local person to help with the pick-up work.

B. I am required to get 60 hours of continuing education as set out in REG.71-00602A. Most of the hours are obtained at workshops and meetings. The budget allowance for the county assessor is not large enough for any IAAO Courses.

C. At this time, the county cannot afford new cadastral maps. The old ones are kept current. I don't see the county purchasing new aerals or cadastrals within the next three years.

D. New property record cards for all classes were put into use in 2004.

Current Assessment Procedures for Real Property

A. Discover, List & Inventory: I am also county clerk. I handle the real estate transfer statements that are filed with the deeds. The ownership is changed on the cadastrals and record cards once the deed is recorded. Building permits are reviewed as well as phone calls made to the buyers or sellers. I also visit with the real estate agent or abstractor about some of the sales.

B. Data Collection: I sometimes make inspections of property that has sold. More often I visit with the buyer to find the condition and quality of the property they purchased.

C. Review assessment sales ratio studies before assessment actions: I consistently work with the field liaison on the analysis of the assessment sales ratio studies. I review preliminary statistics to help me determine what the values should be.

D. Approaches to value: The cost approach to value is the only approach that seems feasible to use in Arthur County.

Notice of value changes were sent out by the 1st of June, 2008. I try to let taxpayers know why there is a major change in value. I publish in the local paper when homestead exemption and personal property schedules are due. I follow up with a reminder by phone.

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

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	105.14	8.39	108.67
Commercial	128		100.00
Agricultural	70.09	10.91	101.88

Assessment Actions Planned for Assessment Year 2009

Residential: The sales will be reviewed. Inspections of properties that have sold. Will implement the new cost tables provided by MIPS. Make sure property record cards are updated. Do a review for residential properties located in Range 38; Townships 17,18,19 and 20. Do pick-up work for residential properties. Work with Stanard Appraisal Services in reviewing lot values and acreage land values. Maintain record cards.

Commercials: There is very little commercial properties in Arthur County.. Do pick-up work for commercial properties. Maintain record cards. Review lot values.

Agricultural Land: Sales will be reviewed. I will review the irrigated subclass. I will work with surrounding counties to expand the sales base for Arthur County and try to keep values somewhat consistent with surrounding counties. Do pick-up work on outbuildings. Inspect land in Range 38; Townships 17,18,19 and 20. Maintain record cards and cadastrals. Compare acres irrigated on my records to the map submitted to me by Twin Platte NRD. Work on soil conversion project.

Assessment Actions Planned for Assessment Year 2010

Residential: Sales will be reviewed and subject properties inspected. Review residential properties in Ranges 36 and 37. Townships 17 and 18 in Range 37 were done in 2008. Townships 17,18 and 19 in Range 36 were done in 2008. I would like to finish the rest of Range 36 and 37 in 2010. Maintain record cards. Complete pick-up work with the help of a local lister.

Commercial: Do the pick-up work for any commercial properties that may be constructed. Maintain record cards. Review lot values.

Agricultural Land. Review sales. Work with surrounding counties to expand sales base and try to keep values somewhat consistent with the surrounding counties. Look for changes in use such as from grass to irrigated. Do pick-up work on outbuildings. Inspect land in Range 36 and 37. Maintain record cards and cadastrals.

Assessment Actions Planned for Assessment Year 2011:

Residential: Sales will be reviewed and inspected. Review residential properties in Ranges 39 and 40; Townships 17,18,19 and 20. Maintain record cards .Complete the pick-up work with the help of a local lister.

Commercial: Do the pick-up work for any commercials that may be constructed or updated. Maintain record cards and cadastrals.

Agricultural Land: Work with the surrounding counties to expand the sales files. Look for changes in Ranges 39 and 40; Townships 17,18,19 and 20. Maintain record cards and cadastrals.

Other functions performed by the assessor's office:

1. Record Maintenance, Mapping updates and ownership changes
2. Annually prepare and file the administrative reports required by law/regulation
 - a. Abstracts (Real and Personal Property)
 - b. Assessor Survey
 - c. Sales information to PA&T rosters and annual assessed value update with abstract
 - d. Certification of Value to political subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Educational Lands and Funds
 - i. Report all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of 116 personal property schedules.
4. Permissive Exemptions; administer annual filings of applications for new or continued exempt use, review and make recommendations to the county board.
5. Taxable Government Owned Property-annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer 17 annual filings of applications, approval/denial process, taxpayer notifications and taxpayer assistance.
7. Centrally Assessed-review of valuations as certified by PA&T for public service entities, establish assessment records and tax billing for tax list.
8. Tax Districts and Tax Rates-management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
9. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property and centrally assessed.
10. Tax List Corrections-prepare tax list correction documents for county board approval.
11. County Board of Equalization-attend county board of equalization meetings for valuation protests-assemble and provide information.

12. TERC Appeals-prepare information and attend appeal hearings before TERC, defend valuation.
13. Education: attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain certification.

Conclusion

Arthur County's financial situation is not the most secure. We are using Inheritance Tax Funds to support our General Fund. There will not be a substantial increase in the assessor's budget this year. We have to make do with what we have. Hopefully I will be able to do the functions of the assessor's office with what I have to work with and will be able to maintain the records and physically inspect the county as stated in the assessment plan.

Respectfully submitted:

Becky Swanson
Arthur Co. Assessor
06-16-2008

2009 Assessment Survey for Arthur County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	0
2.	Appraiser(s) on staff
	0
3.	Other full-time employees
	0
4.	Other part-time employees
	0
5.	Number of shared employees
	One part-time employee is shared with the Treasurer.
6.	Assessor's requested budget for current fiscal year
	\$6,050
7.	Part of the budget that is dedicated to the computer system
	\$3,500
8.	Adopted budget, or granted budget if different from above
	Not applicable
9.	Amount of the total budget set aside for appraisal work
	\$ 700
10.	Amount of the total budget set aside for education/workshops
	\$ 650
11.	Appraisal/Reappraisal budget, if not part of the total budget
	None
12.	Other miscellaneous funds
	None

13.	Total budget
	\$ 6,050
a.	Was any of last year's budget not used:
	Yes - \$1,967.32

B. Computer, Automation Information and GIS

1.	Administrative software
	MIPS
2.	CAMA software
	MIPS
3.	Cadastral maps: Are they currently being used?
	Yes
4.	Who maintains the Cadastral Maps?
	Assessor
5.	Does the county have GIS software?
	No
6.	Who maintains the GIS software and maps?
	Not applicable
7.	Personal Property software:
	MIPS

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	No
3.	What municipalities in the county are zoned?
	None

4.	When was zoning implemented?
	The zoning was implemented in 1999 except for the Village of Arthur.

D. Contracted Services

1.	Appraisal Services
	Stanard Appraisal Service is hired on an as needed basis.
2.	Other services

Certification

This is to certify that the 2009 Reports and Opinions of the Property Tax Administrator have been sent to the following:

Four copies to the Tax Equalization and Review Commission, by hand delivery.

One copy to the Arthur County Assessor, by hand delivery.

Dated this 7th day of April, 2009.



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

Ruth A. Sorensen
Property Tax Administrator

Valuation History Charts

